

American River Flood Control District
Statement of Operations
July 1, 2018 to August 31, 2018 (Two Months Ending of Fiscal 2019)
For Internal Use Only

	Year to Date July 1, 2018 to August 31, 2018	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	16,770	77,267	21.70%
O & M agreements	-	231,801	0.00%
Miscellaneous	100	-	Not budgeted
Total Revenues	16,870	2,718,861	0.62%
M & O Expenses			
Salaries and wages	114,617	730,938	15.68%
Payroll tax expense	8,690	58,475	14.86%
Pension expense	24,146	132,418	18.23%
Compensation insurance	-	36,547	0.00%
Medical/dental/vision	45,267	211,112	21.44%
Fuel/oil reimbursement	2,163	30,000	7.21%
Equipment rental	1,421	20,000	7.11%
Equipment repairs/parts	4,254	40,000	10.64%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	474	12,000	3.95%
Levee maint. (supp. & material)	1,390	10,000	13.90%
Levee maint. chemicals	-	20,000	0.00%
Levee maint. services	925	60,000	1.54%
Rodent abatement (supplies & materials)	245	10,000	2.45%
Employee uniforms	-	5,000	0.00%
Staff training	1,102	10,000	11.02%
Miscellaneous	-	2,000	0.00%
Small tools & equipment	-	6,000	0.00%
Emergency preparedness program	4,200	15,000	28.00%
Engineering services	302	20,000	1.51%
Encroachment remediation	-	15,000	0.00%
Test urban camp cleanup	-	100,000	0.00%
Total M & O Expenses	209,196	1,559,490	13.41%
Administration Expenses			
Board of trustees compensation	728	7,600	9.58%
Trustee expenses	34	1,750	1.94%
Accounting services	700	15,000	4.67%
Legal services (general)	-	50,000	0.00%
Utilities	2,907	35,000	8.31%
Telephone	680	18,000	3.78%
Retiree benefits	33,902	135,650	24.99%
Office equipment/furniture	-	7,500	0.00%
Office supplies	-	2,000	0.00%
Auto allowance	1,183	6,600	17.92%
Parking reimbursement	-	500	0.00%
General office expense	1,139	13,000	8.76%
Technology and software	930	10,000	9.30%
Dues and associations	7,767	25,000	31.07%
Property and liability insurance	8,263	30,000	27.54%
Conference/workshop/seminar	-	3,000	0.00%
Public relations/information	-	30,000	0.00%
Miscellaneous	374	5,000	7.48%
Employee morale/wellness	208	2,000	10.40%
Investment fees	-	15,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	-	14,000	0.00%
Property taxes	-	3,000	0.00%
Building maintenance	5,915	10,000	59.15%
County Dtech fees for DLMS	-	40,000	0.00%
Election expense	-	96,819	0.00%
Interest expense	62	-	Not budgeted
Total Administration Expenses	64,792	577,919	11.21%
Special Projects Expenses			
Engineering studies/survey studies	-	15,000	0.00%
Levee standards compliance	63,200	100,000	63.20%
Small capital projects	-	50,000	0.00%
Total Special Project Expenses	63,200	165,000	38.30%
Capital Outlay			
Equipment purchases (over \$5,000)	17,646	93,000	18.97%
Total Capital Outlay	17,646	93,000	
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	17,444	40,000	43.61%
La Riviera improvements/maintenance	2,098	10,000	20.98%
	19,542	50,000	

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 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
500 • Salary/Wages	54,173.03	58,087.91	61,528.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	173,789.64
501 • Payroll Taxes	4,173.85	4,482.27	4,709.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,365.72
502 • Pension	12,673.06	12,483.57	3,057.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,214.46
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	15,339.13	15,339.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,678.26
508 • Fuel/Oil	3,476.23	2,162.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,638.89
509 • Equipment Rental	0.00	1,420.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,420.71
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,575.02
512 • Shop Supplies	694.04	564.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,258.94
514 • Levee Maint(Supplies&Material)	628.17	0.00	663.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,291.97
515 • Levee Maintenance Services	0.00	1,373.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,373.85
516 • Employee Uniforms	4,896.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,896.47
518 • Staff Training	350.00	0.00	52.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	402.39
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
523 • Levee Maint. (Chemicals)	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
525 • Emergency Preparedness Proc	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
530 • 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
532 • Rodent Abatement	404.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	404.83
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	55.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	396.49
616 • Environmental Services/Study	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	111,312.40	97,780.16	70,067.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	279,160.13

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,140.90
506 • Utility Charges	2,494.07	2,891.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,385.79
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,650.00
520 • Retiree Benefits	11,300.68	11,300.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,601.36
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 Reimbursement	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	760.67	936.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,697.25
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,120.13
600 • Board of Trustees Compensation	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	665.00
602 • Accounting Services	82.41	33.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116.11
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	5,646.68	5,689.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,335.68
606 • Legislative Services	1,079.00	302.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,381.00
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	8,751.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,751.70
609 • Conference /Workshops/Seminars	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
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	3,682.00	3,716.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,398.00
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

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2018 through June 2019

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	787.50	975.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,762.50
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
Total Administrative	36,867.10	28,778.23	550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,195.33

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 S	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 (> \$5000	0.00	63,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,200.00
Total Capital Outlay: Flood Control	0.00	63,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,200.00

Income													
120 · Benefit Assessment	0.00	39,740.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,740.55
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	1,006.47	1,480.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,487.40
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	224.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	224.62
Total Income	781,006.47	41,446.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	822,452.57

Fund Balance

District Operations Fund	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18
Beginning Balance	2,294,495.71	1,927,322.68	1,842,210.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	781,006.47	41,446.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	1,148,179.50	126,558.39	70,617.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,927,322.68	1,842,210.39	1,771,592.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Capital Outlay Reserve Fund												
Beginning Balance	1,065,000.00	1,065,000.00	1,065,000.00	0.00	0.00	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	1,065,000.00	1,065,000.00	1,065,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Retiree Health Benefit Reserve Fund												
Beginning Balance	1,443,558.00	2,443,558.00	2,443,558.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	1,000,000.00	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	2,443,558.00	2,443,558.00	2,443,558.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Flood Emergency Response Reserve Fund												
Beginning Balance	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Emergency Repair Reserve Fund												
Beginning Balance	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Balance	8,435,880.68	8,350,768.39	8,280,150.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00