

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT
COVER PAGE

District Name: American River Flood Control District

SCO Reporting Year: 2016 ID Number: 12083403900

Fiscal Year Ended: 06/30/2016 (MM/DD/YY)

Certification:

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

District Fiscal Officer



Signature

Tim Kerr

Name (Please Print)

General Manager

Title

1-30-17

Date

Per Government Code section 53891(a), this report is due within seven months after the end of each 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.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

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

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 740
Sacramento, CA 95816

Supplement to the Annual Report of Special Districts

Special District ID Number:	12083403900
Name of District:	American River Flood Control District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> July 2015 | <input type="checkbox"/> October 2015 | <input type="checkbox"/> January 2016 | <input type="checkbox"/> April 2016 |
| <input type="checkbox"/> August 2015 | <input type="checkbox"/> December 2015 | <input type="checkbox"/> February 2016 | <input type="checkbox"/> May 2016 |
| <input type="checkbox"/> September 2015 | | <input type="checkbox"/> March 2016 | <input checked="" type="checkbox"/> June 2016 |

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	\$ 712793.00
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B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

**American River Flood Control District
Special Districts Financial Transactions Report**

General Information

Fiscal Year

Mailing Address

Street 1 Is Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="Karolyn"/>	<input type="text" value="W"/>	<input type="text" value="Simon"/>	<input type="text" value="President"/>
Member	<input type="text" value="Brian"/>	<input type="text" value="F"/>	<input type="text" value="Holloway"/>	<input type="text" value="Vice President"/>
Member	<input type="text" value="Cyril"/>	<input type="text" value="A"/>	<input type="text" value="Shah"/>	<input type="text" value="Treasurer"/>
Member	<input type="text" value="Bettina"/>	<input type="text" value="C"/>	<input type="text" value="Redway"/>	<input type="text" value="Secretary"/>
Member	<input type="text" value="William"/>	<input type="text" value="J"/>	<input type="text" value="Pavao"/>	<input type="text" value="Trustee"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

First Name	Middle Initial	Last Name	Title
<input type="text" value="Timothy"/>	<input type="text" value="R"/>	<input type="text" value="Kerr"/>	<input type="text" value="Manager"/>
<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Aladjem"/>	<input type="text" value="Attorney"/>
<input type="text" value="Julia"/>	<input type="text"/>	<input type="text" value="Jenness"/>	<input type="text" value="Attorney"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Timothy"/>	<input type="text" value="R"/>	<input type="text" value="Kerr"/>	<input type="text" value="(916) 929-4006"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Ingrid"/>	<input type="text"/>	<input type="text" value="Sheipline"/>	<input type="text" value="(916) 564-8727"/>

District Name: _____

Special Districts Financial Transactions Report

Comments for the Special District Report

Fiscal Year: 2016

Comment

American River Flood Control District

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year 2016

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C
Non-Enterprise Activity	Flood Control and Water Conservation		
Taxes and Assessments			
Current Secured and UnSecured (1%)			
Voter Approved Taxes			
Property Assessments	1,385,983		
Special Assessments (Mello/Roos, Mark/Roos)			
Prior Year Taxes and Assessments			
Penalties and Cost on Delinquent Taxes and Assessments			
Licenses, Permits, and Franchises			
Fines, Forfeits, and Penalties			
Revenue From Use of Money and Property			
Interest Income	69,923		
Rents, Concessions and Royalties	0		
Federal			
Aid for Construction			
Other Federal			
State			
Aid for Construction			
State Water Project			
Homeowners Property Tax Relief			
Timber Yield			
Other State			
Other Governmental Agencies			
Redevelopment Pass-Through			
Other	650,000		
Charges for Current Services	226,841		
Contributions From Property Owners			
Self Insurance Only			
Member Contributions			
Claim Adjustments			
Other Revenues			
Total Revenues	\$2,332,747	\$0	\$0
Expenditures			
Salaries and Wages	712,793		
Employee Benefits	388,317		
Services and Supplies	612,077		
Self Insurance Only - Claims Paid			

American River Flood Control District

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year 2016

	General and Special Revenue Funds A	Debt Service Funds B	Capital Projects Funds C
Contributions to Outside Agencies			
Debt Service			
Retirement of Long-Term Debt			
Interest on Long-Term Debt			
Interest on Short-Term Notes and Warrants			
Fixed Assets	622,076		
Other Expenditures			
Total Expenditures	\$2,335,263	\$0	\$0
Revenues Over (Under) Expenditures	(\$2,516)	\$0	\$0
Financing Sources and Uses			
Proceeds of Long-Term Debt			
Proceeds of Refunding Debt			
Payments to Refunded Debt Escrow Agent			
Inception of Lease Purchase Agreements			
Other Financing Sources			
Other Financing Uses			
Operating Transfers In (Intra-District)			
Operating Transfers Out (Intra-District)			
Total Other Financing Sources (Uses)	\$0	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses	(\$2,516)	\$0	\$0
Fund Equity, Beginning of Period	\$8,803,054	\$0	\$0
Prior Period Adjustments			
Residual Equity Transfers			
Other			
Fund Equity, End of Period	\$8,800,538	\$0	\$0

American River Flood Control District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers
 Consolidation of Fund Equities and Transfers

Fiscal Year 2016

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$8,800,538	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$8,800,538	\$0	\$0	\$0

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

American River Flood Control District
Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year 2016

Assets

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets							
Cash and Cash Equivalents	8,552,408						\$8,552,408
Taxes Receivable	54,458						\$54,458
Interest Receivable	15,496						\$15,496
Accounts Receivable	102,526						\$102,526
Loans, Notes, and Contracts Receivable							\$0
Due from Other Funds							\$0
Inventory of Materials and Supplies							\$0
Other Current Assets							\$0
Lease Payments Receivable							
Unearned Finance Charges							
Investments							\$0
Restricted Assets							
Deferred Charges							
Unamortized Discount on Long-Term Debt							
Other Assets	162,833						\$162,833
Fixed Assets							
Land					321,463		\$321,463
Buildings and Improvements					11,307,351		\$11,307,351
Equipment					1,674,721		\$1,674,721
Construction in Progress							\$0
Total Fixed Assets			\$0		\$13,303,535		\$13,303,535
Accumulated Depreciation					2,338,002		\$2,338,002
Net Fixed Assets			\$0		\$10,965,533		\$10,965,533
Other Debits							
Amount Available in Debt Service Funds							
Amount to be Provided							
Total Assets	\$8,887,721	\$0	\$0	\$0	\$10,965,533	\$0	\$19,853,254

American River Flood Control District
Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year 2016

Liabilities and Equity

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity							
Accounts/Warrants Payable	58,828						\$58,828
Loans and Notes Payable							\$0
Interest Payable - Matured/Accrued							\$0
Other Current Liabilities							\$0
Compensated Absences Payable	28,355						\$28,355
Due to Other Governments							\$0
Due to Other Funds							\$0
Long-Term Debt							
General Obligation Bonds							\$0
Revenue Bonds							\$0
Certificates of Participation							\$0
Special Assessment							\$0
Federal							\$0
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness							\$0
Unamortized Premium on Long-Term Debt							\$0
Advances for Construction							\$0
Deferred Revenue							\$0
All Other Non-Current Liabilities							\$0
Total Liabilities	\$87,183	\$0	\$0	\$0	\$0	\$0	\$87,183
Fund Equity							
Contributed Capital							\$0
Invested in General Fixed Assets					10,965,533		\$10,965,533
Retained Earnings							
Reserved							\$0
Unreserved							\$0
Fund Balances							
Reserved	5,498,559						\$5,498,559
Unreserved Designated	3,301,979						\$3,301,979
Unreserved Undesignated							\$0
Total Fund Equity	\$8,800,538	\$0	\$0	\$0	\$10,965,533	\$0	\$19,766,071
Total Liabilities and Fund Equity	\$8,887,721	\$0	\$0	\$0	\$10,965,533	\$0	\$19,853,254