

American River Flood Control District
Statement of Operations
July 1, 2017 to February 28, 2018 (Eight Months Ending of Fiscal Year 2017-2018)
For Internal Use Only

	Year to Date July 1, 2017 to February 28, 2018	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 788,632	\$ 1,385,000	56.94%
Consolidated capital assessment	-	650,000	0.00%
Interest	73,661	75,000	98.21%
O & M agreements	-	225,000	0.00%
Miscellaneous	3,658	3,500	104.51%
Total Revenues	<u>865,951</u>	<u>2,338,500</u>	37.03%
M & O Expenses			
Salaries and wages	409,271	664,645	61.58%
Payroll tax expense	29,697	53,172	55.85%
Pension expense	82,317	124,602	66.06%
Compensation insurance	17,291	33,232	52.03%
Medical/dental/vision	123,347	189,474	65.10%
Fuel/oil reimbursement	10,927	30,000	36.42%
Equipment rental	26,531	6,500	408.17%
Equipment repairs/parts	18,929	40,000	47.32%
Equipment purchases (< \$5,000)	-	5,000	0.00%
Shop supplies	8,691	12,000	72.43%
Levee maint. (supp. & material)	4,684	17,000	27.55%
Levee maint. chemicals	12,341	20,000	61.71%
Levee maint. services	52,115	34,000	153.28%
Rodent abatement (supplies & materials)	6,208	10,000	62.08%
Employee uniforms	925	5,000	18.50%
Staff training	3,154	15,000	21.03%
Miscellaneous	653	2,000	32.65%
Small tools & equipment	-	3,000	0.00%
Emergency preparedness program	6,907	20,000	34.54%
Engineering services	12,323	8,000	154.04%
Encroachment remediation	-	15,000	0.00%
Total M & O Expenses	<u>826,311</u>	<u>1,307,625</u>	63.19%
Administration Expenses			
Board of trustees compensation	4,367	7,900	55.28%
Trustee expenses	890	1,750	50.86%
Accounting services	1,750	15,000	11.67%
Legal services (general)	11,079	50,000	22.16%
Utilities	18,489	25,000	73.96%
Telephone	10,458	12,500	83.66%
Retiree benefits	102,223	135,270	75.57%
Office equipment/furniture	-	10,000	0.00%
Office supplies	622	2,000	31.10%
Auto allowance	4,718	7,100	66.45%
Parking reimbursement	29	150	19.33%
General office expense	6,446	13,000	49.58%
Technology and software	4,804	17,000	28.26%
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	22,962	35,000	65.61%
Miscellaneous	2,569	5,000	51.38%
Employee morale/wellness	882	1,500	58.80%
Investment fees	7,282	13,000	56.02%
Community services	1,000	1,500	66.67%
Bookkeeping services	4,556	12,000	37.97%
Property taxes	1,660	3,000	55.33%
Building maintenance	1,846	17,000	10.86%
County Dtech fees for DLMS	37,904	60,477	62.68%
County assessment fees	1,061	21,000	5.05%
Interest expense	342	-	Not budgeted
Total Administration Expenses	<u>292,694</u>	<u>522,647</u>	56.00%
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 Expens	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	26,944.12	55,714.89	23,290.84	0.00	0.00	0.00	433,658.25
501 - Payroll Taxes	3,674.40	3,923.51	3,992.41	3,648.14	3,160.27	4,494.90	2,619.55	4,920.61	1,821.03	0.00	0.00	0.00	32,254.82
502 - Pension	10,923.54	5,981.02	11,142.09	9,080.39	7,296.32	11,252.62	6,465.42	9,901.89	6,070.57	0.00	0.00	0.00	78,113.86
503 - Compensation Insurance	8,741.45	0.00	0.00	0.00	8,081.08	0.00	9,209.70	0.00	0.00	0.00	0.00	0.00	26,032.23
504 - Medical/Dental/Vision	13,701.42	13,701.42	13,800.42	13,701.42	13,701.42	14,791.05	14,371.05	15,479.13	0.00	0.00	0.00	0.00	113,247.33
508 - Fuel/Oil	2,966.92	2,085.35	2,513.28	837.83	1,708.85	822.09	949.15	1,263.38	0.00	0.00	0.00	0.00	13,146.85
509 - Equipment Rental	4,310.00	2,060.14	4,643.10	3,333.48	5,598.71	3,612.79	6,690.24	592.15	0.00	0.00	0.00	0.00	30,840.61
510 - Equipment Purchase(< \$5000	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	1,562.99	2,132.80	0.00	0.00	0.00	0.00	20,513.34
512 - Shop Supplies	1,471.30	869.01	1,771.04	711.22	1,353.41	469.05	3,128.55	609.99	0.00	0.00	0.00	0.00	10,383.57
514 - Levee Maint(Supplies&Materi	0.00	392.13	0.00	208.74	269.14	1,118.96	401.31	2,417.14	0.00	0.00	0.00	0.00	4,807.42
515 - Levee Maintenance Services	6,508.48	9,004.85	1,075.98	27,637.64	9,159.76	0.00	5,161.23	124.94	0.00	0.00	0.00	0.00	58,672.88
516 - Employee Uniforms	0.00	486.19	0.00	0.00	0.00	0.00	455.53	213.47	0.00	0.00	0.00	0.00	1,155.19
518 - Staff Training	738.93	164.58	5.20	235.36	327.31	375.54	14.99	180.00	0.00	0.00	0.00	0.00	2,041.91
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	3,105.70	0.00	0.00	0.00	0.00	0.00	12,385.30
525 - Emergency Preparedness Pr	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 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	26.88	333.93	5,831.10	0.00	1.34	14.76	0.00	0.00	0.00	0.00	0.00	6,208.01
605 - Engineering Services	3,878.00	2,986.75	4,745.50	1,645.50	386.25	4,539.75	1,005.60	0.00	0.00	0.00	0.00	0.00	19,187.35
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 - Envionmental 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	109,841.86	97,882.19	99,099.43	120,652.73	113,634.88	128,837.53	82,099.89	93,550.39	31,182.44	0.00	0.00	0.00	876,781.34

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	1,055.52	1,407.41	0.00	0.00	0.00	0.00	8,970.10
506 - Utility Charges	2,753.83	2,281.71	2,741.07	2,311.02	3,153.53	1,288.83	2,931.79	4,000.77	0.00	0.00	0.00	0.00	21,462.55
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	29.99	0.00	0.00	0.00	0.00	0.00	936.31
517 - Auto Allowance	550.00	550.00	550.00	550.00	550.00	825.00	275.00	550.00	275.00	0.00	0.00	0.00	4,675.00
520 - Retiree Benefits	11,272.49	11,272.49	11,272.49	11,272.49	11,272.49	11,991.88	11,991.88	10,609.48	0.00	0.00	0.00	0.00	90,955.69
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 Reimbursem	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	1,794.98	825.56	17.20	0.00	0.00	0.00	8,716.12
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	268.04	251.94	0.00	0.00	0.00	0.00	4,761.56
600 - Board of Trustees Compensa	285.00	380.00	475.00	380.00	760.00	475.00	760.00	475.00	0.00	0.00	0.00	0.00	3,990.00
601 - Trustee Expenses	363.22	81.63	5.81	60.61	58.20	66.57	478.85	43.30	28.56	0.00	0.00	0.00	1,186.75
602 - Accounting Services	0.00	0.00	0.00	0.00	0.00	0.00	1,750.00	0.00	0.00	0.00	0.00	0.00	1,750.00
603 - Legal Fees (General)	1,448.67	6,298.00	6,255.50	1,129.50	525.00	1,498.50	1,134.50	536.00	0.00	0.00	0.00	0.00	18,825.67
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. Expenes	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/Sem	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	9,763.23	10,698.61	0.00	0.00	0.00	0.00	22,961.84
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	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
614 - Miscellaneous Admin	155.70	146.95	224.75	(3,430.55)	382.89	260.14	478.55	268.38	0.00	0.00	0.00	0.00	(1,513.19)
617 - Investment Fees	0.00	3,619.00	0.00	0.00	3,634.00	0.00	0.00	3,648.00	0.00	0.00	0.00	0.00	10,901.00
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

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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	0.00	112.93
620 - Bookkeeping Services	1,012.50	1,200.00	768.75	1,087.50	0.00	825.00	1,050.00	825.00	0.00	0.00	0.00	0.00	0.00	6,768.75
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 D/Tech Fees for DLMS	0.00	1,764.00	5,608.29	6,497.50	25,494.33	0.00	303.91	0.00	0.00	0.00	0.00	0.00	0.00	39,668.03
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	35,066.24	34,139.45	320.76	0.00	0.00	0.00	0.00	290,227.22

Special Projects 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
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 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 (> \$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	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	788,621.15	0.00	0.00	0.00	0.00	0.00	861,305.68
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	2,004.30	72.50	0.00	0.00	0.00	0.00	6,114.11
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	790,625.45	72.50	0.00	0.00	0.00	0.00	1,112,948.19

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	1,399,555.88	1,271,938.54	0.00	0.00	0.00
Income	1,807.07	40,424.92	36.23	2,091.19	17.48	277,873.35	790,625.45	72.50	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	117,166.13	127,689.84	31,503.20	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	1,399,555.88	1,271,938.54	1,240,435.34	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	1,065,000.00	1,065,000.00	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	1,065,000.00	1,065,000.00	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	2,443,558.00	2,443,558.00	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	2,443,558.00	2,443,558.00	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	1,500,000.00	1,500,000.00	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

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
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Item 2c

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	1,500,000.00	1,500,000.00	0.00	0.00	0.00
Emergency Repair Reserve Fund													
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	1,500,000.00	1,500,000.00	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	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	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	1,500,000.00	1,500,000.00	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	7,908,113.88	7,780,496.54	7,748,993.34		0.00	0.00	0.00