

American River Flood Control District
Statement of Operations
July 1, 2024 to February 28, 2025 (Eight Months Ending of Fiscal 2025)
For Internal Use Only

	Year to Date July 1, 2024 to February 28, 2025	Budget	Percent of Budget	
Revenues				
Benefit assessment	\$ 714,650	\$ 1,429,792	49.98%	
Consolidated capital assessment	-	980,000	0.00%	
Interest	181,153	77,267	234.45%	
O & M agreements	-	312,057	0.00%	
Miscellaneous	2,379	-	Not budgeted	
Total Revenues	898,182	2,799,116	32.09%	
M & O Expenses				
Salaries and wages	695,537	1,115,429	62.36%	
Payroll tax expense	55,201	89,234	61.86%	
Pension expense	164,954	232,802	70.86%	
Compensation insurance	15,237	55,771	27.32%	
Medical/dental/vision	175,377	290,977	60.27%	
Fuel/oil reimbursement	26,375	55,000	47.95%	
Equipment rental	32,360	20,000	161.80%	
Equipment repairs/parts	88,997	65,000	136.92%	
Equipment purchases (< \$5,000)	9,668	7,500	128.91%	
Shop supplies	6,895	10,000	68.95%	
Levee maint. (supp. & material)	22,747	20,000	113.74%	
Levee maint. chemicals	21,559	25,000	86.24%	
Levee maint. services	16,435	40,000	41.09%	
Rodent abatement (supplies & materials)	11,518	15,000	76.79%	
Employee uniforms	6,469	6,000	107.82%	
Staff training	6,126	5,000	122.52%	
Regulation Compliance (OSHA)	7,132	40,000	17.83%	
Miscellaneous	1,248	1,500	83.20%	
Small tools & equipment	9,135	10,000	91.35%	
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	17,880	30,000	59.60%	
Total M & O Expenses	1,406,775	2,174,213	64.70%	
Administration Expenses				
Board of trustees compensation	4,717	7,600	62.07%	
Trustee expenses	1,387	2,400	57.79%	
Trustee training	-	5,000	0.00%	
Accounting services	16,825	15,000	112.17%	
Legal services (general)	33,299	50,000	66.60%	
Utilities	32,827	55,000	59.69%	
Telephone	16,586	25,000	66.34%	
Retiree benefits	107,905	148,109	72.86%	
Office/shop/yard lease	1,910	3,821	49.99%	
Office equipment/furniture	-	2,500	0.00%	
Auto allowance	4,735	6,600	71.74%	
Parking reimbursement	-	500	0.00%	
General office expense	9,245	15,000	61.63%	
Technology and software	5,921	12,500	47.37%	
Dues and associations	31,599	25,000	126.40%	
Property and liability insurance	78,427	65,000	120.66%	
Public relations/information	-	30,000	0.00%	
Miscellaneous	34,229	5,000	684.58%	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	7,605	14,000	54.32%	
Property taxes	1,811	3,000	60.37%	
Building maintenance	9,769	20,000	48.85%	
County Dtech fees for DLMS	13,632	35,000	38.95%	
Interest expense	15	-	Not budgeted	
Total Administration Expenses	525,209	647,030	81.17%	
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	0.00	0.00	0.00	770,229.28
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	2,795.70	0.00	0.00	0.00	61,622.54
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	9,423.28	0.00	0.00	0.00	169,231.26
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	0.00	0.00	0.00	0.00	156,847.00
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	0.00	0.00	0.00	0.00	32,605.22
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	0.00	0.00	0.00	0.00	96,770.13
512 - Shop Supplies	1,401.14	529.28	1,043.03	2,645.72	836.65	326.57	797.20	272.29	0.00	0.00	0.00	0.00	7,851.88
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	0.00	0.00	0.00	0.00	16,435.48
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	0.00	0.00	0.00	0.00	16,281.68
523 - Levee Maint. (Chemicals)	0.00	0.00	0.00	0.00	0.00	11,925.10	0.00	9,633.62	0.00	0.00	0.00	0.00	21,558.72
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	1,808.81	1,159.98	1,645.74	1,189.49	0.00	0.00	0.00	0.00	9,649.25
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	0.00	0.00	0.00	0.00	1,538.83
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	48,619.14	0.00	0.00	0.00	1,547,306.11

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	0.00	0.00	0.00	0.00	18,509.35
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	0.00	0.00	0.00	0.00	35,959.82
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	0.00	0.00	0.00	4,950.00
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	0.00	0.00	0.00	0.00	96,307.30
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	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	0.00	0.00	0.00	0.00	4,275.00
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	0.00	0.00	0.00	0.00	1,538.83
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. Expens	5,416.00	6,678.50	9,586.00	8,510.50	2,006.00	3,645.00	7,167.00	1,728.00	0.00	0.00	0.00	0.00	44,737.00
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	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	95.00	0.00	0.00	0.00	31,554.00
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	162.50	0.00	0.00	0.00	34,354.52
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	0.00	0.00	0.00	0.00	14,457.22

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	137,235.15	28,131.39	36,548.68	33,288.34	532.50	0.00	0.00	0.00	0.00	465,778.41
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	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	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	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	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	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	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	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	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	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	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	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	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	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	0.00	0.00	0.00	0.00	0.00	19,779.80
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	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	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	0.00	0.00	0.00	0.00	0.00	1,151,312.86
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	0.00	0.00	0.00	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	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	347,942.08	330,213.03	211,749.52	203,530.37	49,151.64	0.00	0.00	0.00	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	121,050.04	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	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
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	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	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	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	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
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	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	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	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	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
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	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	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	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	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
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	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	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	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	7,673,940.03	7,372,956.18	8,194,720.22	7,992,215.68	7,943,064.04	0.00	0.00	0.00	0.00	0.00