

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

	Year to Date July 1, 2018 to June 30, 2019	Budget	Percent of Budget	
Revenues				
Benefit assessment	\$ 1,330,394	\$ 1,429,793	93.05%	
Consolidated capital assessment	980,000	980,000	100.00%	
Interest	216,148	77,267	279.74%	
O & M agreements	-	231,801	0.00%	
Miscellaneous	6,021	-	Not budgeted	
Total Revenues	2,532,563	2,718,861	93.15%	
M & O Expenses				
Salaries and wages	675,897	730,938	92.47%	
Payroll tax expense	50,558	58,475	86.46%	
Pension expense	139,732	132,418	105.52%	
Compensation insurance	34,286	36,547	93.81%	
Medical/dental/vision	179,145	211,112	84.86%	
Fuel/oil reimbursement	28,185	30,000	93.95%	
Equipment rental	48,386	20,000	241.93%	
Equipment repairs/parts	49,096	40,000	122.74%	
Equipment purchases (< \$5,000)	16,907	15,000	112.71%	
Shop supplies	15,807	12,000	131.73%	
Levee maint. (supp. & material)	27,900	10,000	279.00%	
Levee maint. chemicals	12,066	20,000	60.33%	
Levee maint. services	58,642	60,000	97.74%	
Rodent abatement (supplies & materials)	5,570	10,000	55.70%	
Employee uniforms	1,145	5,000	22.90%	
Staff training	4,303	10,000	43.03%	
Miscellaneous	1,251	2,000	62.55%	
Small tools & equipment	5,120	6,000	85.33%	
Emergency preparedness program	9,700	15,000	64.67%	
Engineering services	22,602	20,000	113.01%	
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	1,390,246	1,559,490	89.15%	
Administration Expenses				
Board of trustees compensation	6,339	7,600	83.41%	
Trustee expenses	1,742	1,750	99.54%	
Accounting services	16,300	15,000	108.67%	
Legal services (general)	29,219	50,000	58.44%	
Utilities	35,864	35,000	102.47%	
Telephone	16,450	18,000	91.39%	
Retiree benefits	131,943	135,650	97.27%	
Office equipment/furniture	2,484	7,500	33.12%	
Office supplies	-	2,000	0.00%	
Auto allowance	7,093	6,600	107.47%	
Parking reimbursement	-	500	0.00%	
General office expense	13,225	13,000	101.73%	
Technology and software	4,905	10,000	49.05%	
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	2,684	5,000	53.68%	
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	8,813	14,000	62.95%	
Property taxes	1,767	3,000	58.90%	
Building maintenance	20,708	10,000	207.08%	
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	Non cash expense, netted against assessment revenue
Interest expense	488	-	Not budgeted	
Total Administration Expenses	440,934	577,919	76.30%	
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 2019 through June 2020

Cash Flow Report													
Maintenance and Operations Expens	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL
500 - Salary/Wages	58,116.53	59,270.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117,387.13
501 - Payroll Taxes	4,470.68	4,523.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,994.14
502 - Pension	9,373.16	8,896.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,269.44
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	15,684.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,684.32
508 - Fuel/Oil	2,188.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,188.69
509 - Equipment Rental	3,129.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,129.50
510 - Equipment Purchase(< \$5000	297.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	297.26
511 - Equipment Repair/Parts	5,655.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,655.89
512 - Shop Supplies	1,231.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,231.54
514 - Levee Maint(Supplies&Materi	134.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	134.09
515 - Levee Maintenance Services	4,645.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,645.16
516 - Employee Uniforms	492.64	4,447.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,939.92
518 - Staff Training	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	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
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	164.97	44.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	209.22
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	107,084.43	77,181.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	184,266.30

Administrative Expenses	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL
505 - Telephone	1,131.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,131.79
506 - Utility Charges	2,905.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,905.15
507 - Office/Shop Lease	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,100.00
520 - Retiree Benefits	10,968.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,968.74
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	1,050.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,050.23
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	341.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	341.55
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	380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	380.00
602 - Accounting Services	53.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.92
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	3,810.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,810.00
606 - Legislative Services	0.00	(16,569.19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,569.19)
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
609 - Conference /Workshops/Sem	14,314.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,314.08
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	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
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	675.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	675.00
622 - County DTech Fees for DLMS	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
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 2019 through June 2020

Total Administrative	36,780.46	(16,019.19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,761.27
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Special Projects Expenses	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	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 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	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 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	TOTAL
120 - Benefit Assessment	0.00	38,024.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,024.99
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	3,819.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,819.31
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	983,819.31	38,024.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,021,844.30

Fund Balance

District Operations Fund	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20
Beginning Balance	1,204,681.07	2,044,635.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	983,819.31	38,024.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	143,864.89	61,162.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	2,044,635.49	2,021,497.80	0.00	0.00	0.00	0.00	0.00	TRUE	0.00	0.00	0.00	0.00

Capital Outlay Reserve Fund	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20
Beginning Balance	1,270,000.00	1,270,000.00	0.00	0.00	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	1,270,000.00	1,270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Retiree Health Benefit Reserve Fund	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20
Beginning Balance	3,480,014.00	3,480,014.00	0.00	0.00	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	3,480,014.00	3,480,014.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Flood Emergency Response Reserve Fund	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20
Beginning Balance	1,500,000.00	1,500,000.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Emergency Repair Reserve Fund	Jul 19	Aug 19	Sept 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20
Beginning Balance	1,500,000.00	1,500,000.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Balance	9,794,649.49	9,771,511.80	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
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