

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

	Year to Date July 1, 2024 to January 31, 2025	Budget	Percent of Budget	
Revenues				
Benefit assessment	\$ 714,650	\$ 1,429,792	49.98%	
Consolidated capital assessment	-	980,000	0.00%	
Interest	157,808	77,267	204.24%	
O & M agreements	-	312,057	0.00%	
Miscellaneous	2,213	-	-	Not budgeted
Total Revenues	874,671	2,799,116	31.25%	
M & O Expenses				
Salaries and wages	611,731	1,115,429	54.84%	
Payroll tax expense	46,343	89,234	51.93%	
Pension expense	145,189	232,802	62.37%	
Compensation insurance	6,967	55,771	12.49%	
Medical/dental/vision	154,614	290,977	53.14%	
Fuel/oil reimbursement	22,344	55,000	40.63%	
Equipment rental	32,360	20,000	161.80%	
Equipment repairs/parts	70,374	65,000	108.27%	
Equipment purchases (< \$5,000)	914	7,500	12.19%	
Shop supplies	6,622	10,000	66.22%	
Levee maint. (supp. & material)	21,078	20,000	105.39%	
Levee maint. chemicals	11,925	25,000	47.70%	
Levee maint. services	16,192	40,000	40.48%	
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)	6,734	40,000	16.84%	
Miscellaneous	1,248	1,500	83.20%	
Small tools & equipment	8,942	10,000	89.42%	
Emergency preparedness program	8,490	25,000	33.96%	
Engineering services	7,359	10,000	73.59%	
Encroachment remediation	-	5,000	0.00%	
Urban camp cleanup	14,899	30,000	49.66%	
Total M & O Expenses	1,218,438	2,174,213	56.04%	
Administration Expenses				
Board of trustees compensation	3,879	7,600	51.04%	
Trustee expenses	1,230	2,400	51.25%	
Trustee training	-	5,000	0.00%	
Accounting services	16,825	15,000	112.17%	
Legal services (general)	31,571	50,000	63.14%	
Utilities	28,122	55,000	51.13%	
Telephone	14,577	25,000	58.31%	
Retiree benefits	95,133	148,109	64.23%	
Office/shop/yard lease	1,910	3,821	49.99%	
Office equipment/furniture	-	2,500	0.00%	
Auto allowance	4,141	6,600	62.74%	
Parking reimbursement	-	500	0.00%	
General office expense	7,917	15,000	52.78%	
Technology and software	4,744	12,500	37.95%	
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	33,637	5,000	672.74%	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	6,513	14,000	46.52%	
Property taxes	1,811	3,000	60.37%	
Building maintenance	8,815	20,000	44.08%	
County Dtech fees for DLMS	13,632	35,000	38.95%	
Interest expense	15	-	-	Not budgeted
Total Administration Expenses	497,263	647,030	76.85%	
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	732,297	800,000	91.54%	
Equipment purchases (over \$5,000)	167,831	449,864	37.31%	
Total Capital Outlay	900,128	1,249,864	72.02%	
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

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	1,322.25	0.00	0.00	0.00	0.00	0.00	433,279.82
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	0.00	0.00	0.00	0.00	0.00	0.00	18,753.97
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	0.00	0.00	0.00	0.00	0.00	0.00	1,150,287.03
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	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	2,154.39	29,229.18	1,033,513.56	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	347,942.08	330,213.03	211,749.52	44,027.20	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	(148,073.97)	(449,057.82)	372,706.22	328,679.02	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	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
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	0.00	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	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	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	0.00	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	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	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	0.00	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	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	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	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	7,673,940.03	7,372,956.18	8,194,720.22	8,150,693.02	0.00	0.00	0.00	0.00	0.00	0.00