

**VENTURA REGIONAL SANITATION DISTRICT  
SCHEDULES OF FUNDING PROGRESS  
FISCAL YEAR ENDED JUNE 30, 2010**

**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%

**Other Post Employment Benefits**

Valuation Date	Normal Accrued Liability	Actuarial Value of Assets	Unfunded AAL (UAAL)	Funded Ratio	Annual Covered Payroll	UAAL as a % of Covered Payroll
7/1/2008	\$ 461,920	\$ 297,578	\$ (164,342)	64.42%	\$ 5,472,250	3.00%
N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A

The District has only performed one actuarial valuation dated July 1, 2008. The next actuarial valuations are expected to be completed in October 2011 and October 2014, and therefore there is no other data available for any other dates.

