

**American River Flood Control District**  
**Statement of Operations**  
**July 1, 2017 to March 31, 2018 (Nine Months Ending of Fiscal 2018)**  
**For Internal Use Only**

	Year to Date July 1, 2017 to March 31, 2018	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ 788,632	\$ 1,385,000	56.94%
Consolidated capital assessment	-	650,000	0.00%
Interest	85,023	75,000	113.36%
O & M agreements	-	225,000	0.00%
Miscellaneous	3,658	3,500	104.51%
<b>Total Revenues</b>	<b>877,313</b>	<b>2,338,500</b>	<b>37.52%</b>
<b>M &amp; O Expenses</b>			
Salaries and wages	463,159	664,645	69.69%
Payroll tax expense	33,780	53,172	63.53%
Pension expense	88,955	124,602	71.39%
Compensation insurance	17,291	33,232	52.03%
Medical/dental/vision	138,909	189,474	73.31%
Fuel/oil reimbursement	12,660	30,000	42.20%
Equipment rental	26,531	6,500	408.17%
Equipment repairs/parts	23,614	40,000	59.04%
Equipment purchases (< \$5,000)	-	5,000	0.00%
Shop supplies	9,817	12,000	81.81%
Levee maint. (supp. & material)	5,406	17,000	31.80%
Levee maint. chemicals	12,341	20,000	61.71%
Levee maint. services	52,526	34,000	154.49%
Rodent abatement (supplies & materials)	6,615	10,000	66.15%
Employee uniforms	925	5,000	18.50%
Staff training	3,991	15,000	26.61%
Miscellaneous	652	2,000	32.60%
Small tools & equipment	496	3,000	16.53%
Emergency preparedness program	6,906	20,000	34.53%
Engineering services	12,753	8,000	159.41%
Encroachment remediation	-	15,000	0.00%
<b>Total M &amp; O Expenses</b>	<b>917,327</b>	<b>1,307,625</b>	<b>70.15%</b>
<b>Administration Expenses</b>			
Board of trustees compensation	4,783	7,900	60.54%
Trustee expenses	1,002	1,750	57.26%
Accounting services	13,310	15,000	88.73%
Legal services (general)	13,019	50,000	26.04%
Utilities	20,976	25,000	83.90%
Telephone	11,724	12,500	93.79%
Retiree benefits	113,524	135,270	83.92%
Office equipment/furniture	-	10,000	0.00%
Office supplies	863	2,000	43.15%
Auto allowance	5,310	7,100	74.79%
Parking reimbursement	29	150	19.33%
General office expense	7,093	13,000	54.56%
Technology and software	5,154	17,000	30.32%
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	2,759	5,000	55.18%
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	5,531	12,000	46.09%
Property taxes	1,660	3,000	55.33%
Building maintenance	2,151	17,000	12.65%
County Dtech fees for DLMS	37,904	60,477	62.68%
County assessment fees	1,061	21,000	5.05%
Interest expense	402	-	Not budgeted
<b>Total Administration Expenses</b>	<b>325,136</b>	<b>522,647</b>	<b>62.21%</b>
<b>Special Projects Expenses</b>			
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%
<b>Total Special Project Expenses</b>	<b>19,783</b>	<b>165,000</b>	<b>11.99%</b>
<b>Capital Outlay</b>			
Equipment purchases (over \$5,000)	49,396	50,000	98.79%
<b>Total Capital Outlay</b>	<b>49,396</b>	<b>50,000</b>	
<b>Capital Outlay: District Headquarters Build-Out</b>			
Building improvements/maintenance	-	20,000	0.00%
La Riviera improvements/maintenance	848	30,000	2.83%
	848	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 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	50,234.96	26,944.13	0.00	0.00	487,546.50
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	3,919.49	2,062.55	0.00	0.00	36,415.83
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	13,027.45	2,747.59	0.00	0.00	87,818.33
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	15,937.13	0.00	0.00	0.00	129,184.46
508 - Fuel/Oil	2,966.92	2,085.35	2,513.28	837.83	1,708.85	822.09	949.15	1,263.38	1,732.84	0.00	0.00	0.00	14,879.69
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	1,206.33	0.00	0.00	0.00	1,206.33
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	4,809.45	0.00	0.00	0.00	25,322.79
512 - Shop Supplies	1,471.30	869.01	1,771.04	711.22	1,353.41	469.05	3,128.55	609.99	1,125.07	0.00	0.00	0.00	11,508.64
514 - Levee Maint(Supplies&Materi	0.00	392.13	0.00	208.74	269.14	1,118.96	401.31	2,417.14	722.78	0.00	0.00	0.00	5,530.20
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	410.75	0.00	0.00	0.00	59,083.63
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	837.00	0.00	0.00	0.00	2,878.91
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	495.64	0.00	0.00	0.00	3,319.90
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	406.59	0.00	0.00	0.00	6,614.60
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	430.00	0.00	0.00	0.00	19,617.35
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
<b>Total M&amp;O Expense</b>	<b>109,841.86</b>	<b>97,882.19</b>	<b>99,099.43</b>	<b>120,652.73</b>	<b>113,634.88</b>	<b>128,837.53</b>	<b>82,099.89</b>	<b>93,550.39</b>	<b>95,295.48</b>	<b>31,754.27</b>	<b>0.00</b>	<b>0.00</b>	<b>972,648.65</b>

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	1,224.69	182.54	0.00	0.00	10,377.33
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	2,486.49	0.00	0.00	0.00	23,949.04
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	550.00	275.00	0.00	0.00	5,225.00
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	11,300.68	0.00	0.00	0.00	102,256.37
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	1,071.59	0.00	0.00	0.00	9,770.51
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	349.98	0.00	0.00	0.00	5,111.54
600 - Board of Trustees Compensa	285.00	380.00	475.00	380.00	760.00	475.00	760.00	475.00	380.00	0.00	0.00	0.00	4,370.00
601 - Trustee Expenses	363.22	81.63	5.81	60.61	58.20	66.57	478.85	43.30	146.00	0.00	0.00	0.00	1,304.19
602 - Accounting Services	0.00	0.00	0.00	0.00	0.00	0.00	1,750.00	0.00	11,560.00	0.00	0.00	0.00	13,310.00
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	1,940.09	0.00	0.00	0.00	20,765.76
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/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	961.84	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	268.80	217.07	10.00	0.00	0.00	(1,285.70)
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

AMERICAN RIVER FLOOD CONTROL DISTRICT  
Cash Flow Report  
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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	975.00	0.00	0.00	0.00	0.00	7,743.75
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
<b>Total Administrative</b>	<b>21,042.86</b>	<b>36,088.24</b>	<b>31,046.44</b>	<b>42,047.53</b>	<b>62,169.33</b>	<b>28,306.37</b>	<b>35,066.24</b>	<b>34,139.87</b>	<b>32,201.59</b>	<b>467.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>322,576.01</b>

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
<b>Total Special Projects</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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
<b>Total Capital Outlay: Flood Control</b>	<b>0.00</b>	<b>7,593.18</b>	<b>0.00</b>	<b>1,118.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,711.98</b>

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	71.91	0.00	0.00	0.00	6,186.02
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
<b>Total Income</b>	<b>1,807.07</b>	<b>40,424.92</b>	<b>36.23</b>	<b>2,091.19</b>	<b>17.48</b>	<b>277,873.35</b>	<b>790,625.45</b>	<b>72.50</b>	<b>71.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,113,020.10</b>

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	1,399,555.88	1,271,938.12	1,144,512.96	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	71.91	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	127,690.26	127,497.07	32,221.81	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	1,271,938.12	1,144,512.96	1,112,291.15	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	1,065,000.00	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	1,065,000.00	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	2,443,558.00	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	2,443,558.00	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	1,500,000.00	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**  
 July 2017 through June 2018

Item 2c

<b>Ending Balance</b>	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
<b>Emergency Repair Reserve Fund</b>												
<b>Beginning Balance</b>	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
<b>Income</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Expenses</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Balance</b>	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
<b>Total Balance</b>	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	7,780,496.12	7,653,070.96	7,620,849.15	0.00	0.00