Orange County Employees' Retirement System
Schedule of Funding Progress for Years Ended December 31

Actuarial Valuation as of December 31	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a=c)	Funded Ratio (a/b)	Annual Covered Payroll (d)	UAAL as a Percentage of Covered Payroll (c/d)
2003	$ 4,790,099	$ 6,099,433	$ 1,309,334	78.5%	$ 1,243,964	105.3%
2004 (1)	5,245,821	7,403,972	2,158,151	70.9%	1,257,085	171.7%
2005	5,786,617	8,089,627	2,303,010	71.5%	1,276,764	180.4%
2006	6,466,085	8,765,045	2,298,960	73.8%	1,322,952	173.8%
2007	7,288,900	9,838,686	2,549,786	74.1%	1,457,159	175.0%
2008	7,748,380	10,860,715	3,112,335	71.3%	1,569,764	198.3%

(1) Effective with the 2004 plan year, the actuarial valuation of plan assets was changed to a 5-year smoothing methodology based on market value rather than a rolling 5-year modified book value.

Note: The 12/31/03, 12/31/04, 12/31/05, 12/31/06, 12/31/2007 and 12/31/08 actuarial value of assets exclude $143,744, $155,245, $158,219, $168,224, $174,348 and $126,688 of the County Investment Account balances respectively.

Source: Orange County Employees' Retirement System Comprehensive Annual Financial Report 2008

Orange County Employees' Retirement System
County Employer Contributions

Year Ended	County Contribution	County Investment Account	Total Contribution	Total Required Contribution	Percentage Contributed
06/30/07	$ 223,505	$ 11,000	$ 234,505	$ 234,505	100%
06/30/08	253,620	11,000	264,620	264,620	100%
06/30/09	256,531	36,500	293,031	293,031	100%

Orange County Extra-Help Employees Defined Benefits Retirement Plan
Schedule of Funding Progress for Years Ended June 30

Actuarial Valuation as of June 30	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a=c)	Funded Ratio (a/b)	Annual Covered Payroll (d)	UAAL as a Percentage of Covered Payroll (c/d)
2004	$ 4,707	$ 8,124	$ 3,417	57.9%	$ 9,306	36.7%
2005	4,387	7,329 (1)	2,942	59.9%	6,112	48.1%
2006	4,612	7,222 (2)	2,610	63.9%	5,318	49.1%
2007	5,051	7,253 (3)	2,202	69.6%	4,730	46.6%
2008	5,242	7,599	2,357	69.0%	3,445	68.4%
2009	4,923	7,091	2,168	69.4%	N/A (4)	N/A

(1) June 30, 2005 Actuarial Accrued Liability based on June 30, 2004 valuation results rolled forward one year.
(2) June 30, 2006 Actuarial Accrued Liability based on June 30, 2005 valuation results rolled forward one year.
(3) June 30, 2007 Actuarial Accrued Liability based on June 30, 2006 valuation results rolled forward one year.
(4) The plan froze benefits effective November 21, 2008; therefore, there is no covered payroll for future plan years.

Orange County Extra-Help Employees Defined Benefits Retirement Plan
Schedule of Employer Contributions

Year Ended	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
06/30/04	$ 336	0%	$ 771
06/30/05	342	100%	760
06/30/06	270	100%	750
06/30/07	285	126%	668
06/30/08	225	100%	660
06/30/09	242	100%	652

Orange County Retiree Medical Defined Benefit OPEB Plan
Schedule of Funding Progress for Years Ended June 30

Actuarial Valuation as of June 30	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a=c)	Funded Ratio (a/b)	Annual Covered Payroll (d)	UAAL as a Percentage of Covered Payroll (c/d)
2007	$ --	$ 408,322	$ 408,322	0.0%	$ 1,157,642	35.3%
2008 *	79,717	423,025	343,308	18.8%	1,198,159	28.7%
2009 *	79,664	438,439	358,775	18.2%	1,240,095 **	28.9%

* The June 30, 2008 and June 30, 2009 actuarial valuation is projected based on the June 30, 2007 actuarial valuation.
** The June 30, 2009 Annual Covered Payroll is projected based on the June 30, 2007 actuarial valuation and a 3.5% aggregate payroll increase assumption.

Orange County Retiree Medical Defined Benefit OPEB Plan
Schedule of Employer Contributions

Year Ended	Annual Required Contribution (ARC)	Percentage of ARC Contributed
06/30/08	$ 30,654	355%
06/30/09	25,900	139%