

American River Flood Control District  
Statement of Operations  
July 1, 2019 to November 30, 2019 (Five Months Ending of Fiscal 2020)  
For Internal Use Only

	Year to Date July 1, 2019 to November 30, 2019	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	81,376	77,267	105.32%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
<b>Total Revenues</b>	<u>81,376</u>	<u>2,718,861</u>	2.99%
<b>M &amp; O Expenses</b>			
Salaries and wages	306,526	790,476	38.78%
Payroll tax expense	21,514	63,238	34.02%
Pension expense	68,395	156,542	43.69%
Compensation insurance	-	39,524	0.00%
Medical/dental/vision	89,880	213,378	42.12%
Fuel/oil reimbursement	10,528	35,000	30.08%
Equipment rental	16,339	20,000	81.70%
Equipment repairs/parts	22,776	45,000	50.61%
Equipment purchases (< \$5,000)	7,584	15,000	50.56%
Shop supplies	8,203	15,000	54.69%
Levee maint. (supp. & material)	4,731	20,000	23.66%
Levee maint. chemicals	1,588	15,000	10.59%
Levee maint. services	26,170	80,000	32.71%
Rodent abatement (supplies & materials)	2,590	10,000	25.90%
Employee uniforms	5,149	5,000	102.98%
Staff training	1,067	7,500	14.23%
Miscellaneous	1,125	2,000	56.25%
Small tools & equipment	1,482	7,500	19.76%
Emergency preparedness program	33,959	15,000	226.39%
Engineering services	17,271	20,000	86.36%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	1,250	50,000	2.50%
<b>Total M &amp; O Expenses</b>	<u>648,127</u>	<u>1,645,158</u>	39.40%
<b>Administration Expenses</b>			
Board of trustees compensation	2,597	7,600	34.17%
Trustee expenses	1,149	1,750	65.66%
Accounting services	700	20,000	3.50%
Legal services (general)	7,984	50,000	15.97%
Utilities	13,298	40,000	33.25%
Telephone	5,423	25,000	21.69%
Retiree benefits	65,812	135,000	48.75%
Office/shop/yard lease	3,000	6,000	50.00%
Office equipment/furniture	-	7,500	0.00%
Office supplies	-	2,000	0.00%
Auto allowance	2,944	6,600	44.61%
Parking reimbursement	-	500	0.00%
General office expense	5,394	15,000	35.96%
Technology and software	2,922	10,000	29.22%
Legislative services	-	-	Not budgeted
Dues and associations	22,560	25,000	90.24%
Property and liability insurance	25,921	30,000	86.40%
Conference/workshop/seminar	-	-	Not budgeted
Public relations/information	-	30,000	0.00%
Miscellaneous	1,471	5,000	29.42%
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	2,325	14,000	16.61%
Property taxes	1,752	3,000	58.40%
Building maintenance	-	10,000	0.00%
County Dtech fees for DLMS	15,109	50,000	30.22%
Interest expense	155	-	Not budgeted
<b>Total Administration Expenses</b>	<u>180,516</u>	<u>517,450</u>	34.89%
<b>Special Projects Expenses</b>			
Engineering studies/survey studies	14,630	150,000	9.75%
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>37,630</u>	<u>225,000</u>	16.72%
<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	26,261	225,000	11.67%
La Riviera improvements/maintenance	68	2,000	3.40%
	<u>26,329</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	60,273.00	0.00	0.00	0.00	0.00	0.00	0.00	366,130.97
501 - Payroll Taxes	4,470.68	4,558.96	4,726.01	4,286.42	4,282.16	3,702.38	0.00	0.00	0.00	0.00	0.00	0.00	26,026.61
502 - Pension	9,373.16	18,128.96	9,467.15	18,267.44	8,762.09	8,696.68	0.00	0.00	0.00	0.00	0.00	0.00	72,695.48
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	17,042.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,417.93
508 - Fuel/Oil	2,188.69	5,121.50	1,669.65	2,200.13	2,975.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,155.24
509 - Equipment Rental	3,129.50	3,129.50	3,129.50	6,950.51	3,129.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,468.51
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	2,066.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,709.13
512 - Shop Supplies	1,231.54	3,512.76	1,161.26	1,365.55	2,103.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,374.75
514 - Levee Maint(Supplies&Materi	134.09	1,109.89	182.69	2,028.65	1,409.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,864.68
515 - Levee Maintenance Services	4,645.16	1,635.71	5,152.78	15,593.86	287.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,315.25
516 - Employee Uniforms	492.64	4,782.23	0.00	0.00	367.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,641.90
518 - Staff Training	1,500.00	805.00	0.00	0.00	115.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,420.90
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,216.15
523 - Levee Maint. (Chemicals)	0.00	1,360.38	0.00	0.00	142.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,503.10
525 - Emergency Preparedness Pr	0.00	0.00	15,942.92	0.00	26,416.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,359.35
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
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	35.45	0.00	0.00	0.00	0.00	0.00	0.00	1,845.91
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>139,614.07</b>	<b>72,707.51</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>711,414.53</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	1,577.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,947.89
506 - Utility Charges	2,905.15	3,315.25	3,336.87	3,291.29	3,170.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,019.18
507 - Office/Shop Lease	600.00	600.00	600.00	600.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
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	550.00	0.00	0.00	0.00	0.00	0.00	0.00	3,300.00
520 - Retiree Benefits	10,968.74	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	54,843.70
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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,955.34
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,263.10
600 - Board of Trustees Compensa	0.00	0.00	0.00	937.40	312.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,249.52
601 - Trustee Expenses	380.00	380.00	380.00	475.00	760.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,375.00
602 - Accounting Services	53.92	798.12	61.94	181.90	106.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,202.51
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	4,452.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,738.41
606 - Legislative Services	0.00	(8,323.69)	2,755.50	3,294.10	7,182.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,908.66
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	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	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	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	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	975.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,750.00
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

<b>Total Administrative</b>	36,780.46	25,484.77	28,294.07	58,331.28	43,816.11	550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193,256.69
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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	14,630.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,080.00
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>	0.00	0.00	0.00	9,450.00	14,630.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,080.00

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
<b>Total Capital Outlay: Flood Control</b>	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	1,892.89	1,552.62	3,972.63	717.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,955.23
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>	983,819.31	39,917.88	1,552.62	3,972.63	717.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,029,980.22

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	1,576,509.98	1,379,167.58	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	717.78	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	198,060.18	73,257.51	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	1,379,167.58	1,305,910.07	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	1,270,000.00	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	1,270,000.00	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	3,480,014.00	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	3,480,014.00	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	1,500,000.00	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	1,500,000.00	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	1,500,000.00	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	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00

<b>Total Balance</b>	9,794,649.49	9,679,278.06	9,526,345.44	9,326,523.98	9,129,181.58	9,055,924.07	0.00	1.00	0.00	0.00	0.00	0.00
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