

Special District of Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report
General Information

Form has been completed.

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="Frank"/>	<input type="text"/>	<input type="text" value="Fowler"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="James"/>	<input type="text" value="E"/>	<input type="text" value="Burleson, Jr."/>	<input type="text" value="Vice Chair"/>
Member 3	<input type="text" value="Roy"/>	<input type="text"/>	<input type="text" value="Spina"/>	<input type="text" value="Boardmember"/>
Member 4	<input type="text" value="Ken"/>	<input type="text"/>	<input type="text" value="Groom"/>	<input type="text" value="Boardmember"/>
Member 5	<input type="text" value="Jennette"/>	<input type="text"/>	<input type="text" value="Williams"/>	<input type="text" value="Boardmember"/>
Member 6	<input type="text" value="Mike"/>	<input type="text"/>	<input type="text" value="Rastegar"/>	<input type="text" value="Boardmember"/>
Member 7	<input type="text" value="Kacey"/>	<input type="text"/>	<input type="text" value="Auston"/>	<input type="text" value="Boardmember"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Alan"/>	<input type="text"/>	<input type="text" value="Hofmann"/>	<input type="text" value="General Manager"/>
Member 2	<input type="text" value="Peter"/>	<input type="text"/>	<input type="text" value="Sanchez"/>	<input type="text" value="District Engineer"/>
Member 3	<input type="text" value="Paul"/>	<input type="text"/>	<input type="text" value="Merrill"/>	<input type="text" value="Finance Manager"/>
Member 4	<input type="text" value="Daniel"/>	<input type="text"/>	<input type="text" value="Rourke"/>	<input type="text" value="Environmental Resources Manage"/>
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 Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	20,957,295					20,957,295
R02. Investments						
R03. Accounts Receivable (net)	1,400,874	1,029,315				2,430,189
R04. Taxes Receivable	9,281					9,281
R05. Interest Receivable (net)	14,183		664	9,931		24,778
R06. Lease Payments Receivable						
R07. Due from Other Funds	974,194	135,329				1,109,523
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1		16,544,525	1,830,253	21,816,856		40,191,634
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$23,355,827	\$17,709,169	\$1,830,917	\$21,826,787	\$0	\$64,722,700
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$23,355,827	\$17,709,169	\$1,830,917	\$21,826,787	\$0	\$64,722,700
Liabilities						

R19. Accounts Payable	489,687	2,375,032		18,316		2,883,035
R20. Contracts and Retainage Payable	11,469			485,477		496,946
R21. Interest Payable						
R22. Due to Other Funds		853,460		256,063		1,109,523
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	225,787					225,787
R28. Other Liabilities 2		38,760				38,760
R29. Other Liabilities 3						
R30. Total Liabilities	\$726,943	\$3,267,252	\$0	\$759,856	\$0	\$4,754,051
R31. Deferred Inflows of Resources	1,400,874					1,400,874
R32. Total Liabilities and Deferred Inflows of Resources	\$2,127,817	\$3,267,252	\$0	\$759,856	\$0	\$6,154,925
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted		14,441,917	1,830,917			16,272,834
R35. Committed	36,011			21,066,931		21,102,942
R36. Assigned	7,338,570					7,338,570
R37. Unassigned	13,853,429					13,853,429
R38. Total Fund Balances (Deficits)	\$21,228,010	\$14,441,917	\$1,830,917	\$21,066,931	\$0	\$58,567,775
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$23,355,827	\$17,709,169	\$1,830,917	\$21,826,787	\$0	\$64,722,700

Special District of Fresno Metropolitan 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
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	10,193,285					10,193,285
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	8,242,464					8,242,464
R08.	Mello/Roos, Marks/Roos						
R09.	Prior-Year Taxes and Assessments	24,461					24,461
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments	788,939					788,939
R12.	Total Taxes and Assessments	19,249,149	0	0	0	0	19,249,149
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	271,938	217,750	14,319	250,877		754,884
R16.	Rents, Leases, Concessions, and Royalties	59,705					59,705
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	331,643	217,750	14,319	250,877	0	814,589

	Total Revenues from Sale of Money and Property	331,043	217,750	14,319	250,877	0	814,589
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	1,107,521					1,107,521
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	109,190					109,190
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	1,216,711	0	0	0	0	1,216,711
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	2,373,462	4,972,897				7,346,359
R30.	Contributions from Property Owners	8,739	1,085,028				1,093,767
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	158,686					158,686
R35.	Total Revenues	\$23,338,390	\$6,275,675	\$14,319	\$250,877	\$0	\$29,879,261
Expenditures							
R36.	Salaries and Wages	6,234,485					6,234,485
R37.	Employee Benefits	2,283,264					2,283,264
R38.	Services and Supplies	3,837,308	1,089,144				4,926,452
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
Debt Service							
R41.	Retirement of Long-Term Debt						

R41. Retirement of Long-Term Debt

		1,380,576			1,380,576
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R42. Interest on Long-Term Debt

		558,808			558,808
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R43. Principal and Interest on Short-Term Notes and Warrants

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R44. Other Debt Service

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R45. Total Debt Service

0	0	1,939,384	0	0	1,939,384
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R46. Capital Outlay

172,224	1,682,687		3,460,489		5,315,400
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R47. Other Expenditures

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R48. Total Expenditures

\$12,527,281	\$2,771,831	\$1,939,384	\$3,460,489	\$0	\$20,698,985
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R49. Excess (Deficiency) of Revenues Over (Under) Expenditures

\$10,811,109	\$3,503,844	\$-1,925,065	\$-3,209,612	\$0	\$9,180,276
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Other Financing Sources (Uses)

R50. Long-Term Debt Proceeds

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R51. Other Long-Term Debt Proceeds

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R52. Refunding Bonds Proceeds

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R53. Premium on Bonds Issued

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R54. Discount on Bonds Issued

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R55. Payments to Refunded Bond Escrow Agent

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R56. Demand Bonds

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R57. Proceeds from Sale of Capital Assets

1,734					1,734
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R58. Capital Leases

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R59. Insurance Recoveries

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R60. Transfers In

1,488,881		1,951,909	8,759,095		12,199,885
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R61. Transfers Out

-10,504,928	-1,672,774		-22,183		-12,199,885
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R62. Total Other Financing Sources (Uses)

\$-9,014,313	\$-1,672,774	\$1,951,909	\$8,736,912	\$0	\$1,734
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Special and Extraordinary Items

R63. Special Item

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R64. Extraordinary Item

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R65. Total Special and Extraordinary Items

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R65. **Total Special and Extraordinary Items**

0	0	0	0	0	0
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R66. **Net Change in Fund Balances**

\$1,796,796	\$1,831,070	\$26,844	\$5,527,300	\$0	\$9,182,010
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R67. **Fund Balances (Deficits), Beginning of Fiscal Year**

19,431,214	12,610,847	1,804,073	15,519,771		49,365,905
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R68. **Adjustment**

			19,860		19,860
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R69. Reason for Adjustment

			Correct capital as		
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R70. **Fund Balances (Deficits), End of Fiscal Year**

\$21,228,010	\$14,441,917	\$1,830,917	\$21,066,931	\$0	\$58,567,775
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Special District of Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report
Statement of Fiduciary Net Position
Fiduciary Funds

Form has been completed.

Fiscal Year: 2017

Current Year Prior Year

	Private - Purpose Trust	Agency
Assets		
R01. Cash and Investments		
Investments, at Fair Value		
R02. Short-Term Investments		
R03. U.S. Government Obligations		
R04. Municipal Bonds		
R05. Domestic Corporate Bonds		
R06. International Bonds		
R07. Domestic Stocks		
R08. International Stocks		
R09. Real Estate		
R10. Private Equity		
R11. Hedge Funds		
R12. Other Investments	3,368,475	
R13. Total Investments	<u>\$3,368,475</u>	<u>\$0</u>
R14. Receivables (net)		
R15. Due from Other Governments		
R16. Other Assets 1		
R17. Other Assets 2		
R18. Other Assets 3		
R19. Total Assets	<u>\$3,368,475</u>	<u>\$0</u>
R20. Deferred Outflows of Resources		
R21. Total Assets and Deferred Outflows of Resources	<u>\$3,368,475</u>	
Liabilities		
R22. Accounts Payable		
R23. Deposits and Advances		
R24. Due to Other Governments		
R25. Other Liabilities 1		
R26. Other Liabilities 2		
R27. Other Liabilities 3		
R28. Total Liabilities		

R29.	Deferred Inflows of Resources	<input type="text"/>
R30.	Total Liabilities and Deferred Inflows of Resources	<input type="text"/>
Net Position		
R34.	Net Position Held in Trust	<input type="text" value="\$3,368,475"/>

Special District of Fresno Metropolitan 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
Capital Assets		
R01. Land	76,028,025	
R02. Buildings and Improvements	5,497,095	
R03. Equipment	4,164,503	
R04. Infrastructure	295,105,325	
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-106,441,414	
R10. Total Capital Assets	\$274,353,534	
Long-Term Obligations		
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)		13,236,862
R18. Notes (Other Long-Term Debt)		
R19. Other (Other Long-Term Debt)		108,788
R20. Construction Financing – Federal		
R21. Construction Financing – State		
R22. Lease Principal		
R23. Net Pension Liability		
R24. Net OPEB Obligation		1,474,748
R25. Other Long-Term Obligations 1		1,167,571
R26. Other Long-Term Obligations 2		
R27. Other Long-Term Obligations 3		
R28. Total Long-Term Obligations		\$15,987,969

Special District of Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Form has been completed.

Fiscal Year: 2017

Current Year Prior Year

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	[]	[]	[]
R02. Other Long-Term Debt	1,939,384	[]	[]
R03. Construction Financing	[]	[]	[]
R04. Lease Obligations	[]	[]	[]
R05. Total Debt Payments from Debt Forms	\$1,939,384	\$0	\$0
R06. Debt Service	1,939,384	[]	[]
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference	[]	[]	[]

Special District of Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Form has been completed.

Go to Report: [Detail Summary of Other Long-Term Debt](#)

Fiscal Year: 2017

Current Year Prior Year

R01.	Purpose of Debt (2 of 2) (Record Completed)	California Infrastructure and Economic ▼
R02.	Nature of Revenue Pledged	Assessment Tax Revenues
R03.	Debt Type	Loans ▼
R04.	Fund Type	Governmental ▼
SD05.	Activity	Flood Control and Water Conservation ▼
R06.	Year of Issue	2001
R07.	Beginning Maturity Year	2003
R08.	Ending Maturity Year	2031
R09.	Principal Authorized	20,000,000
R10.	Principal Issued to Date	20,000,000
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	13,180,323
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Issued in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	671,555
R17.	Principal Defeased in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$12,508,768
R19.	Principal Outstanding, Current Portion	696,604
R20.	Principal Outstanding, Noncurrent Portion	\$11,812,164
R21.	Interest Paid in Current Fiscal Year	518,572
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 Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Form has been completed.

Go to Report: [Detail Summary of Other Long-Term Debt](#)

Fiscal Year: 2017

Current Year Prior Year

R01.	Purpose of Debt (1 of 1) (Record Completed)	CA State Revolving Fund Loan ▼
R02.	Nature of Revenue Pledged	Drainage Fees
R03.	Debt Type	Loans ▼
R04.	Fund Type	Governmental ▼
SD05.	Activity	Flood Control and Water Conservation ▼
R06.	Year of Issue	1997
R07.	Beginning Maturity Year	1999
R08.	Ending Maturity Year	2018
R09.	Principal Authorized	10,000,000
R10.	Principal Issued to Date	10,000,000
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	1,437,115
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Issued in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	709,021
R17.	Principal Defeased in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$728,094
R19.	Principal Outstanding, Current Portion	728,094
R20.	Principal Outstanding, Noncurrent Portion	\$0
R21.	Interest Paid in Current Fiscal Year	40,236
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 Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Form has been completed.

Go to Report: [Detail Summary of Other Long-Term Debt](#)

Fiscal Year: 2017

Current Year Prior Year

R01. Purpose of Debt (3 of 3) (Record Completed)	<input type="text" value="Construction Advance"/>
R02. Nature of Revenue Pledged	<input type="text" value="Drainage Fees"/>
R03. Debt Type	<input type="text" value="Other"/>
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="1974"/>
R07. Beginning Maturity Year	<input type="text" value="1974"/>
R08. Ending Maturity Year	<input type="text" value="2018"/>
R09. Principal Authorized	<input type="text" value="175,000"/>
R10. Principal Issued to Date	<input type="text" value="175,000"/>
R11. Principal Unspent	<input type="text"/>
R12. Principal Outstanding, Beginning of Fiscal Year	<input type="text" value="108,788"/>
R13. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R14. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R15. Principal Issued in Current Fiscal Year	<input type="text"/>
R16. Principal Paid in Current Fiscal Year	<input type="text"/>
R17. Principal Defeased in Current Fiscal Year	<input type="text"/>
R18. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$108,788"/>
R19. Principal Outstanding, Current Portion	<input type="text"/>
R20. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$108,788"/>
R21. Interest Paid in Current Fiscal Year	<input type="text" value="0"/>
R22. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R23. Interest Delinquent, End of Fiscal Year	<input type="text"/>
SD24. Principal Due but Not Presented (Time Warrants Only)	<input type="text"/>
SD25. Interest Due but Not Presented (Time Warrants Only)	<input type="text"/>

Special District of Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report
Appropriations Limit Information

Form has been completed.

Fiscal Year: 2017

Current Year Prior Year

R01. Appropriations Limit	20,356,399
R02. Total Annual Appropriations Subject to the Limit	11,115,875
R03. Revenues Received (Over) Under Appropriations Limit	9,240,524

Special District of Fresno Metropolitan Flood Control District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2017		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R11)Gen-OtherTaxesandAssessments	Supplemental taxes, other subventions, and other taxes.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	Miscellaneous revenues.
RevenuesExpendituresChangesFundBalances	(R60)CapProj-TransfersIn	Allocation of assessment tax and payment of capital projects.
RevenuesExpendituresChangesFundBalances	(R60)DebtServ-TransfersIn	Payment of long term debt.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	Reimbursement of construction activity.
RevenuesExpendituresChangesFundBalances	(R61)CapProj-TransfersOut	Reimbursement of construction activity.
RevenuesExpendituresChangesFundBalances	(R61)Gen-TransfersOut	Allocation of assessment tax and payment of capital projects and debt service payments.
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	Reimbursement of construction activity.
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(3_Construction Advance) Issues has elected to defer payments and use drainage fee revenue to construct master plan facilities.
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(3_Construction Advance) Non interest bearing note.
BalanceSheetGovernmentalFunds	(R13)CapProj-OtherAssets1	Restricted Cash
BalanceSheetGovernmentalFunds	(R13)DebtServ-OtherAssets1	Restricted Cash
BalanceSheetGovernmentalFunds	(R13)SpRev-OtherAssets1	Restricted Cash
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Salaries Payable
BalanceSheetGovernmentalFunds	(R28)SpRev-OtherLiabilities2	Developer Payables
FiduciaryFunds	(R12)PriTrust-OtherInvestments	US Treasury Obligations, US Govt Agency Securities, Corporate Debt, Foreign Debt, Municipal Debt, Mutual Funds, Domestic Stock, and Foreign Stock.
CapitalAssetsLongTermObligations	(R23)NetPensionLiability	The District has a defined contribution pension plan.
CapitalAssetsLongTermObligations	(R25)OtherLongTermObligations1	Compensated Absences