

## **REQUIRED SUPPLEMENTARY INFORMATION**

**COUNTY OF VOLUSIA, FLORIDA  
REQUIRED SUPPLEMENTARY INFORMATION  
VOLUNTEER FIREFIGHTERS PENSION PLAN  
SEPTEMBER 30, 2011**

<b>SCHEDULE OF FUNDING PROGRESS</b>						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Frozen 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)
10/1/2002	\$3,032,519	\$2,616,517	\$(416,002)	116%	N/A	N/A
10/1/2003	3,440,359	3,033,448	(406,911)	113	N/A	N/A
10/1/2004	4,008,215	3,608,488	(399,727)	111	N/A	N/A
10/1/2005	4,424,040	4,039,662	(384,378)	110	N/A	N/A
10/1/2006	4,884,302	4,512,387	(371,915)	108	N/A	N/A
10/1/2007	5,033,476	4,667,026	(366,450)	108	N/A	N/A
10/1/2008	4,352,905	4,000,173	(352,732)	109	N/A	N/A
10/1/2009	4,038,251	3,700,197	(338,054)	109	N/A	N/A
10/1/2010	4,185,859	3,866,291	(319,568)	108	N/A	N/A
10/1/2011	4,058,364	3,758,299	(300,065)	108	N/A	N/A

<b>SCHEDULE OF EMPLOYER CONTRIBUTIONS</b>		
Year Ended September 30	Annual Required Contribution	Percentage Contributed
2002	\$77,318	132
2003	77,318	132
2004	58,758	174
2005	58,758	174
2006	0	0
2007	0	0
2008	0	0
2009	0	0
2010	0	0
2011	0	0

**COUNTY OF VOLUSIA, FLORIDA  
REQUIRED SUPPLEMENTARY INFORMATION  
OTHER POST-EMPLOYMENT BENEFIT PLAN  
SEPTEMBER 30, 2011**

<b>SCHEDULE OF FUNDING PROGRESS</b>						
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)
10/1/2006	N/A	\$32,077,395	\$32,077,395	0.0%	\$118,521,498	27.1
10/1/2007	N/A	33,317,366	33,317,366	0.0	125,421,715	26.6
10/1/2008	N/A	46,032,792	46,032,792	0.0	125,466,110	36.7
10/1/2009	N/A	48,324,760	48,324,760	0.0	128,493,540	37.6
10/1/2010	N/A	51,582,362	51,582,362	0.0	124,087,086	41.6

The County implemented GASB Statement No. 45 for the fiscal year ended September 30, 2007. Information for prior years is not available.