

# Required Supplementary Information



Required  
Supplementary Information

## Ventura Regional Sanitation District

Comprehensive Annual Financial Report  
For the Fiscal Year Ended  
June 30, 2014 and June 30, 2013



**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULES OF FUNDING PROGRESS**



**VENTURA REGIONAL SANITATION DISTRICT  
SCHEDULES OF FUNDING PROGRESS  
FISCAL YEAR ENDED JUNE 30, 2014**

**Public Agency Retirement System (PARS) - Retirement Enhancement Plan (Group 1 & Group 2)**

Actuarial Valuation Date	Actuarial Valuation of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
7/1/2005	\$ 208,415	\$ 1,391,756	\$ 1,183,341	15.0%	\$ 3,932,867	30.1%
7/1/2007	\$ 968,812	\$ 3,547,122	\$ 2,578,310	27.3%	\$ 4,779,814	53.9%
7/1/2009	\$ 1,571,809	\$ 4,636,415	\$ 3,064,606	33.9%	\$ 5,195,165	59.0%
7/1/2011	\$ 2,940,806	\$ 7,377,452	\$ 4,436,646	39.9%	\$ 4,992,785	88.9%

**Other Post Employment Benefits**

Actuarial Valuation Date	Actuarial Valuation of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
7/1/2008	\$ 297,578	\$ 461,920	\$ 164,342	64.4%	\$ 5,472,250	3.0%
7/1/2011	\$ 640,245	\$ 876,665	\$ 236,420	73.0%	\$ 5,169,254	4.6%

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