

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

	Year to Date July 1, 2023 to January 31, 2024	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 6,385	\$ 1,429,792	0.45%
Consolidated capital assessment	-	980,000	0.00%
Interest	145,187	77,267	187.90%
O & M agreements	-	312,057	0.00%
Miscellaneous	34,737	-	Not budgeted
Total Revenues	<u>186,309</u>	<u>2,799,116</u>	6.66%
M & O Expenses			
Salaries and wages	540,767	861,494	62.77%
Payroll tax expense	41,118	68,920	59.66%
Pension expense	117,086	208,156	56.25%
Compensation insurance	6,690	43,075	15.53%
Medical/dental/vision	134,733	256,528	52.52%
Fuel/oil reimbursement	21,753	55,000	39.55%
Equipment rental	15,132	15,000	100.88%
Equipment repairs/parts	32,129	65,000	49.43%
Equipment purchases (< \$5,000)	-	15,000	0.00%
Shop supplies	5,636	10,000	56.36%
Levee maint. (supp. & material)	11,151	20,000	55.76%
Levee maint. chemicals	19,405	25,000	77.62%
Levee maint. services	23,899	80,000	29.87%
Rodent abatement (supplies & materials)	15,393	15,000	102.62%
Employee uniforms	5,376	6,000	89.60%
Staff training	1,362	5,000	27.24%
Regulation Compliance (OSHA)	8,707	50,000	17.41%
Miscellaneous	2,088	1,500	139.20%
Small tools & equipment	21,219	7,500	282.92%
Emergency preparedness program	12,118	25,000	48.47%
Engineering services	5,122	20,000	25.61%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	5,922	30,000	19.74%
Total M & O Expenses	<u>1,046,806</u>	<u>1,898,173</u>	55.15%
Administration Expenses			
Board of trustees compensation	3,014	7,600	39.66%
Trustee expenses	736	2,400	30.67%
Trustee training	-	5,000	0.00%
Accounting services	1,125	15,000	7.50%
Legal services (general)	9,303	50,000	18.61%
Utilities	26,063	55,000	47.39%
Telephone	13,440	25,000	53.76%
Retiree benefits	90,846	148,109	61.34%
Office/shop/yard lease	5,081	7,641	66.50%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	4,139	6,600	62.71%
Parking reimbursement	-	500	0.00%
General office expense	8,479	15,000	56.53%
Technology and software	5,500	12,500	44.00%
Dues and associations	29,358	25,000	117.43%
Property and liability insurance	48,257	65,000	74.24%
Public relations/information	-	30,000	0.00%
Miscellaneous	3,104	5,000	62.08%
Conference/Workshop/Seminar	-	2,500	0.00%
Election expenses	-	50,000	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	4,601	20,000	23.01%
Community services	-	1,500	0.00%
Bookkeeping services	4,590	14,000	32.79%
Property taxes	1,788	3,000	59.60%
Building maintenance	10,057	20,000	50.29%
County Dtech fees for DLMS	14,060	35,000	40.17%
Interest expense	134	-	Not budgeted
Total Administration Expenses	<u>283,675</u>	<u>625,850</u>	45.33%
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	<u>-</u>	<u>45,000</u>	0.00%
Capital Outlay			
Equipment purchases (over \$5,000)	242,021	330,000	73.34%
Total Capital Outlay	<u>242,021</u>	<u>330,000</u>	
Capital Outlay: District Facilities			
District headquarters facilities	-	90,000	0.00%
	<u>-</u>	<u>90,000</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 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	42,083.88	0.00	0.00	0.00	0.00	540,767.24
501 - Payroll Taxes	3,561.49	5,625.34	9,075.07	2,313.55	5,152.81	7,439.08	3,697.20	4,452.94	0.00	0.00	0.00	0.00	41,317.48
502 - Pension	4,893.14	24,683.89	9,232.82	22,508.21	5,802.60	20,962.28	17,692.86	(1,631.67)	0.00	0.00	0.00	0.00	104,144.13
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	(162.00)	0.00	0.00	0.00	0.00	117,068.09
508 - Fuel/Oil	(6,576.85)	2,947.09	4,981.28	64.62	5,664.54	1,906.64	6,937.36	0.00	0.00	0.00	0.00	0.00	15,924.68
509 - Equipment Rental	0.00	0.00	0.00	0.00	5,006.35	10,126.12	0.00	0.00	0.00	0.00	0.00	0.00	15,132.47
510 - Equipment Purchase(< \$5000	1,519.24	0.00	0.00	0.00	0.00	242,021.12	0.00	0.00	0.00	0.00	0.00	0.00	243,540.36
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	0.00	0.00	0.00	0.00	0.00	40,481.15
512 - Shop Supplies	201.28	652.78	648.07	848.86	1,198.10	0.00	2,018.79	0.00	0.00	0.00	0.00	0.00	5,567.88
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	0.00	0.00	0.00	0.00	6,277.63
515 - Levee Maintenance Services	(34,596.00)	0.00	0.00	0.00	9,350.00	0.00	14,310.00	0.00	0.00	0.00	0.00	0.00	(10,936.00)
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	0.00	0.00	0.00	0.00	627.10
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	0.00	0.00	0.00	0.00	0.00	26,227.80
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	0.00	0.00	22,623.89
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	1,132.28	0.00	0.00	0.00	0.00	0.00	8,366.43
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	190.74	0.00	0.00	0.00	0.00	0.00	835.60
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	447,155.24	125,796.72	44,743.15	0.00	0.00	0.00	0.00	1,187,616.45

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	0.00	0.00	0.00	0.00	0.00	15,104.15
506 - Utility Charges	1,598.73	4,828.08	3,341.61	4,071.31	4,898.76	2,539.90	4,606.80	0.00	0.00	0.00	0.00	0.00	25,885.19
507 - Office/Shop Lease	636.72	636.72	636.72	636.72	636.72	636.72	636.72	0.00	0.00	0.00	0.00	0.00	4,457.04
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	275.00	0.00	0.00	0.00	0.00	3,850.00
520 - Retiree Benefits	11,541.80	11,541.80	11,541.80	10,340.87	11,141.49	11,597.99	11,597.99	0.00	0.00	0.00	0.00	0.00	79,303.74
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	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	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	0.00	0.00	0.00	0.00	0.00	2,850.00
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)	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	190.74	0.00	0.00	0.00	0.00	0.00	835.60
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	0.00	0.00	0.00	0.00	0.00	18,224.50
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	0.00	0.00	0.00	0.00	(29,401.75)
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	0.00	0.00	0.00	0.00	0.00	0.00	30,169.00
612 - District Annexations	11,279.44	6,581.94	0.00	0.00	6,689.76	38,739.00	0.00	0.00	0.00	0.00	0.00	0.00	63,290.14
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	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	1,204.96	166.75	0.00	0.00	0.00	0.00	3,435.35
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	0.00	0.00	0.00	0.00	0.00	9,173.00
622 - County DTech Fees for DLMS	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

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)	36,756.77	37,873.76	44,228.92	47,313.35	59,203.52	24,018.53	441.75	0.00	0.00	0.00	0.00	0.00	246,114.59

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	0.00	0.00	0.00	0.00	0.00	58,330.96
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	0.00	0.00	0.00	0.00	0.00	205,770.71
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
126 - Miscellaneous Income	61,620.68	0.00	0.00	0.00	0.00	0.00	34,737.49	0.00	0.00	0.00	0.00	0.00	96,358.17
Total Income	1,226,822.93	37,528.17	3,484.51	4,499.35	3,735.11	26,131.22	38,258.55	0.00	0.00	0.00	0.00	0.00	1,340,459.84

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	1,709,842.07	1,509,617.53	1,393,786.03	1,209,829.78	729,602.24	618,045.54	0.00	0.00	0.00	0.00
Income	1,226,822.93	37,528.17	3,484.51	4,499.35	3,735.11	26,131.22	38,258.55	0.00	0.00	0.00	0.00	0.00
Expenses	395,914.82	174,726.05	203,709.05	120,330.85	187,691.36	506,358.76	149,815.25	45,184.90	0.00	0.00	0.00	0.00
Ending Balance	1,847,039.95	1,709,842.07	1,509,617.53	1,393,786.03	1,209,829.78	729,602.24	618,045.54	572,860.64	0.00	0.00	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
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	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
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	0.00	0.00	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	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
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	0.00	0.00	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	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
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	0.00	0.00	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	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
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	0.00	0.00	0.00	0.00

Total Balance	9,669,053.95	9,531,856.07	9,331,631.53	9,215,800.03	9,031,843.78	8,551,616.24	8,440,059.54	8,394,874.64	0.00	0.00	0.00	0.00
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