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**REQUIRED SUPPLEMENTARY INFORMATION
LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS (LEOFF1)
SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of covered Payroll [(b-a)/c]
02/11/08	\$ -	\$ 13,400,355	\$ 13,400,355	0%	\$ -	N/A
02/10/10	-	12,339,603	12,339,603	0%	-	N/A
01/20/11	-	11,721,211	11,721,211	0%	-	N/A
02/14/12	-	10,919,266	10,919,266	0%	-	N/A
12/31/13	-	17,775,124	17,775,124	0%	-	N/A
12/31/14	-	15,621,539	15,621,539	0%	-	N/A
12/31/15	-	14,286,979	14,286,979	0%	-	N/A

REQUIRED SUPPLEMENTARY INFORMATION

KITSAP COUNTY
Schedule of Proportionate Share of the Net Pension Liability
PERS 1 (includes UAAL)
As of June 30, 2015
Last 10 Fiscal Years*

	<u>2015</u>
Employer's proportion of the net pension liability (asset)	0.56803%
Employer's proportionate share of the net pension liability	\$ 29,713,356
Employer's covered employee payroll	\$ 1,420,923
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	4.78%
Plan fiduciary net position as a percentage of the total pension liability	59.10%

**Kitsap County implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions, in 2015.*

REQUIRED SUPPLEMENTARY INFORMATION

KITSAP COUNTY
Schedule of Proportionate Share of the Net Pension Liability
PERS 2/3
As of June 30, 2015
Last 10 Fiscal Years*

	<u>2015</u>
Employer's proportion of the net pension liability (asset)	0.64774%
Employer's proportionate share of the net pension liability	\$ 23,143,976
Employer's covered employee payroll	\$ 57,619,857
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	248.96%
Plan fiduciary net position as a percentage of the total pension liability	59.10%

**Kitsap County implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions, in 2015.*

REQUIRED SUPPLEMENTARY INFORMATION

KITSAP COUNTY
Schedule of Proportionate Share of the Net Pension Liability
PSERS
As of June 30, 2015
Last 10 Fiscal Years*

	<u>2015</u>
Employer's proportion of the net pension liability (asset)	1.59830%
Employer's proportionate share of the net pension liability	\$ 291,721
Employer's covered employee payroll	\$ 4,373,157
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	1499.09%
Plan fiduciary net position as a percentage of the total pension liability	59.10%

**Kitsap County implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions, in 2015.*

REQUIRED SUPPLEMENTARY INFORMATION

KITSAP COUNTY
Schedule of Proportionate Share of the Net Pension Liability
LEOFF 1
As of June 30, 2015
Last 10 Fiscal Years*

	<u>2015</u>
Employer's proportion of the net pension liability (asset)	0.07208%
Employer's proportionate share of the net pension liability	\$ (868,711)
Employer's covered employee payroll	\$ -
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	0.00%
Plan fiduciary net position as a percentage of the total pension liability	59.10%

**Kitsap County implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions, in 2015.*

REQUIRED SUPPLEMENTARY INFORMATION

KITSAP COUNTY
Schedule of Proportionate Share of the Net Pension Liability
LEOFF 2
As of June 30, 2015
Last 10 Fiscal Years*

	<u>2015</u>
Employer's proportion of the net pension liability (asset)	0.31394%
Employer's proportionate share of the net pension liability	\$ (3,226,665)
<u>State's proportionate share of the net pension liability (asset) associated with the employer</u>	<u>\$ (304,296)</u>
TOTAL	\$ (3,530,961)
Employer's covered employee payroll	\$ 9,111,737
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	-258.05%
Plan fiduciary net position as a percentage of the total pension liability	59.10%

**Kitsap County implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions, in 2015.*

REQUIRED SUPPLEMENTARY INFORMATION - State Sponsored Plans

Kitsap County
Schedule of Employer Contributions
PERS 1
As of December 31, 2015
Last 10 Fiscal Years*

		<u>2015</u>
<u>Statutorily or contractually required contributions</u>	\$	130,423
<u>Contributions in relation to the statutorily or contractually required contributions</u>	\$	<u>(130,423)</u>
<u>Contribution deficiency (excess)</u>	\$	<u>-</u>
<u>Covered employer payroll</u>	\$	1,351,373
<u>Contributions as a percentage of covered employee payroll</u>	%	9.65%

* This schedule is intended to show information for ten years. Additional years will be displayed as the data becomes available.

REQUIRED SUPPLEMENTARY INFORMATION - State Sponsored Plans

Kitsap County
Schedule of Employer Contributions
PERS 2/3
As of December 31, 2015
Last 10 Fiscal Years*

		<u>2015</u>
<u>Statutorily or contractually required contributions</u>	\$	6,230,009
<u>Contributions in relation to the statutorily or contractually required contributions</u>	\$	<u>(6,230,009)</u>
<u>Contribution deficiency (excess)</u>	\$	<u>-</u>
<u>Covered employer payroll</u>	\$	61,585,769
<u>Contributions as a percentage of covered employee payroll</u>	%	10.12%

* This schedule is intended to show information for ten years. Additional years will be displayed as the data becomes available.

REQUIRED SUPPLEMENTARY INFORMATION - State Sponsored Plans

Kitsap County
Schedule of Employer Contributions
PSERS
As of December 31, 2015
Last 10 Fiscal Years*

		<u>2015</u>
<u>Statutorily or contractually required contributions</u>	\$	621,135
<u>Contributions in relation to the statutorily or contractually required contributions</u>	\$	<u>(621,135)</u>
<u>Contribution deficiency (excess)</u>	\$	<u>-</u>
<u>Covered employer payroll</u>	\$	5,640,112
<u>Contributions as a percentage of covered employee payroll</u>	%	11.01%

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REQUIRED SUPPLEMENTARY INFORMATION - State Sponsored Plans

Kitsap County
Schedule of Employer Contributions
LEOFF 2
As of December 31, 2015
Last 10 Fiscal Years*

		<u>2015</u>
<u>Statutorily or contractually required contributions</u>	\$	618,895
<u>Contributions in relation to the statutorily or contractually required contributions</u>	\$	<u>(618,895)</u>
<u>Contribution deficiency (excess)</u>	\$	<u>-</u>
<u>Covered employer payroll</u>	\$	11,833,541
<u>Contributions as a percentage of covered employee payroll</u>	%	5.23%

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