

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

	Year to Date July 1, 2017 to July 31, 2017	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,385,000	0.00%
Consolidated capital assessment	-	650,000	0.00%
Interest	56	75,000	0.07%
O & M agreements	-	225,000	0.00%
Miscellaneous	-	3,500	0.00%
Total Revenues	<u>56</u>	<u>2,338,500</u>	0.00%
M & O Expenses			
Salaries and wages	49,142	664,645	7.39%
Payroll tax expense	3,713	53,172	6.98%
Pension expense	9,653	124,602	7.75%
Compensation insurance	-	33,232	0.00%
Medical/dental/vision	26,928	189,474	14.21%
Fuel/oil reimbursement	747	30,000	2.49%
Equipment rental	-	6,500	0.00%
Equipment repairs/parts	886	40,000	2.22%
Equipment purchases (< \$5,000)	-	5,000	0.00%
Shop supplies	-	12,000	0.00%
Levee maint. (supp. & material)	-	17,000	0.00%
Levee maint. chemicals	-	20,000	0.00%
Levee maint. services	1,379	34,000	4.06%
Rodent abatement (supplies & materials)	-	10,000	0.00%
Employee uniforms	-	5,000	0.00%
Staff training	1,508	15,000	10.05%
Miscellaneous	-	2,000	0.00%
Small tools & equipment	-	3,000	0.00%
Emergency preparedness program	1,400	20,000	7.00%
Engineering services	-	8,000	0.00%
Encroachment remediation	-	15,000	0.00%
Total M & O Expenses	<u>95,356</u>	<u>1,307,625</u>	7.29%
Administration Expenses			
Board of trustees compensation	312	7,900	3.95%
Trustee expenses	10	1,750	0.57%
Accounting services	-	15,000	0.00%
Legal services (general)	-	50,000	0.00%
Utilities	834	25,000	3.34%
Telephone	835	12,500	6.68%
Retiree benefits	22,540	135,270	16.66%
Office equipment/furniture	-	10,000	0.00%
Office supplies	-	2,000	0.00%
Auto allowance	592	7,100	8.34%
Parking reimbursement	4	150	2.67%
General office expense	473	13,000	3.64%
Technology and software	230	17,000	1.35%
Dues and associations	7,383	25,000	29.53%
Property and liability insurance	8,937	30,000	29.79%
Conference/workshop/seminar	-	1,500	0.00%
Public relations/information	-	35,000	0.00%
Miscellaneous	136	5,000	2.72%
Employee morale/wellness	-	1,500	0.00%
Investment fees	-	13,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	-	12,000	0.00%
Property taxes	-	3,000	0.00%
Building maintenance	-	17,000	0.00%
County Dtech fees for DLMS	-	60,477	0.00%
County assessment fees (non cash)	-	21,000	0.00%
Interest expense	38	-	Not budgeted
Total Administration Expenses	<u>42,324</u>	<u>522,647</u>	8.10%
Special Projects Expenses			
Engineering studies/survey studies	-	15,000	0.00%
Levee standards compliance	-	100,000	0.00%
Small capital projects	-	50,000	0.00%
Total Special Project Expenses	<u>-</u>	<u>165,000</u>	0.00%
Capital Outlay			
Equipment purchases (over \$5,000)	-	50,000	0.00%
Total Capital Outlay	<u>-</u>	<u>50,000</u>	
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	-	20,000	0.00%
La Riviera improvements/maintenance	-	30,000	0.00%
	<u>-</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	25,784.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,528.99
501 · Payroll Taxes	3,674.40	1,970.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,644.42
502 · Pension	10,923.54	(498.87)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,424.67
503 · Compensation Insurance	8,741.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,741.45
504 · Medical/Dental/Vision	13,701.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,701.42
508 · Fuel/Oil	2,966.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,966.92
509 · Equipment Rental	4,310.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,310.00
510 · Equipment Purchase(< \$5000	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
511 · Equipment Repair/Parts	2,536.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,536.96
512 · Shop Supplies	1,471.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,471.30
514 · Levee Maint(Supplies&Materi	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
515 · Levee Maintenance Services	6,508.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,508.48
516 · Employee Uniforms	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
518 · Staff Training	738.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	738.93
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	2,601.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,601.61
523 · Levee Maint. (Chemicals)	44.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.31
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	3,878.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,878.00
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/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	111,841.86	27,255.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,097.46

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,018.25
506 · Utility Charges	2,753.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,753.83
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	506.71
517 · Auto Allowance	550.00	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	825.00
520 · Retiree Benefits	11,272.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,272.49
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	45.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.15
527 · General Office Expense	1,159.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,159.75
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	270.26
600 · Board of Trustees Compensa	285.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285.00
601 · Trustee Expenses	363.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	363.22
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,448.67
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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	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

AMERICAN RIVER FLOOD CONTROL DISTRICT
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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	0.00
614 - Miscellaneous Admin	155.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	155.70
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	0.00
618 - Property Tax	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	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,012.50
621 - County Assessment Fees	0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00
622 - County D/Tech 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	0.00
623 - Employee Morale/Wellness	88.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88.40
Total Administrative	21,042.86	290.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,332.86

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	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 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,376.68
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	55.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.95
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	55.95	40,376.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,432.63

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	1,161,666.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	55.95	40,376.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	1,132,884.72	27,545.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,161,666.94	1,174,498.02	0.00	0.00	0.00	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	0.00	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	1,065,000.00	1,065,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Retiree Health Benefit Reserve Fund

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

Item 2c

Beginning Balance	1,443,558.00	2,443,558.00	0.00	0.00	0.00	0.00	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	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	2,443,558.00	2,443,558.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Flood Emergency Response Reserve Fund													
Beginning Balance	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Repair Reserve Fund													
Beginning Balance	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Balance	7,670,224.94	7,683,056.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00