

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	83,243.21	78,988.55	38,176.30	0.00	0.00	699,091.42
501 - Payroll Taxes	3,561.49	5,625.34	9,075.07	2,313.55	5,152.81	7,439.08	3,697.20	7,880.43	6,119.35	2,931.56	0.00	0.00	53,795.88
502 - Pension	4,893.14	24,683.89	9,232.82	22,508.21	5,802.60	20,962.28	17,692.86	16,761.21	16,319.93	12,363.21	0.00	0.00	151,220.15
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	19,652.70	20,880.71	19,205.19	0.00	0.00	0.00	157,315.99
508 - Fuel/Oil	(6,576.85)	2,947.09	4,981.28	64.62	5,664.54	1,906.64	6,937.36	3,148.51	4,122.40	0.00	0.00	0.00	23,195.59
509 - Equipment Rental	0.00	0.00	0.00	0.00	5,006.35	10,126.12	0.00	3,150.00	3,150.00	0.00	0.00	0.00	21,432.47
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	5,752.73	7,628.28	2,405.06	6,658.94	16,873.88	0.00	0.00	0.00	64,013.97
512 - Shop Supplies	201.28	652.78	648.07	848.86	1,198.10	0.00	2,018.79	2,342.81	1,199.80	0.00	0.00	0.00	9,110.49
514 - Levee Maint(Supplies&Materi	(5,530.75)	(0.01)	530.21	0.00	3,456.64	4,269.68	3,551.86	0.00	2,433.29	0.00	0.00	0.00	8,710.92
515 - Levee Maintenance Services	(34,596.00)	0.00	0.00	0.00	9,350.00	0.00	14,310.00	0.00	16,351.11	0.00	0.00	0.00	5,415.11
516 - Employee Uniforms	0.00	650.00	3,676.79	393.14	164.00	433.34	58.46	0.00	0.00	0.00	0.00	0.00	5,375.73
518 - Staff Training	0.00	0.00	0.00	0.00	174.40	279.00	173.70	0.00	45.00	45.00	0.00	0.00	717.10
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	2,693.70	399.00	0.00	0.00	0.00	0.00	26,626.80
523 - Levee Maint. (Chemicals)	7,895.26	0.00	0.00	271.53	2,832.48	0.00	11,624.62	3,803.58	0.00	0.00	0.00	0.00	26,427.47
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	1,145.75	1,343.59	1,086.82	0.00	0.00	0.00	10,810.31
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	126.38	73.00	77.01	104.99	263.48	0.00	201.98	117.68	6.99	0.00	0.00	0.00	971.51
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>49,636.83</b>	<b>137,969.28</b>	<b>165,835.29</b>	<b>76,101.93</b>	<b>140,378.01</b>	<b>205,134.12</b>	<b>125,821.43</b>	<b>149,729.67</b>	<b>165,902.31</b>	<b>53,516.07</b>	<b>0.00</b>	<b>0.00</b>	<b>1,270,024.94</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	2,348.07	2,602.34	1,678.59	(208.29)	0.00	0.00	19,176.79
506 - Utility Charges	1,598.73	4,828.08	3,341.61	4,071.31	4,898.76	2,539.90	4,606.80	4,555.36	4,219.35	0.00	0.00	0.00	34,659.90
507 - Office/Shop Lease	636.72	636.72	636.72	636.72	636.72	636.72	636.72	0.00	1,273.44	0.00	0.00	0.00	5,730.48
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	550.00	550.00	275.00	0.00	0.00	4,950.00
520 - Retiree Benefits	11,541.80	11,541.80	11,541.80	10,340.87	11,141.49	11,597.99	11,597.99	11,597.99	11,597.99	0.00	0.00	0.00	102,499.72
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	16.08	0.00	0.00	0.00	16.08
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	475.00	475.00	285.00	475.00	475.00	285.00	380.00	285.00	475.00	0.00	0.00	0.00	3,610.00
602 - Accounting Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	269,573.20	0.00	0.00	0.00	0.00	269,573.20
603 - Legal Fees (General)	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
604 - Flood Litigation	126.38	73.00	77.01	104.99	263.48	0.00	201.98	117.68	6.99	0.00	0.00	0.00	971.51
606 - Legislative 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
607 - Dues and Assoc. Expens	3,776.00	5,145.00	1,652.50	3,116.00	2,115.00	704.00	1,716.00	880.00	1,500.50	0.00	0.00	0.00	20,605.00
608 - Insurance Premiums	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
609 - Conference /Workshops/Sem	(34,524.00)	0.00	415.75	838.25	1,723.00	1,083.00	1,062.25	0.00	318.00	0.00	0.00	0.00	(29,083.75)
610 - Public Relations Information	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
611 - Election Expenses	60.00	0.00	6,405.00	15,517.00	8,187.00	0.00	12.21	177.79	135.00	0.00	0.00	0.00	30,494.00
612 - District Annexations	11,279.44	6,581.94	0.00	0.00	6,689.76	38,739.00	0.00	6,656.45	0.00	0.00	0.00	0.00	69,946.59
613 - Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	369.96	0.00	0.00	0.00	369.96
614 - Miscellaneous Admin	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
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	211.57	204.08	487.69	310.43	557.10	292.77	1,268.57	908.19	891.17	166.75	0.00	0.00	5,298.32
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
621 - County Assessment Fees	0.00	4,572.00	0.00	0.00	4,601.00	0.00	0.00	4,632.00	0.00	0.00	0.00	0.00	13,805.00
622 - County DTech Fees for DLMS	0.00	2,183.13	1,888.09	1,452.56	1,625.41	275.00	614.47	0.00	0.00	0.00	0.00	0.00	8,038.66

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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
<b>Total Administrative</b>	(3,722.01)	38,939.90	39,761.85	45,681.48	48,938.76	59,478.52	24,720.06	302,536.00	23,032.07	233.46	0.00	0.00	0.00	579,600.09

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
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
<b>Total Special Projects</b>	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 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
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)	(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	(1,789.00)
<b>Total Capital Outlay: Flood Control</b>	(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	(1,789.00)

Income	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
120 - Benefit Assessment	0.00	35,341.38	0.00	0.00	0.00	22,989.58	0.00	720,113.66	0.00	0.00	0.00	0.00	778,444.62
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	3,521.06	2,688.90	2,878.69	0.00	0.00	0.00	211,338.30
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	269,573.20	0.00	0.00	0.00	0.00	269,573.20
126 - Miscellaneous Income	61,620.68	0.00	0.00	0.00	0.00	0.00	34,890.49	0.00	0.00	0.00	0.00	0.00	96,511.17
<b>Total Income</b>	1,226,822.93	37,528.17	3,484.51	4,499.35	3,735.11	26,131.22	38,411.55	992,375.76	2,878.69	0.00	0.00	0.00	2,335,867.29

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
<b>Beginning Balance</b>	1,016,131.84	1,847,039.95	1,707,658.94	1,505,546.31	1,388,262.25	1,202,680.59	964,199.17	852,069.23	1,392,179.32	1,206,123.63	0.00	0.00
<b>Income</b>	1,226,822.93	37,528.17	3,484.51	4,499.35	3,735.11	26,131.22	38,411.55	992,375.76	2,878.69	0.00	0.00	0.00
<b>Expenses</b>	395,914.82	176,909.18	205,597.14	121,783.41	189,316.77	264,612.64	150,541.49	452,265.67	188,934.38	53,749.53	0.00	0.00
<b>Ending Balance</b>	1,847,039.95	1,707,658.94	1,505,546.31	1,388,262.25	1,202,680.59	964,199.17	852,069.23	1,392,179.32	1,206,123.63	1,152,374.10	0.00	0.00

Capital Outlay Reserve 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
<b>Beginning Balance</b>	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	1,270,000.00	1,270,000.00	0.00	0.00
<b>Income</b>	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>Expenses</b>	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>Ending Balance</b>	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	1,270,000.00	1,270,000.00	0.00	0.00

Retiree Health Benefit Reserve 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
<b>Beginning Balance</b>	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	3,552,014.00	3,552,014.00	0.00	0.00
<b>Income</b>	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>Expenses</b>	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>Ending Balance</b>	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	3,552,014.00	3,552,014.00	0.00	0.00

Flood Emergency Response Reserve 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
<b>Beginning Balance</b>	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	1,500,000.00	1,500,000.00	0.00	0.00
<b>Income</b>	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>Expenses</b>	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>Ending Balance</b>	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	1,500,000.00	1,500,000.00	0.00	0.00

Emergency Repair Reserve 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
<b>Beginning Balance</b>	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	1,500,000.00	1,500,000.00	0.00	0.00
<b>Income</b>	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>Expenses</b>	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>Ending Balance</b>	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	1,500,000.00	1,500,000.00	0.00	0.00

<b>Total Balance</b>	9,669,053.95	9,529,672.94	9,327,560.31	9,210,276.25	9,024,694.59	8,786,213.17	8,674,083.23	9,214,193.32	9,028,137.63	8,974,388.10	0.00	0.00
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**American River Flood Control District**  
**Statement of Operations**  
**July 1, 2023 to March 31, 2024 (Nine Months Ending of Fiscal 2024)**  
**For Internal Use Only**

	Year to Date July 1, 2023 to March 31, 2024	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ 743,645	\$ 1,429,792	52.01%
Consolidated capital assessment	-	980,000	0.00%
Interest	194,327	77,267	251.50%
O & M agreements	-	312,057	0.00%
Miscellaneous	34,890	-	Not budgeted
<b>Total Revenues</b>	<u>972,862</u>	<u>2,799,116</u>	34.76%
<b>M &amp; O Expenses</b>			
Salaries and wages	699,091	861,494	81.15%
Payroll tax expense	53,432	68,920	77.53%
Pension expense	150,219	208,156	72.17%
Compensation insurance	13,346	43,075	30.98%
Medical/dental/vision	174,738	256,528	68.12%
Fuel/oil reimbursement	28,965	55,000	52.66%
Equipment rental	21,432	15,000	142.88%
Equipment repairs/parts	55,568	65,000	85.49%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	9,178	10,000	91.78%
Levee maint. (supp. & material)	13,584	20,000	67.92%
Levee maint. chemicals	23,208	25,000	92.83%
Levee maint. services	40,250	80,000	50.31%
Rodent abatement (supplies & materials)	15,392	15,000	102.61%
Employee uniforms	5,376	6,000	89.60%
Staff training	1,497	5,000	29.94%
Regulation Compliance (OSHA)	11,897	50,000	23.79%
Miscellaneous	2,088	1,500	139.20%
Small tools & equipment	21,618	7,500	288.24%
Emergency preparedness program	12,118	25,000	48.47%
Engineering services	5,440	20,000	27.20%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	13,260	30,000	44.20%
<b>Total M &amp; O Expenses</b>	<u>1,371,697</u>	<u>1,898,173</u>	72.26%
<b>Administration Expenses</b>			
Board of trustees compensation	3,853	7,600	50.70%
Trustee expenses	872	2,400	36.33%
Trustee training	-	5,000	0.00%
Accounting services	1,125	15,000	7.50%
Legal services (general)	11,684	50,000	23.37%
Utilities	34,838	55,000	63.34%
Telephone	17,721	25,000	70.88%
Retiree benefits	114,042	148,109	77.00%
Office/shop/yard lease	6,355	7,641	83.17%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	5,325	6,600	80.68%
Parking reimbursement	16	500	3.20%
General office expense	10,883	15,000	72.55%
Technology and software	6,883	12,500	55.06%
Dues and associations	29,549	25,000	118.20%
Property and liability insurance	48,257	65,000	74.24%
Public relations/information	-	30,000	0.00%
Miscellaneous	4,392	5,000	87.84%
Conference/Workshop/Seminar	370	2,500	14.80%
Election expenses	-	50,000	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	9,233	20,000	46.17%
Community services	-	1,500	0.00%
Bookkeeping services	8,685	14,000	62.04%
Property taxes	1,788	3,000	59.60%
Building maintenance	10,057	20,000	50.29%
County Dtech fees for DLMS	25,060	35,000	71.60%
County assessment fees	17,146	-	Not budgeted
Interest expense	189	-	Not budgeted
<b>Total Administration Expenses</b>	<u>368,323</u>	<u>625,850</u>	58.85%
<b>Special Projects Expenses</b>			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	2,509	-	Not budgeted
<b>Total Special Project Expenses</b>	<u>2,509</u>	<u>45,000</u>	5.58%
<b>Capital Outlay</b>			
Equipment purchases (over \$5,000)	264,815	330,000	80.25%
<b>Total Capital Outlay</b>	<u>264,815</u>	<u>330,000</u>	
<b>Capital Outlay: District Facilities</b>			
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.