Required Supplementary Information

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CITY OF ELLENSBURG
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
(Amount expressed in Thousands)

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 Ration (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
12/31/2008	(152)	842	994	-18%	0	N/A
12/31/2010	37	890	853	4%	0	N/A
12/31/2012	285	1014	729	28%	0	N/A

**required to be done every two years

LEOFF 1 POLICE

Actuarial Valuation Date	Value of Assets (a)	Actuarial Accrued Liability (AAL-Unit Credit Cost (b)	unfunded AAL(UAAL)(a-b)	Funded Ration (a/b)	Covered Payroll ©	UAAL as a percentage of Covered Payroll (b-a)/c)
12/31/2008	0	3,025	3,025	0%	0	N/A
12/31/2009	0	2,827	2,827	0%	0	N/A
12/31/2010	0	2,773	2,773	0%	0	N/A
12/31/2011	0	2,890	2,890	0%	0	N/A
12/31/2012	0	2,758	2,758	0%	0	N/A
12/31/2013	0	2,570	2,570	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 Ration (a/b)	Covered Payroll ©	UAAL as a percentage of Covered Payroll (b-a)/c)
12/31/2008	0	2,693	2,693	0%	0	N/A
12/31/2009	0	2,487	2,487	0%	0	N/A
12/31/2010	0	2,474	2,474	0%	0	N/A
12/31/2011	0	2,525	2,525	0%	0	N/A
12/31/2012	0	2,373	2,373	0%	0	N/A
12/31/2013	0	2,268	2,268	0%	0	N/A

CITY OF ELLENSBURG
REQUIRED SUPPLEMENTARY INFORMATION
PENSION FUND
2013

Schedule of Employer Contributions for 7 years

Fire Relief and Pension Fund

Fiscal Year Ending	Employer Contribution*	Fire Insurance Premiums	Total Employer Contribution*	Annual Required Contributions (ARC)**	Percentage of ARC Contributions
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
December 31st 2011	173,549	10,922	184,471	64,903	284
December 31st 2012	185,383	16,855	202,238	59,924	337
December 31st 2013	58,247	18,676	76,923	59,924	128

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.