

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

	Year to Date July 1, 2017 to November 30, 2017	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,385,000	0.00%
Consolidated capital assessment	-	650,000	0.00%
Interest	41,919	75,000	55.89%
O & M agreements	-	225,000	0.00%
Miscellaneous	3,657	3,500	104.49%
Total Revenues	<u>45,576</u>	<u>2,338,500</u>	1.95%
M & O Expenses			
Salaries and wages	253,548	664,645	38.15%
Payroll tax expense	17,610	53,172	33.12%
Pension expense	49,754	124,602	39.93%
Compensation insurance	8,081	33,232	24.32%
Medical/dental/vision	79,932	189,474	42.19%
Fuel/oil reimbursement	7,892	30,000	26.31%
Equipment rental	15,636	6,500	240.55%
Equipment repairs/parts	12,362	40,000	30.91%
Equipment purchases (< \$5,000)	-	5,000	0.00%
Shop supplies	4,485	12,000	37.38%
Levee maint. (supp. & material)	746	17,000	4.39%
Levee maint. chemicals	9,235	20,000	46.18%
Levee maint. services	48,360	34,000	142.24%
Rodent abatement (supplies & materials)	6,192	10,000	61.92%
Employee uniforms	256	5,000	5.12%
Staff training	2,705	15,000	18.03%
Miscellaneous	542	2,000	27.10%
Small tools & equipment	-	3,000	0.00%
Emergency preparedness program	1,400	20,000	7.00%
Engineering services	6,777	8,000	84.71%
Encroachment remediation	-	15,000	0.00%
Total M & O Expenses	<u>525,513</u>	<u>1,307,625</u>	40.19%
Administration Expenses			
Board of trustees compensation	2,495	7,900	31.58%
Trustee expenses	261	1,750	14.91%
Accounting services	-	15,000	0.00%
Legal services (general)	7,910	50,000	15.82%
Utilities	10,375	25,000	41.50%
Telephone	6,560	12,500	52.48%
Retiree benefits	67,630	135,270	50.00%
Office equipment/furniture	-	10,000	0.00%
Office supplies	497	2,000	24.85%
Auto allowance	2,941	7,100	41.42%
Parking reimbursement	5	150	3.33%
General office expense	3,687	13,000	28.36%
Technology and software	3,812	17,000	22.42%
Dues and associations	17,945	25,000	71.78%
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	1,505	5,000	30.10%
Employee morale/wellness	882	1,500	58.80%
Investment fees	3,634	13,000	27.95%
Community services	-	1,500	0.00%
Bookkeeping services	1,856	12,000	15.47%
Property taxes	1,660	3,000	55.33%
Building maintenance	1,369	17,000	8.05%
County Dtech fees for DLMS	37,600	60,477	62.17%
County assessment fees	1,061	21,000	5.05%
Interest expense	191	-	Not budgeted
Total Administration Expenses	<u>197,507</u>	<u>522,647</u>	37.79%
Special Projects Expenses			
Engineering studies/survey studies	-	15,000	0.00%
Levee standards compliance	10,000	100,000	10.00%
Small capital projects	8,610	50,000	17.22%
Total Special Project Expenses	<u>18,610</u>	<u>165,000</u>	11.28%
Capital Outlay			
Equipment purchases (over \$5,000)	48,189	50,000	96.38%
Total Capital Outlay	<u>48,189</u>	<u>50,000</u>	
Capital Outlay: District Headquarters Build-Out			
Building improvements/maintenance	-	20,000	0.00%
La Riviera improvements/maintenance	746	30,000	2.49%
	<u>746</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	25,008.12	0.00	0.00	0.00	0.00	0.00	0.00	277,934.79
501 - Payroll Taxes	3,674.40	3,923.51	3,992.41	3,648.14	3,160.27	1,481.08	0.00	0.00	0.00	0.00	0.00	0.00	19,879.81
502 - Pension	10,923.54	5,981.02	11,142.09	9,080.39	7,296.32	(478.78)	0.00	0.00	0.00	0.00	0.00	0.00	43,944.58
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	13,701.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,606.10
508 - Fuel/Oil	2,966.92	2,085.35	2,513.28	837.83	1,708.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,112.23
509 - Equipment Rental	4,310.00	2,060.14	4,643.10	3,333.48	5,598.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,945.43
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	2,061.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,946.38
512 - Shop Supplies	1,471.30	869.01	1,771.04	711.22	1,353.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,175.98
514 - Levee Maint(Supplies&Materi	0.00	392.13	0.00	208.74	269.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	870.01
515 - Levee Maintenance Services	6,508.48	9,004.85	1,075.98	27,637.64	9,159.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,386.71
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	327.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,471.38
519 - Miscellaneous O&M	0.00	0.00	0.00	540.62	1,061.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,601.62
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	7,803.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,279.60
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 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	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	386.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,642.00
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 - Environmental Services/Studit	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	105,553.80	26,010.42	0.00	0.00	0.00	0.00	0.00	0.00	559,040.43

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,433.12
506 - Utility Charges	2,753.83	2,281.71	2,741.07	2,311.02	3,153.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,241.16
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	275.00	0.00	0.00	0.00	0.00	0.00	0.00	3,025.00
520 - Retiree Benefits	11,272.49	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	56,362.45
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 Reimburse	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	1,393.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,358.49
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,857.07
600 - Board of Trustees Compensa	285.00	380.00	475.00	380.00	760.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,280.00
601 - Trustee Expenses	363.22	81.63	5.81	60.61	58.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	569.47
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	525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,656.67
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. Expenses	0.00	5,489.00	60.00	0.00	9,601.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,150.00
608 - Insurance Premiums	0.00	0.00	0.00	19,592.00	8,081.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,673.08
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	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)	380.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,522.64)
617 - Investment Fees	0.00	3,619.00	0.00	0.00	3,634.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,253.00

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

618 - Property Tax	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	0.00	1,659.54
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	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	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	15.00
622 - County DTech Fees for DLMS	0.00	1,764.00	5,608.29	6,497.50	25,494.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,364.12
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	1,004.27
Total Administrative	21,042.86	36,088.24	31,046.44	42,047.53	70,248.03	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,748.10

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	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 (> \$500)	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	1,807.07	48.24	36.23	2,091.19	17.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.21
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	1,807.07	40,424.92	36.23	2,091.19	17.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,376.89

Fund Balance	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18
District Operations Fund												
Beginning Balance	2,294,495.71	1,165,418.06	1,071,872.55	941,762.91	781,153.84	605,369.49	0.00	0.00	0.00	0.00	0.00	0.00
Income	1,807.07	40,424.92	36.23	2,091.19	17.48	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	175,801.83	26,285.42	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,165,418.06	1,071,872.55	941,762.91	781,153.84	605,369.49	579,084.07	0.00	0.00	0.00	0.00	0.00	0.00
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	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	1,065,000.00	0.00	0.00	0.00	0.00	0.00	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	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	2,443,558.00	0.00	0.00	0.00	0.00	0.00	0.00
Flood Emergency Response Reserve Fund												

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

Item 2c

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	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	1,500,000.00	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	1,500,000.00	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	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Balance	7,673,976.06	7,580,430.55	7,450,320.91	7,289,711.84	7,113,927.49	7,087,642.07	0.00	0.00	0.00	0.00	0.00	0.00