

American River Flood Control District  
Statement of Operations  
July 1, 2017 to June 30, 2018 (Twelve Months Ending of Fiscal Year 2017-2018)  
For Internal Use Only

	Year to Date July 1, 2017 to June 30, 2018	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ 1,287,126	\$ 1,385,000	92.93%
Consolidated capital assessment	780,000	650,000	120.00%
Interest	138,053	75,000	184.07%
O & M agreements	-	225,000	0.00%
Miscellaneous	3,657	3,500	104.49%
<b>Total Revenues</b>	<u>2,208,836</u>	<u>2,338,500</u>	94.46%
<b>M &amp; O Expenses</b>			
Salaries and wages	627,037	664,645	94.34%
Payroll tax expense	46,200	53,172	86.89%
Pension expense	118,652	124,602	95.22%
Compensation insurance	28,586	33,232	86.02%
Medical/dental/vision	168,671	189,474	89.02%
Fuel/oil reimbursement	25,069	30,000	83.56%
Equipment rental	28,347	6,500	436.11%
Equipment repairs/parts	38,464	40,000	96.16%
Equipment purchases (< \$5,000)	-	5,000	0.00%
Shop supplies	16,986	12,000	141.55%
Levee maint. (supp. & material)	7,364	17,000	43.32%
Levee maint. chemicals	14,858	20,000	74.29%
Levee maint. services	59,226	34,000	174.19%
Rodent abatement (supplies & materials)	8,156	10,000	81.56%
Employee uniforms	6,730	5,000	134.60%
Staff training	5,566	15,000	37.11%
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	16,451	8,000	205.64%
Encroachment remediation	-	15,000	0.00%
<b>Total M &amp; O Expenses</b>	<u>1,225,543</u>	<u>1,307,625</u>	93.72%
<b>Administration Expenses</b>			
Board of trustees compensation	6,030	7,900	76.33%
Trustee expenses	1,448	1,750	82.74%
Accounting services	13,310	15,000	88.73%
Legal services (general)	24,775	50,000	49.55%
Utilities	31,049	25,000	124.20%
Telephone	17,164	12,500	137.31%
Retiree benefits	136,126	135,270	100.63%
Office equipment/furniture	-	10,000	0.00%
Office supplies	916	2,000	45.80%
Auto allowance	7,084	7,100	99.77%
Parking reimbursement	96	150	64.00%
General office expense	9,839	13,000	75.68%
Technology and software	6,284	17,000	36.96%
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	8,194	5,000	163.88%
Employee morale/wellness	1,047	1,500	69.80%
Investment fees	10,964	13,000	84.34%
Community services	1,000	1,500	66.67%
Bookkeeping services	9,056	12,000	75.47%
Property taxes	1,660	3,000	55.33%
Building maintenance	4,396	17,000	25.86%
County Dtech fees for DLMS	37,904	60,477	62.68%
County assessment fees	1,061	21,000	5.05%
Interest expense	496	-	Not budgeted
<b>Total Administration Expenses</b>	<u>380,303</u>	<u>522,647</u>	72.76%
<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>	<u>19,783</u>	<u>165,000</u>	11.99%
<b>Capital Outlay</b>			
Equipment purchases (over \$5,000)	79,029	50,000	158.06%
<b>Total Capital Outlay</b>	<u>79,029</u>	<u>50,000</u>	
<b>Capital Outlay: District Headquarters Build-Out</b>			
Building improvements/maintenance	-	20,000	0.00%
La Riviera improvements/maintenance	3,072	30,000	10.24%
	<u>3,072</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 2018 through June 2019

Cash Flow Report

Maintenance and Operations Expense	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	TOTAL
500 - Salary/Wages	54,173.03	29,823.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,996.58
501 - Payroll Taxes	4,173.85	2,282.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,456.66
502 - Pension	12,673.06	(689.88)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,983.18
503 - Compensation Insurance	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
504 - Medical/Dental/Vision	15,339.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,339.13
508 - Fuel/Oil	3,476.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,476.23
509 - Equipment Rental	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
510 - Equipment Purchase(< \$5000)	6,452.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,452.49
511 - Equipment Repair/Parts	7,863.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,863.87
512 - Shop Supplies	694.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	694.04
514 - Levee Maint(Supplies&Materi	628.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	628.17
515 - Levee Maintenance 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
516 - Employee Uniforms	4,896.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,896.47
518 - Staff Training	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	350.00
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	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
523 - Levee Maint. (Chemicals)	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
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 N	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	404.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	404.83
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	187.23	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	202.23
616 - Environmental Services/Studie	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>111,312.40</b>	<b>31,431.48</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>142,743.88</b>

Administrative Expenses	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	TOTAL
505 - Telephone	1,057.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,057.50
506 - Utility Charges	2,494.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,494.07
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	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
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	11,300.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,300.68
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	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
527 - General Office Expense	760.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	760.67
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	389.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	389.89
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285.00
602 - Accounting Services	82.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.41
603 - Legal Fees (General)	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
604 - Flood Litigation	5,646.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,646.68
606 - Legislative Services	1,079.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,079.00
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	8,751.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,751.70
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	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
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	3,682.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,682.00
619 - Building Maintenance	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

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620 - Bookkeeping 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
621 - County Assessment Fees	787.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	787.50
622 - County DTech 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	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
<b>Total Administrative</b>	<b>36,867.10</b>	<b>275.00</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>37,142.10</b>

Special Projects Expenses	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	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
<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 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	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 (> \$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
<b>Total Capital Outlay: Flood Control</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>

Income	Jul 18	Aug 18	Sept 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	TOTAL
120 - Benefit Assessment	0.00	39,740.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,740.55
122 - SAFCA CAD4	780,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	780,000.00
123 - Interest	1,006.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,006.47
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
<b>Total Income</b>	<b>781,006.47</b>	<b>39,740.55</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>820,747.02</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	1,927,322.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	781,006.47	39,740.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	1,148,179.50	31,706.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,927,322.68	1,935,356.75	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	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	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
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	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	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	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	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

AMERICAN RIVER FLOOD CONTROL DISTRICT  
**Cash Flow Report**  
 July 2018 through June 2019

Item 2c

<b>Emergency Repair Reserve Fund</b>												
<b>Beginning Balance</b>	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
<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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Balance</b>	8,435,880.68	8,443,914.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00