

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

	Year to Date July 1, 2019 to January 31, 2020	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 740,078	\$ 1,429,793	51.76%
Consolidated capital assessment	-	980,000	0.00%
Interest	118,232	77,267	153.02%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	<u>858,310</u>	<u>2,718,861</u>	31.57%
M & O Expenses			
Salaries and wages	436,535	790,476	55.22%
Payroll tax expense	31,447	63,238	49.73%
Pension expense	95,643	156,542	61.10%
Compensation insurance	11,546	39,524	29.21%
Medical/dental/vision	127,780	213,378	59.88%
Fuel/oil reimbursement	15,200	35,000	43.43%
Equipment rental	16,718	20,000	83.59%
Equipment repairs/parts	37,953	45,000	84.34%
Equipment purchases (< \$5,000)	9,693	15,000	64.62%
Shop supplies	11,993	15,000	79.95%
Levee maint. (supp. & material)	6,371	20,000	31.86%
Levee maint. chemicals	15,370	15,000	102.47%
Levee maint. services	34,191	80,000	42.74%
Rodent abatement (supplies & materials)	2,590	10,000	25.90%
Employee uniforms	5,799	5,000	115.98%
Staff training	1,924	7,500	25.65%
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	29,021	20,000	145.11%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	12,615	50,000	25.23%
Total M & O Expenses	<u>941,548</u>	<u>1,645,158</u>	57.23%
Administration Expenses			
Board of trustees compensation	3,428	7,600	45.11%
Trustee expenses	1,649	1,750	94.23%
Accounting services	700	20,000	3.50%
Legal services (general)	18,780	50,000	37.56%
Utilities	19,826	40,000	49.57%
Telephone	7,873	25,000	31.49%
Retiree benefits	88,898	135,000	65.85%
Office/shop/yard lease	4,200	6,000	70.00%
Office equipment/furniture	-	7,500	0.00%
Office supplies	-	2,000	0.00%
Auto allowance	4,127	6,600	62.53%
Parking reimbursement	-	500	0.00%
General office expense	6,925	15,000	46.17%
Technology and software	6,778	10,000	67.78%
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	13,891	30,000	46.30%
Miscellaneous	2,180	5,000	43.60%
Election expense	-	-	Not budgeted
Employee morale/wellness	-	2,000	0.00%
Investment fees	4,334	20,000	21.67%
Community services	-	1,500	0.00%
Bookkeeping services	4,238	14,000	30.27%
Property taxes	1,752	3,000	58.40%
Building maintenance	3,515	10,000	35.15%
County Dtech fees for DLMS	39,586	50,000	79.17%
County assessment fees (non cash)	16,949	-	Not budgeted
Interest expense	198	-	Not budgeted
Total Administration Expenses	<u>298,308</u>	<u>517,450</u>	57.65%
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 (over \$5,000)	46,286	100,000	46.29%
Total Capital Outlay	<u>46,286</u>	<u>100,000</u>	46.29%
Capital Outlay: District Headquarters Build-Out			
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>	11.60%

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	0.00	0.00	0.00	0.00	496,140.17
501 - Payroll Taxes	4,470.68	4,558.96	4,726.01	4,286.42	4,282.16	5,884.39	3,024.09	5,543.86	0.00	0.00	0.00	0.00	36,776.57
502 - Pension	9,373.16	18,128.96	9,467.15	18,267.44	8,762.09	12,343.18	14,348.25	9,104.67	0.00	0.00	0.00	0.00	99,794.90
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	19,830.44	19,032.98	0.00	0.00	0.00	0.00	0.00	116,281.35
508 - Fuel/Oil	2,188.69	5,121.50	1,669.65	2,200.13	2,975.27	3,914.87	756.90	0.00	0.00	0.00	0.00	0.00	18,827.01
509 - Equipment Rental	3,129.50	3,129.50	3,129.50	6,950.51	3,129.50	379.21	0.00	0.00	0.00	0.00	0.00	0.00	19,847.72
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	4,416.39	10,760.46	0.00	0.00	0.00	0.00	0.00	43,885.98
512 - Shop Supplies	1,231.54	3,512.76	1,161.26	1,365.55	2,103.64	2,322.41	1,467.59	0.00	0.00	0.00	0.00	0.00	13,164.75
514 - Levee Maint(Supplies&Materi	134.09	1,109.89	182.69	2,028.65	1,409.36	1,497.64	142.45	0.00	0.00	0.00	0.00	0.00	6,504.77
515 - Levee Maintenance Services	4,645.16	1,635.71	5,152.78	15,593.86	287.74	3,598.78	4,769.97	0.00	0.00	0.00	0.00	0.00	35,684.00
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	0.00	0.00	0.00	0.00	0.00	3,200.51
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	0.00	0.00	0.00	0.00	0.00	15,285.09
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
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	35.45	0.00	0.00	0.00	0.00	2,393.50
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	136,012.81	139,614.07	152,661.16	94,114.21	78,742.26	0.00	0.00	0.00	0.00	964,224.65
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	0.00	0.00	0.00	0.00	0.00	9,397.73
506 - Utility Charges	2,905.15	3,315.25	3,336.87	3,291.29	3,170.62	3,313.19	3,214.78	0.00	0.00	0.00	0.00	0.00	22,547.15
507 - Office/Shop Lease	600.00	600.00	600.00	600.00	600.00	600.00	600.00	0.00	0.00	0.00	0.00	0.00	4,200.00
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	0.00	0.00	0.00	0.00	4,400.00
520 - Retiree Benefits	10,968.74	10,968.74	10,968.74	10,968.74	10,968.74	11,542.63	11,542.63	0.00	0.00	0.00	0.00	0.00	77,928.96
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	1,236.94	665.28	0.00	0.00	0.00	0.00	0.00	8,857.56
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	0.00	0.00	0.00	0.00	0.00	6,851.71
600 - Board of Trustees Compensa	0.00	0.00	0.00	937.40	312.12	8,334.84	3,030.71	0.00	0.00	0.00	0.00	0.00	12,615.07
601 - Trustee Expenses	380.00	380.00	380.00	475.00	760.00	475.00	285.00	0.00	0.00	0.00	0.00	0.00	3,135.00
602 - Accounting Services	53.92	798.12	61.94	181.90	106.63	206.15	294.29	38.71	0.00	0.00	0.00	0.00	1,741.66
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	3,528.00	7,267.50	0.00	0.00	0.00	0.00	0.00	31,533.91
606 - Legislative Services	0.00	(8,323.69)	2,755.50	3,294.10	7,182.75	11,750.40	0.00	0.00	0.00	0.00	0.00	0.00	16,659.06
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	11,546.19	0.00	0.00	0.00	0.00	0.00	47,434.27
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	0.00	0.00	0.00	0.00	0.00	13,891.45
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	4,334.00	0.00	0.00	0.00	0.00	0.00	8,417.00
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	0.00	0.00	0.00	0.00	0.00	5,662.50
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	58,331.28	42,841.11	50,508.98	57,425.95	588.71	0.00	0.00	0.00	0.00	300,255.33
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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	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	0.00	0.00	0.00	0.00	0.00	15,193.54
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	0.00	0.00	0.00	0.00	0.00
Total Income	983,819.31	39,917.88	1,552.62	3,972.63	717.78	29,170.28	949,170.26	0.00	0.00	0.00	0.00	0.00	2,008,320.76

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	1,380,142.58	1,180,162.72	1,977,792.82	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Expenses	143,864.89	155,289.31	154,485.24	203,794.09	197,085.18	229,150.14	151,540.16	79,330.97	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	1,380,142.58	1,180,162.72	1,977,792.82	FALSE	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	1,270,000.00	1,270,000.00	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	1,270,000.00	1,270,000.00	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	3,480,014.00	3,480,014.00	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	3,480,014.00	3,480,014.00	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	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00

Total Balance	9,794,649.49	9,679,278.06	9,526,345.44	9,326,523.98	9,130,156.58	8,930,176.72	9,727,806.82	7,750,014.00	0.00	0.00	0.00	0.00
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