

American River Flood Control District
Statement of Operations
July 1, 2022 to March 31, 2023 (Nine Months Ending of Fiscal 2023)
For Internal Use Only

	Year to Date July 1, 2022 to March 31, 2023	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 734,124	\$ 1,429,793	51.34%
Consolidated capital assessment	-	980,000	0.00%
Interest	112,138	77,267	145.13%
O & M agreements	-	312,057	0.00%
Miscellaneous	769	-	Not budgeted
Total Revenues	<u>847,031</u>	<u>2,799,117</u>	30.26%
M & O Expenses			
Salaries and wages	627,625	804,858	77.98%
Payroll tax expense	46,328	64,389	71.95%
Pension expense	148,172	230,196	64.37%
Compensation insurance	11,673	40,243	29.01%
Medical/dental/vision	172,340	231,542	74.43%
Fuel/oil reimbursement	24,027	55,000	43.69%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	53,444	65,000	82.22%
Equipment purchases (< \$5,000)	1,581	15,000	10.54%
Shop supplies	2,637	27,500	9.59%
Levee maint. (supp. & material)	6,480	20,000	32.40%
Levee maint. chemicals	11,454	40,000	28.64%
Levee maint. services	13,131	80,000	16.41%
Rodent abatement (supplies & materials)	12,270	10,000	122.70%
Employee uniforms	4,669	6,000	77.82%
Staff training	2,149	5,000	42.98%
Regulation Compliance (OSHA)	24,912	25,000	99.65%
Miscellaneous	1,188	1,500	79.20%
Small tools & equipment	1,135	7,500	15.13%
Emergency preparedness program	69,167	25,000	276.67%
Engineering services	9,009	20,000	45.05%
Encroachment remediation	1,600	15,000	10.67%
Urban camp cleanup	14,931	30,000	49.77%
Total M & O Expenses	<u>1,259,922</u>	<u>1,833,728</u>	68.71%
Administration Expenses			
Board of trustees compensation	3,944	7,600	51.89%
Trustee expenses	185	2,400	7.71%
Trustee training	-	5,000	0.00%
Accounting services	13,555	15,000	90.37%
Legal services (general)	21,318	50,000	42.64%
Utilities	36,647	40,000	91.62%
Telephone	16,569	25,000	66.28%
Retiree benefits	116,762	148,109	78.84%
Office/shop/yard lease	6,230	7,491	83.17%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	5,314	6,600	80.52%
Parking reimbursement	-	500	0.00%
General office expense	10,316	15,000	68.77%
Technology and software	4,880	10,000	48.80%
Dues and associations	27,024	25,000	108.10%
Property and liability insurance	37,248	42,000	88.69%
Public relations/information	-	30,000	0.00%
Miscellaneous	6,073	5,000	121.46%
Conference/Workshop/Seminar	-	2,500	0.00%
Election expenses	1,887	200,000	0.94%
Employee morale/wellness	469	2,000	23.45%
Investment fees	9,036	20,000	45.18%
Community services	-	1,500	0.00%
Bookkeeping services	8,190	14,000	58.50%
Property taxes	1,761	3,000	58.70%
Building maintenance	19,697	10,000	196.97%
County Dtech fees for DLMS	31,858	55,000	57.92%
Interest expense	94	-	Not budgeted
Total Administration Expenses	<u>379,057</u>	<u>745,200</u>	50.87%
Special Projects Expenses			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	212,503	170,000	125.00%
Total Special Project Expenses	<u>212,503</u>	<u>215,000</u>	98.84%
Capital Outlay			
Equipment purchases (over \$5,000)	51,355	200,000	25.68%
Total Capital Outlay	<u>51,355</u>	<u>200,000</u>	
Capital Outlay: District Facilities			
District headquarters facilities	7,809	350,000	2.23%
	<u>7,809</u>	<u>350,000</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 2022 through June 2023

Cash Flow Report

Table with columns: Maintenance and Operations Expens, Jul 22, Aug 22, Sep 22, Oct 22, Nov 22, Dec 22, Jan 23, Feb 23, Mar 23, Apr 23, May 23, Jun 23, TOTAL. Rows include Salary/Wages, Payroll Taxes, Pension, Compensation Insurance, Medical/Dental/Vision, Fuel/Oil, Equipment Rental, Equipment Purchase, Equipment Repair/Parts, Shop Supplies, Levee Maint, Levee Maintenance Services, Employee Uniforms, Staff Training, Miscellaneous O&M, Small Tools & Equip, Levee Maint (Chemicals), Emergency Preparedness Pr, Encroachment Remediation, Rodent Abatement, Urban Camp Cleanup, Engineering Services, Survey Services, Environmental Services/Study, and Total M&O Expense.

Table with columns: Administrative Expenses, Jul 22, Aug 22, Sep 22, Oct 22, Nov 22, Dec 22, Jan 23, Feb 23, Mar 23, Apr 23, May 23, Jun 23, TOTAL. Rows include Telephone, Utility Charges, Office/Shop Lease, Office Supplies, Auto Allowance, Retiree Benefits, Office Equipment/Furniture, Mileage/Parking Reimburse, General Office Expense, Pre-funding Retiree Benefits, Technology & Software, Board of Trustees Compensa, Trustee Expenses, Accounting Services, Legal Fees (General), Flood Litigation, Legislative Services, Dues and Assoc. Expenes, Insurance Premiums, Conference /Workshops/Sem, Public Relations Information, Election Expenses, District Annexations, Community Services, Miscellaneous Admin, Investment Fees, Property Tax, Building Maintenance, Bookkeeping Services, County Assessment Fees, and County DTech Fees for DLMS.

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2022 through June 2023

623 - Employee Morale/Wellness	215.26	353.50	318.75	163.87	192.43	306.78	325.00	314.77	4,077.25	125.25	0.00	0.00	6,392.86
Total Administrative	35,761.72	44,536.69	40,777.67	43,931.44	74,751.52	36,770.43	33,489.82	87,851.07	34,240.55	66.80	0.00	0.00	432,177.71
Special Projects Expenses													
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	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 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	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	2,059.64	143,039.49	33,099.12	29,124.38	5,501.46	0.00	0.00	1,789.00	0.00	0.00	0.00	0.00	214,613.09
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
Total Capital Outlay: Flood Control	2,059.64	143,039.49	33,099.12	29,124.38	5,501.46	0.00	0.00	1,789.00	0.00	0.00	0.00	0.00	214,613.09
Income													
120 - Benefit Assessment	0.00	29,121.78	0.00	0.00	0.00	18,608.02	734,145.78	0.00	0.00	0.00	0.00	0.00	781,875.58
122 - SAFCA CAD4	0.00	0.00	980,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	980,000.00
123 - Interest	418.24	285.69	456.17	871.41	624.79	810.82	1,224.76	909.05	1,113.16	0.00	0.00	0.00	6,714.09
124 - O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	305,633.85	0.00	0.00	0.00	0.00	0.00	305,633.85
126 - Miscellaneous Income	13,501.75	0.00	0.00	0.00	150.00	(300.00)	290.48	0.00	0.00	0.00	0.00	0.00	13,642.23
Total Income	13,919.99	29,407.47	980,456.17	871.41	774.79	19,118.84	1,041,294.87	909.05	1,113.16	0.00	0.00	0.00	2,087,865.75
Fund Balance													
District Operations Fund													
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	
Beginning Balance	132,508.93	(346,246.08)	(475,110.52)	304,996.72	171,034.59	(27,816.46)	(208,448.73)	690,413.03	482,476.02	287,015.41	0.00	0.00	
Income	13,919.99	29,407.47	980,456.17	871.41	774.79	19,118.84	1,041,294.87	909.05	1,113.16	0.00	0.00	0.00	
Expenses	492,675.00	158,271.91	200,348.93	134,833.54	199,625.84	199,751.11	142,433.11	208,846.06	196,573.77	41,060.36	0.00	72,000.00	
Ending Balance	(346,246.08)	(475,110.52)	304,996.72	171,034.59	(27,816.46)	(208,448.73)	690,413.03	482,476.02	287,015.41	245,955.05	0.00	(72,000.00)	
Capital Outlay Reserve Fund													
Beginning Balance	920,000.00	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	350,000.00	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													
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	72,000.00	
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	72,000.00	
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	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													
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	7,475,767.92	7,346,903.48	8,127,010.72	7,993,048.59	7,794,197.54	7,613,565.27	8,512,427.03	8,304,490.02	8,109,029.41	8,067,969.05	0.00	0.00	