

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of Fresno Metropolitan Flood Control District


Reporting Year: 2019

ID Number: 12081001500

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-Secretary*  
Title

*Alan Hofmann*  
Name (Please Print)

*1/23/2020*  
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 1/22/2020 4:34:41 PM

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

**Fiscal Year: 2019**

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

**District Fiscal Officers**

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Alan"/>	<input type="text"/>	<input type="text" value="Hofmann"/>	<input type="text" value="General Manager/Secretary"/>	<input type="text" value="alanh@fresnofloodcontrol.org"/>
Official 2	<input type="text" value="Paul"/>	<input type="text"/>	<input type="text" value="Merrill"/>	<input type="text" value="Finance Manager"/>	<input type="text" value="paulm@fresnofloodcontrol.org"/>
Official 3	<input type="text" value="Peter"/>	<input type="text"/>	<input type="text" value="Sanchez"/>	<input type="text" value="District Engineer - Assistant General"/>	<input type="text" value="peters@fresnofloodcontrol.org"/>
Official 4	<input type="text" value="Berta"/>	<input type="text"/>	<input type="text" value="Mims"/>	<input type="text" value="Assistant General Manager - Adminis"/>	<input type="text" value="bertam@fresnofloodcontrol.org"/>
Officials	<input type="text"/>	<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

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 Fresno Metropolitan Flood Control District  
 Special Districts Financial Transactions Report - Governmental Funds  
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2019

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%)	11,361,565					11,361,565
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments	8,294,897					8,294,897
R09. Prior-Year Taxes and Assessments	36,282					36,282
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments	1,126,439					1,126,439
R12. Total Taxes and Assessments	20,819,183	0	0	0	0	20,819,183
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	551,771	405,204	12,582	583,897		1,553,454
R16. Rents, Leases, Concessions, and Royalties	68,928					68,928
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	620,699	405,204	12,582	583,897	0	1,622,382

Intergovernmental – Federal

R19.	Aid for Construction	1,365,272					1,365,272
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	1,365,272	0	0	0	0	1,365,272
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	106,156					106,156
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	106,156	0	0	0	0	106,156
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	1,329,157	5,795,099				7,124,256
R30.	Contributions from Property Owners	330,445	2,141,331		7,640		2,479,416
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	66,971					66,971
R35.	<b>Total Revenues</b>	<b>\$24,637,883</b>	<b>\$8,341,634</b>	<b>\$12,582</b>	<b>\$591,537</b>	<b>\$0</b>	<b>\$33,583,636</b>
<b>Expenditures</b>							
R36.	Salaries and Wages	6,567,991					6,567,991
R37.	Employee Benefits	2,449,836					2,449,836
R38.	Services and Supplies	4,383,825	982,208				5,366,033
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
Debt Service							

R41.	Principal Payments on Long-Term Debt			722,588			722,588
R42.	Interest Payments on Long-Term Debt			462,554			462,554
R42.5	Lease Principal						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	1,185,142	0	0	1,185,142
R46.	Capital Outlay	146,905	3,563,551		4,264,737		7,975,193
R47.	Other Expenditures						
R48.	<b>Total Expenditures</b>	\$13,548,557	\$4,545,759	\$1,185,142	\$4,264,737	\$0	\$23,544,195
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$11,089,326	\$3,795,875	\$-1,172,560	\$-3,673,200	\$0	\$10,039,441
<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	25,500					25,500
R58.	Capital Leases						
R59.	Insurance Recoveries						
R60.	Transfers In	1,195,197		1,125,880	8,831,274		11,152,351

R61. Transfers Out	-9,246,154	-1,906,197				-11,152,351
R61.5 Other Financing Sources (Uses) – Other						
<b>R62. Total Other Financing Sources (Uses)</b>	<b>-8,025,457</b>	<b>-1,906,197</b>	<b>1,125,880</b>	<b>8,831,274</b>	<b>0</b>	<b>25,500</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>0</b>
<b>R66. Net Change in Fund Balances</b>	<b>3,063,869</b>	<b>1,889,678</b>	<b>-46,680</b>	<b>5,158,074</b>	<b>0</b>	<b>10,064,941</b>
<b>R67. Fund Balances (Deficits), Beginning of Fiscal Year</b>	<b>25,026,308</b>	<b>15,602,412</b>	<b>1,263,106</b>	<b>26,024,195</b>	<b>0</b>	<b>67,916,021</b>
R68. Adjustment						
R69. Reason for Adjustment						
<b>R70. Fund Balances (Deficits), End of Fiscal Year</b>	<b>28,090,177</b>	<b>17,492,090</b>	<b>1,216,426</b>	<b>31,182,269</b>	<b>0</b>	<b>77,980,962</b>

Special District of Fresno Metropolitan 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: 2019**

R01. Purpose of Debt (1 of 2) (Record Completed)	California Infrastructure and Economic Developr ▼
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 Received to Date	20,000,000
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>\$11,812,164</b>
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	722,588
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	<b>\$11,089,576</b>
R19. Principal Outstanding, Current Portion	749,540
R20. <b>Principal Outstanding, Noncurrent Portion</b>	<b>\$10,340,036</b>
R21. Interest Paid in Current Fiscal Year	462,554
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

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

**Fiscal Year: 2019**

R01. Purpose of Debt (2 of 2) (Record Completed)	Construction Advance
R02. Nature of Revenue Pledged	Drainage Fees
R03. Debt Type	Other
R04. Fund Type	Governmental
SD05. Activity	Flood Control and Water Conservation
R06. Year of Issue	1974
R07. Beginning Maturity Year	1974
R08. Ending Maturity Year	2019
R09. Principal Authorized	175,000
R10. Principal Received to Date	175,000
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>\$108,788</b>
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	0
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	<b>\$108,788</b>
R19. Principal Outstanding, Current Portion	0
R20. <b>Principal Outstanding, Noncurrent Portion</b>	<b>\$108,788</b>
R21. Interest Paid in Current Fiscal Year	0
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  
 Detail Summary of Other Long-Term Debt

Back to Form: [Other Long-Term Debt](#)

**Fiscal Year: 2019**

	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>								
California Infrastructure and Economic Development Bank	2001	11,812,164	0	722,588	11,089,576	749,540	10,340,036	462,554
<b>Other</b>								
Construction Advance	1974	108,788	0	0	108,788	0	108,788	0
<b>Total Governmental Debt:</b>		\$11,920,952	\$0	\$722,588	\$11,198,364	\$749,540	\$10,448,824	\$462,554

Special District of Fresno Metropolitan Flood Control District  
Special Districts Financial Transactions Report  
Balance Sheet  
Governmental Funds

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	27,570,196					27,570,196
R02. Investments						
R03. Accounts Receivable (net)	1,500,734	49,421				1,550,155
R04. Taxes Receivable						
R05. Interest Receivable (net)	152,145	111,555	5,345	166,604		435,649
R06. Lease Payments Receivable						
R07. Due from Other Funds	931,642					931,642
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	451,657	20,637,788	1,211,081	31,210,372		53,510,898
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$30,606,374</b>	<b>\$20,798,764</b>	<b>\$1,216,426</b>	<b>\$31,376,976</b>	<b>\$0</b>	<b>\$83,998,540</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$30,606,374</b>	<b>\$20,798,764</b>	<b>\$1,216,426</b>	<b>\$31,376,976</b>	<b>\$0</b>	<b>\$83,998,540</b>

<b>Liabilities</b>						
R19. Accounts Payable	603,579	2,375,032		22,724		3,001,335
R20. Contracts and Retainage Payable	11,469			171,983		183,452
R21. Interest Payable						
R22. Due to Other Funds		931,642				931,642
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	400,415					400,415
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	<b>\$1,015,463</b>	<b>\$3,306,674</b>	<b>\$0</b>	<b>\$194,707</b>	<b>\$0</b>	<b>\$4,516,844</b>
R31. <b>Deferred Inflows of Resources</b>	<b>1,500,734</b>					<b>1,500,734</b>
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$2,516,197</b>	<b>\$3,306,674</b>	<b>\$0</b>	<b>\$194,707</b>	<b>\$0</b>	<b>\$6,017,578</b>
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable						
R34. Restricted		17,492,090	1,216,426			18,708,516
R35. Committed	36,011			31,182,269		31,218,280
R36. Assigned	8,079,763					8,079,763
R37. Unassigned	19,974,403					19,974,403
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$28,090,177</b>	<b>\$17,492,090</b>	<b>\$1,216,426</b>	<b>\$31,182,269</b>	<b>\$0</b>	<b>\$77,980,962</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$30,606,374</b>	<b>\$20,798,764</b>	<b>\$1,216,426</b>	<b>\$31,376,976</b>	<b>\$0</b>	<b>\$83,998,540</b>

Special District of Fresno Metropolitan 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: 2019

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
Capital Assets			
R01.	Land	76,657,370	
R02.	Buildings and Improvements	5,500,453	
R03.	Equipment	4,170,630	
R04.	Infrastructure	307,360,034	
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-118,879,673	
R10	Net Pension Asset		
R11	Net OPEB Asset	117,450	
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	<b>Total Noncurrent Assets</b>	<b>\$274,926,264</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>\$274,926,264</b>	
<b>Noncurrent Liabilities</b>			
R22.	Deposits and Advances		
R23.	Compensated Absences		
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		11,089,576
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		108,788
R31.	Construction Financing – Federal		

R32. Construction Financing – State		
R33. Lease Principal		
R34. Net Pension Liability		
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>		\$11,198,364
<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>		\$0
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		\$11,198,364

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

**Fiscal Year: 2019**

R01. Appropriations Limit	30,118,655
R02. Total Annual Appropriations Subject to the Limit	12,630,442
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<b>\$17,488,213</b>

Special District of Fresno Metropolitan Flood Control District  
 Special Districts Financial Transactions Report  
 Summary

**Fiscal Year: 2019**

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General	24,637,883			
R02. Special Revenue	8,341,634			
R03. Debt Service	12,582			
R04. Capital Projects	591,537			
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	<b>\$33,583,636</b>			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		<b>\$0</b>		
<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>	\$33,583,636	\$0	\$0	\$33,583,636

**Governmental Expenditures**

R37.	General	13,548,557			
R38.	Special Revenue	4,545,759			
R39.	Debt Service	1,185,142			
R40.	Capital Projects	4,264,737			
R41.	Permanent				

R42.	Transportation			
R43.	<b>Total Governmental Expenditures</b>	\$23,544,195		
	<b>Internal Service Expenses</b>			
R44.	Total Operating Expenses		\$0	
R45.	Total Non-Operating Expenses		\$0	
R46.	<b>Total Internal Service Expenses</b>		\$0	
	<b>Enterprise Expenses</b>			
	<b>Operating Expenses</b>			
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	
	<b>Non-Operating Expenses</b>			
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>	\$23,544,195	\$0	\$0	\$23,544,195
R73.	Transfer In	11,152,351			11,152,351
R74.	Transfer Out	-11,152,351			-11,152,351
R75.	<b>Change in Fund Balance/Net Position</b>	\$10,064,941	\$0	\$0	\$10,064,941
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$67,916,021	\$0	\$0	\$67,916,021
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$77,980,962	\$0	\$0	\$77,980,962
<b>Assets</b>					
R79.	Total Current Assets	83,998,540			83,998,540
R80.	Total Noncurrent Assets				
R81.	<b>Total Assets</b>	\$83,998,540	\$0	\$0	\$83,998,540
<b>Liabilities</b>					
R82.	Total Current Liabilities	4,516,844			4,516,844
R83.	Total Noncurrent Liabilities				
R84.	<b>Total Liabilities</b>	\$4,516,844	\$0	\$0	\$4,516,844

R85. **Total Fund Balance/Net Position (Deficit)**

\$77,980,962	\$0	\$0	\$77,980,962
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Special District of Fresno Metropolitan Flood Control District  
 Special District Financial Transactions Report  
 Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R11)Gen-OtherTaxesandAssessments	(Flood Control and Water Conservation) Supplemental and other taxes.
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Flood Control and Water Conservation) The decrease in charges for services was due to major projects in the community being completed in the prior year.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Flood Control and Water Conservation) Miscellaneous revenues such as reimbursements and property loss recovery.
RevenuesExpendituresChangesFundBalances	(R35)CapProj-TotalRevenues	(Flood Control and Water Conservation) Increase due to increase in investment earnings for capital projects.
RevenuesExpendituresChangesFundBalances	(R35)SpRev-TotalRevenues	(Flood Control and Water Conservation) Increase in revenues is due to the increase in contributions from property owners.
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Flood Control and Water Conservation) Decrease in employee benefits is due to a decrease in the OPEB expense incurred in the current year.
RevenuesExpendituresChangesFundBalances	(R38)SpRev-ServicesandSupplies	(Flood Control and Water Conservation) Decrease is due to the decrease in developer agreement reimbursements in the current year.
RevenuesExpendituresChangesFundBalances	(R46)CapProj-CapitalOutlay	(Flood Control and Water Conservation) The increase in the current year is due to the increase in expenses for land acquisition and for the improvements that are still considered incomplete at the end of the year.
RevenuesExpendituresChangesFundBalances	(R46)SpRev-CapitalOutlay	(Flood Control and Water Conservation) The increase is due to the increase in expenses for improvements that also include non-master plan improvements.
RevenuesExpendituresChangesFundBalances	(R60)CapProj-TransfersIn	(Flood Control and Water Conservation) Transfers from the general fund and the special projects fund.
RevenuesExpendituresChangesFundBalances	(R60)DebtServ-TransfersIn	(Flood Control and Water Conservation) Transfers in from the general fund.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Flood Control and Water Conservation) Transfers in from the special projects fund.
RevenuesExpendituresChangesFundBalances	(R61)Gen-TransfersOut	(Flood Control and Water Conservation) Transfers out to the capital project fund and the transfer of assessment taxes.
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Flood Control and Water Conservation) Transfers to the general fund and capital projects fund.
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(3_Construction Advance) Payments deferred so the District can use drainage fee revenue to construct Master Plan Facilities.
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(3_Construction Advance) Payments to be made towards principal outstanding following the completion for 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)Gen-OtherAssets1	Restricted cash
BalanceSheetGovernmentalFunds	(R13)SpRev-OtherAssets1	Restricted cash
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Salaries payable
BalanceSheetGovernmentalFunds	(R30)CapProj-TotalLiabilities	Decrease in capital projects liabilities is due to the decrease in contracts payable in the current year.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Increase in total general fund liabilities is due to an increase in the accounts payable balance at year end due to timing and the increase in salaries payable.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	0
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	No net OPEB liability in the current year as there was a net OPEB asset.

Total Footnote: 26