

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

	Year to Date July 1, 2022 to September 30, 2022	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	22,545	77,267	29.18%
O & M agreements	-	312,057	0.00%
Miscellaneous	-	-	Not budgeted
<b>Total Revenues</b>	<u>22,545</u>	<u>2,799,117</u>	0.81%
<b>M &amp; O Expenses</b>			
Salaries and wages	205,523	804,858	25.54%
Payroll tax expense	15,869	64,389	24.65%
Pension expense	50,076	230,196	21.75%
Compensation insurance	-	40,243	0.00%
Medical/dental/vision	63,260	231,542	27.32%
Fuel/oil reimbursement	12,295	55,000	22.35%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	6,852	65,000	10.54%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	314	27,500	1.14%
Levee maint. (supp. & material)	304	20,000	1.52%
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	-	5,000	0.00%
Regulation Compliance (OSHA)	5,568	25,000	22.27%
Miscellaneous	-	1,500	0.00%
Small tools & equipment	-	7,500	0.00%
Emergency preparedness program	4,200	25,000	16.80%
Engineering services	2,843	20,000	14.22%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	8,516	30,000	28.39%
<b>Total M &amp; O Expenses</b>	<u>397,865</u>	<u>1,833,728</u>	21.70%
<b>Administration Expenses</b>			
Board of trustees compensation	1,453	7,600	19.12%
Trustee expenses	117	2,400	4.88%
Trustee training	-	5,000	0.00%
Accounting services	700	15,000	4.67%
Legal services (general)	4,741	50,000	9.48%
Utilities	9,445	40,000	23.61%
Telephone	3,696	25,000	14.78%
Retiree benefits	45,640	148,109	30.82%
Office/shop/yard lease	1,860	7,491	24.83%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	1,778	6,600	26.94%
Parking reimbursement	-	500	0.00%
General office expense	2,442	15,000	16.28%
Technology and software	1,866	10,000	18.66%
Dues and associations	15,906	25,000	63.62%
Property and liability insurance	16,688	42,000	39.73%
Public relations/information	-	30,000	0.00%
Miscellaneous	738	5,000	14.76%
Conference/Workshop/Seminar	-	2,500	0.00%
Election expenses	-	200,000	0.00%
Employee morale/wellness	10	2,000	0.50%
Investment fees	-	20,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	1,260	14,000	9.00%
Property taxes	-	3,000	0.00%
Building maintenance	6,989	10,000	69.89%
County Dtech fees for DLMS	9,135	55,000	16.61%
Interest expense	37	-	Not budgeted
<b>Total Administration Expenses</b>	<u>124,501</u>	<u>745,200</u>	16.71%
<b>Special Projects Expenses</b>			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	165,204	170,000	97.18%
<b>Total Special Project Expenses</b>	<u>165,204</u>	<u>215,000</u>	76.84%
<b>Capital Outlay</b>			
Equipment purchases (over \$5,000)	51,355	200,000	25.68%
<b>Total Capital Outlay</b>	<u>51,355</u>	<u>200,000</u>	
<b>Capital Outlay: District Facilities</b>			
District headquarters facilities	-	350,000	0.00%
	-	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 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	Mar 23	Apr 23	May 23	Jun 23	TOTAL
500 - Salary/Wages	60,084.44	59,218.28	105,737.48	32,981.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	258,022.16
501 - Payroll Taxes	5,110.55	4,762.17	8,426.43	2,302.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,601.87
502 - Pension	15,995.97	17,356.29	15,036.31	12,809.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,197.90
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,713.56
508 - Fuel/Oil	5,502.74	5,607.64	6,505.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,615.53
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,124.60
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	326.12
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	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,537.39
605 - Engineering Services	(5,147.50)	9,046.71	2,842.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,742.06
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
<b>Total M&amp;O Expense</b>	<b>101,851.78</b>	<b>130,685.49</b>	<b>173,887.64</b>	<b>48,247.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>454,672.58</b>

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,698.76
506 - Utility Charges	3,804.54	5,071.89	4,398.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,275.04
507 - Office/Shop Lease	0.00	1,848.24	624.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,472.48
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,200.00
520 - Retiree Benefits	11,592.25	11,597.01	11,597.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,786.27
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,453.45
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,424.53
600 - Board of Trustees Compensa	475.00	380.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,330.00
601 - Trustee Expenses	0.00	117.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117.45
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,835.50
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,670.73
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	141.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,029.01
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	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	810.00	405.00	855.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,070.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,134.83

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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
<b>Total Administrative</b>	<b>46,510.68</b>	<b>40,238.38</b>	<b>44,441.56</b>	<b>416.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>131,607.12</b>
<b>Special Projects Expenses</b>														
	<b>Jul 22</b>	<b>Aug 22</b>	<b>Sep 22</b>	<b>Oct 22</b>	<b>Nov 22</b>	<b>Dec 22</b>	<b>Jan 23</b>	<b>Feb 23</b>	<b>Mar 23</b>	<b>Apr 23</b>	<b>May 23</b>	<b>Jun 23</b>	<b>TOTAL</b>	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	167,263.73
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
<b>Total Special Projects</b>	<b>2,059.64</b>	<b>143,039.49</b>	<b>22,164.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>167,263.73</b>
<b>Capital Outlay: Flood Control</b>														
	<b>Jul 22</b>	<b>Aug 22</b>	<b>Sep 22</b>	<b>Oct 22</b>	<b>Nov 22</b>	<b>Dec 22</b>	<b>Jan 23</b>	<b>Feb 23</b>	<b>Mar 23</b>	<b>Apr 23</b>	<b>May 23</b>	<b>Jun 23</b>	<b>TOTAL</b>	
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)
<b>Total Capital Outlay: Flood Control</b>	<b>(111,168.17)</b>	<b>0.00</b>	<b>51,354.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(59,813.35)</b>
<b>Income</b>														
	<b>Jul 22</b>	<b>Aug 22</b>	<b>Sep 22</b>	<b>Oct 22</b>	<b>Nov 22</b>	<b>Dec 22</b>	<b>Jan 23</b>	<b>Feb 23</b>	<b>Mar 23</b>	<b>Apr 23</b>	<b>May 23</b>	<b>Jun 23</b>	<b>TOTAL</b>	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,160.10
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,501.75
<b>Total Income</b>	<b>13,919.99</b>	<b>29,407.47</b>	<b>980,456.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,023,783.63</b>
<b>Fund Balance</b>														
	<b>Jul 22</b>	<b>Aug 22</b>	<b>Sep 22</b>	<b>Oct 22</b>	<b>Nov 22</b>	<b>Dec 22</b>	<b>Jan 23</b>	<b>Feb 23</b>	<b>Mar 23</b>	<b>Apr 23</b>	<b>May 23</b>	<b>Jun 23</b>		
<b>District Operations Fund</b>														
Beginning Balance	132,508.93	(353,993.18)	(638,549.07)	101,413.30	0.00	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	0.00	0.00	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	48,664.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00	0.00
Ending Balance	(353,993.18)	(638,549.07)	101,413.30	52,749.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(72,000.00)	0.00
<b>Capital Outlay Reserve Fund</b>														
Beginning Balance	920,000.00	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Retiree Health Benefit Reserve Fund</b>														
Beginning Balance	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	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	72,000.00	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	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	0.00
<b>Flood Emergency Response Reserve Fund</b>														
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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Emergency Repair Reserve Fund</b>														
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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Balance</b>	<b>7,468,020.82</b>	<b>7,183,464.93</b>	<b>7,923,427.30</b>	<b>7,874,763.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>