

American River Flood Control District
Statement of Operations
July 1, 2022 to April 30, 2023 (Ten Months Ending of Fiscal 2023)
For Internal Use Only

	Year to Date July 1, 2022 to April 30, 2023	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 734,124	\$ 1,429,793	51.34%
Consolidated capital assessment	-	980,000	0.00%
Interest	131,734	77,267	170.49%
O & M agreements	-	312,057	0.00%
Miscellaneous	769	-	Not budgeted
Total Revenues	866,627	2,799,117	30.96%
M & O Expenses			
Salaries and wages	687,504	804,858	85.42%
Payroll tax expense	50,886	64,389	79.03%
Pension expense	163,811	230,196	71.16%
Compensation insurance	17,846	40,243	44.35%
Medical/dental/vision	190,081	231,542	82.09%
Fuel/oil reimbursement	28,164	55,000	51.21%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	56,662	65,000	87.17%
Equipment purchases (< \$5,000)	1,581	15,000	10.54%
Shop supplies	3,419	27,500	12.43%
Levee maint. (supp. & material)	11,057	20,000	55.29%
Levee maint. chemicals	11,454	40,000	28.64%
Levee maint. services	14,577	80,000	18.22%
Rodent abatement (supplies & materials)	12,270	10,000	122.70%
Employee uniforms	4,669	6,000	77.82%
Staff training	2,149	5,000	42.98%
Regulation Compliance (OSHA)	26,393	25,000	105.57%
Miscellaneous	1,188	1,500	79.20%
Small tools & equipment	1,465	7,500	19.53%
Emergency preparedness program	71,375	25,000	285.50%
Engineering services	11,214	20,000	56.07%
Encroachment remediation	1,600	15,000	10.67%
Urban camp cleanup	15,337	30,000	51.12%
Total M & O Expenses	1,384,702	1,833,728	75.51%
Administration Expenses			
Board of trustees compensation	4,359	7,600	57.36%
Trustee expenses	334	2,400	13.92%
Trustee training	-	5,000	0.00%
Accounting services	13,555	15,000	90.37%
Legal services (general)	22,994	50,000	45.99%
Utilities	41,029	40,000	102.57%
Telephone	18,460	25,000	73.84%
Retiree benefits	127,423	148,109	86.03%
Office/shop/yard lease	6,854	7,491	91.50%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	5,906	6,600	89.48%
Parking reimbursement	-	500	0.00%
General office expense	11,074	15,000	73.83%
Technology and software	6,494	10,000	64.94%
Dues and associations	27,174	25,000	108.70%
Property and liability insurance	36,669	42,000	87.31%
Public relations/information	-	30,000	0.00%
Miscellaneous	6,581	5,000	131.62%
Conference/Workshop/Seminar	-	2,500	0.00%
Election expenses	1,887	200,000	0.94%
Employee morale/wellness	469	2,000	23.45%
Investment fees	9,036	20,000	45.18%
Community services	-	1,500	0.00%
Bookkeeping services	9,070	14,000	64.79%
Property taxes	1,761	3,000	58.70%
Building maintenance	19,997	10,000	199.97%
County Dtech fees for DLMS	31,858	55,000	57.92%
Interest expense	94	-	Not budgeted
Total Administration Expenses	403,078	745,200	54.09%
Special Projects Expenses			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	212,503	170,000	125.00%
Total Special Project Expenses	212,503	215,000	98.84%
Capital Outlay			
Equipment purchases (over \$5,000)	51,355	200,000	25.68%
Total Capital Outlay	51,355	200,000	
Capital Outlay: District Facilities			
District headquarters facilities	7,809	350,000	2.23%
	7,809	350,000	

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 2022 through June 2023

Cash Flow Report													
Maintenance and Operations Expens	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
500 - Salary/Wages	60,084.44	59,218.28	105,737.48	31,760.84	70,077.52	103,460.28	46,925.14	67,990.32	100,666.60	30,150.50	62,919.27	0.00	738,990.67
501 - Payroll Taxes	5,110.55	4,762.17	8,426.43	2,346.68	4,420.00	6,485.69	4,369.22	5,520.05	7,764.81	2,351.20	4,832.46	0.00	56,389.26
502 - Pension	15,995.97	17,356.29	15,036.31	17,370.32	16,203.30	19,058.22	12,558.05	16,376.95	14,500.05	17,240.77	10,967.12	0.00	172,663.35
503 - Compensation Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(578.26)	0.00	0.00	(578.26)
504 - Medical/Dental/Vision	16,058.52	15,852.52	15,802.52	18,076.92	21,088.65	19,188.16	15,374.18	17,022.17	18,329.71	17,741.44	0.00	0.00	174,534.79
508 - Fuel/Oil	5,502.74	5,607.64	105.25	0.00	4,703.51	1,602.88	3,872.17	3,609.43	4,436.69	4,256.48	0.00	0.00	33,696.79
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	1,580.68	0.00	0.00	0.00	0.00	1,580.68
511 - Equipment Repair/Parts	806.43	4,060.72	2,257.45	18,552.70	5,998.75	3,933.39	14,128.18	1,957.34	1,815.93	3,099.48	0.00	0.00	56,610.37
512 - Shop Supplies	501.78	174.46	168.36	0.00	302.50	919.64	1,183.69	0.00	(414.15)	781.70	0.00	0.00	3,617.98
514 - Levee Maint(Supplies&Materi	0.00	326.12	0.00	825.37	0.00	797.49	3,810.22	0.00	742.93	4,577.28	0.00	0.00	11,079.41
515 - Levee Maintenance Services	0.00	1,185.12	10,500.00	0.00	0.00	1,065.75	380.41	0.00	0.00	1,446.12	284.28	0.00	14,861.68
516 - Employee Uniforms	0.00	3,897.96	683.32	0.00	87.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,669.23
518 - Staff Training	0.00	0.00	0.00	153.66	0.00	734.98	0.00	1,260.12	0.00	0.00	0.00	0.00	2,148.76
519 - Miscellaneous O&M	0.00	0.00	0.00	0.00	1,188.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,188.00
521 - Small Tools & Equip	1,483.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,134.96	329.70	0.00	0.00	2,947.79
523 - Levee Maint. (Chemicals)	778.66	0.00	0.00	0.00	0.00	4,735.53	4,875.27	0.00	1,843.32	0.00	0.00	0.00	12,232.78
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 I	591.06	1,008.25	854.14	1,815.61	804.14	998.67	1,466.76	1,702.93	1,032.37	758.05	0.00	0.00	11,031.98
532 - Rodent Abatement	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
533 - Urban Camp Cleanup	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00	0.00	0.00	0.00	0.00	1,600.00
605 - Engineering Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,375.00	10,480.00	0.00	0.00	0.00	12,855.00
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	106,913.28	113,735.22	159,571.26	90,902.10	124,874.32	162,980.68	108,943.29	120,994.99	162,333.22	82,154.46	79,003.13	0.00	1,312,405.95

Administrative Expenses	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
505 - Telephone	1,514.91	1,553.69	1,630.16	1,990.44	1,504.83	3,426.88	2,112.27	2,313.21	1,524.90	1,890.87	0.00	0.00	19,462.16
506 - Utility Charges	3,804.54	5,071.89	4,398.61	6,314.86	3,160.92	3,990.71	4,813.09	4,651.62	4,271.34	4,381.48	0.00	0.00	44,859.50
507 - Office/Shop Lease	0.00	1,848.24	624.24	624.24	624.24	624.24	624.24	624.24	1,248.48	624.24	0.00	0.00	7,466.40
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	825.00	275.00	550.00	825.00	275.00	550.00	0.00	6,050.00
520 - Retiree Benefits	11,592.25	11,597.01	11,597.01	11,597.01	11,597.01	11,981.87	11,981.87	11,981.87	11,981.87	10,661.66	0.00	0.00	116,569.43
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	57,869.07	4,256.08	0.00	0.00	0.00	62,125.15
527 - General Office Expense	0.00	0.00	0.00	8,400.00	0.00	0.00	849.89	0.00	0.00	0.00	0.00	0.00	9,249.89
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	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
600 - Board of Trustees Compensa	0.00	5,979.25	0.00	0.00	6,136.91	153.67	0.00	0.00	0.00	0.00	0.00	0.00	12,269.83
601 - Trustee 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
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)	0.00	117.45	0.00	53.88	0.00	0.00	0.00	24.76	42.94	149.11	0.00	0.00	388.14
604 - Flood Litigation	0.00	117.45	0.00	53.88	0.00	0.00	0.00	24.76	42.94	149.11	0.00	0.00	388.14
606 - Legislative Services	6,552.00	7,543.00	4,740.50	2,975.00	2,599.00	4,286.50	4,317.50	1,407.00	992.50	1,676.00	0.00	0.00	37,089.00
607 - Dues and Assoc. Expenes	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
608 - Insurance Premiums	(5,147.50)	9,046.71	2,842.85	3,041.50	1,365.75	0.00	714.50	1,044.00	0.00	2,205.50	0.00	0.00	15,113.31
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	6,528.00	0.00	13,690.00	8,306.00	60.00	0.00	0.00	150.00	0.00	0.00	28,734.00
611 - Election Expenses	15,069.93	0.00	1,600.80	5,661.53	27,413.00	0.00	6,011.46	0.00	0.00	6,172.84	0.00	0.00	61,929.56
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	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
614 - Miscellaneous Admin	0.00	0.00	0.00	0.00	0.00	1,887.00	0.00	0.00	0.00	0.00	0.00	0.00	1,887.00
617 - Investment Fees	215.26	353.50	318.75	163.87	192.43	306.78	325.00	314.77	4,077.25	1,168.59	138.25	0.00	7,574.45
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
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	0.00	0.00	4,498.00	0.00	4,510.00	0.00	0.00	4,526.00	0.00	0.00	0.00	0.00	13,534.00
621 - County Assessment Fees	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
622 - County DTech Fees for DLMS	810.00	405.00	855.00	855.00	1,215.00	675.00	1,080.00	2,205.00	900.00	880.24	0.00	0.00	9,880.24

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2022 through June 2023

623 - Employee Morale/Wellness	215.26	353.50	318.75	163.87	192.43	306.78	325.00	314.77	4,077.25	1,168.59	138.25	0.00	7,574.45
Total Administrative	35,761.72	44,536.69	40,777.67	43,931.44	74,751.52	36,770.43	33,489.82	87,851.07	34,240.55	31,553.23	826.50	0.00	464,490.64

Special Projects Expenses	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	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 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	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	2,059.64	143,039.49	33,099.12	29,124.38	5,501.46	0.00	0.00	1,789.00	0.00	0.00	0.00	0.00	214,613.09
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	2,059.64	143,039.49	33,099.12	29,124.38	5,501.46	0.00	0.00	1,789.00	0.00	0.00	0.00	0.00	214,613.09

Income	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL
120 - Benefit Assessment	0.00	29,121.78	0.00	0.00	0.00	18,608.02	734,145.78	0.00	0.00	0.00	0.00	0.00	781,875.58
122 - SAFC A 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	980,000.00
123 - Interest	418.24	285.69	456.17	871.41	624.79	810.82	1,224.76	909.05	1,113.16	1,524.73	0.00	0.00	8,238.82
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	305,633.85	0.00	0.00	0.00	0.00	0.00	305,633.85
126 - Miscellaneous Income	13,501.75	0.00	0.00	0.00	150.00	(300.00)	290.48	0.00	0.00	0.00	0.00	0.00	13,642.23
Total Income	13,919.99	29,407.47	980,456.17	871.41	774.79	19,118.84	1,041,294.87	909.05	1,113.16	1,524.73	0.00	0.00	2,089,390.48

Fund Balance

District Operations Fund	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23
Beginning Balance	132,508.93	(346,246.08)	(475,110.52)	304,996.72	171,034.59	(27,816.46)	(208,448.73)	690,413.03	482,476.02	287,015.41	174,832.45	95,002.82
Income	13,919.99	29,407.47	980,456.17	871.41	774.79	19,118.84	1,041,294.87	909.05	1,113.16	1,524.73	0.00	0.00
Expenses	492,675.00	158,271.91	200,348.93	134,833.54	199,625.84	199,751.11	142,433.11	208,846.06	196,573.77	113,707.69	79,829.63	72,000.00
Ending Balance	(346,246.08)	(475,110.52)	304,996.72	171,034.59	(27,816.46)	(208,448.73)	690,413.03	482,476.02	287,015.41	174,832.45	95,002.82	23,002.82

Capital Outlay Reserve Fund	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23
Beginning Balance	920,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00
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
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	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00	1,270,000.00

Retiree Health Benefit Reserve Fund	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23
Beginning Balance	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00
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	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00	3,552,014.00

Flood Emergency Response Reserve Fund	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23
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	1,500,000.00
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	1,500,000.00

Emergency Repair Reserve Fund	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23
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	1,500,000.00
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	1,500,000.00

Total Balance	7,475,767.92	7,346,903.48	8,127,010.72	7,993,048.59	7,794,197.54	7,613,565.27	8,512,427.03	8,304,490.02	8,109,029.41	7,996,846.45	7,917,016.82	7,845,016.82
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