

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

	Year to Date July 1, 2023 to October 31, 2023	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,792	0.00%
Consolidated capital assessment		980,000	0.00%
Interest	73,101	77,267	94.61%
O & M agreements	-	312,057	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	<u>73,101</u>	<u>2,799,116</u>	2.61%
M & O Expenses			
Salaries and wages	302,287	861,494	35.09%
Payroll tax expense	22,589	68,920	32.78%
Pension expense	66,301	208,156	31.85%
Compensation insurance	-	43,075	0.00%
Medical/dental/vision	81,622	256,528	31.82%
Fuel/oil reimbursement	7,817	55,000	14.21%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	15,709	65,000	24.17%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	2,168	10,000	21.68%
Levee maint. (supp. & material)	530	20,000	2.65%
Levee maint. chemicals	4,948	25,000	19.79%
Levee maint. services	-	80,000	0.00%
Rodent abatement (supplies & materials)	13,405	15,000	89.37%
Employee uniforms	4,720	6,000	78.67%
Staff training	735	5,000	14.70%
Regulation Compliance (OSHA)	3,130	50,000	6.26%
Miscellaneous	2,088	1,500	139.20%
Small tools & equipment	998	7,500	13.31%
Emergency preparedness program	11,200	25,000	44.80%
Engineering services	1,254	20,000	6.27%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	2,719	30,000	9.06%
Total M & O Expenses	<u>544,220</u>	<u>1,898,173</u>	28.67%
Administration Expenses			
Board of trustees compensation	1,764	7,600	23.21%
Trustee expenses	281	2,400	11.71%
Trustee training	-	5,000	0.00%
Accounting services	700	15,000	4.67%
Legal services (general)	4,768	50,000	9.54%
Utilities	14,018	55,000	25.49%
Telephone	6,448	25,000	25.79%
Retiree benefits	56,508	148,109	38.15%
Office/shop/yard lease	3,171	7,641	41.50%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	2,365	6,600	35.83%
Parking reimbursement	-	500	0.00%
General office expense	4,195	15,000	27.97%
Technology and software	3,545	12,500	28.36%
Dues and associations	25,265	25,000	101.06%
Property and liability insurance	19,203	65,000	29.54%
Public relations/information	-	30,000	0.00%
Miscellaneous	1,500	5,000	30.00%
Conference/Workshop/Seminar	-	2,500	0.00%
Election expenses	-	50,000	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	-	20,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	2,295	14,000	16.39%
Property taxes	1,788	3,000	59.60%
Building maintenance	5,522	20,000	27.61%
County Dtech fees for DLMS	14,060	35,000	40.17%
Interest expense	59	-	Not budgeted
Total Administration Expenses	<u>167,455</u>	<u>625,850</u>	26.76%
Special Projects Expenses			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	-	-	Not budgeted
Total Special Project Expenses	<u>-</u>	<u>45,000</u>	0.00%
Capital Outlay			
Equipment purchases (over \$5,000)	-	330,000	0.00%
Total Capital Outlay	<u>-</u>	<u>330,000</u>	
Capital Outlay: District Facilities			
District headquarters facilities	-	90,000	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	343,262.30
501 - Payroll Taxes	3,561.49	5,625.34	9,075.07	2,313.55	5,108.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,684.33
502 - Pension	4,893.14	24,683.89	9,232.82	22,508.21	5,802.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,120.66
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,119.60
508 - Fuel/Oil	(6,576.85)	2,947.09	4,981.28	64.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,416.14
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	1,519.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,519.24
511 - Equipment Repair/Parts	9,133.86	9,235.23	4,270.24	2,055.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,695.08
512 - Shop Supplies	201.28	652.78	648.07	848.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,350.99
514 - Levee Maint(Supplies&Materi	(5,530.75)	(0.01)	530.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,000.55)
515 - Levee Maintenance Services	(34,596.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(34,596.00)
516 - Employee Uniforms	0.00	650.00	3,676.79	393.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,719.93
518 - Staff Training	0.00	0.00	0.00	0.00	174.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174.40
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,945.47
523 - Levee Maint. (Chemicals)	7,895.26	0.00	0.00	271.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,166.79
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,456.78
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	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
Total M&O Expense	49,510.45	137,896.28	165,758.28	75,996.94	89,148.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	518,309.95

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,111.49
506 - Utility Charges	1,598.73	4,828.08	3,341.61	4,071.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,839.73
507 - Office/Shop Lease	636.72	636.72	636.72	636.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,546.88
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,475.00
520 - Retiree Benefits	11,541.80	11,541.80	11,541.80	10,340.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,966.27
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	0.00	0.00	8,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,400.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,208.04
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	381.38
604 - Flood Litigation	126.38	73.00	77.01	104.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	381.38
606 - Legislative Services	3,776.00	5,145.00	1,652.50	3,116.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,689.50
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(33,270.00)
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,982.00
611 - Election Expenses	11,279.44	6,581.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,861.38
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	211.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,425.52
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,572.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,790.00

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2023 through June 2024

623 - Employee Morale/Wellness	211.57	204.08	487.69	310.43	211.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,425.52
Total Administrative	(3,364.06)	62,008.85	39,098.46	46,857.12	973.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,573.87
Special Projects 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	
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	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
707 - Levee Standards Compliance	(1,789.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,789.00)
Total Special Projects	(1,789.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,789.00)
Capital Outlay: Flood Control														
	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	
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	(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	0.00	(190,784.61)
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	0.00
Total Capital Outlay: Flood Control	(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	0.00	(190,784.61)
Income														
120 - Benefit Assessment	0.00	35,341.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,341.38
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	0.00	980,000.00
123 - Interest	185,202.25	2,186.79	3,484.51	4,499.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195,372.90
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	61,620.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,620.68
Total Income	1,226,822.93	37,528.17	3,484.51	4,499.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,272,334.96
Fund Balance														
District Operations Fund	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24		
Beginning Balance	290,964.63	1,123,430.17	961,053.21	759,680.98	641,326.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	1,226,822.93	37,528.17	3,484.51	4,499.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	394,357.39	199,905.13	204,856.74	122,854.06	90,121.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,123,430.17	961,053.21	759,680.98	641,326.27	551,204.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay Reserve Fund														
Beginning Balance	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	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	1,270,000.00	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	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	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	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	0.00	0.00	0.00	0.00
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	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	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														
Beginning Balance	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	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	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Balance	8,945,444.17	8,783,067.21	8,581,694.98	8,463,340.27	8,373,218.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00