

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

	Year to Date		Budget	Percent of Budget
	July 1, 2017 to October 31, 2017			
Revenues				
Benefit assessment	\$ -	\$ 1,385,000	0.00%	
Consolidated capital assessment	-	650,000	0.00%	
Interest	31,621	75,000	42.16%	
O & M agreements	-	225,000	0.00%	
Miscellaneous	3,657	3,500	104.49%	
Total Revenues	35,278	2,338,500	1.51%	
M & O Expenses				
Salaries and wages	203,531	664,645	30.62%	
Payroll tax expense	14,680	53,172	27.61%	
Pension expense	43,116	124,602	34.60%	
Compensation insurance	-	33,232	0.00%	
Medical/dental/vision	66,705	189,474	35.21%	
Fuel/oil reimbursement	6,183	30,000	20.61%	
Equipment rental	10,037	6,500	154.42%	
Equipment repairs/parts	10,240	40,000	25.60%	
Equipment purchases (< \$5,000)	-	5,000	0.00%	
Shop supplies	3,132	12,000	26.10%	
Levee maint. (supp. & material)	477	17,000	2.81%	
Levee maint. chemicals	1,432	20,000	7.16%	
Levee maint. services	39,200	34,000	115.29%	
Rodent abatement (supplies & materials)	6,192	10,000	61.92%	
Employee uniforms	256	5,000	5.12%	
Staff training	2,150	15,000	14.33%	
Miscellaneous	542	2,000	27.10%	
Small tools & equipment	-	3,000	0.00%	
Emergency preparedness program	1,400	20,000	7.00%	
Engineering services	6,391	8,000	79.89%	
Encroachment remediation	-	15,000	0.00%	
Total M & O Expenses	415,664	1,307,625	31.79%	
Administration Expenses				
Board of trustees compensation	1,976	7,900	25.01%	
Trustee expenses	209	1,750	11.94%	
Accounting services	-	15,000	0.00%	
Legal services (general)	7,385	50,000	14.77%	
Utilities	7,219	25,000	28.88%	
Telephone	5,088	12,500	40.70%	
Retiree benefits	56,358	135,270	41.66%	
Office equipment/furniture	-	10,000	0.00%	
Office supplies	485	2,000	24.25%	
Auto allowance	2,359	7,100	33.23%	
Parking reimbursement	4	150	2.67%	
General office expense	2,500	13,000	19.23%	
Technology and software	1,542	17,000	9.07%	
Dues and associations	12,932	25,000	51.73%	
Property and liability insurance	23,631	30,000	78.77%	
Conference/workshop/seminar	-	1,500	0.00%	
Public relations/information	-	35,000	0.00%	
Miscellaneous	1,339	5,000	26.78%	
Employee morale/wellness	882	1,500	58.80%	
Investment fees	-	13,000	0.00%	
Community services	-	1,500	0.00%	
Bookkeeping services	1,856	12,000	15.47%	
Property taxes	-	3,000	0.00%	
Building maintenance	-	17,000	0.00%	
County Ditch fees for DLMS	12,106	60,477	20.02%	
County assessment fees (non cash)	-	21,000	0.00%	
Interest expense	155	-	Not budgeted	
Total Administration Expenses	138,026	522,647	26.41%	
Special Projects Expenses				
Engineering studies/survey studies	-	15,000	0.00%	
Levee standards compliance	-	100,000	0.00%	
Small capital projects	8,610	50,000	17.22%	
Total Special Project Expenses	8,610	165,000	5.22%	
Capital Outlay				
Equipment purchases (over \$5,000)	48,189	50,000	96.38%	
Total Capital Outlay	48,189	50,000		
Capital Outlay: District Headquarters Build-Out				
Building improvements/maintenance	-	20,000	0.00%	
La Rivera improvements/maintenance	-	30,000	0.00%	
	-	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	252,926.67
501 - Payroll Taxes	3,674.40	3,923.51	3,992.41	3,648.14	3,115.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,353.84
502 - Pension	10,923.54	5,981.02	11,142.09	9,080.39	5,943.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,070.16
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	13,701.42	13,800.42	13,701.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,904.68
508 - Fuel/Oil	2,966.92	2,085.35	2,513.28	837.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,403.38
509 - Equipment Rental	4,310.00	2,060.14	4,643.10	3,333.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,346.72
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,885.16
512 - Shop Supplies	1,471.30	869.01	1,771.04	711.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,822.57
514 - Levee Maint(Supplies&Materi	0.00	392.13	0.00	208.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.87
515 - Levee Maintenance Services	6,508.48	9,004.85	1,075.98	27,637.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,226.95
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	90.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,235.03
519 - Miscellaneous O&M	0.00	0.00	0.00	540.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	540.62
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,476.34
525 - Emergency Preparedness Prc	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 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
532 - Rodent Abatement	0.00	26.88	333.93	5,831.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,191.91
605 - Engineering Services	3,878.00	2,986.75	4,745.50	1,645.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,255.75
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 - Envionmental Services/Studic	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	60,816.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	488,292.55

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,141.76
506 - Utility Charges	2,753.83	2,281.71	2,741.07	2,311.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,087.63
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,750.00
520 - Retiree Benefits	11,272.49	11,272.49	11,272.49	11,272.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,089.96
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 Reimburseme	45.15	0.00	0.00	235.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	280.30
527 - General Office Expense	1,159.75	756.29	1,293.60	755.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,965.23
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,581.70
600 - Board of Trustees Compensa	285.00	380.00	475.00	380.00	285.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,805.00
601 - Trustee Expenses	363.22	81.63	5.81	60.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	511.27
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,131.67
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,549.00
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/Semi	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
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)	243.70	0.00	4.00	0.00	0.00	0.00	0.00	0.00	(2,659.45)
617 - Investment Fees	0.00	3,619.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,619.00
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

AMERICAN RIVER FLOOD CONTROL DISTRICT
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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	0.00	112.93
620 - Bookkeeping Services	1,012.50	1,200.00	768.75	1,087.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,068.75
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	0.00	15.00
622 - County D/Tech Fees for DLMS	0.00	1,764.00	5,608.29	6,497.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,869.79
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	0.00	1,004.27
Total Administrative	21,042.86	36,088.24	31,046.44	42,047.53	1,197.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	131,422.13

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 S	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 (> \$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
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	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	48.24	36.23	28.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168.78
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	40,424.92	36.23	28.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,545.46

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	1,163,666.94	1,070,121.43	940,011.79	777,339.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	55.95	40,424.92	36.23	28.36	0.00	0.00	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	62,013.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,163,666.94	1,070,121.43	940,011.79	777,339.89	715,326.49	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	1,065,000.00	1,065,000.00	1,065,000.00	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	1,065,000.00	1,065,000.00	1,065,000.00	0.00	0.00	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	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
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	0.00	0.00	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	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

AMERICAN RIVER FLOOD CONTROL DISTRICT
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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	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	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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Balance	7,672,224.94	7,578,679.43	7,448,569.79	7,285,897.89	7,223,884.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00