

American River Flood Control District
Statement of Operations
July 1, 2022 to October 31, 2022 (Four Months Ending of Fiscal 2023)
For Internal Use Only

	Year to Date July 1, 2022 to October 31, 2022	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	35,239	77,267	45.61%
O & M agreements	-	312,057	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	<u>35,239</u>	<u>2,799,117</u>	1.26%
M & O Expenses			
Salaries and wages	273,543	804,858	33.99%
Payroll tax expense	20,328	64,389	31.57%
Pension expense	66,321	230,196	28.81%
Compensation insurance	5,662	40,243	14.07%
Medical/dental/vision	81,337	231,542	35.13%
Fuel/oil reimbursement	17,916	55,000	32.57%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	25,403	65,000	39.08%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	314	27,500	1.14%
Levee maint. (supp. & material)	1,129	20,000	5.65%
Levee maint. chemicals	-	40,000	0.00%
Levee maint. services	11,685	80,000	14.61%
Rodent abatement (supplies & materials)	5,979	10,000	59.79%
Employee uniforms	4,581	6,000	76.35%
Staff training	154	5,000	3.08%
Regulation Compliance (OSHA)	7,287	25,000	29.15%
Miscellaneous	-	1,500	0.00%
Small tools & equipment	-	7,500	0.00%
Emergency preparedness program	8,400	25,000	33.60%
Engineering services	5,884	20,000	29.42%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	9,841	30,000	32.80%
Total M & O Expenses	<u>545,764</u>	<u>1,833,728</u>	29.76%
Administration Expenses			
Board of trustees compensation	1,972	7,600	25.95%
Trustee expenses	117	2,400	4.88%
Trustee training	-	5,000	0.00%
Accounting services	700	15,000	4.67%
Legal services (general)	7,716	50,000	15.43%
Utilities	15,759	40,000	39.40%
Telephone	5,687	25,000	22.75%
Retiree benefits	57,237	148,109	38.65%
Office/shop/yard lease	2,485	7,491	33.17%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	2,364	6,600	35.82%
Parking reimbursement	-	500	0.00%
General office expense	4,311	15,000	28.74%
Technology and software	2,511	10,000	25.11%
Dues and associations	15,905	25,000	63.62%
Property and liability insurance	16,688	42,000	39.73%
Public relations/information	-	30,000	0.00%
Miscellaneous	1,053	5,000	21.06%
Conference/Workshop/Seminar	-	2,500	0.00%
Election expenses	-	200,000	0.00%
Employee morale/wellness	421	2,000	21.05%
Investment fees	-	20,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	2,115	14,000	15.11%
Property taxes	1,761	3,000	58.70%
Building maintenance	8,745	10,000	87.45%
County Dtech fees for DLMS	20,858	55,000	37.92%
Interest expense	29	-	Not budgeted
Total Administration Expenses	<u>168,434</u>	<u>745,200</u>	22.60%
Special Projects Expenses			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	187,825	170,000	110.49%
Total Special Project Expenses	<u>187,825</u>	<u>215,000</u>	87.36%
Capital Outlay			
Equipment purchases (over \$5,000)	<u>51,355</u>	<u>200,000</u>	25.68%
Total Capital Outlay	<u>51,355</u>	<u>200,000</u>	
Capital Outlay: District Facilities			
District headquarters facilities	<u>-</u>	<u>350,000</u>	0.00%
	<u>-</u>	<u>350,000</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 2021 through June 2022

Cash Flow Report

Maintenance and Operations Expens	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	0.00	0.00	0.00	0.00	TOTAL
500 - Salary/Wages	60,084.44	59,218.28	105,737.48	31,760.84	70,077.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	326,878.56
501 - Payroll Taxes	5,110.55	4,762.17	8,426.43	2,346.68	4,384.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,030.65
502 - Pension	15,995.97	17,356.29	15,036.31	17,370.32	11,391.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,149.92
503 - Compensation Insurance	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
504 - Medical/Dental/Vision	16,058.52	15,852.52	15,802.52	18,076.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,790.48
508 - Fuel/Oil	5,502.74	5,607.64	6,505.15	5,620.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,235.97
509 - Equipment Rental	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
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	806.43	4,060.72	2,257.45	18,550.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,675.16
512 - Shop Supplies	501.78	174.46	168.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	844.60
514 - Levee Maint(Supplies&Materi	0.00	326.12	0.00	825.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,151.49
515 - Levee Maintenance Services	0.00	1,185.12	10,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,685.12
516 - Employee Uniforms	0.00	3,897.96	683.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,581.28
518 - Staff Training	0.00	0.00	0.00	153.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153.66
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	1,483.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,483.13
523 - Levee Maint. (Chemicals)	778.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	778.66
525 - Emergency Preparedness Pr	0.00	0.00	0.00	8,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,400.00
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	5,979.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,979.25
533 - Urban Camp Cleanup	677.06	2,932.56	5,927.77	1,325.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,862.85
605 - Engineering Services	(5,147.50)	9,046.71	2,842.85	3,041.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,783.56
615 - Survey Services	0.00	285.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285.69
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
Total M&O Expense	101,851.78	130,685.49	173,887.64	107,471.75	85,853.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	599,750.03

Administrative Expenses	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Jan-00	Jan-00	Jan-00	Jan-00	TOTAL
505 - Telephone	1,514.91	1,553.69	1,630.16	1,990.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,689.20
506 - Utility Charges	3,804.54	5,071.89	4,398.61	6,314.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,589.90
507 - Office/Shop Lease	0.00	1,848.24	624.24	624.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,096.72
513 - Office Supplies	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
517 - Auto Allowance	550.00	550.00	825.00	275.00	550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,750.00
520 - Retiree Benefits	11,592.25	11,597.01	11,597.01	11,597.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,383.28
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	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
527 - General Office Expense	591.06	1,008.25	854.14	1,815.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,269.06
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	4,750.66	675.52	998.35	644.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,068.93
600 - Board of Trustees Compensa	475.00	380.00	475.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,805.00
601 - Trustee Expenses	0.00	117.45	0.00	53.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	171.33
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)	6,552.00	7,543.00	4,740.50	2,975.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,810.50
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	0.00	6,528.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,528.00
608 - Insurance Premiums	15,069.93	0.00	1,600.80	5,661.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,332.26
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	585.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.07
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	215.26	353.50	318.75	191.03	143.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,221.54
617 - Investment Fees	0.00	0.00	4,498.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,498.00
618 - Property Tax	0.00	0.00	0.00	1,761.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,761.36
619 - Building Maintenance	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
620 - Bookkeeping Services	810.00	405.00	855.00	855.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,925.00
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	9,134.83	0.00	11,723.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,857.85

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2021 through June 2022

623 - Employee Morale/Wellness	0.00	0.00	4,498.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,498.00
Total Administrative	46,510.68	40,238.38	44,441.56	46,957.38	693.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	178,841.00
Special Projects Expenses														
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	0.00	0.00	0.00	0.00	0.00	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	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	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	0.00
705 - Small Capital Projects	2,059.64	143,039.49	22,164.60	22,620.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,884.62
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	0.00
Total Special Projects	2,059.64	143,039.49	22,164.60	22,620.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,884.62
Capital Outlay: Flood Control														
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	0.00	0.00	0.00	0.00	0.00	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	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	0.00
706 - Property Acquisition	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
709 - Equipment Purchase (> \$500)	(111,168.17)	0.00	51,354.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(59,813.35)
Total Capital Outlay: Flood Control	(111,168.17)	0.00	51,354.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(59,813.35)
Income														
120 - Benefit Assessment	0.00	29,121.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,121.78
122 - SAFCA CAD4	0.00	0.00	980,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	980,000.00
123 - Interest	418.24	285.69	456.17	871.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,031.51
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	0.00
126 - Miscellaneous Income	13,501.75	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,651.75
Total Income	13,919.99	29,407.47	980,456.17	871.41	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,024,805.04
Fund Balance														
District Operations Fund	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Balance	132,508.93	(353,993.18)	(638,549.07)	101,413.30	(74,765.31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	13,919.99	29,407.47	980,456.17	871.41	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	500,422.10	313,963.36	240,493.80	177,050.02	86,546.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
Ending Balance	(353,993.18)	(638,549.07)	101,413.30	(74,765.31)	(161,161.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(72,000.00)
Capital Outlay Reserve Fund														
Beginning Balance	920,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00
Ending Balance	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retiree Health Benefit Reserve Fund														
Beginning Balance	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	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	72,000.00
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	0.00
Ending Balance	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
Flood Emergency Response Reserve Fund														
Beginning Balance	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	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	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	0.00
Ending Balance	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	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	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	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	0.00
Ending Balance	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	0.00	0.00	0.00
Total Balance	7,468,020.82	7,183,464.93	7,923,427.30	7,747,248.69	7,660,852.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00