

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

	Year to Date July 1, 2017 to May 31, 2018	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ 1,287,126	\$ 1,385,000	92.93%
Consolidated capital assessment	-	650,000	0.00%
Interest	109,659	75,000	146.21%
O & M agreements	-	225,000	0.00%
Miscellaneous	3,658	3,500	104.51%
<b>Total Revenues</b>	<b>1,400,443</b>	<b>2,338,500</b>	<b>59.89%</b>
<b>M &amp; O Expenses</b>			
Salaries and wages	572,625	664,645	86.16%
Payroll tax expense	42,076	53,172	79.13%
Pension expense	108,716	124,602	87.25%
Compensation insurance	19,835	33,232	59.69%
Medical/dental/vision	168,906	189,474	89.14%
Fuel/oil reimbursement	17,739	30,000	59.13%
Equipment rental	28,347	6,500	436.11%
Equipment repairs/parts	33,569	40,000	83.92%
Equipment purchases (< \$5,000)	-	5,000	0.00%
Shop supplies	14,258	12,000	118.82%
Levee maint. (supp. & material)	5,952	17,000	35.01%
Levee maint. chemicals	13,087	20,000	65.44%
Levee maint. services	54,191	34,000	159.39%
Rodent abatement (supplies & materials)	7,996	10,000	79.96%
Employee uniforms	1,834	5,000	36.68%
Staff training	4,611	15,000	30.74%
Miscellaneous	712	2,000	35.60%
Small tools & equipment	1,561	3,000	52.03%
Emergency preparedness program	6,907	20,000	34.54%
Engineering services	15,184	8,000	189.80%
Encroachment remediation	-	15,000	0.00%
<b>Total M &amp; O Expenses</b>	<b>1,118,106</b>	<b>1,307,625</b>	<b>85.51%</b>
<b>Administration Expenses</b>			
Board of trustees compensation	5,614	7,900	71.06%
Trustee expenses	1,285	1,750	73.43%
Accounting services	13,310	15,000	88.73%
Legal services (general)	17,940	50,000	35.88%
Utilities	25,835	25,000	103.34%
Telephone	15,050	12,500	120.40%
Retiree benefits	136,126	135,270	100.63%
Office equipment/furniture	-	10,000	0.00%
Office supplies	916	2,000	45.80%
Auto allowance	6,493	7,100	91.45%
Parking reimbursement	29	150	19.33%
General office expense	8,759	13,000	67.38%
Technology and software	5,834	17,000	34.32%
Dues and associations	21,124	25,000	84.50%
Property and liability insurance	6,318	30,000	21.06%
Conference/workshop/seminar	-	1,500	0.00%
Public relations/information	22,962	35,000	65.61%
Miscellaneous	7,318	5,000	146.36%
Employee morale/wellness	1,047	1,500	69.80%
Investment fees	7,282	13,000	56.02%
Community services	1,000	1,500	66.67%
Bookkeeping services	7,519	12,000	62.66%
Property taxes	1,660	3,000	55.33%
Building maintenance	3,923	17,000	23.08%
County Dtech fees for DLMS	37,904	60,477	62.68%
County assessment fees	1,061	21,000	5.05%
Interest expense	464	-	Not budgeted
<b>Total Administration Expenses</b>	<b>356,773</b>	<b>522,647</b>	<b>68.26%</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	2,848	30,000	9.49%
	2,848	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	53,750.85	53,888.24	55,714.90	623,956.36
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	4,150.53	4,160.99	4,264.84	46,929.64
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	5,820.71	13,663.24	5,943.12	110,497.81
503 - Compensation Insurance	8,741.45	0.00	0.00	0.00	8,081.08	0.00	9,209.70	0.00	0.00	7,201.68	0.00	0.00	33,233.91
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	15,409.13	15,339.13	0.00	159,932.72
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	2,160.79	2,918.30	0.00	19,958.78
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	1,816.42	0.00	0.00	32,657.03
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	9,261.59	568.73	0.00	35,153.11
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	2,581.63	1,804.81	0.00	15,895.08
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	545.64	0.00	0.00	6,075.84
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	577.60	1,087.33	0.00	60,748.56
516 - Employee Uniforms	0.00	486.19	0.00	0.00	0.00	0.00	455.53	213.47	0.00	909.20	0.00	0.00	2,064.39
518 - Staff Training	738.93	164.58	5.20	235.36	327.31	375.54	14.99	180.00	837.00	163.05	1,256.95	50.00	4,348.91
519 - Miscellaneous O&M	0.00	0.00	0.00	540.62	1,061.00	0.00	0.00	0.00	0.00	58.85	0.00	0.00	1,660.47
521 - Small Tools & Equip	2,601.61	222.65	0.00	0.00	0.00	0.00	0.00	0.00	495.64	691.67	374.12	0.00	4,385.69
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	746.41	0.00	0.00	13,131.71
525 - Emergency Preparedness Prt	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	1,039.38	342.40	0.00	7,996.38
605 - Engineering 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
615 - Survey Services	155.70	161.95	224.75	226.95	382.89	275.14	478.55	268.80	217.07	178.48	4,396.29	29.25	6,995.82
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
<b>Total M&amp;O Expense</b>	<b>106,119.56</b>	<b>95,057.39</b>	<b>94,578.68</b>	<b>119,234.18</b>	<b>113,631.52</b>	<b>124,572.92</b>	<b>81,572.84</b>	<b>93,819.19</b>	<b>95,082.55</b>	<b>107,063.61</b>	<b>99,800.53</b>	<b>66,002.11</b>	<b>1,196,535.08</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	1,773.65	1,542.18	0.00	13,510.62
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	2,629.93	2,238.18	0.00	28,817.15
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	52.70	0.00	0.00	989.01
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	550.00	6,600.00
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	11,300.68	11,300.68	0.00	124,857.73
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	727.33	1,293.60	755.59	1,393.26	719.89	1,794.98	825.56	1,071.59	1,313.61	737.61	0.00	11,792.77
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	429.12	250.76	0.00	5,791.42
600 - Board of Trustees Compensa	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
601 - Trustee Expenses	285.00	380.00	475.00	380.00	760.00	475.00	760.00	475.00	380.00	380.00	380.00	0.00	5,130.00
602 - Accounting Services	363.22	81.63	1.52	60.61	58.20	66.57	478.85	43.30	146.00	(66.96)	350.13	0.00	1,583.07
603 - Legal Fees (General)	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
604 - Flood Litigation	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	1,139.00	3,782.00	0.00	25,686.76
606 - Legislative 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	2,431.50	0.00	22,048.85
607 - Dues and Assoc. 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
608 - Insurance Premiums	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
609 - Conference /Workshops/Sem	0.00	0.00	0.00	19,592.00	0.00	0.00	0.00	0.00	0.00	4,487.00	0.00	0.00	24,079.00
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	2,500.00	9,763.23	10,698.61	0.00	0.00	0.00	0.00	22,961.84
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	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
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
618 - Property Tax	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
619 - Building Maintenance	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
620 - Bookkeeping Services	112.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112.93
621 - County Assessment Fees	1,012.50	1,200.00	768.75	1,087.50	0.00	825.00	1,050.00	825.00	975.00	637.50	1,350.00	0.00	9,731.25
622 - County DTEch Fees for DLMS	88.40	915.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.27	139.07	0.00	1,168.61
623 - Employee Morale/Wellness	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 Administrative</b>	<b>24,765.16</b>	<b>37,120.08</b>	<b>29,954.61</b>	<b>40,626.08</b>	<b>36,678.36</b>	<b>32,570.98</b>	<b>35,289.38</b>	<b>33,871.07</b>	<b>32,414.52</b>	<b>24,651.50</b>	<b>25,052.11</b>	<b>550.00</b>	<b>353,543.85</b>

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

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	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
<b>Total Special Projects</b>	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

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	10,105.20	1,068.25	0.00	0.00	0.00	0.00	0.00	0.00	11,173.45
<b>Total Capital Outlay: Flood Control</b>	0.00	0.00	0.00	0.00	10,105.20	1,068.25	0.00	0.00	0.00	0.00	0.00	0.00	11,173.45

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	498,736.68	0.00	1,360,042.36
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	1,703.52	87.66	0.00	7,977.20
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	3,657.50	0.00	0.00	0.00	0.00	0.00	23,093.22	0.00	0.00	26,750.72
<b>Total Income</b>	1,807.07	40,424.92	36.23	5,748.69	17.48	277,873.35	790,625.45	72.50	71.91	24,796.74	498,824.34	0.00	1,640,298.68

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
<b>Beginning Balance</b>	2,294,495.71	1,165,418.06	1,066,072.33	941,575.27	786,344.90	636,052.50	756,781.95	1,430,545.18	1,302,927.42	1,175,502.26	1,068,583.89	1,442,555.59
<b>Income</b>	1,807.07	40,424.92	36.23	5,748.69	17.48	277,873.35	790,625.45	72.50	71.91	24,796.74	498,824.34	0.00
<b>Expenses</b>	1,130,884.72	139,770.65	124,533.29	160,979.06	150,309.88	157,143.90	116,862.22	127,690.26	127,497.07	131,715.11	124,852.64	66,552.11
<b>Ending Balance</b>	1,165,418.06	1,066,072.33	941,575.27	786,344.90	636,052.50	756,781.95	1,430,545.18	1,302,927.42	1,175,502.26	1,068,583.89	1,442,555.59	1,376,003.48

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
<b>Beginning Balance</b>	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	1,065,000.00
<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>	1,065,000.00	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	1,065,000.00

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
<b>Beginning Balance</b>	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	2,443,558.00
<b>Income</b>	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
<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>	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	2,443,558.00

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
<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	1,500,000.00	1,500,000.00
<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	1,500,000.00	1,500,000.00

Emergency Repair 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
<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	1,500,000.00	1,500,000.00
<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	1,500,000.00	1,500,000.00

<b>Total Balance</b>	7,673,976.06	7,574,630.33	7,450,133.27	7,294,902.90	7,144,610.50	7,265,339.95	7,939,103.18	7,811,485.42	7,684,060.26	7,577,141.89	7,951,113.59	7,884,561.48
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