

American River Flood Control District
Statement of Operations
July 1, 2016 to April 30, 2017 (Ten Months Ending of Fiscal Year 2016-2017)
For Internal Use Only

	Year to Date July 1, 2016 to April 30, 2017	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 739,553	\$ 1,385,000	53.40%
Consolidated capital assessment	650,000	650,000	100.00%
Interest	86,382	75,000	115.18%
O & M agreements	-	225,000	0.00%
Reserve fund transfers	-	-	Not budgeted
Miscellaneous	3,961	-	Not budgeted
Total Revenues	\$ 1,479,896	\$ 2,335,000	63.38%
M & O Expenses			
Salaries and wages	\$ 603,555	\$ 675,000	89.42%
Payroll tax expense	43,352	54,000	80.28%
Pension expense	106,044	119,536	88.71%
Compensation insurance	27,083	33,750	80.25%
Medical/dental/vision	154,191	116,265	132.62%
Fuel/oil reimbursement	15,292	30,000	50.97%
Equipment rental	902	6,500	13.88%
Equipment repairs/parts	40,317	40,000	100.79%
Equipment purchases (< \$1,000)	-	500	0.00%
Shop supplies	6,646	12,000	55.38%
Levee maint. (supp. & material)	15,013	17,000	88.31%
Levee maint. chemicals	22,356	10,000	223.56%
Levee maint. services	49,773	34,000	146.39%
Rodent abatement (supplies & materials)	3,132	10,000	31.32%
Employee uniforms	1,401	7,000	20.01%
Staff training	2,704	15,000	18.03%
Miscellaneous	1,311	2,000	65.55%
Small tools & equipment	2,868	3,000	95.60%
Emergency preparedness program	76,948	20,000	384.74%
Engineering services	17,702	8,000	221.28%
Encroachment remediation	-	15,000	0.00%
Total M & O Expenses	\$ 1,190,590	\$ 1,228,551	96.91%
Administration Expenses			
Board of trustees compensation	\$ 6,048	\$ 7,900	76.56%
Trustee expenses	1,479	1,750	84.51%
Accounting services	12,250	15,000	81.67%
Legal services (general)	23,819	50,000	47.64%
Utilities	21,027	25,000	84.11%
Telephone	12,066	12,500	96.53%
Retiree benefits	99,589	115,000	86.60%
Office equipment/furniture	-	10,000	0.00%
Office supplies	1,414	2,000	70.70%
Auto allowance	5,899	7,100	83.08%
Parking reimbursement	31	150	20.67%
General office expense	8,070	13,000	62.08%
Technology and software	3,777	17,000	22.22%
Dues and associations	20,631	25,000	82.52%
Property and liability insurance	26,838	30,000	89.46%
Conference/workshop/seminar	-	1,500	0.00%
Public relations/information	29,102	35,000	83.15%
Miscellaneous	2,923	5,000	58.46%
Employee morale/wellness	156	1,500	10.40%
Election expenses	1,669	81,826	2.04%
Investment fees	7,179	13,000	55.22%
Community services	1,000	1,500	66.67%
Bookkeeping services	9,580	12,000	79.83%
Property taxes	1,597	3,000	53.23%
Building maintenance	4,765	17,000	28.03%
County Dtech fees for DLMS	24,477	24,477	100.00%
County assessment fees (non cash)	-	21,000	0.00%
Total Administration Expenses	\$ 325,386	\$ 548,203	59.36%
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	\$ -	\$ 165,000	0.00%
Capital Outlay			
Property acquisition	\$ 500	\$ -	Not budgeted
Equipment purchases (over \$1,000)	106,131	54,000	196.54%
Total Capital Outlay	\$ 106,631	\$ 54,000	
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	\$ 5,063	\$ 60,000	8.44%
La Riviera improvements/maintenance	9,323	20,000	46.62%
	\$ 14,386	\$ 80,000	

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 2016 through June 2017

Cash Flow Report

Maintenance and Operations Expens	Jul 16	Aug 16	Sept 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL
500 · Salary/Wages	56,125.60	55,843.98	64,572.72	51,676.92	55,344.62	85,408.20	39,148.62	68,542.02	60,405.92	55,555.52	61,597.66	0.00	654,221.78
501 · Payroll Taxes	4,360.70	4,167.93	4,855.19	2,907.79	3,506.69	5,201.50	3,733.64	5,735.65	4,687.87	4,316.85	4,705.68	0.00	48,179.49
502 · Pension	10,310.75	9,630.47	10,815.06	8,771.15	13,687.31	10,303.44	12,142.32	8,141.99	10,608.60	13,781.00	2,523.07	0.00	110,715.16
503 · Compensation Insurance	8,484.00	0.00	0.00	9,236.16	0.00	0.00	8,805.00	0.00	0.00	9,041.85	0.00	0.00	35,567.01
504 · Medical/Dental/Vision	16,646.34	14,389.90	14,109.90	12,455.01	44.00	28,507.35	15,922.82	15,546.15	15,546.15	15,546.15	0.00	0.00	148,713.77
508 · Fuel/Oil	1,320.90	2,987.36	1,317.95	1,781.85	930.82	1,277.39	1,070.32	2,388.89	2,462.97	2,213.42	0.00	0.00	17,751.87
509 · Equipment Rental	0.00	0.00	0.00	0.00	0.00	901.95	0.00	0.00	0.00	0.00	0.00	0.00	901.95
510 · Equipment Purchase(< \$1000	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	7,172.68	3,366.56	3,972.04	13,573.14	573.00	2,001.65	4,454.30	3,203.27	3,142.31	6,118.19	0.00	0.00	47,577.14
512 · Shop Supplies	754.61	1,476.69	431.12	0.00	945.98	1,944.01	371.50	660.53	601.09	511.60	16.66	0.00	7,713.79
514 · Levee Maint(Supplies&Materi	1,988.31	1,344.37	3,534.23	5,255.20	2,762.51	(27.37)	775.95	512.67	168.87	69.28	343.20	0.00	16,727.22
515 · Levee Maintenance Services	549.25	1,182.21	3,160.05	3,840.00	9,945.40	973.39	11,331.88	112.00	5,810.00	9,009.50	0.00	0.00	45,913.68
516 · Employee Uniforms	402.61	0.00	0.00	0.00	893.53	105.15	0.00	0.00	0.00	0.00	0.00	0.00	1,401.29
518 · Staff Training	210.00	532.63	350.00	52.00	832.52	908.75	0.00	0.00	240.00	0.00	0.00	0.00	3,125.90
519 · Miscellaneous O&M	250.00	0.00	0.00	0.00	1,061.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,311.00
521 · Small Tools & Equip(<\$500)	0.00	759.50	0.00	0.00	462.67	91.95	219.31	0.00	280.75	1,054.03	0.00	0.00	2,868.21
523 · Levee Maint. (Chemicals)	14.62	2,952.97	0.00	0.00	17,206.57	0.00	2,692.44	0.00	0.00	0.00	0.00	0.00	22,866.60
525 · Emergency Preparedness Pr	0.00	8,400.00	0.00	0.00	157.50	1,928.75	1,597.22	7,883.70	54,748.29	1,680.70	0.00	0.00	76,396.16
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	107.76	172.91	568.44	345.44	769.99	1,129.29	0.00	77.92	68.00	0.00	0.00	0.00	3,239.75
605 · Engineering Services	0.00	0.00	0.00	0.00	8,171.25	5,442.00	0.00	170.00	3,639.20	279.75	0.00	0.00	17,702.20
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	108,698.13	107,207.48	107,686.70	109,894.66	117,295.36	146,097.40	102,265.32	112,974.79	162,410.02	119,177.84	69,186.27	0.00	1,262,893.97

Administrative Expenses	Jul 16	Aug 16	Sept 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL
505 · Telephone	1,733.26	2,364.63	1,341.34	1,532.36	1,476.56	1,482.08	1,128.68	1,872.80	675.26	1,718.93	0.00	0.00	15,325.90
506 · Utility Charges	2,857.61	2,312.88	1,282.40	3,544.46	847.60	3,569.88	704.71	2,880.25	2,358.91	2,472.21	0.00	0.00	22,830.91
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	489.07	127.74	185.26	124.41	490.77	120.56	154.42	0.00	0.00	368.64	0.00	0.00	2,060.87
517 · Auto Allowance	550.00	550.00	550.00	550.00	550.00	825.00	275.00	550.00	550.00	550.00	550.00	0.00	6,050.00
520 · Retiree Benefits	9,129.24	9,129.24	9,129.24	5,850.93	0.00	18,277.23	9,430.11	9,430.11	9,430.11	9,430.11	0.00	0.00	89,236.32
522 · Office Equipment/Furniture	0.00	112.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112.24
526 · Mileage/Parking Reimburse	0.00	0.00	0.00	0.00	25.00	0.00	0.00	25.89	0.00	0.00	0.00	0.00	50.89
527 · General Office Expense	1,385.67	1,434.25	816.65	150.81	1,217.56	1,506.32	621.02	1,041.18	853.16	562.97	48.17	0.00	9,637.76
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	408.73	9.99	920.32	495.98	2,049.99	130.38	9.99	9.99	234.23	9.99	0.00	0.00	4,279.59
600 · Board of Trustees Compensa	950.00	475.00	475.00	475.00	380.00	855.00	380.00	475.00	760.00	760.00	0.00	0.00	5,985.00
601 · Trustee Expenses	457.74	65.45	95.03	0.00	73.52	329.66	(31.01)	449.36	263.44	130.72	0.00	0.00	1,833.91
602 · Accounting Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,250.00	0.00	0.00	12,250.00
603 · Legal Fees (General)	7,630.50	7,160.50	3,131.56	2,098.00	3,296.27	3,930.00	4,876.00	2,946.00	2,566.50	975.00	0.00	0.00	38,610.33
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	5,549.00	297.00	6,146.00	0.00	0.00	180.00	8,740.00	0.00	0.00	0.00	20,912.00
608 · Insurance Premiums	0.00	0.00	0.00	22,238.00	0.00	0.00	0.00	0.00	4,504.00	0.00	0.00	0.00	26,742.00
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	2,175.00	0.00	12,724.00	11,703.08	0.00	0.00	29,102.08
611 · Election Expenses	0.00	0.00	0.00	0.00	0.00	1,669.00	0.00	0.00	0.00	0.00	0.00	0.00	1,669.00
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
Cash Flow Report
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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	2,474.74	192.90	829.15	250.20	304.78	205.70	471.45	174.71	291.87	179.95	28.95	0.00	5,404.40
617 - Investment Fees	0.00	3,506.00	0.00	0.00	3,584.00	0.00	0.00	3,595.00	0.00	0.00	0.00	0.00	10,685.00
618 - Property Tax	0.00	0.00	0.00	0.00	1,597.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,597.20
619 - Building Maintenance	0.00	434.38	0.00	359.98	0.00	1,525.00	0.00	0.00	0.00	0.00	0.00	0.00	2,319.36
620 - Bookkeeping Services	562.50	975.00	600.00	1,087.50	1,350.00	2,737.50	0.00	600.00	1,405.00	1,800.00	0.00	0.00	11,117.50
621 - County Assessment Fees	0.00	0.00	0.00	0.00	0.00	0.00	11.00	0.00	0.00	0.00	0.00	0.00	11.00
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	24,477.00	0.00	0.00	24,477.00
623 - Employee Morale/Wellness	302.12	(360.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	155.98	0.00	0.00	98.10
Total Administrative	28,931.18	28,490.20	24,904.95	39,054.63	23,389.25	39,663.31	21,206.37	24,230.29	45,356.48	67,544.58	627.12	0.00	343,398.36

Special Projects Expenses	Jul 16	Aug 16	Sept 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	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	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
Total Special Projects	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00

Capital Outlay: Flood Control	Jul 16	Aug 16	Sept 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	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	7,967.75	135.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,102.82
709 - Equipment Purchase (> \$100k)	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	7,967.75	135.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,102.82

Capital Outlay: District Headquarters Build-Out	Jul 16	Aug 16	Sept 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL
901 - Construction 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
902 - Architect/Building Design	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
903 - General Construction Contracts	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
904 - Permitting	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
905 - Legal Fees District Headquarters	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: District Headquarters	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 16	Aug 16	Sept 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL
120 - Benefit Assessment	0.00	29,741.83	0.00	0.00	0.00	30,057.04	739,552.85	0.00	0.00	0.00	0.00	0.00	799,351.72
122 - SAFCA CAD4	0.00	0.00	650,000.00	0.00	(5,276.00)	0.00	(48.60)	0.00	0.00	0.00	0.00	0.00	644,675.40
123 - Interest	12.11	31.65	43.45	159.97	124.12	64.09	74.66	211.05	194.44	147.97	0.00	0.00	1,063.51
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	226,839.60	0.00	0.00	0.00	0.00	0.00	226,839.60
126 - Miscellaneous Income	612.50	0.00	0.00	0.00	0.00	0.00	3,547.50	0.00	0.00	0.00	0.00	0.00	4,160.00
Total Income	624.61	29,773.48	650,043.45	159.97	(5,151.88)	30,121.13	969,966.01	211.05	194.44	147.97	0.00	0.00	1,676,090.23

Fund Balance	Jul 16	Aug 16	Sept 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL
District Operations Fund													
Beginning Balance	2,294,495.71	1,157,491.01	1,051,566.81	1,569,018.61	1,419,729.29	1,273,892.80	1,118,253.22	1,964,747.54	1,827,753.51	1,620,181.45	1,433,607.00	0.00	
Income	624.61	29,773.48	650,043.45	159.97	(5,151.88)	30,121.13	969,966.01	211.05	194.44	147.97	0.00	0.00	
Expenses	1,137,629.31	135,697.68	132,591.65	149,449.29	140,684.61	185,760.71	123,471.69	137,205.08	207,766.50	186,722.42	69,813.39	0.00	
Ending Balance	1,157,491.01	1,051,566.81	1,569,018.61	1,419,729.29	1,273,892.80	1,118,253.22	1,964,747.54	1,827,753.51	1,620,181.45	1,433,607.00	1,363,793.61	0.00	

AMERICAN RIVER FLOOD CONTROL DISTRICT
 Cash Flow Report
 July 2016 through June 2017

Capital Outlay Reserve Fund												
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	1,065,000.00	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	1,065,000.00	0.00
Retiree Health Benefit Reserve Fund												
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	2,443,558.00	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	2,443,558.00	0.00
Flood Emergency Response 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	1,500,000.00	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	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	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	1,500,000.00	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	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
Total Balance	7,666,049.01	7,560,124.81	8,077,576.61	7,928,287.29	7,782,450.80	7,626,811.22	8,473,305.54	8,336,311.51	8,128,739.45	7,942,165.00	7,872,351.61	0.00