

American River Flood Control District  
Statement of Operations  
July 1, 2023 to December 31, 2023 (Six Months Ending of Fiscal 2024)  
For Internal Use Only

	Year to Date July 1, 2023 to December 31, 2023	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ 6,385	\$ 1,429,792	0.45%
Consolidated capital assessment	-	980,000	0.00%
Interest	121,123	77,267	156.76%
O & M agreements	-	312,057	0.00%
Miscellaneous	-	-	Not budgeted
<b>Total Revenues</b>	<u>127,508</u>	<u>2,799,116</u>	4.56%
<b>M &amp; O Expenses</b>			
Salaries and wages	459,026	861,494	53.28%
Payroll tax expense	32,640	68,920	47.36%
Pension expense	100,084	208,156	48.08%
Compensation insurance	6,690	43,075	15.53%
Medical/dental/vision	115,080	256,528	44.86%
Fuel/oil reimbursement	15,369	55,000	27.94%
Equipment rental	15,132	15,000	100.88%
Equipment repairs/parts	29,171	65,000	44.88%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	3,617	10,000	36.17%
Levee maint. (supp. & material)	7,599	20,000	38.00%
Levee maint. chemicals	7,780	25,000	31.12%
Levee maint. services	9,589	80,000	11.99%
Rodent abatement (supplies & materials)	15,392	15,000	102.61%
Employee uniforms	5,317	6,000	88.62%
Staff training	1,188	5,000	23.76%
Regulation Compliance (OSHA)	7,155	50,000	14.31%
Miscellaneous	2,088	1,500	139.20%
Small tools & equipment	18,525	7,500	247.00%
Emergency preparedness program	12,118	25,000	48.47%
Engineering services	4,060	20,000	20.30%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	5,111	30,000	17.04%
<b>Total M &amp; O Expenses</b>	<u>872,731</u>	<u>1,898,173</u>	45.98%
<b>Administration Expenses</b>			
Board of trustees compensation	2,595	7,600	34.14%
Trustee expenses	545	2,400	22.71%
Trustee training	-	5,000	0.00%
Accounting services	1,125	15,000	7.50%
Legal services (general)	7,588	50,000	15.18%
Utilities	21,457	55,000	39.01%
Telephone	11,092	25,000	44.37%
Retiree benefits	79,248	148,109	53.51%
Office/shop/yard lease	4,445	7,641	58.17%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	3,535	6,600	53.56%
Parking reimbursement	-	500	0.00%
General office expense	6,912	15,000	46.08%
Technology and software	4,593	12,500	36.74%
Dues and associations	29,359	25,000	117.44%
Property and liability insurance	48,257	65,000	74.24%
Public relations/information	-	30,000	0.00%
Miscellaneous	2,235	5,000	44.70%
Conference/Workshop/Seminar	-	2,500	0.00%
Election expenses	-	50,000	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	4,601	20,000	23.01%
Community services	-	1,500	0.00%
Bookkeeping services	3,015	14,000	21.54%
Property taxes	1,788	3,000	59.60%
Building maintenance	9,442	20,000	47.21%
County Dtech fees for DLMS	14,060	35,000	40.17%
Interest expense	70	-	Not budgeted
<b>Total Administration Expenses</b>	<u>255,962</u>	<u>625,850</u>	40.90%
<b>Special Projects Expenses</b>			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	-	-	Not budgeted
<b>Total Special Project Expenses</b>	<u>-</u>	<u>45,000</u>	0.00%
<b>Capital Outlay</b>			
Equipment purchases (over \$5,000)	<u>242,021</u>	<u>330,000</u>	73.34%
<b>Total Capital Outlay</b>	<u>242,021</u>	<u>330,000</u>	
<b>Capital Outlay: District Facilities</b>			
District headquarters facilities	<u>-</u>	<u>90,000</u>	0.00%
	<u>-</u>	<u>90,000</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 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	117,137.60	29,496.83	78,062.12	115,763.67	39,657.39	0.00	0.00	0.00	0.00	0.00	498,683.36
501 - Payroll Taxes	3,561.49	5,625.34	9,075.07	2,313.55	5,152.81	7,439.08	3,657.88	0.00	0.00	0.00	0.00	0.00	36,825.22
502 - Pension	4,893.14	24,683.89	9,232.82	22,508.21	5,802.60	20,962.28	12,227.23	0.00	0.00	0.00	0.00	0.00	100,310.17
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	17,650.94	13,974.86	14,644.36	15,220.13	18,237.66	0.00	0.00	0.00	0.00	0.00	0.00	97,577.39
508 - Fuel/Oil	(6,576.85)	2,947.09	4,981.28	64.62	5,664.54	1,904.46	0.00	0.00	0.00	0.00	0.00	0.00	8,985.14
509 - Equipment Rental	0.00	0.00	0.00	0.00	5,006.35	10,126.12	0.00	0.00	0.00	0.00	0.00	0.00	15,132.47
510 - Equipment Purchase(< \$5000	1,519.24	0.00	0.00	0.00	0.00	242,021.12	0.00	0.00	0.00	0.00	0.00	0.00	243,540.36
511 - Equipment Repair/Parts	9,133.86	9,235.23	4,270.24	2,055.75	5,752.73	7,630.46	0.00	0.00	0.00	0.00	0.00	0.00	38,078.27
512 - Shop Supplies	201.28	652.78	648.07	848.86	1,198.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,549.09
514 - Levee Maint(Supplies&Materi	(5,530.75)	(0.01)	530.21	0.00	3,456.64	4,269.68	0.00	0.00	0.00	0.00	0.00	0.00	2,725.77
515 - Levee Maintenance Services	(34,596.00)	0.00	0.00	0.00	9,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(25,246.00)
516 - Employee Uniforms	0.00	650.00	3,676.79	393.14	164.00	433.34	0.00	0.00	0.00	0.00	0.00	0.00	5,317.27
518 - Staff Training	0.00	0.00	0.00	0.00	174.40	279.00	0.00	0.00	0.00	0.00	0.00	0.00	453.40
519 - Miscellaneous O&M	0.00	0.00	900.00	1,188.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,088.00
521 - Small Tools & Equip	4,346.45	0.00	241.93	1,357.09	63.23	17,525.40	0.00	0.00	0.00	0.00	0.00	0.00	23,534.10
523 - Levee Maint. (Chemicals)	7,895.26	0.00	0.00	271.53	2,832.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,999.27
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	1,554.27	1,089.41	855.00	2,214.40	562.97	0.00	0.00	0.00	0.00	0.00	0.00	7,234.15
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	425.00	0.00	0.00	0.00	0.00	0.00	0.00	425.00
615 - Survey Services	0.00	2,186.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,186.79
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>49,510.45</b>	<b>137,896.28</b>	<b>165,758.28</b>	<b>75,996.94</b>	<b>140,114.53</b>	<b>447,580.24</b>	<b>55,542.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,072,399.22</b>

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	2,015.81	2,378.34	1,422.57	2,569.45	2,075.14	0.00	0.00	0.00	0.00	0.00	0.00	12,756.08
506 - Utility Charges	1,598.73	4,828.08	3,341.61	4,071.31	4,898.76	2,539.90	304.00	0.00	0.00	0.00	0.00	0.00	21,582.39
507 - Office/Shop Lease	636.72	636.72	636.72	636.72	636.72	636.72	0.00	0.00	0.00	0.00	0.00	0.00	3,820.32
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	825.00	275.00	550.00	825.00	275.00	0.00	0.00	0.00	0.00	0.00	3,575.00
520 - Retiree Benefits	11,541.80	11,541.80	11,541.80	10,340.87	11,141.49	11,597.99	0.00	0.00	0.00	0.00	0.00	0.00	67,705.75
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	8,400.00	0.00	918.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,318.01
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)	133.34	1,427.34	7,120.78	1,987.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,195.62
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	73.00	77.01	104.99	263.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	644.86
604 - Flood Litigation	126.38	73.00	77.01	104.99	263.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	644.86
606 - Legislative Services	3,776.00	5,145.00	1,652.50	3,116.00	2,115.00	704.00	0.00	0.00	0.00	0.00	0.00	0.00	16,508.50
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	(34,524.00)	0.00	415.75	838.25	1,723.00	1,083.00	0.00	0.00	0.00	0.00	0.00	0.00	(30,464.00)
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	6,405.00	15,517.00	8,187.00	0.00	0.00	8,187.00	0.00	0.00	0.00	0.00	30,169.00
611 - Election Expenses	11,279.44	6,581.94	0.00	0.00	6,889.76	38,739.00	0.00	0.00	0.00	0.00	0.00	0.00	63,290.14
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	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
617 - Investment Fees	211.57	204.08	487.69	310.43	557.10	292.77	0.00	0.00	0.00	0.00	0.00	0.00	2,063.64
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	4,572.00	0.00	0.00	4,601.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,173.00
621 - County Assessment Fees	0.00	0.00	0.00	1,787.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,787.78
622 - County DTech Fees for DLMS	495.00	450.00	945.00	900.00	720.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,510.00

AMERICAN RIVER FLOOD CONTROL DISTRICT  
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623 - Employee Morale/Wellness	211.57	204.08	487.69	310.43	557.10	292.77	0.00	0.00	0.00	0.00	0.00	0.00	2,063.64
<b>Total Administrative</b>	<b>(3,364.06)</b>	<b>62,008.85</b>	<b>39,098.46</b>	<b>46,857.12</b>	<b>48,378.93</b>	<b>58,786.29</b>	<b>579.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>252,344.59</b>
<b>Special Projects Expenses</b>													
	<b>Jul 23</b>	<b>Aug 23</b>	<b>Sep 23</b>	<b>Oct 23</b>	<b>Nov 23</b>	<b>Dec 23</b>	<b>Jan 24</b>	<b>Feb 24</b>	<b>Mar 24</b>	<b>Apr 24</b>	<b>May 24</b>	<b>Jun 24</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
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	(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)
<b>Total Special Projects</b>	<b>(190,784.61)</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>0.00</b>	<b>(190,784.61)</b>
<b>Capital Outlay: Flood Control</b>													
	<b>Jul 23</b>	<b>Aug 23</b>	<b>Sep 23</b>	<b>Oct 23</b>	<b>Nov 23</b>	<b>Dec 23</b>	<b>Jan 24</b>	<b>Feb 24</b>	<b>Mar 24</b>	<b>Apr 24</b>	<b>May 24</b>	<b>Jun 24</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
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)	(192,573.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(192,573.61)
<b>Total Capital Outlay: Flood Control</b>	<b>(192,573.61)</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>0.00</b>	<b>(192,573.61)</b>
<b>Income</b>													
120 - Benefit Assessment	0.00	35,341.38	0.00	0.00	0.00	22,989.58	0.00	0.00	0.00	0.00	0.00	0.00	58,330.96
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	185,202.25	2,186.79	3,484.51	4,499.35	3,735.11	3,141.64	0.00	0.00	0.00	0.00	0.00	0.00	202,249.65
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	34,737.49	0.00	0.00	0.00	0.00	0.00	96,358.17
<b>Total Income</b>	<b>1,226,822.93</b>	<b>37,528.17</b>	<b>3,484.51</b>	<b>4,499.35</b>	<b>3,735.11</b>	<b>26,131.22</b>	<b>34,737.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,336,938.78</b>
<b>Fund Balance</b>													
<b>District Operations Fund</b>	<b>Jul 23</b>	<b>Aug 23</b>	<b>Sep 23</b>	<b>Oct 23</b>	<b>Nov 23</b>	<b>Dec 23</b>	<b>Jan 24</b>	<b>Feb 24</b>	<b>Mar 24</b>	<b>Apr 24</b>	<b>May 24</b>	<b>Jun 24</b>	
Beginning Balance	1,016,131.84	2,037,592.99	1,875,216.03	1,673,843.80	1,555,489.09	1,370,730.74	890,495.43	0.00	0.00	0.00	0.00	0.00	
Income	1,226,822.93	37,528.17	3,484.51	4,499.35	3,735.11	26,131.22	34,737.49	0.00	0.00	0.00	0.00	0.00	
Expenses	205,361.78	199,905.13	204,856.74	122,854.06	188,493.46	506,366.53	56,121.50	0.00	0.00	0.00	0.00	0.00	
Ending Balance	2,037,592.99	1,875,216.03	1,673,843.80	1,555,489.09	1,370,730.74	890,495.43	869,111.42	0.00	0.00	0.00	0.00	0.00	
<b>Capital Outlay Reserve Fund</b>													
Beginning 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	
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	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	
<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	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	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	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	
<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	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	
<b>Emergency Repair Reserve Fund</b>													
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	
<b>Total Balance</b>	<b>9,859,606.99</b>	<b>9,697,230.03</b>	<b>9,495,857.80</b>	<b>9,377,503.09</b>	<b>9,192,744.74</b>	<b>8,712,509.43</b>	<b>8,691,125.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	