

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

	Year to Date July 1, 2019 to March 31, 2020	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 740,078	\$ 1,429,793	51.76%
Consolidated capital assessment	-	980,000	0.00%
Interest	151,218	77,267	195.71%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	<u>891,296</u>	<u>2,718,861</u>	32.78%
M & O Expenses			
Salaries and wages	560,651	790,476	70.93%
Payroll tax expense	41,221	63,238	65.18%
Pension expense	122,296	156,542	78.12%
Compensation insurance	4,809	39,524	12.17%
Medical/dental/vision	162,469	213,378	76.14%
Fuel/oil reimbursement	19,685	35,000	56.24%
Equipment rental	17,778	20,000	88.89%
Equipment repairs/parts	51,045	45,000	113.43%
Equipment purchases (< \$5,000)	15,294	15,000	101.96%
Shop supplies	24,249	15,000	161.66%
Levee maint. (supp. & material)	8,676	20,000	43.38%
Levee maint. chemicals	20,839	15,000	138.93%
Levee maint. services	36,259	80,000	45.32%
Rodent abatement (supplies & materials)	2,590	10,000	25.90%
Employee uniforms	5,799	5,000	115.98%
Staff training	2,499	7,500	33.32%
Miscellaneous	1,125	2,000	56.25%
Small tools & equipment	2,330	7,500	31.07%
Emergency preparedness program	35,704	15,000	238.03%
Engineering services	36,222	20,000	181.11%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	24,093	50,000	48.19%
Total M & O Expenses	<u>1,195,633</u>	<u>1,645,158</u>	72.68%
Administration Expenses			
Board of trustees compensation	4,986	7,600	65.61%
Trustee expenses	1,964	1,750	112.23%
Accounting services	10,372	20,000	51.86%
Legal services (general)	25,587	50,000	51.17%
Utilities	27,563	40,000	68.91%
Telephone	11,089	25,000	44.36%
Retiree benefits	111,983	135,000	82.95%
Office/shop/yard lease	4,800	6,000	80.00%
Office equipment/furniture	1,985	7,500	26.47%
Office supplies	-	2,000	0.00%
Auto allowance	5,314	6,600	80.52%
Parking reimbursement	-	500	0.00%
General office expense	8,748	15,000	58.32%
Technology and software	7,889	10,000	78.89%
Legislative services	-	-	Not budgeted
Dues and associations	22,560	25,000	90.24%
Property and liability insurance	19,184	30,000	63.95%
Conference/workshop/seminar	-	-	Not budgeted
Public relations/information	24,178	30,000	80.59%
Miscellaneous	2,778	5,000	55.56%
Election expense	-	-	Not budgeted
Employee morale/wellness	70	2,000	3.50%
Investment fees	8,675	20,000	43.38%
Community services	1,000	1,500	66.67%
Bookkeeping services	7,350	14,000	52.50%
Property taxes	1,752	3,000	58.40%
Building maintenance	9,646	10,000	96.46%
County Dtech fees for DLMS	52,586	50,000	105.17%
County assessment fees (non cash)	16,949	-	Not budgeted
Interest expense	237	-	Not budgeted
Total Administration Expenses	<u>389,245</u>	<u>517,450</u>	75.22%
Special Projects Expenses			
Engineering studies/survey studies	40,610	150,000	27.07%
Levee standards compliance	23,000	25,000	92.00%
Encroachment remediation	-	-	Not budgeted
Vegetation management	-	-	Not budgeted
Small capital projects	-	50,000	0.00%
Total Special Project Expenses	<u>63,610</u>	<u>225,000</u>	28.27%
Capital Outlay			
Bank protection	-	-	Not budgeted
Magpie Creek	-	-	Not budgeted
Property acquisition	-	-	Not budgeted
Miscellaneous	-	-	Not budgeted
Equipment purchases (> \$5,000)	51,958	100,000	51.96%
Total Capital Outlay	<u>51,958</u>	<u>100,000</u>	51.96%
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	61,546	225,000	27.35%
La Riviera improvements/maintenance	68	2,000	3.40%
Total District Headquarters Build-Out	<u>61,614</u>	<u>227,000</u>	27.14%

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	33,705.78	0.00	0.00	590,118.95
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	2,584.68	0.00	0.00	44,135.60
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	(723.54)	0.00	0.00	121,333.44
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	0.00	0.00	0.00	151,467.19
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	0.00	0.00	0.00	23,312.17
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	0.00	0.00	0.00	20,907.53
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	320.31	0.00	0.00	57,297.93
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	0.00	0.00	0.00	25,450.27
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	0.00	0.00	0.00	8,809.90
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	0.00	0.00	0.00	37,412.00
516 - Employee Uniforms	492.64	4,782.23	0.00	0.00	367.03	650.00	0.00	0.00	0.00	0.00	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	0.00	0.00	3,775.51
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	0.00	0.00	0.00	7,173.27
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	0.00	0.00	0.00	20,754.87
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	0.00	0.00	0.00	2,674.36
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	0.00	0.00	0.00	23,986.00
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	1,122.65	180.29	163.05	179.50	147.63	399.96	201.44	326.68	0.00	0.00	0.00	2,886.17
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	129,804.54	126,191.17	136,950.21	139,926.19	160,996.00	108,809.46	129,288.78	128,164.73	35,887.23	0.00	0.00	1,203,102.74

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	0.00	0.00	0.00	12,614.26
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	0.00	0.00	0.00	30,199.40
507 - Office/Shop Lease	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	0.00	0.00	0.00	0.00	4,800.00
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	275.00	0.00	0.00	5,225.00
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	0.00	0.00	0.00	101,014.22
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	0.00	0.00	0.00	11,191.59
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	0.00	0.00	0.00	10,400.32
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	0.00	0.00	0.00	23,986.00
601 - Trustee Expenses	380.00	380.00	380.00	475.00	760.00	475.00	285.00	475.00	950.00	0.00	0.00	0.00	4,560.00
602 - Accounting Services	53.92	798.12	61.94	181.90	106.63	206.15	294.29	181.90	199.98	0.00	0.00	0.00	2,084.83
603 - Legal Fees (General)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,672.00	0.00	0.00	0.00	0.00	9,672.00
604 - Flood Litigation	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	0.00	0.00	0.00	38,341.41
606 - Legislative Services	0.00	(8,323.69)	2,755.50	3,294.10	7,182.75	11,750.40	0.00	6,423.10	778.00	0.00	0.00	0.00	23,860.16
607 - Dues and Assoc. Expens	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	7,197.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,824.00
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	4,294.35	9,597.10	10,286.66	0.00	0.00	0.00	0.00	24,178.11
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	1,000.00	0.00	0.00	0.00	1,000.00
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	4,334.00	4,341.00	0.00	0.00	0.00	0.00	12,758.00
619 - Building Maintenance	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	1,684.42
620 - Bookkeeping Services	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
621 - County Assessment Fees	675.00	1,387.50	0.00	712.50	0.00	2,887.50	0.00	2,137.50	975.00	0.00	0.00	0.00	8,775.00
622 - County DTech Fees for DLMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.00	0.00	0.00	0.00	70.00

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Administrative	36,780.46	25,484.77	28,294.07	58,331.28	42,841.11	50,508.98	45,879.76	61,571.45	37,618.49	275.00	0.00	0.00	0.00	387,585.37

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	14,630.00	25,980.00	0.00	0.00	0.00	0.00	0.00	0.00	50,060.00
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	9,450.00	14,630.00	25,980.00	0.00	0.00	0.00	0.00	0.00	0.00	50,060.00

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	28,726.23	722,016.80	0.00	0.00	0.00	0.00	0.00	788,768.02
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	0.00	0.00	0.00	16,886.46
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	0.00	0.00	0.00	2,023,488.22

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	1,575,572.58	1,378,893.06	1,170,578.36	1,965,059.40	1,775,159.30	1,623,583.41	0.00	0.00
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	0.00	0.00	0.00
Expenses	143,864.89	155,289.31	154,485.24	204,731.49	197,397.30	237,484.98	154,689.22	190,860.23	165,783.22	36,162.23	0.00	0.00
Ending Balance	2,044,635.49	1,929,264.06	1,776,331.44	1,575,572.58	1,378,893.06	1,170,578.36	1,965,059.40	1,775,159.30	1,623,583.41	1,587,421.18	0.00	0.00

Capital Outlay Reserve Fund

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	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	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	0.00	0.00

Retiree Health Benefit Reserve Fund

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	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	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	3,480,014.00	0.00	0.00

Flood Emergency Response Reserve Fund

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	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	1,500,000.00	1,500,000.00	0.00	0.00

Emergency Repair Reserve Fund

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	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	1,500,000.00	1,500,000.00	0.00	0.00

Total Balance	9,794,649.49	9,679,278.06	9,526,345.44	9,325,586.58	9,128,907.06	8,920,592.36	9,715,073.40	9,525,173.30	9,373,597.41	9,337,435.18	0.00	0.00
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