

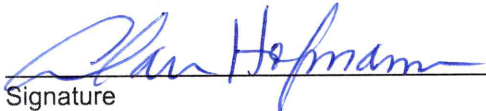
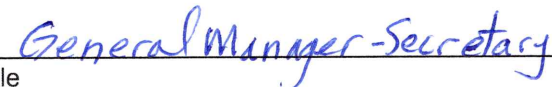
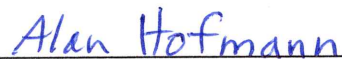
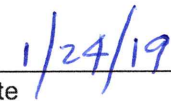
SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Fresno Metropolitan Flood Control District

Reporting Year: **2018**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
Title
Name (Please Print)
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 1/23/2019 4:12:23 PM

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

Fiscal Year: 2018**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" value="C"/>	<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" value="D"/>	<input type="text" value="Spina, Jr."/>	<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" value="C"/>	<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" value="A"/>	<input type="text" value="Auston"/>	<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"/>	<input type="text" value="alanh@fresnofloodcontrol.o"/>
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.c"/>
Official 3	<input type="text" value="Peter"/>	<input type="text"/>	<input type="text" value="Sanchez"/>	<input type="text" value="District Engineer - Assistant Ge"/>	<input type="text" value="peters@fresnofloodcontrol.c"/>
Official 4	<input type="text" value="Berta"/>	<input type="text"/>	<input type="text" value="Mims"/>	<input type="text" value="Assistant General Manager - A"/>	<input type="text" value="bertam@fresnofloodcontrol."/>
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
Balance Sheet
Governmental Funds

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	24,723,294					24,723,294
R02. Investments						
R03. Accounts Receivable (net)	2,137,076	10,536				2,147,612
R04. Taxes Receivable						
R05. Interest Receivable (net)	118,619	85,761	4,186	118,117		326,683
R06. Lease Payments Receivable						
R07. Due from Other Funds	863,939					863,939
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	29,445	18,745,086	1,258,920	26,488,189		46,521,640
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$27,872,373	\$18,841,383	\$1,263,106	\$26,606,306	\$0	\$74,583,168
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$27,872,373	\$18,841,383	\$1,263,106	\$26,606,306	\$0	\$74,583,168

Liabilities

R19. Accounts Payable	476,572	2,375,032		13,571		2,865,175
R20. Contracts and Retainage Payable	11,469			568,540		580,009
R21. Interest Payable						
R22. Due to Other Funds		863,939				863,939
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	221,002					221,002
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$709,043	\$3,238,971	\$0	\$582,111	\$0	\$4,530,125
R31. Deferred Inflows of Resources	2,137,022					2,137,022
R32. Total Liabilities and Deferred Inflows of Resources	\$2,846,065	\$3,238,971	\$0	\$582,111	\$0	\$6,667,147
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted		15,602,412	1,263,106			16,865,518
R35. Committed	36,011			26,024,195		26,060,206
R36. Assigned	7,611,544					7,611,544
R37. Unassigned	17,378,753					17,378,753
R38. Total Fund Balances (Deficits)	\$25,026,308	\$15,602,412	\$1,263,106	\$26,024,195	\$0	\$67,916,021
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$27,872,373	\$18,841,383	\$1,263,106	\$26,606,306	\$0	\$74,583,168

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: 2018

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%)	10,754,197					10,754,197
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	8,256,262					8,256,262
R09.	Prior-Year Taxes and Assessments	40,636					40,636
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments	1,061,523					1,061,523
R12.	Total Taxes and Assessments	20,112,618	0	0	0	0	20,112,618
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	462,304	374,023	19,136	480,588		1,336,051
R16.	Rents, Leases, Concessions, and Royalties	69,163					69,163
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	531,467	374,023	19,136	480,588	0	1,405,214
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	1,336,841				1,336,841	
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	108,698				108,698	
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	1,445,539	0	0	0	1,445,539	
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	1,941,865	5,486,242			7,428,107	
R30.	Contributions from Property Owners	-9,850	893,301		3,025	886,476	
	Self-Insurance Only						
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	
R34.	Other Revenues	135,307				135,307	
R35.	Total Revenues	\$24,156,946	\$6,753,566	\$19,136	\$483,613	\$0	\$31,413,261
	Expenditures						
R36.	Salaries and Wages	6,378,648					6,378,648
R37.	Employee Benefits	3,076,467					3,076,467
R38.	Services and Supplies	3,872,976	1,560,629				5,433,605
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R41.	Principal Payments on Long-Term Debt			1,424,698			1,424,698
R42.	Interest Payments on Long-Term Debt			511,499			511,499

R42.5	Lease Principal						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	1,936,197	0	0	1,936,197
R46.	Capital Outlay	144,659	1,863,205		3,235,313		5,243,177
R47.	Other Expenditures						
R48.	Total Expenditures	\$13,472,750	\$3,423,834	\$1,936,197	\$3,235,313	\$0	\$22,068,094
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$10,684,196	\$3,329,732	\$-1,917,061	\$-2,751,700	\$0	\$9,345,167
Other Financing Sources (Uses)							
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	3,079					3,079
R58.	Capital Leases						
R59.	Insurance Recoveries						
R60.	Transfers In	1,650,423		1,349,250	7,708,964		10,708,637
R61.	Transfers Out	-8,539,400	-2,169,237				-10,708,637
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$-6,885,898	\$-2,169,237	\$1,349,250	\$7,708,964	\$0	\$3,079

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	\$3,798,298	\$1,160,495	\$-567,811	\$4,957,264	\$0
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$21,228,010	\$14,441,917	\$1,830,917	\$21,066,931	\$0
R68. Adjustment					
R69. Reason for Adjustment					
R70. Fund Balances (Deficits), End of Fiscal Year	\$25,026,308	\$15,602,412	\$1,263,106	\$26,024,195	\$0

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: 2018

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	76,037,526	
R02.	Buildings and Improvements	5,497,095	
R03.	Equipment	4,123,743	
R04.	Infrastructure	300,177,094	
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-112,562,071	
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	\$273,273,387	
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	\$273,273,387	
Noncurrent Liabilities			
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)		11,812,164
R29.	Notes (Other Long-Term Debt)		

R30. Other (Other Long-Term Debt)	<input type="text"/>	<input type="text" value="108,788"/>
R31. Construction Financing – Federal	<input type="text"/>	<input type="text"/>
R32. Construction Financing – State	<input type="text"/>	<input type="text"/>
R33. Lease Principal	<input type="text"/>	<input type="text"/>
R34. Net Pension Liability	<input type="text"/>	<input type="text"/>
R35. Net OPEB Liability	<input type="text"/>	<input type="text" value="403,378"/>
R36. Other Noncurrent Liabilities 1	<input type="text"/>	<input type="text" value="1,152,531"/>
R37. Other Noncurrent Liabilities 2	<input type="text"/>	<input type="text"/>
R38. Other Noncurrent Liabilities 3	<input type="text"/>	<input type="text"/>
R39. Total Noncurrent Liabilities	<input type="text"/>	<input type="text" value="\$13,476,861"/>
Deferred Inflows of Resources		
R40 Related to Pensions	<input type="text"/>	<input type="text"/>
R41 Related to OPEB	<input type="text"/>	<input type="text"/>
R42 Related to Debt Refunding	<input type="text"/>	<input type="text"/>
R43 Other Deferred Inflows of Resources	<input type="text"/>	<input type="text"/>
R44. Total Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$0"/>
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$13,476,861"/>

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

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt	1,936,197		
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$1,936,197	\$0	\$0
R06. Debt Service	1,936,197		
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

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

Fiscal Year: 2018

R01.	Purpose of Debt (1 of 3) (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 Received to Date	10,000,000
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$728,094
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	728,094
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$0
R19.	Principal Outstanding, Current Portion	
R20.	Principal Outstanding, Noncurrent Portion	\$0
R21.	Interest Paid in Current Fiscal Year	20,387
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: 2018

R01.	Purpose of Debt (2 of 3) (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 Received to Date	20,000,000
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$12,508,768
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	696,604
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$11,812,164
R19.	Principal Outstanding, Current Portion	722,588
R20.	Principal Outstanding, Noncurrent Portion	\$11,089,576
R21.	Interest Paid in Current Fiscal Year	491,112
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: 2018

R01.	Purpose of Debt (3 of 3) (Record Completed)	<div>Construction Advance ▼</div>
R02.	Nature of Revenue Pledged	<div>Drainage Fees</div>
R03.	Debt Type	<div>Other ▼</div>
R04.	Fund Type	<div>Governmental ▼</div>
SD05.	Activity	<div>Flood Control and Water Conservation ▼</div>
R06.	Year of Issue	<div>1974</div>
R07.	Beginning Maturity Year	<div>1974</div>
R08.	Ending Maturity Year	<div>2018</div>
R09.	Principal Authorized	<div>175,000</div>
R10.	Principal Received to Date	<div>175,000</div>
R11.	Principal Unspent	<div></div>
R12.	Principal Outstanding, Beginning of Fiscal Year	<div>\$108,788</div>
R13.	Adjustment to Principal in Current Fiscal Year	<div></div>
R14.	Reason for Adjustment to Principal in Current Fiscal Year	<div></div>
R15.	Principal Received in Current Fiscal Year	<div></div>
R16.	Principal Paid in Current Fiscal Year	<div></div>
R17.	Principal Refinanced in Current Fiscal Year	<div></div>
R18.	Principal Outstanding, End of Fiscal Year	<div>\$108,788</div>
R19.	Principal Outstanding, Current Portion	<div></div>
R20.	Principal Outstanding, Noncurrent Portion	<div>\$108,788</div>
R21.	Interest Paid in Current Fiscal Year	<div>0</div>
R22.	Principal Delinquent, End of Fiscal Year	<div></div>
R23.	Interest Delinquent, End of Fiscal Year	<div></div>
SD24.	Principal Due but Not Presented (Time Warrants Only)	<div></div>
SD25.	Interest Due but Not Presented (Time Warrants Only)	<div></div>

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

Fiscal Year: 2018

R01. Appropriations Limit	23,429,380
R02. Total Annual Appropriations Subject to the Limit	11,965,054
R03. Revenues Received (Over) Under Appropriations Limit	\$11,464,326

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

Fiscal Year: 2018			<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES	
RevenuesExpendituresChangesFundBalances	(R09)Gen-PriorYearTaxesandAssessments	(Flood Control and Water Conservation) Increase due to prior year tax levies	
RevenuesExpendituresChangesFundBalances	(R11)Gen-OtherTaxesandAssessments	(Flood Control and Water Conservation) Supplemental taxes, other subventions, and other taxes	
RevenuesExpendituresChangesFundBalances	(R15)CapProj-InvestmentEarnings	(Flood Control and Water Conservation) Increase due to interest income received for additional funds in the capital project fund	
RevenuesExpendituresChangesFundBalances	(R15)DebtServ-InvestmentEarnings	(Flood Control and Water Conservation) Increase in investments generated more interest revenue	
RevenuesExpendituresChangesFundBalances	(R15)Gen-InvestmentEarnings	(Flood Control and Water Conservation) Increase in interest from investment earnings from the general fund	
RevenuesExpendituresChangesFundBalances	(R15)SpRev-InvestmentEarnings	(Flood Control and Water Conservation) Increase due to interest increase for investment income	
RevenuesExpendituresChangesFundBalances	(R22)Gen-AidforConstruction	(Flood Control and Water Conservation) Increase due to grants from State of CA	
RevenuesExpendituresChangesFundBalances	(R30)CapProj-ContributionsfromPropertyOwners	(Flood Control and Water Conservation) Increase due to capital contributions from private party	
RevenuesExpendituresChangesFundBalances	(R30)Gen-ContributionsfromPropertyOwners	(Flood Control and Water Conservation) Decrease due to construction contributions not received from City of Fresno	
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Flood Control and Water Conservation) Other revenue, property loss recovery revenue, misc revenue, and SJRC reimbursement	
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Flood Control and Water Conservation) Increase due to increase in employee benefits especially retiree health benefits	
RevenuesExpendituresChangesFundBalances	(R38)SpRev-ServicesandSupplies	(Flood Control and Water Conservation) Increase due to developer reimbursements	
RevenuesExpendituresChangesFundBalances	(R60)CapProj-TransfersIn	(Flood Control and Water Conservation) Transfers from the General fund and and PPDA Trust fund	
RevenuesExpendituresChangesFundBalances	(R60)DebtServ-TransfersIn	(Flood Control and Water Conservation) Transfers from the General fund	
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Flood Control and Water Conservation) Transfers from the PPDA fund and Capital Project fund	
RevenuesExpendituresChangesFundBalances	(R61)Gen-TransfersOut	(Flood Control and Water Conservation) Transfers to the capital fund	
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Flood Control and Water Conservation) Transfers to the general fund and capital project fund	
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_CA State Revolving Fund Loan) Loan paid off in current year, no principal payments remaining	
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 of construction for Master Plan Facilities	
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(3_Construction Advance) Non interest bearing note	
BalanceSheetGovernmentalFunds	(R03)Gen-AccountsReceivable(net)	Increase due to more deferred inflows of revenue in current year	
BalanceSheetGovernmentalFunds	(R03)SpRev-AccountsReceivable(net)	Decrease due to less AR for fees and charges	
BalanceSheetGovernmentalFunds	(R04)Gen-TaxesReceivable	No taxes receivable in current year	
BalanceSheetGovernmentalFunds	(R05)CapProj-InterestReceivable(net)	Increase in interest due to increase in cash and investments	
BalanceSheetGovernmentalFunds	(R05)DebtServ-InterestReceivable(net)	Increase in interest due to increase in cash and investments	
BalanceSheetGovernmentalFunds	(R05)Gen-InterestReceivable(net)	Increase in interest due to increase in cash and investments	
BalanceSheetGovernmentalFunds	(R05)SpRev-InterestReceivable(net)	Increase in interest due to increase in cash and investments	

BalanceSheetGovernmentalFunds	(R07)SpRev-DuefromOtherFunds	No due from the general fund in current year
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	(R19)CapProj-AccountsPayable	Decrease in accounts payable due to decrease in capital project fund expenses
BalanceSheetGovernmentalFunds	(R22)CapProj-DuetoOtherFunds	No remaining dues to other funds in current year
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Salaries payable
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The District has a defined contribution pension plan
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	Decrease in OPEB liability due to increase in employer contributions
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	Compensated absences

Total Footnote: 39