

**REQUIRED SUPPLEMENTARY INFORMATION**

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SCHEDULE OF FUNDING PROGRESS**

The tables below shows a three-year analysis of the actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial liability as a percentage of the annual covered payroll for the City's retirement and OPEB plans as of the valuation dates.

***CalPERS Safety and Miscellaneous Employees Pension Plans***

***Safety Plan***

Valuation Date	Actuarial			Funded Ratio	Annual Covered Payroll	Unfunded (Overfunded) as % of Payroll
	Entry Age Accrued Liability	Value of Asset	Unfunded (Overfunded) Liability			
June 30, 2009	\$ 138,664,961	\$ 106,195,024	\$ 32,469,937	76.6%	\$ 17,453,149	186.0%
June 30, 2010	152,020,183	113,789,847	38,230,336	74.9%	17,036,194	224.4%
June 30, 2011	166,921,000	121,947,000	44,974,000	73.1%	17,031,000	264.1%

***Miscellaneous Plan***

Valuation Date	Actuarial			Funded Ratio	Annual Covered Payroll	Unfunded (Overfunded) as % of Payroll
	Entry Age Accrued Liability	Value of Asset	Unfunded (Overfunded) Liability			
June 30, 2009	\$ 142,753,938	\$ 113,571,126	\$ 29,182,812	79.6%	\$ 23,623,292	123.5%
June 30, 2010	153,962,951	118,689,771	35,273,180	77.1%	18,023,583	195.7%
June 30, 2011	163,036,000	123,455,000	39,581,000	75.7%	17,127,000	231.1%

***City of Concord Retiree Healthcare Plan***

Actuarial Valuation Date	Actuarial Value of Assets (A)	Entry Age Actuarial Accrued Liability (B)	Unfunded Actuarial Accrued Liability (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	Unfunded Actuarial Liability as Percentages of Covered Payroll [(B-A)/C]
June 30, 2010	\$ 15,418,000	\$ 49,254,000	\$ 33,836,000	31.30%	\$ 30,830,000	110%
June 30, 2011	18,332,000	53,678,000	35,346,000	34.15%	33,358,000	106%
June 30, 2013	18,655,000	62,217,000	43,562,000	29.98%	32,192,000	135%

***City of Concord Retirement System***

Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Percentage AAL Funded	Unfunded (Overfunded) AAL	Annual Covered Payroll	Unfunded (Overfunded) AAL Covered Payroll
June 30, 2007	\$ 51,199,000	\$ 83,912,000	61.02%	\$ 32,713,000	*N/A	*N/A
June 30, 2010	43,596,000	65,271,000	66.79%	21,675,000	*N/A	*N/A
June 30, 2012	39,820,000	63,895,000	62.32%	24,075,000	*N/A	*N/A

\*Plan was closed in 1993; therefore, there is no covered payroll

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**Notes to the Required Supplementary Information**

- Note 1** This information is intended to help users assess the City's Public Safety and Miscellaneous Retirement Plans, the City's OPEB plan and the City's Retirement System's status on a going-concern basis, assess progress made in accumulating assets to pay benefits when due and make comparisons with other employees.
- Note 2** The information presented related to the City's Public Safety and Miscellaneous Retirement Plans, the City's OPEB plan and the City's Retirement System's only.