

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of American River Flood Control District


Reporting Year: 2018

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)

1-22-19

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 1/17/2019 2:05:21 PM

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

Fiscal Year: 2018**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	Treasurer
Member 3	Bettina	C	Redway	Vice President
Member 4	William	J	Pavao	Secretary
Member 5	Steven	T	Johns	Trustee
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	David		Aladjem	Attorney	daladjem@DowneyBrand.c
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 Shepline
 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: 2018

Activity: (1 of 1) (Record Completed)

Flood Control and Water Conservation

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
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	2,175,918					2,175,918
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	2,175,918	0	0	0	0	2,175,918
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	138,730					138,730
R18. Total Revenue from Use of Money and Property	138,730	0	0	0	0	138,730
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	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	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	0
R34. Other Revenues	245,528					245,528
R35. Total Revenues	\$2,560,176	\$0	\$0	\$0	\$0	\$2,560,176

Expenditures						
R36.	Salaries and Wages	428,267				42
R37.	Employee Benefits					
R38.	Services and Supplies	1,248,398				1,24
R39.	Self-Insurance Only – Claims Paid					
R40.	Contributions to Outside Agencies					
Debt Service						
R41.	Principal Payments on Long-Term Debt	1,774				
R42.	Interest Payments on Long-Term Debt	496				
R42.5	Lease Principal					
R43.	Principal and Interest on Short-Term Notes and Warrants					
R44.	Other Debt Service					
R45.	Total Debt Service	2,270	0	0	0	0
R46.	Capital Outlay	79,029				7
R47.	Other Expenditures					
R48.	Total Expenditures	\$1,757,964	\$0	\$0	\$0	\$1,75
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$802,212	\$0	\$0	\$0	\$8C
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	3,658				
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)	\$3,658	\$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	\$805,870	\$0	\$0	\$0	\$8C
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$8,937,948	\$0	\$0	\$0	\$8,93
R68.	Adjustment					
R69.	Reason for Adjustment					
R70.	Fund Balances (Deficits), End of Fiscal Year	\$9,743,818	\$0	\$0	\$0	\$9,74

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: 2018

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	\$9,598
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	1,774
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$7,824
R19. Principal Outstanding, Current Portion	7,824
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	144
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: 2018

	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	9,598	0	1,774	7,824	7,824	0	144
Total Governmental Debt:		\$9,598	\$0	\$1,774	\$7,824	\$7,824	\$0	\$144

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

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt	1,918		
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$1,918	\$0	\$0
R06. Debt Service	2,270		
R07. Difference	\$-352	\$0	\$0
R08. Reason for Difference	Full 12 months worth of		

Note:

(R08) Gov-Reason for Difference: Full 12 months worth of payments.

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	8,924,126					8,924
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)	2,574					2
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	1,001,348					1,001
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	47,670					47
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2	65,263					65
R15. Other Assets 3						
R16. Total Assets	\$10,040,981	\$0	\$0	\$0	\$0	\$10,040
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$10,040,981	\$0	\$0	\$0	\$0	\$10,040
Liabilities						
R19. Accounts Payable	49,917					49
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	376					
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$50,293	\$0	\$0	\$0	\$0	\$50
R31. Deferred Inflows of Resources	246,870					246
R32. Total Liabilities and Deferred Inflows of Resources	\$297,163	\$0	\$0	\$0	\$0	\$297
Fund Balances (Deficits)						
R33. Nonspendable	47,670					47
R34. Restricted						
R35. Committed	6,000,000					6,000

R36. Assigned

R37. Unassigned

3,696,148

3,696

R38. **Total Fund Balances (Deficits)**

\$9,743,818

\$0

\$0

\$0

\$0

\$9,743

R39. **Total Liabilities, Deferred Inflows of Resources,
and Fund Balances (Deficits)**

\$10,040,981

\$0

\$0

\$0

\$0

\$10,040

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: 2018

		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	1,809,864	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-2,814,487	
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	\$1,080,144	
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	\$1,080,144	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		36,825
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		7,824
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		3,087,038
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$3,131,687
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		\$3,131,687

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

Fiscal Year: 2018 <input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R17)Gen-OtherRevenuefromUseofMoneyandProperty	(Flood Control and Water Conservation) Increase in interest rates
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Flood Control and Water Conservation) SAFCA North Dry Creek Levee \$75,547.20 Robla South Levee \$37,773.60 2002 Levee Improvements \$75,547.20 Mayhew Area Levees O&M Agreement effective November 1, 2009 \$56,660.40
RevenuesExpendituresChangesFundBalances	(R41)Gen-PrincipalPaymentsonLongTermDebt	(Flood Control and Water Conservation) 12 months of payments
RevenuesExpendituresChangesFundBalances	(R42)Gen-InterestPaymentsonLongTermDebt	(Flood Control and Water Conservation) 12 months of payments
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Flood Control and Water Conservation) Decrease in equipment purchases
BalanceSheetGovernmentalFunds	(R05)Gen-InterestReceivable(net)	Increase in interest. Changed District checking account to interest checking.
BalanceSheetGovernmentalFunds	(R08)Gen-DuefromOtherGovernments	SAFCA Receivable \$780,000 Reimbursable expenses \$221,348
BalanceSheetGovernmentalFunds	(R14)Gen-OtherAssets2	2018 August 2018 Distribution \$39,741 Teeter Payment \$25,522
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Decrease in pension payable

Total Footnote: 9

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

Fiscal Year: 2018 <input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R17)Gen-OtherRevenuefromUseofMoneyandProperty	(Flood Control and Water Conservation) Increase in interest rates
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Flood Control and Water Conservation) SAFCA North Dry Creek Levee \$75,547.20 Robla South Levee \$37,773.60 2002 Levee Improvements \$75,547.20 Mayhew Area Levees O&M Agreement effective November 1, 2009 \$56,660.40
RevenuesExpendituresChangesFundBalances	(R41)Gen-PrincipalPaymentsonLongTermDebt	(Flood Control and Water Conservation) 12 months of payments
RevenuesExpendituresChangesFundBalances	(R42)Gen-InterestPaymentsonLongTermDebt	(Flood Control and Water Conservation) 12 months of payments
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Flood Control and Water Conservation) Decrease in equipment purchases
BalanceSheetGovernmentalFunds	(R05)Gen-InterestReceivable(net)	Increase in interest. Changed District checking account to interest checking.
BalanceSheetGovernmentalFunds	(R08)Gen-DuefromOtherGovernments	SAFCA Receivable \$780,000 Reimbursable expenses \$221,348
BalanceSheetGovernmentalFunds	(R14)Gen-OtherAssets2	2018 August 2018 Distribution \$39,741 Teeter Payment \$25,522
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Decrease in pension payable

Total Footnote: 9

Supplement to the Annual Report of Special Districts

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

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 2017 | <input type="checkbox"/> October 2017 | <input type="checkbox"/> January 2018 | <input type="checkbox"/> April 2018 |
| <input type="checkbox"/> August 2017 | <input type="checkbox"/> November 2017 | <input type="checkbox"/> February 2018 | <input type="checkbox"/> May 2018 |
| <input type="checkbox"/> September 2017 | <input type="checkbox"/> December 2017 | <input type="checkbox"/> March 2018 | <input checked="" type="checkbox"/> June 2018 |

Return this form to the **California State Controller's Office.**

Local Government Programs and Services Division
 Local Government Reporting Section
 P.O. Box 942850
 Sacramento, CA 94250

If you have any questions regarding this form please contact:

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

A. 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)	\$

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$

U.S. Bureau of the Census – Revised 5/2018