

American River Flood Control District
Statement of Operations
July 1, 2019 to September 30, 2019 (Three Month Ending of Fiscal 2020)
For Internal Use Only

	Year to Date July 1, 2019 to September 30, 2019	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	41,585	77,267	53.82%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	41,585	2,718,861	1.53%
M & O Expenses			
Salaries and wages	178,410	790,476	22.57%
Payroll tax expense	13,468	63,238	21.30%
Pension expense	41,339	156,542	26.41%
Compensation insurance	-	39,524	0.00%
Medical/dental/vision	59,132	213,378	27.71%
Fuel/oil reimbursement	5,353	35,000	15.29%
Equipment rental	6,259	20,000	31.30%
Equipment repairs/parts	17,045	45,000	37.88%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	4,734	15,000	31.56%
Levee maint. (supp. & material)	1,293	20,000	6.47%
Levee maint. chemicals	1,360	15,000	9.07%
Levee maint. services	10,288	80,000	12.86%
Rodent abatement (supplies & materials)	-	10,000	0.00%
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	6,794	20,000	33.97%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	-	50,000	0.00%
Total M & O Expenses	368,487	1,645,158	22.40%
Administration Expenses			
Board of trustees compensation	1,247	7,600	16.41%
Trustee expenses	860	1,750	49.14%
Accounting services	700	20,000	3.50%
Legal services (general)	1,180	50,000	2.36%
Utilities	6,836	40,000	17.09%
Telephone	2,328	25,000	9.31%
Retiree benefits	43,875	135,000	32.50%
Office/shop/yard lease	1,800	6,000	30.00%
Office equipment/furniture	-	7,500	0.00%
Office supplies	-	2,000	0.00%
Auto allowance	1,775	6,600	26.89%
Parking reimbursement	-	500	0.00%
General office expense	2,070	15,000	13.80%
Technology and software	520	10,000	5.20%
Legislative services	-	-	Not budgeted
Dues and associations	13,902	25,000	55.61%
Property and liability insurance	9,741	30,000	32.47%
Conference/workshop/seminar	-	-	Not budgeted
Public relations/information	-	30,000	0.00%
Miscellaneous	967	5,000	19.34%
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	638	14,000	4.56%
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	111	-	Not budgeted
Total Administration Expenses	103,727	517,450	20.05%
Special Projects Expenses			
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%
Total Special Project Expenses	23,000	225,000	10.22%
Capital Outlay			
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%
Total Capital Outlay	46,286	100,000	
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	17,175	225,000	7.63%
La Riviera improvements/maintenance	-	2,000	0.00%
	17,175	227,000	

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 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	239,907.05
501 - Payroll Taxes	4,470.68	4,558.96	4,726.01	4,242.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,997.65
502 - Pension	9,373.16	18,128.96	9,467.15	8,822.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,791.65
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,568.70
508 - Fuel/Oil	2,188.69	5,121.50	1,669.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,979.84
509 - Equipment Rental	3,129.50	3,129.50	3,129.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,388.50
510 - Equipment Purchase(< \$5000	297.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	297.26
511 - Equipment Repair/Parts	5,655.89	8,224.85	9,097.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,977.96
512 - Shop Supplies	1,231.54	3,512.76	1,161.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,905.56
514 - Levee Maint(Supplies&Materi	134.09	1,109.89	182.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,426.67
515 - Levee Maintenance Services	4,645.16	1,635.71	5,152.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,433.65
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,467.91
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
Total M&O Expense	107,084.43	129,804.54	126,191.17	74,130.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	437,210.80
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,852.62
506 - Utility Charges	2,905.15	3,315.25	3,336.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,557.27
507 - Office/Shop Lease	600.00	600.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,200.00
520 - Retiree Benefits	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	0.00	32,906.22
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 Reimburs	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,244.88
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	861.53
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	380.00	380.00	380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,140.00
602 - Accounting Services	53.92	798.12	61.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	913.98
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,934.41
606 - Legislative Services	0.00	(8,323.69)	2,755.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,568.19)
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,807.00
609 - Conference /Workshops/Sem	14,314.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,314.08
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,062.50
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	550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,109.30
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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	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 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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,264.82
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
Total Income	983,819.31	39,917.88	1,552.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,025,289.81

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	983,819.31	39,917.88	1,552.62	0.00	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	74,680.66	0.00	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	1,701,650.78	0.00	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	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	1,270,000.00	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	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	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	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	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	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	1,500,000.00	0.00	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	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	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Balance	9,794,649.49	9,679,278.06	9,526,345.44	9,451,664.78	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
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