

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

	Year to Date July 1, 2017 to September 30, 2017	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,385,000	0.00%
Consolidated capital assessment	-	650,000	0.00%
Interest	19,348	75,000	25.80%
O & M agreements	-	225,000	0.00%
Miscellaneous	-	3,500	0.00%
Total Revenues	<u>19,348</u>	<u>2,338,500</u>	0.83%
M & O Expenses			
Salaries and wages	153,515	664,645	23.10%
Payroll tax expense	11,604	53,172	21.82%
Pension expense	30,026	124,602	24.10%
Compensation insurance	-	33,232	0.00%
Medical/dental/vision	53,479	189,474	28.22%
Fuel/oil reimbursement	5,346	30,000	17.82%
Equipment rental	6,703	6,500	103.12%
Equipment repairs/parts	7,965	40,000	19.91%
Equipment purchases (< \$5,000)	-	5,000	0.00%
Shop supplies	2,421	12,000	20.18%
Levee maint. (supp. & material)	268	17,000	1.58%
Levee maint. chemicals	1,432	20,000	7.16%
Levee maint. services	11,450	34,000	33.68%
Rodent abatement (supplies & materials)	361	10,000	3.61%
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	4,745	8,000	59.31%
Encroachment remediation	-	15,000	0.00%
Total M & O Expenses	<u>292,645</u>	<u>1,307,625</u>	22.38%
Administration Expenses			
Board of trustees compensation	1,248	7,900	15.80%
Trustee expenses	147	1,750	8.40%
Accounting services	-	15,000	0.00%
Legal services (general)	6,256	50,000	12.51%
Utilities	4,911	25,000	19.64%
Telephone	3,691	12,500	29.53%
Retiree benefits	45,085	135,270	33.33%
Office equipment/furniture	-	10,000	0.00%
Office supplies	430	2,000	21.50%
Auto allowance	1,775	7,100	25.00%
Parking reimbursement	4	150	2.67%
General office expense	1,971	13,000	15.16%
Technology and software	1,009	17,000	5.94%
Dues and associations	12,932	25,000	51.73%
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	872	5,000	17.44%
Employee morale/wellness	882	1,500	58.80%
Investment fees	-	13,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	769	12,000	6.41%
Property taxes	-	3,000	0.00%
Building maintenance	-	17,000	0.00%
County Dtech fees for DLMS	5,606	60,477	9.27%
County assessment fees (non cash)	-	21,000	0.00%
Interest expense	113	-	Not budgeted
Total Administration Expenses	<u>96,638</u>	<u>522,647</u>	18.49%
Special Projects Expenses			
Engineering studies/survey studies	-	15,000	0.00%
Levee standards compliance	-	100,000	0.00%
Small capital projects	7,593	50,000	15.19%
Total Special Project Expenses	<u>7,593</u>	<u>165,000</u>	4.60%
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	-	30,000	0.00%
	<u>-</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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	201,259.79
501 - Payroll Taxes	3,674.40	3,923.51	3,992.41	3,612.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,202.53
502 - Pension	10,923.54	5,981.02	11,142.09	1,538.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,585.12
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,203.26
508 - Fuel/Oil	2,966.92	2,085.35	2,513.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,565.55
509 - Equipment Rental	4,310.00	2,060.14	4,643.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,013.24
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,608.83
512 - Shop Supplies	1,471.30	869.01	1,771.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,111.35
514 - Levee Maint(Supplies&Materi	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	1,075.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,589.31
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	908.71
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 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	360.81
605 - Engineering Services	3,878.00	2,986.75	4,745.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,610.25
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/Studik	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	56,115.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	362,939.12

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,123.64
506 - Utility Charges	2,753.83	2,281.71	2,741.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,776.61
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	726.74
517 - Auto Allowance	550.00	550.00	550.00	550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,200.00
520 - Retiree Benefits	11,272.49	11,272.49	11,272.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,817.47
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	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	1,293.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,209.64
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,054.32
600 - Board of Trustees Compensa	285.00	380.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,140.00
601 - Trustee Expenses	363.22	81.63	5.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.66
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,002.17
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,549.00
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/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	(3,657.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,130.10)
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	3,619.00

AMERICAN RIVER FLOOD CONTROL DISTRICT
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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	768.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,981.25
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,372.29
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	(3,107.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,070.04

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	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
Total Capital Outlay: Flood Control	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

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	36.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.42
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	55.95	40,424.92	36.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,517.10

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	1,163,666.94	1,070,121.43	940,011.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	55.95	40,424.92	36.23	0.00	0.00	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	53,008.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,163,666.94	1,070,121.43	940,011.79	887,003.65	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	1,065,000.00	1,065,000.00	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	1,065,000.00	1,065,000.00	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	2,443,558.00	2,443,558.00	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	2,443,558.00	2,443,558.00	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	0.00	0.00	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	0.00	0.00	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 2017 through June 2018

Item 2c

Beginning Balance	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	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	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	0.00
Ending Balance	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	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	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	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	0.00
Ending Balance	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	0.00	0.00	0.00
Total Balance	7,672,224.94	7,578,679.43	7,448,569.79	7,395,561.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00