

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	26,944.12	0.00	541,297.34
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	2,062.52	0.00	40,566.33
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	6,465.42	0.00	97,356.87
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	0.00	0.00	144,593.59
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	0.00	0.00	17,040.48
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	0.00	0.00	34,584.38
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	9.98	0.00	14,100.25
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	0.00	0.00	59,661.23
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	0.00	0.00	3,041.96
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	0.00	0.00	4,011.57
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	0.00	0.00	7,653.98
605 - Engineering 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	0.00	0.00	19,617.35
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/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>109,841.86</b>	<b>97,882.19</b>	<b>99,099.43</b>	<b>120,652.73</b>	<b>113,634.88</b>	<b>128,837.53</b>	<b>82,099.89</b>	<b>93,550.39</b>	<b>95,295.48</b>	<b>106,885.13</b>	<b>35,482.04</b>	<b>0.00</b>	<b>1,083,261.55</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	0.00	0.00	11,968.44
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	0.00	0.00	26,578.97
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	275.00	0.00	5,775.00
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	0.00	0.00	113,557.05
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 Reimbursm	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	756.29	1,293.60	755.59	1,393.26	719.89	1,794.98	825.56	1,071.59	1,313.61	0.00	0.00	11,084.12
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	0.00	0.00	5,540.66
600 - Board of Trustees Compensa	285.00	380.00	475.00	380.00	760.00	475.00	760.00	475.00	380.00	380.00	0.00	0.00	4,750.00
601 - Trustee Expenses	363.22	81.63	5.81	60.61	58.20	66.57	478.85	43.30	146.00	(66.96)	15.57	0.00	1,252.80
602 - Accounting Services	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
603 - Legal Fees (General)	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	0.00	0.00	21,904.76
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	6,358.00	0.00	0.00	0.00	0.00	0.00	0.00	21,508.00
608 - Insurance Premiums	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
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	2,500.00	9,763.23	10,698.61	0.00	0.00	0.00	0.00	22,961.84
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	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
614 - Miscellaneous Admin	155.70	161.95	224.75	226.95	382.89	275.14	478.55	268.80	217.07	178.48	1,746.70	0.00	4,316.98
617 - Investment Fees	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
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	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	112.93
620 - Bookkeeping Services	1,012.50	1,200.00	768.75	1,087.50	0.00	825.00	1,050.00	825.00	975.00	637.50	0.00	0.00	8,381.25
621 - County Assessment 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
622 - County DTEch Fees for DLMS	0.00	1,764.00	5,608.29	6,497.50	25,494.33	0.00	303.91	0.00	0.00	0.00	0.00	0.00	39,668.03
623 - Employee Morale/Wellness	88.40	915.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.27	0.00	0.00	1,029.54
<b>Total Administrative</b>	<b>21,042.86</b>	<b>36,088.24</b>	<b>31,046.44</b>	<b>45,705.03</b>	<b>62,169.33</b>	<b>28,306.37</b>	<b>35,066.24</b>	<b>34,139.87</b>	<b>32,201.59</b>	<b>24,829.98</b>	<b>2,037.27</b>	<b>0.00</b>	<b>352,633.22</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	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	32,307.85	788,621.15	0.00	0.00	0.00	0.00	0.00	861,305.68
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	37.10	2,004.30	72.50	71.91	1,703.52	0.00	0.00	7,889.54
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
Total 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	0.00	0.00	1,141,474.34

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	1,071,872.55	941,762.91	781,153.84	605,367.11	726,096.56	1,399,555.88	1,271,938.12	1,144,512.96	1,037,594.59	0.00
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	0.00	0.00
Expenses	1,130,884.72	133,970.43	130,145.87	166,357.76	175,804.21	157,143.90	117,166.13	127,690.26	127,497.07	131,715.11	37,519.31	0.00
Ending Balance	1,165,418.06	1,071,872.55	941,762.91	781,153.84	605,367.11	726,096.56	1,399,555.88	1,271,938.12	1,144,512.96	1,037,594.59	1,000,075.28	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	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	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	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	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	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	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	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	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	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	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	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00

  

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	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	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00

  

Total 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
	7,673,976.06	7,580,430.55	7,450,320.91	7,289,711.84	7,113,925.11	7,234,654.56	7,908,113.88	7,780,496.12	7,653,070.96	7,546,152.59	7,508,633.28	0.00

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

	Year to Date July 1, 2017 to April 30, 2018	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ 788,632	\$ 1,385,000	56.94%
Consolidated capital assessment	-	650,000	0.00%
Interest	97,391	75,000	129.85%
O & M agreements	-	225,000	0.00%
Miscellaneous	3,658	3,500	104.51%
<b>Total Revenues</b>	<b>889,681</b>	<b>2,338,500</b>	<b>38.04%</b>
<b>M &amp; O Expenses</b>			
Salaries and wages	516,910	664,645	77.77%
Payroll tax expense	37,853	53,172	71.19%
Pension expense	98,654	124,602	79.18%
Compensation insurance	19,835	33,232	59.69%
Medical/dental/vision	153,943	189,474	81.25%
Fuel/oil reimbursement	14,821	30,000	49.40%
Equipment rental	28,347	6,500	436.11%
Equipment repairs/parts	32,979	40,000	82.45%
Equipment purchases (< \$5,000)	-	5,000	0.00%
Shop supplies	12,453	12,000	103.78%
Levee maint. (supp. & material)	5,952	17,000	35.01%
Levee maint. chemicals	13,087	20,000	65.44%
Levee maint. services	53,103	34,000	156.19%
Rodent abatement (supplies & materials)	7,654	10,000	76.54%
Employee uniforms	1,834	5,000	36.68%
Staff training	4,071	15,000	27.14%
Miscellaneous	711	2,000	35.55%
Small tools & equipment	1,187	3,000	39.57%
Emergency preparedness program	6,907	20,000	34.54%
Engineering services	12,753	8,000	159.41%
Encroachment remediation	-	15,000	0.00%
<b>Total M &amp; O Expenses</b>	<b>1,023,054</b>	<b>1,307,625</b>	<b>78.24%</b>
<b>Administration Expenses</b>			
Board of trustees compensation	5,199	7,900	65.81%
Trustee expenses	1,074	1,750	61.37%
Accounting services	13,310	15,000	88.73%
Legal services (general)	14,158	50,000	28.32%
Utilities	23,597	25,000	94.39%
Telephone	13,508	12,500	108.06%
Retiree benefits	124,825	135,270	92.28%
Office equipment/furniture	-	10,000	0.00%
Office supplies	916	2,000	45.80%
Auto allowance	5,901	7,100	83.11%
Parking reimbursement	29	150	19.33%
General office expense	8,224	13,000	63.26%
Technology and software	5,574	17,000	32.79%
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	4,620	5,000	92.40%
Employee morale/wellness	882	1,500	58.80%
Investment fees	7,282	13,000	56.02%
Community services	1,000	1,500	66.67%
Bookkeeping services	6,169	12,000	51.41%
Property taxes	1,660	3,000	55.33%
Building maintenance	3,801	17,000	22.36%
County Dtech fees for DLMS	37,904	60,477	62.68%
County assessment fees	1,061	21,000	5.05%
Interest expense	432	-	Not budgeted
<b>Total Administration Expenses</b>	<b>331,530</b>	<b>522,647</b>	<b>63.43%</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.