

American River Flood Control District
Statement of Operations
July 1, 2019 to August 31, 2019 (Two Month Ending of Fiscal 2020)
For Internal Use Only

	Year to Date July 1, 2019 to August 31, 2019	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	2,818	77,267	3.65%
O & M agreements	-	231,801	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	<u>2,818</u>	<u>2,718,861</u>	0.10%
M & O Expenses			
Salaries and wages	116,956	790,476	14.80%
Payroll tax expense	8,842	63,238	13.98%
Pension expense	26,819	156,542	17.13%
Compensation insurance	-	39,524	0.00%
Medical/dental/vision	45,655	213,378	21.40%
Fuel/oil reimbursement	3,683	35,000	10.52%
Equipment rental	3,130	20,000	15.65%
Equipment repairs/parts	7,864	45,000	17.48%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	3,573	15,000	23.82%
Levee maint. (supp. & material)	1,110	20,000	5.55%
Levee maint. chemicals	1,360	15,000	9.07%
Levee maint. services	5,136	80,000	6.42%
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	4,200	15,000	28.00%
Engineering services	4,038	20,000	20.19%
Environmental services/studies	-	5,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	-	50,000	0.00%
Total M & O Expenses	<u>239,435</u>	<u>1,645,158</u>	14.55%
Administration Expenses			
Board of trustees compensation	831	7,600	10.93%
Trustee expenses	798	1,750	45.60%
Accounting services	700	20,000	3.50%
Legal services (general)	-	50,000	0.00%
Utilities	3,499	40,000	8.75%
Telephone	989	25,000	3.96%
Retiree benefits	32,906	135,000	24.37%
Office/shop/yard lease	1,200	6,000	20.00%
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	1,226	15,000	8.17%
Technology and software	260	10,000	2.60%
Legislative services	-	-	Not budgeted
Dues and associations	8,155	25,000	32.62%
Property and liability insurance	9,741	30,000	32.47%
Conference/workshop/seminar	-	-	Not budgeted
Public relations/information	-	30,000	0.00%
Miscellaneous	696	5,000	13.92%
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	-	3,000	0.00%
Building maintenance	-	10,000	0.00%
County Dtech fees for DLMS	2,109	50,000	4.22%
Interest expense	88	-	Not budgeted
Total Administration Expenses	<u>65,019</u>	<u>517,450</u>	12.57%
Special Projects Expenses			
Engineering studies/survey studies	-	150,000	0.00%
Levee standards compliance	-	25,000	0.00%
Encroachment remediation	-	-	Not budgeted
Vegetation management	-	-	Not budgeted
Small capital projects	-	50,000	0.00%
Total Special Project Expenses	<u>-</u>	<u>225,000</u>	0.00%
Capital Outlay			
Bank protection	-	-	Not budgeted
Magpie Creek	-	-	Not budgeted
Property acquisition	-	-	Not budgeted
Miscellaneous	-	-	Not budgeted
Equipment purchases (over \$5,000)	-	100,000	0.00%
Total Capital Outlay	<u>-</u>	<u>100,000</u>	
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	-	225,000	0.00%
La Riviera improvements/maintenance	-	2,000	0.00%
	<u>-</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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	178,840.77
501 - Payroll Taxes	4,470.68	4,558.96	4,690.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,720.12
502 - Pension	9,373.16	18,128.96	(1,314.34)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,187.78
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	(331.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,209.29
508 - Fuel/Oil	2,188.69	5,121.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,310.19
509 - Equipment Rental	3,129.50	3,129.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,259.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,880.74
512 - Shop Supplies	1,231.54	3,512.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,744.30
514 - Levee Maint(Supplies&Materi	134.09	1,109.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,243.98
515 - Levee Maintenance Services	4,645.16	1,635.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,280.87
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	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	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	55.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,342.87
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	64,553.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	301,442.65
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,514.46
506 - Utility Charges	2,905.15	3,315.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,220.40
507 - Office/Shop Lease	600.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,650.00
520 - Retiree Benefits	10,968.74	10,968.74	331.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,268.83
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,129.42
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	601.54
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	760.00
602 - Accounting Services	53.92	798.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	852.04
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,754.00
606 - Legislative Services	0.00	(8,323.69)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,323.69)
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00
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	881.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,146.58
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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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,712.20
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,023,737.19

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	983,819.31	39,917.88	0.00	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	65,435.03	0.00	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	1,863,829.03	0.00	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	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	1,270,000.00	1,270,000.00	1,270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	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	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	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	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	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	9,794,649.49	9,679,278.06	9,613,843.03	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
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