

2013

**Special Districts
Financial
Transactions
Report**

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

Fresno Metropolitan Flood Control District

SCO Reporting Year: **2013**

ID Number: **12081001500**

Fiscal Year Ended: 06-30-13 (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 district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer

Bob Van Wyk
Signature

General Manager, Secretary
Title

Bob Van Wyk
Name (Please Print)

10-18-13
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. However, in the case of hospital districts, the report is due within 120 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.

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

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 2012 | <input type="checkbox"/> October 2012 | <input type="checkbox"/> January 2013 | <input type="checkbox"/> April 2013 |
| <input type="checkbox"/> August 2012 | <input type="checkbox"/> December 2012 | <input type="checkbox"/> February 2013 | <input type="checkbox"/> May 2013 |
| <input type="checkbox"/> September 2012 | | <input type="checkbox"/> March 2013 | <input checked="" type="checkbox"/> June 2013 |

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:	\$ 5,477,217
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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 11/2011

Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report

General Information

Fiscal Year 2013

Mailing Address

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

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	Jennette		Williams	Chairman
Member	Mike		Rastegar	Vice Chairman
Member	Kendall		Groom	Director
Member	Barbara		Goodwin	Director
Member	Frank		Fowler	Director
Member	James	E	Burleson, Jr	Director
Member				
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
JosephPaul		Merrill	(559) 456-3292

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

Comments for the Special District Report

Fiscal Year: 2013

Comment

B: Debt Service expenditures significantly reduced due the payoff of the \$20,236,450 State Revolving Loan.

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

Revenues, Expenditures, Sources and Uses

Fiscal Year	2013	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%)		8,125,535		
Voter Approved Taxes				
Property Assessments		8,157,270		
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments		15,983		
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		334,993	11,752	91,747
Rents, Concessions and Royalties		70,908		
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction		729,426		
State Water Project				
Homeowners Property Tax Relief		114,830		
Timber Yield				
Other State		760,225		
Other Governmental Agencies				
Redevelopment Pass-Through		544,561		
Other		1,186,017		
Charges for Current Services		533,908		
Contributions From Property Owners		4,640,279		
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		23,146		
Total Revenues		\$25,237,081	\$11,752	\$91,747
Expenditures				
Salaries and Wages		5,477,217		
Employee Benefits		2,639,078		
Services and Supplies		4,436,832		
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	2013	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			1,214,857	
Interest on Long-Term Debt			733,594	
Interest on Short-Term Notes and Warrants				
Fixed Assets		2,495,424		6,047,576
Other Expenditures				
Total Expenditures		\$15,048,551	\$1,948,451	\$6,047,576
Revenues Over (Under) Expenditures		\$10,188,530	(\$1,936,699)	(\$5,955,829)
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)		1,465,247	1,948,451	6,504,198
Operating Transfers Out (Intra-District)		9,913,280	1,733	2,883
Total Other Financing Sources (Uses)		(\$8,448,033)	\$1,946,718	\$6,501,315
Revenues/Sources Over (Under) Expenditures/Uses		\$1,740,497	\$10,019	\$545,486
Fund Equity, Beginning of Period		\$22,943,364	\$1,688,896	\$8,498,015
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$24,683,861	\$1,698,915	\$9,043,501

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

Consolidation of Fund Equities and Transfers

Fiscal Year	2013	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities					
Non-Enterprise Activities		\$24,683,861	\$1,698,915	\$9,043,501	
Enterprise Fund Equities					
Airport					\$0
Electric					\$0
Harbor and Port					\$0
Hospital					\$0
Waste Disposal					\$0
Water					\$0
Total Ending Fund Equities		\$24,683,861	\$1,698,915	\$9,043,501	\$0

Transfers In	Transfers Out	Net
A	B	C

Consolidation of Transfers In and Transfer Out

General and Special Revenue Funds	\$1,465,247	\$9,913,280	
Debt Service Funds	\$1,948,451	\$1,733	
Capital Projects Funds	\$6,504,198	\$2,883	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$9,917,896	\$9,917,896	\$0

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

Appropriations Limit Information

Fiscal Year 2013

Appropriations Limit as of the End of the Fiscal Year	17,231,643
Total Annual Appropriations Subject to the Limit as of the End of the Fiscal Year	9,423,850
Amount (Over) Under the Appropriation Limit	\$7,807,793

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

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Fiscal Year	2013	
District-wide or Improvement District/Zone	<div>Improvement District/Zone</div>	
Improvement/Zone (If Applicable)	<div>KK, LL, AW</div>	
Type of Debt	<div>Other Long-Term Indebtedness</div>	
Activity	<div>Flood Control and Water Conservation</div>	
Purpose of Issue	<div>Construct Drainage Facilities</div>	
Nature of Revenue Pledged	<div>Future Drainage Fees</div>	
Percent of Pledge		<div>100.00</div>
Year of Authorization		<div>1974</div>
Principal Amount Authorized		<div>175,000</div>
Principal Amount Issued		<div>175,000</div>
Beginning Maturity Date		<div>1974</div>
Ending Maturity Date		<div>2014</div>
Principal Amount Unmatured, Beginning of Fiscal Year		<div>\$175,000</div>
Adjustments - Increase (Decrease)		<div></div>
Principal Amount Issued During Fiscal Year		<div></div>
Principal Amount Matured During Fiscal Year		<div></div>
Principal Amount Defeased During Fiscal Year		<div></div>
Principal Amount Unmatured, End of Fiscal Year		<div>\$175,000</div>
Principal Amount in Default, End of Fiscal Year		<div></div>
Interest in Default, End of Fiscal Year		<div></div>
Amount Held in Bond Reserve		<div></div>

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

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Fiscal Year	2013
District-wide or Improvement District/Zone	District-wide
Improvement/Zone (If Applicable)	
Type of Debt	Other Long-Term Indebtedness
Activity	Drainage and Drainage Maintenance
Purpose of Issue	Post Employment Benefits
Nature of Revenue Pledged	General Fund
Percent of Pledge	100.00
Year of Authorization	2000
Principal Amount Authorized	1,664,315
Principal Amount Issued	1,664,315
Beginning Maturity Date	2000
Ending Maturity Date	2025
Principal Amount Unmatured, Beginning of Fiscal Year	
Adjustments - Increase (Decrease)	1,550,722
Principal Amount Issued During Fiscal Year	516,432
Principal Amount Matured During Fiscal Year	
Principal Amount Defeased During Fiscal Year	402,839
Principal Amount Unmatured, End of Fiscal Year	\$1,664,315
Principal Amount in Default, End of Fiscal Year	
Interest in Default, End of Fiscal Year	
Amount Held in Bond Reserve	

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

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Fiscal Year	2013
District-wide or Improvement District/Zone	District-wide
Improvement/Zone (If Applicable)	
Type of Debt	Other Long-Term Indebtedness
Activity	Drainage and Drainage Maintenance
Purpose of Issue	Accrued Interest On Long Term
Nature of Revenue Pledged	General Fund
Percent of Pledge	100.00
Year of Authorization	2013
Principal Amount Authorized	600,052
Principal Amount Issued	600,052
Beginning Maturity Date	2013
Ending Maturity Date	2014
Principal Amount Unmatured, Beginning of Fiscal Year	
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	600,052
Principal Amount Matured During Fiscal Year	
Principal Amount Defeased During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	\$600,052
Principal Amount in Default, End of Fiscal Year	
Interest in Default, End of Fiscal Year	
Amount Held in Bond Reserve	

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

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Fiscal Year	2013
District-wide or Improvement District/Zone	<div style="border: 1px solid black; padding: 2px;">District-wide</div>
Improvement/Zone (If Applicable)	<div style="border: 1px solid black; height: 15px;"></div>
Type of Debt	<div style="border: 1px solid black; padding: 2px;">Other Long-Term Indebtedness</div>
Activity	<div style="border: 1px solid black; padding: 2px;">Drainage and Drainage Maintenance</div>
Purpose of Issue	<div style="border: 1px solid black; padding: 2px;">Deferred Revenue</div>
Nature of Revenue Pledged	<div style="border: 1px solid black; padding: 2px;">General Fund</div>
Percent of Pledge	<div style="border: 1px solid black; padding: 2px; text-align: right;">100.00</div>
Year of Authorization	<div style="border: 1px solid black; padding: 2px; text-align: right;">2013</div>
Principal Amount Authorized	<div style="border: 1px solid black; padding: 2px; text-align: right;">4,184</div>
Principal Amount Issued	<div style="border: 1px solid black; padding: 2px; text-align: right;">4,184</div>
Beginning Maturity Date	<div style="border: 1px solid black; padding: 2px; text-align: right;">2013</div>
Ending Maturity Date	<div style="border: 1px solid black; padding: 2px; text-align: right;">2014</div>
Principal Amount Unmatured, Beginning of Fiscal Year	<div style="border: 1px solid black; height: 15px;"></div>
Adjustments - Increase (Decrease)	<div style="border: 1px solid black; height: 15px;"></div>
Principal Amount Issued During Fiscal Year	<div style="border: 1px solid black; padding: 2px; text-align: right;">4,184</div>
Principal Amount Matured During Fiscal Year	<div style="border: 1px solid black; height: 15px;"></div>
Principal Amount Defeased During Fiscal Year	<div style="border: 1px solid black; height: 15px;"></div>
Principal Amount Unmatured, End of Fiscal Year	<div style="border: 1px solid black; padding: 2px; text-align: right;">\$4,184</div>
Principal Amount in Default, End of Fiscal Year	<div style="border: 1px solid black; height: 15px;"></div>
Interest in Default, End of Fiscal Year	<div style="border: 1px solid black; height: 15px;"></div>
Amount Held in Bond Reserve	<div style="border: 1px solid black; height: 15px;"></div>

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	2013	
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		\$4,084,932
Adjustments - Increase (Decrease)		
Principal Amount Received During Fiscal Year		
Principal Amount Matured During Fiscal Year		634,809
Principal Amount Unmatured, End of Fiscal Year		\$3,450,123
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 2013

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	\$15,633,590
Adjustments - Increase (Decrease)	
Principal Amount Received During Fiscal Year	
Principal Amount Matured During Fiscal Year	580,048
Principal Amount Unmatured, End of Fiscal Year	\$15,053,542
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 2013

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	\$0
Adjustments - Increase (Decrease)	
Principal Amount Received During Fiscal Year	
Principal Amount Matured During Fiscal Year	
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	2013	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		14,907,190	1,698,915	9,356,908				\$25,963,013
Taxes Receivable								\$0
Interest Receivable								\$0
Accounts Receivable		368,616						\$368,616
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds		228						\$228
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		10,438,357						\$10,438,357
Fixed Assets								
Land						69,945,851		\$69,945,851
Buildings and Improvements						276,530,922		\$276,530,922
Equipment						3,862,641		\$3,862,641
Construction in Progress						4,577,620		\$4,577,620
Total Fixed Assets					\$0	\$354,917,034		\$354,917,034
Accumulated Depreciation						82,684,457		\$82,684,457
Net Fixed Assets					\$0	\$272,232,577		\$272,232,577
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided							22,128,672	\$22,128,672
Total Assets		\$25,714,391	\$1,698,915	\$9,356,908	\$0	\$272,232,577	\$22,128,672	\$331,131,463

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

Liabilities and Equity

Fiscal Year	2013	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		618,120		313,179				\$931,299
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities		274,275						\$274,275
Compensated Absences Payable							1,181,456	\$1,181,456
Due to Other Governments								\$0
Due to Other Funds				228				\$228
Long-Term Debt								
General Obligation Bonds								\$0
Revenue Bonds								\$0
Certificates of Participation								\$0
Special Assessment								\$0
Federal								\$0
State							18,503,665	\$18,503,665
Time Warrants								\$0
Other Long-Term Indebtedness							2,443,551	\$2,443,551
Unamortized Premium on Long-Term Debt								
Advances for Construction								
Deferred Revenue		138,135						\$138,135
All Other Non-Current Liabilities								
Total Liabilities		\$1,030,530	\$0	\$313,407	\$0		\$22,128,672	\$23,472,609
Fund Equity								
Contributed Capital								
Investments in General Fixed Assets						272,232,577		\$272,232,577
Retained Earnings								
Reserved								
Unreserved								
Fund Balances								
Reserved		11,413,151	1,698,915	9,043,501				\$22,155,567
Unreserved Designated		7,734,455						\$7,734,455
Unreserved Undesignated		5,536,255						\$5,536,255
Total Fund Equity		\$24,683,861	\$1,698,915	\$9,043,501	\$0	\$272,232,577		\$307,658,854
Total Liabilities and Fund Equity		\$25,714,391	\$1,698,915	\$9,356,908	\$0	\$272,232,577	\$22,128,672	\$331,131,463

2013

**Public Retirement
Systems Financial
Transactions
Report**

160.33
170.3512

PUBLIC RETIREMENT SYSTEMS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

SCO Reporting Year: 2014

ID Number: 16081001520

For the Fiscal Year Ended: 12/31/2013 (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

Bob Van Wyk
Signature

General Manager, Secretary
Title

Bob VAN Wyk
Name (Please Print)

(559) 456-3292 6-19-14
Telephone Number 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 740
Sacramento, CA 95816

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Public Retirement Systems Financial Transactions Report

General Information

Fiscal Year **2014** System ID **16081001520**

Mailing Address

Street1 **5469 East Olive Avenue** Retirement Administrator **Bob Van Wyk**
Street2 Email
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 2014

System ID 16081001520

Assets

Cash and Cash Equivalents 4,571,303

Receivables

Contributions

Investments

Other 169,637

Investments, At Fair Value

U.S. Government Obligations

International Bonds

Municipal Bonds

Domestic Corporate Bonds

Domestic Stocks 2,187,062

International Stocks

Mortgages

Real Estate

Venture Capital

Short Term Investments

Other Investments 7,551,140

Fixed Assets (Net of Accumulated Depreciation)

Other Assets

Total Assets \$14,479,142

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Public Retirement Systems Annual Report - Statement of Plan Net Assets

Liabilities

Fiscal Year 2014

System ID 16081001520

Liabilities

Accounts Payable	0
Investment Purchases Payable	
Accrued Expenses	
Other Liabilities	
Total Liabilities	\$0
Net Assets Available for Benefits	\$14,479,142

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

Additions

Fiscal Year 2014

System ID 16081001520

Contributions

Employer

General	573,777
Safety	
Combined	

Employee

General	323,138
Safety	
Combined	

Other

General	
Safety	
Combined	

Investments

Interest	111,998
Dividends	
Net Appreciation (Depreciation) in Fair Value of Investments	1,476,144
Other Investment Revenue	
(Investment Expense)	
Other Revenue	2,201

Total Additions

\$2,487,258

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

Deductions

Fiscal Year 2014
System ID 16081001520

Benefit Payments

Service Retirement

General	240,459
Safety	
Combined	

Disability

General	
Safety	
Combined	

Other

General	
Safety	
Combined	

Member Refunds

General	
Safety	
Combined	

Administrative Expenses	7,564
Other Expenses	

Total Deductions	\$248,023
-------------------------	------------------

Net Increase(Decrease) in Plan Assets	\$2,239,235
--	--------------------

Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$12,239,907
--	---------------------

Adjustment 1	
Adjustment 2	

End of the Year Net Assets Held in Trust for Pension Benefits	\$14,479,142
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Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Plan Membership

System ID: 16081001520 **Fiscal Year:** 2014

Employee Members

	System Status	Active		Inactive		Retired Members			Total
		Vested	Non-Vested	Vested	Service Retired	Service Disability	Ordinary Disability	Survivors	
General Members									
Tier I	Open	7							7
Tier II	Open	66							66
Grand Total		73							73

Employer Members

	State	Counties	Cities	Special Districts	School Districts	Other	Total Members
Number of Agencies				1			1
Number of Members				73			73

Members' Annual Payroll

General Members	Annual Payroll
Tier I	\$815,454
Tier II	\$4,596,131
Grand Total	\$5,411,585

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Contributions

System ID: 16081001520 Fiscal Year: 2014

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)	573,777
Contributions Made	\$573,777
Percentage of ARC Recognized (%)	100.0

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Plan Identifications

System ID: 16081001520

Fiscal Year: 2014

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

Rate of Return - Optional

	1 Year	3 Year	5 Year
Dollar-Weighted Rate of Return	0.00	0.00	0.00
Time-Weighted Rate of Return	0.00	0.00	0.00

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Funding Position and UAAL Amortization Method

System ID: 16081001520

Fiscal Year: 2014

Funding Position

Valuation Date (MM/DD/YYYY)

Name of Actuary

Defined Contribution Plan

Actuarial Accrued Liability

Actuarial Value of Assets

**Unfunded Actuarial Accrued
Liability (UAAL)**

\$0

**Funded Ratio (Rounded To Nearest
Tenth, Example: 99.9) (%)**

Annual Covered Payroll (ACP)

9,562,950

UAAL as a Percentage of ACP (%)

Select the Method Used to Determine
Actuarial Accrued Liability

UAAL Amortization

Select Method Used to Amortize the Total
Unfunded Actuarial Liability

Total Unfunded Actuarial Liability
Amortization period (In Years)

Years Remaining in Total Unfunded Actuarial
Liability Amortization Period

Year Which the Total Unfunded Actuarial
Liability is Expected to be Fully Amortized

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Public Retirement Systems Annual Report

Detailed Summary of Footnotes For Fiscal Year

2013-14

Forms

Additional Details

Footnotes

General Information

Date of Valuation Report

Not Applicable

Actuary Firm

Not Applicable

Actuary: Phone Number

Not Applicable

Actuary: Street Address 1

Not Applicable

Actuary: City

Not Applicable

Actuary: Zip

Not Applicable

Additions

Other Revenue

Rollover Contributions

Total Additions

The increase is primarily due to the appreciation of investments.

Deductions

Service Retirement: General

The district had two individuals retire, with three other misc. deductions to which caused the increase in total plan deductions as compared to the prior year.

Total Deductions

The increase is due to more benefit payments being made in the current year.