

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

	Year to Date July 1, 2022 to December 31, 2022	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	62,554	77,267	80.96%
O & M agreements	-	312,057	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	<u>62,554</u>	<u>2,799,117</u>	2.23%
M & O Expenses			
Salaries and wages	412,042	804,858	51.19%
Payroll tax expense	28,903	64,389	44.89%
Pension expense	99,128	230,196	43.06%
Compensation insurance	5,662	40,243	14.07%
Medical/dental/vision	121,614	231,542	52.52%
Fuel/oil reimbursement	24,214	55,000	44.03%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	35,337	65,000	54.36%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	1,460	27,500	5.31%
Levee maint. (supp. & material)	1,927	20,000	9.64%
Levee maint. chemicals	4,735	40,000	11.84%
Levee maint. services	12,751	80,000	15.94%
Rodent abatement (supplies & materials)	12,270	10,000	122.70%
Employee uniforms	4,669	6,000	77.82%
Staff training	889	5,000	17.78%
Regulation Compliance (OSHA)	19,201	25,000	76.80%
Miscellaneous	1,188	1,500	79.20%
Small tools & equipment	-	7,500	0.00%
Emergency preparedness program	8,400	25,000	33.60%
Engineering services	7,250	20,000	36.25%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	16,912	30,000	56.37%
Total M & O Expenses	<u>818,552</u>	<u>1,833,728</u>	44.64%
Administration Expenses			
Board of trustees compensation	2,802	7,600	36.87%
Trustee expenses	117	2,400	4.88%
Trustee training	-	5,000	0.00%
Accounting services	700	15,000	4.67%
Legal services (general)	14,601	50,000	29.20%
Utilities	22,911	40,000	57.28%
Telephone	10,619	25,000	42.48%
Retiree benefits	80,816	148,109	54.57%
Office/shop/yard lease	3,733	7,491	49.83%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	3,532	6,600	53.52%
Parking reimbursement	-	500	0.00%
General office expense	6,114	15,000	40.76%
Technology and software	3,641	10,000	36.41%
Dues and associations	26,964	25,000	107.86%
Property and liability insurance	37,248	42,000	88.69%
Public relations/information	-	30,000	0.00%
Miscellaneous	1,391	5,000	27.82%
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	4,510	20,000	22.55%
Community services	-	1,500	0.00%
Bookkeeping services	4,005	14,000	28.61%
Property taxes	1,761	3,000	58.70%
Building maintenance	18,261	10,000	182.61%
County Dtech fees for DLMS	20,858	55,000	37.92%
Interest expense	59	-	Not budgeted
Total Administration Expenses	<u>266,999</u>	<u>745,200</u>	35.83%
Special Projects Expenses			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	193,326	170,000	113.72%
Total Special Project Expenses	<u>193,326</u>	<u>215,000</u>	89.92%
Capital Outlay			
Equipment purchases (over \$5,000)	51,355	200,000	25.68%
Total Capital Outlay	<u>51,355</u>	<u>200,000</u>	
Capital Outlay: District Facilities			
District headquarters facilities	7,809	350,000	2.23%
	<u>7,809</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 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	31,141.96	0.00	0.00	0.00	0.00	0.00	461,480.80
501 - Payroll Taxes	5,110.55	4,762.17	8,426.43	2,346.68	4,420.00	6,485.69	2,874.12	0.00	0.00	0.00	0.00	0.00	34,425.64
502 - Pension	15,995.97	17,356.29	15,036.31	17,370.32	16,203.30	19,058.22	(1,231.52)	0.00	0.00	0.00	0.00	0.00	99,788.89
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	21,088.65	19,188.16	(705.98)	0.00	0.00	0.00	0.00	0.00	105,361.31
508 - Fuel/Oil	5,502.74	5,607.64	6,505.15	5,620.44	4,703.51	1,602.88	0.00	0.00	0.00	0.00	0.00	0.00	29,542.36
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	18,552.70	5,998.75	3,933.39	0.00	0.00	0.00	0.00	0.00	0.00	35,609.44
512 - Shop Supplies	501.78	174.46	168.36	0.00	302.50	919.64	0.00	0.00	0.00	0.00	0.00	0.00	2,066.74
514 - Levee Maint(Supplies&Materi	0.00	326.12	0.00	825.37	0.00	797.49	0.00	0.00	0.00	0.00	0.00	0.00	1,948.98
515 - Levee Maintenance Services	0.00	1,185.12	10,500.00	0.00	0.00	1,065.75	0.00	0.00	0.00	0.00	0.00	0.00	12,750.87
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	0.00	0.00	0.00	0.00	0.00	888.64
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	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	4,735.53	0.00	0.00	0.00	0.00	0.00	0.00	5,514.19
525 - Emergency Preparedness Pr	0.00	0.00	0.00	8,400.00	0.00	0.00	159.89	0.00	0.00	0.00	0.00	0.00	8,559.89
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	6,138.91	153.67	0.00	0.00	0.00	0.00	0.00	0.00	12,269.83
533 - Urban Camp Cleanup	677.06	2,932.56	5,927.77	1,350.48	3,377.33	3,668.84	0.00	0.00	0.00	0.00	0.00	0.00	17,934.04
605 - Engineering Services	(5,147.50)	9,046.71	2,842.85	3,041.50	1,365.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,149.31
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	107,498.91	134,950.17	165,804.52	32,238.47	0.00	0.00	0.00	0.00	0.00	846,916.98

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	241.30	0.00	0.00	0.00	0.00	0.00	11,862.21
506 - Utility Charges	3,804.54	5,071.89	4,398.61	6,314.86	3,160.92	3,990.71	0.00	0.00	0.00	0.00	0.00	0.00	26,741.53
507 - Office/Shop Lease	0.00	1,848.24	624.24	624.24	624.24	624.24	0.00	0.00	0.00	0.00	0.00	0.00	4,345.20
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	0.00	0.00	0.00	0.00	0.00	3,850.00
520 - Retiree Benefits	11,592.25	11,597.01	11,597.01	11,597.01	11,597.01	11,981.87	705.98	0.00	0.00	0.00	0.00	0.00	70,668.14
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	804.14	998.67	0.00	0.00	0.00	0.00	0.00	0.00	6,071.87
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	230.00	899.81	0.00	0.00	0.00	0.00	0.00	0.00	8,198.74
600 - Board of Trustees Compensa	475.00	380.00	475.00	475.00	380.00	380.00	0.00	0.00	0.00	0.00	0.00	0.00	2,565.00
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	2,599.00	4,286.50	0.00	0.00	0.00	0.00	0.00	0.00	28,696.00
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	13,690.00	8,306.00	0.00	0.00	0.00	0.00	0.00	0.00	28,524.00
608 - Insurance Premiums	15,069.93	0.00	1,600.80	5,661.53	27,413.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,745.26
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	1,887.00	0.00	0.00	0.00	0.00	0.00	0.00	1,887.00
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	163.87	192.43	306.78	254.75	0.00	0.00	0.00	0.00	0.00	1,805.34
617 - Investment Fees	0.00	0.00	4,498.00	0.00	4,510.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,008.00
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	1,215.00	675.00	0.00	0.00	0.00	0.00	0.00	0.00	4,815.00
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 2022 through June 2023

623 - Employee Morale/Wellness	0.00	0.00	4,498.00	0.00	4,510.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,008.00
Total Administrative	46,510.68	40,238.38	44,441.56	46,930.22	72,980.57	38,588.46	1,477.03	0.00	0.00	0.00	0.00	0.00	0.00	291,166.90

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	2,059.64	143,039.49	22,164.60	22,620.89	5,501.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195,386.08
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	2,059.64	143,039.49	22,164.60	22,620.89	5,501.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195,386.08

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	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	(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	(59,813.35)

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	0.00	0.00	0.00	0.00	0.00	0.00	47,729.80
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	980,000.00
123 - Interest	418.24	285.69	456.17	871.41	624.79	810.82	0.00	0.00	0.00	0.00	0.00	0.00	3,467.12
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)	0.00	0.00	0.00	0.00	0.00	0.00	13,351.75
Total Income	13,919.99	29,407.47	980,456.17	871.41	774.79	19,118.84	305,633.85	0.00	0.00	0.00	0.00	0.00	1,350,182.52

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	(353,993.18)	(638,549.07)	101,413.30	(74,765.31)	(287,422.72)	(472,696.86)	0.00	0.00	0.00	0.00	0.00
Income	13,919.99	29,407.47	980,456.17	871.41	774.79	19,118.84	305,633.85	0.00	0.00	0.00	0.00	0.00
Expenses	500,422.10	313,963.36	240,493.80	177,050.02	213,432.20	204,392.98	33,715.50	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)	(287,422.72)	(472,696.86)	(200,778.51)	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	1,270,000.00	1,270,000.00	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
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	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	3,552,014.00	3,552,014.00	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	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
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	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	1,500,000.00	1,500,000.00	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	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

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	1,500,000.00	1,500,000.00	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	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

Total Balance	7,468,020.82	7,183,464.93	7,923,427.30	7,747,248.69	7,534,591.28	7,349,317.14	7,621,235.49	0.00	0.00	0.00	0.00	0.00
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