

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: American River Flood Control District

Fiscal Year: **2023**

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

Timothy Kerr

General Manager

Signature

Title

Timothy Kerr

1/17/2024

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. 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:
Local Government Reporting Section – Special Districts
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/17/2024 5:09:33 PM

Special District Name: American River Flood Control District
 Special Districts' Financial Transactions Report
 General Information

Fiscal Year: 2023**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	Treasurer
Member 3	Steven	T	Johns	President
Member 4	Rae		Vander Werf	Vice President
Member 5	Tamika		L'Ecluse	Secretary
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Rebecca		Smith	Attorney	rsmith@downeybrand.com
Official 2	Kimberly		Lucia	Attorney	klucia@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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or ACFR 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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

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

Fiscal Year: 2023

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	2,322,562					2,322,562
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	2,322,562	0	0	0	0	2,322,562
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income						
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property	152,258					152,258
R18. Total Revenue from Use of Money and Property	152,258	0	0	0	0	152,258
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	\$2,474,820	\$0	\$0	\$0	\$0	\$2,47
	Expenditures						
R36.	Salaries and Wages	822,155					82
R37.	Employee Benefits						
R38.	Services and Supplies	1,833,862					1,83
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R40.5	Lease Financing, Principal and Interest Payments						
R41.	Principal Payments on Long-Term Debt	0					
R42.	Interest Payments on Long-Term Debt	94					
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	94	0	0	0	0	
R46.	Capital Outlay	59,164					5
R47.	Other Expenditures						
R48.	Total Expenditures	\$2,715,275	\$0	\$0	\$0	\$0	\$2,71
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-240,455	\$0	\$0	\$0	\$0	\$-24
	Other Financing Sources (Uses)						
R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
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						
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	
	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	\$-240,455	\$0	\$0	\$0	\$0	\$-24
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$8,647,439	\$0	\$0	\$0	\$0	\$8,64
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$8,406,984	\$0	\$0	\$0	\$0	\$8,40

Special District Name: 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: 2023

R01. Purpose of Debt (1 of 1) (Record Completed)	Capital Lease	▼
R02. Nature of Revenue Pledged	<input type="text" value="Revenues"/>	
R03. Debt Type	<input type="text" value="Loans"/>	▼
R04. Fund Type	<input type="text" value="Governmental"/>	▼
SD05. Activity	<input type="text" value="Flood Control and Water Conservation"/>	▼
R06. Year of Issue	<input type="text" value="2017"/>	
R07. Beginning Maturity Year	<input type="text" value="2017"/>	
R08. Ending Maturity Year		2023
R09. Principal Authorized		9,742
R10. Principal Received to Date		9,742
R11. Principal Unspent		
R12. Principal Outstanding, Beginning of Fiscal Year	<input type="text" value="\$70"/>	
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		70
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$0"/>	
R19. Principal Outstanding, Current Portion		
R20. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$0"/>	
R21. Interest Paid in Current Fiscal Year		94
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 Name: 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: 2023

	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	70	0	70	0	0	0	94
Total Governmental Debt:		\$70	\$0	\$70	\$0	\$0	\$0	\$94

Special District Name: American River Flood Control District
 Special Districts' Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt	164		
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$164	\$0	\$0
R06. Debt Service	94		
R07. Difference	\$70	\$0	\$0
R08. Reason for Difference	Final payment interest		

Note:

(R08) Gov-Reason for Difference: Final payment interest

Special District Name: American River Flood Control District
 Special Districts' Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	6,791,374					6,791
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)	2,492					2
R05.5 Leases Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	1,601,973					1,601
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	51,808					51
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2	50,000					50
R15. Other Assets 3						
R16. Total Assets	\$8,497,647	\$0	\$0	\$0	\$0	\$8,497
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$8,497,647	\$0	\$0	\$0	\$0	\$8,497
Liabilities						
R19. Accounts Payable	82,746					82
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	7,917					7
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$90,663	\$0	\$0	\$0	\$0	\$90
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$90,663	\$0	\$0	\$0	\$0	\$90

Fund Balances (Deficits)						
R33. Nonspendable	51,808					51
R34. Restricted						
R35. Committed	6,266,382					6,266
R36. Assigned						
R37. Unassigned	2,088,794					2,088
R38. Total Fund Balances (Deficits)	\$8,406,984	\$0	\$0	\$0	\$0	\$8,406
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$8,497,647	\$0	\$0	\$0	\$0	\$8,497

Special District Name: 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: 2023

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land	321,463	
R02.	Buildings and Improvements	2,181,520	
R03.	Equipment	2,226,401	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-3,953,079	
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	\$776,305	
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	\$776,305	

Noncurrent Liabilities		
R22. Deposits and Advances	<input type="text"/>	
R23. Compensated Absences	<input type="text"/>	48,809
R24. General Obligation Bonds	<input type="text"/>	<input type="text"/>
R25. Revenue Bonds	<input type="text"/>	<input type="text"/>
R26. Certificates of Participation	<input type="text"/>	<input type="text"/>
R27. Other Bonds	<input type="text"/>	<input type="text"/>
R28. Loans (Other Long-Term Debt)	<input type="text"/>	<input type="text"/>
R29. Notes (Other Long-Term Debt)	<input type="text"/>	<input type="text"/>
R30. Other (Other Long-Term Debt)	<input type="text"/>	<input type="text"/>
R31. Construction Financing – Federal	<input type="text"/>	<input type="text"/>
R32. Construction Financing – State	<input type="text"/>	<input type="text"/>
R32.5 Lease Liability	<input type="text"/>	
R33. Lease Obligations (Purchase Agreements)	<input type="text"/>	<input type="text"/>
R34. Net Pension Liability	<input type="text"/>	3,413,842
R35. Net OPEB Liability	<input type="text"/>	
R36. Other Noncurrent Liabilities 1	<input type="text"/>	
R37. Other Noncurrent Liabilities 2	<input type="text"/>	
R38. Other Noncurrent Liabilities 3	<input type="text"/>	
R39. Total Noncurrent Liabilities	<input type="text"/>	\$3,462,651
Deferred Inflows of Resources		
R40. Related to Pensions	<input type="text"/>	
R41. Related to OPEB	<input type="text"/>	
R42. Related to Debt Refunding	<input type="text"/>	
R42.5 Related to Leases	<input type="text"/>	
R43. Other Deferred Inflows of Resources	<input type="text"/>	
R44. Total Deferred Inflows of Resources	<input type="text"/>	\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources	<input type="text"/>	\$3,462,651

Special District Name: American River Flood Control District
 Special Districts' Financial Transactions Report
 Summary

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Fund	T
Governmental Revenues				
R01. General	2,474,820			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$2,474,820			
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	\$2,474,820	\$0	\$0	

Governmental Expenditures

R37.	General	2,715,275			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$2,715,275			

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	\$2,715,275	\$0	\$0	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$-240,455	\$0	\$0	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$8,647,439	\$0	\$0	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$8,406,984	\$0	\$0	
Assets					
R79.	Total Current Assets	8,497,647			
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$8,497,647	\$0	\$0	
Liabilities					
R82.	Total Current Liabilities	90,663			
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$90,663	\$0	\$0	
R85.	Total Fund Balance/Net Position (Deficit)	\$8,406,984	\$0	\$0	

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

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R17)Gen-OtherRevenuefromUseofMoneyandProperty	(Flood Control and Water Conservation) Prior Fiscal Year market adjustment of 381,499
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Flood Control and Water Conservation) Did not take possession of equipment ordered in Fiscal Year 2022-2023 as in prior year. Equipment purchases are taking more than 12 months to complete.
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Capital Lease) As of June 30, 2023 there was no principal balance remaining on this note
BalanceSheetGovernmentalFunds	(R14)Gen-OtherAssets2	Assessment Receivable
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued Payroll Expense

Total Footnote: 5