

American River Flood Control District
Statement of Operations
July 1, 2019 to May 31, 2020 (Eleven Months Ending of Fiscal 2020)
For Internal Use Only

	Year to Date July 1, 2019 to May 31, 2020	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 1,292,921	\$ 1,429,793	90.43%
Consolidated capital assessment	-	980,000	0.00%
Interest	185,186	77,267	239.67%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	1,478,107	2,718,861	54.36%
M & O Expenses			
Salaries and wages	695,310	790,476	87.96%
Payroll tax expense	51,581	63,238	81.57%
Pension expense	150,010	156,542	95.83%
Compensation insurance	9,828	39,524	24.87%
Medical/dental/vision	197,002	213,378	92.33%
Fuel/oil reimbursement	26,339	35,000	75.25%
Equipment rental	18,598	20,000	92.99%
Equipment repairs/parts	72,373	45,000	160.83%
Equipment purchases (< \$5,000)	15,294	15,000	101.96%
Shop supplies	29,367	15,000	195.78%
Levee maint. (supp. & material)	10,461	20,000	52.31%
Levee maint. chemicals	21,103	15,000	140.69%
Levee maint. services	66,244	80,000	82.81%
Rodent abatement (supplies & materials)	3,394	10,000	33.94%
Employee uniforms	5,799	5,000	115.98%
Staff training	2,563	7,500	34.17%
Miscellaneous	1,125	2,000	56.25%
Small tools & equipment	2,783	7,500	37.11%
Emergency preparedness program	35,704	15,000	238.03%
Engineering services	10,316	20,000	51.58%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	34,553	50,000	69.11%
Total M & O Expenses	1,459,747	1,645,158	88.73%
Administration Expenses			
Board of trustees compensation	6,544	7,600	86.11%
Trustee expenses	2,084	1,750	119.09%
Accounting services	13,150	20,000	65.75%
Legal services (general)	34,548	50,000	69.10%
Utilities	34,075	40,000	85.19%
Telephone	13,942	25,000	55.77%
Retiree benefits	135,068	135,000	100.05%
Office/shop/yard lease	6,000	6,000	100.00%
Office equipment/furniture	1,985	7,500	26.47%
Office supplies	-	2,000	0.00%
Auto allowance	6,499	6,600	98.47%
Parking reimbursement	-	500	0.00%
General office expense	10,648	15,000	70.99%
Technology and software	9,135	10,000	91.35%
Legislative services	-	-	Not budgeted
Dues and associations	22,500	25,000	90.00%
Property and liability insurance	19,184	30,000	63.95%
Conference/workshop/seminar	-	-	Not budgeted
Public relations/information	26,201	30,000	87.34%
Miscellaneous	9,494	5,000	189.88%
Election expense	-	-	Not budgeted
Employee morale/wellness	70	2,000	3.50%
Investment fees	13,042	20,000	65.21%
Community services	1,000	1,500	66.67%
Bookkeeping services	7,988	14,000	57.06%
Property taxes	1,752	3,000	58.40%
Building maintenance	9,865	10,000	98.65%
County Dtech fees for DLMS	52,586	50,000	105.17%
County assessment fees (non cash)	33,898	-	Not budgeted
Interest expense	274	-	Not budgeted
Total Administration Expenses	471,532	517,450	91.13%
Special Projects Expenses			
Engineering studies/survey studies	66,371	150,000	44.25%
Levee standards compliance	23,000	25,000	92.00%
Encroachment remediation	-	-	Not budgeted
Vegetation management	-	-	Not budgeted
Small capital projects	10,694	50,000	21.39%
Total Special Project Expenses	100,065	225,000	44.47%
Capital Outlay			
Bank protection	-	-	Not budgeted
Magpie Creek	-	-	Not budgeted
Property acquisition	-	-	Not budgeted
Miscellaneous	-	-	Not budgeted
Equipment purchases (> \$5,000)	88,844	100,000	88.84%
Total Capital Outlay	88,844	100,000	88.84%
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	62,935	225,000	27.97%
La Riviera improvements/maintenance	139	2,000	6.95%
Total District Headquarters Build-Out	63,074	227,000	27.79%

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	61,453.64	61,066.28	65,950.92	94,194.78	32,029.14	64,058.28	60,273.00	67,758.92	68,356.28	32,250.25	724,778.62
501 - Payroll Taxes	4,470.68	4,558.96	4,726.01	4,286.42	4,282.16	5,884.39	3,024.09	5,588.26	4,729.95	5,273.20	5,398.12	2,491.72	54,713.96
502 - Pension	9,373.16	18,128.96	9,467.15	18,267.44	8,762.09	12,343.18	14,348.25	13,474.71	17,892.04	8,992.63	18,654.42	(777.95)	148,926.08
503 - Compensation Insurance	0.00	0.00	0.00	0.00	0.00	0.00	11,546.19	0.00	0.00	0.00	0.00	0.00	11,546.19
504 - Medical/Dental/Vision	15,684.32	15,856.32	14,028.06	14,806.69	17,042.54	19,830.44	19,032.98	18,371.00	16,814.84	17,515.42	17,515.42	0.00	186,498.03
508 - Fuel/Oil	2,188.69	5,121.50	1,669.65	2,200.13	2,975.27	3,914.87	756.90	3,517.54	967.62	2,355.79	4,244.26	0.00	29,912.22
509 - Equipment Rental	3,129.50	3,129.50	3,129.50	6,950.51	3,129.50	379.21	0.00	1,059.81	0.00	819.80	0.00	0.00	21,727.33
510 - Equipment Purchase(< \$5000	297.26	0.00	0.00	3,172.05	0.00	0.00	0.00	3,470.69	0.00	0.00	0.00	0.00	6,940.00
511 - Equipment Repair/Parts	5,655.89	8,224.85	9,097.22	3,665.05	2,066.12	4,416.39	10,760.46	3,763.77	9,327.87	7,599.55	13,783.29	0.00	78,360.46
512 - Shop Supplies	1,231.54	3,512.76	1,161.26	1,365.55	2,103.64	2,322.41	1,467.59	3,873.01	8,412.51	1,958.53	3,159.64	0.00	30,568.44
514 - Levee Maint(Supplies&Materi	134.09	1,109.89	182.69	2,028.65	1,409.36	1,497.64	142.45	1,435.26	869.87	27.73	1,757.10	0.00	10,594.73
515 - Levee Maintenance Services	4,645.16	1,635.71	5,152.78	15,593.86	287.74	3,598.78	4,888.32	1,455.95	153.70	16,761.76	13,215.40	0.00	67,389.16
516 - Employee Uniforms	492.64	4,782.23	0.00	0.00	285.47	650.00	0.00	0.00	0.00	81.56	0.00	0.00	6,291.90
518 - Staff Training	1,500.00	805.00	0.00	0.00	115.90	779.61	0.00	380.00	195.00	0.00	224.10	0.00	3,999.61
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	1,185.23	0.00	0.00	3,030.92	847.91	2,109.21	0.00	0.00	452.54	0.00	0.00	7,625.81
523 - Levee Maint. (Chemicals)	0.00	1,360.38	0.00	0.00	142.72	9,008.16	4,773.83	4,712.92	756.86	263.19	0.00	0.00	21,018.06
525 - Emergency Preparedness Pr	0.00	0.00	15,942.92	0.00	26,416.43	(7,154.24)	499.38	0.00	0.00	0.00	0.00	0.00	35,704.49
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	2,447.13	227.23	0.00	0.00	0.00	0.00	557.62	246.44	0.00	3,478.42
533 - Urban Camp Cleanup	0.00	0.00	0.00	937.40	312.12	8,334.84	3,030.71	3,926.14	7,444.79	6,481.25	4,085.66	0.00	34,552.91
605 - Engineering Services	53.92	798.12	61.94	181.90	106.63	206.15	294.29	181.90	199.98	53.17	0.00	0.00	2,138.00
615 - Survey 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
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	106,973.38	129,480.01	126,072.82	136,969.06	139,771.76	161,054.52	108,703.79	129,269.24	128,038.03	136,952.66	150,640.13	33,964.02	1,487,889.42

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	1,382.67	1,338.16	1,517.39	1,577.88	1,239.42	1,210.42	1,973.98	1,242.55	1,255.19	1,597.49	0.00	15,466.94
506 - Utility Charges	2,905.15	3,315.25	3,336.87	3,291.29	3,170.62	3,313.19	3,214.78	3,675.49	3,976.76	3,470.21	3,042.41	0.00	36,712.02
507 - Office/Shop Lease	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	0.00	0.00	1,200.00	0.00	6,000.00
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	275.00	6,325.00
520 - Retiree Benefits	10,968.74	10,968.74	10,968.74	10,968.74	10,968.74	11,542.63	11,542.63	11,542.63	11,542.63	11,542.63	11,542.63	0.00	124,099.48
522 - Office Equipment/Furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,984.69	0.00	0.00	0.00	1,984.69
526 - Mileage/Parking Reimburse	0.00	0.00	0.00	0.00	223.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	223.88
527 - General Office Expense	1,050.23	1,079.19	1,115.46	1,054.92	2,655.54	1,236.94	665.28	1,406.08	927.95	1,144.05	1,163.39	0.00	13,499.03
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	259.99	259.99	1,002.04	1,399.53	275.56	3,313.05	388.47	3,160.14	553.76	652.13	0.00	11,606.21
600 - Board of Trustees Compensa	0.00	0.00	0.00	937.40	312.12	8,334.84	3,030.71	3,926.14	7,444.79	6,481.25	4,085.66	0.00	34,552.91
601 - Trustee Expenses	380.00	380.00	380.00	475.00	760.00	475.00	285.00	475.00	950.00	475.00	950.00	0.00	5,985.00
602 - Accounting 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
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	53.92	798.12	61.94	181.90	106.63	206.15	294.29	181.90	199.98	53.17	0.00	0.00	2,138.00
606 - Legislative Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,672.00	0.00	2,778.00	0.00	0.00	12,450.00
607 - Dues and Assoc. Expens	3,810.00	8,944.00	1,180.41	2,352.00	4,452.00	3,528.00	7,267.50	3,991.50	2,816.00	3,830.50	5,130.50	0.00	47,302.41
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	0.00	(16,569.19)	2,755.50	1,131.10	2,834.50	2,191.00	0.00	625.50	778.00	0.00	0.00	0.00	(6,253.59)
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	60.00	5,747.00	9,820.00	7,197.00	0.00	0.00	0.00	0.00	(60.00)	0.00	0.00	22,764.00
612 - District Annexations	14,314.08	0.00	0.00	21,574.00	0.00	0.00	0.00	0.00	0.00	5,018.89	0.00	0.00	40,906.97
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	4,294.35	9,597.10	10,286.66	0.00	1,472.18	551.00	0.00	26,201.29
617 - Investment Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
618 - Property Tax	164.97	1,122.65	180.29	163.05	179.50	147.63	399.96	201.44	326.68	231.80	6,234.35	0.00	9,352.32
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	0.00	4,083.00	0.00	0.00	0.00	0.00	4,334.00	4,341.00	0.00	0.00	4,367.00	0.00	17,125.00
622 - County DTEch Fees for DLMS	0.00	0.00	0.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	250.00

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2019 through June 2020

623 - Employee Morale/Wellness	0.00	0.00	0.00	0.00	1,684.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,684.42
Total Administrative	36,270.43	16,974.42	28,474.36	55,618.83	38,672.36	38,209.71	46,279.72	53,837.79	36,900.17	38,796.63	41,066.56	275.00	431,375.98	

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	8,245.50	0.00	11,613.00	18,978.25	35,539.40	0.00	5,797.60	0.00	15,456.29	(27,150.46)	41,975.52	110,455.10
Total Special Projects	0.00	8,245.50	0.00	11,613.00	18,978.25	35,539.40	0.00	5,797.60	0.00	15,456.29	(27,150.46)	41,975.52	110,455.10

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	28,726.23	722,016.80	0.00	0.00	0.00	536,136.16	0.00	1,324,904.18
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	1,892.89	1,552.62	3,972.63	717.78	444.05	2,794.26	960.13	732.79	2,750.06	164.71	0.00	19,801.23
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	224,359.20	0.00	0.00	0.00	0.00	0.00	224,359.20
126 - Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,474.54	0.00	0.00	0.00	13,474.54
Total Income	983,819.31	39,917.88	1,552.62	3,972.63	717.78	29,170.28	949,170.26	960.13	14,207.33	2,750.06	536,300.87	0.00	2,562,539.15

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	2,045,256.57	1,930,474.52	1,777,479.96	1,577,251.70	1,380,547.11	1,174,913.76	1,969,100.51	1,781,156.01	1,630,425.14	1,441,969.62	1,813,714.26
Income	983,819.31	39,917.88	1,552.62	3,972.63	717.78	29,170.28	949,170.26	960.13	14,207.33	2,750.06	536,300.87	0.00
Expenses	143,243.81	154,699.93	154,547.18	204,200.89	197,422.37	234,803.63	154,983.51	188,904.63	164,938.20	191,205.58	164,556.23	76,214.54
Ending Balance	2,045,256.57	1,930,474.52	1,777,479.96	1,577,251.70	1,380,547.11	1,174,913.76	1,969,100.51	1,781,156.01	1,630,425.14	1,441,969.62	1,813,714.26	1,737,499.72

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	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00
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	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00

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	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00
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	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00

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	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 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	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	9,795,270.57	9,680,488.52	9,527,493.96	9,327,265.70	9,130,561.11	8,924,927.76	9,719,114.51	9,531,170.01	9,380,439.14	9,191,983.62	9,563,728.26	9,487,513.72
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