

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

	Year to Date July 1, 2018 to October 31, 2018	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	51,890	77,267	67.16%
O & M agreements	-	231,801	0.00%
Miscellaneous	6,020	-	Not budgeted
Total Revenues	57,910	2,718,861	2.13%
M & O Expenses			
Salaries and wages	231,115	730,938	31.62%
Payroll tax expense	16,705	58,475	28.57%
Pension expense	48,278	132,418	36.46%
Compensation insurance	8,827	36,547	24.15%
Medical/dental/vision	75,195	211,112	35.62%
Fuel/oil reimbursement	9,261	30,000	30.87%
Equipment rental	16,226	20,000	81.13%
Equipment repairs/parts	7,634	40,000	19.09%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	1,970	12,000	16.42%
Levee maint. (supp. & material)	6,881	10,000	68.81%
Levee maint. chemicals	-	20,000	0.00%
Levee maint. services	12,916	60,000	21.53%
Rodent abatement (supplies & materials)	245	10,000	2.45%
Employee uniforms	-	5,000	0.00%
Staff training	1,338	10,000	13.38%
Miscellaneous	-	2,000	0.00%
Small tools & equipment	2,639	6,000	43.98%
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	443,732	1,559,490	28.45%
Administration Expenses			
Board of trustees compensation	1,664	7,600	21.89%
Trustee expenses	240	1,750	13.71%
Accounting services	700	15,000	4.67%
Legal services (general)	1,523	50,000	3.05%
Utilities	9,484	35,000	27.10%
Telephone	3,435	18,000	19.08%
Retiree benefits	55,248	135,650	40.73%
Office equipment/furniture	-	7,500	0.00%
Office supplies	-	2,000	0.00%
Auto allowance	2,359	6,600	35.74%
Parking reimbursement	-	500	0.00%
General office expense	3,055	13,000	23.50%
Technology and software	1,675	10,000	16.75%
Dues and associations	13,600	25,000	54.40%
Property and liability insurance	23,906	30,000	79.69%
Conference/workshop/seminar	-	3,000	0.00%
Public relations/information	-	30,000	0.00%
Miscellaneous	784	5,000	15.68%
Employee morale/wellness	208	2,000	10.40%
Investment fees	-	15,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	1,050	14,000	7.50%
Property taxes	1,737	3,000	57.90%
Building maintenance	7,954	10,000	79.54%
County Dtech fees for DLMS	7,359	40,000	18.40%
Election expense	-	96,819	0.00%
Interest expense	121	-	Not budgeted
Total Administration Expenses	136,102	577,919	23.55%
Special Projects Expenses			
Engineering studies/survey studies	-	15,000	0.00%
Levee standards compliance	71,163	100,000	71.16%
Small capital projects	24,800	50,000	49.60%
Total Special Project Expenses	95,963	165,000	58.16%
Capital Outlay			
Equipment purchases (over \$5,000)	19,349	93,000	20.81%
Total Capital Outlay	19,349	93,000	
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	20,022	40,000	50.06%
La Riviera improvements/maintenance	4,322	10,000	43.22%
	24,344	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 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	30,829.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	259,588.46
501 - Payroll Taxes	4,173.85	4,482.27	4,754.48	3,861.68	1,915.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,187.35
502 - Pension	12,673.06	12,483.57	11,913.77	7,394.26	8,137.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,601.68
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	15,339.13	15,339.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,356.52
508 - Fuel/Oil	3,476.23	2,162.66	1,590.25	5,507.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,736.59
509 - Equipment Rental	0.00	1,420.71	7,838.74	6,966.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,226.37
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,954.60
512 - Shop Supplies	694.04	564.90	735.07	809.91	16.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,820.14
514 - Levee Maint(Supplies&Materi	628.17	0.00	3,409.94	2,744.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,783.08
515 - Levee Maintenance Services	0.00	1,373.85	5,148.34	6,842.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,364.52
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	119.14	63.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.16
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	3,545.50	746.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,292.16
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 Pr	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 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	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	234.76	154.01	4.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	734.46
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	111,312.40	97,780.16	118,486.73	106,439.88	40,965.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	474,984.88

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,895.56
506 - Utility Charges	2,494.07	2,891.72	3,455.51	3,121.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,963.17
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	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,475.00
520 - Retiree Benefits	11,300.68	11,300.68	11,300.68	10,045.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,947.49
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	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	63.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,135.28
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,865.06
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,520.00
602 - Accounting Services	82.41	33.70	28.46	177.93	170.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	492.69
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	866.59	656.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,858.27
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	5,653.00	9,007.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,412.03
609 - Conference /Workshops/Sem	0.00	0.00	0.00	20,857.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,857.00
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	1,659.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,659.54
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	450.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,812.50
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	36,867.10	28,778.23	25,989.15	48,176.18	2,168.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,979.13
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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	24,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,800.00
Total Capital Outlay: Flood Control	0.00	0.00	0.00	24,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,800.00

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	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	3,107.73	1,480.93	1,244.38	3,463.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,296.62
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	160.00	5,760.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,144.62
Total Income	783,107.73	41,446.10	1,404.38	9,223.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	835,181.79

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	1,929,423.94	1,844,311.65	1,701,240.15	1,555,847.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	783,107.73	41,446.10	1,404.38	9,223.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	1,148,179.50	126,558.39	144,475.88	154,616.06	43,134.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,929,423.94	1,844,311.65	1,701,240.15	1,555,847.67	1,512,713.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Capital Outlay Reserve 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	1,065,000.00	1,065,000.00	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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Retiree Health Benefit Reserve 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	1,443,558.00	2,443,558.00	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
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	2,443,558.00	2,443,558.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Flood Emergency Response Reserve 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	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Emergency Repair Reserve 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	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Balance	8,437,981.94	8,352,869.65	8,209,798.15	8,064,405.67	8,021,271.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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