

American River Flood Control District
Statement of Operations
July 1, 2017 to January 31, 2018 (Seven Months Ending of Fiscal Year 2017-2018)
For Internal Use Only

	Year to Date July 1, 2017 to January 31, 2018	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,385,000	0.00%
Consolidated capital assessment	-	650,000	0.00%
Interest	61,328	75,000	81.77%
O & M agreements	-	225,000	0.00%
Miscellaneous	3,657	3,500	104.49%
Total Revenues	<u>64,985</u>	<u>2,338,500</u>	<u>2.78%</u>
M & O Expenses			
Salaries and wages	359,036	664,645	54.02%
Payroll tax expense	25,622	53,172	48.19%
Pension expense	69,621	124,602	55.87%
Compensation insurance	17,291	33,232	52.03%
Medical/dental/vision	108,243	189,474	57.13%
Fuel/oil reimbursement	9,664	30,000	32.21%
Equipment rental	25,938	6,500	399.05%
Equipment repairs/parts	16,796	40,000	41.99%
Equipment purchases (< \$5,000)	-	5,000	0.00%
Shop supplies	8,083	12,000	67.36%
Levee maint. (supp. & material)	2,217	17,000	13.04%
Levee maint. chemicals	12,341	20,000	61.71%
Levee maint. services	51,990	34,000	152.91%
Rodent abatement (supplies & materials)	6,208	10,000	62.08%
Employee uniforms	256	5,000	5.12%
Staff training	2,974	15,000	19.83%
Miscellaneous	653	2,000	32.65%
Small tools & equipment	-	3,000	0.00%
Emergency preparedness program	6,907	20,000	34.54%
Engineering services	12,323	8,000	154.04%
Encroachment remediation	-	15,000	0.00%
Total M & O Expenses	<u>736,163</u>	<u>1,307,625</u>	<u>56.30%</u>
Administration Expenses			
Board of trustees compensation	3,431	7,900	43.43%
Trustee expenses	840	1,750	48.00%
Accounting services	1,750	15,000	11.67%
Legal services (general)	10,543	50,000	21.09%
Utilities	14,479	25,000	57.92%
Telephone	9,051	12,500	72.41%
Retiree benefits	91,614	135,270	67.73%
Office equipment/furniture	-	10,000	0.00%
Office supplies	527	2,000	26.35%
Auto allowance	4,123	7,100	58.07%
Parking reimbursement	29	150	19.33%
General office expense	5,910	13,000	45.46%
Technology and software	4,544	17,000	26.73%
Dues and associations	21,124	25,000	84.50%
Property and liability insurance	23,631	30,000	78.77%
Conference/workshop/seminar	-	1,500	0.00%
Public relations/information	4,182	35,000	11.95%
Miscellaneous	2,174	5,000	43.48%
Employee morale/wellness	882	1,500	58.80%
Investment fees	3,634	13,000	27.95%
Community services	1,000	1,500	66.67%
Bookkeeping services	3,731	12,000	31.09%
Property taxes	1,660	3,000	55.33%
Building maintenance	1,846	17,000	10.86%
County Dtech fees for DLMS	37,904	60,477	62.68%
County assessment fees	1,061	21,000	5.05%
Interest expense	261	-	Not budgeted
Total Administration Expenses	<u>249,931</u>	<u>522,647</u>	<u>47.82%</u>
Special Projects Expenses			
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%
Total Special Project Expenses	<u>19,783</u>	<u>165,000</u>	<u>11.99%</u>
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 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	51,666.88	50,964.96	51,666.88	74,781.73	26,944.12	28,770.76	0.00	0.00	0.00	0.00	383,423.28
501 · Payroll Taxes	3,674.40	3,923.51	3,992.41	3,648.14	3,160.27	4,494.90	2,619.55	2,577.95	0.00	0.00	0.00	0.00	28,091.13
502 · Pension	10,923.54	5,981.02	11,142.09	9,080.39	7,296.32	11,252.62	6,465.42	6,662.84	0.00	0.00	0.00	0.00	68,804.24
503 · Compensation Insurance	8,741.45	0.00	0.00	0.00	8,081.08	0.00	9,209.70	0.00	0.00	0.00	0.00	0.00	26,032.23
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	397.99	0.00	0.00	0.00	0.00	98,166.19
508 · Fuel/Oil	2,966.92	2,085.35	2,513.28	837.83	1,708.85	822.09	949.15	0.00	0.00	0.00	0.00	0.00	11,883.47
509 · Equipment Rental	4,310.00	2,060.14	4,643.10	3,333.48	5,598.71	3,612.79	6,690.24	0.00	0.00	0.00	0.00	0.00	30,248.46
510 · 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
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	0.00	0.00	0.00	0.00	0.00	18,380.54
512 · Shop Supplies	1,471.30	869.01	1,771.04	711.22	1,353.41	469.05	3,128.55	0.00	0.00	0.00	0.00	0.00	9,773.58
514 · Levee Maint(Supplies&Mate	0.00	392.13	0.00	208.74	269.14	1,118.96	401.31	0.00	0.00	0.00	0.00	0.00	2,390.28
515 · Levee Maintenance Services	6,508.48	9,004.85	1,075.98	27,637.64	9,159.76	0.00	5,161.23	0.00	0.00	0.00	0.00	0.00	58,547.94
516 · Employee Uniforms	0.00	486.19	0.00	0.00	0.00	0.00	455.53	0.00	0.00	0.00	0.00	0.00	941.72
518 · Staff Training	738.93	164.58	5.20	235.36	327.31	375.54	14.99	0.00	0.00	0.00	0.00	0.00	1,861.91
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	3,105.70	0.00	0.00	0.00	0.00	0.00	12,385.30
525 · Emergency Preparedness Pl	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	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	0.00	0.00	0.00	0.00	6,208.01
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	0.00	0.00	0.00	0.00	19,187.35
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/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
Total M&O Expense	109,841.86	97,882.19	99,099.43	120,652.73	113,634.88	128,837.53	82,099.89	38,409.54	0.00	0.00	0.00	0.00	790,458.05

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	0.00	0.00	0.00	0.00	0.00	7,562.69
506 · Utility Charges	2,753.83	2,281.71	2,741.07	2,311.02	3,153.53	1,288.83	2,931.79	0.00	0.00	0.00	0.00	0.00	17,461.78
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	0.00	0.00	0.00	936.31
517 · Auto Allowance	550.00	550.00	550.00	550.00	550.00	825.00	275.00	275.00	0.00	0.00	0.00	0.00	4,125.00
520 · Retiree Benefits	11,272.49	11,272.49	11,272.49	11,272.49	11,272.49	11,991.88	11,991.88	(397.99)	0.00	0.00	0.00	0.00	79,948.22
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 Reimburs	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	0.00	0.00	0.00	0.00	0.00	7,873.36
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	0.00	0.00	0.00	0.00	0.00	4,509.62
600 · Board of Trustees Compens	285.00	380.00	475.00	380.00	760.00	475.00	760.00	0.00	0.00	0.00	0.00	0.00	3,515.00
601 · Trustee Expenses	363.22	81.63	5.81	60.61	58.20	66.57	478.85	0.00	0.00	0.00	0.00	0.00	1,114.89
602 · Accounting Services	0.00	0.00	0.00	0.00	0.00	0.00	1,750.00	0.00	0.00	0.00	0.00	0.00	1,750.00
603 · Legal Fees (General)	1,448.67	6,298.00	6,255.50	1,129.50	525.00	1,498.50	1,134.50	0.00	0.00	0.00	0.00	0.00	18,289.67
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	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	0.00	0.00	0.00	19,592.00
609 · Conference /Workshops/Ser	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	11,444.98	0.00	0.00	0.00	0.00	0.00	13,944.98
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	146.95	224.75	(3,430.55)	382.89	260.14	476.45	0.00	0.00	0.00	0.00	0.00	(1,783.67)
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
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	0.00	0.00	0.00	0.00	0.00	5,943.75

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

621 · County Assessment Fees	0.00	15.00	0.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00
622 · County DTEch Fees for DLM	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	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	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	62,169.33	28,306.37	36,745.89	(122.99)	0.00	0.00	0.00	0.00	0.00	257,323.67

Special Projects Expenses	Jul 17	Aug 17	Sept 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 178	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 Complianc	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 (> \$50k)	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	38.19	0.00	0.00	0.00	0.00	0.00	4,075.50
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	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	277,873.35	788,659.34	0.00	0.00	0.00	0.00	0.00	1,110,909.58

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	1,395,910.12	0.00	0.00	0.00	0.00
Income	1,807.07	40,424.92	36.23	2,091.19	17.48	277,873.35	788,659.34	0.00	0.00	0.00	0.00	0.00
Expenses	1,130,884.72	133,970.43	130,145.87	162,700.26	175,804.21	157,143.90	118,845.78	38,286.55	0.00	0.00	0.00	0.00
Ending Balance	1,165,418.06	1,071,872.55	941,762.91	781,153.84	605,367.11	726,096.56	1,395,910.12	1,357,623.57	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	1,065,000.00	1,065,000.00	1,065,000.00	1,065,000.00	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	1,065,000.00	1,065,000.00	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	2,443,558.00	2,443,558.00	2,443,558.00	2,443,558.00	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	2,443,558.00	2,443,558.00	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	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	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	1,500,000.00	1,500,000.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00

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

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	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	7,113,925.11	7,234,654.56	7,904,468.12	7,866,181.57	0.00	0.00	0.00	0.00