

American River Flood Control District
Statement of Operations
July 1, 2024 to October 31, 2024 (Four Months Ending of Fiscal 2025)
For Internal Use Only

	Year to Date July 1, 2024 to October 31, 2024	Budget	Percent of Budget	
Revenues				
Benefit assessment	\$ -	\$ 1,429,792	0.00%	
Consolidated capital assessment	-	980,000	0.00%	
Interest	84,648	77,267	109.55%	
O & M agreements	-	312,057	0.00%	
Miscellaneous	233	-	Not budgeted	
Total Revenues	84,881	2,799,116	3.03%	
M & O Expenses				
Salaries and wages	340,978	1,115,429	30.57%	
Payroll tax expense	25,778	89,234	28.89%	
Pension expense	82,122	232,802	35.28%	
Compensation insurance	-	55,771	0.00%	
Medical/dental/vision	92,481	290,977	31.78%	
Fuel/oil reimbursement	11,035	55,000	20.06%	
Equipment rental	17,470	20,000	87.35%	
Equipment repairs/parts	32,273	65,000	49.65%	
Equipment purchases (< \$5,000)	914	7,500	12.19%	
Shop supplies	5,018	10,000	50.18%	
Levee maint. (supp. & material)	18,265	20,000	91.33%	
Levee maint. chemicals	-	25,000	0.00%	
Levee maint. services	908	40,000	2.27%	
Rodent abatement (supplies & materials)	8,825	15,000	58.83%	
Employee uniforms	6,083	6,000	101.38%	
Staff training	713	5,000	14.26%	
Regulation Compliance (OSHA)	2,215	40,000	5.54%	
Miscellaneous	-	1,500	0.00%	
Small tools & equipment	3,815	10,000	38.15%	
Emergency preparedness program	8,400	25,000	33.60%	
Engineering services	6,595	10,000	65.95%	
Encroachment remediation	-	5,000	0.00%	
Urban camp cleanup	5,648	30,000	18.83%	
Total M & O Expenses	669,536	2,174,213	30.79%	
Administration Expenses				
Board of trustees compensation	1,887	7,600	24.83%	
Trustee expenses	490	2,400	20.42%	
Trustee training	-	5,000	0.00%	
Accounting services	700	15,000	4.67%	
Legal services (general)	18,753	50,000	37.51%	
Utilities	14,568	55,000	26.49%	
Telephone	7,832	25,000	31.33%	
Retiree benefits	57,990	148,109	39.15%	
Office/shop/yard lease	1,910	3,821	49.99%	
Office equipment/furniture	-	2,500	0.00%	
Auto allowance	2,367	6,600	35.86%	
Parking reimbursement	-	500	0.00%	
General office expense	3,419	15,000	22.79%	
Technology and software	3,002	12,500	24.02%	
Dues and associations	26,082	25,000	104.33%	
Property and liability insurance	25,865	65,000	39.79%	
Public relations/information	-	30,000	0.00%	
Miscellaneous	32,450	5,000	649.00%	Includes recruitment fee
Conference/Workshop/Seminar	534	2,500	21.36%	
Election expenses	-	75,000	0.00%	
Employee morale/wellness	233	2,000	11.65%	
Investment fees	-	20,000	0.00%	
Community services	-	1,500	0.00%	
Bookkeeping services	1,740	14,000	12.43%	
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	-	-	Not budgeted	
Total Administration Expenses	219,037	647,030	33.85%	
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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