

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

	Year to Date July 1, 2022 to August 31, 2022	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	579	77,267	0.75%
O & M agreements	-	312,057	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	579	2,799,117	0.02%
M & O Expenses			
Salaries and wages	135,445	804,858	16.83%
Payroll tax expense	10,387	64,389	16.13%
Pension expense	33,673	230,196	14.63%
Compensation insurance	-	40,243	0.00%
Medical/dental/vision	47,408	231,542	20.47%
Fuel/oil reimbursement	5,608	55,000	10.20%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	4,816	65,000	7.41%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	146	27,500	0.53%
Levee maint. (supp. & material)	304	20,000	1.52%
Levee maint. chemicals	-	40,000	0.00%
Levee maint. services	1,185	80,000	1.48%
Rodent abatement (supplies & materials)	5,979	10,000	59.79%
Employee uniforms	3,898	6,000	64.97%
Staff training	-	5,000	0.00%
Regulation Compliance (OSHA)	865	25,000	3.46%
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	2,588	30,000	8.63%
Total M & O Expenses	256,502	1,833,728	13.99%
Administration Expenses			
Board of trustees compensation	934	7,600	12.29%
Trustee expenses	117	2,400	4.88%
Trustee training	-	5,000	0.00%
Accounting services	700	15,000	4.67%
Legal services (general)	-	50,000	0.00%
Utilities	5,046	40,000	12.62%
Telephone	2,066	25,000	8.26%
Retiree benefits	34,043	148,109	22.99%
Office/shop/yard lease	1,236	7,491	16.50%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	1,185	6,600	17.95%
Parking reimbursement	-	500	0.00%
General office expense	1,388	15,000	9.25%
Technology and software	1,068	10,000	10.68%
Dues and associations	9,378	25,000	37.51%
Property and liability insurance	15,087	42,000	35.92%
Public relations/information	-	30,000	0.00%
Miscellaneous	595	5,000	11.90%
Conference/Workshop/Seminar	-	2,500	0.00%
Election expenses	-	200,000	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	-	20,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	405	14,000	2.89%
Property taxes	-	3,000	0.00%
Building maintenance	5,819	10,000	58.19%
County Dtech fees for DLMS	9,135	55,000	16.61%
Interest expense	3	-	Not budgeted
Total Administration Expenses	88,205	745,200	11.84%
Special Projects Expenses			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	143,039	170,000	84.14%
Total Special Project Expenses	143,039	215,000	66.53%
Capital Outlay			
Equipment purchases (over \$5,000)	-	200,000	0.00%
Total Capital Outlay	-	200,000	
Capital Outlay: District Facilities			
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	35,659.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,962.68
501 - Payroll Taxes	5,110.55	4,762.17	2,857.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,730.33
502 - Pension	15,995.97	17,356.29	12,873.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,226.12
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,911.04
508 - Fuel/Oil	5,502.74	5,607.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,110.38
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,867.15
512 - Shop Supplies	501.78	174.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	676.24
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,185.12
516 - Employee Uniforms	0.00	3,897.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,897.96
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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,609.62
605 - Engineering Services	(5,147.50)	9,046.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,899.21
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	51,391.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283,928.70

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,068.60
506 - Utility Charges	3,804.54	5,071.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,876.43
507 - Office/Shop Lease	0.00	1,848.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,848.24
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	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.00
520 - Retiree Benefits	11,592.25	11,597.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,189.26
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 Reimburse	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,599.31
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,426.18
600 - Board of Trustees Compensa	475.00	380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	855.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,095.00
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. 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	15,069.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,069.93
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	141.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	710.26
617 - Investment 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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,215.00
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

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2021 through June 2022

623 - Employee Morale/Wellness	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
Total Administrative	46,510.68	40,238.38	416.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87,165.56

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,099.13
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,099.13

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(111,168.17)
Total Capital Outlay: Flood Control	(111,168.17)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(111,168.17)

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,121.78
122 - SAFCA CAD4	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
123 - Interest	418.24	285.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	703.93
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	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	13,501.75
Total Income	13,919.99	29,407.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,327.46

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	(3,993.18)	(288,549.07)	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	150,422.10	313,963.36	51,807.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00
Ending Balance	(3,993.18)	(288,549.07)	(340,357.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(72,000.00)

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	920,000.00	920,000.00	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	920,000.00	920,000.00	920,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00

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	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	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	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	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Balance	7,468,020.82	7,183,464.93	7,131,657.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
----------------------	---------------------	---------------------	---------------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------