

2012

**Special Districts
Financial
Transactions
Report**

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Fresno Metropolitan Flood Control District

SCO Reporting Year

2012

ID Number:

12081001500

Submitted by the Reporting Entity

Fiscal Year Ended 06/30/12 (MM/DD/YY)

Bob Van Wyk
Signature

General Manager-Secretary

Title

Bob Van Wyk

10/17/12

Name (Please Print)

Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

To File Electronically:

1. Complete all forms as necessary.
2. Transmit the completed output file using a File Transfer Protocol (FTP) program or via diskette.
3. A responsible member of the agency must sign this cover page and mail it to either address below.

Report will not be considered filed until receipt of this signed cover page.

To File A Paper Report:

1. Complete all forms as necessary.
2. A responsible member of the agency must sign this cover page and mail it to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

Supplement to the Annual Report of Special Districts

Special District ID Number:	12081001500
Name of District:	Fresno Metropolitan Flood Control District

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 2011 | <input type="checkbox"/> October 2011 | <input type="checkbox"/> January 2012 | <input type="checkbox"/> April 2012 |
| <input type="checkbox"/> August 2011 | <input type="checkbox"/> December 2011 | <input type="checkbox"/> February 2012 | <input type="checkbox"/> May 2012 |
| <input type="checkbox"/> September 2011 | | <input type="checkbox"/> March 2012 | <input checked="" type="checkbox"/> June 2012 |

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census at 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.

Z00:	\$5,517,049
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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:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

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

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$

U.S. Bureau of the Census – Revised 10/2010

Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report

General Information

Fiscal Year 2012

Mailing Address

Street 1 5469 E. Olive Avenue ☐ Is Address Changed?
Street 2
City Fresno State CA Zip 93727-2541
Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	Roy		Spina	Chairman
Member	Jennette		Williams	Vice Chairman
Member	Kendall		Groom	Director
Member	Mike		Rastegar	Director
Member	Barbara		Goodwin	Director
Member	Frank		Fowler	Director
Member	James		Burleson, Jr.	Director
Member				
Member				

Other Officials

First Name	Middle Initial	Last Name	Title
Bob		Van Wyk	Manager
Doug		Jensen	Attorney
Paul		Merrill	Fiscal Officer

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
Joseph		Stimac	(530) 979-1648

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
Eric		Xin	(661) 324-4971

Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2012	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Non-Enterprise Activity		Flood Control and Water Conservation		
Taxes and Assessments				
Current Secured and Unsecured (1%)		8,378,634		
Voter Approved Taxes				
Property Assessments		8,108,080		
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		311,876	29,734	154,873
Rents, Concessions and Royalties		65,961		
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief		122,731		
Timber Yield				
Other State		347,057		2,700
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services		442,805		
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		2,674,804		
Total Revenues		\$20,451,948	\$29,734	\$157,573
Expenditures				
Salaries and Wages		5,517,049		
Employee Benefits		2,463,016		
Services and Supplies		4,799,973		
Self Insurance Only - Claims Paid				

Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2012	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets				
Other Expenditures				
Total Expenditures		\$12,780,038	\$0	\$0
Revenues Over (Under) Expenditures		\$7,671,910	\$29,734	\$157,573
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
Total Other Financing Sources (Uses)		\$0	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses		\$7,671,910	\$29,734	\$157,573
Fund Equity, Beginning of Period		\$20,681,485	\$2,920,490	\$11,468,862
Prior Period Adjustments		-5,410,031	-1,261,328	-3,128,420
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$22,943,364	\$1,688,896	\$8,498,015

Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers

Consolidation of Fund Equities and Transfers

Fiscal Year	2012	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
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Consolidation of Fund Equities

Non-Enterprise Activities	\$22,943,364	\$1,688,896	\$8,498,015
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Enterprise Fund Equities

Airport			\$0
Electric			\$0
Harbor and Port			\$0
Hospital			\$0
Waste Disposal			\$0
Water			\$0
Total Ending Fund Equities	\$22,943,364	\$1,688,896	\$8,498,015

Transfers In	Transfers Out	Net
A	B	C

Consolidation of Transfers In and Transfer Out

General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report - Long-Term Debt

Construction Financed by the United States and/or the State of California

Fiscal Year	2012	
Type of Debt	State of California	
Activity	Flood Control and Water Conservation	
Purpose of Debt	Construction	
Maximum Repayment, Beginning of Fiscal Year		\$10,000,000
Adjustments - Increase (Decrease)		
Maximum Repayment, End of Fiscal Year		\$10,000,000
Amount Received to Date		10,000,000
Amount Expended to Date on Behalf of District		
Principal Amount Unmatured, Beginning of Fiscal Year		\$4,702,450
Adjustments - Increase (Decrease)		
Principal Amount Received During Fiscal Year		
Principal Amount Matured During Fiscal Year		617,518
Principal Amount Unmatured, End of Fiscal Year		\$4,084,932
Principal Amount Delinquent		
Interest Amount Delinquent		
Interest Amount Accrued		

Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report - Long-Term Debt

Construction Financed by the United States and/or the State of California

Fiscal Year 2012

Type of Debt	State of California
Activity	Flood Control and Water Conservation
Purpose of Debt	Construction/Improvements
Maximum Repayment, Beginning of Fiscal Year	\$20,000,000
Adjustments - Increase (Decrease)	
Maximum Repayment, End of Fiscal Year	\$20,000,000
Amount Received to Date	20,000,000
Amount Expended to Date on Behalf of District	
Principal Amount Unmatured, Beginning of Fiscal Year	\$16,192,781
Adjustments - Increase (Decrease)	
Principal Amount Received During Fiscal Year	
Principal Amount Matured During Fiscal Year	559,191
Principal Amount Unmatured, End of Fiscal Year	\$15,633,590
Principal Amount Delinquent	
Interest Amount Delinquent	
Interest Amount Accrued	

Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report - Long-Term Debt

Construction Financed by the United States and/or the State of California

Fiscal Year 2012

Type of Debt	State of California
Activity	Flood Control and Water Conservation
Purpose of Debt	Flood Control
Maximum Repayment, Beginning of Fiscal Year	\$20,236,450
Adjustments - Increase (Decrease)	
Maximum Repayment, End of Fiscal Year	\$20,236,450
Amount Received to Date	20,236,450
Amount Expended to Date on Behalf of District	
Principal Amount Unmatured, Beginning of Fiscal Year	\$1,411,109
Adjustments - Increase (Decrease)	
Principal Amount Received During Fiscal Year	
Principal Amount Matured During Fiscal Year	1,411,109
Principal Amount Unmatured, End of Fiscal Year	\$0
Principal Amount Delinquent	
Interest Amount Delinquent	
Interest Amount Accrued	

Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year	2012	Assets						Total Memorandum Only
		General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	
Assets								
Cash and Cash Equivalents		12,200,000		5,256,909				\$17,456,909
Taxes Receivable		24,397						\$24,397
Interest Receivable								\$0
Accounts Receivable		403,330						\$403,330
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds		1,750,477						\$1,750,477
Inventory of Materials and Supplies								\$0
Other Current Assets								
Lease Payments Receivable								
Unearned Finance Charges								
Investments								\$0
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets		11,113,581	1,688,896	3,744,952				\$16,547,429
Fixed Assets								
Land						69,287,647		\$69,287,647
Buildings and Improvements						267,905,953		\$267,905,953
Equipment						3,797,880		\$3,797,880
Construction in Progress						5,483,121		\$5,483,121
Total Fixed Assets					\$0	\$346,474,601		\$346,474,601
Accumulated Depreciation						77,117,059		\$77,117,059
Net Fixed Assets					\$0	\$269,357,542		\$269,357,542
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided							19,893,522	\$19,893,522
Total Assets		\$25,491,785	\$1,688,896	\$9,001,861	\$0	\$269,357,542	\$19,893,522	\$325,433,606

Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report - Consolidated Balance Sheet

		Liabilities and Equity						
Fiscal Year	2012	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity								
Accounts/Warrants Payable		796,821		499,831				\$1,296,652
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities								\$0
Compensated Absences Payable								\$0
Due to Other Governments								\$0
Due to Other Funds		1,746,462		4,015				\$1,750,477
Long-Term Debt								
General Obligation Bonds								\$0
Revenue Bonds								\$0
Certificates of Participation								\$0
Special Assessment								\$0
Federal								\$0
State							19,718,522	\$19,718,522
Time Warrants								\$0
Other Long-Term Indebtedness							175,000	\$175,000
Unamortized Premium on Long-Term Debt								
Advances for Construction								
Deferred Revenue		5,138						\$5,138
All Other Non-Current Liabilities								
Total Liabilities		\$2,548,421	\$0	\$503,846	\$0		\$19,893,522	\$22,945,789
Fund Equity								
Contributed Capital								
Investments in General Fixed Assets						269,357,542		\$269,357,542
Retained Earnings								
Reserved								
Unreserved								
Fund Balances								
Reserved		11,943,063	1,688,896	8,498,015				\$22,129,974
Unreserved Designated		6,765,782						\$6,765,782
Unreserved Undesignated		4,234,519						\$4,234,519
Total Fund Equity		\$22,943,364	\$1,688,896	\$8,498,015	\$0	\$269,357,542		\$302,487,817
Total Liabilities and Fund Equity		\$25,491,785	\$1,688,896	\$9,001,861	\$0	\$269,357,542	\$19,893,522	\$325,433,606

Fresno Metropolitan Flood Control District

Special Districts Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year

2011-12

Forms	Column	Additional Details	Footnotes
Non-Enterprise Revenues, Expenditures, Sources and Uses			
Interest Income	A	ACTIVITY_CODE = 'Flood Control and Water Conservation'	Due to accounting timing of the trial balance
Long-Term Debt - General Obligation, Revenue, COPS and Other			
Ending Maturity Date	A	DEBT_TYPE = 'Other Long-Term Indebtedness' and PURPOSE_ISSUE = 'Construct Drainage Facilities' and ACTIVITY_CODE = 'Flood Control and Water Conservation' and RECORD_NUMBER = 3	No ending maturity date.

2012

**Public Retirement
Systems Financial
Transactions
Report**

PUBLIC RETIREMENT SYSTEMS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

SCO Reporting Year: **2013**

ID Number: **16081001520**

For the Fiscal Year Ended: 12-31-12 (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the agency in accordance with the requirements as prescribed by the California State Controller.

Fiscal Officer



Signature

General Manager, Secretary

Title

Bob Van Wyk

Name (Please Print)

559-456-3292

Telephone Number

7-31-13

Date

Per Government Code section 7504, this report is due within six months after the end of the fiscal year. Public Employee Retirement Systems are also required to furnish an audited financial statement on an annual basis and, for defined benefit systems, an actuarial valuation report at least every three years. To meet the filing requirements, all portions must be received by the State Controller's Office, as

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Public Retirement Systems Financial Transactions Report

General Information

Fiscal Year 2013 System ID 16081001520

Mailing Address

Street1 5469 East Olive Avenue Retirement Administrator Bob Van Wyk
Street2
City Fresno
State CA Zip 93727- ☐ Is Address Changed?

Report Prepared By

First Joseph Firm Name Thales Consulting Inc
Middle Initial P Telephone (530) 979-1648
Last Stimac Fax No. (530) 654-3381
Title CEO Email jstimac@thales-consulting.com

Independent Auditor

Firm Name Brown Armstrong CPAS Street1 4200 Trustun Avenue, Suite 300
First Eric Street2
Middle Initial H City Bakersfield State CA Zip 93309-
Last Xin Telephone (661) 324-4971
Email exin@bacpas.com

Additional Information

Date of Valuation Report Actuary/Actuary Firm
Type of Plan Defined Contribution Street1
Street2
P.O. Box
City State Zip
Telephone

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Public Retirement Systems Annual Report - Statement of Plan Net Assets

Assets

Fiscal Year 2013

System ID 16081001520

Assets

Cash and Cash Equivalents	4,692,869
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Receivables

Contributions	
---------------	--

Investments	
-------------	--

Other	105,491
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Investments, At Fair Value

U.S. Government Obligations	
-----------------------------	--

International Bonds	
---------------------	--

Municipal Bonds	
-----------------	--

Domestic Corporate Bonds	
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Domestic Stocks	1,085,675
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International Stocks	
----------------------	--

Mortgages	
-----------	--

Real Estate	
-------------	--

Venture Capital	
-----------------	--

Short Term Investments	
------------------------	--

Other Investments	6,355,872
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Fixed Assets (Net of Accumulated Depreciation)	
--	--

Other Assets	
--------------	--

Total Assets	\$12,239,907
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Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Public Retirement Systems Annual Report - Statement of Plan Net Assets

Liabilities

Fiscal Year 2013

System ID 16081001520

Liabilities

Accounts Payable	0
Investment Purchases Payable	
Accrued Expenses	
Other Liabilities	
Total Liabilities	\$0
Net Assets Available for Benefits	\$12,239,907

Fresno Metropolitan Flood Control District Money Purchase Pension Plan
Public Retirement Systems Annual Report - Statement of Changes in Plan Net Assets

Additions

Fiscal Year	2013	System ID	16081001520
Contributions			
Employer			
General			572,766
Safety			
Combined			
Employee			
General			322,296
Safety			
Combined			
Other			
General			
Safety			
Combined			
Investments			
Interest			127,270
Dividends			
Net Appreciation (Depreciation) in Fair Value of Investments			798,884
Other Investment Revenue			
(Investment Expense)			
Other Revenue			
Total Additions			\$1,821,216

Deductions

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Plan Membership

System ID: 16081001520 **Fiscal Year:** 2013

Employee Members

	System Status	Active		Inactive	Retired Members			Total
		Vested	Non-Vested	Vested	Service Retired	Service Disability	Ordinary Disability	
General Members								
Tier I	Open	7						7
Tier II	Open	67	0	0				67
Grand Total		74	0	0				74

Employer Members

	State	Counties	Cities	Special Districts	School Districts	Other	Total Members
Number of Agencies				1			1
Number of Members				101			101

Members' Annual Payroll

General Members	Annual Payroll
Tier I	\$790,238
Tier II	\$4,621,322
Grand Total	\$5,411,560

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Contributions

System ID: 16081001520

Fiscal Year: 2013

Employer and Employee Rates - Recommended by Actuary

General Members

	Employer Rates		Employee Rates				
	Normal Cost	UAAL Amortization	Total	Age 25	Age 35	Age 45	Single Rate
Tier I			0.00				

Employer and Employee Rates - Adopted by Governing Body

General Members

	Employer Rates		Employee Rates				
	Normal Cost	UAAL Amortization	Total	Age 25	Age 35	Age 45	Single Rate
Tier I	14.00		14.00				6.00
Tier II	10.00		10.00				5.00

Contribution Amounts

Annual Required Contributions (ARC)	572,766
Contributions Made	\$572,766
Percentage of ARC Recognized (%)	100.0

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Plan Identifications

System ID: 16081001520

Fiscal Year: 2013

Economic Assumption Rates

Select Plan

SINGLE-EMPLOYER PLAN

Return on Investments

Real Rate of Return

Inflation Component

Total

0.00

Salary Scale

Merit, Longevity, and Productivity

Inflation Component

0.00

Total

0.00

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Funding Position and UAAL Amortization Method

System ID: 16081001520

Fiscal Year: 2013

Funding Position

Valuation Date (MM/DD/YYYY)	<input type="text"/>
Name of Actuary	Defined Contribution Plan
Actuarial Accrued Liability	<input type="text"/>
Actuarial Value of Assets	<input type="text"/>
Unfunded Actuarial Accrued Liability (UAAL)	<input type="text" value="\$0"/>
Funded Ratio (Rounded To Nearest Tenth, Example: 99.9) (%)	<input type="text"/>
Annual Covered Payroll (ACP)	<input type="text" value="5,411,560"/>
UAAL as a Percentage of ACP (%)	<input type="text"/>
Select the Method Used to Determine Actuarial Accrued Liability	<input type="text"/>

UAAL Amortization

Select Method Used to Amortize the Total Unfunded Actuarial Liability	<input type="text"/>
Total Unfunded Actuarial Liability	<input type="text"/>
Amortization period (In Years)	<input type="text"/>
Years Remaining in Total Unfunded Actuarial Liability Amortization Period	<input type="text"/>
Year Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized	<input type="text"/>

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Public Retirement Systems Annual Report

Detailed Summary of Footnotes For Fiscal Year

2012-13

Forms

Additional Details

Footnotes

General Information

Date of Valuation Report

N/A

Actuary Firm

N/A

Actuary: Phone Number

N/A

Actuary: Street Address 1

N/A

Actuary: City

N/A

Actuary: Zip

N/A

Additions

Total Additions

Appreciation in Fair Value of
Investments