

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	-	650,000	0.00%
Interest	122,678	75,000	163.57%
O & M agreements	-	225,000	0.00%
Miscellaneous	3,658	3,500	104.51%
<b>Total Revenues</b>	<u>1,413,462</u>	<u>2,338,500</u>	60.44%
<b>M &amp; O Expenses</b>			
Salaries and wages	624,687	664,645	93.99%
Payroll tax expense	46,020	53,172	86.55%
Pension expense	118,276	124,602	94.92%
Compensation insurance	19,835	33,232	59.69%
Medical/dental/vision	168,671	189,474	89.02%
Fuel/oil reimbursement	21,593	30,000	71.98%
Equipment rental	28,347	6,500	436.11%
Equipment repairs/parts	36,760	40,000	91.90%
Equipment purchases (< \$5,000)	-	5,000	0.00%
Shop supplies	16,326	12,000	136.05%
Levee maint. (supp. & material)	6,735	17,000	39.62%
Levee maint. chemicals	14,858	20,000	74.29%
Levee maint. services	59,226	34,000	174.19%
Rodent abatement (supplies & materials)	7,996	10,000	79.96%
Employee uniforms	1,834	5,000	36.68%
Staff training	5,466	15,000	36.44%
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	15,372	8,000	192.15%
Encroachment remediation	-	15,000	0.00%
<b>Total M &amp; O Expenses</b>	<u>1,201,182</u>	<u>1,307,625</u>	91.86%
<b>Administration Expenses</b>			
Board of trustees compensation	6,030	7,900	76.33%
Trustee expenses	1,365	1,750	78.00%
Accounting services	13,310	15,000	88.73%
Legal services (general)	19,128	50,000	38.26%
Utilities	29,459	25,000	117.84%
Telephone	16,106	12,500	128.85%
Retiree benefits	136,126	135,270	100.63%
Office equipment/furniture	-	10,000	0.00%
Office supplies	916	2,000	45.80%
Auto allowance	7,085	7,100	99.79%
Parking reimbursement	96	150	64.00%
General office expense	9,747	13,000	74.98%
Technology and software	6,094	17,000	35.85%
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	8,189	5,000	163.78%
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	8,269	12,000	68.91%
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	496	-	Not budgeted
<b>Total Administration Expenses</b>	<u>366,697</u>	<u>522,647</u>	70.16%
<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)	76,108	50,000	152.22%
<b>Total Capital Outlay</b>	<u>76,108</u>	<u>50,000</u>	
<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%
	<u>2,848</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	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	4,300.75	46,965.55
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	9,419.99	113,974.68
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	15,479.13	175,411.85
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	3,854.16	23,812.94
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	1,731.95	2,938.28
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	3,191.25	38,344.36
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	2,067.84	17,962.92
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	734.83	6,810.67
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	5,035.04	65,783.60
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	855.00	5,153.91
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	1,770.75	14,902.46
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	854.90	7,821.47
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>105,010.49</b>	<b>1,235,543.46</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	1,056.20	14,566.82
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	2,205.10	31,022.25
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	11,300.68	136,158.41
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	67.58	371.88
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	1,190.94	12,983.71
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	259.99	6,051.41
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	380.00	5,510.00
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	80.00	1,663.07
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	1,188.00	26,874.76
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	188.00	22,236.85
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	750.00	10,481.25
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>19,216.49</b>	<b>372,210.34</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 - Maggie 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
Beginning Balance	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
Income	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
Expenses	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	124,226.98
<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	1,318,328.61

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	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
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
<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
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	2,443,558.00
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
<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
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	1,500,000.00
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
<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
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	1,500,000.00
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
<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	7,826,886.61
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