

American River Flood Control District
Statement of Operations
July 1, 2025 to November 30, 2025 (Five Months Ending of Fiscal 2026)
For Internal Use Only

	Year to Date July 1, 2025 to November 30, 2025	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,792	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	84,422	77,267	109.26%
O & M agreements	-	312,057	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	84,422	2,799,116	3.02%
M & O Expenses			
Salaries and wages	465,179	1,178,081	39.49%
Payroll tax expense	34,387	94,246	36.49%
Pension expense	117,107	246,044	47.60%
Compensation insurance	9,631	58,904	16.35%
Medical/dental/vision	114,551	290,977	39.37%
Fuel/oil reimbursement	21,671	60,000	36.12%
Equipment rental	18,710	25,000	74.84%
Equipment repairs/parts	21,979	75,000	29.31%
Equipment purchases (< \$5,000)	-	7,500	0.00%
Shop supplies	575	10,000	5.75%
Levee maint. (supp. & material)	8,960	25,000	35.84%
Levee maint. chemicals	-	25,000	0.00%
Levee maint. services	28,000	40,000	70.00%
Rodent abatement (supplies & materials)	22,854	18,750	121.89%
Employee uniforms	5,251	6,500	80.78%
Staff training	180	6,500	2.77%
Regulation Compliance (OSHA)	12,559	20,000	62.80%
Miscellaneous	1,251	1,500	83.40%
Small tools & equipment	-	10,000	0.00%
Emergency preparedness program	1,400	25,000	5.60%
Engineering services	-	15,000	0.00%
Encroachment remediation	-	5,000	0.00%
Urban camp cleanup	17,806	35,000	50.87%
Total M & O Expenses	902,051	2,279,002	39.58%
Administration Expenses			
Board of trustees compensation	2,365	7,600	31.12%
Trustee expenses	481	2,400	20.04%
Trustee training	-	5,000	0.00%
Accounting services	350	16,500	2.12%
Legal services (general)	6,986	50,000	13.97%
Utilities	20,059	55,000	36.47%
Telephone	11,679	25,000	46.72%
Retiree benefits	64,556	148,109	43.59%
Office/shop/yard lease	-	-	Not budgeted
Office equipment/furniture	3,377	2,500	135.08%
Auto allowance	2,953	6,600	44.74%
Parking reimbursement	153	400	38.25%
General office expense	5,493	15,000	36.62%
Technology and software	8,420	10,000	84.20%
Dues and associations	30,623	25,000	122.49%
Property and liability insurance	88,368	65,000	135.95%
Public relations/information	-	30,000	0.00%
Miscellaneous	5,731	5,000	114.62%
Conference/Workshop/Seminar	1,362	2,500	54.48%
Election expenses	-	-	Not budgeted
Employee morale/wellness	-	2,000	0.00%
Investment fees	4,871	20,000	24.36%
Community services	1,000	1,500	66.67%
Bookkeeping services	3,048	14,000	21.77%
Property taxes	1,855	2,000	92.75%
Building maintenance	3,112	20,000	15.56%
County Dtech fees for DLMS	13,748	30,000	45.83%
Interest expense	-	-	Not budgeted
Total Administration Expenses	280,590	561,109	50.01%
Special Projects Expenses			
Engineering studies/survey studies	-	-	Not budgeted
Levee standards compliance	-	25,000	0.00%
Small capital projects	-	-	Not budgeted
Total Special Project Expenses	-	25,000	0.00%
Capital Outlay			
Equipment purchases (over \$5,000)	-	150,000	0.00%

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 2025 through June 2026

Cash Flow Report

Maintenance and Operations Expens	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	TOTAL
500 · Salary/Wages	97,308.07	138,055.47	46,012.20	140,358.15	42,302.62	42,600.10	0.00	0.00	0.00	0.00	0.00	0.00	506,636.61
501 · Payroll Taxes	7,683.85	10,869.54	3,582.50	10,465.27	2,751.99	2,712.28	0.00	0.00	0.00	0.00	0.00	0.00	38,065.43
502 · Pension	24,539.69	20,834.56	17,700.20	20,792.90	24,865.18	17,391.80	0.00	0.00	0.00	0.00	0.00	0.00	126,124.33
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	19,105.00	26,679.35	20,662.36	19,822.68	17,933.88	80.00	0.00	0.00	0.00	0.00	0.00	0.00	104,283.27
508 · Fuel/Oil	4,782.25	5,976.22	5,759.00	4,086.37	5,349.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,952.99
509 · Equipment Rental	5,536.50	4,140.00	9,277.50	5,292.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,246.00
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	2,379.61	2,453.17	6,644.69	10,394.35	2,604.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,475.94
512 · Shop Supplies	35.16	0.00	538.67	86.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	660.64
514 · Levee Maint(Supplies&Materi	835.79	15,572.23	952.08	46.45	387.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,794.45
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
518 · Staff Training	1,102.27	0.00	0.00	28,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,102.27
519 · Miscellaneous O&M	4,762.05	1,222.51	0.00	488.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,473.45
521 · Small Tools & Equip	0.00	90.00	0.00	90.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	180.00
523 · Levee Maint. (Chemicals)	11,139.71	11,139.71	11,139.71	10,569.14	9,428.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,416.27
525 · Emergency Preparedness Pr	0.00	3,377.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,377.25
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	6.00	0.00	4.00	0.00	143.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153.08
533 · Urban Camp Cleanup	1,256.38	480.71	1,214.70	1,592.86	1,502.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,047.07
605 · Engineering 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
615 · Survey Services	7,378.80	1,719.95	0.00	14,580.80	82,914.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,594.52
616 · Environmental Services/Studi	0.00	825.00	0.00	0.00	537.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,362.44
Total M&O Expense	187,851.13	243,435.67	123,487.61	266,666.67	190,720.75	62,784.18	0.00	0.00	0.00	0.00	0.00	0.00	1,074,946.01

Administrative Expenses	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	TOTAL
505 · Telephone	2,408.50	1,893.93	2,078.79	3,234.25	4,330.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,946.38
506 · Utility Charges	4,178.33	2,925.27	4,315.07	6,587.19	5,238.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,244.83
507 · Office/Shop Lease	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
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	1,102.27	0.00	0.00	28,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,102.27
520 · Retiree Benefits	550.00	825.00	275.00	825.00	275.00	275.00	0.00	0.00	0.00	0.00	0.00	0.00	3,025.00
522 · Office Equipment/Furniture	0.00	0.00	0.00	1,251.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,251.00
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	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
601 · Trustee Expenses	5,377.61	3,127.76	5,499.51	6,242.20	2,789.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,036.92
602 · Accounting Services	1,637.84	674.45	4,439.81	5,858.54	407.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,017.88
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	380.00	380.00	380.00	475.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,090.00
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	117.76	130.00	141.26	187.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	576.48
608 · Insurance Premiums	117.76	130.00	141.26	187.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	576.48
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	1,297.50	4,209.00	2,431.50	3,069.00	1,485.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,492.00
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	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	0.00	0.00	0.00	21,986.00	8,637.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,623.00
617 · Investment Fees	0.00	0.00	0.00	0.00	23.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.89
618 · Property Tax	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
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	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
621 · County Assessment Fees	269.22	1,115.62	1,500.01	1,688.35	410.93	166.75	0.00	0.00	0.00	0.00	0.00	0.00	5,150.88
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 2025 through June 2026

623 · Employee Morale/Wellness	0.00	0.00	0.00	0.00	23.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.89
Total Administrative	17,436.79	16,411.03	21,202.21	79,591.45	24,097.67	441.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159,180.90

Special Projects Expenses	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	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 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	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	2,417.77	0.00	11,330.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,747.77
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	2,417.77	0.00	11,330.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,747.77

Income	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	TOTAL
120 · Benefit Assessment	0.00	29,791.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,791.38
122 · SAFCA CAD4	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	2,480.84	1,719.95	1,661.26	2,520.83	1,632.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,015.54
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	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 Income	2,480.84	1,011,511.33	1,661.26	2,520.83	1,632.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,019,806.92

District Operations Fund	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26
Beginning Balance	0.00	(202,807.08)	548,857.55	405,828.99	62,091.70	(151,094.06)	0.00	0.00	0.00	0.00	0.00	0.00
Income	2,480.84	1,011,511.33	1,661.26	2,520.83	1,632.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	205,287.92	259,846.70	144,689.82	346,258.12	214,818.42	63,225.93	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	(202,807.08)	548,857.55	405,828.99	62,091.70	(151,094.06)	(214,319.99)	0.00	0.00	0.00	0.00	0.00	0.00

Capital Outlay Reserve Fund	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26
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	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	1,270,000.00	1,270,000.00	1,270,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Retiree Health Benefit Reserve Fund	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26
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
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	0.00	0.00	0.00	0.00	0.00	0.00

Flood Emergency Response Reserve Fund	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26
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
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	0.00	0.00	0.00	0.00	0.00	0.00

Emergency Repair Reserve Fund	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26
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
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	0.00	0.00	0.00	0.00	0.00	0.00

Total Balance	7,619,206.92	8,370,871.55	8,227,842.99	7,884,105.70	7,670,919.94	7,607,694.01	0.00	0.00	0.00	0.00	0.00	0.00
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