



## Required Supplementary Information

**THIS PAGE INTENTIONALLY LEFT BLANK**

**CITY OF ELLENSBURG  
SCHEDULE OF FUNDING PROGRESS  
2010**

**Fire Relief and Pension Fund**

Actuarial Valuation Date	Value of Assets (a)	Actuarial Accrued Liability (AAL-Unit Credit Cost (b)	unfunded AAL(UAAL) (a-b)	Funded Ratio (a/b)	Covered Payroll ©	UAAL as a percentage of Covered Payroll (b- a)/c)
12/31/1997	693	612	(81)	113%	0	N/A
12/31/2000	543	454	(89)	120%	0	N/A
12/31/2002	410	404	(6)	101%	0	N/A
12/31/2004	276	600	324	46%	0	N/A
12/31/2006	66	745	679	9%	0	N/A
1/1/2008	(152)	842	994	-18%	0	N/A
1/1/2010	37	890	853	4%	0	N/A

rounded to the nearest thousands

**LEOFF 1 POLICE**

Actuarial Valuation Date	Value of Assets (a)	Actuarial Accrued Liability (AAL-Unit Credit Cost (b)	unfunded AAL(UAAL) (a-b)	Funded Ratio (a/b)	Covered Payroll ©	UAAL as a percentage of Covered Payroll (b- a)/c)
12/31/2008	0	3,025,152	3,025,152	0%	0	N/A
12/31/2009	0	2,827,154	2,827,154	0%	0	N/A
12/31/2010	0	2,772,993	2,772,993	0%	0	N/A

**LEOFF 1 FIRE FIGHTERS**

Actuarial Valuation Date	Value of Assets (a)	Actuarial Accrued Liability (AAL-Unit Credit Cost (b)	unfunded AAL(UAAL) (a-b)	Funded Ratio (a/b)	Covered Payroll ©	UAAL as a percentage of Covered Payroll (b- a)/c)
12/31/2008	0	2,693,297	2,693,297	0%	0	N/A
12/31/2009	0	2,486,597	2,486,597	0%	0	N/A
12/31/2010	0	2,473,554	2,473,554	0%	0	N/A

**CITY OF ELLENSBURG  
REQUIRED SUPPLEMENTARY INFORMATION  
PENSION FUND  
2010**

**Schedule of Employer Contributions for 6 years**

**Fire Relief and Pension Fund**

<b>Fiscal Year Ending</b>	<b>Employer Contribution*</b>	<b>Fire Insurance Premiums</b>	<b>Total Employer Contribution*</b>	<b>Annual Required Contributions (ARC)**</b>	<b>Percentage of ARC Contributions</b>
August 31st 2006	(48,750)	15,564	(33,186)	26,527	(125)
December 31st 2006**	(63,009)	-	(63,009)	17,592	(358)
December 31st 2007	(113,623)	16,049	(97,574)	52,775	(185)
December 31st 2008	126,885	16,689	143,574	77,535	185
December 31st 2009	133,939	15,914	149,853	77,535	193
December 31st 2010	176,217	23,723	199,940	64,903	308

rounded to the nearest thousands

\* Employer Contributions for pensions are total contributions to the Fund net of disbursements from the Fund for medical expenses under RCW 41.26.150 and administrative expenses.

\*\*September 1,2006 through December 31,2006

\*\*\*The 2005 information is not available