

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of American River Flood Control District


Reporting Year: **2020**

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)

1-6-21  
\_\_\_\_\_  
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.

If submitted manually, 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 1/6/2021 2:19:05 PM



# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of American River Flood Control District

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Special District Fiscal Officer

*Timothy Kerr*  
rMg+gpxx/Jb8qRX...

General Manager

Signature

Title

Timothy Kerr

1/6/2021

Name (Please Print)

Date

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

**Fiscal Year: 2020**

**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	Trustee
Member 2	Cyril	A	Shah	President
Member 3	Steven	T	Johns	Vice President
Member 4	Rachelanne		Vander Werf	Treasurer
Member 5	Tamika		L'Ecluse	Secretary
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 Brian M. I. Last Name Nash  
 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: 2020

Activity: (1 of 1) (Record Completed)

Flood Control and Water Conservation

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>						
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	2,330,298					2,330,298
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	2,330,298	0	0	0	0	2,330,298
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	214,263					214,263
R18. Total Revenue from Use of Money and Property	214,263	0	0	0	0	214,263
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						
R35. Total Revenues	\$2,544,561	\$0	\$0	\$0	\$0	\$2,544,561

<b>Expenditures</b>					
R36. Salaries and Wages	528,914				52
R37. Employee Benefits					
R38. Services and Supplies	2,017,182				2,01
R39. Self-Insurance Only – Claims Paid					
R40. Contributions to Outside Agencies					
<b>Debt Service</b>					
R41. Principal Payments on Long-Term Debt	1,951				
R42. Interest Payments on Long-Term Debt	291				
R42.5 Lease Principal					
R43. Principal and Interest on Short-Term Notes and Warrants					
R44. Other Debt Service					
R45. Total Debt Service	2,242	0	0	0	0
R46. Capital Outlay	178,457				17
R47. Other Expenditures					
R48. Total Expenditures	\$2,726,795	\$0	\$0	\$0	\$2,72
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-182,234	\$0	\$0	\$0	\$-18
<b>Other Financing Sources (Uses)</b>					
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					
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)	\$0	\$0	\$0	\$0	\$0
<b>Special and Extraordinary Items</b>					
R63. Special Item					
R64. Extraordinary Item					
R65. Total Special and Extraordinary Items	0	0	0	0	0
R66. Net Change in Fund Balances	\$-182,234	\$0	\$0	\$0	\$-18
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$10,291,623	\$0	\$0	\$0	\$10,29
R68. Adjustment					
R69. Reason for Adjustment					
R70. Fund Balances (Deficits), End of Fiscal Year	\$10,109,389	\$0	\$0	\$0	\$10,10



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: 2020**

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. <b>Principal Outstanding, Beginning of Fiscal Year</b>		\$5,962
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		1,964
R17. Principal Refinanced in Current Fiscal Year		
R18. <b>Principal Outstanding, End of Fiscal Year</b>		\$3,998
R19. Principal Outstanding, Current Portion		3,998
R20. <b>Principal Outstanding, Noncurrent Portion</b>		\$0
R21. Interest Paid in Current Fiscal Year		291
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: 2020**

	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
<b>Governmental</b>								
<b>Loans</b>								
Capital Lease	2017	5,962	0	1,964	3,998	3,998	0	291
<b>Total Governmental Debt:</b>		<b>\$5,962</b>	<b>\$0</b>	<b>\$1,964</b>	<b>\$3,998</b>	<b>\$3,998</b>	<b>\$0</b>	<b>\$291</b>

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

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt			
R02. Other Long-Term Debt	2,255		
R03. Construction Financing			
R04. Lease Obligations			
R05. <b>Total Debt Payments from Debt Forms</b>	\$2,255	\$0	\$0
R06. <b>Debt Service</b>	2,242		
R07. <b>Difference</b>	\$13	\$0	\$0
R08. Reason for Difference	over payment		

**Note:**

(R08) Gov-Reason for Difference: over payment

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

Fiscal Year: 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	8,819,300					8,819,
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)	1,691					1,
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	1,277,602					1,277,
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	47,011					47,
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2	68,000					68,
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$10,213,604	\$0	\$0	\$0	\$0	\$10,213,
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$10,213,604	\$0	\$0	\$0	\$0	\$10,213,
<b>Liabilities</b>						
R19. Accounts Payable	96,149					96,
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	8,066					8,
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$104,215	\$0	\$0	\$0	\$0	\$104,
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$104,215	\$0	\$0	\$0	\$0	\$104,
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable	47,011					47,
R34. Restricted						
R35. Committed	7,822,014					7,822,

R36. Assigned

--

R37. Unassigned

2,240,364

2,240,
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R38. **Total Fund Balances (Deficits)**

\$10,109,389
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\$0
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\$0
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\$0
-----

\$0
-----

\$10,109,
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R39. **Total Liabilities, Deferred Inflows of Resources,  
and Fund Balances (Deficits)**

\$10,213,604
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\$0
-----

\$0
-----

\$0
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\$0
-----

\$10,213,
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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: 2020

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
Capital Assets			
R01.	Land	321,463	
R02.	Buildings and Improvements	1,763,304	
R03.	Equipment	2,017,881	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-3,307,893	
R10.	Net Pension Asset		
R11.	Net OPEB Asset		
R12.	Other Noncurrent Assets 1		
R13.	Other Noncurrent Assets 2		
R14.	Other Noncurrent Assets 3		
R15.	<b>Total Noncurrent Assets</b>	<b>\$794,755</b>	
<b>Deferred Outflows of Resources</b>			
R16.	Related to Pensions		
R17.	Related to OPEB		
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	<b>Total Deferred Outflows of Resources</b>	<b>\$0</b>	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$794,755</b>	
<b>Noncurrent Liabilities</b>			
R22.	Deposits and Advances		
R23.	Compensated Absences		45,111
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		3,998
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		4,267,487
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$4,316,596</b>
<b>Deferred Inflows of Resources</b>		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$0</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$4,316,596</b>

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

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Fund	1
<b>Governmental Revenues</b>				
R01. General	2,544,561			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$2,544,561			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
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. <b>Total Operating Revenues</b>			\$0	
<b>Non-Operating Revenues</b>				
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.	<b>Total Non-Operating Revenues</b>			\$0	
R36.5	<b>Total Revenues</b>	\$2,544,561	\$0	\$0	

**Governmental Expenditures**

R37.	General	2,726,795			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$2,726,795			

**Internal Service Expenses**

R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$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.	<b>Total Operating Expenses</b>			\$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.	<b>Total Non-Operating Expenses</b>			\$0	
R72.5	<b>Total Expenditures/Expenses</b>	\$2,726,795	\$0	\$0	

R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$-182,234	\$0	\$0	
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$10,291,623	\$0	\$0	
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$10,109,389	\$0	\$0	
<b>Assets</b>					
R79.	Total Current Assets	10,213,604			
R80.	Total Noncurrent Assets				
R81.	<b>Total Assets</b>	\$10,213,604	\$0	\$0	
<b>Liabilities</b>					
R82.	Total Current Liabilities	104,215			
R83.	Total Noncurrent Liabilities				
R84.	<b>Total Liabilities</b>	\$104,215	\$0	\$0	
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$10,109,389	\$0	\$0	

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

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R17)Gen-OtherRevenuefromUseofMoneyandProperty	(Flood Control and Water Conservation) Decrease in interest rates
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Flood Control and Water Conservation) increase in operation expenses (equipment repair/parts, levee maintenance services, shop supplies, levee maintenance chemicals, staff training, emergency preparedness, urban camp cleanup and engineering services)
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Flood Control and Water Conservation) purchased new equipment
BalanceSheetGovernmentalFunds	(R14)Gen-OtherAssets2	2019-2020 teeter payment received August 7, 2020
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Increase in Employer/employee pension payable
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Increase in Accounts Payable and Increase in Employer/employee pension payable

Total Footnote: 6



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

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R17)Gen-OtherRevenuefromUseofMoneyandProperty	(Flood Control and Water Conservation) Decrease in interest rates
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Flood Control and Water Conservation) increase in operation expenses (equipment repair/parts, levee maintenance services, shop supplies, levee maintenance chemicals, staff training, emergency preparedness, urban camp cleanup and engineering services)
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Flood Control and Water Conservation) purchased new equipment
BalanceSheetGovernmentalFunds	(R14)Gen-OtherAssets2	2019-2020 teeter payment received August 7, 2020
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Increase in Employer/employee pension payable
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Increase in Accounts Payable and Increase in Employer/employee pension payable

Total Footnote: 6

