

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2023 through June 2024

Cash Flow Report													
Maintenance and Operations Expens	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	TOTAL
500 - Salary/Wages	45,855.79	72,709.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,565.75
501 - Payroll Taxes	3,561.49	5,581.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,142.91
502 - Pension	4,893.14	11,301.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,194.45
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	17,849.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,849.44
508 - Fuel/Oil	(6,576.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,576.85)
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	1,519.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,519.24
511 - Equipment Repair/Parts	9,133.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,133.86
512 - Shop Supplies	201.28	4.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	206.15
514 - Levee Maint(Supplies&Materi	(5,530.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,530.75)
515 - Levee Maintenance Services	(34,596.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(34,596.00)
516 - Employee Uniforms	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
518 - Staff Training	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
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	4,346.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,346.45
523 - Levee Maint. (Chemicals)	7,895.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,895.26
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	958.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	958.10
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	0.00	0.00	0.00	0.00	0.00	0.00
605 - Engineering 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
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
Total M&O Expense	49,510.45	89,597.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,108.01

Administrative Expenses	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	TOTAL
505 - Telephone	2,294.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,294.77
506 - Utility Charges	1,598.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,598.73
507 - Office/Shop Lease	636.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	636.72
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	275.00	550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	825.00
520 - Retiree Benefits	11,541.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,541.80
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	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
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	(1,473.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,473.42)
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)	126.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	126.38
604 - Flood Litigation	126.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	126.38
606 - Legislative Services	3,776.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,776.00
607 - Dues and Assoc. Expens	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	(34,524.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(34,524.00)
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	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00
611 - Election Expenses	11,279.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,279.44
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	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
617 - Investment Fees	211.57	153.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	364.82
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	495.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	495.00

623 - Employee Morale/Wellness	211.57	153.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	364.82
Total Administrative	(3,364.06)	856.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,507.56)

Special Projects Expenses	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	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	(1,789.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,789.00)
Total Special Projects	(1,789.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,789.00)

Capital Outlay: Flood Control	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	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	(190,784.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(190,784.61)
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	(190,784.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(190,784.61)

Income	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	TOTAL
120 - Benefit Assessment	0.00	35,341.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,341.38
122 - SAFCA CAD4	980,000.00	0.00	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	2,380.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,380.44
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	61,620.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,620.68
Total Income	1,044,001.12	35,341.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,079,342.50

Fund Balance

District Operations Fund	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24
Beginning Balance	290,964.63	940,608.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	1,044,001.12	35,341.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	394,357.39	90,454.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	940,608.36	885,495.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay Reserve Fund												
Beginning Balance	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	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	1,270,000.00	1,270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retiree Health Benefit Reserve Fund												
Beginning Balance	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	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	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	0.00
Flood Emergency Response Reserve Fund												
Beginning Balance	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	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	0.00	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	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	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	0.00
Total Balance	8,762,622.36	8,707,509.68	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
Statement of Operations
July 1, 2023 to July 31, 2023 (One Month Ending of Fiscal 2024)
For Internal Use Only

	Year to Date July 1, 2023 to July 31, 2023	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,792	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	1,845	77,267	2.39%
O & M agreements	-	312,057	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	1,845	2,799,116	0.07%
M & O Expenses			
Salaries and wages	82,211	861,494	9.54%
Payroll tax expense	6,203	68,920	9.00%
Pension expense	18,646	208,156	8.96%
Compensation insurance	-	43,075	0.00%
Medical/dental/vision	35,352	256,528	13.78%
Fuel/oil reimbursement	-	55,000	0.00%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	-	65,000	0.00%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	-	10,000	0.00%
Levee maint. (supp. & material)	-	20,000	0.00%
Levee maint. chemicals	4,676	25,000	18.70%
Levee maint. services	-	80,000	0.00%
Rodent abatement (supplies & materials)	4,723	15,000	31.49%
Employee uniforms	-	6,000	0.00%
Staff training	735	5,000	14.70%
Regulation Compliance (OSHA)	1,776	50,000	3.55%
Miscellaneous	-	1,500	0.00%
Small tools & equipment	-	7,500	0.00%
Emergency preparedness program	4,200	25,000	16.80%
Engineering services	-	20,000	0.00%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	-	30,000	0.00%
Total M & O Expenses	158,522	1,898,173	8.35%
Administration Expenses			
Board of trustees compensation	415	7,600	5.46%
Trustee expenses	26	2,400	1.08%
Trustee training	-	5,000	0.00%
Accounting services	-	15,000	0.00%
Legal services (general)	-	50,000	0.00%
Utilities	1,777	55,000	3.23%
Telephone	982	25,000	3.93%
Retiree benefits	23,084	148,109	15.59%
Office/shop/yard lease	1,261	7,641	16.50%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	592	6,600	8.97%
Parking reimbursement	-	500	0.00%
General office expense	719	15,000	4.79%
Technology and software	554	12,500	4.43%
Dues and associations	10,938	25,000	43.75%
Property and liability insurance	18,133	65,000	27.90%
Public relations/information	-	30,000	0.00%
Miscellaneous	497	5,000	9.94%
Conference/Workshop/Seminar	-	2,500	0.00%
Election expenses	-	50,000	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	-	20,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	-	14,000	0.00%
Property taxes	-	3,000	0.00%
Building maintenance	-	20,000	0.00%
County Dtech fees for DLMS	-	35,000	0.00%
Interest expense	-	-	Not budgeted
Total Administration Expenses	58,978	625,850	9.42%
Special Projects Expenses			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	-	-	Not budgeted
Total Special Project Expenses	-	45,000	0.00%
Capital Outlay			
Equipment purchases (over \$5,000)	-	330,000	0.00%
Total Capital Outlay	-	330,000	
Capital Outlay: District Facilities			
District headquarters facilities	-	90,000	0.00%
	-	90,000	

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.