American River Flood Control District
Statement of Operations
July 1, 2024 to March 31, 2025 (Nine Months Ending of Fiscal 2025)
For Internal Use Only

	Year to Date July 1, 2024 to March 31, 2025	Budget	Percent of Budget	
Revenues				
Benefit assessment	$ 714,650	$ 1,429,792	49.98%	
Consolidated capital assessment	-	980,000	0.00%	
Interest	204,619	77,267	264.82%	
O & M agreements	-	312,057	0.00%	
Miscellaneous	2,379	-	Not budgeted	
Total Revenues	921,648	2,799,116	32.93%	
M & O Expenses				
Salaries and wages	771,890	1,115,429	69.20%	
Payroll tax expense	61,022	89,234	68.38%	
Pension expense	184,442	232,802	79.23%	
Compensation insurance	15,237	55,771	27.32%	
Medical/dental/vision	196,141	290,977	67.41%	
Fuel/oil reimbursement	29,047	55,000	52.81%	
Equipment rental	32,360	20,000	161.80%	
Equipment repairs/parts	95,294	65,000	146.61%	
Equipment purchases (< $5,000)	9,668	7,500	128.91%	
Shop supplies	7,536	10,000	75.36%	
Levee maint. (supp. & material)	22,747	20,000	113.74%	
Levee maint. chemicals	22,031	25,000	88.12%	
Levee maint. services	34,435	40,000	86.09%	
Rodent abatement (supplies & materials)	11,518	15,000	76.79%	
Employee uniforms	6,469	6,000	107.82%	
Staff training	6,171	5,000	123.42%	
Regulation Compliance (OSHA)	9,432	40,000	23.58%	
Miscellaneous	1,248	1,500	83.20%	
Small tools & equipment	9,607	10,000	96.07%	
Emergency preparedness program	8,566	25,000	34.26%	
Engineering services	7,359	10,000	73.59%	
Encroachment remediation	-	5,000	0.00%	
Urban camp cleanup	21,286	30,000	70.95%	
Total M & O Expenses	1,563,506	2,174,213	71.91%	
Administration Expenses				
Board of trustees compensation	5,147	7,600	67.72%	
Trustee expenses	1,696	2,400	70.67%	
Trustee training	-	5,000	0.00%	
Accounting services	16,825	15,000	112.17%	
Legal services (general)	37,350	50,000	74.70%	
Utilities	37,378	55,000	67.96%	
Telephone	18,641	25,000	74.56%	
Retiree benefits	120,678	148,109	81.48%	
Office/shop/yard lease	1,910	3,821	49.99%	
Office equipment/furniture	-	2,500	0.00%	
Auto allowance	5,327	6,600	80.71%	
Parking reimbursement	-	500	0.00%	
General office expense	10,148	15,000	67.65%	
Technology and software	6,604	12,500	52.83%	
Dues and associations	31,784	25,000	127.14%	
Property and liability insurance	78,427	65,000	120.66%	
Public relations/information	-	30,000	0.00%	
Miscellaneous	34,673	5,000	693.46%	Includes recruitment fee
Conference/Workshop/Seminar	1,487	2,500	59.48%	
Election expenses	102,486	75,000	136.65%	
Employee morale/wellness	233	2,000	11.65%	
Investment fees	8,559	20,000	42.80%	
Community services	-	1,500	0.00%	
Bookkeeping services	9,790	14,000	69.93%	
Property taxes	1,811	3,000	60.37%	
Building maintenance	27,258	20,000	136.29%	
County Dtech fees for DLMS	24,632	35,000	70.38%	
Interest expense	15	-	Not budgeted	
Total Administration Expenses	582,859	647,030	90.08%	
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	-	45,000	0.00%	
Capital Outlay				
Property acquisition	732,297	800,000	91.54%	
Equipment purchases (over $5,000)	466,772	449,864	103.76%	
Total Capital Outlay	1,199,069	1,249,864	95.94%	
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 2024 through June 2025

Cash Flow Report

Maintenance and Operations Expens	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	TOTAL
500 · Salary/Wages	85,958.69	123,988.27	36,275.36	85,394.03	133,987.21	90,362.18	94,057.69	83,805.69	36,400.16	80,083.12	0.00	0.00	850,312.40
501 · Payroll Taxes	6,640.42	9,572.13	2,827.02	6,796.07	8,817.25	5,909.37	9,305.88	8,958.70	2,845.67	6,150.06	0.00	0.00	67,822.57
502 · Pension	27,395.75	13,133.78	22,326.30	20,105.62	18,795.83	19,125.56	26,916.79	12,008.35	22,329.26	13,302.45	0.00	0.00	195,439.69
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	19,125.19	17,417.17	18,452.18	18,361.68	20,151.19	21,480.53	21,095.53	20,763.53	20,763.53	(1,688.73)	0.00	0.00	175,921.80
508 · Fuel/Oil	6,185.72	3,889.21	5,308.26	1,837.95	4,702.39	4,230.26	2,420.69	4,030.74	2,757.73	0.00	0.00	0.00	35,362.95
509 · Equipment Rental	6,443.21	6,443.21	7,597.80	3,429.06	14,890.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,803.30
510 · Equipment Purchase(< $5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,099.99	0.00	0.00	0.00	0.00	4,099.99
511 · Equipment Repair/Parts	7,614.60	1,220.27	10,041.21	20,078.25	3,397.20	27,199.58	8,621.70	18,597.32	6,211.64	0.00	0.00	0.00	102,981.77
512 · Shop Supplies	1,401.14	529.28	1,043.03	2,645.72	836.65	326.57	797.20	272.29	641.84	0.00	0.00	0.00	8,493.72
514 · Levee Maint(Supplies&Materi	289.58	2,447.57	14,661.50	1,156.28	458.71	0.00	2,354.35	1,668.17	0.00	0.00	0.00	0.00	23,036.16
515 · Levee Maintenance Services	0.00	0.00	366.32	541.69	698.21	14,500.00	85.34	243.92	18,000.00	0.00	0.00	0.00	34,435.48
516 · Employee Uniforms	0.00	4,993.00	439.50	650.00	113.66	217.50	0.00	0.00	0.00	0.00	0.00	0.00	6,413.66
518 · Staff Training	0.00	0.00	0.00	0.00	0.00	300.62	5,595.00	0.00	0.00	0.00	0.00	0.00	5,895.62
519 · Miscellaneous O&M	0.00	0.00	0.00	0.00	1,248.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,248.00
521 · Small Tools & Equip	2,492.59	0.00	3,815.24	0.00	678.81	2,598.04	1,854.90	4,842.10	472.08	0.00	0.00	0.00	16,753.76
523 · Levee Maint. (Chemicals)	0.00	0.00	0.00	0.00	0.00	11,925.10	0.00	9,633.62	471.98	0.00	0.00	0.00	22,030.70
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 M	763.22	1,362.54	1,028.13	691.34	1,808.81	1,159.98	1,645.74	1,189.49	903.50	0.00	0.00	0.00	10,552.75
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	1,771.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,771.00
605 · Engineering Services	105.00	122.48	149.98	200.17	122.99	260.06	450.03	128.12	308.49	0.00	0.00	0.00	1,847.32
615 · Survey Services	0.00	2,930.82	0.00	0.00	0.00	102,486.29	0.00	0.00	0.00	0.00	0.00	0.00	105,417.11
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	164,415.11	189,820.73	124,331.83	161,887.86	210,706.93	302,081.64	175,200.84	170,242.03	112,105.88	97,846.90	0.00	0.00	1,708,639.75

Administrative Expenses	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	TOTAL
505 · Telephone	1,697.80	1,720.77	4,585.01	1,731.11	2,873.49	2,474.73	1,417.16	2,009.28	2,054.32	0.00	0.00	0.00	20,563.67
506 · Utility Charges	4,090.48	4,447.10	4,734.44	4,429.23	4,998.56	4,749.07	3,806.42	4,704.52	4,551.41	0.00	0.00	0.00	40,511.23
507 · Office/Shop Lease	0.00	1,273.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,273.44
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	825.00	275.00	550.00	825.00	550.00	550.00	550.00	275.00	550.00	0.00	0.00	5,500.00
520 · Retiree Benefits	11,597.99	11,597.99	11,597.99	11,597.99	11,597.99	12,772.45	12,772.45	12,772.45	12,772.45	1,688.73	0.00	0.00	110,768.48
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 Reimbursem	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	0.00	8,400.00	90.44	0.00	0.00	75.30	0.00	0.00	0.00	0.00	8,565.74
529 · Pre-funding Retiree Benefits	0.00	0.00	0.00	363.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	363.93
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	702.55	2,666.82	5,727.52	431.00	2,692.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,220.08
601 · Trustee Expenses	380.00	475.00	380.00	475.00	475.00	475.00	285.00	1,330.00	380.00	0.00	0.00	0.00	4,655.00
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	105.00	122.48	149.98	200.17	122.99	260.06	450.03	128.12	308.49	0.00	0.00	0.00	1,847.32
606 · Legislative Services	0.00	0.00	0.00	0.00	13,500.00	2,625.00	0.00	0.00	0.00	0.00	0.00	0.00	16,125.00
607 · Dues and Assoc. Expenes	5,416.00	6,678.50	9,586.00	8,510.50	2,006.00	3,645.00	7,167.00	1,728.00	4,050.50	0.00	0.00	0.00	48,787.50
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	1,403.75	7,379.75	5,712.50	882.50	618.75	0.00	145.50	0.00	0.00	0.00	0.00	0.00	16,142.75
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	0.00	0.00	290.00	15,330.00	15,839.00	0.00	0.00	0.00	230.00	0.00	0.00	0.00	31,689.00
612 · District Annexations	7,629.17	16,180.69	0.00	0.00	77,048.43	0.00	0.00	8,270.20	0.00	0.00	0.00	0.00	109,128.49
613 · Community Services	0.00	534.36	0.00	119.12	469.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,122.94
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	286.41	346.34	31,459.27	323.06	285.85	255.08	470.31	765.70	282.13	162.50	0.00	0.00	34,636.65
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	5,634.00	0.00	0.00	3,792.00	0.00	4,767.00	0.00	0.00	0.00	0.00	0.00	14,193.00
622 · County DTech Fees for DLMS	4,687.78	2,848.42	163.06	760.38	0.00	325.00	4,717.81	954.77	17,488.42	0.00	0.00	0.00	31,945.64

AMERICAN RIVER FLOOD CONTROL DISTRICT
Cash Flow Report
July 2024 through June 2025

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
Total Administrative	38,546.93	62,730.66	74,660.77	54,103.99	137,235.15	28,131.39	36,548.68	33,288.34	42,392.72	2,401.23	0.00	0.00	510,039.86

Special Projects Expenses	**Jul 24**	**Aug 24**	**Sep 24**	**Oct 24**	**Nov 24**	**Dec 24**	**Jan 25**	**Feb 25**	**Mar 25**	**Apr 25**	**May 25**	**Jun 25**	**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 S	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 24**	**Aug 24**	**Sep 24**	**Oct 24**	**Nov 24**	**Dec 24**	**Jan 25**	**Feb 25**	**Mar 25**	**Apr 25**	**May 25**	**Jun 25**	**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(	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	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

Income													
120 · Benefit Assessment	0.00	34,847.35	0.00	0.00	0.00	27,775.62	708,165.43	0.00	0.00	0.00	0.00	0.00	770,788.40
122 · SAFCA CAD4	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
123 · Interest	3,764.75	2,930.82	2,795.35	3,721.63	2,154.39	1,453.56	1,933.47	1,025.83	1,372.25	0.00	0.00	0.00	21,152.05
124 · O&M Agreements	0.00	0.00	0.00	0.00	0.00	0.00	321,268.22	0.00	0.00	0.00	0.00	0.00	321,268.22
126 · Miscellaneous Income	37,330.00	0.00	0.00	0.00	0.00	0.00	2,146.44	0.00	0.00	0.00	0.00	0.00	39,476.44
Total Income	41,094.75	37,778.17	2,795.35	3,721.63	2,154.39	29,229.18	1,033,513.56	1,025.83	1,372.25	0.00	0.00	0.00	1,152,685.11

Fund Balance

District Operations Fund	**Jul 24**	**Aug 24**	**Sep 24**	**Oct 24**	**Nov 24**	**Dec 24**	**Jan 25**	**Feb 25**	**Mar 25**	**Apr 25**	**May 25**	**Jun 25**
Beginning Balance	982,821.70	820,954.41	606,181.19	409,983.94	197,713.72	(148,073.97)	(449,057.82)	372,706.22	170,201.68	17,075.33	0.00	0.00
Income	41,094.75	37,778.17	2,795.35	3,721.63	2,154.39	29,229.18	1,033,513.56	1,025.83	1,372.25	0.00	0.00	0.00
Expenses	202,962.04	252,551.39	198,992.60	215,991.85	347,942.08	330,213.03	211,749.52	203,530.37	154,498.60	100,248.13	0.00	0.00
Ending Balance	820,954.41	606,181.19	409,983.94	197,713.72	(148,073.97)	(449,057.82)	372,706.22	170,201.68	17,075.33	(83,172.80)	0.00	0.00
Capital Outlay Reserve Fund												
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	
Expenses	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	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												
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	8,642,968.41	8,428,195.19	8,231,997.94	8,019,727.72	7,673,940.03	7,372,956.18	8,194,720.22	7,992,215.68	7,839,089.33	7,738,841.20	0.00	0.00