

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Fresno Metropolitan Flood Control District

Reporting Year: 2020


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.

If submitted manually, 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 1/28/2021 1:59:19 PM

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

Fiscal Year: 2020**District Mailing Address**

Street 1 5469 E. Olive Ave.

☐ Has Address Changed?

Street 2

City Fresno State CA Zip 93727-2541

Email paulm@fresnofloodcontrol.org

Members of the Governing Body

| | First Name | M. I. | Last Name | Title |
|----------|------------|-------|---------------|-------------|
| Member 1 | James | E | Burleson, Jr. | Chair |
| Member 2 | Kacey | A | Auston | Vice Chair |
| Member 3 | Roy | D | Spina, Jr. | Boardmember |
| Member 4 | Ken | J | Groom | Boardmember |
| Member 5 | Mike | R | Rastegar | Boardmember |
| Member 6 | Frank | C | Fowler | Boardmember |
| Member 7 | Lawrence | | Garcia | Boardmember |
| Member | | | | |

District Fiscal Officers

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

Report Prepared By

| | | | | | |
|------------|----------------|-------|------------------|-----------|------|
| First Name | Jessica | M. I. | K | Last Name | Brar |
| Telephone | (559) 412-7576 | Email | jbrar@hccpas.com | | |

Independent Auditor

| | | | | | |
|------------|----------------------------------|-------|---|-----------|-----------|
| Firm Name | Hudson Henderson & Company, Inc. | | | | |
| First Name | Brian | M. I. | T | Last Name | Henderson |
| Telephone | (559) 412-7576 | | | | |

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

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Revenues, Expenditures, and Changes in Fund Balances 2020 Fresno Metropolitan Flood Control District - LGRS Online

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: 2020

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%) | 11,114,219 | | | | | 11,114,219 |
| R02. Voter-Approved Taxes | | | | | | |
| R03. Pass-through and Residual Property Taxes (ABX1 26) | | | | | | |
| R05. Tax Increment | | | | | | |
| R06. Parcel Tax | | | | | | |
| R07. Property Assessments | 8,344,334 | | | | | 8,344,334 |
| R09. Prior-Year Taxes and Assessments | 14,999 | | | | | 14,999 |
| R10. Penalties and Costs of Delinquent Taxes and Assessments | | | | | | |
| R11. Other Taxes and Assessments | 1,017,453 | | | | | 1,017,453 |
| R12. Total Taxes and Assessments | 20,491,005 | 0 | 0 | 0 | 0 | 20,491,005 |
| R13. Licenses, Permits, and Franchises | | | | | | |
| R14. Fines, Forfeitures, and Penalties | | | | | | |
| Revenue from Use of Money and Property | | | | | | |
| R15. Investment Earnings | 567,773 | 456,632 | 13,807 | 705,216 | | 1,743,428 |
| R16. Rents, Leases, Concessions, and Royalties | 64,934 | | | | | 64,934 |
| R17. Other Revenue from Use of Money and Property | | | | | | |
| R18. Total Revenue from Use of Money and Property | 632,707 | 456,632 | 13,807 | 705,216 | 0 | 1,808,362 |
| Intergovernmental – Federal | | | | | | |
| R19. Aid for Construction | 203,435 | | | | | 203,435 |

<https://lgrsonline.sco.ca.gov/FormSPD/RevenuesExpendituresChangesFundBalances?entityid=4125&fiscalyear=2020>

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Revenues, Expenditures, and Changes in Fund Balances 2020 Fresno Metropolitan Flood Control District - LGRS Online

| | | | | | | | |
|------|--------------------------------------|---------------------|--------------------|-----------------|------------------|------------|---------------------|
| R20. | Other Intergovernmental – Federal | | | | | | |
| R21. | Total Intergovernmental – Federal | 203,435 | 0 | 0 | 0 | 0 | 203,435 |
| | Intergovernmental – State | | | | | | |
| R22. | Aid for Construction | | | | | | |
| R23. | State Water Project | | | | | | |
| R24. | Homeowners Property Tax Relief | 105,058 | | | | | 105,058 |
| R25. | Timber Yield | | | | | | |
| R26. | Other Intergovernmental – State | | | | | | |
| R27. | Total Intergovernmental – State | 105,058 | 0 | 0 | 0 | 0 | 105,058 |
| R28. | Intergovernmental – Other | | | | | | |
| R29. | Charges for Current Services | 1,074,336 | 4,959,866 | | | | 6,034,202 |
| R30. | Contributions from Property Owners | 535,222 | 3,429,894 | | | | 3,965,116 |
| | Self-Insurance Only | | | | | | |
| R31. | Member Contributions | | | | | | |
| R32. | Claim Adjustments | | | | | | |
| R33. | Total Self-Insurance Only | 0 | 0 | 0 | 0 | 0 | 0 |
| R34. | Other Revenues | 141,502 | | | | | 141,502 |
| R35. | Total Revenues | \$23,183,265 | \$8,846,392 | \$13,807 | \$705,216 | \$0 | \$32,748,680 |
| | Expenditures | | | | | | |
| R36. | Salaries and Wages | 6,930,813 | | | | | 6,930,813 |
| R37. | Employee Benefits | 2,250,193 | | | | | 2,250,193 |
| R38. | Services and Supplies | 4,416,221 | 691,972 | | | | 5,108,193 |
| R39. | Self-Insurance Only – Claims Paid | | | | | | |
| R40. | Contributions to Outside Agencies | | | | | | |
| | Debt Service | | | | | | |
| R41. | Principal Payments on Long-Term Debt | | | 749,540 | | | 749,540 |
| R42. | Interest Payments on Long-Term Debt | | | 432,931 | | | 432,931 |

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Revenues, Expenditures, and Changes in Fund Balances 2020 Fresno Metropolitan Flood Control District - LGRS Online

| | | | | | | | |
|---------------------------------------|---|--------------|--------------|--------------|--------------|-----|--------------|
| R42.5 | Lease Principal | | | | | | |
| R43. | Principal and Interest on Short-Term Notes and Warrants | | | | | | |
| R44. | Other Debt Service | | | | | | |
| R45. | Total Debt Service | 0 | 0 | 1,182,471 | 0 | 0 | 1,182,471 |
| R46. | Capital Outlay | 209,723 | 4,411,996 | | 5,089,941 | | 9,711,660 |
| R47. | Other Expenditures | | | | | | |
| R48. | Total Expenditures | \$13,806,950 | \$5,103,968 | \$1,182,471 | \$5,089,941 | \$0 | \$25,183,330 |
| R49. | Excess (Deficiency) of Revenues Over (Under) Expenditures | \$9,376,315 | \$3,742,424 | \$-1,168,664 | \$-4,384,725 | \$0 | \$7,565,350 |
| 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 | 60,234 | | | | | 60,234 |
| R58. | Capital Leases | | | | | | |
| R59. | Insurance Recoveries | | | | | | |
| R60. | Transfers In | 1,215,992 | | 1,241,730 | 9,464,517 | | 11,922,239 |
| R61. | Transfers Out | -10,174,344 | -1,722,641 | | -25,254 | | -11,922,239 |
| R61.5 | Other Financing Sources (Uses) – Other | | | | | | |
| R62. | Total Other Financing Sources (Uses) | \$-8,898,118 | \$-1,722,641 | \$1,241,730 | \$9,439,263 | \$0 | \$60,234 |

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Revenues, Expenditures, and Changes in Fund Balances 2020 Fresno Metropolitan Flood Control District - LGRS Online

Special and Extraordinary Items

| | | | | | | |
|--|--------------|--------------|-------------|--------------|-----|--------------|
| R63. Special Item | | | | | | |
| R64. Extraordinary Item | | | | | | |
| R65. Total Special and Extraordinary Items | 0 | 0 | 0 | 0 | 0 | 0 |
| R66. Net Change in Fund Balances | \$478,197 | \$2,019,783 | \$73,066 | \$5,054,538 | \$0 | \$7,625,584 |
| R67. Fund Balances (Deficits), Beginning of Fiscal Year | \$28,090,177 | \$17,492,090 | \$1,216,426 | \$31,182,269 | \$0 | \$77,980,962 |
| R68. Adjustment | | | | | | |
| R69. Reason for Adjustment | | | | | | |
| R70. Fund Balances (Deficits), End of Fiscal Year | \$28,568,374 | \$19,511,873 | \$1,289,492 | \$36,236,807 | \$0 | \$85,606,546 |

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: 2020

| | |
|--|--|
| R01. Purpose of Debt (1 of 2) (Record Completed) | California Infrastructure and Economic Develop ▼ |
| 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 | \$11,089,576 |
| 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 | 749,540 |
| R17. Principal Refinanced in Current Fiscal Year | |
| R18. Principal Outstanding, End of Fiscal Year | \$10,340,036 |
| R19. Principal Outstanding, Current Portion | 777,498 |
| R20. Principal Outstanding, Noncurrent Portion | \$9,562,538 |
| R21. Interest Paid in Current Fiscal Year | 432,931 |
| 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: 2020

| | | |
|--|---|---|
| R01. Purpose of Debt (2 of 2) (Record Completed) | 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 | 2020 | |
| R09. Principal Authorized | 175,000 | |
| R10. Principal Received to Date | 175,000 | |
| R11. Principal Unspent | | |
| R12. Principal Outstanding, Beginning of Fiscal Year | <input type="text" value="\$108,788"/> | |
| 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 | | |
| R17. Principal Refinanced in Current Fiscal Year | | |
| R18. Principal Outstanding, End of Fiscal Year | <input type="text" value="\$108,788"/> | |
| R19. Principal Outstanding, Current Portion | | |
| R20. Principal Outstanding, Noncurrent Portion | <input type="text" value="\$108,788"/> | |
| R21. Interest Paid in Current Fiscal Year | | |
| 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: 2020

| | Year of Issue | Principal Outstanding, Beginning of Fiscal Year | Principal Received in Current Fiscal Year | Principal Paid in Current Fiscal Year | Principal Outstanding, End of Fiscal Year | Principal Outstanding, Current Portion | Principal Outstanding, Noncurrent Portion | Interest Paid in Current Fiscal Year |
|---|------------------|--|--|--|--|--|--|---|
| Governmental | | | | | | | | |
| Loans | | | | | | | | |
| California Infrastructure and Economic Development Bank | 2001 | 11,089,576 | 0 | 749,540 | 10,340,036 | 777,498 | 9,562,538 | 432,931 |
| Other | | | | | | | | |
| Construction Advance | 1974 | 108,788 | 0 | 0 | 108,788 | 0 | 108,788 | 0 |
| Total Governmental Debt: | | \$11,198,364 | \$0 | \$749,540 | \$10,448,824 | \$777,498 | \$9,671,326 | \$432,931 |

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

Fiscal Year: 2020

| | Governmental Funds | Internal Service Fund | Enterprise Funds |
|---|--------------------|-----------------------|------------------|
| Debt Payments from Debt Forms | | | |
| R01. Long-Term Debt | | | |
| R02. Other Long-Term Debt | 1,182,471 | | |
| R03. Construction Financing | | | |
| R04. Lease Obligations | | | |
| R05. Total Debt Payments from Debt Forms | \$1,182,471 | \$0 | \$0 |
| R06. Debt Service | 1,182,471 | | |
| R07. Difference | \$0 | \$0 | \$0 |
| R08. Reason for Difference | | | |

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Balance Sheet - Governmental Funds 2020 Fresno Metropolitan Flood Control District - LGRS Online

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

Fiscal Year: 2020

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds |
|---|---------------------|---------------------|--------------------|---------------------|------------|--------------------------------|
| Assets | | | | | | |
| R01. Cash and Investments | 28,539,039 | | | | | 28,539,039 |
| R02. Investments | | | | | | |
| R03. Accounts Receivable (net) | 2,256,986 | 512,411 | | | | 2,769,397 |
| R04. Taxes Receivable | | | | | | |
| R05. Interest Receivable (net) | 124,397 | 108,122 | 5,420 | 175,815 | | 413,754 |
| R06. Lease Payments Receivable | | | | | | |
| R07. Due from Other Funds | 806,403 | | | | | 806,403 |
| 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 | 11,113 | 22,072,775 | 1,284,072 | 37,320,736 | | 60,688,696 |
| R14. Other Assets 2 | | | | | | |
| R15. Other Assets 3 | | | | | | |
| R16. Total Assets | \$31,737,938 | \$22,693,308 | \$1,289,492 | \$37,496,551 | \$0 | \$93,217,289 |
| R17. Deferred Outflows of Resources | | | | | | |
| R18. Total Assets and Deferred Outflows of Resources | \$31,737,938 | \$22,693,308 | \$1,289,492 | \$37,496,551 | \$0 | \$93,217,289 |

Liabilities
<https://lgrsonline.sco.ca.gov/FormSPD/BalanceSheetGovernmentalFunds?entityid=4125&fiscalyear=2020>

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Balance Sheet - Governmental Funds 2020 Fresno Metropolitan Flood Control District - LGRS Online

| | | | | | | |
|---|--------------|--------------|-------------|--------------|-----|--------------|
| R19. Accounts Payable | 458,155 | 2,375,032 | | 31,360 | | 2,864,547 |
| R20. Contracts and Retainage Payable | 11,469 | | | 1,228,384 | | 1,239,853 |
| R21. Interest Payable | | | | | | |
| R22. Due to Other Funds | | 806,403 | | | | 806,403 |
| R23. Due to Other Governments | | | | | | |
| R24. Advances from Other Funds | | | | | | |
| R25. Deposits and Advances | | | | | | |
| R26. Loans and Notes Payable | | | | | | |
| R27. Other Liabilities 1 | 442,954 | | | | | 442,954 |
| R28. Other Liabilities 2 | | | | | | |
| R29. Other Liabilities 3 | | | | | | |
| R30. Total Liabilities | \$912,578 | \$3,181,435 | \$0 | \$1,259,744 | \$0 | \$5,353,757 |
| R31. Deferred Inflows of Resources | 2,256,986 | | | | | 2,256,986 |
| R32. Total Liabilities and Deferred Inflows of Resources | \$3,169,564 | \$3,181,435 | \$0 | \$1,259,744 | \$0 | \$7,610,743 |
| Fund Balances (Deficits) | | | | | | |
| R33. Nonspendable | | | 1,289,492 | | | 1,289,492 |
| R34. Restricted | | 19,511,873 | | | | 19,511,873 |
| R35. Committed | 36,011 | | | 36,236,807 | | 36,272,818 |
| R36. Assigned | 8,542,820 | | | | | 8,542,820 |
| R37. Unassigned | 19,989,543 | | | | | 19,989,543 |
| R38. Total Fund Balances (Deficits) | \$28,568,374 | \$19,511,873 | \$1,289,492 | \$36,236,807 | \$0 | \$85,606,546 |
| R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | \$31,737,938 | \$22,693,308 | \$1,289,492 | \$37,496,551 | \$0 | \$93,217,289 |

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: 2020

| | | Noncurrent Assets/Deferred | Noncurrent Liabilities/Deferred |
|---------------------------------------|---|----------------------------|---------------------------------|
| | | Outflows of Resources | Inflows of Resources |
| Noncurrent Assets | | | |
| Capital Assets | | | |
| R01. | Land | 76,615,270 | |
| R02. | Buildings and Improvements | 5,541,529 | |
| R03. | Equipment | 4,347,669 | |
| R04. | Infrastructure | 316,832,570 | |
| R05. | Intangible Assets – Amortizable | | |
| R06. | Construction in Progress | | |
| R07. | Intangible Assets – Nonamortizable | | |
| R08. | Other Capital Assets | | |
| R09. | Less: Accumulated Depreciation/Amortization | -125,452,277 | |
| R10 | Net Pension Asset | | |
| R11 | Net OPEB Asset | 123,927 | |
| R12 | Other Noncurrent Assets 1 | | |
| R13 | Other Noncurrent Assets 2 | | |
| R14 | Other Noncurrent Assets 3 | | |
| R15. | Total Noncurrent Assets | \$278,008,688 | |
| 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 | \$278,008,688 | |
| 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) | | 10,340,036 |
| 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 | <input type="text"/> | |
| R35. Net OPEB Liability | <input type="text"/> | |
| R36. Other Noncurrent Liabilities 1 | <input type="text"/> | |
| R37. Other Noncurrent Liabilities 2 | <input type="text"/> | |
| R38. Other Noncurrent Liabilities 3 | <input type="text"/> | |
| R39. Total Noncurrent Liabilities | <input type="text"/> | <input type="text" value="\$10,448,824"/> |
| Deferred Inflows of Resources | | |
| R40 Related to Pensions | <input type="text"/> | |
| R41 Related to OPEB | <input type="text"/> | |
| R42 Related to Debt Refunding | <input type="text"/> | |
| R43 Other Deferred Inflows of Resources | <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="\$10,448,824"/> |

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Summary and Statistics 2020 Fresno Metropolitan Flood Control District - LGRS Online

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

Fiscal Year: 2020

| | Governmental Funds | Internal Service Fund | Enterprise Fund | Total |
|---|--------------------|-----------------------|-----------------|-------|
| Governmental Revenues | | | | |
| R01. General | 23,183,265 | | | |
| R02. Special Revenue | 8,846,392 | | | |
| R03. Debt Service | 13,807 | | | |
| R04. Capital Projects | 705,216 | | | |
| R05. Permanent | | | | |
| R06. Transportation | | | | |
| R07. Total Governmental Revenues | \$32,748,680 | | | |
| Internal Service Revenues | | | | |
| R08. Total Operating Revenues | | \$0 | | |
| R09. Total Non-Operating Revenues | | \$0 | | |
| R10. Total Internal Service Revenues | | \$0 | | |
| Enterprise Revenues | | | | |
| Operating Revenues | | | | |
| R11. Airport | | | | |
| R12. Electric | | | | |
| R13. Gas | | | | |
| R14. Harbor and Port | | | | |
| R15. Hospital | | | | |
| R16. Sewer | | | | |
| R17. Solid Waste | | | | |
| R18. Transit | | | | |
| R19. Water | | | | |

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Summary and Statistics 2020 Fresno Metropolitan Flood Control District - LGRS Online

| | | | | | |
|-------------------------------|-------------------------------------|--------------|-----|-----|--------------|
| R20. | Other Enterprise | | | | |
| R21. | Conduit | | | | |
| R22. | Transportation | | | | |
| R23. | Total Operating Revenues | | | \$0 | |
| Non-Operating Revenues | | | | | |
| R24. | Airport | | | | |
| R25. | Electric | | | | |
| R26. | Gas | | | | |
| R27. | Harbor and Port | | | | |
| R28. | Hospital | | | | |
| R29. | Sewer | | | | |
| R30. | Solid Waste | | | | |
| R31. | Transit | | | | |
| R32. | Water | | | | |
| R33. | Other Enterprise | | | | |
| R34. | Conduit | | | | |
| R35. | Transportation | | | | |
| R36. | Total Non-Operating Revenues | | | \$0 | |
| R36.5 | Total Revenues | \$32,748,680 | \$0 | \$0 | \$32,748,680 |

Governmental Expenditures

| | | | | | |
|------|--|--------------|--|--|--|
| R37. | General | 13,806,950 | | | |
| R38. | Special Revenue | 5,103,968 | | | |
| R39. | Debt Service | 1,182,471 | | | |
| R40. | Capital Projects | 5,089,941 | | | |
| R41. | Permanent | | | | |
| R42. | Transportation | | | | |
| R43. | Total Governmental Expenditures | \$25,183,330 | | | |

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Internal Service Expenses

| | | | | | |
|------|--|----------------------|----------------------------------|----------------------|----------------------|
| R44. | Total Operating Expenses | <input type="text"/> | <input type="text" value="\$0"/> | <input type="text"/> | <input type="text"/> |
| R45. | Total Non-Operating Expenses | <input type="text"/> | <input type="text" value="\$0"/> | <input type="text"/> | <input type="text"/> |
| R46. | Total Internal Service Expenses | <input type="text"/> | <input type="text" value="\$0"/> | <input type="text"/> | <input type="text"/> |

Enterprise Expenses**Operating Expenses**

| | | | | | |
|------|---------------------------------|----------------------|----------------------|----------------------------------|----------------------|
| R47. | Airport | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R48. | Electric | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R49. | Gas | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R50. | Harbor and Port | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R51. | Hospital | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R52. | Sewer | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R53. | Solid Waste | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R54. | Transit | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R55. | Water | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R56. | Other Enterprise | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R57. | Conduit | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R58. | Transportation | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R59. | Total Operating Expenses | <input type="text"/> | <input type="text"/> | <input type="text" value="\$0"/> | <input type="text"/> |

Non-Operating Expenses

| | | | | | |
|------|-----------------|----------------------|----------------------|----------------------|----------------------|
| R60. | Airport | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R61. | Electric | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R62. | Gas | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R63. | Harbor and Port | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R64. | Hospital | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R65. | Sewer | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R66. | Solid Waste | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| R67. | Transit | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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| | | | | | |
|--------------------|--|--------------|-----|-----|--------------|
| R68. | Water | | | | |
| R69. | Other Enterprise | | | | |
| R70. | Conduit | | | | |
| R71. | Transportation | | | | |
| R72. | Total Non-Operating Expenses | | | \$0 | |
| R72.5 | Total Expenditures/Expenses | \$25,183,330 | \$0 | \$0 | \$25,183,330 |
| R73. | Transfer In | 11,922,239 | | | 11,922,239 |
| R74. | Transfer Out | -11,922,239 | | | -11,922,239 |
| R75. | Change in Fund Balance/Net Position | \$7,625,584 | \$0 | \$0 | \$7,625,584 |
| R76. | Fund Balance/Net Position (Deficit), Beginning of Fiscal Year | \$77,980,962 | \$0 | \$0 | \$77,980,962 |
| R77. | Adjustments | | | | |
| R78. | Fund Balance/Net Position (Deficit), End of Fiscal Year | \$85,606,546 | \$0 | \$0 | \$85,606,546 |
| Assets | | | | | |
| R79. | Total Current Assets | 93,217,289 | | | 93,217,289 |
| R80. | Total Noncurrent Assets | | | | |
| R81. | Total Assets | \$93,217,289 | \$0 | \$0 | \$93,217,289 |
| Liabilities | | | | | |
| R82. | Total Current Liabilities | 5,353,757 | | | 5,353,757 |
| R83. | Total Noncurrent Liabilities | | | | |
| R84. | Total Liabilities | \$5,353,757 | \$0 | \$0 | \$5,353,757 |
| R85. | Total Fund Balance/Net Position (Deficit) | \$85,606,546 | \$0 | \$0 | \$85,606,546 |

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

Fiscal Year: 2020

| | |
|---|-------------------------|
| R01. Appropriations Limit | 33,154,916 |
| R02. Total Annual Appropriations Subject to the Limit | 12,251,729 |
| R03. Revenues Received (Over) Under Appropriations Limit | <div>\$20,903,187</div> |

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

| Fiscal Year: 2020 | | |
|---|---|--|
| FORM DESC | FIELD NAME | FOOTNOTES |
| RevenuesExpendituresChangesFundBalances | (R11)Gen-OtherTaxesandAssessments | (Flood Control and Water Conservation) Supplemental and other taxes. |
| RevenuesExpendituresChangesFundBalances | (R34)Gen-OtherRevenues | (Flood Control and Water Conservation) Revenue recovery and reimbursements. |
| RevenuesExpendituresChangesFundBalances | (R38)SpRev-ServicesandSupplies | (Flood Control and Water Conservation) Decrease due to less drainage fee refunds in the current year and decreased engineering fees. |
| RevenuesExpendituresChangesFundBalances | (R46)Gen-CapitalOutlay | (Flood Control and Water Conservation) Increase in capital outlay due to increase capital assets in the current year. |
| RevenuesExpendituresChangesFundBalances | (R46)SpRev-CapitalOutlay | (Flood Control and Water Conservation) Increase in capital outlay due to increase in assets in the current year. |
| RevenuesExpendituresChangesFundBalances | (R60)CapProj-TransfersIn | (Flood Control and Water Conservation) Interfund transfers. |
| RevenuesExpendituresChangesFundBalances | (R60)DebtServ-TransfersIn | (Flood Control and Water Conservation) Interfund transfers. |
| RevenuesExpendituresChangesFundBalances | (R60)Gen-TransfersIn | (Flood Control and Water Conservation) Interfund transfers. |
| RevenuesExpendituresChangesFundBalances | (R61)CapProj-TransfersOut | (Flood Control and Water Conservation) Interfund transfers. |
| RevenuesExpendituresChangesFundBalances | (R61)Gen-TransfersOut | (Flood Control and Water Conservation) Interfund transfers. |
| RevenuesExpendituresChangesFundBalances | (R61)SpRev-TransfersOut | (Flood Control and Water Conservation) Interfund transfers. |
| 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 | (R16)CapProj-TotalAssets | Increase due to increased restricted cash for capital asset projects. |
| BalanceSheetGovernmentalFunds | (R27)Gen-OtherLiabilities1 | Salaries payable. |
| BalanceSheetGovernmentalFunds | (R30)CapProj-TotalLiabilities | Increase due to increased contracts payable for capital projects in the current year. |
| NoncurrentAssetsLiabilities | (R34)Liab-NetPensionLiability | No net pension liability. |

Total Footnote: 22