

2015

**Special Districts
Financial
Transactions
Report**

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

Fresno Metropolitan Flood Control District

SCO Reporting Year: 2015


ID Number: 12081001500

Fiscal Year Ended: 6/30/15 (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


Signature

Alan Hofmann
Name (Please Print)

General Manager
Title

10/9/15
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 2014 | <input type="checkbox"/> October 2014 | <input type="checkbox"/> January 2015 | <input type="checkbox"/> April 2015 |
| <input type="checkbox"/> August 2014 | <input type="checkbox"/> December 2014 | <input type="checkbox"/> February 2015 | <input type="checkbox"/> May 2015 |
| <input type="checkbox"/> September 2014 | <input type="checkbox"/> March 2015 | <input checked="" type="checkbox"/> June 2015 | |

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, Robyn Harris, 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:	\$ 5,627,876
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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 9/2014

**Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report**

General Information

Fiscal Year 2015

Mailing Address

Street 1 ☐ **Is Address Changed?**
Street 2
City **State** **Zip**
Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="Jennette"/>	<input type="text"/>	<input type="text" value="Williams"/>	<input type="text" value="Immediate Past Cha"/>
Member	<input type="text" value="Mike"/>	<input type="text"/>	<input type="text" value="Rastegar"/>	<input type="text" value="Chairman"/>
Member	<input type="text" value="Roy"/>	<input type="text"/>	<input type="text" value="Spina"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Ken"/>	<input type="text"/>	<input type="text" value="Groom"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Barbara"/>	<input type="text"/>	<input type="text" value="Goodwin"/>	<input type="text" value="ViceChairman"/>
Member	<input type="text" value="Frank"/>	<input type="text"/>	<input type="text" value="Fowler"/>	<input type="text" value="Director"/>
Member	<input type="text" value="James"/>	<input type="text" value="E"/>	<input type="text" value="Burleson, Jr"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

First Name	Middle Initial	Last Name	Title
<input type="text" value="Alan"/>	<input type="text"/>	<input type="text" value="Hofmann"/>	<input type="text" value="Manager"/>
<input type="text" value="Doug"/>	<input type="text"/>	<input type="text" value="Jensen"/>	<input type="text" value="Attorney"/>
<input type="text" value="Paul"/>	<input type="text"/>	<input type="text" value="Merrill"/>	<input type="text" value="Fiscal Officer"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Joseph"/>	<input type="text" value="P"/>	<input type="text" value="Stimac"/>	<input type="text" value="(530) 979-1648"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Eric"/>	<input type="text"/>	<input type="text" value="Xin"/>	<input type="text" value="(661) 324-4971"/>

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

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	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%)		9,272,022		
Voter Approved Taxes				
Property Assessments		8,188,793		
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments		46,083		
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		172,275	12,458	332,351
Rents, Concessions and Royalties		77,497		
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction		471,313		
State Water Project				
Homeowners Property Tax Relief		114,134		
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through		467,409		
Other		320,824		235,121
Charges for Current Services		624,797		
Contributions From Property Owners				3,478,130
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		264,521		
Total Revenues		\$20,019,668	\$12,458	\$4,045,602
Expenditures				
Salaries and Wages		5,627,876		
Employee Benefits		2,666,288		
Services and Supplies		3,654,022		
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	2015	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			1,294,983	
Interest on Long-Term Debt			649,101	
Interest on Short-Term Notes and Warrants				
Fixed Assets		306,482		2,101,155
Other Expenditures				579,379
Total Expenditures		\$12,254,668	\$1,944,084	\$2,680,534
Revenues Over (Under) Expenditures		\$7,765,000	(\$1,931,626)	\$1,365,068
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)		1,190,735	1,953,851	5,640,615
Operating Transfers Out (Intra-District)		7,326,025		1,459,176
Total Other Financing Sources (Uses)		(\$6,135,290)	\$1,953,851	\$4,181,439
Revenues/Sources Over (Under) Expenditures/Uses		\$1,629,710	\$22,225	\$5,546,507
Fund Equity, Beginning of Period		\$13,169,715	\$1,758,409	\$21,879,690
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$14,799,425	\$1,780,634	\$27,426,197

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

Consolidation of Fund Equities and Transfers

Fiscal Year 2015

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$14,799.425	\$1,780.634	\$27,426.197	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$14,799.425	\$1,780.634	\$27,426.197	\$0

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$1,190.735	\$7,326.025	
Debt Service Funds	\$1,953.851	\$0	
Capital Projects Funds	\$5,640.615	\$1,459.176	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$8,785.201	\$8,785.201	\$0

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	2015
District-wide or Improvement District/Zone	Improvement District/Zone
Improvement/Zone (If Applicable)	KK, LL, AW
Type of Debt	Other Long-Term Indebtedness
Activity	Flood Control and Water Conservation
Purpose of Issue	Construct Drainage Facilities
Nature of Revenue Pledged	Future Drainage Fees
Percent of Pledge	100.00
Year of Authorization	1974
Principal Amount Authorized	175,000
Principal Amount Issued	175,000
Beginning Maturity Date	1974
Ending Maturity Date	2015
Principal Amount Unmatured, Beginning of Fiscal Year	\$108,788
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	
Principal Amount Defeased During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	\$108,788
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

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

Fiscal Year 2015

Type of Debt	<input type="text" value="State of California"/>
Activity	<input type="text" value="Flood Control and Water Conservation"/>
Purpose of Debt	<input type="text" value="Construction"/>
Maximum Repayment, Beginning of Fiscal Year	<input type="text" value="\$10,000,000"/>
Adjustments - Increase (Decrease)	<input type="text"/>
Maximum Repayment, End of Fiscal Year	<input type="text" value="\$10,000,000"/>
Amount Received to Date	<input type="text" value="10,000,000"/>
Amount Expended to Date on Behalf of District	<input type="text"/>
Principal Amount Unmatured, Beginning of Fiscal Year	<input type="text" value="\$2,797,539"/>
Adjustments - Increase (Decrease)	<input type="text"/>
Principal Amount Received During Fiscal Year	<input type="text"/>
Principal Amount Matured During Fiscal Year	<input type="text" value="670,856"/>
Principal Amount Unmatured, End of Fiscal Year	<input type="text" value="\$2,126,683"/>
Principal Amount Delinquent	<input type="text"/>
Interest Amount Delinquent	<input type="text"/>
Interest Amount Accrued	<input type="text"/>

Fiscal Year 2015

Type of Debt	<input type="text" value="State of California"/>
Activity	<input type="text" value="Flood Control and Water Conservation"/>
Purpose of Debt	<input type="text" value="Construction/Improvements"/>
Maximum Repayment, Beginning of Fiscal Year	<input type="text" value="\$20,000,000"/>
Adjustments - Increase (Decrease)	<input type="text"/>
Maximum Repayment, End of Fiscal Year	<input type="text" value="\$20,000,000"/>
Amount Received to Date	<input type="text" value="20,000,000"/>
Amount Expended to Date on Behalf of District	<input type="text"/>
Principal Amount Unmatured, Beginning of Fiscal Year	<input type="text" value="\$14,451,858"/>
Adjustments - Increase (Decrease)	<input type="text"/>
Principal Amount Received During Fiscal Year	<input type="text"/>
Principal Amount Matured During Fiscal Year	<input type="text" value="624,127"/>
Principal Amount Unmatured, End of Fiscal Year	<input type="text" value="\$13,827,731"/>
Principal Amount Delinquent	<input type="text"/>
Interest Amount Delinquent	<input type="text"/>
Interest Amount Accrued	<input type="text"/>

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

Fiscal Year	2015	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		14,845,765	1,780,634	19,761,612				\$36,388,011
Taxes Receivable		16,383						\$16,383
Interest Receivable		12,113						\$12,113
Accounts Receivable		108,059		304,400				\$412,459
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds		639,526		209,177				\$848,703
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				10,068,637				\$10,068,637
Fixed Assets								
Land						75,279,165		\$75,279,165
Buildings and Improvements						280,890,779		\$280,890,779
Equipment						9,596,812		\$9,596,812
Construction in Progress						0		\$0
Total Fixed Assets					\$0	\$365,766,756		\$365,766,756
Accumulated Depreciation						94,440,442		\$94,440,442
Net Fixed Assets					\$0	\$271,326,314		\$271,326,314
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided							16,063,202	\$16,063,202
Total Assets		\$15,621,846	\$1,780,634	\$30,343,826	\$0	\$271,326,314	\$16,063,202	\$335,135,822

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

		Liabilities and Equity						
Fiscal Year	2015	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		456,589		2,278,103				\$2,734,692
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities		156,655						\$156,655
Compensated Absences Payable								\$0
Due to Other Governments								\$0
Due to Other Funds		209,177		639,526				\$848,703
Long-Term Debt								
General Obligation Bonds								\$0
Revenue Bonds								\$0
Certificates of Participation								\$0
Special Assessment								\$0
Federal								\$0
State							15,954,414	\$15,954,414
Time Warrants								\$0
Other Long-Term Indebtedness							108,788	\$108,788
Unamortized Premium on Long-Term Debt								
Advances for Construction								
Deferred Revenue								\$0
All Other Non-Current Liabilities								
Total Liabilities		\$822,421	\$0	\$2,917,629	\$0		\$16,063,202	\$19,803,252
Fund Equity								
Contributed Capital								
Invested in General Fixed Assets						271,326,314		\$271,326,314
Retained Earnings								
Reserved								
Unreserved								
Fund Balances								
Reserved		7,121,017	1,780,634	27,426,197				\$36,327,848
Unreserved Designated								\$0
Unreserved Undesignated		7,678,408						\$7,678,408
Total Fund Equity		\$14,799,425	\$1,780,634	\$27,426,197	\$0	\$271,326,314		\$315,332,570
Total Liabilities and Fund Equity		\$15,621,846	\$1,780,634	\$30,343,826	\$0	\$271,326,314	\$16,063,202	\$335,135,822

2015

**Public Retirement
Systems Financial
Transactions
Report**

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PUBLIC RETIREMENT SYSTEMS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

SCO Reporting Year: 2016

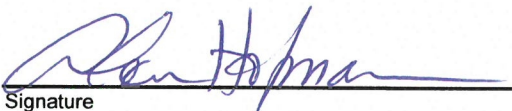
ID Number: 16081001520

For the Fiscal Year Ended: 12-31-2015 (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

Alan Hofmann
Name (Please Print)

559-456-3292
Telephone Number

6-6-16
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 **2016** System ID **16081001520**

Mailing Address

Street1 **5469 East Olive Avenue** Retirement Administrator **Alan Hofmann**
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

Actuary/Actuary Firm **NA**
Date of Valuation Report **00/00/0000** Street1 **NA**
Type of Plan **Defined Contribution** Street2 **NA**
P.O. Box **NA**
City **NA** State **NA** Zip **00000-**
Telephone **(000) 000-0000**

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

Assets

Fiscal Year 2016

System ID 16081001520

Assets

Cash and Cash Equivalents 4,531,700

Receivables

Contributions

Investments

Other 266,531

Investments, At Fair Value

U.S. Government Obligations

International Bonds

Municipal Bonds

Domestic Corporate Bonds

Domestic Stocks 2,098,029

International Stocks

Mortgages

Real Estate

Venture Capital

Short Term Investments

Other Investments 8,992,200

Fixed Assets (Net of Accumulated Depreciation)

Other Assets

Total Assets \$15,888,460

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Public Retirement Systems Annual Report - Statement of Plan Net Assets

Liabilities

Fiscal Year 2016

System ID 16081001520

Liabilities

Accounts Payable	0
Investment Purchases Payable	
Accrued Expenses	
Other Liabilities	
Total Liabilities	\$0
Net Assets Available for Benefits	\$15,888,460

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

Additions

Fiscal Year	2016	System ID	16081001520
Contributions			
Employer			
General			580,794
Safety			
Combined			
Employee			
General			338,124
Safety			
Combined			
Other			
General			
Safety			
Combined			
Investments			
Interest			103,291
Dividends			
Net Appreciation (Depreciation) in Fair Value of Investments			-308,951
Other Investment Revenue			
(Investment Expense)			
Other Revenue			
Total Additions			\$713,258

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

Deductions

Fiscal Year 2016
System ID 16081001520

Benefit Payments

Service Retirement

General	141,443
Safety	
Combined	

Disability

General	
Safety	
Combined	

Other

General	
Safety	
Combined	

Member Refunds

General	
Safety	
Combined	

Administrative Expenses	15,461
Other Expenses	1,007

Total Deductions	\$157,911
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Net Increase(Decrease) in Plan Assets	\$555,347
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Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$15,333,113
--	---------------------

Adjustment 1	
Adjustment 2	

End of the Year Net Assets Held in Trust for Pension Benefits	\$15,888,460
--	---------------------

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Plan Membership

System ID: 16081001520 **Fiscal Year:** 2016

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	5			3				8
Tier II	Open	64	2	6	4	1			77
Grand Total		69	2	6	7	1			85

Employer Members							
	State	Counties	Cities	Special Districts	School Districts	Other	Total Members
Number of Agencies				1			1
Number of Members				85			85

Members' Annual Payroll	
General Members	Annual Payroll
Tier I	\$547,698
Tier II	\$5,041,161
Grand Total	\$5,588,859

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Contributions

System ID: 16081001520

Fiscal Year: 2016

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)	580,794
Contributions Made	\$580,794
Percentage of ARC Recognized (%)	100.0

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Plan Identifications

System ID: 16081001520 Fiscal Year: 2016

Economic Assumption Rates

Select Plan	<input type="text" value="SINGLE-EMPLOYER PLAN"/>
Return on Investments	
Real Rate of Return	<input type="text"/>
Inflation Component	<input type="text"/>
Total	<input type="text" value="0.00"/>
Salary Scale	
Merit, Longevity, and Productivity	<input type="text"/>
Inflation Component	<input type="text" value="0.00"/>
Total	<input type="text" value="0.00"/>

Rate of Return - Optional

	1 Year	3 Year	5 Year
Dollar-Weighted Rate of Return	<input type="text" value="0.00"/>	<input type="text"/>	<input type="text"/>
Time-Weighted Rate of Return	<input type="text"/>	<input type="text"/>	<input type="text"/>

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

Funding Position and UAAL Amortization Method

System ID: 16081001520

Fiscal Year: 2016

Funding Position

Valuation Date (MM/DD/YYYY)	<input type="text"/>
Name of Actuary	<input type="text" value="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="5,588,859"/>
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"/>