REQUIRED SUPPLEMENTARY INFORMATION

Required Supplementary Information presents additional information as mandated by current governmental financial reporting standards.

Schedule of Funding Progress
District of Columbia Retirement Programs

POLICE AND FIREFIGHTERS PLAN
As of September 30, 2009
($000s)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities	Unfunded Actuarial Accrued Liability (UAAL)/ (Funding Excess)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
10/01/2008	$2,932,100	$2,938,800	$6,700	99.8%	$421,800	1.59%
10/01/2007	$2,672,900	$2,647,300	($25,600)	101.0%	$329,600	-7.77%
10/01/2006	N/A	N/A	N/A	N/A	N/A	N/A

N/A – The District uses the Aggregate Actuarial Cost Method to determine its annual required contribution (ARC). Consistent with GASB Statement No. 50, the above Schedule of Funding Progress has been prepared using the Entry Age Actuarial Cost Method, to provide information that serves as a surrogate for the funded status and funding progress of the plan. Comparable data is not available for prior years.

Schedule of Funding Progress
District of Columbia Retirement Programs

TEACHERS PLAN
As of September 30, 2009
($000s)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities	Unfunded Actuarial Accrued Liability (UAAL)/ (Funding Excess)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
10/01/2008	$1,447,600	$1,338,000	($109,600)	108.2%	$359,100	-30.52%
10/01/2007	$1,396,000	$1,251,300	($144,700)	111.6%	$338,800	-42.71%
10/01/2006	N/A	N/A	N/A	N/A	N/A	N/A

N/A – The District uses the Aggregate Actuarial Cost Method to determine its annual required contribution (ARC). Consistent with GASB Statement No. 50, the above Schedule of Funding Progress has been prepared using the Entry Age Actuarial Cost Method, to provide information that serves as a surrogate for the funded status and funding progress of the plan. Comparable data is not available for prior years.

Actuarial Methods and Assumptions

OTHER POST EMPLOYMENT BENEFITS (OPEB) PROGRAM
As of September 30, 2009

Valuation Date	September 30, 2008 (projected from April 1, 2008 census)
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent open
Remaining Amortization Period	30 years
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment Rate of Return	7.25%
Discount Rate	6.50%
Rate of Salary Increases	5.0% (plus merit scale)
Rate of Medical Inflation	10% (pre-Medicare) or 9% (post-Medicare) grading to 5.25% over 15 years
Grading over 15 years	Grading to 5.25% over 15 years

The rate of employer contributions to the Plan is composed of the Normal Cost plus amortization of the Unfunded Actuarial Liability. The Normal Cost is a portion of the actuarial present value of plan benefits and expenses which is allocated to a valuation year by the actuarial cost method. The Actuarial Liability is that portion of the Present Value of Projected Benefits that will not be paid by Future Employer Normal Costs or active employee contributions. The difference between this liability and the funds accumulated as of the same date is the Unfunded Actuarial Liability.

Schedule of Funding Progress

OTHER POST EMPLOYMENT BENEFITS (OPEB) PROGRAM
As of September 30, 2009
($000s)

	Actuarial Value of Assets	Actuarial Accrued Liabilities	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
09/30/2009	$309,100	$900,000	$590,900	34.3%	$1,185,700	49.8%
09/30/2008	$219,700	$745,200	$525,500	29.5%	$1,107,100	47.5%
09/30/2007	$164,200	$600,100	$435,900	27.4%	$1,090,900	40.0%
09/30/2006	N/A	N/A	N/A	N/A	N/A	N/A

N/A – The District began paying contributions based on an actuarially determined valuation using GASB Statement No. 45 parameters in FY 2008.

Amounts presented for fiscal year 2009 are estimates made by the actuary. The District is required to have an actuarial valuation completed every two years. Therefore, an actuarial valuation was not completed for the period ending 09/30/2009.