

2016

**Special Districts
Financial
Transactions
Report**

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Fresno Metropolitan Flood Control District

SCO Reporting Year: 2016


ID Number: 12081001500

Fiscal Year Ended: 06-30-2016 (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

General Manager - Secretary
Title

Alan Hofmann
Name (Please Print)

1/26/17
Date

Per Government Code section 53891(a), this report is due within seven months after the end of each 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.

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 740
Sacramento, CA 95816

Supplement to the Annual Report of Special Districts

Special District ID Number:	4125
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 2015 | <input type="checkbox"/> October 2015 | <input type="checkbox"/> January 2016 | <input type="checkbox"/> April 2016 |
| <input type="checkbox"/> August 2015 | <input type="checkbox"/> December 2015 | <input type="checkbox"/> February 2016 | <input type="checkbox"/> May 2016 |
| <input type="checkbox"/> September 2015 | | <input type="checkbox"/> March 2016 | <input checked="" type="checkbox"/> June 2016 |

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, Michael Osman, 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:	\$ 5,683,485
-------------	--------------

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)	\$

Fresno Metropolitan Flood Control District
Special Districts Financial Transactions Report

General Information

Fiscal Year 2016

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	Director
Member	Mike		Rastegar	Immediate Past Cha
Member	Roy		Spina	Director
Member	Ken		Groom	Director
Member	Barbara		Goodwin	Chair
Member	Frank		Fowler	Vice Chair
Member	James	E	Burleson, Jr	Director
Member				
Member				

Other Officials

First Name	Middle Initial	Last Name	Title
Alan		Hofmann	Manager
Doug		Jensen	Attorney
Paul		Merrill	Fiscal Officer

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
Brian	T	Henderson	(559) 412-7576

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
Brian	T	Henderson	(559) 412-7576

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

Revenues, Expenditures, Sources and Uses

Fiscal Year	2016	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%)		9,942,112		
Voter Approved Taxes				
Property Assessments		8,254,950		
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments		16,355		
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		208,445	13,307	402,587
Rents, Concessions and Royalties		64,764		
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction		1,988,069		
State Water Project				
Homeowners Property Tax Relief		110,532		
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through		520,181		
Other		489,926		1,456,394
Charges for Current Services		909,381		
Contributions From Property Owners				5,869,156
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		105,712		
Total Revenues		\$22,610,427	\$13,307	\$7,728,137
Expenditures				
Salaries and Wages		5,683,485		
Employee Benefits		2,727,906		
Services and Supplies		3,748,410		
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	2016		
	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		1,337,047	
Interest on Long-Term Debt		604,730	
Interest on Short-Term Notes and Warrants			
Fixed Assets	173,518		9,784,994
Other Expenditures			932,130
Total Expenditures	\$12,333,319	\$1,941,777	\$10,717,124
Revenues Over (Under) Expenditures	\$10,277,108	(\$1,928,470)	(\$2,988,987)
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)	1,767,899	1,951,909	5,461,308
Operating Transfers Out (Intra-District)	7,413,218		1,767,900
Total Other Financing Sources (Uses)	(\$5,645,319)	\$1,951,909	\$3,693,408
Revenues/Sources Over (Under) Expenditures/Uses	\$4,631,789	\$23,439	\$704,421
Fund Equity, Beginning of Period	\$14,799,425	\$1,780,634	\$27,426,197
Prior Period Adjustments			
Residual Equity Transfers			
Other			
Fund Equity, End of Period	\$19,431,214	\$1,804,073	\$28,130,618

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

Consolidation of Fund Equities and Transfers

Fiscal Year 2016

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$19,431,214	\$1,804,073	\$28,130,618	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$19,431,214	\$1,804,073	\$28,130,618	\$0

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$1,767,900	\$7,413,217	
Debt Service Funds	\$1,951,909	\$0	
Capital Projects Funds	\$5,461,308	\$1,767,900	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$9,181,117	\$9,181,117	\$0

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

Appropriations Limit Information

Fiscal Year 2016

Appropriations Limit	19,125,800
Total Annual Appropriations Subject to the Limit	10,589,180
Revenues received (Exceed) Under Appropriation Limit	\$8,536,620

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	2016	
District-wide or Improvement District/Zone	<input type="text" value="Improvement District/Zone"/>	
Improvement/Zone (If Applicable)	<input type="text" value="KK, LL, AW"/>	
Type of Debt	<input type="text" value="Other Long-Term Indebtedness"/>	
Activity	<input type="text" value="Flood Control and Water Conservation"/>	
Purpose of Issue	<input type="text" value="Construct Drainage Facilities"/>	
Nature of Revenue Pledged	<input type="text" value="Future Drainage Revenues"/>	
Percent of Pledge	<input type="text" value="100.00"/>	
Year of Authorization	<input type="text" value="1974"/>	
Principal Amount Authorized	<input type="text" value="175,000"/>	
Principal Amount Issued	<input type="text" value="175,000"/>	
Beginning Maturity Date	<input type="text" value="1974"/>	
Ending Maturity Date	<input type="text" value="2016"/>	
Principal Amount Unmatured, Beginning of Fiscal Year	<input type="text" value="\$108,788"/>	
Adjustments - Increase (Decrease)	<input type="text"/>	
Principal Amount Issued During Fiscal Year	<input type="text"/>	
Principal Amount Matured During Fiscal Year	<input type="text"/>	
Principal Amount Defeased During Fiscal Year	<input type="text"/>	
Principal Amount Unmatured, End of Fiscal Year	<input type="text" value="\$108,788"/>	
Principal Amount in Default, End of Fiscal Year	<input type="text"/>	
Interest in Default, End of Fiscal Year	<input type="text"/>	
Amount Held in Bond Reserve	<input type="text"/>	

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 2016

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	\$2,126,683
Adjustments - Increase (Decrease)	
Principal Amount Received During Fiscal Year	
Principal Amount Matured During Fiscal Year	689,568
Principal Amount Unmatured, End of Fiscal Year	\$1,437,115
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 2016

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	\$13,827,731
Adjustments - Increase (Decrease)	
Principal Amount Received During Fiscal Year	
Principal Amount Matured During Fiscal Year	647,408
Principal Amount Unmatured, End of Fiscal Year	\$13,180,323
Principal Amount Delinquent	
Interest Amount Delinquent	
Interest Amount Accrued	

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

		Assets						
Fiscal Year		General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
2016								
Assets								
Cash and Cash Equivalents		19,319,469	1,804,073	20,668,366				\$41,791,908
Taxes Receivable		95,837						\$95,837
Interest Receivable		13,933						\$13,933
Accounts Receivable		30,474		617,422				\$647,896
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds		817,563		35,557				\$853,120
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						76,015,300		\$76,015,300
Buildings and Improvements						295,450,360		\$295,450,360
Equipment						3,994,028		\$3,994,028
Construction in Progress								\$0
Total Fixed Assets					\$0	\$375,459,688		\$375,459,688
Accumulated Depreciation						100,237,564		\$100,237,564
Net Fixed Assets					\$0	\$275,222,124		\$275,222,124
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided							15,856,592	\$15,856,592
Total Assets		\$20,277,276	\$1,804,073	\$31,389,982	\$0	\$275,222,124	\$15,856,592	\$344,550,047

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

Fiscal Year	2016	Liabilities and Equity						Total Memorandum Only
		General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	
Liabilities and Equity								
Accounts/Warrants Payable		643,857		2,386,384				\$3,030,241
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities		202,205		19,860				\$222,065
Compensated Absences Payable							1,130,366	\$1,130,366
Due to Other Governments								\$0
Due to Other Funds				853,120				\$853,120
Long-Term Debt								
General Obligation Bonds								\$0
Revenue Bonds								\$0
Certificates of Participation								\$0
Special Assessment								\$0
Federal								\$0
State							14,617,438	\$14,617,438
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		\$846,062	\$0	\$3,259,364	\$0		\$15,856,592	\$19,962,018
Fund Equity								
Contributed Capital								
Invested in General Fixed Assets						275,222,124		\$275,222,124
Retained Earnings								
Reserved								
Unreserved								
Fund Balances								
Reserved		36,011	1,804,073	28,130,618				\$29,970,702
Unreserved Designated		7,167,503						\$7,167,503
Unreserved Undesignated		12,227,700						\$12,227,700
Total Fund Equity		\$19,431,214	\$1,804,073	\$28,130,618	\$0	\$275,222,124		\$324,588,029
Total Liabilities and Fund Equity		\$20,277,276	\$1,804,073	\$31,389,982	\$0	\$275,222,124	\$15,856,592	\$344,550,047

2016

**Public Retirement
Systems Financial
Transactions
Report**

PUBLIC RETIREMENT SYSTEMS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Fresno Metropolitan Flood Control District Money Purchase Pension Plan

SCO Reporting Year: 2017

ID Number: 16081001520

For the Fiscal Year Ended: 12-31-2016 (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 Controllers.

Fiscal Officer

Signature

Alan Hofmann

Name (Please Print)

General Manager - Secretary

Title

559-456-3292

Telephone Number

Date

6-20-17

Per Government Code section 7504, is 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.

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

Mailing Address:

State Controller's Office

Division of Accounting and Reporting

Local Government Reporting Section

P.O. Box 942850

Sacramento, CA 94250

Express Mailing Address:

State Controller's Office

Division of Accounting and Reporting

Local Government Reporting Section

3301 C Street, Suite 700

Sacramento, CA 95816

Fresno Metropolitan Flood Control District Money Purchase Pension Plan
Public Retirement Systems Financial Transactions Report
General Information

[Saved]

Fiscal Year: 2017

System ID: 16081001520

Mailing Address

Street 1	5469 East Olive Avenue	Type of Plan	Defined Contribution ▼
Street 2		Retirement Administrator	Alan Hofmann
City	Fresno	Telephone	(000) 000-0000
State	CA	Zip	93727
Email	NA	<input type="checkbox"/> Has Address Changed?	

Report Prepared By

First Name	Kip	Firm Name	Hudson Henderson & Company, Inc.
Middle Initial	C	Telephone	(559) 412-7576
Last Name	Hudson	Fax No.	(559) 493-5325
Title	Partner	Email	khudson@hhccpas.com

Independent Auditor

Firm Name	Hudson Henderson & Company, Inc.	Street 1	7473 N. Ingram, Suite 102
First Name	Kip	Street 2	
Middle Initial	C	City	Fresno
		State	CA
		Zip	93711
Last Name	Hudson	Telephone	(559) 412-7576
		Email	khudson@hhccpas.com

Additional Information

Actuary/Actuary Firm	Street 1	NA
NA	Street 2	NA
Contact Name	P.O. Box	NA
NA	City	NA
	State	CA
	Zip	00000-00
Date of Valuation Report	Telephone	(000) 000-0000
00/00/0000	Email	NA

Fresno Metropolitan Flood Control District Money Purchase Pension Plan
Public Retirement Systems Financial Transactions Report
Statement of Fiduciary Net Position

[Saved]

System ID: 16081001520**Fiscal Year: 2017****Prior Year: 2016****Assets**

R01. Cash and Cash Equivalents

Receivables

R02. Contributions

R03. Investments

R04. Other Receivables

289,403

R05. Total Receivables

289,403

Investments, at Fair Value

R06. Short-Term Investments

R07. U.S. Government Obligations

R08. Municipal Bonds

R09. Domestic Corporate Bonds

R10. International Bonds

R11. Domestic Stocks

2,363,480

R12. International Stocks

R13. Real Estate

R14. Private Equity

R15. Hedge Funds

R16. Other Investments

14,990,456

R17. Total Investments

17,353,936

R18. Securities Lending Collateral

R19. Capital Assets, Net of Accumulated Depreciation

R20. Other Assets

R21. **Total Assets**

\$17,643,339

R22. **Deferred Outflows of Resources****Liabilities**

R23. Benefits Payable

R24. Accounts Payable

R25. Investment Purchases Payable

R26. Securities Lending Obligation

R27. Other Liabilities

R28. **Total Liabilities**

\$0

R29. **Deferred Inflows of Resources**R30. **Net Position Restricted for Pension Benefits**

\$17,643,339

6/13/2017

Statement of Fiduciary Net Position - LGRS Online

© 2016 - SCC Web Application Unit

Fresno Metropolitan Flood Control District Money Purchase Pension Plan
Public Retirement Systems Financial Transactions Report
Statement of Changes in Fiduciary Net Position -- Additions

[Saved]

System ID: 16081001520**Fiscal Year: 2017****Prior Year: 2016****Contributions**

Employer

R01. General 577,878

R02. Safety

R03. Combined

R04. Total Employer 577,878

Member

R05. General 333,393

R06. Safety

R07. Combined

R08. Total Member 333,393

Other Contributions

R09. General

R10. Safety

R11. Combined

R12. Total Other Contributions 0

R13. **Total Contributions** \$911,271**Investment Income (Loss)**

R14. Net Appreciation (Depreciation) in Fair Value of Investments 897,014

R15. Interest 224,939

R16. Dividends

R17. Other Investment Income

R18. (Investment Expense)

Securities Lending Income (Loss)

R19. Securities Lending Income

R20. (Securities Lending Expense)

R21. Net Securities Lending Income (Loss) 0

R22. **Net Investment Income (Loss)** \$1,121,953R23. **Other Income**R24. **Total Additions** \$2,033,224

Fresno Metropolitan Flood Control District Money Purchase Pension Plan
Public Retirement Systems Financial Transactions Report
Statement of Changes in Fiduciary Net Position -- Deductions and Net Position

[Saved]

System ID: 16081001520	Fiscal Year: 2017	Prior Year: 2016
Benefit Payments		
Service Retirement		
R01. General	270,765	
R02. Safety		
R03. Combined		
R04. Total Service Retirement	270,765	
Disability Retirement		
R05. General		
R06. Safety		
R07. Combined		
R08. Total Disability Retirement	0	
Other Benefit Payments		
R09. General		
R10. Safety		
R11. Combined		
R12. Total Other Benefit Payments	0	
R13. Total Benefit Payments	270,765	
Member Refunds		
R14. General		
R15. Safety		
R16. Combined		
R17. Total Member Refunds	0	
R18. Administrative Expenses	7,580	
R19. Other Expenses		
R20. Total Deductions	\$278,345	
R21. Net Increase (Decrease) in Net Position	1,754,879	
R22. Net Position Restricted for Pension Benefits, beginning of year	15,888,460	
R23. Adjustment 1		
R24. Adjustment 2		
R25. Net Position Restricted for Pension Benefits, end of year	\$17,643,339	

Fresno Metropolitan Flood Control District Money Purchase Pension Plan
Public Retirement Systems Financial Transactions Report
Plan Membership

[Saved]

Go to Report: Plan Membership Report

Fiscal Year: 2017

System ID: 16081001520

Members

Member Type	Tier	System Status	Active		Inactive	Retirement					Total Members
			Vested	Nonvested	Vested	Service Retired	Service Disability	Ordinary Disability	Survivors		
General	1	<div>Open ▾</div>	5			3					8
General	2	<div>Open ▾</div>	62	4	8	8	1				83
<div>Select ▾</div>		<div>Select ▾</div>									
Grand Total Members			67	4	8	11	1				91

Employers

	State	Counties	Cities	Special Districts	School Districts	Other Agencies	Total
Number of Agencies				1			1
Number of Members				91			91

Members' Annual Payroll

Member Type	Tier	Annual Payroll (\$)
General	1	559,253
General	2	4,989,684
Grand Total Payroll		\$5,548,937

Fresno Metropolitan Flood Control District Money Purchase Pension Plan
Public Retirement Systems Financial Transactions Report
Contributions

[Saved]

Go to Report: Contributions Report

Fiscal Year: 2017

System ID: 16081001520

Employer and Member Rates - Recommended by Actuary

		Employer Rates												
		Normal Cost			UAAL Amortization Cost			Total Cost			Member Rates			
Member Type	Tier	Basic Rate	COLA Rate	Total Rate	Basic Rate	COLA Rate	Total Rate	Basic Rate	COLA Rate	Total Rate	Age 25	Age 35	Age 45	Single Rate
General	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Employer and Member Rates - Adopted by Governing Body

		Empoloyer Rates												
		Normal Cost			UAAL Amortization Cost			Total Cost			Member Rates			
Member Type	Tier	Basic Rate	COLA Rate	Total Rate	Basic Rate	COLA Rate	Total Rate	Basic Rate	COLA Rate	Total Rate	Age 25	Age 35	Age 45	Single Rate
General	1	14.00	0.00	14.00	0.00	0.00	0.00	14.00	0.00	14.00	0.00	0.00	0.00	6.00
General	2	10.00	0.00	10.00	0.00	0.00	0.00	10.00	0.00	10.00	0.00	0.00	0.00	5.00

Estimated Annual Employer Contributions

Member Type	Tier	Normal Cost	UAAL Amortization	Contributions Total
General	1	78,295		78,295
General	2	499,583		499,583
Grand Total Employer Contributions		\$577,878		\$577,878

Fresno Metropolitan Flood Control District Money Purchase Pension Plan
Public Retirement Systems Financial Transactions Report
Plan Identification

[Saved]

Fiscal Year: 2017

System ID: 16081001520

Economic Assumption Rates

R01. Select Plan

Single-Employer Plan ▼

Return on Investments

R02. Real Rate of Return

R03. Inflation Component

R04. Total Return on Investments

Salary Scale

Years of Service

5 10 15 20 25 30 35 40 45 50 Single Rate

R05. Merit, Longevity, and Productivity

R06. Inflation Component

R07. Total Salary Scale

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

1% Decrease

Current Discount Rate

1% Increase

R08. Discount Rate

-1

1

R09. Net Pension Liability

-1

1