American River Flood Control District
Statement of Operations
July 1, 2026 to September 30, 2026 (Three Months Ending of Fiscal 2027)
For Internal Use Only

	Year to Date July 1, 2026 to September 30, 2026	Budget	Percent of Budget
Revenues			
Benefit assessment	$ -	$ 1,429,792	0.00%
Consolidated capital assessment	-	980,000	0.00%
Interest	71,967	250,000	28.79%
O & M agreements	-	300,000	0.00%
Miscellaneous	-	-	Not budgeted
Total Revenues	71,967	2,959,792	2.43%
M & O Expenses			
Salaries and wages	267,222	1,098,789	24.32%
Payroll tax expense	20,383	87,903	23.19%
Pension expense	74,915	252,450	29.68%
Compensation insurance	-	54,939	0.00%
Medical/dental/vision	81,108	268,207	30.24%
Fuel/oil reimbursement	13,097	75,000	17.46%
Equipment rental	22,387	25,000	89.55%
Equipment repairs/parts	6,582	75,000	8.78%
Equipment purchases (< $5,000)	-	7,500	0.00%
Shop supplies	-	10,000	0.00%
Levee maint. (supp. & material)	9,277	25,000	37.11%
Levee maint. chemicals	-	27,500	0.00%
Levee maint. services	73,000	40,000	182.50%
Rodent abatement (supplies & materials)	-	20,000	0.00%
Employee uniforms	4,798	5,200	92.27%
Staff training	-	6,500	0.00%
Regulation Compliance (OSHA)	876	20,000	4.38%
Miscellaneous	-	1,500	0.00%
Small tools & equipment	-	10,000	0.00%
Emergency preparedness program	-	25,000	0.00%
Engineering services	1,172	15,000	7.81%
Encroachment remediation	-	5,000	0.00%
Urban camp cleanup	3,074	40,000	7.69%
Total M & O Expenses	577,891	2,195,488	26.32%
Administration Expenses			
Board of trustees compensation	1,274	7,600	16.76%
Trustee expenses	321	2,400	13.38%
Trustee training	-	5,000	0.00%
Accounting services	350	16,500	2.12%
Legal services (general)	1,031	50,000	2.06%
Utilities	10,400	55,000	18.91%
Telephone	3,265	25,000	13.06%
Retiree benefits	40,018	137,381	29.13%
Office/shop/yard lease	-	-	Not budgeted
Office equipment/furniture	-	2,500	0.00%
Auto allowance	1,776	6,600	26.91%
Parking reimbursement	-	400	0.00%
General office expense	2,996	15,000	19.97%
Technology and software	2,620	10,000	26.20%
Dues and associations	19,959	31,000	64.38%
Property and liability insurance	35,064	75,000	46.75%
Public relations/information	-	30,000	0.00%
Miscellaneous	708	5,000	14.16%
Conference/Workshop/Seminar	-	-	Not budgeted
Election expenses	-	153,729	0.00%
Employee morale/wellness	-	2,000	0.00%
Investment fees	-	15,000	0.00%
Community services	-	1,500	0.00%
Bookkeeping services	2,070	14,000	14.79%
Property taxes	-	2,000	0.00%
Building maintenance	1,410	20,000	7.05%
County Dtech fees for DLMS	2,469	30,000	8.23%
Interest expense	-	-	Not budgeted
Total Administration Expenses	125,731	712,610	17.64%
Special Projects Expenses			
Engineering studies/survey studies	-	-	Not budgeted
Levee standards compliance	-	15,000	0.00%
Small capital projects	-	-	Not budgeted
Total Special Project Expenses	-	15,000	0.00%
Capital Outlay			
Property acquisition	-	-	Not budgeted
Equipment purchases (over $5,000)	15,809	150,000	10.54%
Total Capital Outlay	15,809	150,000	
Capital Outlay: District Facilities			
District headquarters facilities	-	-	Not budgeted
	-	-	

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 2026 through June 2027

Cash Flow Report

Maintenance and Operations Expens	Jul 26	Aug 26	Sep 26	Oct 26	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	TOTAL
500 · Salary/Wages	145,904.60	41,419.50	89,061.91	44,637.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	321,023.06
501 · Payroll Taxes	11,235.99	3,245.47	6,888.04	3,425.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,795.30
502 · Pension	32,491.16	19,067.84	24,800.77	19,390.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,750.03
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	21,077.76	19,757.86	19,762.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,598.44
508 · Fuel/Oil	7,091.10	6,143.02	7,354.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,589.08
509 · Equipment Rental	52.27	650.77	21,735.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,438.79
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	9,291.95	2,105.01	2,502.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,899.37
512 · Shop Supplies	1,744.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,744.81
514 · Levee Maint(Supplies&Materi	566.55	9,096.90	179.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,843.43
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	349.36	49,000.00	24,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,349.36
519 · Miscellaneous O&M	4,512.63	285.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,797.77
521 · Small Tools & Equip	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
523 · Levee Maint. (Chemicals)	9,703.82	10,729.78	10,788.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,222.38
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 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
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	792.96	1,439.59	978.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,210.57
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	9,836.09	2,796.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,632.74
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	254,651.05	165,737.53	208,053.44	67,453.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	695,895.13

Administrative Expenses	Jul 26	Aug 26	Sep 26	Oct 26	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	TOTAL
505 · Telephone	1,709.67	991.83	2,272.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,974.26
506 · Utility Charges	4,346.93	4,728.79	4,846.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,922.08
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	349.36	49,000.00	24,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,349.36
520 · Retiree Benefits	825.00	275.00	550.00	275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,925.00
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 Reimbursem	329.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	329.52
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	243.30	1,668.38	1,184.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,095.88
602 · Accounting Services	440.85	642.32	233.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,316.67
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	285.00	475.00	380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,140.00
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. Expenes	137.50	184.22	98.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	420.53
608 · Insurance Premiums	137.50	184.22	98.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	420.53
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	2,267.50	3,564.50	1,031.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,863.00
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	17,855.75	6,739.00	1,172.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,766.75
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	7,377.00	838.40	140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,355.40
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	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	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	397.63	211.70	584.95	162.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,356.78
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 2026 through June 2027

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
Total Administrative	36,702.51	69,503.36	36,592.39	437.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143,235.76

Special Projects Expenses	Jul 26	Aug 26	Sep 26	Oct 26	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	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 S	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 26	Aug 26	Sep 26	Oct 26	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	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	2,468.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,468.70
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	2,468.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,468.70

Income													
120 · Benefit Assessment	0.00	29,629.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,629.86
122 · SAFCA CAD4	980,000.00	0.00	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	2,062.40	2,796.65	2,651.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,510.75
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	982,062.40	32,426.51	2,651.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,017,140.61

Fund Balance

District Operations Fund	Jul 26	Aug 26	Sep 26	Oct 26	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27
Beginning Balance	1,099.12	691,807.96	488,993.58	246,999.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income	982,062.40	32,426.51	2,651.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses	291,353.56	235,240.89	244,645.83	67,890.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	691,807.96	488,993.58	246,999.45	179,108.84	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	1,270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,270,000.00
Income	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	
Ending Balance	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	1,270,000.00
Retiree Health Benefit Reserve Fund												
Beginning Balance	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	3,552,014.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,552,014.00
Flood Emergency Response Reserve Fund												
Beginning Balance	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	1,500,000.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500,000.00
Emergency Repair Reserve Fund												
Beginning Balance	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	1,500,000.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500,000.00
Total Balance	8,513,821.96	8,311,007.58	8,069,013.45	8,001,122.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,822,014.00