

American River Flood Control District
Statement of Operations
July 1, 2017 to December 31, 2017 (Six Months Ending of Fiscal Year 2017-2018)
For Internal Use Only

	Year to Date July 1, 2017 to December 31, 2017	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,385,000	0.00%
Consolidated capital assessment	-	650,000	0.00%
Interest	50,729	75,000	67.64%
O & M agreements	-	225,000	0.00%
Miscellaneous	3,657	3,500	104.49%
Total Revenues	<u>54,386</u>	<u>2,338,500</u>	2.33%
M & O Expenses			
Salaries and wages	303,321	664,645	45.64%
Payroll tax expense	20,547	53,172	38.64%
Pension expense	59,422	124,602	47.69%
Compensation insurance	8,081	33,232	24.32%
Medical/dental/vision	94,247	189,474	49.74%
Fuel/oil reimbursement	8,714	30,000	29.05%
Equipment rental	19,248	6,500	296.12%
Equipment repairs/parts	15,232	40,000	38.08%
Equipment purchases (< \$5,000)	-	5,000	0.00%
Shop supplies	4,958	12,000	41.32%
Levee maint. (supp. & material)	1,865	17,000	10.97%
Levee maint. chemicals	9,235	20,000	46.18%
Levee maint. services	48,360	34,000	142.24%
Rodent abatement (supplies & materials)	6,192	10,000	61.92%
Employee uniforms	256	5,000	5.12%
Staff training	2,959	15,000	19.73%
Miscellaneous	541	2,000	27.05%
Small tools & equipment	-	3,000	0.00%
Emergency preparedness program	6,907	20,000	34.54%
Engineering services	11,317	8,000	141.46%
Encroachment remediation	-	15,000	0.00%
Total M & O Expenses	<u>621,402</u>	<u>1,307,625</u>	47.52%
Administration Expenses			
Board of trustees compensation	3,015	7,900	38.16%
Trustee expenses	334	1,750	19.09%
Accounting services	-	15,000	0.00%
Legal services (general)	9,409	50,000	18.82%
Utilities	11,664	25,000	46.66%
Telephone	7,634	12,500	61.07%
Retiree benefits	79,622	135,270	58.86%
Office equipment/furniture	-	10,000	0.00%
Office supplies	497	2,000	24.85%
Auto allowance	3,523	7,100	49.62%
Parking reimbursement	29	150	19.33%
General office expense	4,208	13,000	32.37%
Technology and software	4,284	17,000	25.20%
Dues and associations	21,124	25,000	84.50%
Property and liability insurance	23,631	30,000	78.77%
Conference/workshop/seminar	-	1,500	0.00%
Public relations/information	2,500	35,000	7.14%
Miscellaneous	1,817	5,000	36.34%
Employee morale/wellness	882	1,500	58.80%
Investment fees	3,634	13,000	27.95%
Community services	-	1,500	0.00%
Bookkeeping services	2,681	12,000	22.34%
Property taxes	1,660	3,000	55.33%
Building maintenance	1,369	17,000	8.05%
County Dtech fees for DLMS	37,600	60,477	62.17%
County assessment fees	1,061	21,000	5.05%
Interest expense	226	-	Not budgeted
Total Administration Expenses	<u>222,404</u>	<u>522,647</u>	42.55%
Special Projects Expenses			
Engineering studies/survey studies	-	15,000	0.00%
Levee standards compliance	11,173	100,000	11.17%
Small capital projects	8,610	50,000	17.22%
Total Special Project Expenses	<u>19,783</u>	<u>165,000</u>	11.99%
Capital Outlay			
Equipment purchases (over \$5,000)	48,189	50,000	96.38%
Total Capital Outlay	<u>48,189</u>	<u>50,000</u>	
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	-	20,000	0.00%
La Riviera improvements/maintenance	746	30,000	2.49%
	<u>746</u>	<u>50,000</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 2017 through June 2018

Cash Flow Report

Maintenance and Operations Expen	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	TOTAL
500 · Salary/Wages	47,744.54	50,883.41	51,666.88	50,964.96	51,666.88	74,781.73	0.00	0.00	0.00	0.00	0.00	0.00	327,708.40
501 · Payroll Taxes	3,674.40	3,923.51	3,992.41	3,648.14	3,160.27	4,494.90	0.00	0.00	0.00	0.00	0.00	0.00	22,893.63
502 · Pension	10,923.54	5,981.02	11,142.09	9,080.39	7,296.32	11,252.62	3,226.37	0.00	0.00	0.00	0.00	0.00	58,902.35
503 · Compensation Insurance	8,741.45	0.00	0.00	0.00	8,081.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,822.53
504 · Medical/Dental/Vision	13,701.42	13,701.42	13,800.42	13,701.42	13,701.42	14,791.05	0.00	0.00	0.00	0.00	0.00	0.00	83,397.15
508 · Fuel/Oil	2,966.92	2,085.35	2,513.28	837.83	1,708.85	822.09	0.00	0.00	0.00	0.00	0.00	0.00	10,934.32
509 · Equipment Rental	4,310.00	2,060.14	4,643.10	3,333.48	5,598.71	3,612.79	0.00	0.00	0.00	0.00	0.00	0.00	23,558.22
510 · 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
511 · Equipment Repair/Parts	2,536.96	3,662.27	3,409.60	2,276.33	2,061.22	2,871.17	0.00	0.00	0.00	0.00	0.00	0.00	16,817.55
512 · Shop Supplies	1,471.30	869.01	1,771.04	711.22	1,353.41	469.05	0.00	0.00	0.00	0.00	0.00	0.00	6,645.03
514 · Levee Maint(Supplies&Mate	0.00	392.13	0.00	208.74	269.14	1,118.96	0.00	0.00	0.00	0.00	0.00	0.00	1,988.97
515 · Levee Maintenance Services	6,508.48	9,004.85	1,075.98	27,637.64	9,159.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,386.71
516 · Employee Uniforms	0.00	486.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	486.19
518 · Staff Training	738.93	164.58	5.20	235.36	327.31	375.54	0.00	0.00	0.00	0.00	0.00	0.00	1,846.92
519 · Miscellaneous O&M	0.00	0.00	0.00	540.62	1,061.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,601.62
521 · Small Tools & Equip	2,601.61	222.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,824.26
523 · Levee Maint. (Chemicals)	44.31	1,432.03	0.00	0.00	7,803.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,279.60
525 · Emergency Preparedness Pl	0.00	0.00	0.00	0.00	0.00	9,706.54	0.00	0.00	0.00	0.00	0.00	0.00	9,706.54
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	0.00	26.88	333.93	5,831.10	0.00	1.34	0.00	0.00	0.00	0.00	0.00	0.00	6,193.25
605 · Engineering Services	3,878.00	2,986.75	4,745.50	1,645.50	386.25	4,539.75	0.00	0.00	0.00	0.00	0.00	0.00	18,181.75
615 · Survey 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
616 · Environmental Services/Stud	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	109,841.86	97,882.19	99,099.43	120,652.73	113,634.88	128,837.53	3,226.37	0.00	0.00	0.00	0.00	0.00	673,174.99

Administrative Expenses	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	TOTAL
505 · Telephone	1,018.25	1,048.45	1,056.94	1,018.12	1,291.36	1,074.05	0.00	0.00	0.00	0.00	0.00	0.00	6,507.17
506 · Utility Charges	2,753.83	2,281.71	2,741.07	2,311.02	3,153.53	1,288.83	0.00	0.00	0.00	0.00	0.00	0.00	14,529.99
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	506.71	0.00	220.03	61.22	118.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	906.32
517 · Auto Allowance	550.00	550.00	550.00	550.00	550.00	825.00	0.00	0.00	0.00	0.00	0.00	0.00	3,575.00
520 · Retiree Benefits	11,272.49	11,272.49	11,272.49	11,272.49	11,272.49	11,991.88	0.00	0.00	0.00	0.00	0.00	0.00	68,354.33
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	45.15	0.00	0.00	235.15	0.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00	304.30
527 · General Office Expense	1,159.75	756.29	1,293.60	755.59	1,393.26	719.89	0.00	0.00	0.00	0.00	0.00	0.00	6,078.38
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	270.26	269.85	514.21	527.38	2,275.37	384.51	0.00	0.00	0.00	0.00	0.00	0.00	4,241.58
600 · Board of Trustees Compens	285.00	380.00	475.00	380.00	760.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	2,755.00
601 · Trustee Expenses	363.22	81.63	5.81	60.61	58.20	66.57	0.00	0.00	0.00	0.00	0.00	0.00	636.04
602 · Accounting 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
603 · Legal Fees (General)	1,448.67	6,298.00	6,255.50	1,129.50	525.00	1,498.50	0.00	0.00	0.00	0.00	0.00	0.00	17,155.17
604 · Flood Litigation	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
606 · Legislative 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
607 · Dues and Assoc. Expenses	0.00	5,489.00	60.00	0.00	9,601.00	6,358.00	0.00	0.00	0.00	0.00	0.00	0.00	21,508.00
608 · Insurance Premiums	0.00	0.00	0.00	19,592.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,592.00
609 · Conference /Workshops/Ser	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	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
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	155.70	146.95	224.75	(3,430.55)	382.89	260.14	0.00	0.00	0.00	0.00	0.00	0.00	(2,260.12)
617 · Investment Fees	0.00	3,619.00	0.00	0.00	3,634.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,253.00
618 · Property Tax	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
619 · Building Maintenance	112.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112.93
620 · Bookkeeping Services	1,012.50	1,200.00	768.75	1,087.50	0.00	825.00	0.00	0.00	0.00	0.00	0.00	0.00	4,893.75

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2017 through June 2018

621 · County Assessment Fees	0.00	15.00	0.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00
622 · County DTech Fees for DLM	0.00	1,764.00	5,608.29	6,497.50	25,494.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,364.12
623 · Employee Morale/Wellness	88.40	915.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,004.27
Total Administrative	21,042.86	36,088.24	31,046.44	42,047.53	62,169.33	28,306.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220,700.77

Special Projects Expenses	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 178	May 18	Jun 18	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 Complianc	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 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	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	7,593.18	0.00	1,118.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,711.98
709 · Equipment Purchase (> \$50k)	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	7,593.18	0.00	1,118.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,711.98

Income	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	TOTAL
120 · Benefit Assessment	0.00	40,376.68	0.00	0.00	0.00	32,307.85	0.00	0.00	0.00	0.00	0.00	0.00	72,684.53
122 · SAFCA CAD4	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
123 · Interest	1,807.07	48.24	36.23	2,091.19	17.48	37.10	0.00	0.00	0.00	0.00	0.00	0.00	4,037.31
124 · O&M Agreements	0.00	0.00	0.00	0.00	0.00	245,528.40	0.00	0.00	0.00	0.00	0.00	0.00	245,528.40
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	1,807.07	40,424.92	36.23	2,091.19	17.48	277,873.35	0.00	0.00	0.00	0.00	0.00	0.00	322,250.24

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	1,165,418.06	1,071,872.55	941,762.91	781,153.84	605,367.11	726,096.56	0.00	0.00	0.00	0.00	0.00
Income	1,807.07	40,424.92	36.23	2,091.19	17.48	277,873.35	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	1,130,884.72	133,970.43	130,145.87	162,700.26	175,804.21	157,143.90	3,226.37	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,165,418.06	1,071,872.55	941,762.91	781,153.84	605,367.11	726,096.56	722,870.19	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	1,065,000.00	1,065,000.00	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	1,065,000.00	1,065,000.00	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	2,443,558.00	2,443,558.00	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	2,443,558.00	2,443,558.00	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	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
 July 2017 through June 2018

Item 5c

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	0.00	0.00	0.00	0.00	0.00
Total Balance	7,673,976.06	7,580,430.55	7,450,320.91	7,289,711.84	7,113,925.11	7,234,654.56	7,231,428.19	0.00	0.00	0.00	0.00	0.00