

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

	Year to Date July 1, 2018 to April 30, 2019	Budget	Percent of Budget	
Revenues				
Benefit assessment	\$ 765,655	\$ 1,429,793	53.55%	
Consolidated capital assessment	-	980,000	0.00%	
Interest	159,207	77,267	206.05%	
O & M agreements	-	231,801	0.00%	
Miscellaneous	6,020	-	Not budgeted	
Total Revenues	<u>930,882</u>	<u>2,718,861</u>	34.24%	
M & O Expenses				
Salaries and wages	562,371	730,938	76.94%	
Payroll tax expense	41,978	58,475	71.79%	
Pension expense	116,658	132,418	88.10%	
Compensation insurance	28,583	36,547	78.21%	
Medical/dental/vision	164,492	211,112	77.92%	
Fuel/oil reimbursement	19,400	30,000	64.67%	
Equipment rental	40,844	20,000	204.22%	
Equipment repairs/parts	29,952	40,000	74.88%	
Equipment purchases (< \$5,000)	9,946	15,000	66.31%	
Shop supplies	11,596	12,000	96.63%	
Levee maint. (supp. & material)	25,255	10,000	252.55%	
Levee maint. chemicals	12,066	20,000	60.33%	
Levee maint. services	49,599	60,000	82.67%	
Rodent abatement (supplies & materials)	5,570	10,000	55.70%	
Employee uniforms	568	5,000	11.36%	
Staff training	2,563	10,000	25.63%	
Miscellaneous	1,251	2,000	62.55%	
Small tools & equipment	4,318	6,000	71.97%	
Emergency preparedness program	9,700	15,000	64.67%	
Engineering services	19,351	20,000	96.76%	
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	<u>1,160,009</u>	<u>1,559,490</u>	74.38%	
Administration Expenses				
Board of trustees compensation	4,677	7,600	61.54%	
Trustee expenses	1,265	1,750	72.29%	
Accounting services	16,300	15,000	108.67%	
Legal services (general)	14,976	50,000	29.95%	
Utilities	28,007	35,000	80.02%	
Telephone	12,576	18,000	69.87%	
Retiree benefits	120,974	135,650	89.18%	
Office equipment/furniture	2,484	7,500	33.12%	
Office supplies	-	2,000	0.00%	
Auto allowance	5,910	6,600	89.55%	
Parking reimbursement	-	500	0.00%	
General office expense	10,496	13,000	80.74%	
Technology and software	4,194	10,000	41.94%	
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	14,320	30,000	47.73%	
Miscellaneous	2,198	5,000	43.96%	
Employee morale/wellness	208	2,000	10.40%	
Investment fees	7,956	15,000	53.04%	
Community services	1,000	1,500	66.67%	
Bookkeeping services	7,050	14,000	50.36%	
Property taxes	1,737	3,000	57.90%	
Building maintenance	18,175	10,000	181.75%	
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	413	-	Not budgeted	Not budgeted
Total Administration Expenses	<u>381,721</u>	<u>577,919</u>	66.05%	
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	<u>103,727</u>	<u>165,000</u>	62.86%	
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	57,464.14	55,002.06	54,399.98	55,932.06	0.00	617,804.77
501 - Payroll Taxes	4,173.85	4,482.27	4,754.48	3,861.68	3,503.40	5,807.05	2,675.19	4,985.99	4,253.86	4,221.88	4,294.73	0.00	47,014.38
502 - Pension	12,673.06	12,483.57	11,913.77	7,394.26	15,652.21	10,969.24	8,685.50	10,906.76	7,381.96	11,179.02	(1,007.50)	0.00	108,231.85
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	15,689.55	15,908.86	15,585.32	0.00	0.00	153,445.21
508 - Fuel/Oil	3,476.23	2,162.66	1,590.25	5,507.45	1,195.40	3,496.29	1,042.44	1,351.87	1,551.03	1,503.04	0.00	0.00	22,876.66
509 - Equipment Rental	0.00	1,420.71	7,838.74	6,966.92	7,685.31	3,053.15	1,111.94	4,171.48	4,169.34	4,310.64	0.00	0.00	40,728.23
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	2,790.43	5,256.16	10,668.77	0.00	0.00	35,213.53
512 - Shop Supplies	694.04	564.90	735.07	809.91	2,053.06	2,037.41	1,160.57	207.06	935.73	3,233.03	0.00	0.00	12,430.78
514 - Levee Maint(Supplies&Materi	628.17	0.00	3,409.94	2,744.97	295.52	12,921.63	0.00	3,865.74	702.78	1,124.71	0.00	0.00	25,693.46
515 - Levee Maintenance Services	0.00	1,373.85	5,148.34	6,842.33	20,564.54	696.25	617.72	10,624.04	2,318.02	1,452.02	0.00	0.00	49,637.11
516 - Employee Uniforms	4,896.47	0.00	0.00	0.00	0.00	306.80	89.31	0.00	0.00	172.12	0.00	0.00	5,464.70
518 - Staff Training	350.00	0.00	52.39	119.14	63.63	711.56	0.00	180.00	270.00	0.00	240.00	0.00	1,986.72
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	815.66	0.00	0.00	0.00	7,048.26
523 - Levee Maint. (Chemicals)	0.00	0.00	0.00	0.00	0.00	9,397.77	2,418.69	102.23	0.00	316.06	0.00	0.00	12,234.75
525 - Emergency Preparedness Pr	0.00	0.00	0.00	0.00	8,400.00	1,031.61	0.00	0.00	0.00	268.79	0.00	0.00	9,700.40
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	2,568.45	0.00	0.00	5,560.91
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	205.72	198.43	324.67	39.00	0.00	2,363.61
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	112,545.01	98,763.89	111,328.50	59,498.29	0.00	1,192,660.92

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	1,403.04	1,158.05	1,726.04	0.00	0.00	17,095.62
506 - Utility Charges	2,494.07	2,891.72	3,455.51	3,121.87	2,938.77	2,845.25	2,901.94	2,790.70	2,950.67	4,154.59	0.00	0.00	30,545.09
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	550.00	550.00	550.00	550.00	0.00	6,050.00
520 - Retiree Benefits	11,300.68	11,300.68	11,300.68	10,045.45	10,882.27	10,968.74	10,968.74	10,968.74	10,968.74	10,968.74	0.00	0.00	109,673.46
522 - Office Equipment/Furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,484.34	0.00	0.00	2,484.34
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	754.77	2,785.70	1,181.38	0.00	0.00	12,688.14
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	200.00	1,166.34	291.18	0.00	0.00	4,383.74
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	475.00	380.00	760.00	285.00	0.00	4,560.00
602 - Accounting Services	82.41	33.70	28.46	177.93	296.99	462.35	0.00	26.05	201.15	26.94	17.74	0.00	1,353.72
603 - Legal Fees (General)	0.00	0.00	0.00	0.00	0.00	2,050.00	0.00	0.00	0.00	13,550.00	0.00	0.00	15,600.00
604 - Flood Litigation	5,646.68	5,689.00	866.59	656.00	943.00	3,634.36	2,214.00	656.00	2,046.50	3,959.50	0.00	0.00	26,311.63
606 - Legislative Services	1,079.00	302.00	0.00	0.00	0.00	2,823.25	3,964.74	5,134.25	2,884.50	4,242.75	0.00	0.00	20,430.49
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	16,190.00	90.00	0.00	286.00	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	9,686.73	0.00	0.00	30,543.73
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	14,319.74	0.00	0.00	14,319.74
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	470.00	0.00	0.00	0.00	0.00	3,948.00
618 - Property Tax	3,682.00	3,716.00	0.00	0.00	3,967.00	0.00	0.00	3,989.00	0.00	0.00	0.00	0.00	15,354.00
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	277.46	1,415.97	417.39	71.00	2,150.00	569.74	507.96	2,949.64	1,544.71	0.00	0.00	0.00	9,903.87
621 - County Assessment Fees	787.50	975.00	450.00	600.00	1,162.50	375.00	525.00	1,087.50	937.50	1,912.50	0.00	0.00	8,812.50
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	28,392.86	30,194.20	26,406.54	39,419.85	44,188.77	29,500.39	33,346.82	31,740.69	27,573.86	69,814.43	852.74	0.00	361,431.15
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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	1,801.05	0.00	0.00	0.00	0.00	1,801.05
Total Capital Outlay: Flood Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,801.05	0.00	0.00	0.00	0.00	1,801.05

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	991.88	1,115.57	3,915.99	0.00	0.00	19,458.40
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	221,348.40	0.00	0.00	0.00	0.00	221,348.40
126 - Miscellaneous Income	0.00	224.62	160.00	5,760.00	0.00	0.00	0.00	0.00	0.00	0.00	8,170.29	0.00	14,314.91
Total Income	783,107.73	41,446.10	1,404.38	9,223.58	680.39	26,010.28	2,969.66	965,707.96	1,115.57	3,915.99	8,170.29	0.00	1,843,751.93

Fund Balance

District Operations Fund	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19
Beginning Balance	2,294,495.71	1,929,146.48	1,842,618.22	1,699,129.33	1,553,665.85	1,371,777.45	1,220,899.50	1,117,363.17	1,402,329.43	1,277,107.25	1,099,880.31	0.00
Income	783,107.73	41,446.10	1,404.38	9,223.58	680.39	26,010.28	2,969.66	965,707.96	1,115.57	3,915.99	8,170.29	0.00
Expenses	1,148,456.96	127,974.36	144,893.27	154,687.06	182,568.79	176,888.23	106,505.99	680,741.70	126,337.75	181,142.93	60,351.03	0.00
Ending Balance	1,929,146.48	1,842,618.22	1,699,129.33	1,553,665.85	1,371,777.45	1,220,899.50	1,117,363.17	1,402,329.43	1,277,107.25	1,099,880.31	1,047,699.57	0.00

Capital Outlay Reserve Fund	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19
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	1,065,000.00	1,065,000.00	1,065,000.00	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	1,065,000.00	1,065,000.00	1,065,000.00	0.00

Retiree Health Benefit Reserve Fund	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19
Beginning Balance	1,443,558.00	2,443,558.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	0.00
Income	1,000,000.00	536,456.00	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	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	2,980,014.00	0.00

Flood Emergency Response Reserve Fund	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19
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	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	1,500,000.00	0.00

Emergency Repair Reserve Fund	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19
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	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	1,500,000.00	0.00

Total Balance	8,437,704.48	8,887,632.22	8,744,143.33	8,598,679.85	8,416,791.45	8,265,913.50	8,162,377.17	8,447,343.43	8,322,121.25	8,144,894.31	8,092,713.57	0.00
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