

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

	Year to Date July 1, 2024 to July 31, 2024	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,792	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	2,966	77,267	3.84%
O & M agreements	-	312,057	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	<u>2,966</u>	<u>2,799,116</u>	0.11%
M & O Expenses			
Salaries and wages	87,264	1,115,429	7.82%
Payroll tax expense	6,671	89,234	7.48%
Pension expense	21,076	232,802	9.05%
Compensation insurance	-	55,771	0.00%
Medical/dental/vision	38,250	290,977	13.15%
Fuel/oil reimbursement	-	55,000	0.00%
Equipment rental	-	20,000	0.00%
Equipment repairs/parts	934	65,000	1.44%
Equipment purchases (< \$5,000)	914	7,500	12.19%
Shop supplies	800	10,000	8.00%
Levee maint. (supp. & material)	-	20,000	0.00%
Levee maint. chemicals	-	25,000	0.00%
Levee maint. services	-	40,000	0.00%
Rodent abatement (supplies & materials)	-	15,000	0.00%
Employee uniforms	-	6,000	0.00%
Staff training	-	5,000	0.00%
Regulation Compliance (OSHA)	158	40,000	0.40%
Miscellaneous	-	1,500	0.00%
Small tools & equipment	-	10,000	0.00%
Emergency preparedness program	1,400	25,000	5.60%
Engineering services	-	10,000	0.00%
Encroachment remediation	-	5,000	0.00%
Urban camp cleanup	-	30,000	0.00%
Total M & O Expenses	<u>157,467</u>	<u>2,174,213</u>	7.24%
Administration Expenses			
Board of trustees compensation	419	7,600	5.51%
Trustee expenses	-	2,400	0.00%
Trustee training	-	5,000	0.00%
Accounting services	-	15,000	0.00%
Legal services (general)	-	50,000	0.00%
Utilities	1,827	55,000	3.32%
Telephone	241	25,000	0.96%
Retiree benefits	23,196	148,109	15.66%
Office/shop/yard lease	637	3,821	16.67%
Office equipment/furniture	-	2,500	0.00%
Auto allowance	592	6,600	8.97%
Parking reimbursement	-	500	0.00%
General office expense	450	15,000	3.00%
Technology and software	589	12,500	4.71%
Dues and associations	11,689	25,000	46.76%
Property and liability insurance	9,685	65,000	14.90%
Public relations/information	-	30,000	0.00%
Miscellaneous	484	5,000	9.68%
Conference/Workshop/Seminar	-	2,500	0.00%
Election expenses	-	75,000	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	-	20,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	-	14,000	0.00%
Property taxes	-	3,000	0.00%
Building maintenance	-	20,000	0.00%
County Dtech fees for DLMS	2,418	35,000	6.91%
Interest expense	-	-	Not budgeted
Total Administration Expenses	<u>52,227</u>	<u>647,030</u>	8.07%
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			
Property acquisition	1,075	800,000	0.13%
Equipment purchases (over \$5,000)	-	449,864	0.00%
Total Capital Outlay	<u>1,075</u>	<u>1,249,864</u>	
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													TOTAL
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	209,946.96
501 - Payroll Taxes	6,640.42	9,572.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,212.55
502 - Pension	27,395.75	13,133.78	17,414.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,943.87
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,542.36
508 - Fuel/Oil	6,185.72	3,889.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,074.93
509 - Equipment Rental	6,443.21	6,443.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,886.42
510 - Equipment Purchase(< \$5000	0.00	0.00	58,809.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,809.94
511 - Equipment Repair/Parts	7,614.60	1,220.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,834.87
512 - Shop Supplies	1,401.14	529.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,930.42
514 - Levee Maint(Supplies&Materi	289.58	2,447.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,737.15
515 - Levee Maintenance 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
516 - Employee Uniforms	0.00	4,993.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,993.00
518 - Staff Training	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
519 - Miscellaneous O&M	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
521 - Small Tools & Equip	2,492.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,492.59
523 - Levee Maint. (Chemicals)	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
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	763.22	1,362.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,125.76
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227.48
615 - Survey Services	0.00	2,930.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,930.82
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	76,224.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	430,460.12

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,418.57
506 - Utility Charges	4,090.48	4,447.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,537.58
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375.00
520 - Retiree Benefits	11,597.99	11,597.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,195.98
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	702.55	2,666.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,369.37
601 - Trustee Expenses	380.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	855.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227.48
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	5,416.00	6,678.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,094.50
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,783.50
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	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	7,629.17	16,180.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,809.86
613 - Community Services	0.00	534.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	534.36
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	632.75
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,634.00
622 - County DTech Fees for DLMS	4,687.78	2,848.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,536.20

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	0.00
Total Administrative	38,546.93	62,730.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,277.59

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 §	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	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
120 - Benefit Assessment	0.00	34,847.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,847.35
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,695.57
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	37,330.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,330.00
Total Income	41,094.75	37,778.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,872.92

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	41,094.75	37,778.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	202,962.04	252,551.39	76,224.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	820,954.41	606,181.19	529,956.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay Reserve Fund												
Beginning Balance	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retiree Health Benefit Reserve Fund												
Beginning Balance	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Flood Emergency Response Reserve Fund												
Beginning Balance	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Repair Reserve Fund												
Beginning Balance	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Balance	8,642,968.41	8,428,195.19	8,351,970.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00