

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of American River Flood Control District


Reporting Year: **2019**

ID Number: **12083403900**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer



Signature

GENERAL MANAGER

Title

TIMOTHY KERR

Name (Please Print)

1-14-20

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/14/2020 9:42:21 AM

Special District of American River Flood Control District
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2019

District Mailing Address

Street 1 185 COMMERCE CIRCLE Has Address Changed?

Street 2

City SACRAMENTO State CA Zip 95815

Email malane@arfed.org

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Brian	F	Holloway	President
Member 2	Cyril	A	Shah	Vice President
Member 3	Steven	T	Johns	Secretary
Member 4	Rachelanne		Vander Werf	Treasurer
Member 5	Tamika		L'Ecluse	Trustee
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	David		Aladjem	Attorney	daladjem@down
Official 2	Julia		Jenness	Attorney	jjenness@boutinjones.com
Official 3	Timothy	R	Kerr	General Manager	tkerr@arfed.org
Officials					

Report Prepared By

First Name Malane M. I. E Last Name Chapman

Telephone (916) 929-4006 Email malane@arfed.org

Independent Auditor

Firm Name Richardson & Company

First Name Ingrid M. I. Last Name Sheipline

Telephone (916) 564-8727

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

BCU DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?

City name:

County
name:

Special
District
name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

Special District of American River Flood Control District
 Special Districts Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2019

Activity: (1 of 1) (Record Completed)

Flood Control and Water Conservation

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Govern Fun
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments	2,420,145					2
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	2,420,145	0	0	0	0	2
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings						
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property	217,631					
R18. Total Revenue from Use of Money and Property	217,631	0	0	0	0	
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief						
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	0	0	0	0	0	
R28. Intergovernmental – Other						
R29. Charges for Current Services						
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	

R34.	Other Revenues						
R35.	Total Revenues	\$2,637,776	\$0	\$0	\$0	\$0	\$2
Expenditures							
R36.	Salaries and Wages	500,726					
R37.	Employee Benefits						
R38.	Services and Supplies	1,471,681					1
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
Debt Service							
R41.	Principal Payments on Long-Term Debt	1,862					
R42.	Interest Payments on Long-Term Debt	488					
R42.5	Lease Principal						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	2,350	0	0	0	0	
R46.	Capital Outlay	121,234					
R47.	Other Expenditures						
R48.	Total Expenditures	\$2,095,991	\$0	\$0	\$0	\$0	\$2
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$541,785	\$0	\$0	\$0	\$0	0
Other Financing Sources (Uses)							
R50.	Long-Term Debt Proceeds						
R51.	Other Long-Term Debt Proceeds						
R51.5	Lease Obligations Proceeds						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets	6,020					
R58.	Capital Leases						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$6,020	\$0	\$0	\$0	\$0	
Special and Extraordinary Items							
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	
R66.	Net Change in Fund Balances	\$547,805	\$0	\$0	\$0	\$0	0

R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$9,743,818	\$0	\$0	\$0	\$0	\$9
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$10,291,623	\$0	\$0	\$0	\$0	\$10

Special District of American River Flood Control District
 Special Districts Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: [Detail Summary of Other Long-Term Debt](#)

Fiscal Year: 2019

R01. Purpose of Debt (1 of 1) (Record Completed)	Capital Lease	
R02. Nature of Revenue Pledged	Revenues	
R03. Debt Type	Loans	
R04. Fund Type	Governmental	
SD05. Activity	Flood Control and Water Conservation	
R06. Year of Issue		2017
R07. Beginning Maturity Year		2017
R08. Ending Maturity Year		2022
R09. Principal Authorized		9,742
R10. Principal Received to Date		9,742
R11. Principal Unspent		
R12. Principal Outstanding, Beginning of Fiscal Year		\$7,824
R13. Adjustment to Principal in Current Fiscal Year		
R14. Reason for Adjustment to Principal in Current Fiscal Year		
R15. Principal Received in Current Fiscal Year		
R16. Principal Paid in Current Fiscal Year		1,862
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year		\$5,962
R19. Principal Outstanding, Current Portion		5,962
R20. Principal Outstanding, Noncurrent Portion		\$0
R21. Interest Paid in Current Fiscal Year		488
R22. Principal Delinquent, End of Fiscal Year		
R23. Interest Delinquent, End of Fiscal Year		
SD24. Principal Due but Not Presented (Time Warrants Only)		
SD25. Interest Due but Not Presented (Time Warrants Only)		

Special District of American River Flood Control District
 Special Districts Financial Transactions Report
 Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Fiscal Year: 2019

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Governmental								
Loans								
Capital Lease	2017	7,824	0	1,862	5,962	5,962	0	488
Total Governmental Debt:		\$7,824	\$0	\$1,862	\$5,962	\$5,962	\$0	\$488

Special District of American River Flood Control District
 Special Districts Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt	2,350		
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$2,350	\$0	\$0
R06. Debt Service	2,350		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference	12 months of payments		

Note:
 (R08) Gov-Reason for Difference: 12 months of payments

Special District of American River Flood Control District
 Special Districts Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	9,267,132					9,267,132
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)	3,514					3,514
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	996,569					996,569
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	44,063					44,063
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2	38,024					38,024
R15. Other Assets 3						
R16. Total Assets	\$10,349,302	\$0	\$0	\$0	\$0	\$10,349,302
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$10,349,302	\$0	\$0	\$0	\$0	\$10,349,302
Liabilities						
R19. Accounts Payable	57,212					57,212
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	467					467
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$57,679	\$0	\$0	\$0	\$0	\$57,679
R31. Deferred Inflows of Resources	0					0
R32. Total Liabilities and Deferred Inflows of Resources	\$57,679	\$0	\$0	\$0	\$0	\$57,679
Fund Balances (Deficits)						
R33. Nonspendable	44,063					44,063

R34. Restricted							
R35. Committed	7,750,014					7,7	
R36. Assigned							
R37. Unassigned	2,497,546					2,4	
R38. Total Fund Balances (Deficits)	\$10,291,623	\$0	\$0	\$0	\$0	\$10,2	
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$10,349,302	\$0	\$0	\$0	\$0	\$10,3	

Special District of American River Flood Control District
 Special Districts Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2019

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	321,463	
R02.	Buildings and Improvements	1,763,304	
R03.	Equipment	1,896,569	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-3,045,975	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$935,361	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$935,361	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		38,992
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		5,962
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		

R32. Construction Financing – State		
R33. Lease Principal		
R34. Net Pension Liability		3,884,590
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$3,929,544
Deferred Inflows of Resources		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$3,929,544

Special District of American River Flood Control District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund
Governmental Revenues			
R01. General	2,637,776		
R02. Special Revenue			
R03. Debt Service			
R04. Capital Projects			
R05. Permanent			
R06. Transportation			
R07. Total Governmental Revenues	\$2,637,776		
Internal Service Revenues			
R08. Total Operating Revenues		\$0	
R09. Total Non-Operating Revenues		\$0	
R10. Total Internal Service Revenues		\$0	
Enterprise Revenues			
Operating Revenues			
R11. Airport			
R12. Electric			
R13. Gas			
R14. Harbor and Port			
R15. Hospital			
R16. Sewer			
R17. Solid Waste			
R18. Transit			
R19. Water			
R20. Other Enterprise			
R21. Conduit			
R22. Transportation			
R23. Total Operating Revenues			\$0
Non-Operating Revenues			
R24. Airport			
R25. Electric			
R26. Gas			
R27. Harbor and Port			
R28. Hospital			
R29. Sewer			
R30. Solid Waste			
R31. Transit			
R32. Water			
R33. Other Enterprise			

R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues				\$0
R36.5	Total Revenues	\$2,637,776	\$0		\$0

Governmental Expenditures

R37.	General	2,095,991			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$2,095,991			

Internal Service Expenses

R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		

Enterprise Expenses

Operating Expenses

R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses				\$0

Non-Operating Expenses

R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				

R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$2,095,991	\$0	\$0	
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$547,805	\$0	\$0	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$9,743,818	\$0	\$0	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$10,291,623	\$0	\$0	
Assets					
R79.	Total Current Assets	10,349,302			
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$10,349,302	\$0	\$0	
Liabilities					
R82.	Total Current Liabilities	57,679			
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$57,679	\$0	\$0	
R85.	Total Fund Balance/Net Position (Deficit)	\$10,291,623	\$0	\$0	

Special District of American River Flood Control District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R17)Gen-OtherRevenuefromUseofMoneyandProperty	(Flood Control and Water Conservation) Increase in interest rates
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Flood Control and Water Conservation) Increase in equipment purchases
BalanceSheetGovernmentalFunds	(R14)Gen-OtherAssets2	2018-2019 Teeter payment received August 2, 2019
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Decrease in pension payable
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	New GASB 75 Actuarial Valuation conducted

Total Footnote: 5