

**American River Flood Control District**  
**Statement of Operations**  
**July 1, 2022 to November 30, 2022 (Five Months Ending of Fiscal 2023)**  
**For Internal Use Only**

	Year to Date July 1, 2022 to November 30, 2022	Budget	Percent of Budget
<b>Revenues</b>			
Benefit assessment	\$ -	\$ 1,429,793	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	48,506	77,267	62.78%
O & M agreements	-	312,057	0.00%
Miscellaneous	-	-	Not budgeted
<b>Total Revenues</b>	<u>48,506</u>	<u>2,799,117</u>	1.73%
<b>M &amp; O Expenses</b>			
Salaries and wages	343,621	804,858	42.69%
Payroll tax expense	24,679	64,389	38.33%
Pension expense	82,724	230,196	35.94%
Compensation insurance	5,662	40,243	14.07%
Medical/dental/vision	102,426	231,542	44.24%
Fuel/oil reimbursement	22,619	55,000	41.13%
Equipment rental	-	15,000	0.00%
Equipment repairs/parts	31,403	65,000	48.31%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	617	27,500	2.24%
Levee maint. (supp. & material)	1,129	20,000	5.65%
Levee maint. chemicals	-	40,000	0.00%
Levee maint. services	11,685	80,000	14.61%
Rodent abatement (supplies & materials)	12,116	10,000	121.16%
Employee uniforms	4,669	6,000	77.82%
Staff training	154	5,000	3.08%
Regulation Compliance (OSHA)	17,719	25,000	70.88%
Miscellaneous	1,188	1,500	79.20%
Small tools & equipment	-	7,500	0.00%
Emergency preparedness program	8,400	25,000	33.60%
Engineering services	7,250	20,000	36.25%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	13,244	30,000	44.15%
<b>Total M &amp; O Expenses</b>	<u>691,305</u>	<u>1,833,728</u>	37.70%
<b>Administration Expenses</b>			
Board of trustees compensation	2,387	7,600	31.41%
Trustee expenses	117	2,400	4.88%
Trustee training	-	5,000	0.00%
Accounting services	700	15,000	4.67%
Legal services (general)	10,315	50,000	20.63%
Utilities	18,920	40,000	47.30%
Telephone	7,192	25,000	28.77%
Retiree benefits	68,834	148,109	46.48%
Office/shop/yard lease	3,109	7,491	41.50%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	2,948	6,600	44.67%
Parking reimbursement	-	500	0.00%
General office expense	5,116	15,000	34.11%
Technology and software	2,741	10,000	27.41%
Dues and associations	22,751	25,000	91.00%
Property and liability insurance	37,248	42,000	88.69%
Public relations/information	-	30,000	0.00%
Miscellaneous	1,246	5,000	24.92%
Conference/Workshop/Seminar	-	2,500	0.00%
Election expenses	-	200,000	0.00%
Employee morale/wellness	469	2,000	23.45%
Investment fees	4,510	20,000	22.55%
Community services	-	1,500	0.00%
Bookkeeping services	3,330	14,000	23.79%
Property taxes	1,761	3,000	58.70%
Building maintenance	14,875	10,000	148.75%
County Dtech fees for DLMS	20,858	55,000	37.92%
Interest expense	29	-	Not budgeted
<b>Total Administration Expenses</b>	<u>229,456</u>	<u>745,200</u>	30.79%
<b>Special Projects Expenses</b>			
Engineering studies/survey studies	-	20,000	0.00%
Levee standards compliance	-	25,000	0.00%
Small capital projects	193,326	170,000	113.72%
<b>Total Special Project Expenses</b>	<u>193,326</u>	<u>215,000</u>	89.92%
<b>Capital Outlay</b>			
Equipment purchases (over \$5,000)	<u>51,355</u>	<u>200,000</u>	25.68%
<b>Total Capital Outlay</b>	<u>51,355</u>	<u>200,000</u>	
<b>Capital Outlay: District Facilities</b>			
District headquarters facilities	<u>-</u>	<u>350,000</u>	0.00%
	<u>-</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 2021 through June 2022

Cash Flow Report

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
500 - Salary/Wages	60,084.44	59,218.28	105,737.48	31,760.84	70,077.52	35,038.76	0.00	0.00	0.00	0.00	0.00	0.00	361,917.32
501 - Payroll Taxes	5,110.55	4,762.17	8,426.43	2,346.68	4,420.00	2,192.39	0.00	0.00	0.00	0.00	0.00	0.00	27,258.22
502 - Pension	15,995.97	17,356.29	15,036.31	17,370.32	16,203.30	12,083.50	0.00	0.00	0.00	0.00	0.00	0.00	94,045.69
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	16,058.52	15,852.52	15,802.52	18,076.92	21,088.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,879.13
508 - Fuel/Oil	5,502.74	5,607.64	6,505.15	5,620.44	4,703.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,939.48
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	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
511 - Equipment Repair/Parts	806.43	4,060.72	2,257.45	18,552.70	5,998.75	766.44	0.00	0.00	0.00	0.00	0.00	0.00	32,442.49
512 - Shop Supplies	501.78	174.46	168.36	0.00	302.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,147.10
514 - Levee Maint(Supplies&Materi	0.00	326.12	0.00	825.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,151.49
515 - Levee Maintenance Services	0.00	1,185.12	10,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,685.12
516 - Employee Uniforms	0.00	3,897.96	683.32	0.00	87.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,669.23
518 - Staff Training	0.00	0.00	0.00	153.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153.66
519 - Miscellaneous O&M	0.00	0.00	0.00	0.00	1,188.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,188.00
521 - Small Tools & Equip	1,483.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,483.13
523 - Levee Maint. (Chemicals)	778.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	778.66
525 - Emergency Preparedness Pr	0.00	0.00	0.00	8,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,400.00
530 - Encroachment Remediation I	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
532 - Rodent Abatement	0.00	5,979.25	0.00	0.00	6,138.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,116.16
533 - Urban Camp Cleanup	677.06	2,932.56	5,927.77	1,350.48	3,377.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,265.20
605 - Engineering Services	(5,147.50)	9,046.71	2,842.85	3,041.50	1,365.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,149.31
615 - Survey Services	0.00	285.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285.69
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>101,851.78</b>	<b>130,685.49</b>	<b>173,887.64</b>	<b>107,498.91</b>	<b>134,950.17</b>	<b>50,081.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>698,955.08</b>

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
505 - Telephone	1,514.91	1,553.69	1,630.16	1,990.44	1,504.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,194.03
506 - Utility Charges	3,804.54	5,071.89	4,398.61	6,314.86	3,160.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,750.82
507 - Office/Shop Lease	0.00	1,848.24	624.24	624.24	624.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,720.96
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	550.00	550.00	825.00	275.00	550.00	275.00	0.00	0.00	0.00	0.00	0.00	0.00	3,025.00
520 - Retiree Benefits	11,592.25	11,597.01	11,597.01	11,597.01	11,597.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,980.29
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	591.06	1,008.25	854.14	1,815.61	804.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,073.20
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	4,750.66	675.52	998.35	644.40	230.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,298.93
600 - Board of Trustees Compensa	475.00	380.00	475.00	475.00	380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,185.00
601 - Trustee Expenses	0.00	117.45	0.00	53.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	171.33
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)	6,552.00	7,543.00	4,740.50	2,975.00	2,599.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,409.50
604 - Flood Litigation	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
606 - Legislative 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
607 - Dues and Assoc. Expens	0.00	0.00	6,528.00	0.00	13,690.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,218.00
608 - Insurance Premiums	15,069.93	0.00	1,600.80	5,661.53	27,413.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,745.26
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	585.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585.07
611 - Election 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
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	215.26	353.50	318.75	163.87	192.43	143.00	0.00	0.00	0.00	0.00	0.00	0.00	1,386.81
617 - Investment Fees	0.00	0.00	4,498.00	0.00	4,510.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,008.00
618 - Property Tax	0.00	0.00	0.00	1,761.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,761.36
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	810.00	405.00	855.00	855.00	1,215.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,140.00
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	0.00	9,134.83	0.00	11,723.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,857.85

AMERICAN RIVER FLOOD CONTROL DISTRICT  
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623 - Employee Morale/Wellness	0.00	0.00	4,498.00	0.00	4,510.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,008.00
<b>Total Administrative</b>	<b>46,510.68</b>	<b>40,238.38</b>	<b>44,441.56</b>	<b>46,930.22</b>	<b>72,980.57</b>	<b>418.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>251,519.41</b>
<b>Special Projects Expenses</b>														
	<b>Jul 22</b>	<b>Aug 22</b>	<b>Sep 22</b>	<b>Oct 22</b>	<b>Nov 22</b>	<b>Dec 22</b>	<b>Jan 23</b>	<b>Feb 23</b>	<b>Mar 23</b>	<b>Apr 23</b>	<b>May 23</b>	<b>Jun 23</b>	<b>TOTAL</b>	
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	2,059.64	143,039.49	22,164.60	22,620.89	5,501.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195,386.08
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	0.00
<b>Total Special Projects</b>	<b>2,059.64</b>	<b>143,039.49</b>	<b>22,164.60</b>	<b>22,620.89</b>	<b>5,501.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>195,386.08</b>
<b>Capital Outlay: Flood Control</b>														
	<b>Jul 22</b>	<b>Aug 22</b>	<b>Sep 22</b>	<b>Oct 22</b>	<b>Nov 22</b>	<b>Dec 22</b>	<b>Jan 23</b>	<b>Feb 23</b>	<b>Mar 23</b>	<b>Apr 23</b>	<b>May 23</b>	<b>Jun 23</b>	<b>TOTAL</b>	
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	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
709 - Equipment Purchase (> \$500)	(111,168.17)	0.00	51,354.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(59,813.35)
<b>Total Capital Outlay: Flood Control</b>	<b>(111,168.17)</b>	<b>0.00</b>	<b>51,354.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(59,813.35)</b>
<b>Income</b>														
120 - Benefit Assessment	0.00	29,121.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,121.78
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	0.00	980,000.00
123 - Interest	418.24	285.69	456.17	871.41	624.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,656.30
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	13,501.75	0.00	0.00	0.00	150.00	(300.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,351.75
<b>Total Income</b>	<b>13,919.99</b>	<b>29,407.47</b>	<b>980,456.17</b>	<b>871.41</b>	<b>774.79</b>	<b>(300.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,025,129.83</b>
<b>Fund Balance</b>														
<b>District Operations Fund</b>	<b>Jul 22</b>	<b>Aug 22</b>	<b>Sep 22</b>	<b>Oct 22</b>	<b>Nov 22</b>	<b>Dec 22</b>	<b>Jan 23</b>	<b>Feb 23</b>	<b>Mar 23</b>	<b>Apr 23</b>	<b>May 23</b>	<b>Jun 23</b>		
Beginning Balance	132,508.93	(353,993.18)	(638,549.07)	101,413.30	(74,765.31)	(287,422.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	13,919.99	29,407.47	980,456.17	871.41	774.79	(300.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	500,422.10	313,963.36	240,493.80	177,050.02	213,432.20	50,499.09	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00	0.00
Ending Balance	(353,993.18)	(638,549.07)	101,413.30	(74,765.31)	(287,422.72)	(338,221.81)	0.00	0.00	0.00	0.00	0.00	0.00	(72,000.00)	0.00
<b>Capital Outlay Reserve Fund</b>														
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	0.00	0.00	0.00	0.00	0.00	0.00	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	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	1,270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Retiree Health Benefit Reserve Fund</b>														
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	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	72,000.00	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	3,552,014.00	0.00	0.00	0.00	0.00	0.00	0.00	72,000.00	0.00
<b>Flood Emergency Response Reserve Fund</b>														
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	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	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Emergency Repair Reserve Fund</b>														
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	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	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Balance</b>	<b>7,468,020.82</b>	<b>7,183,464.93</b>	<b>7,923,427.30</b>	<b>7,747,248.69</b>	<b>7,534,591.28</b>	<b>7,483,792.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>