

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

	Year to Date July 1, 2019 to October 31, 2019	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	62,856	77,267	81.35%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
<b>Total Revenues</b>	<u>62,856</u>	<u>2,718,861</u>	2.31%
<b>M &amp; O Expenses</b>			
Salaries and wages	244,360	790,476	30.91%
Payroll tax expense	17,682	63,238	27.96%
Pension expense	55,049	156,542	35.17%
Compensation insurance	-	39,524	0.00%
Medical/dental/vision	73,388	213,378	34.39%
Fuel/oil reimbursement	7,553	35,000	21.58%
Equipment rental	13,210	20,000	66.05%
Equipment repairs/parts	20,710	45,000	46.02%
Equipment purchases (< \$5,000)	3,172	15,000	21.15%
Shop supplies	6,100	15,000	40.67%
Levee maint. (supp. & material)	3,321	20,000	16.61%
Levee maint. chemicals	1,360	15,000	9.07%
Levee maint. services	25,882	80,000	32.35%
Rodent abatement (supplies & materials)	2,447	10,000	24.47%
Employee uniforms	4,782	5,000	95.64%
Staff training	805	7,500	10.73%
Miscellaneous	-	2,000	0.00%
Small tools & equipment	1,482	7,500	19.76%
Emergency preparedness program	15,943	15,000	106.29%
Engineering services	10,088	20,000	50.44%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	937	50,000	1.87%
<b>Total M &amp; O Expenses</b>	<u>508,271</u>	<u>1,645,158</u>	30.89%
<b>Administration Expenses</b>			
Board of trustees compensation	1,766	7,600	23.24%
Trustee expenses	1,042	1,750	59.54%
Accounting services	700	20,000	3.50%
Legal services (general)	3,532	50,000	7.06%
Utilities	10,127	40,000	25.32%
Telephone	3,845	25,000	15.38%
Retiree benefits	54,844	135,000	40.63%
Office/shop/yard lease	2,400	6,000	40.00%
Office equipment/furniture	-	7,500	0.00%
Office supplies	-	2,000	0.00%
Auto allowance	2,360	6,600	35.76%
Parking reimbursement	-	500	0.00%
General office expense	2,922	15,000	19.48%
Technology and software	1,522	10,000	15.22%
Legislative services	-	-	Not budgeted
Dues and associations	18,902	25,000	75.61%
Property and liability insurance	25,921	30,000	86.40%
Conference/workshop/seminar	-	-	Not budgeted
Public relations/information	-	30,000	0.00%
Miscellaneous	1,224	5,000	24.48%
Election expense	-	-	Not budgeted
Employee morale/wellness	-	2,000	0.00%
Investment fees	-	20,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	1,350	14,000	9.64%
Property taxes	68	3,000	2.27%
Building maintenance	-	10,000	0.00%
County Dtech fees for DLMS	15,109	50,000	30.22%
Interest expense	133	-	Not budgeted
<b>Total Administration Expenses</b>	<u>147,767</u>	<u>517,450</u>	28.56%
<b>Special Projects Expenses</b>			
Engineering studies/survey studies	-	150,000	0.00%
Levee standards compliance	23,000	25,000	92.00%
Encroachment remediation	-	-	Not budgeted
Vegetation management	-	-	Not budgeted
Small capital projects	-	50,000	0.00%
<b>Total Special Project Expenses</b>	<u>23,000</u>	<u>225,000</u>	10.22%
<b>Capital Outlay</b>			
Bank protection	-	-	Not budgeted
Magpie Creek	-	-	Not budgeted
Property acquisition	-	-	Not budgeted
Miscellaneous	-	-	Not budgeted
Equipment purchases (over \$5,000)	46,286	100,000	46.29%
<b>Total Capital Outlay</b>	<u>46,286</u>	<u>100,000</u>	
<b>Capital Outlay: District Headquarters Build-Out</b>			
Building improvements/maintenance	17,175	225,000	7.63%
La Riviera improvements/maintenance	68	2,000	3.40%
	<u>17,243</u>	<u>227,000</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 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	305,857.97
501 - Payroll Taxes	4,470.68	4,558.96	4,726.01	4,286.42	4,211.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,253.21
502 - Pension	9,373.16	18,128.96	9,467.15	18,267.44	4,145.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,382.46
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	15,856.32	14,028.06	14,806.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,375.39
508 - Fuel/Oil	2,188.69	5,121.50	1,669.65	2,200.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,179.97
509 - Equipment Rental	3,129.50	3,129.50	3,129.50	6,950.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,339.01
510 - Equipment Purchase(< \$5000	297.26	0.00	0.00	3,172.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,469.31
511 - Equipment Repair/Parts	5,655.89	8,224.85	9,097.22	3,665.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,643.01
512 - Shop Supplies	1,231.54	3,512.76	1,161.26	1,365.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,271.11
514 - Levee Maint(Supplies&Materi	134.09	1,109.89	182.69	2,028.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,455.32
515 - Levee Maintenance Services	4,645.16	1,635.71	5,152.78	15,593.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,027.51
516 - Employee Uniforms	492.64	4,782.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,274.87
518 - Staff Training	1,500.00	805.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,305.00
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	1,185.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,185.23
523 - Levee Maint. (Chemicals)	0.00	1,360.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,360.38
525 - Emergency Preparedness Pr	0.00	0.00	15,942.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,942.92
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,447.13
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	1,122.65	180.29	163.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,630.96
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
<b>Total M&amp;O Expense</b>	<b>107,084.43</b>	<b>129,804.54</b>	<b>126,191.17</b>	<b>136,012.81</b>	<b>74,307.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>573,400.76</b>

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,370.01
506 - Utility Charges	2,905.15	3,315.25	3,336.87	3,291.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,848.56
507 - Office/Shop Lease	600.00	600.00	600.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,750.00
520 - Retiree Benefits	10,968.74	10,968.74	10,968.74	10,968.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,874.96
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	1,079.19	1,115.46	1,054.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,299.80
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,863.57
600 - Board of Trustees Compensa	0.00	0.00	0.00	937.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	937.40
601 - Trustee Expenses	380.00	380.00	380.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,615.00
602 - Accounting Services	53.92	798.12	61.94	181.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,095.88
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	8,944.00	1,180.41	2,352.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,286.41
606 - Legislative Services	0.00	(8,323.69)	2,755.50	3,294.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,274.09)
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	60.00	5,747.00	9,820.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,627.00
609 - Conference /Workshops/Sem	14,314.08	0.00	0.00	21,574.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,888.08
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	4,083.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,083.00
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	1,387.50	0.00	712.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,775.00
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	25,484.77	28,294.07	58,331.28	550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149,440.58
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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	9,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,450.00
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
<b>Total Special Projects</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,450.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,450.00</b>

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
<b>Total Capital Outlay: Flood Control</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	1,892.89	1,552.62	3,972.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,237.45
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
<b>Total Income</b>	<b>983,819.31</b>	<b>39,917.88</b>	<b>1,552.62</b>	<b>3,972.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,029,262.44</b>

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	1,929,264.06	1,776,331.44	1,576,509.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	983,819.31	39,917.88	1,552.62	3,972.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	143,864.89	155,289.31	154,485.24	203,794.09	74,857.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	2,044,635.49	1,929,264.06	1,776,331.44	1,576,509.98	1,501,652.17	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	1,270,000.00	1,270,000.00	1,270,000.00	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	1,270,000.00	1,270,000.00	1,270,000.00	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	3,480,014.00	3,480,014.00	3,480,014.00	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	3,480,014.00	3,480,014.00	3,480,014.00	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	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
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	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	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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00

<b>Total Balance</b>	<b>9,794,649.49</b>	<b>9,679,278.06</b>	<b>9,526,345.44</b>	<b>9,326,523.98</b>	<b>9,251,666.17</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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