

American River Flood Control District
Statement of Operations
July 1, 2024 to November 30, 2024 (Five Months Ending of Fiscal 2025)
For Internal Use Only

	Year to Date July 1, 2024 to November 30, 2024	Budget	Percent of Budget	
Revenues				
Benefit assessment	\$ -	\$ 1,429,792	0.00%	
Consolidated capital assessment	-	980,000	0.00%	
Interest	109,902	77,267	142.24%	
O & M agreements	-	312,057	0.00%	
Miscellaneous	233	-	-	Not budgeted
Total Revenues	110,135	2,799,116	3.93%	
M & O Expenses				
Salaries and wages	427,311	1,115,429	38.31%	
Payroll tax expense	31,295	89,234	35.07%	
Pension expense	102,085	232,802	43.85%	
Compensation insurance	6,967	55,771	12.49%	
Medical/dental/vision	112,633	290,977	38.71%	
Fuel/oil reimbursement	15,738	55,000	28.61%	
Equipment rental	32,360	20,000	161.80%	
Equipment repairs/parts	35,670	65,000	54.88%	
Equipment purchases (< \$5,000)	914	7,500	12.19%	
Shop supplies	5,854	10,000	58.54%	
Levee maint. (supp. & material)	18,724	20,000	93.62%	
Levee maint. chemicals	-	25,000	0.00%	
Levee maint. services	1,606	40,000	4.02%	
Rodent abatement (supplies & materials)	11,518	15,000	76.79%	
Employee uniforms	6,196	6,000	103.27%	
Staff training	230	5,000	4.60%	
Regulation Compliance (OSHA)	3,016	40,000	7.54%	
Miscellaneous	1,248	1,500	83.20%	
Small tools & equipment	4,494	10,000	44.94%	
Emergency preparedness program	8,490	25,000	33.96%	
Engineering services	7,214	10,000	72.14%	
Encroachment remediation	-	5,000	0.00%	
Urban camp cleanup	11,816	30,000	39.39%	
Total M & O Expenses	845,379	2,174,213	38.88%	
Administration Expenses				
Board of trustees compensation	2,411	7,600	31.72%	
Trustee expenses	605	2,400	25.21%	
Trustee training	-	5,000	0.00%	
Accounting services	14,200	15,000	94.67%	
Legal services (general)	20,759	50,000	41.52%	
Utilities	19,536	55,000	35.52%	
Telephone	10,685	25,000	42.74%	
Retiree benefits	69,588	148,109	46.98%	
Office/shop/yard lease	1,910	3,821	49.99%	
Office equipment/furniture	-	2,500	0.00%	
Auto allowance	2,952	6,600	44.73%	
Parking reimbursement	-	500	0.00%	
General office expense	5,208	15,000	34.72%	
Technology and software	3,805	12,500	30.44%	
Dues and associations	31,004	25,000	124.02%	
Property and liability insurance	78,427	65,000	120.66%	
Public relations/information	-	30,000	0.00%	
Miscellaneous	32,775	5,000	655.50%	Includes recruitment fee
Conference/Workshop/Seminar	1,487	2,500	59.48%	
Election expenses	-	75,000	0.00%	
Employee morale/wellness	233	2,000	11.65%	
Investment fees	3,792	20,000	18.96%	
Community services	-	1,500	0.00%	
Bookkeeping services	4,155	14,000	29.68%	
Property taxes	1,811	3,000	60.37%	
Building maintenance	3,772	20,000	18.86%	
County Dtech fees for DLMS	13,632	35,000	38.95%	
Interest expense	10	-	-	Not budgeted
Total Administration Expenses	322,757	647,030	49.88%	
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	722,297	800,000	90.29%	
Equipment purchases (over \$5,000)	58,810	449,864	13.07%	
Total Capital Outlay	781,107	1,249,864	62.50%	
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	47,653.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	379,270.01
501 - Payroll Taxes	6,640.42	9,572.13	2,827.02	6,796.07	3,216.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,051.71
502 - Pension	27,395.75	13,133.78	22,326.30	20,105.62	15,570.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,532.22
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,356.22
508 - Fuel/Oil	6,185.72	3,889.21	5,308.26	1,837.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,221.14
509 - Equipment Rental	6,443.21	6,443.21	7,597.80	3,429.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,913.28
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	7,614.60	1,220.27	10,041.21	7,782.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,658.85
512 - Shop Supplies	1,401.14	529.28	1,043.03	2,645.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,619.17
514 - Levee Maint(Supplies&Materi	289.58	2,447.57	14,661.50	1,156.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,554.93
515 - Levee Maintenance Services	0.00	0.00	366.32	12,837.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,203.49
516 - Employee Uniforms	0.00	4,993.00	439.50	650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,082.50
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	3,815.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,307.83
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	1,028.13	691.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,845.23
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	577.63
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	124,331.83	161,887.86	66,440.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	706,896.03

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,734.69
506 - Utility Charges	4,090.48	4,447.10	4,734.44	4,429.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,701.25
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	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,475.00
520 - Retiree Benefits	11,597.99	11,597.99	11,597.99	11,597.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,391.96
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	8,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,400.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,527.89
601 - Trustee Expenses	380.00	475.00	380.00	475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,710.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	577.63
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	9,586.00	8,510.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,191.00
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	1,403.75	7,379.75	5,712.50	882.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,378.50
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	290.00	15,330.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,620.00
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	119.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	653.48
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	166.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,581.83
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	163.06	760.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,459.64

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	0.00
Total Administrative	38,546.93	62,730.66	74,660.77	54,103.99	441.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	230,484.10

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	2,795.35	3,721.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,212.55
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	2,795.35	3,721.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,389.90

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	41,094.75	37,778.17	2,795.35	3,721.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	202,962.04	252,551.39	198,992.60	215,991.85	66,882.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	820,954.41	606,181.19	409,983.94	197,713.72	130,831.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Capital Outlay Reserve 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	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Retiree Health Benefit Reserve 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	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Flood Emergency Response Reserve 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	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Emergency Repair Reserve 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	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Balance	8,642,968.41	8,428,195.19	8,231,997.94	8,019,727.72	7,952,845.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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