

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

	Year to Date July 1, 2023 to May 31, 2024	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 1,290,620	\$ 1,429,792	90.27%
Consolidated capital assessment	-	980,000	0.00%
Interest	245,487	77,267	317.71%
FMAP Grant	350,950	-	Not budgeted
O & M agreements	-	312,057	0.00%
Miscellaneous	114,890	-	Not budgeted
Total Revenues	2,001,947	2,799,116	71.52%
M & O Expenses			
Salaries and wages	865,896	861,494	100.51%
Payroll tax expense	66,156	68,920	95.99%
Pension expense	194,469	208,156	93.42%
Compensation insurance	20,709	43,075	48.08%
Medical/dental/vision	213,069	256,528	83.06%
Fuel/oil reimbursement	39,532	55,000	71.88%
Equipment rental	34,898	15,000	232.65%
Equipment repairs/parts	66,522	65,000	102.34%
Equipment purchases (< \$5,000)	5,132	15,000	34.21%
Shop supplies	10,947	10,000	109.47%
Levee maint. (supp. & material)	18,149	20,000	90.75%
Levee maint. chemicals	23,208	25,000	92.83%
Levee maint. services	40,250	80,000	50.31%
Rodent abatement (supplies & materials)	16,125	15,000	107.50%
Employee uniforms	5,376	6,000	89.60%
Staff training	1,928	5,000	38.56%
Regulation Compliance (OSHA)	16,703	50,000	33.41%
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	6,939	20,000	34.70%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	18,829	30,000	62.76%
Total M & O Expenses	1,700,661	1,898,173	89.59%
Administration Expenses			
Board of trustees compensation	4,796	7,600	63.11%
Trustee expenses	984	2,400	41.00%
Trustee training	-	5,000	0.00%
Accounting services	1,125	15,000	7.50%
Legal services (general)	16,669	50,000	33.34%
Utilities	44,353	55,000	80.64%
Telephone	21,346	25,000	85.38%
Retiree benefits	137,237	148,109	92.66%
Office/shop/yard lease	7,628	7,641	99.83%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	6,509	6,600	98.62%
Parking reimbursement	16	500	3.20%
General office expense	13,337	15,000	88.91%
Technology and software	7,642	12,500	61.14%
Dues and associations	29,548	25,000	118.19%
Property and liability insurance	48,257	65,000	74.24%
Public relations/information	-	30,000	0.00%
Miscellaneous	5,467	5,000	109.34%
Conference/Workshop/Seminar	370	2,500	14.80%
Election expenses	-	50,000	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	13,896	20,000	69.48%
Community services	-	1,500	0.00%
Bookkeeping services	9,855	14,000	70.39%
Property taxes	1,788	3,000	59.60%
Building maintenance	15,872	20,000	79.36%
County Dtech fees for DLMS	25,060	35,000	71.60%
County assessment fees	34,281	-	Not budgeted
Interest expense	216	-	Not budgeted
Total Administration Expenses	446,252	625,850	71.30%
Special Projects Expenses			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	2,509	-	Not budgeted
Total Special Project Expenses	2,509	45,000	5.58%
Capital Outlay			
Equipment purchases (over \$5,000)	264,815	330,000	80.25%
Total Capital Outlay	264,815	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	29,496.83	78,062.12	115,763.67	39,657.39	83,243.21	78,988.55	78,335.63	(137,563.03)	37,216.30	638,904.02
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	6,054.19	9,773.85	2,859.67	69,552.03
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	23,802.86	16,087.82	14,017.28	192,764.90
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	19,125.19	19,125.19	0.00	195,566.37
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	3,697.41	6,870.14	0.00	33,763.14
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	10,400.30	(8,570.47)	0.00	23,262.30
510 - Equipment Purchase(< \$5000	1,519.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,994.92	1,137.50	0.00	6,651.66
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	5,059.41	6,141.12	0.00	75,214.50
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	968.49	800.78	20.90	10,900.66
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	1,068.91	(7,215.76)	0.00	2,564.07
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	(9,350.00)	0.00	(3,934.89)
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	250.00	60.00	0.00	982.10
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	0.00	0.00	0.00	(26,424.71)	3,803.58	2.76
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	1,995.33	458.49	107.30	13,371.43
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	100.00	12.49	125.02	1,209.02
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	49,636.83	137,969.28	165,835.29	76,101.93	140,378.01	205,134.12	125,821.43	145,926.09	165,902.31	154,852.64	(128,656.59)	58,150.05	1,297,051.39

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	1,555.18	2,069.79	0.00	23,010.05
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	6,444.32	3,070.90	0.00	44,175.12
507 - Office/Shop Lease	636.72	636.72	636.72	636.72	636.72	636.72	636.72	0.00	1,273.44	636.72	636.72	0.00	7,003.92
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	550.00	825.00	275.00	6,325.00
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	11,597.99	11,597.99	0.00	125,695.70
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	(918.01)	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	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	301.71	(362.88)	0.00	9,134.45
601 - Trustee Expenses	475.00	475.00	285.00	475.00	475.00	285.00	380.00	285.00	475.00	380.00	475.00	0.00	4,465.00
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	100.00	12.49	125.02	1,209.02
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	2,600.00	2,384.50	0.00	25,589.50
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	1,239.75	(17,459.75)	0.00	(45,303.75)
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	7,363.27	0.00	0.00	77,309.86
613 - Community Services	0.00	0.00	0.00	0.00	0.00	0.00	62.79	657.21	369.96	0.00	0.00	0.00	1,089.96
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	1,205.78	250.98	891.17	380.83	376.22	206.69	5,375.31
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	4,663.00	0.00	18,468.00
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	5,029.12	0.00	0.00	13,067.78

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

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	(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	38,178.89	7,370.97	606.71	625,523.20	

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
Total Special 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

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)
Total Capital Outlay: Flood Control	(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	530,451.51	0.00	1,308,896.13
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	3,526.68	2,895.02	0.00	217,760.00
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	9,188.61	0.00	105,699.78
Total Income	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	3,526.68	542,535.14	0.00	2,881,929.11

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	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	1,395,982.90	1,209,927.21	0.00	0.00
Income	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	3,526.68	542,535.14	0.00
Expenses	395,914.82	176,909.18	205,597.14	121,783.41	189,316.77	264,612.64	150,541.49	448,462.09	188,934.38	193,031.53	(121,285.62)	0.00
Ending Balance	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	1,395,982.90	1,209,927.21	1,020,422.36	663,820.76	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
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	1,270,000.00	1,270,000.00	1,270,000.00	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	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
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	3,552,014.00	3,552,014.00	3,552,014.00	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	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
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	1,500,000.00	1,500,000.00	1,500,000.00	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	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
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	1,500,000.00	1,500,000.00	1,500,000.00	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	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.00

Total Balance	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	9,217,996.90	9,031,941.21	8,842,436.36	663,820.76	0.00
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