

American River Flood Control District
Statement of Operations
July 1, 2022 to January 31, 2023 (Seven Month Ending of Fiscal 2023)
For Internal Use Only

	Year to Date July 1, 2022 to January 31, 2023	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 734,124	\$ 1,429,793	51.34%
Consolidated capital assessment	-	980,000	0.00%
Interest	77,978	77,267	100.92%
O & M agreements	-	312,057	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	<u>812,102</u>	<u>2,799,117</u>	29.01%
M & O Expenses			
Salaries and wages	493,855	804,858	61.36%
Payroll tax expense	36,124	64,389	56.10%
Pension expense	115,530	230,196	50.19%
Compensation insurance	11,673	40,243	29.01%
Medical/dental/vision	136,988	231,542	59.16%
Fuel/oil reimbursement	16,066	55,000	29.21%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	49,586	65,000	76.29%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	2,573	27,500	9.36%
Levee maint. (supp. & material)	5,737	20,000	28.69%
Levee maint. chemicals	9,611	40,000	24.03%
Levee maint. services	13,131	80,000	16.41%
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)	20,014	25,000	80.06%
Miscellaneous	1,188	1,500	79.20%
Small tools & equipment	-	7,500	0.00%
Emergency preparedness program	9,250	25,000	37.00%
Engineering services	7,965	20,000	39.83%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	13,616	30,000	45.39%
Total M & O Expenses	<u>960,735</u>	<u>1,833,728</u>	52.39%
Administration Expenses			
Board of trustees compensation	3,217	7,600	42.33%
Trustee expenses	117	2,400	4.88%
Trustee training	-	5,000	0.00%
Accounting services	700	15,000	4.67%
Legal services (general)	18,918	50,000	37.84%
Utilities	27,724	40,000	69.31%
Telephone	12,731	25,000	50.92%
Retiree benefits	92,798	148,109	62.66%
Office/shop/yard lease	4,357	7,491	58.16%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	4,130	6,600	62.58%
Parking reimbursement	-	500	0.00%
General office expense	7,522	15,000	50.15%
Technology and software	4,112	10,000	41.12%
Dues and associations	27,023	25,000	108.09%
Property and liability insurance	37,248	42,000	88.69%
Public relations/information	-	30,000	0.00%
Miscellaneous	1,840	5,000	36.80%
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	5,085	14,000	36.32%
Property taxes	1,761	3,000	58.70%
Building maintenance	19,172	10,000	191.72%
County Dtech fees for DLMS	20,858	55,000	37.92%
Interest expense	59	-	Not budgeted
Total Administration Expenses	<u>296,238</u>	<u>745,200</u>	39.75%
Special Projects Expenses			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	210,764	170,000	123.98%
Total Special Project Expenses	<u>210,764</u>	<u>215,000</u>	98.03%
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	46,925.14	67,990.32	0.00	0.00	0.00	0.00	545,254.30
501 - Payroll Taxes	5,110.55	4,762.17	8,426.43	2,346.68	4,420.00	6,485.69	4,369.22	5,493.67	0.00	0.00	0.00	0.00	41,414.41
502 - Pension	15,995.97	17,356.29	15,036.31	17,370.32	16,203.30	19,058.22	12,558.05	2,320.37	0.00	0.00	0.00	0.00	115,898.83
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	15,374.18	0.00	0.00	0.00	0.00	0.00	121,441.47
508 - Fuel/Oil	5,502.74	5,607.64	105.25	0.00	4,703.51	1,602.88	3,872.17	0.00	0.00	0.00	0.00	0.00	21,394.19
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	14,128.18	0.00	0.00	0.00	0.00	0.00	49,737.62
512 - Shop Supplies	501.78	174.46	168.36	0.00	302.50	919.64	1,183.69	0.00	0.00	0.00	0.00	0.00	3,250.43
514 - Levee Maint(Supplies&Materi	0.00	326.12	0.00	825.37	0.00	797.49	3,810.22	0.00	0.00	0.00	0.00	0.00	5,759.20
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	0.00	0.00	0.00	13,131.28
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	4,875.27	0.00	0.00	0.00	0.00	0.00	10,389.46
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	1,407.51	0.00	0.00	0.00	0.00	0.00	7,479.38
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	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	108,884.04	75,804.36	0.00	0.00	0.00	0.00	943,665.26

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	0.00	0.00	0.00	0.00	0.00	13,733.18
506 - Utility Charges	3,804.54	5,071.89	4,398.61	6,314.86	3,160.92	3,990.71	4,813.09	0.00	0.00	0.00	0.00	0.00	31,554.62
507 - Office/Shop Lease	0.00	1,848.24	624.24	624.24	624.24	624.24	624.24	0.00	0.00	0.00	0.00	0.00	4,969.44
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	0.00	0.00	0.00	0.00	4,400.00
520 - Retiree Benefits	11,592.25	11,597.01	11,597.01	11,597.01	11,597.01	11,981.87	11,981.87	0.00	0.00	0.00	0.00	0.00	81,944.03
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	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	0.00	0.00	0.00	0.00	0.00	171.33
604 - Flood Litigation	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
606 - Legislative Services	6,552.00	7,543.00	4,740.50	2,975.00	2,599.00	4,286.50	4,317.50	0.00	0.00	0.00	0.00	0.00	33,013.50
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	0.00	0.00	0.00	0.00	0.00	11,863.81
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	0.00	0.00	0.00	28,584.00
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	0.00	0.00	0.00	55,756.72
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	311.11	188.25	0.00	0.00	0.00	0.00	2,049.95
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	0.00	0.00	0.00	0.00	0.00	9,008.00
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	0.00	0.00	0.00	0.00	0.00	5,895.00

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	311.11	188.25	0.00	0.00	0.00	0.00	2,049.95
Total Administrative	35,761.72	44,536.69	40,777.67	43,931.44	74,751.52	36,770.43	33,462.04	926.50	0.00	0.00	0.00	0.00	310,918.01
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	0.00	0.00	0.00	0.00	0.00	212,824.09
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	0.00	0.00	0.00	0.00	0.00	212,824.09
Income													
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 - SAFA 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	0.00	0.00	0.00	0.00	0.00	4,691.88
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	1,041,004.39	0.00	0.00	0.00	0.00	0.00	2,085,553.06
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)	690,209.58	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	1,041,004.39	0.00	0.00	0.00	0.00	0.00	
Expenses	492,675.00	158,271.91	200,348.93	134,833.54	199,625.84	199,751.11	142,346.08	76,730.86	0.00	0.00	0.00	72,000.00	
Ending Balance	(346,246.08)	(475,110.52)	304,996.72	171,034.59	(27,816.46)	(208,448.73)	690,209.58	613,478.72	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	1,270,000.00	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	1,270,000.00	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	3,552,014.00	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	3,552,014.00	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	1,500,000.00	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	1,500,000.00	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	1,500,000.00	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	1,500,000.00	0.00	0.00	0.00	0.00	
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	8,512,223.58	8,435,492.72	0.00	0.00	0.00	0.00	