

American River Flood Control District
Statement of Operations
July 1, 2025 to December 31, 2025 (Six Months Ending of Fiscal 2026)
For Internal Use Only

	Year to Date July 1, 2025 to December 31, 2025	Budget	Percent of Budget
Revenues			
Benefit assessment	\$ -	\$ 1,429,792	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	138,668	77,267	179.47%
O & M agreements	-	312,057	0.00%
Total Revenues	138,668	2,799,116	4.95%
M & O Expenses			
Salaries and wages	560,467	1,178,081	47.57%
Payroll tax expense	40,547	94,246	43.02%
Pension expense	140,531	246,044	57.12%
Compensation insurance	9,631	58,904	16.35%
Medical/dental/vision	134,419	290,977	46.20%
Fuel/oil reimbursement	24,016	60,000	40.03%
Equipment rental	18,710	25,000	74.84%
Equipment repairs/parts	31,227	75,000	41.64%
Equipment purchases (< \$5,000)	-	7,500	0.00%
Shop supplies	1,189	10,000	11.89%
Levee maint. (supp. & material)	9,366	25,000	37.46%
Levee maint. chemicals	-	25,000	0.00%
Levee maint. services	28,000	40,000	70.00%
Rodent abatement (supplies & materials)	24,386	18,750	130.06%
Employee uniforms	5,251	6,500	80.78%
Staff training	349	6,500	5.37%
Regulation Compliance (OSHA)	12,871	20,000	64.36%
Miscellaneous	1,251	1,500	83.40%
Small tools & equipment	3,398	10,000	33.98%
Emergency preparedness program	1,949	25,000	7.80%
Engineering services	-	15,000	0.00%
Encroachment remediation	-	5,000	0.00%
Urban camp cleanup	19,420	35,000	55.49%
Total M & O Expenses	1,066,978	2,279,002	46.82%
Administration Expenses			
Board of trustees compensation	2,902	7,600	38.18%
Trustee expenses	648	2,400	27.00%
Trustee training	-	5,000	0.00%
Accounting services	350	16,500	2.12%
Legal services (general)	8,171	50,000	16.34%
Utilities	23,825	55,000	43.32%
Telephone	13,612	25,000	54.45%
Retiree benefits	75,800	148,109	51.18%
Office equipment/furniture	3,377	2,500	135.08%
Auto allowance	3,538	6,600	53.61%
Parking reimbursement	153	400	38.25%
General office expense	6,874	15,000	45.83%
Technology and software	9,324	10,000	93.24%
Dues and associations	30,960	25,000	123.84%
Property and liability insurance	88,368	65,000	135.95%
Public relations/information	15,017	30,000	50.06%
Miscellaneous	5,855	5,000	117.10%
Conference/Workshop/Seminar	1,362	2,500	54.48%
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	4,658	14,000	33.27%
Property taxes	1,855	2,000	92.75%
Building maintenance	3,584	20,000	17.92%
County Dtech fees for DLMS	13,748	30,000	45.83%
Interest expense	8	-	Not budgeted
Total Administration Expenses	319,860	561,109	57.00%
Special Projects Expenses			
Levee standards compliance	-	25,000	0.00%
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 not have cleared the bank account.