

## APPENDIX A

### FINANCIAL/CONTRIBUTION DATA

This display captures key elements of each valuation, such as assets, unfunded liabilities, active member payroll, annual benefits payable to inactives, annual required contributions, and contribution rates. All figures are as of the valuation date shown. Since some valuations are only prepared biennially or triennially, the data contained herein is an approximation of current conditions rather than an exact accounting.

#### HEADINGS

#### INFORMATION PROVIDED

|                     |  |
|---------------------|--|
| City or District    | Plan Sponsor (Name of City, Special District, or School Board)   |
| TYP SYS             | Type of Retirement System: <ul style="list-style-type: none"> <li>• G = General Employees <u>only</u></li> <li>• P = Police Officers <u>only</u></li> <li>• F = Firefighters <u>only</u></li> <li>• PF = Police Officers and Firefighters <u>only</u></li> <li>• GPF = General Employees, Police Officers and Firefighters</li> <li>• GP = General Employees and Police Officers <u>only</u></li> <li>• GF = General Employees and Firefighters <u>only</u></li> <li>• GS = General and Sanitation Employees <u>only</u></li> <li>• HIS = Health Insurance Subsidy</li> <li>• LG = Lifeguards</li> <li>• CO = Correctional Officers <u>only</u></li> <li>• ERP = Early Retirement Program</li> </ul> |
| Valuation Date      | The month/day/ year on which the financial data in the actuarial valuation is based.   |
| Total Assets        | The market value of assets.  |
| UAAL                | Amount of the <u>U</u> nfunded <u>A</u> ctuarial <u>A</u> ccrued <u>L</u> iability (UAAL)  |
| Valuation Payroll   | Total payroll of participating employees included in the valuation.  |
| Retired Payroll     | Reflects annual benefits payable to retirees, beneficiaries, and vested terminees.<br><br>NOTE: Those retirement systems which provide retirees with a lump-sum payment or a purchased annuity will <u>not</u> reflect retired payroll amount.   |
| Normal Cost         | The amount of the total annual contribution representing the financial obligation associated with service rendered by plan participants in the "current year" as determined by the actuarial cost method used to fund the Plan.  |
| Normal Pct          | The percent that the normal cost is of the participating employee payroll.   |
| UAAL Pymt           | The amount of the total annual contribution representing the current year payment on the financial obligation associated with service rendered in past years which has not yet been funded.  |
| UAAL Pct            | The percent that the UAAL payment is of the participating employee payroll.  |
| Reqd Cont           | Total annual contribution required for the "current year". The sum of Normal Cost and UAAL payments plus interest.   |
| Reqd Pct            | The percent that the annual contribution is of the participating employee payroll.   |
| CONTRIBUTION        | Reflects the percent of participating employee payroll which is paid by:   |
| Memb Pct            | Employees  |
| City Pct            | Plan sponsor   |
| Other Pct           | Other source (typically Chapter 175 or 185 funds)  |
|                     | NOTE: Percent of member, city, and other must at least equal total percent of required contributions, though it may be a greater amount.   |
| Plan Year Beginning | Plan year for which recommended contributions apply, using beginning date.   |
| Payment Beginning   | Beginning date of when contributions are actually paid for the plan year. May be fiscal year or budget year.   |