

American River Flood Control District
Statement of Operations
July 1, 2023 to September 30, 2023 (Three Months Ending of Fiscal 2024)
For Internal Use Only

	Year to Date July 1, 2023 to September 30, 2023	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,792	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	45,043	77,267	58.30%
O & M agreements	-	312,057	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	45,043	2,799,116	1.61%
M & O Expenses			
Salaries and wages	235,703	861,494	27.36%
Payroll tax expense	17,958	68,920	26.06%
Pension expense	50,336	208,156	24.18%
Compensation insurance	-	43,075	0.00%
Medical/dental/vision	66,978	256,528	26.11%
Fuel/oil reimbursement	7,781	55,000	14.15%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	13,653	65,000	21.00%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	1,301	10,000	13.01%
Levee maint. (supp. & material)	530	20,000	2.65%
Levee maint. chemicals	4,676	25,000	18.70%
Levee maint. services	-	80,000	0.00%
Rodent abatement (supplies & materials)	6,284	15,000	41.89%
Employee uniforms	4,327	6,000	72.12%
Staff training	735	5,000	14.70%
Regulation Compliance (OSHA)	2,716	50,000	5.43%
Miscellaneous	900	1,500	60.00%
Small tools & equipment	242	7,500	3.23%
Emergency preparedness program	11,200	25,000	44.80%
Engineering services	416	20,000	2.08%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	1,679	30,000	5.60%
Total M & O Expenses	427,415	1,898,173	22.52%
Administration Expenses			
Board of trustees compensation	1,245	7,600	16.38%
Trustee expenses	176	2,400	7.33%
Trustee training	-	5,000	0.00%
Accounting services	700	15,000	4.67%
Legal services (general)	1,653	50,000	3.31%
Utilities	9,947	55,000	18.09%
Telephone	5,025	25,000	20.10%
Retiree benefits	46,167	148,109	31.17%
Office/shop/yard lease	2,534	7,641	33.16%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	1,776	6,600	26.91%
Parking reimbursement	-	500	0.00%
General office expense	3,340	15,000	22.27%
Technology and software	2,975	12,500	23.80%
Dues and associations	17,343	25,000	69.37%
Property and liability insurance	19,203	65,000	29.54%
Public relations/information	-	30,000	0.00%
Miscellaneous	992	5,000	19.84%
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	1,395	14,000	9.96%
Property taxes	-	3,000	0.00%
Building maintenance	4,071	20,000	20.36%
County Dtech fees for DLMS	14,060	35,000	40.17%
Interest expense	48	-	Not budgeted
Total Administration Expenses	132,650	625,850	21.20%
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	-	45,000	0.00%
Capital Outlay			
Equipment purchases (over \$5,000)	-	330,000	0.00%
Total Capital Outlay	-	330,000	
Capital Outlay: District Facilities			
District headquarters facilities	-	90,000	0.00%
	-	90,000	

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 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	235,703.35
501 - Payroll Taxes	3,561.49	5,625.34	9,075.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,261.90
502 - Pension	4,893.14	24,683.89	9,232.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,809.85
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	168.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,644.02
508 - Fuel/Oil	(6,576.85)	2,947.09	4,981.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,351.52
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,639.33
512 - Shop Supplies	201.28	652.78	648.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,502.13
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,326.79
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	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900.00
521 - Small Tools & Equip	4,346.45	0.00	241.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,588.38
523 - Levee Maint. (Chemicals)	7,895.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,895.26
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,601.78
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	168.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	353,333.79

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,688.92
506 - Utility Charges	1,598.73	4,828.08	3,341.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,768.42
507 - Office/Shop Lease	636.72	636.72	636.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,910.16
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,650.00
520 - Retiree Benefits	11,541.80	11,541.80	11,541.80	(168.78)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,456.62
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87.26
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	276.39
604 - Flood Litigation	126.38	73.00	77.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	276.39
606 - Legislative Services	3,776.00	5,145.00	1,652.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,573.50
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(34,108.25)
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,465.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	903.34
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	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	495.00	450.00	945.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,890.00

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

623 - Employee Morale/Wellness	211.57	204.08	487.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	903.34
Total Administrative	(3,364.06)	62,008.85	39,098.46	(168.78)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97,574.47
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	190,873.55
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,267,835.61
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	0.00	0.00	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	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,123,430.17	961,053.21	759,680.98	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00