

American River Flood Control District
Statement of Operations
July 1, 2023 to April 30, 2024 (Ten Months Ending of Fiscal 2024)
For Internal Use Only

	Year to Date July 1, 2023 to April 30, 2024	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ 743,645	\$ 1,429,792	52.01%
Consolidated capital assessment	-	980,000	0.00%
Interest	219,800	77,267	284.47%
O & M agreements	-	312,057	0.00%
Miscellaneous	114,890	-	Not budgeted
Total Revenues	1,078,335	2,799,116	38.52%
M & O Expenses			
Salaries and wages	780,410	861,494	90.59%
Payroll tax expense	59,633	68,920	86.52%
Pension expense	168,196	208,156	80.80%
Compensation insurance	20,709	43,075	48.08%
Medical/dental/vision	193,944	256,528	75.60%
Fuel/oil reimbursement	32,662	55,000	59.39%
Equipment rental	28,336	15,000	188.91%
Equipment repairs/parts	60,781	65,000	93.51%
Equipment purchases (< \$5,000)	3,995	15,000	26.63%
Shop supplies	10,147	10,000	101.47%
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)	15,694	15,000	104.63%
Employee uniforms	5,376	6,000	89.60%
Staff training	1,868	5,000	37.36%
Regulation Compliance (OSHA)	16,289	50,000	32.58%
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	6,680	20,000	33.40%
Encroachment remediation	-	15,000	0.00%
Urban camp cleanup	15,092	30,000	50.31%
Total M & O Expenses	1,537,243	1,898,173	80.99%
Administration Expenses			
Board of trustees compensation	4,272	7,600	56.21%
Trustee expenses	972	2,400	40.50%
Trustee training	-	5,000	0.00%
Accounting services	1,125	15,000	7.50%
Legal services (general)	14,284	50,000	28.57%
Utilities	41,282	55,000	75.06%
Telephone	19,276	25,000	77.10%
Retiree benefits	125,640	148,109	84.83%
Office/shop/yard lease	6,991	7,641	91.49%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	5,917	6,600	89.65%
Parking reimbursement	16	500	3.20%
General office expense	12,878	15,000	85.85%
Technology and software	7,393	12,500	59.14%
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	5,273	5,000	105.46%
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	15,872	20,000	79.36%
County Dtech fees for DLMS	25,060	35,000	71.60%
County assessment fees	17,146	-	Not budgeted
Interest expense	189	-	Not budgeted
Total Administration Expenses	401,467	625,850	64.15%
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	41,159.33	0.00	780,410.08
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	3,159.78	0.00	60,078.29
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	4,564.94	0.00	167,224.74
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	0.00	0.00	176,441.18
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	0.00	0.00	26,893.00
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	0.00	0.00	31,832.77
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	0.00	0.00	5,514.16
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	0.00	0.00	69,073.38
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	0.00	0.00	10,078.98
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	0.00	0.00	9,779.83
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	250.00	0.00	0.00	922.10
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	1,995.33	0.00	0.00	12,805.64
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	0.00	0.00	1,071.51
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
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	149,729.67	165,902.31	154,852.64	48,884.05	0.00	1,420,245.56

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	0.00	0.00	20,940.26
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	0.00	0.00	41,104.22
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	0.00	0.00	6,367.20
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	275.00	0.00	5,500.00
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	0.00	0.00	114,097.71
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	301.71	0.00	0.00	9,497.33
601 · Trustee Expenses	475.00	475.00	285.00	475.00	475.00	285.00	380.00	285.00	475.00	380.00	0.00	0.00	3,990.00
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	0.00	0.00	1,071.51
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	2,600.00	0.00	0.00	23,205.00
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	1,239.75	0.00	0.00	(27,844.00)
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	166.75	0.00	4,959.15
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	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	441.75	0.00	617,987.27	

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	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	3,526.68	0.00	0.00	214,864.98
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
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	0.00	0.00	2,339,393.97

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	1,392,179.32	1,206,123.63	1,016,618.78	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	0.00	0.00
Expenses	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	193,031.53	49,325.80	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	1,392,179.32	1,206,123.63	1,016,618.78	967,292.98	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	1,270,000.00	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	1,270,000.00	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	3,552,014.00	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	3,552,014.00	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	1,500,000.00	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	1,500,000.00	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	1,500,000.00	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	1,500,000.00	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	9,214,193.32	9,028,137.63	8,838,632.78	8,789,306.98	0.00
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