

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

	Year to Date July 1, 2017 to August 31, 2017	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ -	\$ 1,385,000	0.00%
Consolidated capital assessment	-	650,000	0.00%
Interest	56	75,000	0.07%
O & M agreements	-	225,000	0.00%
Miscellaneous	-	3,500	0.00%
<b>Total Revenues</b>	<b>56</b>	<b>2,338,500</b>	<b>0.00%</b>
<b>M &amp; O Expenses</b>			
Salaries and wages	100,900	664,645	15.18%
Payroll tax expense	7,626	53,172	14.34%
Pension expense	19,729	124,602	15.83%
Compensation insurance	-	33,232	0.00%
Medical/dental/vision	40,154	189,474	21.19%
Fuel/oil reimbursement	2,832	30,000	9.44%
Equipment rental	2,060	6,500	31.69%
Equipment repairs/parts	4,555	40,000	11.39%
Equipment purchases (< \$5,000)	-	5,000	0.00%
Shop supplies	650	12,000	5.42%
Levee maint. (supp. & material)	268	17,000	1.58%
Levee maint. chemicals	1,432	20,000	7.16%
Levee maint. services	10,384	34,000	30.54%
Rodent abatement (supplies & materials)	23	10,000	0.23%
Employee uniforms	256	5,000	5.12%
Staff training	1,674	15,000	11.16%
Miscellaneous	-	2,000	0.00%
Small tools & equipment	-	3,000	0.00%
Emergency preparedness program	1,400	20,000	7.00%
Engineering services	-	8,000	0.00%
Encroachment remediation	-	15,000	0.00%
<b>Total M &amp; O Expenses</b>	<b>193,943</b>	<b>1,307,625</b>	<b>14.83%</b>
<b>Administration Expenses</b>			
Board of trustees compensation	728	7,900	9.22%
Trustee expenses	82	1,750	4.69%
Accounting services	-	15,000	0.00%
Legal services (general)	-	50,000	0.00%
Utilities	2,170	25,000	8.68%
Telephone	2,634	12,500	21.07%
Retiree benefits	33,813	135,270	25.00%
Office equipment/furniture	-	10,000	0.00%
Office supplies	-	2,000	0.00%
Auto allowance	1,183	7,100	16.66%
Parking reimbursement	4	150	2.67%
General office expense	1,072	13,000	8.25%
Technology and software	490	17,000	2.88%
Dues and associations	12,872	25,000	51.49%
Property and liability insurance	8,937	30,000	29.79%
Conference/workshop/seminar	-	1,500	0.00%
Public relations/information	-	35,000	0.00%
Miscellaneous	193	5,000	3.86%
Employee morale/wellness	932	1,500	62.13%
Investment fees	-	13,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	-	12,000	0.00%
Property taxes	-	3,000	0.00%
Building maintenance	-	17,000	0.00%
County Dtech fees for DLMS	-	60,477	0.00%
County assessment fees (non cash)	-	21,000	0.00%
Interest expense	76	-	Not budgeted
<b>Total Administration Expenses</b>	<b>65,186</b>	<b>522,647</b>	<b>12.47%</b>
<b>Special Projects Expenses</b>			
Engineering studies/survey studies	-	15,000	0.00%
Levee standards compliance	-	100,000	0.00%
Small capital projects	7,593	50,000	15.19%
<b>Total Special Project Expenses</b>	<b>7,593</b>	<b>165,000</b>	<b>4.60%</b>
<b>Capital Outlay</b>			
Equipment purchases (over \$5,000)	41,747	50,000	83.49%
<b>Total Capital Outlay</b>	<b>41,747</b>	<b>50,000</b>	
<b>Capital Outlay: District Headquarters Build-Out</b>			
Building improvements/maintenance	-	20,000	0.00%
La Riviera improvements/maintenance	-	30,000	0.00%
	-	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 Expen	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	26,658.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,286.71
501 · Payroll Taxes	3,674.40	3,923.51	2,036.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,634.82
502 · Pension	10,923.54	5,981.02	7,012.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,917.40
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,402.84
508 · Fuel/Oil	2,966.92	2,085.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,052.27
509 · Equipment Rental	4,310.00	2,060.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,370.14
510 · Equipment Purchase(< \$500)	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
511 · Equipment Repair/Parts	2,536.96	3,662.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,199.23
512 · Shop Supplies	1,471.30	869.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,340.31
514 · Levee Maint(Supplies&Mater	0.00	392.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	392.13
515 · Levee Maintenance Services	6,508.48	9,004.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,513.33
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	903.51
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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,476.34
525 · Emergency Preparedness Pr	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.88
605 · Engineering Services	3,878.00	2,986.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,864.75
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/Stud	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>111,841.86</b>	<b>97,882.19</b>	<b>35,708.51</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>245,432.56</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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,066.70
506 · Utility Charges	2,753.83	2,281.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,035.54
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	506.71
517 · Auto Allowance	550.00	550.00	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.00
520 · Retiree Benefits	11,272.49	11,272.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,544.98
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 Reimbursen	45.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.15
527 · General Office Expense	1,159.75	756.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,916.04
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	540.11
600 · Board of Trustees Compens:	285.00	380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	665.00
601 · Trustee Expenses	363.22	81.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	444.85
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,746.67
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. Expens	0.00	5,489.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,489.00
608 · Insurance Premiums	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
609 · Conference /Workshops/Sen	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

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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	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	0.00
614 · Miscellaneous Admin	155.70	146.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	302.65
617 · Investment Fees	0.00	3,619.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,619.00
618 · Property Tax	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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,212.50
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 DLM	0.00	1,764.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,764.00
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
<b>Total Administrative</b>	<b>21,042.86</b>	<b>36,088.24</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>57,406.10</b>

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
<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 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,593.18
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
<b>Total Capital Outlay: Flood Control</b>	<b>0.00</b>	<b>7,593.18</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>7,593.18</b>

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	55.95	48.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.19
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>55.95</b>	<b>40,424.92</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>40,480.87</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
<b>Beginning Balance</b>	<b>2,294,495.71</b>	<b>1,161,666.94</b>	<b>1,068,121.43</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>Income</b>	<b>55.95</b>	<b>40,424.92</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>Expenses</b>	<b>1,132,884.72</b>	<b>133,970.43</b>	<b>35,983.51</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>Ending Balance</b>	<b>1,161,666.94</b>	<b>1,068,121.43</b>	<b>1,032,137.92</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 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>	<b>1,065,000.00</b>	<b>1,065,000.00</b>	<b>1,065,000.00</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>Income</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>Expenses</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>Ending Balance</b>	<b>1,065,000.00</b>	<b>1,065,000.00</b>	<b>1,065,000.00</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>

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

<b>Retiree Health Benefit Reserve Fund</b>													
<b>Beginning Balance</b>	1,443,558.00	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
<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	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	0.00
<b>Ending Balance</b>	2,443,558.00	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
<b>Flood Emergency Response Reserve Fund</b>													
<b>Beginning Balance</b>	1,500,000.00	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	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	0.00
<b>Ending Balance</b>	1,500,000.00	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>Emergency Repair Reserve Fund</b>													
<b>Beginning Balance</b>	1,500,000.00	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	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	0.00
<b>Ending Balance</b>	1,500,000.00	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>	7,670,224.94	7,576,679.43	7,540,695.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00