

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of American River Flood Control District

Reporting Year: 2017

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)

1-19-18  
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 1/18/2018 3:56:04 PM

# Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	<b>12083403900</b>
<b>Name of District:</b>	<b>AMERICAN RIVER FLOOD CONTROL DISTRICT</b>

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 2016      | <input type="checkbox"/> October 2016  | <input type="checkbox"/> January 2017  | <input type="checkbox"/> April 2017           |
| <input type="checkbox"/> August 2016    | <input type="checkbox"/> November 2016 | <input type="checkbox"/> February 2017 | <input type="checkbox"/> May 2017             |
| <input type="checkbox"/> September 2016 | <input type="checkbox"/> December 2016 | <input type="checkbox"/> March 2017    | <input checked="" type="checkbox"/> June 2017 |

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

Local Government Programs and Services Division  
 Local Government Reporting Section  
 3301 C Street, Suite 700  
 Sacramento, CA 95816

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.

<b>Z00:</b>	<b>\$ 709,574</b>
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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:

<b>Airport Enterprise</b>	<b>Amount</b>
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

<b>Electric Enterprise</b>	<b>Amount</b>
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

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

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

Fiscal Year: 2017

Current Year  Prior Year

District Mailing Address

Street 1   Has Address Changed?

Street 2

City  State  Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Brain"/>	<input type="text" value="F"/>	<input type="text" value="Holloway"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Bettina"/>	<input type="text" value="C"/>	<input type="text" value="Redway"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Cyril"/>	<input type="text" value="A"/>	<input type="text" value="Shah"/>	<input type="text" value="Treasurer"/>
Member 4	<input type="text" value="William"/>	<input type="text" value="J"/>	<input type="text" value="Pavao"/>	<input type="text" value="Secretary"/>
Member 5	<input type="text" value="Steven"/>	<input type="text" value="T"/>	<input type="text" value="Johns"/>	<input type="text" value="Trustee"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Timothy"/>	<input type="text" value="R"/>	<input type="text" value="Kerr"/>	<input type="text" value="Manager"/>
Member 2	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Aladjem"/>	<input type="text" value="Attorney"/>
Member 3	<input type="text" value="Julia"/>	<input type="text"/>	<input type="text" value="Jenness"/>	<input type="text" value="Attorney"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name  M. I.  Last Name

Telephone  Email

Independent Auditor

Firm Name

First Name  M. I.  Last Name

Telephone

Special District of American River Flood Control District  
Special Districts Financial Transactions Report  
Comments for the Special District Report

Fiscal Year: 2017

Current Year  Prior \

Comments

Statement of Revenue:  
R28. Intergovernmental - State  
Sacramento Area Flood Control Agency CCAD  
CCAD 1 American River North/Arcade Creek South \$258,000  
CCAD 2 Robla South/NEMDC East/Arcade North?Magpie \$178,000  
CCAD 3 American River South \$214,000  
  
Parcel Tax:  
Rate \* Land use factor \* acreage  
Zone A Rate = 15.5456  
Zone B Rate = 15.1251  
Zone C Rate = 4.9698  
Land Use Factor:  
AG=1  
Residential=5  
Commercial=10  
Minimum acreage is .33

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: 2017

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 Property Taxes (ABX1 26)						
R04. Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments	1,389,273					1,389
R08. Mello/Roos, Marks/Roos						
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	1,389,273	0	0	0	0	1,389
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	95,425					95
R16. Rents, Leases, Concessions, and Royalties	5,109					5
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	100,534	0	0	0	0	100
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	0					
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	0	0	0	0	0	
R28. Intergovernmental – Other	650,000					650
R29. Charges for Current Services	245,529					245
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						
<b>R35. Total Revenues</b>	<b>\$2,385,336</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,385</b>
<b>Expenditures</b>						
R36. Salaries and Wages	709,574					709
R37. Employee Benefits	431,402					431
R38. Services and Supplies	616,543					616
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
<b>Debt Service</b>						
R41. Retirement of Long-Term Debt						
R42. Interest on Long-Term Debt						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	
R46. Capital Outlay	116,373					116
R47. Other Expenditures						
<b>R48. Total Expenditures</b>	<b>\$1,873,892</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,873</b>
<b>R49. Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$511,444</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$511</b>
<b>Other Financing Sources (Uses)</b>						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
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						
<b>R62. Total Other Financing Sources (Uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Special and Extraordinary Items</b>						
R63. Special Item						
R64. Extraordinary Item						
<b>R65. Total Special and Extraordinary Items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>R66. Net Change in Fund Balances</b>	<b>\$511,444</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$511</b>
<b>R67. Fund Balances (Deficits), Beginning of Fiscal Year</b>	<b>8,800,538</b>					<b>8,800</b>
<b>R68. Adjustment</b>						
R69. Reason for Adjustment	0					
<b>R70. Fund Balances (Deficits), End of Fiscal Year</b>	<b>\$9,311,982</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,311</b>

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

Fiscal Year: 2017

Current Year  Prior Year

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Street 1   Has Address Changed?

Street 2

City  State  Zip

Email

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**Report Prepared By**

First Name  M. I.  Last Name

Telephone  Email

**Independent Auditor**

Firm Name

First Name  M. I.  Last Name

Telephone

Special District of American River Flood Control District  
Special Districts Financial Transactions Report  
Comments for the Special District Report

Fiscal Year: 2017

Current Year  Prior \

Comments

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Rate \* Land use factor \* acreage

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Zone B Rate = 15.1251

Zone C Rate = 4.9698

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<b>Expenditures</b>						
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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						
<b>R62. Total Other Financing Sources (Uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Special and Extraordinary Items</b>						
R63. Special Item						
R64. Extraordinary Item						
<b>R65. Total Special and Extraordinary Items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>R66. Net Change in Fund Balances</b>	<b>\$511,444</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$511</b>
<b>R67. Fund Balances (Deficits), Beginning of Fiscal Year</b>	<b>8,800,538</b>					<b>8,800</b>
<b>R68. Adjustment</b>						
R69. Reason for Adjustment	0					
<b>R70. Fund Balances (Deficits), End of Fiscal Year</b>	<b>\$9,311,982</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,311</b>

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

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
<b>Assets</b>						
R01. Cash and Investments	9,054,264					9,054,
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)	12,190					12,
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	245,528					245,
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$9,311,982</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,311,</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$9,311,982</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,311,</b>
<b>Liabilities</b>						
R19. Accounts Payable						
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						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned	6,972,804					6,972,

R37. Unassigned

	2,339,178					2,339,
R38. Total Fund Balances (Deficits)	\$9,311,982	\$0	\$0	\$0	\$0	\$9,311,
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$9,311,982	\$0	\$0	\$0	\$0	\$9,311,

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Special District of American River Flood Control District  
 Special Districts Financial Transactions Report  
 Capital Assets and Long-Term Obligations  
 Governmental Funds

Fiscal Year: 2017

Current Year  Prior Year

	Capital Assets	Long-Term Obligations
<b>Capital Assets</b>		
R01. Land	321,463	
R02. Buildings and Improvements	1,768,140	
R03. Equipment	1,669,885	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-2,338,002	
R10. <b>Total Capital Assets</b>	<b>\$1,421,486</b>	
<b>Long-Term Obligations</b>		
R11. Deposits and Advances		
R12. Compensated Absences		
R13. General Obligation Bonds		
R14. Revenue Bonds		
R15. Certificates of Participation		
R16. Other Bonds		
R17. Loans (Other Long-Term Debt)		
R18. Notes (Other Long-Term Debt)		
R19. Other (Other Long-Term Debt)		
R20. Construction Financing – Federal		
R21. Construction Financing – State		
R22. Lease Principal		
R23. Net Pension Liability		2,851,420
R24. Net OPEB Obligation		
R25. Other Long-Term Obligations 1		
R26. Other Long-Term Obligations 2		
R27. Other Long-Term Obligations 3		
R28. <b>Total Long-Term Obligations</b>		<b>\$2,851,420</b>



Special District of American River Flood Control District  
 Special Districts Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2017

Current Year  Prior Year

Parcel Tax Name (1 of 3) (Record Completed)

American River Flood Control District Z ▼

A. The Type and Rate of Parcel Tax Imposed

All Property

Parcel Tax Rate		
Dollar Amount	Base	Notes
15.55	Other 1	Rate X acreage x land use: minimum acreage is .33
1	Other 2	Agriculture
5	Other 3	Residential
10	Other 4	Commercial
	Select ▼	

Delete  
Delete  
Delete  
Delete  
Add

Select ▼

- B. The Number of Parcels Subject to the Parcel Tax 7,207
- C. The Number of Parcels Exempt from the Parcel Tax \_\_\_\_\_
- D. The Sunset Date of the Parcel Tax, if any \_\_\_\_\_
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 298,053
- F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks

<input type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input checked="" type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement
<input type="checkbox"/>	

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