COUNTY OF PLACER, CALIFORNIA
SCHEDULES OF FUNDING PROGRESS - HISTORICAL PENSION DATA
FISCAL YEAR ENDED JUNE 30, 2009
(Dollars In Thousands)
(Unaudited)

Miscellaneous Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	(Over) Underfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Estimated Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6/30/06	$ 444,485	$ 535,257	$ 90,772	83.0%	$ 123,726	73.4%
6/30/07	495,326	604,396	109,070	82.0%	137,833	79.1%
6/30/08	541,577	667,935	126,358	81.1%	145,372	86.9%

Safety Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	(Over) Underfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Estimated Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6/30/06	$ 134,300	$ 182,402	$ 48,102	73.6%	$ 26,678	180.3%
6/30/07	149,325	199,765	50,440	74.8%	29,159	173.0%
6/30/08	163,096	217,716	54,620	74.9%	30,531	178.9%

The actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll are obtained from CalPERS' annual actuarial report.