

# HKP CPEKCN'CPF'CEVWCTKCN'F CVC"

## F GHK GF 'DGP GHK'U UVGO U"

""Uwo o ct { "qh'F ghkpgf 'Dgpghk'U{ uvgo u' ( ) ""5"

""Uvcv'U{ uvgo u'

- ""Lwf i guo'T gvt go gpv'U{ uvgo 'K ( ) ; "
- ""Lwf i guo'T gvt go gpv'U{ uvgo 'KK ( ) 34"
- ""Ngi kurvqtuo'T gvt go gpv'U{ uvgo ' ( ) 36"
- ""Rwrke'Go r mq { gguo'T gvt go gpv'Hwpf ( ) 38"
- ""Uvcv'Vgcej gtuo'T gvt go gpv'U{ uvgo ( ) 3; "
- ""Wpkxgtuk{ "qh'Ecrkqtpk'T gvt go gpv'U{ uvgo ( ) ""44"

""Eqwpv' U{ uvgo u'

- ""Ciro gf c'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) 49"
- ""Eqpvc'Eqvc'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) 52"
- ""Hgupq'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) 55"
- ""Ko r gtken'Eqwpv' 'Go r mq { gguo'T gvt go gpv'U{ uvgo ( ) 58"
- ""Mgt'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) 5: "
- ""Nqu'Cpi grgu'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) 63"
- ""O ctlp'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) 66"
- ""O gpf qekp'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) 68"
- ""O gtegf'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) 6; "
- ""Qtcp'g'Eqwpv' 'Go r mq { gguo'T gvt go gpv'U{ uvgo ' ( ) ""74"
- ""Ucetco gpv'Eqwpv' 'Go r mq { gguo'T gvt go gpv'U{ uvgo ( ) ""77"
- ""Ucp'Dgtpctf kq'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) ""7: "
- ""Ucp'F kgi q'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) 83"
- ""Ucp'Iqcs wlp'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) 86"
- ""Ucp'Naku'Qdkur q'Eqwpv' 'Rgpukqp' 'Vt wuv' ( ) 88"
- ""Ucp'O cvgq'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) 8: "
- ""Ucpvc'Dctdctc'Eqwpv' 'Go r mq { gguo'T gvt go gpv'U{ uvgo ( ) 93"
- ""Uqpqo c'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) 96"
- ""Ucpkurwu'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) 99"
- ""Vwrtg'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) : 2"
- ""Xgpwte'Eqwpv' 'Go r mq { gguo'T gvt go gpv'Cuuqekvqp' ( ) ""4: "

""Ek' U{ uvgo u'

- ""Ciro gf c'Rqikg'cpf 'Htg'Rgpukqp'Rrcpu'329; 'cpf'32: 4 ( ) : 9"
- ""Crdcp { 'Rqikg'cpf 'Htg'T grkgh'Rgpukqp'Hwpf ( ) ""; ; "
- ""Dengtuhkgrf 'Htg go gpv'F kudkrk' 'cpf' 'T gvt go gpv'U{ uvgo ( ) ""; 3"
- ""Dgtngrg { 'Uchgv' 'O go dgtuo'Rgpukqp'Hwpf ( ) : 5"
- ""Eqpeqt'f'T gvt go gpv'U{ uvgo ( ) ""; 7"
- ""F grcpq'Go r mq { gg'Rgpukqp'Rrcp ( ) ""; 9"
- ""GrEgttkq'Go r mq { gguo'Rgpukqp' 'Vt wuv' 'Hwpf' ( ) ""322"

.....Go gt { xkng'Rgpukqp'Rrcp(.....)"	324"
.....Gwtgnc'Hktg'cpf'Rqrleg'Tgvtgo gpv'U{uvgu '(.....)'	326"
.....Htgupq'Go r m{ gguø'Tgvtgo gpv'U{uvgu '(.....)'	328"
.....Htgupq'Hktg'cpf'Rqrleg'Tgvtgo gpv'U{uvgu '(.....)'	32: "
.....Kxkpg'Uchgv{ 'F ghkpg' 'Dgpghv'Rgpukqp'Rrcp(.....)"	332"
.....Nqu'Cpi grgu'Hktg'cpf'Rqrleg'Go r m{ gguø'Rgpukqp'U{uvgu '(.....)'	334"
.....Nqu'Cpi grgu'Y cvgt'cpf'Rqy gt'Go r m{ gguø'Tgvtgo gpv'Rrcp(.....)"	337"
.....O cpj cwcp'Dgcej 'Ukpi ng'J ki j guv[ get'Tgvtgo gpv'Rrcp(.....)"	339"
.....O cpj cwcp'Dgcej 'Uwr r ngo gpvcn'Tgvtgo gpv'Rrcp(.....)"	33; "
.....Qcmrcpf'Hktg'cpf'Rqrleg'Tgvtgo gpv'U{uvgu '(.....)'	343"
.....Qcmrcpf'O wplekr cni'Go r m{ gguø'Tgvtgo gpv'U{uvgu '(.....)'	345"
.....Rcucl'gpc'Hktg'cpf'Rqrleg'Go r m{ gguø'Tgvtgo gpv'U{uvgu '(.....)'	348"
.....Rkfo qp'Rqrleg'cpf'Hktg'Rgpukqp'Rrcp(.....)"	34; "
.....Rkwadwi 'O kuegmrcpgwu'Go r m{ gguø'Tgvtgo gpv'U{uvgu 'qh'3; 84'(.....)"	353"
.....Tlej o qpf 'I cthkrf 'Rgpukqp'Rrcp(.....)"	355"
.....Tlej o qpf 'I gpgtcn'Rgpukqp'Rrcp(.....)"	357"
.....Tlej o qpf 'Rqrleg'cpf'Hktgo gpai'Rgpukqp'Rrcp(.....)"	359"
.....Ucetco gpv'Ekv{ 'Go r m{ gguø'Tgvtgo gpv'U{uvgu '(.....)'	35; "
.....Ucp'Engo gpv'Tgucvgt'Go r m{ gguø'Tgvtgo gpv'Rrcp(.....)"	363"
.....Ucp'Lqug'Hgtgvcvgt'Ekv{ 'Go r m{ gguø'Tgvtgo gpv'U{uvgu '(.....)'	365"
.....Ucp'Lqug'Rqrleg'cpf'Hktg'Tgvtgo gpv'Rrcp(.....)"	368"
.....Ucpvc'Dctdctc'Rqrleg'cpf'Hktg'Rgpukqp'Hwvf (.....)"	36; "
.....Nqu'Cpi grgu'Ekv{ 'Go r m{ gguø'Tgvtgo gpv'U{uvgu '(.....)'	373"
.....Ucp'F lgi q'Ekv{ 'Go r m{ gguø'Tgvtgo gpv'U{uvgu '(.....)'	376"
.....Ucp'Htcekeq'Ekv{ 'cpf 'Eqwv{ 'Go r m{ gguø'Tgvtgo gpv'U{uvgu '(.....)'	379"

**'Ur gekcnF kvt lev'U{ uvgu u'**

.....Crcp gf c/Eqvtc'Equc'Vtcpu'F kvt lev'Rgpukqp'Hwvf (.....)"	385"
.....Cpvgmr g'Xcmg{ 'J qur kcn'O gf kcn'Egvgt'Tgvtgo gpv'Rrcp(.....)"	388"
.....Eqvtc'Equc'Y cvgt'F kvt lev'Tgvtgo gpv'Rrcp(.....)"	38: "
.....F gugt v'J qur kcn'Tgvtgo gpv'Rtqvge'vqp'Rrcp(.....)"	392"
.....Gcu'vc{ 'O wplekr cni'Wkrk{ 'F kvt lev'Tgvtgo gpv'U{uvgu '(.....)'	394"
.....I qrf gp'I cvg'Vtcpu'F kvt lev'Co cni co cvgt'Tgvtgo gpv'Rrcp(.....)"	396"
.....Mcy gcj 'F gnc'J qur kcn'F kvt lev'Go r m{ gguø'Tgvtgo gpv'Rrcp(.....)"	398"
.....Nqi 'Dgcej 'Rwdike'Vtcpu'qtvcvqp'Eqo r cp{ 'Eqvtcev'Go r m{ gguø' .....Tgvtgo gpv'Rrcp(.....)"	39: "
.....Nqi 'Dgcej 'Rwdike'Vtcpu'qtvcvqp'Eqo r cp{ 'Ucrtk'f'Go r m{ gguø' .....Tgvtgo gpv'Rrcp(.....)"	3: 2"
.....Nqu'Cpi grgu'Eqwv{ 'Vtcpu'qtvcvqp'Cwj qtkv{ 'CHUEO G'Go r m{ gguø' .....Tgvtgo gpv'kpego g'Rrcp(.....)"	3: 4"
.....Nqu'Cpi grgu'Eqwv{ 'Vtcpu'qtvcvqp'Cwj qtkv{ 'O clpvgcpeg'Go r m{ gguø' .....Tgvtgo gpv'U{uvgu '(.....)"	3: 6"
.....Nqu'Cpi grgu'Eqwv{ 'Vtcpu'qtvcvqp'Cwj qtkv{ 'P qp/Eqvtcev'Go r m{ gguø' .....Tgvtgo gpv'U{uvgu '(.....)"	3: 9"



.....Nc'Ecpfc'Ktki'c'v'q'p'F'k'v'G'o'r'm'g'g'u'o'R'g'p'k'q'p'R'r'c'p'(.....)472"  
.....N'eng'k'f'g'K'k'i'c'v'q'p'Y'c'v'g't'F'k'v'G'o'r'm'g'g'p'g'{'R'w'e'j'c'u'g'R'g'p'k'q'p'R'r'c'p'c'p'f'V't'w'u'v'(.....)473"  
.....N'k'd'g't'v'{'T'w'c'i'n'E'q'w'p'v'{'H'k'g'R't'q'v'e'v'k'q'p'F'k'v'G'o'r'm'g'g'p'g'{'R'w'e'j'c'u'g'R'g'p'k'q'p'R'r'c'p'c'p'f'V't'w'u'v'(.....)474"  
.....N'p'f'o'q't'g'K'k'i'c'v'q'p'F'k'v'G'o'r'm'g'g'p'g'{'R'w'e'j'c'u'g'R'g'p'k'q'p'R'r'c'p'(.....)475"  
.....O'c'f'g't'c'K'k'i'c'v'q'p'F'k'v'G'o'r'm'g'g'p'g'{'R'w'e'j'c'u'g'R'g'p'k'q'p'R'r'c'p'(.....)476"  
.....O'q'f'g'u'q'K'k'i'c'v'q'p'F'k'v'G'o'r'm'g'g'p'g'{'R'w'e'j'c'u'g'R'g'p'k'q'p'R'r'c'p'(.....)477"  
.....P'q't'y'V'c'j'q'g'R'w'd'r'k'e'W'k'r'k'v'{'F'k'v'G'o'r'm'g'g'p'g'{'R'w'e'j'c'u'g'R'g'p'k'q'p'R'r'c'p'(.....)478"  
.....Q't'e'p'i'g'E'q'w'p'v'{'Y'c'v'g't'F'k'v'G'o'r'm'g'g'p'g'{'R'w'e'j'c'u'g'c'p'f'E'c'u'j'D'e'r'e'p'e'g'  
.....T'g'v'k't'g'o'g'p'v'R'r'c'p'u'(.....)479"  
.....U'c'p'F'k'g'i'q'E'q'p'x'g'p'v'k'q'p'E'g'p'v'g't'E'q't'r'q't'c'v'k'q'p'O'q'p'g'{'R'w'e'j'c'u'g'R'g'p'k'q'p'R'r'c'p'(.....)47:"  
.....U'c'p'F'k'g'i'q'F'c'v'R't'q'e'g'u'k'p'i'E'q't'r'q't'c'v'k'q'p'O'q'p'g'{'R'w'e'j'c'u'g'R'r'c'p'(.....)47;"  
.....U'e'w'e'g'r'k'q'K'k'i'c'v'q'p'F'k'v'G'o'r'm'g'g'p'g'{'R'w'e'j'c'u'g'R'g'p'k'q'p'R'r'c'p'(.....)482"  
.....U'g'o'k't'q'r'k'e'Y'c'v'g't'U'q't'c'i'g'F'k'v'G'o'r'm'g'g'p'g'{'R'r'c'p'(.....)483"  
.....U'q'w'j'g'c'u'v'g't'p'G'e'q'p'q'o'k'e'F'g'x'g'm'r'o'g'p'v'E'q't'r'q't'c'v'k'q'p'625\*d'+V'c'z'U'j'g'n'g't'g'f'R'r'c'p'(.....)484"  
.....U'q'w'j'i'c'v'g'T'g'e't'g'c'v'k'q'p'c'p'f'R'e't'n'i'F'k'v'G'o'r'm'g'g'p'g'U'{'u'v'g'o'(.....)485"  
.....V'g't't'c'D'g'm'K'k'i'c'v'q'p'F'k'v'G'o'r'm'g'g'p'g'{'R'r'c'p'(.....)486"  
.....V't'c'p's'w'k'r'k'v'{'K'k'i'c'v'q'p'F'k'v'G'o'r'm'g'g'p'g'{'R'w'e'j'c'u'g'V'j't'k'v'R'r'c'p'(.....)487"  
.....V't'w'e'ng'g'f'q'p'p'g't'T'g'e't'g'c'v'k'q'p'c'p'f'R'e't'n'i'F'k'v'G'o'r'm'g'g'p'g'{'R'w'e'j'c'u'g'R'g'p'k'q'p'R'r'c'p'(.....)488"  
.....V'w'r't'g'N'e'ng'D'e'c'u'k'p'Y'c'v'g't'U'q't'c'i'g'F'k'v'G'o'r'm'g'g'p'g'V't'w'u'v'H'w'p'f'(.....)489"  
.....X'c'm'g'{'U'c'p'k'c't'{'F'k'v'G'o'r'm'g'g'p'g'{'R'w'e'j'c'u'g'R'g'p'k'q'p'R'r'c'p'(.....)48:"  
.....Y'g'u'v'X'c'm'g'{'O'q'u's'w'k'q'X'g'e'v'q't'E'q'p't'q'n'i'F'k'v'G'o'r'm'g'g'p'g'{'R'w'e'j'c'u'g'R'g'p'k'q'p'R'r'c'p'(.....)48;"

.....U'ej'q'q'n'i'F'k'v'G'o'r'm'g'g'p'g'U'{'u'v'g'o'u'}

.....I't'q'u'o'q'p'v'E'w'{'c'o'c'e'c'E'q'o'o'w'p'k'v'{'E'q'm'g'i'g'F'k'v'G'o'r'm'g'g'p'g'R'g'p'k'q'p'G'r'k'i'k'd'r'g'  
.....C'n'g't'p'c'v'k'x'g'R'r'c'p'(.....)495"  
.....N'g'c'f'g't'u'j'k'r'R'w'd'r'k'e'U'ej'q'q'n'i'623\*c'+T'g'v'k't'g'o'g'p'v'R'r'c'p'(.....)496"  
.....U'c'p'F'k'g'i'q'E'q'o'o'w'p'k'v'{'E'q'm'g'i'g'F'k'v'G'o'r'm'g'g'p'g'{'C'R'R'N'G'O'R't'q'i't'c'o'(.....)497

.....Q'v'j'g't'U'{'u'v'g'o'u'}

.....E'q'w'p'v'{'q'h'U'c'p'F'k'g'i'q'K'U'U'R'w'd'r'k'e'C'w'j'q't'k'v'{'R'g'p'k'q'p'R'r'c'p'(.....)49:"  
.....J'q'w'u'k'p'i'C'w'j'q't'k'v'{'q'h'y'j'g'E'q'w'p'v'{'q'h'V'w'r't'g'F'g'h'p'g'f'E'q'p't'k'd'w'k'q'p'R'g'p'k'q'p'R'r'c'p'(.....)4:2"  
.....R'w'd'r'k'e'{'C'i'g'p'e'{'T'g'v'k't'g'o'g'p'v'U'{'u'v'g'o' '\*R'c't'U'+R'e't'v'e'k'r'c'p'v'F'k't'g'e'v'g'f'K'p'x'g'u'o'g'p'v'  
.....R't'q'i't'c'o'V't'w'u'v'(.....)4:3"  
.....R'w'd'r'k'e'{'C'i'g'p'e'{'T'g'v'k't'g'o'g'p'v'U'{'u'v'g'o' '\*R'c't'U'+F'g'h'p'g'f'E'q'p't'k'd'w'k'q'p'R'r'c'p'(.....)4:4"  
.....U'c'p'F'k'g'i'q'J'q'w'u'k'p'i'E'q'o'o'k'u'k'q'p'O'q'p'g'{'R'w'e'j'c'u'g'R'g'p'k'q'p'R'r'c'p'(.....)4:5"  
.....U'c'p'F'k'g'i'q'J'q'w'u'k'p'i'E'q'o'o'k'u'k'q'p'R'g'p'k'q'p'R'r'c'p'(.....)4:6"

## E'c'i'R'G'T'U'U'W'R'R'N'G'O'G'P'V'

.....30C'e'w'e't'k'e'n'i'R'q'u'k'q'p'd'{'O'g'o'd'g't'E'c'v'g'i'q't'{'(.....)4:9"  
.....40U'c'v'g'G'o'r'm'g'g'p'g'{'g't'E'q'p't'k'd'w'k'q'p'T'c'v'g'u'(.....)4:9"  
.....50U'c'v'g'G'o'r'm'g'g'p'g'{'g'g'E'q'p't'k'd'w'k'q'p'T'c'v'g'u'(.....)4:9"  
.....60H'w'p'f'k'p'i'R'q'u'k'q'p'q'h'E'q'p't'c'e'v'k'p'i'{'C'i'g'p'e'k'g'u'o'P'q'p/T'k'u'n'i'R'q'q'u'n'i'(.....)4:9"  
.....60H'w'p'f'k'p'i'R'q'u'k'q'p'q'h'E'q'p't'c'e'v'k'p'i'{'C'i'g'p'e'k'g'u'o'P'q'p/T'k'u'n'i'R'q'q'u'n'i'(.....)4:9"  
.....70U'w'o'o'c't'{'q'h'E'q'p't'c'e'v'k'p'i'{'C'i'g'p'e'{'a'u'D'g'p'g'h'k'u'(.....)535"

# **Financial And Actuarial Data**

## **DEFINED BENEFIT SYSTEMS**

### **Summary**

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Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Summary of Defined Benefit Systems

System Name	Funded Ratio	Employer Contribution Rates									Interest Assumption	Benefits Per Beneficiary	Assets Per Member	Ratio of Retired to Total
		Miscellaneous						Safety						
		I	II	III	IV	V	VI	I	II	III				
<b>State Plans</b>														
Judges' Retirement System I	2.3	8.0									4.25	98,673	24,603	85%
Judges' Retirement System II	95.0	22.8									7.00	202,269	618,017	4%
Legislators' Retirement System	113.8										5.75	30,435	478,964	90%
Public Employees' Retirement Fund	83.1	20.5	20.5	16.3	16.3	11.4		33.7	17.5	30.3	7.50	29,340	168,172	34%
State Teachers' Retirement System	68.4	8.3	8.0	4.0							7.50	35,948	132,372	22%
University of California Retirement System	78.7	26.4						24.0			7.50	38,747	235,915	29%
<b>County Plans</b>														
Alameda County Employees' Retirement Association	73.9	17.8	16.8	23.1	18.1	17.2	29.2	56.1	43.6	44.5	7.80	39,247	259,475	39%
Contra Costa County Employees' Retirement Association	78.5	27.1		26.4	37.5		35.6	60.6		52.0	7.75	40,809	325,811	44%
Fresno County Employees' Retirement Association	73.5	43.0	41.2	39.7	31.9	31.9		65.1	63.9	51.4	7.75	32,914	282,486	44%
Imperial County Employees' Retirement System	89.4	16.3		11.2				22.4		16.7	7.75	29,164	197,626	30%
Kern County Employees' Retirement Association	60.5	40.6	25.6	37.5	36.9	39.1	38.3	57.2	57.2		7.75	33,432	211,318	43%
Los Angeles County Employees' Retirement Association	76.8	22.1	15.6	15.4	16.0	16.8	15.6	31.6	22.4	21.0	7.60	43,335	277,500	37%
Marin County Employees' Retirement Association	72.1	30.5	24.6	23.3	23.2			46.4	36.6		7.50	37,977	319,836	47%
Mendocino County Employees' Retirement Association	74.2	21.8	20.9	20.9	17.4	28.2	22.8	41.1	37.0	29.7	7.75	20,648	141,840	48%
Merced County Employees' Retirement Association	54.2	40.7	37.8					52.4	46.4		7.75	29,746	145,657	46%
Orange County Employees' Retirement System	62.5	16.9	28.4	21.0	27.5	28.0	21.0	47.5	45.5	36.3	7.25	38,020	264,277	35%
Sacramento County Employees' Retirement System	82.8	19.1	16.6	19.4	14.2	13.1		37.2	29.5	24.5	7.50	33,302	299,269	39%
San Bernardino County Employees' Retirement Association	79.3	25.8	17.1	23.2	18.6	20.7	15.2	29.8	51.7	44.0	7.75	34,979	223,992	30%
San Diego County Employees' Retirement Association	79.0	26.8	26.8	26.8	21.0			41.0	41.0	32.8	7.75	34,166	241,475	42%
San Joaquin County Employees' Retirement Association	69.9	28.1						50.5			7.75	29,338	196,212	42%
San Luis Obispo County Pension Trust	76.4	17.6	17.5					25.0	15.1		7.25	25,465	213,640	42%
San Mateo County Employees' Retirement Association	73.3	27.0	26.8	24.1	25.9	27.4	24.1	67.9	58.6	43.7	7.50	33,939	284,948	41%
Santa Barbara County Employees' Retirement System	72.4		21.0	31.3	37.4	35.0				54.9	7.50	32,297	250,980	42%
Sonoma County Employees' Retirement Association	77.9	14.0						21.1			7.50	29,082	248,356	51%
Stanislaus County Employees' Retirement Association	78.1	15.7	16.9	13.0	15.7	15.8	18.5	19.5	27.5	31.3	8.00	26,933	209,308	39%
Tulare County Employees' Retirement Association	90.4	14.1	10.5	10.0				21.6	18.8		7.90	23,025	138,369	29%
Ventura County Employees' Retirement Association	79.2	171.8	10.2		14.0	14.7		46.6	43.2		7.75	34,857	229,945	36%
<b>City Plans</b>														
City of Alameda Police and Fire Pension Plans 1079 and 1082	—										6.00	66,447	1,863	100%
City of Albany Police and Fire Relief Pension Fund	93.8										6.75	59,352	426,497	100%
City of Bakersfield Firemen's Disability and Retirement System	101.1										4.10	20,622	202,002	100%
City of Berkeley Safety Members' Pension Fund	31.1										8.00	60,979	84,473	100%
City of Concord Retirement System	62.3										6.50	23,394	130,696	81%
City of Delano Employee Pension Plan	62.4	31.6	31.6								7.50	19,449	73,179	25%
City of El Cerrito Employees' Pension Trust Fund	—										6.50	55,401	—	100%
City of Emeryville Pension Plan	199.4										4.00	14,982	191,431	100%
City of Eureka Fire and Police Retirement System	0.7										10.00	32,877	4,676	100%
City of Fresno Employees' Retirement System	102.2	11.4									8.00	26,990	321,862	45%

## Public Retirement Systems Annual Report — Fiscal Year 2012-13

## Summary of Defined Benefit Systems

System Name	Funded Ratio	Employer Contribution Rates									Interest Assumption	Benefits Per Beneficiary	Assets Per Member	Ratio of Retired to Total
		Miscellaneous						Safety						
		I	II	III	IV	V	VI	I	II	III				
City of Fresno Fire and Police Retirement System	105.4							26.2	19.6		8.00	54,066	691,812	47%
City of Irvine Safety Defined Benefit Pension Plan	88.8							138.1			5.50	36,526	532,509	83%
City of Los Angeles Fire and Police Employees' Pension System	83.1							28.1	18.5		7.75	68,874	645,927	48%
City of Los Angeles Water and Power Employees' Retirement Plan	78.8	46.1									7.75	48,844	481,351	47%
City of Manhattan Beach Single Highest Year Retirement Plan	84.5										5.00	6,961	45,128	100%
City of Manhattan Beach Supplemental Retirement Plan	88.8										5.00	3,929	23,651	100%
City of Oakland Fire and Police Retirement System	39.1										6.74	57,147	465,832	100%
City of Oakland Municipal Employees' Retirement System	122.5										6.25	14,380	175,155	100%
City of Pasadena Fire and Police Employees' Retirement System	75.8										6.00	55,729	572,136	100%
City of Piedmont Police and Fire Pension Plan	346.9										6.00	17,384	639,705	100%
City of Pittsburg Miscellaneous Employees' Retirement System of 1962	105.9										4.25	5,274	8,776	100%
City of Richmond - Garfield Pension Plan	28.3										3.75	85,430	244,661	100%
City of Richmond General Pension Plan	24.5										3.75	30,934	54,377	100%
City of Richmond Police and Firemen's Pension Plan	79.0										5.75	68,989	388,913	100%
City of Sacramento City Employees' Retirement System	76.4										6.50	27,241	241,374	96%
City of San Clemente Restated Employees' Retirement Plan	71.1	18.1									7.25	10,160	114,370	27%
City of San Jose Federated City Employees' Retirement System	62.1	44.5	6.7								7.50	38,217	226,782	49%
City of San Jose Police and Fire Retirement Plan	79.6							58.9	57.0		7.25	79,607	821,997	51%
City of Santa Barbara Police and Fire Pension Fund	53.6										7.00	13,466	43,342	100%
Los Angeles City Employees' Retirement System	68.7	19.9									7.75	39,590	297,629	40%
San Diego City Employees' Retirement System	69.2	38.7	37.8	10.9				59.8	40.8		7.50	42,498	311,166	44%
San Francisco City and County Employees' Retirement System	82.6	20.7	20.7	20.7	20.7			20.7	20.7	20.7	7.58	40,625	314,385	43%
Special District Plans														
Alameda-Contra Costa Transit District Pension Fund	62.9	31.0									7.50	23,750	128,855	46%
Antelope Valley Hospital Medical Center Retirement Plan	62.4	5.5									8.00	9,878	32,964	15%
Contra Costa Water District Retirement Plan	82.5	19.1									7.50	24,629	200,737	42%
Desert Hospital Retirement Protection Plan	38.0	0									7.50	19,634	9,851	10%
East Bay Municipal Utility District Retirement System	65.6		34.5	27.6							7.75	45,109	369,557	43%
Golden Gate Transit District Amalgamated Retirement Plan	68.6	17.2									7.50	27,259	165,543	56%
Kaweah Delta Hospital District Employees' Retirement Plan	77.9										8.00	13,933	64,233	22%
Long Beach Public Transportation Company Contract Employees' Retirement Plan	70.3	10.0									7.50	24,237	59,547	15%
Long Beach Public Transportation Company Salaried Employees' Retirement Plan	56.6	16.0									7.50	22,646	83,019	19%
Los Angeles County Transportation Authority AFSCME Employees Retirement Income Plan	75.1	34.8									7.00	15,820	223,565	76%
Los Angeles County Transportation Authority Maintenance Employees' Retirement System	62.6	16.2									7.50	18,353	112,668	30%
Los Angeles County Transportation Authority Non-Contract Employees' Retirement System	69.0	98.5									7.00	11,250	81,219	67%



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Summary of Defined Benefit Systems

System Name	Funded Ratio	Employer Contribution Rates									Interest Assumption	Benefits Per Beneficiary	Assets Per Member	Ratio of Retired to Total
		Miscellaneous						Safety						
		I	II	III	IV	V	VI	I	II	III				
Los Angeles County Transportation Authority Transportation Communication Union Employees' Retirement System	64.0	19.5									7.00	9,328	86,731	38%
Los Angeles County Transportation Authority United Transportation Union Employees' Retirement System	64.3	13.2									7.00	19,106	84,247	37%
Modesto Irrigation District Basic Retirement Plan	68.2	48.7	16.3								7.50	32,433	225,455	43%
Palm Springs Aerial Tramway Restated Pension Plan											—	—	—	
Sacramento Regional Transit District Contract Employees' Retirement Plan	68.6	24.3									7.75	25,518	142,757	39%
Sacramento Regional Transit District Salaried Employees' Retirement Plan	54.5	27.7									7.75	25,575	132,600	41%
San Diego Transit Corporation Employees' Retirement Plan	62.8	32.9									7.50	17,511	83,625	47%
San Joaquin Regional Transit District Contract Employees' Retirement Plan	61.6	14.7									7.75	22,506	92,504	34%
Santa Clara Valley Transportation Authority Amalgamated Transit Union Pension Plan	71.0	24.8									7.50	24,122	156,316	43%
Sunline Transit Retirement Income Plan - Bargaining Unit Personnel	91.8	15.9									6.00	5,971	43,192	15%
Sunline Transit Retirement Income Plan - Non-Bargaining Unit Personnel	88.0	30.7									6.00	14,741	93,155	19%
Turlock Irrigation District Pension Plan	59.0	35.0	36.0	0							8.50	33,227	177,122	40%
West Contra Costa Healthcare District Successor Retirement Plan	45.1										6.50	6,795	21,179	53%
School Plans														
Self-Insured Schools of California Defined Benefit Plan	97.2	4.8									7.00	39,229	371	0%
Other Plans														
Public Agency Retirement System (PARS) Defined Benefit Plans	56.9	0									6.80	8,437	19,464	33%

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# **DEFINED BENEFIT SYSTEMS**

## **State Systems**

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Public Retirement Systems Annual Report — Fiscal Year 2012-13

Judges' Retirement System I

Agent Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	319	—	6	1,284	—	45	567	2,221	Closed
<b>Totals</b>	<b>319</b>	<b>—</b>	<b>6</b>	<b>1,284</b>	<b>—</b>	<b>45</b>	<b>567</b>	<b>2,221</b>	

Statement of Plan Net Assets  
as of June 30, 2013

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 52,749,000	Contributions	
Receivables		Employer - General	\$161,945,000
Contributions	1,790,000	Safety	—
Investments	8,000	Combined	—
Other	97,000	Employee - General	4,909,000
Investments, at Fair Value		Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Investments	
International Stocks	—	Interest	81,000
Mortgages	—	Dividends	—
Real Estate	—	Net Appreciation (Depreciation)	—
Venture Capital	—	in Fair Value of Investments	—
Other	—	Other Investment Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Other Revenues	2,694,000
Other Assets	—	Investment Expenses	(5,000)
<b>Total Assets</b>	<b>\$ 54,644,000</b>	<b>Total Additions</b>	<b>\$ 169,624,000</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 10,000	Benefit Payments	
Investment Purchases Payable	—	Service Retirement - General	\$ 155,996,000
Accrued Expenses	—	Safety	—
Other Current Liabilities	814,000	Combined	—
<b>Total Liabilities</b>	<b>\$ 824,000</b>	Disability - General	5,433,000
<b>Net Assets Available for Benefits</b>	<b>\$ 53,820,000</b>	Safety	—
		Combined	—
		Other - General	25,655,000
		Safety	—
		Combined	—
		Member Refunds - General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Entry Age <sup>(1)</sup>	Administration Expenses	1,413,000
Total UAAL Amortization Method:	Level Dollar Amount <sup>(2)</sup>	Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 188,497,000</b>
Total UAAL Amortization Period:	2	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$(18,873,000)</b>
Years Remaining in Total UAAL Amortization Period:	—	Beginning of the Year Net Assets Held	
Year in Which the Total Unfunded Actuarial Liability is Expected		in Trust for Pension Benefits	\$ 72,693,000
to be Fully Amortized:	—	Adjustments	—
		End of the Year Net Assets Held	
		in Trust for Pension Benefits	\$ 53,820,000

Summary of Funding Position

Actuary: CalPERS Actuarial Office

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2012	4.25%	3.00%	\$ 3,172,000,000	\$ 73,000,000	\$ 3,099,000,000	2.3%
2012	6/30/2011	4.25%	3.00%	3,297,000,000	54,000,000	3,243,000,000	1.6%
2011	6/30/2010	4.50%	3.25%	3,429,000,000	64,000,000	3,365,000,000	1.9%
2010	6/30/2009	4.50%	3.25%	3,582,992,000	41,390,000	3,541,602,000	1.2%
2009	6/30/2008	4.50%	3.25%	3,606,845,000	19,289,000	3,587,556,000	0.5%
2008	6/30/2007	7.00%	3.25%	2,713,640,000	11,672,000	2,701,968,000	0.4%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 1,467,053,000	\$ 161,945,000	11 %	\$ 69,000,000	4,491 %
2012	1,366,702,000	196,402,000	14 %	76,000,000	4,267 %
2011	1,262,447,000	167,302,000	13 %	86,000,000	3,913 %
2010	1,167,007,000	185,389,000	16 %	97,000,000	3,651 %
2009	790,900,000	190,510,000	24 %	111,000,000	3,232 %
2008	623,500,000	163,206,000	26 %	119,274,000	2,265 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Judges' Retirement System I — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	8.00 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	8.00 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	8.00 % <sup>(3)</sup>	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012 8.00 %	—	—	—	—	—	—	—	—
	6/30/2011 8.00 %	—	—	—	—	—	—	—	—
	6/30/2010 8.00 %	—	—	—	—	—	—	—	—
	6/30/2009 8.00 %	—	—	—	—	—	—	—	—
	6/30/2008 8.00 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	8.00 %	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	60								
Years of Service	20								
Age	70								
Years of Service	10								
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held	Y								
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase	Y								
Index to Consumer Price Index									
Maximum Annual Increase									
None									
Other									
Percent Per Year of Service:	Age								
	50	—	—	—	—	—	—	—	—
	55	—	—	—	—	—	—	—	—
	60	— <sup>(4)</sup>	—	—	—	—	—	—	—
	65	—	—	—	—	—	—	—	—
Social Security Coverage:	N								
Benefit Comments:	Members with 20 years of service get 75% of last position held while those with less than 20 years receive 65%.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	75%	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	75%	—	—	—	—	—	—	—	—

Comments:

The Judges' Retirement Fund was established in 1937. The membership consists of justices of the Supreme Court, Courts of Appeal, Superior Courts, Municipal Courts, and Justice Courts appointed or elected prior to November 9, 1994.

The California law which states that on and after January 1, 2004, the Judges' Retirement Fund shall be funded and actuarially sound was amended in conjunction with the adoption of the Judges' Retirement System II law, which, among other provisions, eliminated the requirement that the Judges' Retirement Fund be funded and actuarially sound.

The system is funded on a pay-as-you-go basis, where short-term investments, contributions received during the year, and a State General Fund augmentation are used to provide funding for the benefit payments.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Judges' Retirement System I — (Continued)

Footnote:

- (1) CalPERS is complying with GASB Statement 50, which requires the funding progress to be disclosed using the Entry Age method. However, for funding purposes and the calculation of ARC contributions, the Aggregate Cost Method is used.
- (2) The State currently funds the system using a pay-as-you-go approach since the 8% of payroll contributions made by the State and members are not adequate to meet the system's current benefit payouts.
- (3) The employer contribution rate for the system is set by state statute and equals 8% of payroll.
- (4) Members retiring after age 60 with at least 20 years service receive 75% of pay of the last judicial office held. With less than 20 years of service, the benefit percentage is 65%.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Judges' Retirement System II

Agent Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Service	Disabled		Survivors	Total	Status
	Vested	Non-Vested				Non-Service	Service			
General - Tier 1	1,352	—	—	28	—	13	11	1,404	Open	
Totals	1,352	—	—	28	—	13	11	1,404		

Statement of Plan Net Assets  
as of June 30, 2013

<b>Assets</b>	
Cash and Short-Term Investments	\$ 8,069,000
Receivables	—
Contributions	5,698,000
Investments	66,000
Other	50,000
Investments, at Fair Value	—
U.S. Government Obligations	70,338,000
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	156,734,000
Domestic Stocks	491,388,000
International Stocks	—
Mortgages	—
Real Estate	63,156,000
Venture Capital	—
Other	72,197,000
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 867,696,000</b>
<b>Liabilities</b>	
Accounts Payable	\$ —
Investment Purchases Payable	11,000
Accrued Expenses	—
Other Current Liabilities	71,719,000
<b>Total Liabilities</b>	<b>\$ 71,730,000</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 795,966,000</b>

Actuarial Cost Method: Entry Age <sup>(1)</sup>  
Total UAAL Amortization Method: Level Percentage of Projected Covered Payroll <sup>(2)</sup>

Total UAAL Amortization Period: 30  
Years Remaining in Total UAAL Amortization Period: 16  
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized: —

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

<b>Additions</b>	
<b>Contributions</b>	
Employer - General	\$54,025,000
Safety	—
Combined	—
Employee - General	18,819,000
Safety	—
Combined	—
Other - General	—
Safety	—
Combined	—
<b>Investments</b>	
Interest	21,000
Dividends	—
Net Appreciation (Depreciation) in Fair Value of Investments	78,733,000
Other Investment Revenues	759,000
Other Revenues	—
Investment Expenses	(299,000)
<b>Total Additions</b>	<b>\$ 152,058,000</b>
<b>Deductions</b>	
<b>Benefit Payments</b>	
Service Retirement - General	\$ 2,197,000
Safety	—
Combined	—
Disability - General	1,476,000
Safety	—
Combined	—
Other - General	6,845,000
Safety	—
Combined	—
Member Refunds - General	58,000
Safety	—
Combined	—
Administration Expenses	899,000
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 11,475,000</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 140,583,000</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	
	\$ 655,383,000
<b>Adjustments</b>	
	—
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	
	<b>\$ 795,966,000</b>

Summary of Funding Position

Actuary: CalPERS Actuarial Office

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2012	7.00%	3.00%	\$ 703,000,000	\$ 668,000,000	\$ 35,000,000	95.0%
2012	6/30/2011	7.00%	3.00%	610,000,000	561,000,000	49,000,000	92.0%
2011	6/30/2010	7.25%	3.25%	521,000,000	461,000,000	60,000,000	88.5%
2010	6/30/2009	7.25%	3.25%	451,000,000	379,000,000	72,000,000	84.0%
2009	6/30/2008	7.25%	3.25%	367,000,000	335,000,000	32,000,000	91.3%
2008	6/30/2007	7.25%	3.25%	294,982,000	267,604,000	27,378,000	90.7%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 55,639,000	\$ 54,025,000	97 %	\$ 231,000,000	15 %
2012	53,144,000	53,711,000	101 %	230,000,000	21 %
2011	50,949,000	53,863,000	106 %	213,000,000	28 %
2010	44,759,000	42,589,000	95 %	199,000,000	36 %
2009	42,900,000	39,514,000	92 %	175,000,000	18 %
2008	31,700,000	36,761,000	116 %	156,300,000	18 %



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Judges' Retirement System II — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	21.43 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	1.40 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	22.83 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	22.83 %	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012	23.44 %	—	—	—	—	—	—	—
	6/30/2011	24.04 %	—	—	—	—	—	—	—
	6/30/2010	20.36 %	—	—	—	—	—	—	—
	6/30/2009	20.23 %	—	—	—	—	—	—	—
	6/30/2008	19.92 %	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	8.00 %	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	65								
Years of Service	20								
Age	70								
Years of Service	5								
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age	5								
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	1								
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y								
Maximum Annual Increase	3%								
None									
Other									
Percent Per Year of Service:	Age								
	50	—	—	—	—	—	—	—	—
	55	—	—	—	—	—	—	—	—
	60	—	—	—	—	—	—	—	—
	65	3.75	—	—	—	—	—	—	—
Social Security Coverage:	N								
Benefit Comments:	The "defined benefit" option provides for 3.75% of the highest 12-month average salary per year of service for judges reaching age 65 with 20 years of service to a maximum of 75% of final average salary.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	4%	—	—	—	—	—	—	—	—
- Maximum	65%	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	65%	—	—	—	—	—	—	—	—

Comments:

The Judges' Retirement Fund II was established in 1994. The membership consists of justices of the Supreme Court, Courts of Appeal, Superior Courts, Municipal Courts, and Justice Courts appointed or elected on or subsequent to November 9, 1994.

Footnote:

- (1) The Judges' Retirement System II uses a modification of the Entry Age Normal Actuarial Cost Method, which is a projected benefit cost method and is modified by CalPERS so that the employer's total normal cost is expressed as a level percentage of payroll.
- (2) Generally, the unfunded liability is amortized over different periods of time as a level percentage of payroll. If the use of this method results in inconsistencies, the "fresh start" approach is used. In the fresh start approach, the current unfunded actuarial liability is projected and amortized over a set number of years.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Legislators' Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Service	Disabled Non-Service	Survivors	Total	Status
	Vested	Non-Vested							
General - Tier 1	11	—	17	122	1	—	125	276	Closed
Totals	11	—	17	122	1	—	125	276	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 1,306,000	Contributions	
Receivables		Employer - General	\$80,000
Contributions	53,000	Safety	—
Investments	6,000	Combined	—
Other	19,000	Employee - General	31,000
Investments, at Fair Value		Safety	—
U.S. Government Obligations	21,853,000	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	51,110,000	Combined	—
Domestic Stocks	38,734,000	Investments	
International Stocks	—	Interest	—
Mortgages	—	Dividends	—
Real Estate	9,796,000	Net Appreciation (Depreciation)	—
Venture Capital	—	in Fair Value of Investments	6,934,000
Other	9,317,000	Other Investment Revenues	84,000
Fixed Assets Net of Accumulated Depreciation	—	Other Revenues	—
Other Assets	—	Investment Expenses	(44,000)
<b>Total Assets</b>	<b>\$ 132,194,000</b>	<b>Total Additions</b>	<b>\$ 7,085,000</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 623,000	Benefit Payments	
Investment Purchases Payable	1,000	Service Retirement -General	\$ 7,300,000
Accrued Expenses	—	Safety	—
Other Current Liabilities	9,422,000	Combined	—
<b>Total Liabilities</b>	<b>\$ 10,046,000</b>	Disability -General	171,000
<b>Net Assets Available for Benefits</b>	<b>\$ 122,148,000</b>	Safety	—
		Combined	—
		Other -General	77,000
		Safety	—
		Combined	—
		Member Refunds -General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Entry Age <sup>(1)</sup>	Administration Expenses	418,000
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll <sup>(2)</sup>	Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 7,966,000</b>
Total UAAL Amortization Period:	—	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$(881,000)</b>
Years Remaining in Total UAAL Amortization Period:	31	Beginning of the Year Net Assets Held	
Year in Which the Total Unfunded Actuarial Liability is Expected		in Trust for Pension Benefits	\$ 123,029,000
to be Fully Amortized:	—	Adjustments	—
		End of the Year Net Assets Held	
		in Trust for Pension Benefits	\$ 122,148,000

Summary of Funding Position

Actuary: CalPERS Actuarial Office				Actuarial	Actuarial Value	Unfunded	Funded
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Accrued Liability	of Assets	Actuarial Liability	Ratio
2013	6/30/2012	5.75%	3.00%	\$ 109,000,000	\$ 124,000,000	\$(15,000,000)	113.8%
2012	6/30/2011	5.75%	3.00%	109,000,000	126,000,000	(17,000,000)	115.6%
2011	6/30/2010	6.00%	3.25%	112,000,000	127,000,000	(15,000,000)	113.4%
2010	6/30/2009	7.00%	3.25%	112,000,000	134,000,000	(22,000,000)	119.6%
2009	6/30/2008	7.00%	3.25%	103,000,000	142,000,000	(39,000,000)	137.9%
2008	6/30/2007	7.00%	3.25%	101,571,000	141,603,000	(40,032,000)	139.4%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 129,524	\$ 80,000	62 %	\$ 2,000	-750,000 %
2012	—	—	—	2,000,000	-850 %
2011	—	—	%	2,000,000	-750 %
2010	—	—	%	2,000,000	-1,100 %
2009	—	—	%	2,000,000	-1,950 %
2008	—	—	%	2,106,000	-1,901 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Legislators' Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	38.94 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	-33.56 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	5.38 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	—	—	—	—	—	—	—	—	—
Prior Year Rates	—	—	—	—	—	—	—	—	—
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	60								
Years of Service	4								
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age	20								
Final Average Salary:									
Position Last Held	—	—	—	—	—	—	—	—	—
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement	Y								
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y								
Maximum Annual Increase									
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	3.00	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:	N								
Benefit Comments:	All members are eligible for a disability retirement allowance without any age or service requirements. The disability allowance is the same as the normal retirement benefit.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

The current contribution requirements of the Legislators' Retirement System are based on actuarially determined rates promulgated as part of legislation passed in 1977.

The employer statutory contribution rate was eliminated in January 2000, and the board is now authorized to establish actuarially determined rates. When the actuarial value of the assets exceed the present value of benefits, this results in 0 percent employer contribution rate. The board may reduce the member contribution rates for the same fiscal year in which the State rate is 0 percent. During this fiscal year, the board has determined that both the employer and member rate will be 0 percent.

Footnote:

- (1) CalPERS is complying with GASB Statement 50, which requires the funding progress to be disclosed using the Entry Age method. However, for funding purposes and the calculation of ARC contributions, the Aggregate Cost Method is used.
- (2) In the prior years, CalPERS used the aggregate method, which does not identify or separately amortized unfunded actuarial liabilities. However, per GASB statement 50 compliance, with the funding progress disclosed using the Entry Age method, the amortization period is now based on Level Percent of Payroll with 30 years remaining in the amortization period.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Public Employees' Retirement Fund

Agent Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Service	Disabled		Survivors	Total	Status
	Vested	Non-Vested				Non-Service	Service			
General - Tier 1	146,556	9,883	53,551	111,026	200	9,866	22,097	353,179	Open	
Safety - Tier 1	7,261	—	295	2,962	3,471	26	1,119	15,134	Open	
2	6,820	—	22,685	1,821	62	949	590	32,927	Open	
	23,782	—	5,096	9,914	3,111	444	2,214	44,561	Open	
3	9,609	—	1,820	4,358	87	738	638	17,250	Open	
	39,067	—	6,049	18,402	7,823	403	2,103	73,847	Open	
4	642	—	967	89	17	82	24	1,821	Open	
5	280,738	—	150,127	149,692	323	11,009	22,338	614,227	Open	
6	235,151	—	104,138	133,389	16,989	8,456	20,143	518,266	Open	
<b>Totals</b>	<b>749,626</b>	<b>9,883</b>	<b>344,728</b>	<b>431,653</b>	<b>32,083</b>	<b>31,973</b>	<b>71,266</b>	<b>1,671,212</b>		

Statement of Plan Net Assets  
as of June 30, 2013

Assets	
Cash and Short-Term Investments	\$ 9,080,575,000
Receivables	
Contributions	1,763,965,000
Investments	514,798,000
Other	37,735,000
Investments, at Fair Value	
U.S. Government Obligations	15,592,171,000
International Bonds	2,798,998,000
Municipal Bonds	—
Domestic Corporate Bonds	42,384,532,000
Domestic Stocks	67,917,689,000
International Stocks	63,713,533,000
Mortgages	42,478,000
Real Estate	27,079,239,000
Venture Capital	32,272,146,000
Other	17,142,084,000
Fixed Assets Net of Accumulated Depreciation	710,722,000
Other Assets	—
<b>Total Assets</b>	<b>\$ 281,050,665,000</b>
Liabilities	
Accounts Payable	\$ 1,416,951,000
Investment Purchases Payable	495,877,000
Accrued Expenses	—
Other Current Liabilities	17,147,933,000
<b>Total Liabilities</b>	<b>\$ 19,060,761,000</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 261,989,904,000</b>

Actuarial Cost Method:	Entry Age
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll <sup>(1)</sup>
Total UAAL Amortization Period:	—
Years Remaining in Total UAAL Amortization Period:	—
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

Additions	
Contributions	
Employer - General	\$ —
Safety	—
Combined	8,123,833,000
Employee - General	—
Safety	—
Combined	3,896,078,000
Other - General	—
Safety	—
Combined	—
Investments	
Interest	174,414,000
Dividends	1,038,143,000
Net Appreciation (Depreciation) in Fair Value of Investments	28,011,736,000
Other Investment Revenues	3,734,517,000
Other Revenues	7,176,000
Investment Expenses	(2,674,003,000)
<b>Total Additions</b>	<b>\$ 42,311,894,000</b>
Deductions	
Benefit Payments	
Service Retirement - General	\$ —
Safety	—
Combined	14,304,469,000
Disability - General	—
Safety	—
Combined	2,055,132,000
Other - General	—
Safety	—
Combined	275,662,000
Member Refunds - General	—
Safety	—
Combined	242,595,000
Administration Expenses	426,077,000
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 17,303,935,000</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 25,007,959,000</b>
Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 236,981,945,000
Adjustments	—
End of the Year Net Assets Held in Trust for Pension Benefits	\$ 261,989,904,000

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2012	7.50%	3.00%	\$ 340,429,000,000	\$ 282,991,000,000	\$ 57,438,000,000 <sup>(2)</sup>	83.1%
2012	6/30/2011	7.50%	3.00%	328,567,000,000	271,389,000,000	57,178,000,000	82.6%
2011	6/30/2010	7.75%	3.25%	308,343,000,000	257,070,000,000	51,273,000,000	83.4%
2010	6/30/2009	7.75%	3.25%	294,042,000,000	244,964,000,000	49,078,000,000	83.3%
2009	6/30/2008	7.75%	3.25%	268,324,000,000	233,272,000,000	35,052,000,000	86.9%
2008	6/30/2007	7.75%	3.00%	248,224,000,000	216,484,000,000	31,740,000,000	87.2%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Public Employees' Retirement Fund — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 7,988,036,866	\$ 8,123,833,000	102 %	\$ 42,599,000,000	135 %
2012	7,772,913,000	7,772,913,000	100 %	43,901,000,000	130 %
2011	7,465,397,000	7,465,397,000	100 %	44,984,000,000	114 %
2010	6,955,049,000	6,955,049,000	100 %	45,100,000,000	109 %
2009	6,912,377,000	6,912,376,000	100 %	44,236,000,000	79 %
2008	7,242,802,000	7,242,802,000	100 %	40,864,000,000	78 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	8.45 %	8.40 %	11.22 %	11.22 %	7.41 %	— %	14.18 %	12.76 %	16.48 %
UAAL Amortization	12.05 %	12.05 %	5.08 %	5.08 %	4.00 %	— %	19.54 %	4.74 %	13.81 %
Total Rates Recommended by Actuary	20.50 %	20.45 %	16.30 %	16.30 %	11.41 %	— %	33.72 %	17.50 %	30.29 %
Total Rates Adopted by Board	20.50 %	20.45 %	16.30 %	16.30 %	11.41 %	—	33.72 %	17.50 %	30.29 %
Prior Year Rates									
6/30/2012	18.17 %	17.02 %	14.93 %	14.93 %	10.92 %	—	31.26 %	16.43 %	27.41 %
6/30/2011	19.92 %	19.62 %	18.18 %	18.18 %	10.70 %	—	32.63 %	20.67 %	28.89 %
6/30/2010	16.92 %	16.74 %	17.25 %	17.25 %	9.71 %	—	28.44 %	18.10 %	25.85 %
6/30/2009	16.58 %	16.47 %	17.24 %	17.24 %	9.42 %	—	32.15 %	18.41 %	26.07 %
6/30/2008	16.63 %	16.57 %	17.32 %	17.32 %	9.31 %	—	32.12 %	18.84 %	25.55 %
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	55	50	55	50	—	50	50	50
Years of Service	5	10	5	10	5	—	5	5	5
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	1 (3)	1	1	1	1	—	1	1	1
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase	2%	3%	2%	3%	2%	—	2%	2%	2%
None									
Other									
Percent Per Year of Service:									
Age									
50	1.10	0.50	1.10	0.50	1.10	—	2.40	1.70	1.70
55	2.00 (4)	0.75	2.00	0.75	2.00	—	3.00	2.50	2.50
60	2.31	1.00	2.31	1.00	2.31	—	3.00	2.50	2.50
65	2.50	1.25	2.50	1.25	2.50	—	3.00	2.50	2.50
Social Security Coverage:	I	I	I	S	I	—	N	N	N
Benefit Comments:	Disability - A monthly allowance of 1.8% of FAS for each year of service up to 33% of FAS. Service Disability - A monthly allowance of 50% of FAS for most members.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	2%	1%	2%	1%	2%	—	2%	2%	2%
- Maximum	33%	33%	33%	33%	33%	—	33%	33%	33%
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	50%	50%	—	—	50%	50%	50%

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Public Employees' Retirement Fund — (Continued)

Comments:

The Public Employees' Retirement Fund (PERF) was established in 1932. Its membership includes the following categories: General, State Industrial, Schools, and Safety.

(1) General members are collectively reported under the following categories: General Tier I - State Miscellaneous Tier 1 and University of California; General Tier II - State Miscellaneous Tier 2; General Tier III - State Industrial Tier 1; General Tier IV - State Industrial Tier 2; General Tier V - Schools; and General Tier VI - Public Agency Employees.

(2) Safety members are reported as follows: Safety Tier I - California Highway Patrol; Safety Tier II - State Safety; and Safety Tier III - State Police Officers and Fire Fighters (SPOFF).

Footnote:

- (1) Generally, the unfunded liability is amortized over different periods of time as a level percentage of payroll. If the use of this method results in inconsistencies, the "fresh start" approach is used. In the fresh start approach, the current unfunded actuarial liability is projected and amortized over a set number of years.
- (2) The UAAL of the Public Employees' Retirement Fund by major employer group from the June 30, 2012 valuation is as follows: a) \$28,000,000,000 for the State of California, b) \$5,600,000,000 for Schools, and c) \$23,638,000,000 for public agencies.
- (3) For some new members hired after July 1, 2006 and all new members hired on or after January 15, 2011, financial compensation is based on the monthly average of the member's highest 36 consecutive months' full-time equivalent monthly pay.
- (4) All new members hired on or after January 15, 2011, are subject to the 2% at 60 benefit factor table, depending on the age of retirement.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
State Teachers' Retirement System

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Service	Disabled		Survivors	Total	Status
	Vested	Non-Vested				Non-Service	Service			
General - Tier 1	323,405	93,238	182,576	236,487	—	9,374	23,413	868,493	Open	
2	390,465	—	130,776	45,110	—	977	—	567,328	Open	
3	9,129	—	21,875	624	—	—	—	31,628	Open	
<b>Totals</b>	<b>722,999</b>	<b>93,238</b>	<b>335,227</b>	<b>282,221</b>	<b>—</b>	<b>10,351</b>	<b>23,413</b>	<b>1,467,449 (1)</b>		

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 3,958,563,983	Contributions	
Receivables		Employer - General	\$2,283,263,066
Contributions	593,918,985	Safety	—
Investments	2,648,592,355	Combined	—
Other	40,095,266	Employee - General	2,336,731,037
Investments, at Fair Value		Safety	—
U.S. Government Obligations	16,888,270,505	Combined	—
International Bonds	681,434,122	Other - General	1,328,297,505
Municipal Bonds	193,438,713	Safety	—
Domestic Corporate Bonds	9,765,594,264	Combined	—
Domestic Stocks	59,049,586,626	Investments	
International Stocks	27,883,010,226	Interest	521,558,708
Mortgages	1,339,999,280	Dividends	1,085,981,787
Real Estate	23,807,027,635	Net Appreciation (Depreciation) in Fair Value of Investments	16,224,141,916
Venture Capital	22,339,859,710	Other Investment Revenues	3,213,039,213
Other	24,822,526,986	Other Revenues	1,240,518
Fixed Assets Net of Accumulated Depreciation	237,900,873	Investment Expenses	(362,284,221)
Other Assets	—	<b>Total Additions</b>	<b>\$ 26,631,969,529</b>
<b>Total Assets</b>	<b>\$ 194,249,819,529</b>	<b>Deductions</b>	
<b>Liabilities</b>		Benefit Payments	
Accounts Payable	\$ 1,076,524,697	Service Retirement - General	\$ 11,034,567,870
Investment Purchases Payable	3,513,882,529	Safety	—
Accrued Expenses	64,052,169	Combined	—
Other Current Liabilities	23,246,452,841	Disability - General	251,150,826
<b>Total Liabilities</b>	<b>\$ 27,900,912,236</b>	Safety	—
<b>Net Assets Available for Benefits</b>	<b>\$ 166,348,907,293</b>	Combined	—
		Other - General	73,461,920
		Safety	—
		Combined	—
		Member Refunds - General	104,994,424
		Safety	—
		Combined	—
Actuarial Cost Method:	Entry Age (2)	Administration Expenses	136,943,708
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll	Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 11,601,118,748</b>
Total UAAL Amortization Period:	30	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 15,030,850,781</b>
Years Remaining in Total UAAL Amortization Period:	30	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 151,318,056,512
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 166,348,907,293

Summary of Funding Position

Actuary: Milliman							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2012	7.50%	3.75%	\$ 222,915,000,000	\$ 152,432,000,000	\$ 70,483,000,000	68.4%
2012	6/30/2011	7.50%	3.75%	207,770,000,000	143,930,000,000	63,840,000,000	69.3%
2011	6/30/2010	7.75%	4.00%	196,315,000,000	140,291,000,000	56,024,000,000	71.5%
2010	6/30/2009	8.00%	4.25%	185,683,000,000	145,142,000,000	40,541,000,000	78.2%
2009	6/30/2008	8.00%	4.25%	183,459,000,000	160,950,000,000	22,509,000,000	87.7%
2008	6/30/2007	8.00%	4.25%	171,831,000,000	153,902,000,000	17,929,000,000	89.6%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 6,629,000,000	\$ 3,611,560,571	54 %	\$ 53,962,000,000	131 %
2012	6,278,000,000	3,540,563,819	56 %	54,416,000,000	117 %
2011	6,114,000,000	3,503,614,708	57 %	26,438,000,000	212 %
2010	5,153,910,000	3,507,894,069	68 %	27,509,030,000	147 %
2009	4,737,440,000	3,712,112,605	78 %	27,299,104,000	82 %
2008	4,446,800,000	4,082,903,344	92 %	27,220,973,044	66 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 State Teachers' Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	8.25 % <sup>(3)</sup>	8.00 %	4.00 %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	8.25 %	8.00 %	4.00 %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	8.25 %	8.00 %	4.00 %	—	—	—	—	—	—
Prior Year Rates	6/30/2012	8.25 %	8.00 %	4.00 %	—	—	—	—	—
	6/30/2011	8.25 %	8.00 %	4.00 %	—	—	—	—	—
	6/30/2010	8.25 %	8.00 %	4.00 %	—	—	—	—	—
	6/30/2009	8.25 %	8.00 %	4.00 %	—	—	—	—	—
	6/30/2008	8.25 %	8.00 %	4.00 %	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	8.00 %	8.00 %	4.00 %	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	60			62					
Years of Service	5			5					
Age	55			55					
Years of Service	5			5					
Age	50								
Years of Service	30								
Age									
Years of Service									
Age Regardless of Service		55	55						
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	—	—	3	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase	2%			2%					
None									
Other									
Percent Per Year of Service:	Age								
	50	1.10	—	—	—	—	—	—	—
	55	1.40	—	—	1.16	—	—	—	—
	60	2.00	—	—	1.76	—	—	—	—
	65	2.40	—	—	2.40	—	—	—	—
Social Security Coverage:	N	N	N	N					
Benefit Comments:	Defined Benefit (DB): With the passage of the California Pension Employee' Pension Reform Act of 2013 (PEPRA), CalSTRS has two benefit formulas: CalSTRS 2% at 60 and CalSTRS 2% at 62. Tier IV here represents DB@62.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
State Teachers' Retirement System — (Continued)

Comments:

All of the figures in this plan include data from both the Defined Benefit Plan and the Cash Balance Plan. Program information is presented as follows: General Tier I - Defined Benefit Program, General Tier II - Defined Benefit Supplement, and General Tier III - Cash Balance Program.

Actual member and employer rates are set by the State Teachers' Retirement Law, which assigns the authority to establish and amend contribution requirements to the State Legislature.

Defined Benefit Program (DB Program)

State of California - Beginning July 1, 1999, under Education Code Section 22955, the General Fund transferred annually to the DB Program an amount equal to 3.102% of total creditable earnings of the immediately preceding calendar year to fund certain benefit enhancements effective January 1, 1999. The enactment of Chapter 1021, Statutes of 2000 (AB 2700), provided for a reduction in such funding from the General Fund to a factor of 2.5385% beginning July 1, 2000. Beginning July 1 2003, the rate was changed to 2.017% of the member's creditable earnings from the fiscal year ending in the prior calendar year. Beginning October 1, 1998, a statutory contribution rate of 0.524%, adjustable annually in 0.25% increments up to a maximum of 1.505%, of the creditable earnings of the immediately preceding calendar year was established under Education Code Section 22955. This contribution is reduced to zero if there is no unfunded actuarial obligation and no normal cost deficit for benefit plans in place as of July 1, 1990. Based on the most recent actuarial valuation, as of June 30, 2011, there is no normal cost deficit but there was an unfunded obligation for benefits in place as of July 1, 1990. As a result, the General Fund is required to contribute additional quarterly payments starting October 1, 2011 at an additional contribution rate of 0.774%.

Cash Balance Benefit Program (CBB Program)

The CBB Program, established under Part 14 of the California Education Code (Section 26000 et seq.) and subsequently amended by Assembly Bill (AB) 2673, is a separate defined benefit plan which operates under the IRC within the STRP designed for California's public schools employees who are hired to perform creditable service for less than 50% of the full-time equivalent for the position.

STRP Replacement Benefit Program Fund (RBPF)

As of June 30, 2010, the California State Teachers Retirement Plan (STRP) RBPF is reported combined with the STRP plan. The financial information included for the RBPF has no effect on the funding position and UAAL of the STRP plan. The RBPF is an excess benefits arrangement for DB Program members that is administered as qualified excess benefit arrangement through a separate pension trust apart from the other three STRP programs and was established in accordance with the IRC Section 415(m). The program is funded as needed. During the June 30, 2013 fiscal year, there were 267 retirees participating in the RBPF.

Footnote:

- (1) An employee can be a member of multiple tiers. As listed, each tier includes the number of employees participating in that tier. Therefore, the same employee can be counted more than once. The actual total membership is 868,493.
- (2) The Cash Balance Benefit and Defined Benefit Supplement Programs of the State Teacher's Retirement System use the Traditional Unit Credit Cost method.
- (3) Education Code Section 22901 provides that the State will contribute 8.25%. If it is needed, 0.25% of additional funding is available from the State, per Education Code 22955.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
University of California Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Service	Disabled Non-Service	Survivors	Total	Status
	Vested	Non-Vested							
General - Tier 1	74,808	43,123	33,298	52,001	1,790	—	7,444	212,464	Open
Safety - Tier 1	283	107	168	299	107	—	74	1,038	Open
<b>Totals</b>	<b>75,091</b>	<b>43,230</b>	<b>33,466</b>	<b>52,300</b>	<b>1,897</b>	<b>—</b>	<b>7,518</b>	<b>213,502</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 419,974,041	Contributions	
Receivables	—	Employer - General	\$—
Contributions	111,395,118	Safety	—
Investments	63,675,148	Combined	810,056,336 <sup>(2)</sup>
Other	68,825,923	Employee - General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	3,333,771,000	Combined	415,640,716
International Bonds	249,555,000	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	6,096,659,000	Combined	—
Domestic Stocks	12,847,936,000	Investments	
International Stocks	6,411,684,000	Interest	3,031,888
Mortgages	—	Dividends	809,226,770
Real Estate	2,407,865,000	Net Appreciation (Depreciation) in Fair Value of Investments	3,990,040,759
Venture Capital	—	Other Investment Revenues	40,047,000
Other	18,356,942,936	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(9,009,000)
Other Assets	—	<b>Total Additions</b>	<b>\$ 6,059,034,469</b>
<b>Total Assets</b>	<b>\$ 50,368,283,166</b>	<b>Deductions</b>	
<b>Liabilities</b>		Benefit Payments	
Accounts Payable	\$ 244,962,858	Service Retirement - General	\$—
Investment Purchases Payable	552,897,646	Safety	—
Accrued Expenses	—	Combined	2,307,712,074
Other Current Liabilities	4,229,696,168	Disability - General	—
<b>Total Liabilities</b>	<b>\$ 5,027,556,672</b>	Safety	—
<b>Net Assets Available for Benefits</b>	<b>\$ 45,340,726,494</b>	Combined	34,375,753
		Other - General	—
		Safety	—
		Combined	49,211,587
		Member Refunds - General	—
		Safety	—
		Combined	96,069,136
Actuarial Cost Method:	Entry Age	Administration Expenses	33,349,000
Total UAAL Amortization Method:	Level Dollar Amount	Other Expenses	4,077,000
		<b>Total Deductions</b>	<b>\$ 2,524,794,550</b>
Total UAAL Amortization Period:	—	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 3,534,239,919</b>
Years Remaining in Total UAAL Amortization Period:	24	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 41,806,486,575
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 45,340,726,494

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	7/1/2012	7.50%	6.50%	\$ 54,620,000,000	\$ 42,965,000,000	\$ 11,655,000,000 <sup>(1)</sup>	78.7%
2012	7/1/2011	7.50%	5.00%	51,831,000,000	42,757,000,000	9,074,000,000	82.5%
2011	7/1/2010	7.50%	4.00%	47,504,309,000	41,195,318,000	6,308,991,000	86.7%
2010	7/1/2009	7.50%	5.50%	45,160,525,000	42,798,773,000	2,361,752,000	94.8%
2009	7/1/2008	7.50%	5.50%	42,576,822,000	43,840,272,000	(1,263,450,000)	103.0%
2008	7/1/2007	7.50%	5.50%	41,436,576,000	43,433,936,000	(1,997,360,000)	104.8%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 2,266,634,000	\$ 810,056,336	36 %	\$ 9,867,500,354	118 %
2012	2,062,022,000	1,851,459,524	90 %	9,542,340,029	95 %
2011	1,812,546,000	1,677,920,951	93 %	8,869,265,277	71 %
2010	1,669,257,000	148,446,000	9 %	8,739,433,283	27 %
2009	454,000	454,037	100 %	8,288,553,643	-15 %
2008	—	2,656,530	100 %	8,288,553,643	-24 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 University of California Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	18.13 %	— %	— %	— %	— %	— %	24.01 %	— %	— %
UAAL Amortization	8.22 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	26.35 %	— %	— %	— %	— %	— %	24.01 %	— %	— %
Total Rates Adopted by Board	26.35 %	—	—	—	—	—	24.01 %	—	—
Prior Year Rates	6/30/2012	23.25 %	—	—	—	—	23.66 %	—	—
	6/30/2011	20.40 %	—	—	—	—	22.48 %	—	—
	6/30/2010	20.40 %	—	—	—	—	21.99 %	—	—
	6/30/2009	—	—	—	—	—	—	—	—
	6/30/2008	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50						50		
Years of Service	5						5		
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age	62						62		
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3						3		
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y						Y		
Maximum Annual Increase	2%						2%		
None									
Other									
Percent Per Year of Service:									
Age									
50	1.10	—	—	—	—	—	3.00	—	—
55	1.80	—	—	—	—	—	3.00	—	—
60	2.50	—	—	—	—	—	3.00	—	—
65	2.50	—	—	—	—	—	3.00	—	—
Social Security Coverage:	N						N		
Benefit Comments:	General with no SS and Safety Non-service - 25% of FAS plus 5% of FAS per year of service credit with maximum of 40% of FAS. General with SS - 15% of FAS plus 2.5% of FAS per year of service credit with maximum of 40%.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	5%	—	—	—	—	—	5%	—	—
- Maximum	40%	—	—	—	—	—	40%	—	—
Service Disability - Per Year	5%	—	—	—	—	—	5%	—	—
- Maximum	40%	—	—	—	—	—	50%	—	—

Footnote:

- (1) The July 1, 2010 amortization bases were combined into a single amortization base and amortized over 30 years. Any changes in UAAL due to actuarial experience gains or losses after July 1, 2010 will be separately amortized over a fixed (closed) 30-year period effective with that valuation. Any changes in UAAL due to a change in actuarial assumptions or plan provisions will be separately amortized over a fixed (closed) 15 year period.
- (2) Since 1996, the University has not been required to make employer contributions to the "PERS Plus 5" plan due to its fully funded status. University and employee contributions were reinstated during the year ended June 30, 2010.

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# **DEFINED BENEFIT SYSTEMS**

## **County Systems**

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Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Alameda County Employees' Retirement Association

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	339	—	97	3,200	124	57	757	4,574	Closed
2	4,482	1,513	1,078	1,275	223	75	118	8,764	Open
3	53	21	19	154	12	1	11	271	Open
4	105	1	3	196	5	—	7	317	Closed
5	1,926	901	471	409	77	23	21	3,828	Open
6	39	12	7	10	—	—	1	69	Open
Safety - Tier 1	19	—	21	672	105	1	162	980	Closed
2	1,187	111	138	294	101	10	45	1,886	Open
3	12	79	1	24	5	—	—	121	Open
<b>Totals</b>	<b>8,162</b>	<b>2,638</b>	<b>1,835</b>	<b>6,234</b>	<b>652</b>	<b>167</b>	<b>1,122</b>	<b>20,810</b>	

Statement of Plan Net Assets  
as of December 31, 2012

Assets	
Cash and Short-Term Investments	\$ 181,253,000
Receivables	
Contributions	16,926,000
Investments	45,986,000
Other	290,000
Investments, at Fair Value	
U.S. Government Obligations	101,790,000
International Bonds	273,901,000
Municipal Bonds	9,109,000
Domestic Corporate Bonds	417,263,000
Domestic Stocks	1,147,608,000
International Stocks	1,290,786,000
Mortgages	146,973,000
Real Estate	78,503,000
Venture Capital	26,063,000
Other	2,240,132,000
Fixed Assets Net of Accumulated Depreciation	5,563,000
Other Assets	(582,476,000)
<b>Total Assets</b>	<b>\$ 5,399,670,000</b>
<b>Liabilities</b>	
Accounts Payable	\$ 2,435,000
Investment Purchases Payable	52,693,000
Accrued Expenses	1,948,000
Other Current Liabilities	257,433,000
<b>Total Liabilities</b>	<b>\$ 314,509,000</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 5,085,161,000</b>
Actuarial Cost Method:	Entry Age
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll
Total UAAL Amortization Period:	30
Years Remaining in Total UAAL Amortization Period:	20
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2032

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Additions	
Contributions	
Employer - General	\$ —
Safety	—
Combined	146,296,000
Employee - General	—
Safety	—
Combined	78,608,000
Other - General	—
Safety	—
Combined	—
Investments	
Interest	51,564,000
Dividends	62,283,000
Net Appreciation (Depreciation) in Fair Value of Investments	614,698,000
Other Investment Revenues	12,827,000
Other Revenues	31,434,000 <sup>(1)</sup>
Investment Expenses	(31,745,000)
<b>Total Additions</b>	<b>\$ 965,965,000</b>
<b>Deductions</b>	
Benefit Payments	
Service Retirement - General	\$ —
Safety	—
Combined	287,633,000
Disability - General	—
Safety	—
Combined	27,656,000
Other - General	—
Safety	—
Combined	5,555,000
Member Refunds - General	—
Safety	—
Combined	5,893,000
Administration Expenses	10,244,000 <sup>(2)</sup>
Other Expenses	3,854,000
<b>Total Deductions</b>	<b>\$ 340,835,000</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 625,130,000</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 4,460,031,000</b>
Adjustments	—
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 5,085,161,000</b>

Summary of Funding Position

Actuary: The Segal Company				Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
Fiscal Year	Valuation Date	Interest Rate	Salary Scale				
2013	12/31/2012	7.80%	4.65%	\$ 6,613,000,000	\$ 4,884,000,000	\$ 1,729,000,000 <sup>(3)</sup>	73.9%
2012	12/31/2010	7.90%	5.25%	6,162,740,000	4,776,128,000	1,386,612,000	77.5%
2011	12/31/2009	7.90%	5.25%	5,899,311,000	4,789,000,000	1,110,311,000	81.2%
2010	12/31/2008	8.00%	5.40%	5,537,919,000	4,644,010,000	893,909,000	83.9%
2009	12/31/2007	8.00%	5.40%	5,112,403,000	4,560,213,000	552,190,000	89.2%
2008	12/31/2007	8.00%	5.40%	5,112,403,000	4,560,213,000	552,190,000	89.2%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Alameda County Employees' Retirement Association — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAAL as a Percentage of ACP
2013	\$ 179,649,000	\$ 146,296,000	81 %	\$ 906,500,000	191 %
2012	162,879,000	162,879,000	100 %	898,342,000	154 %
2011	147,543,000	147,543,000	100 %	882,606,000	126 %
2010	132,198,000	132,198,000	100 %	864,260,000	103 %
2009	129,660,000	129,660,000	100 %	793,558,000	70 %
2008	130,040,000	130,040,000	100 %	793,558,000	70 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	9.63 %	8.71 %	9.63 %	9.63 %	8.71 %	14.12 %	27.85 %	15.34 %	16.21 %
UAAAL Amortization	8.13 %	8.13 %	13.48 %	8.44 %	8.44 %	15.03 %	28.24 %	28.24 %	28.24 %
Total Rates Recommended by Actuary	17.76 %	16.84 %	23.11 %	18.07 %	17.15 %	29.15 %	56.09 %	43.58 %	44.45 % <sup>(4)</sup>
Total Rates Adopted by Board	17.76 %	16.84 %	23.11 %	18.07 %	17.15 %	29.15 %	56.09 %	43.58 %	44.45 %
Prior Year Rates									
12/31/2011	17.61 %	16.35 %	22.74 %	17.86 %	16.60 %	24.66 %	53.65 %	41.32 %	41.14 %
12/31/2010	15.78 %	14.47 %	20.79 %	15.98 %	14.67 %	24.12 %	48.72 %	37.14 %	36.37 %
12/31/2009	14.60 %	13.05 %	19.50 %	14.74 %	13.19 %	22.65 %	43.51 %	33.51 %	—
12/31/2008	13.81 %	11.89 %	18.89 %	13.92 %	12.00 %	22.11 %	34.90 %	27.46 %	—
12/31/2007	14.36 %	13.19 %	19.38 %	14.43 %	13.26 %	—	35.95 %	28.98 %	—
Employee Rates Adopted by Board:									
Age 25	8.82 %	5.99 %	8.82 %	8.82 %	5.99 %	10.22 %	16.68 %	13.78 %	10.31 % <sup>(5)</sup>
Age 35	10.53 %	7.15 %	10.53 %	10.53 %	7.15 %	12.19 %	19.32 %	15.84 %	12.28 %
Age 45	12.56 %	8.53 %	12.56 %	12.56 %	8.53 %	14.53 %	22.19 %	17.58 %	13.94 %
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	50	50	50	50	50	50	50	50
Years of Service	10	10	10	10	10	10	10	10	10
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70	70	70	70	70	70	70	70	70
Years of Service Regardless of Age	30	30	30	30	30	30	20	20	20
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	1	3	1	1	3	1	1	3	3
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y	Y	Y	Y	Y	Y	Y	Y	Y
Maximum Annual Increase	3%	2%	3%	3%	2%	3%	3%	2%	2%
None									
Other									
Percent Per Year of Service:									
Age									
50	1.34	1.18	1.34	1.34	1.18	2.00	3.00	3.00	3.00
55	1.77	1.49	1.77	1.77	1.49	2.50	3.00	3.00	3.00
60	2.34	1.92	2.34	2.34	1.92	2.50	3.00	3.00	3.00
65	2.62	2.43	2.62	2.62	2.43	2.50	3.00	3.00	3.00
Social Security Coverage:	I	I	I	I	I	N	N	N	N
Benefit Comments:	(1) Non-Service Connected Disability - Eligibility limited to members with at least 5 years of service, regardless of age. (2) Service Connected Disability - Any member is eligible, regardless of length of service.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	33%	33%	33%	33%	33%	33%	33%	33%
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	50%	50%	50%	50%	50%	50%	50%	50%



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Alameda County Employees' Retirement Association — (Continued)

Comments:

In 1995 and 1996 Alameda County, the primary Alameda County Employee's Retirement Association (ACERA) sponsor, issued pension obligation bonds and contributed the net bond proceeds to the ACERA Pension plan. ACERA receive aggregate net proceeds of \$591 million in these transactions. These contributions allow ACERA to provide "pension obligation bond credits" to the county (thus reducing contributions otherwise payable) over the period of time used by ACERA to amortize its unfunded actuarial accrued liability. The county receive pension obligation bond credits of approximately \$42.7 million in the year ended December 31, 2012.

For fiscal year ending 12/31/12, the reported tier structure is as follows:

General Tier I = County members hired on or before June 30, 1983.

General Tier II = County members hired after June 30, 1983.

General Tier III = Housing Authority of the County of Alameda, Livermore Area Recreation and Park District (Tier I), Office of Education

General Tier IV = Alameda County Medical Center (ACMC), Courts & First 5 for Tier members hired on or before June 30, 1983.

General Tier V = ACMC, Court & First 5 for Tier II members hired after June 30, 1983.

General Tier VI = Livermore Area Recreation and Park District (Tier III)

Safety Tier I = County safety members hired on or before June 30, 1983.

Safety Tier II = County safety members hired after June 30, 1983.

Safety Tier III = Safety Tiers 2C and 2D

Footnote:

- (1) Other Revenues consist of (\$9,483,000) Earnings Allocated to SRBR Reserves, \$912,000 in Miscellaneous Income, \$4,411,000 Transfer to Employers' Advance Reserve from SRBR for implicit Subsidy and \$33,353,000 Transfer to Employer's Advance Reserve from SRBR for Employer Contributions to 401(h) Account.
- (2) Includes \$1,001,000 in Transfer to SRBR from Employer's Advance Reserve for OPEB related administrative expense.
- (3) Prior to January 1, 2012, the total UAAL was amortized on a 30-year decreasing period, with 20 years remaining as of December 31, 2012. On or after January 1, 2012, any new UAAL resulting from plan amendments are amortized over separate decreasing 15-year periods; early retirement incentive programs are amortized over separate decreasing 5-year periods; assumption and method changes as well as experience gains/losses are amortized over separate decreasing 20-year periods.
- (4) The employer recommended rate by actuary and adopted rate by Governing body shown is for Safety 2C members. The rate for Safety 2D is Normal Cost = 13.78, UAAL = 28.24, Total Rate = 42.02
- (5) The employee recommended rate by actuary and adopted rate by Governing body shown is for Safety 2C members. The individual rates for Safety 2D is Age 25 = 15.63, Age 35 = 17.66, Age 45 = 19.37

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Contra Costa County Employees' Retirement Association

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	544	142	267	2,726	230	77	690	4,676	Open
2	—	—	266	428	25	21	97	837	Open
3	4,562	1,996	1,435	2,054	26	52	101	10,226	Open
Safety - Tier 1	1,112	284	320	1,167	472	20	331	3,706	Open
<b>Totals</b>	<b>6,218</b>	<b>2,422</b>	<b>2,288</b>	<b>6,375</b>	<b>753</b>	<b>170</b>	<b>1,219</b>	<b>19,445</b>	

Statement of Plan Net Assets as of December 31, 2012		Statement of Changes in Plan Net Assets for Period Ending December 31, 2012	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 375,051,326	Contributions	
Receivables		Employer - General	\$ 141,867,094
Contributions	8,105,409	Safety	70,454,230
Investments	349,375,172	Combined	—
Other	40,679,979	Employee - General	45,671,391
Investments, at Fair Value		Safety	27,690,321
U.S. Government Obligations	83,311,651	Combined	—
International Bonds	290,574,682	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	1,130,200,446	Combined	—
Domestic Stocks	1,397,911,133	Investments	
International Stocks	1,335,524,219	Interest	90,027,068
Mortgages	184,866,145	Dividends	40,943,773
Real Estate	741,660,064	Net Appreciation (Depreciation)	—
Venture Capital	—	in Fair Value of Investments	547,368,925
Other	396,452,549	Other Investment Revenues	34,650,948
Fixed Assets Net of Accumulated Depreciation	806,676	Other Revenues	3,445,122
Other Assets	875,898	Investment Expenses	(34,363,225)
<b>Total Assets</b>	<b>\$ 6,335,395,349</b>	<b>Total Additions</b>	<b>\$ 967,755,647</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 6,120,519	Benefit Payments	
Investment Purchases Payable	429,062,199	Service Retirement - General	\$ 215,002,227
Accrued Expenses	5,496,845	Safety	132,566,817
Other Current Liabilities	240,134,662	Combined	—
<b>Total Liabilities</b>	<b>\$ 680,814,225</b>	Disability - General	— (2)
<b>Net Assets Available for Benefits</b>	<b>\$ 5,654,581,124</b>	Safety	—
		Combined	—
		Other - General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Entry Age	Member Refunds - General	2,520,840
Total UAAL Amortization Method:	Other (1)	Safety	755,129
Layered Amortization - See comments		Combined	—
		Administration Expenses	6,030,474
		Other Expenses	8,588,493
Total UAAL Amortization Period:	18	<b>Total Deductions</b>	<b>\$ 365,463,980</b>
Years Remaining in Total UAAL Amortization Period:	18	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 602,291,667</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 5,052,289,457</b>
		Adjustments	—
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 5,654,581,124</b>

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	12/31/2011	7.75%	6.00%	\$ 6,915,311,649	\$ 5,426,719,066	\$ 1,488,592,583	78.5%
2012	12/31/2010	7.80%	6.66%	6,654,036,801	5,341,821,711	1,312,215,090	80.3%
2011	12/31/2009	7.80%	6.66%	6,314,787,187	5,290,114,102	1,024,673,085	83.8%
2010	12/31/2008	7.80%	6.66%	5,972,471,074	5,282,505,159	689,965,915	88.4%
2009	12/31/2007	7.80%	6.66%	5,581,048,225	5,016,136,535	564,911,690	89.9%
2008	12/31/2006	7.80%	6.66%	5,293,977,010	4,460,871,033	833,105,977	84.3%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 212,321,324	\$ 212,321,324	100 %	\$ 666,394,146	223 %
2012	200,388,994	200,388,994	100 %	687,443,206	191 %
2011	183,950,930	183,950,930	100 %	694,443,999	148 %
2010	195,613,673	195,613,673	100 %	704,947,668	98 %
2009	196,929,570	206,518,693	105 %	671,617,932	84 %
2008	196,929,570	196,929,570	100 %	653,953,163	127 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Contra Costa County Employees' Retirement Association — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	15.02 %	— %	14.34 %	16.01 %	— %	14.34 %	28.28 %	— %	21.83 %
UAAL Amortization	12.10 %	— %	12.10 %	21.45 %	— %	21.25 %	32.35 %	— %	30.20 %
<b>Total Rates Recommended by Actuary</b>	<b>27.12 % <sup>(3)</sup></b>	<b>— %</b>	<b>26.44 %</b>	<b>37.46 %</b>	<b>— %</b>	<b>35.59 %</b>	<b>60.63 %</b>	<b>— %</b>	<b>52.03 %</b>
Total Rates Adopted by Board	27.12 %	—	26.44 %	37.46 %	—	35.59 %	60.63 %	—	52.03 %
Prior Year Rates									
12/31/2011	24.48 %	—	23.71 %	32.23 %	—	32.45 %	52.39 %	—	45.88 %
12/31/2010	23.21 %	—	20.90 %	30.94 %	—	29.10 %	42.80 %	—	36.72 %
12/31/2009	21.90 %	—	19.84 %	29.84 %	—	28.28 %	40.81 %	—	34.76 %
12/31/2008	24.64 %	—	22.80 %	32.33 %	—	31.00 %	45.78 %	—	39.29 %
12/31/2007	25.26 %	—	23.01 %	33.28 %	—	31.56 %	45.62 %	38.43 %	—
Employee Rates Adopted by Board:									
Age 25	6.11 %	—	5.53 %	6.11 %	—	5.53 %	14.94 %	—	11.33 %
Age 35	7.10 %	—	6.43 %	7.10 %	—	6.43 %	17.39 %	—	13.20 %
Age 45	8.27 %	—	7.49 %	8.27 %	—	7.49 %	20.91 %	—	15.38 %
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age	50	50	50	50		50	50		
Years of Service	10	10	10	10		10	10		
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70	70	70	70		70			
Years of Service Regardless of Age	30	30	30	30		30	20		
<b>Final Average Salary:</b>									
Position Last Held	—	—	—	—	—	—	—	—	—
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	1	3	1	1	—	1	1	—	—
Compensation at Time of Retirement									
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y	Y	Y	Y		Y	Y		
Maximum Annual Increase	3%	4%	3%	3%		3%	3%		
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	1.43	0.83	1.43	1.43	—	1.43	3.00	—	—
55	2.00	1.13	2.00	2.00	—	2.00	3.00	—	—
60	2.26	1.43	2.26	2.26	—	2.26	3.00	—	—
65	2.42	1.73	2.42	2.42	—	2.42	3.00	—	—
<b>Social Security Coverage:</b>	I	I	I	I		I	N		
<b>Benefit Comments:</b>									
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	40%	40%	33%	—	40%	33%	—	33%
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	40%	40%	50%	—	40%	50%	—	50%

Comments:

General Tier I include members not mandated to be in Tier II or Tier III and reciprocal members who elected Tier I membership. As of December 31, 2012, there are no active Tier II member accounts.

Safety Tier I is used for Safety Tier A. Effective January 1, 2007, Safety Tier C was adopted for sworn employees hired after December 31, 2006. Safety Tier III is used for Safety Tier C. However, as of December 31, 2011, the plan membership for Safety Tier C is included in Safety Tier I.

Contribution Rate Tiers are set up differently than membership. General Tier I is used for county members enrolled in Tier I and General Tier IV is used for district members enrolled in Tier I. General Tier III is used for county members in Tier III and General Tier VI is used for district members enrolled in Tier III.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Contra Costa County Employees' Retirement Association — (Continued)

Footnote:

- (1) The amortization method is based on a Level of percent of payroll for the total unfunded liability. However, the agency uses a layered UAAL, in which the remaining balance of the December 31, 2007 UAAL is amortized over a fixed decreasing or closed period with 11 years remaining as of December 31, 2011. Any changes in UAAL after December 31, 2007 will be separately amortized over a fixed 18-year period effective with that specific valuation.
- (2) The plan's current accounting software is unable to break out disability payments from the service retirement benefit payments.
- (3) The County is now paying 50% of the members' basic contributions on a nonrefundable basis. Districts pay varying portions, up to 100% of the members' basic contributions on a nonrefundable basis.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Fresno County Employees' Retirement Association

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	4,160	153	1,112	5,255	118	125	79	11,002	Open
2	78	123	10	—	—	—	—	211	Open
3	415	505	9	—	—	—	—	929	Open
4	—	305	—	—	—	—	—	305	Open
5	—	260	—	—	—	—	—	260	Open
Safety - Tier 1	658	6	127	643	156	6	21	1,617	Open
2	33	36	5	—	—	—	—	74	Open
3	—	109	—	—	—	—	—	109	Open
<b>Totals</b>	<b>5,344</b>	<b>1,497</b>	<b>1,263</b>	<b>5,898</b>	<b>274</b>	<b>131</b>	<b>100</b>	<b>14,507</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 147,321,039	Contributions	
Receivables		Employer - General	\$ —
Contributions	10,983,634	Safety	—
Investments	152,441,618	Combined	158,572,420
Other	9,949,276	Employee - General	—
Investments, at Fair Value		Safety	—
U.S. Government Obligations	459,255,772	Combined	30,515,683
International Bonds	130,025,645	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	433,036,573	Combined	—
Domestic Stocks	1,211,653,438	Investments	
International Stocks	837,238,030	Interest	21,953,067
Mortgages	36,895,953	Dividends	41,924,856
Real Estate	172,341,629	Net Appreciation (Depreciation)	—
Venture Capital	460,075,126	in Fair Value of Investments	308,869,978
Other	5,035,431	Other Investment Revenues	20,343,858
Fixed Assets Net of Accumulated Depreciation	31,765,100	Other Revenues	545,388
Other Assets	—	Investment Expenses	(15,153,747)
<b>Total Assets</b>	<b>\$ 4,098,018,464</b>	<b>Total Additions</b>	<b>\$ 567,571,503</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 3,055,990	Benefit Payments	
Investment Purchases Payable	261,483,887	Service Retirement - General	\$ —
Accrued Expenses	333,988,314	Safety	—
Other Current Liabilities	38,542	Combined	186,162,677
<b>Total Liabilities</b>	<b>\$ 598,566,733</b>	Disability - General	5,841,499
<b>Net Assets Available for Benefits</b>	<b>\$ 3,499,451,731</b>	Safety	6,509,339
		Combined	—
		Other - General	—
		Safety	—
		Combined	12,232,226
Actuarial Cost Method:	Entry Age	Member Refunds - General	2,000,792
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payrol (1)	Safety	210,097
		Combined	—
		Administration Expenses	3,675,804
		Other Expenses	—
Total UAAL Amortization Period:	30	<b>Total Deductions</b>	<b>\$ 216,632,434</b>
Years Remaining in Total UAAL Amortization Period:	22	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 350,939,069</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2033	<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 3,148,512,662</b>
		Adjustments	—
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 3,499,451,731</b>

Summary of Funding Position

Actuary: The Segal Company				Actuarial	Actuarial Value	Unfunded	Funded
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Accrued Liability	of Assets	Actuarial Accrued Liability	Ratio
2013	6/30/2011	7.75%	7.75%	\$ 4,237,961,000	\$ 3,114,483,000	\$ 1,123,478,000	73.5%
2012	6/30/2010	7.75%	7.75%	4,092,464,000	2,983,044,000	1,109,420,000	72.9%
2011	6/30/2009	8.00%	8.00%	3,644,743,000	2,864,956,000	779,787,000	78.6%
2010	6/30/2008	8.00%	8.00%	3,429,990,000	2,812,423,000	617,567,000	82.0%
2009	6/30/2007	8.00%	8.00%	3,149,570,000	2,610,269,000	539,301,000	82.9%
2008	6/30/2006	8.16%	8.00%	2,803,990,000	2,398,454,000	405,536,000	85.5%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Fresno County Employees' Retirement Association — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 158,572,420	\$ 158,572,420	100 %	\$ 398,976,000	282 %
2012	157,869,172	157,869,172	100 %	408,861,000	271 %
2011	130,289,781	130,289,781	100 %	422,519,000	185 %
2010	126,138,168	126,138,168	100 %	424,083,302	146 %
2009	113,959,034	113,959,034	100 %	404,277,000	133 %
2008	97,305,345	97,305,345	100 %	376,270,000	108 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	18.41 %	16.53 %	15.09 %	7.25 %	6.15 %	— %	27.19 %	25.99 %	13.55 %
UAAL Amortization	24.62 %	24.62 %	24.62 %	24.62 %	24.62 %	— %	37.87 %	37.87 %	37.87 %
Total Rates Recommended by Actuary	43.03 %	41.15 %	39.71 %	31.87 %	30.77 %	— %	65.06 %	63.86 %	51.42 % <sup>(2)</sup>
Total Rates Adopted by Board	43.03 %	41.15 %	39.71 %	31.87 %	31.87 %	—	65.06 %	63.86 %	51.42 %
Prior Year Rates									
6/30/2012	41.03 %	38.78 %	37.42 %	—	—	—	61.25 %	60.26 %	—
6/30/2011	31.47 %	29.48 %	28.08 %	—	—	—	47.40 %	46.24 %	—
6/30/2010	27.82 %	25.84 %	24.36 %	—	—	—	42.19 %	41.21 %	—
6/30/2009	26.71 %	24.86 %	22.86 %	—	—	—	38.56 %	35.84 %	—
6/30/2008	23.37 %	21.15 %	21.80 %	—	—	—	31.34 %	29.37 %	—
Employee Rates Adopted by Board:									
Age 25	7.72 %	5.10 %	6.11 %	5.32 %	—	—	10.89 %	9.35 %	8.67 %
Age 35	9.00 %	5.94 %	7.12 %	6.20 %	—	—	12.48 %	10.72 %	9.93 %
Age 45	10.65 %	6.94 %	8.43 %	7.25 %	—	—	14.09 %	12.10 %	12.13 %
Single Rate	—	—	—	—	5.75 %	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	50	50	50	52	—	50	50	50
Years of Service	10	10	10	10	5	—	10	10	10
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70	70	70	70	70	—	70	70	0
Years of Service Regardless of Age	30	30	30	30	0	—	20	20	30
Final Average Salary:									
Position Last Held	1	1	3	3	3	—	1	1	1
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase	Y	Y	Y	—	—	—	Y	Y	Y
Index to Consumer Price Index	3%	3%	3%	—	—	—	3%	3%	3%
Maximum Annual Increase	—	—	—	Y	Y	—	—	—	—
None									
Other									
Percent Per Year of Service:									
Age									
50	1.86	1.43	1.49	1.18	—	—	2.50	2.29	2.29
55	2.50	2.00	2.00	1.49	1.30	—	3.27	3.00	3.00
60	3.27	2.26	2.62	1.92	1.80	—	3.27	3.00	3.00
65	3.27	2.42	3.13	2.43	2.30	—	3.27	3.00	3.00
Social Security Coverage:	I	I	I	I	S	—	I	I	I
Benefit Comments:									
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	33%	33%	—	—	—	33%	33%	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	50%	50%	—	—	—	50%	50%	—

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Fresno County Employees' Retirement Association — (Continued)

Comments:

Fresno County Employees' Retirement Association (FCERA) tier structure for fiscal year ending June 30, 2013 is as follows:

General Tier I: General 1  
General Tier II: General 2  
General Tier III: General 3  
General Tier IV: General 4  
General Tier V: General 5  
General Tier VI: Blank  
Safety Tier I: Safety 1  
Safety Tier II: Safety 2  
Safety Tier III: Safety 4 and Safety 5 (new)

On September 12, 2013, the California Public Employees' Pension Reform Act (PEPRA) was signed into law, establishing a new tier for General and Safety employees entering FCERA on or after January 1, 2013.

Footnote:

- (1) The UAAL established as of the June 30, 2003 valuation is being amortized over a declining 30-year period, with 22 years remaining. Any new UAAL established on each subsequent valuation after June 30, 2003 as a result of actuarial gains or losses and changes in actuarial assumptions has been amortized over separate 15-year declining periods. The increase in UAAL due to benefit improvement is amortized over 30 years.
- (2) Safety Tier III includes Safety Tier 4 and 5. The rates shown are for Safety Tier 4. Employer rate for Safety Tier 5 are 48.92 respectively.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Imperial County Employees' Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	1,172	389	299	572	40	24	128	2,624	Open
3	—	40	—	—	—	—	—	40	Open
Safety - Tier 1	231	76	55	130	48	6	27	573	Open
3	—	11	—	—	—	—	—	11	Open
<b>Totals</b>	<b>1,403</b>	<b>516</b>	<b>354</b>	<b>702</b>	<b>88</b>	<b>30</b>	<b>155</b>	<b>3,248</b>	

Statement of Plan Net Assets  
as of June 30, 2013

<b>Assets</b>	
Cash and Short-Term Investments	\$ 4,942,881
Receivables	
Contributions	1,306,112
Investments	38,004,188
Other	7,716
Investments, at Fair Value	
U.S. Government Obligations	21,639,256
International Bonds	3,318,168
Municipal Bonds	—
Domestic Corporate Bonds	144,385,660
Domestic Stocks	209,510,450
International Stocks	112,199,067
Mortgages	18,846,827
Real Estate	41,626,557
Venture Capital	42,114,093
Other	—
Fixed Assets Net of Accumulated Depreciation	3,987,714
Other Assets	—
<b>Total Assets</b>	<b>\$ 641,888,689</b>
<b>Liabilities</b>	
Accounts Payable	\$ 650,333
Investment Purchases Payable	6,710,898
Accrued Expenses	—
Other Current Liabilities	31,975,499
<b>Total Liabilities</b>	<b>\$ 39,336,730</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 602,551,959</b>

Actuarial Cost Method:	Entry Age
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payrol
Total UAAL Amortization Period:	20
Years Remaining in Total UAAL Amortization Period:	18
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2031

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

<b>Additions</b>	
Contributions	
Employer - General	\$ 12,179,352
Safety	3,903,609
Combined	—
Employee - General	6,948,858
Safety	3,144,505
Combined	—
Other - General	—
Safety	—
Combined	—
Investments	
Interest	3,424,502
Dividends	6,261,182
Net Appreciation (Depreciation) in Fair Value of Investments	52,132,020
Other Investment Revenues	3,718,744
Other Revenues	63,555
Investment Expenses	(3,043,513)
<b>Total Additions</b>	<b>\$ 88,732,814</b>
<b>Deductions</b>	
Benefit Payments	
Service Retirement - General	\$ 18,101,787
Safety	6,316,922
Combined	—
Disability - General	1,765,484
Safety	1,988,828
Combined	—
Other - General	—
Safety	—
Combined	262,248
Member Refunds - General	—
Safety	—
Combined	885,321
Administration Expenses	1,521,247
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 30,841,837</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 57,890,977</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 544,660,982</b>
Adjustments	—
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 602,551,959</b>

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2013	7.75%	6.00%	\$ 684,303,000	\$ 611,989,000	\$ 72,314,000	89.4%
2012	6/30/2012	7.75%	6.00%	643,322,000	577,753,000	65,569,000	89.8%
2011	6/30/2011	7.75%	6.00%	613,584,000	552,209,000	61,375,000	90.0%
2010	6/30/2010	7.90%	6.00%	546,342,000	524,522,000	21,820,000	96.0%
2009	6/30/2009	7.75%	6.75%	507,631,000	487,411,000	20,220,000	96.0%
2008	6/30/2007	7.75%	6.75%	437,816,000	420,938,000	16,878,000	96.1%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 16,000,000	\$ 16,082,961	101 %	\$ 102,547,000	71 %
2012	17,831,000	12,673,237	71 %	100,356,000	65 %
2011	12,835,000	12,982,633	101 %	101,610,000	60 %
2010	12,406,000	12,362,022	100 %	98,085	22.246 %
2009	10,995,667	11,106,157	101 %	93,493,000	22 %
2008	8,357,742	9,044,902	108 %	77,886,078	22 %



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Imperial County Employees' Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	12.95 %	— %	7.92 %	— %	— %	— %	17.78 %	— %	12.00 %
UAAL Amortization	3.31 %	— %	3.31 %	— %	— %	— %	4.66 %	— %	4.66 %
<b>Total Rates Recommended by Actuary</b>	<b>16.26 %</b>	<b>— %</b>	<b>11.23 %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>22.44 %</b>	<b>— %</b>	<b>16.66 %</b>
Total Rates Adopted by Board	16.26 % <sup>(1)</sup>	—	11.23 %	—	—	—	22.44 %	—	16.66 %
Prior Year Rates									
6/30/2012	12.60 %	—	—	—	—	—	17.92 %	—	—
6/30/2011	12.64 %	—	—	—	—	—	18.83 %	—	—
6/30/2010	12.98 %	—	—	—	—	—	21.30 %	—	—
6/30/2009	11.68 %	—	—	—	—	—	18.05 %	—	—
6/30/2008	10.54 %	—	—	—	—	—	15.36 %	—	—
Employee Rates Adopted by Board:									
Age 25	7.88 % <sup>(2)</sup>	—	—	—	—	—	17.38 %	—	—
Age 35	9.62 %	—	—	—	—	—	19.99 %	—	—
Age 45	10.98 %	—	—	—	—	—	21.65 %	—	—
Single Rate	—	—	8.37 %	—	—	—	—	—	14.85 %

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age	50		52				50		
Years of Service	10		5				10		
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70						60		
Years of Service Regardless of Age	30						20		
<b>Final Average Salary:</b>									
Position Last Held									
Highest Year(s) Average	1	—	3	—	—	—	1	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y		Y				Y		
Maximum Annual Increase	2%		2%				2%		
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	1.48	—	1.00	—	—	—	3.00	—	—
55	1.95	—	1.30	—	—	—	3.00	—	—
60	2.44	—	1.80	—	—	—	3.00	—	—
65	2.61	—	2.30	—	—	—	3.00	—	—
<b>Social Security Coverage:</b>									
	N		N				N		
<b>Benefit Comments:</b>									
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	40%	—	40%	—	—	—	40%	—	40%
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	—	50%	—	—	—	50%	—	50%

Comments:

Beginning January 1, 2013, the California Public Employees' Pension Reform Act (PEPRA) was drafted into law. Subsequently all new members are classified by Imperial County Employees' Retirement System as General or Safety Tier 3 members.

Footnote:

(1) The employer rate includes an additional contribution to the system at a rate of 3.00% of the employees' earnable compensation. The contribution is considered part of the employer contributions and is not refundable to the member at termination.

(2) The employee rates include 3.00% pick up by the employer.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Kern County Employees' Retirement Association

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	3,827	38	736	3,718	318	162	677	9,476	Open
2	—	2,008	30	—	—	—	—	2,038	Open
3	275	36	46	240	30	9	21	657	Open
4	198	69	106	83	2	4	6	468	Open
5	98	17	17	99	4	2	27	264	Open
6	—	78	—	—	—	—	—	78	Open
Safety - Tier 1	1,357	286	147	1,001	423	19	308	3,541	Open
2	2	228	—	—	—	—	—	230	Open
<b>Totals</b>	<b>5,757</b>	<b>2,760</b>	<b>1,082</b>	<b>5,141</b>	<b>777</b>	<b>196</b>	<b>1,039</b>	<b>16,752</b>	

Statement of Plan Net Assets  
as of June 30, 2013

<b>Assets</b>	
Cash and Short-Term Investments	\$ 105,131,000
Receivables	1,023,000
Contributions	80,615,000
Investments	69,000
Other	—
Investments, at Fair Value	116,519,000
U.S. Government Obligations	119,327,000
International Bonds	11,439,000
Municipal Bonds	212,671,000
Domestic Corporate Bonds	543,132,000
Domestic Stocks	301,572,000
International Stocks	140,135,000
Mortgages	3,650,000
Real Estate	—
Venture Capital	1,898,968,000
Other	5,743,000
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 3,539,994,000</b>
<b>Liabilities</b>	
Accounts Payable	\$ 5,000
Investment Purchases Payable	110,972,000
Accrued Expenses	2,793,000
Other Current Liabilities	321,454,000
<b>Total Liabilities</b>	<b>\$ 435,224,000</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 3,104,770,000</b>

Actuarial Cost Method: Entry Age  
Total UAAL Amortization Method: Level Percentage of Projected Covered Payrol

Total UAAL Amortization Period: 30  
Years Remaining in Total UAAL Amortization Period: 23  
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized: 2035

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

<b>Additions</b>	
Contributions	
Employer - General	\$ 138,663,000
Safety	73,014,000
Combined	—
Employee - General	15,057,000
Safety	5,226,000
Combined	—
Other - General	—
Safety	—
Combined	—
Investments	
Interest	25,264,000
Dividends	24,203,000
Net Appreciation (Depreciation) in Fair Value of Investments	266,891,000
Other Investment Revenues	11,521,000
Other Revenues	—
Investment Expenses	(8,615,000)
<b>Total Additions</b>	<b>\$ 551,224,000</b>
<b>Deductions</b>	
Benefit Payments	
Service Retirement - General	\$ 129,943,000
Safety	68,186,000
Combined	—
Disability - General	9,550,000
Safety	18,703,000
Combined	—
Other - General	—
Safety	—
Combined	12,754,000
Member Refunds - General	2,973,000
Safety	521,000
Combined	—
Administration Expenses	3,848,000
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 246,478,000</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 304,746,000</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 2,800,024,000</b>
Adjustments	—
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 3,104,770,000</b>

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2012	7.75%	4.00%	\$ 4,894,990,000	\$ 2,960,507,000	\$ 1,934,483,000	60.5%
2012	6/30/2011	7.75%	4.00%	4,672,348,000	2,839,747,000	1,832,601,000	60.8%
2011	6/30/2010	7.75%	4.00%	4,457,038,000	2,794,644,000	1,662,394,000	62.7%
2010	6/30/2009	7.75%	4.00%	4,205,200,000	2,780,215,000	1,424,985,000	66.1%
2009	6/30/2008	7.75%	3.25%	3,671,460,000	2,654,305,000	1,017,155,000	72.3%
2008	12/31/2007	8.00%	3.50%	3,355,755,000	2,589,818,000	765,937,000	77.2%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Kern County Employees' Retirement Association — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAAL as a Percentage of ACP
2013	\$ 211,677,000	\$ 211,677,000	100 %	\$ 543,558,000	356 %
2012	189,837,000	189,837,000	100 %	539,836,000	339 %
2011	177,444,000	177,444,000	100 %	559,380,250	297 %
2010	151,127,000	151,127,000	100 %	559,872,040	255 %
2009	138,814,789	138,814,789	100 %	482,878,757	211 %
2008	137,263,637	137,263,673	100 %	453,412,000	169 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	21.31 %	6.35 %	18.62 %	19.62 %	21.78 %	21.02 %	28.86 %	28.86 %	— %
UAAAL Amortization	19.29 %	19.29 %	19.29 %	17.30 %	17.30 %	17.30 %	28.36 %	28.36 %	— %
Total Rates Recommended by Actuary	40.60 %	25.64 %	37.91 %	36.92 %	39.08 % <sup>(1)</sup>	38.32 %	57.22 %	57.22 %	— %
Total Rates Adopted by Board	40.60 % <sup>(2)</sup>	25.64 %	37.47 %	36.92 %	39.08 %	38.32 %	57.22 %	57.22 %	—
Prior Year Rates									
6/30/2012	36.95 %	22.81 %	34.83 %	34.28 %	35.86 %	36.36 %	51.30 %	—	—
6/30/2011	33.07 %	33.07 %	32.02 %	32.84 %	34.71 %	35.07 %	46.69 %	—	—
6/30/2010	27.98 %	27.98 %	26.03 %	28.23 %	30.32 %	30.98 %	35.68 %	—	—
6/30/2009	29.13 %	29.13 %	26.40 %	30.91 %	33.40 %	33.57 %	37.75 %	37.75 %	—
6/30/2008	30.08 %	30.08 %	27.28 %	31.81 %	34.65 %	35.00 %	39.23 %	—	—
Employee Rates Adopted by Board:									
Age 25	7.06 %	5.03 %	7.06 %	3.53 %	7.06 %	5.03 %	12.38 %	8.25 %	—
Age 35	8.50 %	6.05 %	8.50 %	4.25 %	8.50 %	6.05 %	14.96 %	9.97 %	—
Age 45	10.27 %	7.31 %	10.27 %	5.14 %	10.27 %	7.31 %	17.38 %	11.59 %	—
Single Rate	—	—	—	—	—	—	12.86 %	8.57 %	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	50	50	50	50	50	50	50	—
Years of Service	10	10	10	10	10	10	10	10	—
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70	70	70	70	70	70	70	70	—
Years of Service Regardless of Age	30	30	30	30	30	30	20	20	—
Final Average Salary:									
Position Last Held	1	1	1	1	1	1	1	1	—
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase	Y	Y	Y	Y	Y	Y	Y	Y	—
Index to Consumer Price Index	3%	3%	3%	3%	3%	3%	3%	3%	—
Maximum Annual Increase	3%	3%	3%	3%	3%	3%	3%	3%	—
None									
Other									
Percent Per Year of Service:									
Age									
50	2.00	0.79	2.00	2.00	2.00	0.79	3.00	2.00	—
55	2.50	0.99	2.50	2.50	2.50	0.99	3.00	2.00	—
60	3.00	1.28	3.00	3.00	3.00	1.28	3.00	2.00	—
65	3.00	1.62	3.00	3.00	3.00	1.62	3.00	2.00	—
Social Security Coverage:	I	I	I	N	I	I	I	I	—
Benefit Comments:	For general members, benefits based on the first \$350 of monthly FAS are reduced by 1/3. Some district general members are not integrated with Social Security. Disability benefits are 20% of FAS, plus 2% per year of service over 5 years.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	40%	40%	40%	40%	40%	40%	40%	40%	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	50%	50%	50%	50%	50%	50%	50%	—

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Kern County Employees' Retirement Association — (Continued)

Comments:

Kern County Employees' Retirement Association (KCERA) tier structure for fiscal year ending June 30, 2013 is as follows:

General Tier I: County Tier I  
General Tier II: County Tier II  
General Tier III: County Courts  
General Tier IV: District category III  
General Tier V: District categories II, IV, and V  
General Tier VI: District category I  
Safety Tier I: Safety

KCERA previously adopted California Government Code section 31618, which provides for the establishment of the Supplemental Retiree Benefit Reserve (SRBR). SRBR currently provides retirees with 80% purchasing power protection and a \$3,000 death benefit, effective January 1, 2007.

The County of Kern adopted Safety Tier II for new safety members hired on or after March 27, 2012. The new members will pay 100% of their employee contributions throughout their employment.

The San Joaquin Valley Unified Air Pollution Control District adopted General Tier II for new members hired on or after July 31, 2012. The new member will pay 100% of their employee contributions throughout their employment.

The California Public Employees' Pension Reform Act of 2013 (AB 340) was passed on September 12, 2012. It became active on January 1, 2013 and, in general, affects new members who enter KCERA on or after that date.

Footnote:

- (1) General Tier V includes district categories II, IV, and V. The rates shown are for category II. Employer rates for category IV and V are 35.11% and 32.31%, respectively.
- (2) As a result of the 1997 MOU, some members received an employer "pick up" of their contributions. General members hired after MOU-specified dates in 2004 or 2005 and safety members hired after MOU-specified dates in 2007 are now required to pay 100% of the employees' benefit contributions, without the employer paying any part of the employees' contributions. Effective 2013, non-contributing County general and safety members are now required to pay one-sixth of their employee contributions. Employees in special districts not electing the 1997 MOU pay 50% of their full rates.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Los Angeles County Employees' Retirement Association

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	585	—	124	19,580	1,707	352	4,976	27,324	Closed
2	165	—	25	575	55	14	54	888	Closed
3	155	—	17	333	38	13	50	606	Closed
4	43,953	7,698	3,421	7,273	1,128	325	837	64,635	Closed
5	17,945	6,621	3,875	8,919	—	—	692	38,052	Closed
6	—	1,884	—	—	—	—	—	1,884	Open
Safety - Tier 1	35	—	3	2,778	3,526	59	1,505	7,906	Closed
2	11,142	1,302	494	1,346	1,692	51	189	16,216	Closed
3	—	60	—	—	—	—	—	60	Open
<b>Totals</b>	<b>73,980</b>	<b>17,565</b>	<b>7,959</b>	<b>40,804</b>	<b>8,146</b>	<b>814</b>	<b>8,303</b>	<b>157,571</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 1,864,998,196	Contributions	
Receivables		Employer - General	\$ 524,611,318
Contributions	64,663,529	Safety	198,584,152
Investments	1,028,161,600	Combined	—
Other	24,716,615	Employee - General	520,683,669
Investments, at Fair Value		Safety	158,887,886
U.S. Government Obligations	3,185,425,873	Combined	—
International Bonds	147,238,262	Other - General	—
Municipal Bonds	135,638,053	Safety	—
Domestic Corporate Bonds	6,100,396,144	Combined	—
Domestic Stocks	10,609,291,217	Investments	
International Stocks	10,795,174,950	Interest	790,546,853
Mortgages	104,770,737	Dividends	115,815,593
Real Estate	4,108,197,795	Net Appreciation (Depreciation) in Fair Value of Investments	2,661,498,515
Venture Capital	3,730,990,980	Other Investment Revenues	1,177,968,653
Other	1,826,353,312	Other Revenues	384,958
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(86,815,746)
Other Assets	—		
<b>Total Assets</b>	<b>\$ 43,726,017,263</b>	<b>Total Additions</b>	<b>\$ 6,062,165,851</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 41,533,697	Benefit Payments	
Investment Purchases Payable	1,743,311,850	Service Retirement - General	\$ 1,556,814,445
Accrued Expenses	29,380,281	Safety	367,471,253
Other Current Liabilities	138,272,739	Combined	—
<b>Total Liabilities</b>	<b>\$ 1,952,498,567</b>	Disability - General	157,406,085
<b>Net Assets Available for Benefits</b>	<b>\$ 41,773,518,696</b>	Safety	432,404,648
		Combined	—
		Other - General	1,828,943
		Safety	413,759
		Combined	—
		Member Refunds	19,405,813
		Safety	5,605,879
		Combined	—
		Administration Expenses	53,862,513
		Other Expenses	190,088
		<b>Total Deductions</b>	<b>\$ 2,595,403,426</b>
		<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 3,466,762,425</b>
Actuarial Cost Method:	Entry Age	<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 38,306,756,271</b>
Total UAAL Amortization Method:	Other	Adjustments	—
30-Year Layered Amortization Method		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 41,773,518,696</b>
Total UAAL Amortization Period:	30		
Years Remaining in Total UAAL Amortization Period:	30		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2012	7.60%	5.04%	\$ 50,809,425,000	\$ 39,039,364,000	\$ 11,770,061,000	76.8%
2012	6/30/2011	7.70%	5.15%	48,598,166,000	39,193,627,000	9,404,539,000	80.6%
2011	6/30/2010	7.75%	7.50%	46,646,838,000	38,839,392,000	7,807,446,000	83.3%
2010	6/30/2009	7.75%	5.20%	44,468,636,000	39,541,865,000	4,926,771,000	88.9%
2009	6/30/2008	7.75%	5.20%	41,975,631,000	39,662,361,000	2,313,270,000	94.5%
2008	6/30/2007	7.75%	5.20%	39,502,456,000	37,041,832,000	2,460,624,000	93.8%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Los Angeles County Employees' Retirement Association — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 1,172,014,242	\$ 723,195,470	62 %	\$ 6,619,816,094	178 %
2012	1,078,929,447	1,078,929,447	100 %	6,650,673,594	141 %
2011	944,174,184	944,174,184	100 %	6,695,439,009	117 %
2010	843,703,699	843,703,671	100 %	6,547,616,006	75 %
2009	847,171,799	831,671,334	98 %	6,123,888,444	38 %
2008	827,911,046	788,029,042	95 %	5,615,735,825	44 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	14.21 %	7.66 %	7.46 %	8.11 %	8.88 %	7.72 %	23.66 %	14.51 %	13.09 %
UAAL Amortization	7.89 %	7.89 %	7.89 %	7.89 %	7.89 %	7.89 %	7.89 %	7.89 %	7.89 %
Total Rates Recommended by Actuary	22.10 %	15.55 %	15.35 %	16.00 %	16.77 %	15.61 %	31.55 %	22.40 %	20.98 %
Total Rates Adopted by Board	22.10 %	15.55 %	15.35 %	16.00 %	16.77 %	15.61 %	31.55 %	22.40 %	20.98 %
Prior Year Rates									
6/30/2012	21.59 %	15.00 %	14.51 %	14.80 %	15.30 %	—	30.38 %	24.10 %	—
6/30/2011	19.40 %	12.74 %	12.23 %	12.65 %	12.67 %	—	29.46 %	22.69 %	—
6/30/2010	16.65 %	10.62 %	9.88 %	10.48 %	10.45 %	—	27.73 %	17.41 %	—
6/30/2009	17.01 %	10.79 %	10.22 %	10.79 %	10.67 %	—	28.06 %	17.60 %	—
6/30/2008	18.14 %	11.44 %	11.14 %	11.33 %	11.29 %	—	26.89 %	20.93 %	—
Employee Rates Adopted by Board:									
Age 25	5.27 %	7.15 %	6.14 %	6.04 %	—	—	8.04 %	10.74 %	—
Age 35	6.48 %	8.78 %	7.54 %	7.41 %	—	—	9.73 %	13.02 %	—
Age 45	7.86 %	10.66 %	9.28 %	9.12 %	—	—	11.36 %	15.19 %	—
Single Rate	—	—	—	—	—	7.75 %	—	—	13.25 %

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	50	50	50	65	—	50	50	—
Years of Service	10	10	10	10	10	—	10	10	—
Age	—	—	—	—	55	—	—	—	—
Years of Service	—	—	—	—	10	—	—	—	—
Age	—	—	—	—	—	—	—	—	—
Years of Service	—	—	—	—	—	—	—	—	—
Age Regardless of Service	70	70	70	70	—	—	60	60	—
Years of Service Regardless of Age	30	30	30	30	—	—	20	20	—
Final Average Salary:									
Position Last Held	—	—	—	—	3	—	—	—	—
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	1	1	1	1	—	—	1	1	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held	—	—	—	—	—	—	—	—	—
Index to Active Member Increase	Y	Y	Y	Y	Y	—	Y	Y	—
Index to Consumer Price Index	3%	2%	2%	2%	2%	—	3%	2%	—
Maximum Annual Increase	—	—	—	—	—	—	—	—	—
None	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Percent Per Year of Service:									
Age									
50	1.48	1.24	1.18	1.18	—	—	2.00	2.00	—
55	1.95	1.67	1.49	1.49	0.75	—	2.62	2.62	—
60	2.44	2.18	1.92	1.92	1.20	—	2.62	2.62	—
65	2.61	2.61	2.43	2.43	2.00	—	2.62	2.62	—
Social Security Coverage:	I	I	I	I	I	—	N	N	—
Benefit Comments:	For non-service connected disability, a member may be of any age with five year of service. For service connected disability, a member may be of any age or have any number of years service.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	33%	33%	33%	—	—	33%	33%	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	50%	50%	50%	—	—	50%	50%	—

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Los Angeles County Employees' Retirement Association — (Continued)

Comments:

From 1995 to 2001, no UAAL contributions were required, and the county contributed only its portion of the normal cost contributions. Under the 2002 Retirement Benefits Enhancement Agreement, the county also must pay its portion of the normal cost contributions adjusted for either a positive UAAL or a positive funding surplus.

Due to collective bargaining, member rates for various plans have been reduced through a surcharge rate, in which the employer picks up a portion of the employee's contribution.

PEPRA was effective January 1, 2013. The County Board of Supervisors determined that new members will join two newly created plan tiers, General Plan G (based on the existing General Plan D) and Safety Plan C (based on the existing Safety Plan B). These newly created retirement plan tiers are administered as contributory plan tiers. General Plan G is shown as General Tier VI and Safety Plan C is shown as Safety Tier III.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Marin County Employees' Retirement Association

Agent Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	261	62	72	883	49	19	215	1,561	Open
2	84	—	9	258	30	11	37	429	Open
3	1,190	97	306	400	32	7	22	2,054	Open
4	25	194	—	—	—	—	—	219	Open
Safety - Tier 1	200	37	58	310	160	2	106	873	Open
2	276	65	59	78	47	5	8	538	Open
<b>Totals</b>	<b>2,036</b>	<b>455</b>	<b>504</b>	<b>1,929</b>	<b>318</b>	<b>44</b>	<b>388</b>	<b>5,674</b>	

Statement of Plan Net Assets  
as of June 30, 2013

<b>Assets</b>	
Cash and Short-Term Investments	\$ 105,387,813
Receivables	
Contributions	4,215,952
Investments	12,628,522
Other	2,167,771
Investments, at Fair Value	
U.S. Government Obligations	—
International Bonds	21,933,012
Municipal Bonds	—
Domestic Corporate Bonds	179,072,771
Domestic Stocks	890,222,326
International Stocks	356,587,635
Mortgages	—
Real Estate	156,283,553
Venture Capital	—
Other	78,122,641
Fixed Assets Net of Accumulated Depreciation	7,353,345
Other Assets	772,466
<b>Total Assets</b>	<b>\$ 1,814,747,807</b>
<b>Liabilities</b>	
Accounts Payable	\$ 1,571,568
Investment Purchases Payable	39,338,047
Accrued Expenses	—
Other Current Liabilities	53,293,951
<b>Total Liabilities</b>	<b>\$ 94,203,566</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 1,720,544,241</b>
Actuarial Cost Method:	Entry Age
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll <sup>(2)</sup>
Total UAAL Amortization Period:	17
Years Remaining in Total UAAL Amortization Period:	17
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2027

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

<b>Additions</b>	
Contributions	
Employer - General	\$ —
Safety	—
Combined	103,016,915
Employee - General	—
Safety	—
Combined	17,664,135
Other - General	—
Safety	—
Combined	—
Investments	
Interest	7,224,482
Dividends	6,008,383
Net Appreciation (Depreciation) in Fair Value of Investments	213,829,352
Other Investment Revenues	5,713,528
Other Revenues	—
Investment Expenses	(9,161,369)
<b>Total Additions</b>	<b>\$ 344,295,426</b>
<b>Deductions</b>	
Benefit Payments	
Service Retirement - General	\$ —
Safety	—
Combined	101,740,810
Disability - General	—
Safety	—
Combined	— <sup>(1)</sup>
Other - General	—
Safety	—
Combined	—
Member Refunds - General	—
Safety	—
Combined	506,882
Administration Expenses	3,764,105
Other Expenses	13,181,070
<b>Total Deductions</b>	<b>\$ 119,192,867</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 225,102,559</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 1,495,441,682</b>
Adjustments	—
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 1,720,544,241</b>

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2011	7.50%	3.25%	\$ 1,985,099,435	\$ 1,430,279,987	\$ 554,819,448	72.1%
2012	6/30/2011	7.50%	3.50%	1,985,099,435	1,430,279,987	554,819,448	72.1%
2011	6/30/2010	7.75%	4.00%	1,929,666,000	1,368,705,000	560,961,000	70.9%
2010	6/30/2009	7.75%	4.00%	1,862,434,000	1,343,253,000	519,181,000	72.1%
2009	6/30/2008	8.00%	4.50%	1,769,620,000	1,485,918,000	283,702,000	84.0%
2008	6/30/2007	8.00%	4.50%	1,582,929,000	1,351,957,000	230,972,000	85.4%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 70,853,386	\$ 103,016,915	145 %	\$ 216,026,072	257 %
2012	66,189,220	66,189,220	100 %	215,756,977	257 %
2011	66,256,762	66,256,762	100 %	220,827,549	254 %
2010	56,270,346	56,270,346	100 %	221,815,166	234 %
2009	58,090,000	54,555,518	94 %	224,369,071	126 %
2008	50,117,000	58,089,688	116 %	197,238,061	117 %



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Marin County Employees' Retirement Association — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	16.85 %	11.04 %	9.69 %	9.64 %	— %	— %	23.69 %	13.89 %	— %
UAAL Amortization	13.60 %	13.60 %	13.60 %	13.60 %	— %	— %	22.68 %	22.68 %	— %
<b>Total Rates Recommended by Actuary</b>	<b>30.45 %</b>	<b>24.64 %</b>	<b>23.29 %</b>	<b>23.24 %</b>	<b>— %</b>	<b>— %</b>	<b>46.37 %</b>	<b>36.57 %</b>	<b>— %</b>
Total Rates Adopted by Board	30.45 %	24.64 %	23.29 %	23.24 %	—	—	46.37 %	36.57 %	—
Prior Year Rates									
6/30/2012	38.96 %	20.50 %	21.12 %	14.64 %	—	—	17.89 %	31.26 %	—
6/30/2011	23.69 %	40.78 %	21.09 %	—	—	—	26.90 %	61.27 %	35.95 %
6/30/2010	17.27 %	26.71 %	17.90 %	—	—	—	15.99 %	54.81 %	43.72 %
6/30/2009	21.93 %	27.19 %	16.23 %	—	—	—	27.02 %	57.55 %	40.88 %
6/30/2008	25.36 %	29.70 %	16.70 %	—	—	—	30.64 %	58.07 %	44.33 %
Employee Rates Adopted by Board:									
Age 25	6.62 %	5.53 %	6.81 %	6.81 %	—	—	15.12 %	13.59 %	—
Age 35	7.30 %	6.62 %	7.91 %	7.91 %	—	—	16.56 %	15.74 %	—
Age 45	8.60 %	8.24 %	9.48 %	9.48 %	—	—	18.47 %	17.79 %	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	50	50	55			50	50	
Years of Service	10	10	10	10			10	10	
Age	55	55	55	61			50	50	
Years of Service	10	10	10	10			10	10	
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70	70	70	70			70	70	
Years of Service Regardless of Age	30	30	30	30			20	20	
Final Average Salary:									
Position Last Held	Y	Y	Y	Y			Y	Y	
Highest Year(s) Average	1	3	3	3	—	—	1	3	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y	Y	Y	Y			Y	Y	
Maximum Annual Increase	4%	2%	2%	2%			4%	2%	
None									
Other									
Percent Per Year of Service:									
Age									
50	1.48	1.18	1.43	1.43	—	—	3.00	2.29	—
55	1.95	1.49	2.00	2.00	—	—	3.00	3.00	—
60	2.44	1.92	2.26	2.26	—	—	3.00	3.00	—
65	2.61	2.43	2.42	2.42	—	—	3.00	3.00	—
Social Security Coverage:	N	N	N	N			N	N	
Benefit Comments:	Retirement benefits are equal to the member's final compensation multiplied by credited service, the benefit factors (ranging from 1.18% to 3.0%) and age factors (ranging from 0.71 to 1.35).								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	33%	33%	33%	—	—	33%	33%	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	50%	50%	50%	—	—	50%	50%	—

Comments:

Marin County is an agent multiple-employer plan that includes the County of Marin, City of San Rafael, Local Agency Formation Commission (LAFCO), Marin City Community Services District, Marin County Courts, Marin/Sonoma Mosquito and Vector Control District, Novato Fire Protection District, Southern Marin Fire Protection District, and Tamalpais Community Services District.

Footnote:

- (1) Marin County Employees' Retirement Association is unable to separate disability benefits from retirement benefits.
- (2) The unfunded actuarial accrued liability will be amortized over 17 years, with it staying the same for a period of five years. Then, it will decrease by one year with each valuation until the minimum period of 10 years is reached.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Mendocino County Employees' Retirement Association

Agent Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	22	—	9	351	22	12	84	500	Closed
2	—	—	—	1	—	—	—	1	Closed
3	644	167	288	522	42	37	29	1,729	Closed
4	—	61	1	6	—	—	—	68	Open
5	40	12	6	22	2	1	1	84	Closed
6	—	3	—	—	—	—	—	3	Open
Safety - Tier 1	1	—	—	36	29	1	22	89	Closed
2	105	9	41	35	23	1	8	222	Closed
3	—	8	—	—	—	—	—	8	Open
<b>Totals</b>	<b>812</b>	<b>260</b>	<b>345</b>	<b>973</b>	<b>118</b>	<b>52</b>	<b>144</b>	<b>2,704</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 2,144,879	Contributions	
Receivables	—	Employer - General	\$ —
Contributions	314,362	Safety	—
Investments	—	Combined	14,260,473
Other	—	Employee - General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	—	Combined	4,712,593
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Investments	—
International Stocks	—	Interest	23,223
Mortgages	—	Dividends	8,248,645
Real Estate	864,000	Net Appreciation (Depreciation)	—
Venture Capital	—	in Fair Value of Investments	41,174,278
Other	380,198,667	Other Investment Revenues	76,752
Fixed Assets Net of Accumulated Depreciation	3,786	Other Revenues	—
Other Assets	9,376	Investment Expenses	(632,406)
<b>Total Assets</b>	<b>\$ 383,535,070</b>	<b>Total Additions</b>	<b>\$ 67,863,558</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 114,416	Benefit Payments	
Investment Purchases Payable	—	Service Retirement - General	\$ —
Accrued Expenses	223,837	Safety	—
Other Current Liabilities	—	Combined	26,573,554
<b>Total Liabilities</b>	<b>\$ 338,253</b>	Disability - General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 383,196,817</b>	Safety	—
		Combined	—
		Other - General	—
		Safety	—
		Combined	—
		Member Refunds - General	—
		Safety	—
		Combined	—
		Administration Expenses	829,999 <sup>(1)</sup>
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 27,403,553</b>
<b>Actuarial Cost Method:</b>	Entry Age	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 40,460,005</b>
<b>Total UAAL Amortization Method:</b>	Level Percentage of Projected Covered Payroll	<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 342,736,812</b>
<b>Total UAAL Amortization Period:</b>	30	Adjustments	—
<b>Years Remaining in Total UAAL Amortization Period:</b>	26	<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 383,196,817</b>
<b>Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:</b>	2040		

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2013	7.75%	8.00%	\$ 510,461,279	\$ 378,777,024	\$ 131,684,255	74.2%
2012	6/30/2012	7.75%	4.00%	489,014,364	362,487,345	126,527,019	74.1%
2011	6/30/2011	7.75%	4.00%	472,644,283	347,731,607	124,912,676	73.6%
2010	6/30/2010	8.00%	4.00%	434,987,000	343,202,000	91,785,000	78.9%
2009	6/30/2009	8.00%	5.75%	403,196,000	336,263,000	66,933,000	83.4%
2008	6/30/2008	8.00%	5.75%	373,832,000	353,420,714	20,411,286	94.5%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Mendocino County Employees' Retirement Association — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 14,260,473	\$ 14,260,473	100 %	\$ 56,463,983	233 %
2012	11,811,076	11,811,076	100 %	56,596,088	224 %
2011	9,553,955	9,553,955	100 %	64,143,765	195 %
2010	9,571,000	8,238,310	86 %	69,004,002	133 %
2009	6,046,000	8,561,368	142 %	72,235,097	93 %
2008	7,232,000	7,269,154	101 %	70,880,333	29 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	11.65 %	10.75 %	10.75 %	7.19 %	16.89 %	11.48 %	23.01 %	18.94 %	11.66 %
UAAL Amortization	10.16 %	10.16 %	10.16 %	10.16 %	11.29 %	11.29 %	18.05 %	18.05 %	18.05 %
Total Rates Recommended by Actuary	21.81 %	20.91 %	20.91 %	17.35 % <sup>(2)</sup>	28.18 %	22.77 %	41.06 %	36.99 %	29.71 %
Total Rates Adopted by Board	21.81 %	20.91 %	20.91 %	17.35 %	28.18 %	22.77 %	41.06 %	36.99 %	29.71 %
Prior Year Rates									
6/30/2012	12.07 %	16.13 %	16.13 %	14.82 %	16.10 %	—	44.50 %	39.15 %	—
6/30/2011	6.44 %	10.78 %	10.78 %	—	—	—	30.70 %	29.21 %	18.52 %
6/30/2010	4.32 %	9.27 %	9.27 %	—	—	—	16.69 %	18.01 %	11.29 %
6/30/2009	4.32 %	9.27 %	9.27 %	—	—	—	24.76 %	18.01 %	—
6/30/2008	3.38 %	8.91 %	8.91 %	19.48 %	—	—	19.42 %	17.09 %	19.48 %
Employee Rates Adopted by Board:									
Age 25	7.88 %	7.55 %	7.55 %	7.25 %	10.64 %	11.50 %	9.94 %	9.46 %	11.50 %
Age 35	9.43 %	9.03 %	9.03 %	7.25 %	12.66 %	11.50 %	12.16 %	11.57 %	11.50 %
Age 45	11.26 %	10.78 %	10.78 %	7.25 %	15.03 %	11.50 %	15.04 %	14.04 %	11.50 %
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	50	50		50		50	50	50
Years of Service	10	10	10		10		10	10	5
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70	70	70		70		70	70	70
Years of Service Regardless of Age	30	30	30		20		20	20	
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	1	3	3	—	3	—	1	3	3
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase	3%	3%	3%		3%		3%	3%	3%
None									
Other									
Percent Per Year of Service:									
Age									
50	1.34	1.34	1.34	—	2.00	—	2.29	2.29	2.29
55	1.77	1.77	1.77	—	2.62	—	3.00	3.00	3.00
60	2.34	2.34	2.34	—	2.62	—	3.00	3.00	3.00
65	2.62	2.62	2.62	—	2.62	—	3.00	3.00	3.00
Social Security Coverage:	I	I	I		I		I	I	
Benefit Comments:									
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	33%	33%	33%	33%	33%	33%	33%	33%
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	50%	50%	50%	50%	50%	50%	50%	50%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Mendocino County Employees' Retirement Association — (Continued)

Comments:

Mendocino County Employees' Retirement Association (MCERA) tier structure for fiscal year ending June 30, 2013 is as follows:

General Tier I: General Tier 1  
General Tier II: General Tier 2  
General Tier III: General Tier 3  
General Tier IV: General Tier 4 and Probation Tier 1  
General Tier V: Probation Tier 2  
General Tier VI: Probation Tier 3  
Safety Tier I: Safety Tier 1  
Safety Tier II: Safety Tier 2  
Safety Tier III: Safety Tier 3

Footnote:

- (1) The CERL limits MCERA's annual administrative expenses, excluding the costs of administration for computer software and hardware and computer technology consulting services (IT cost), to twenty-one hundredths of one percent (0.21%) of MCERA's actuarial accrued liability or \$2 million, whichever is greater. Previously, the limit was eighteen hundredths of one percent (0.18%) of MCERA's total assets. MCERA's administrative expense of \$829,999 which represented 0.17% of MCERA's actuarial accrued liability or 41.5% of the \$2 million statutory cap.
- (2) General Tier IV includes General Tier 4 and Probation Tier 1. The rates shown are for General Tier 4. Employer rates for Probation Tier 1 is 24.33%.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Merced County Employees' Retirement Association

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	192	6	89	1,262	44	39	17	1,649	Open
2	1,016	285	106	160	8	7	5	1,587	Open
3	—	42	—	—	—	—	—	42	Open
4	—	66	—	—	—	—	—	66	Open
Safety - Tier 1	238	45	19	191	83	2	6	584	Open
2	—	2	—	—	—	—	—	2	Open
3	—	9	—	—	—	—	—	9	Open
<b>Totals</b>	<b>1,446</b>	<b>455</b>	<b>214</b>	<b>1,613</b>	<b>135</b>	<b>48</b>	<b>28</b>	<b>3,939</b>	

Statement of Plan Net Assets  
as of June 30, 2013

<b>Assets</b>	
Cash and Short-Term Investments	\$ 26,802,969
Receivables	
Contributions	2,227,202
Investments	1,047,035
Other	1,673,309
Investments, at Fair Value	
U.S. Government Obligations	67,201,713
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	82,944,970
Domestic Stocks	182,912,320
International Stocks	143,111,618
Mortgages	—
Real Estate	39,258,498
Venture Capital	24,940,316
Other	—
Fixed Assets Net of Accumulated Depreciation	1,614,596
Other Assets	7,863
<b>Total Assets</b>	<b>\$ 573,742,409</b>
<b>Liabilities</b>	
Accounts Payable	\$ 558,755
Investment Purchases Payable	1,279,439
Accrued Expenses	8,859,257
Other Current Liabilities	24,885
<b>Total Liabilities</b>	<b>\$ 10,722,336</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 563,020,073</b>

Actuarial Cost Method:	Entry Age
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payrol
Total UAAL Amortization Period:	17
Years Remaining in Total UAAL Amortization Period:	17
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2028

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

<b>Additions</b>		
Contributions		
Employer - General		\$ —
Safety		—
Combined		43,783,663
Employee - General		—
Safety		—
Combined		9,927,749
Other - General		—
Safety		—
Combined		—
Investments		
Interest		8,136,767
Dividends		3,187,753
Net Appreciation (Depreciation) in Fair Value of Investments		24,408,044
Other Investment Revenues		27,645,532
Other Revenues		176,840
Investment Expenses		(2,471,537)
<b>Total Additions</b>		<b>\$ 114,794,811</b>
<b>Deductions</b>		
Benefit Payments		
Service Retirement - General		\$ 39,447,270
Safety		6,679,373
Combined		—
Disability - General		2,488,542
Safety		2,897,843
Combined		—
Other - General		2,170,237
Safety		574,282
Combined		—
Member Refunds - General		984,702
Safety		97,348
Combined		—
Administration Expenses		1,496,338 <sup>(1)</sup>
Other Expenses		71,402 <sup>(2)</sup>
<b>Total Deductions</b>		<b>\$ 56,907,337</b>
<b>Net Increase (Decrease) in Plan Assets</b>		<b>\$ 57,887,474</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits Adjustments</b>		<b>\$ 505,132,599</b> —
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>		<b>\$ 563,020,073</b>

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2012	7.75%	7.50%	\$ 975,608,000	\$ 528,728,000	\$ 446,880,000	54.2%
2012	6/30/2011	7.75%	3.75%	933,916,683	523,980,432	409,936,251	56.1%
2011	6/30/2010	7.50%	3.75%	930,832,065	509,561,395	421,270,670	54.7%
2010	6/30/2009	8.00%	4.50%	809,680,590	483,144,756	326,535,834	59.7%
2009	6/30/2008	8.00%	5.50%	692,252,217	488,346,514	203,905,703	70.5%
2008	6/30/2007	8.00%	5.50%	656,415,000	484,450,000	171,965,000	73.8%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Merced County Employees' Retirement Association — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAAL as a Percentage of ACP
2013	\$ 40,263,000	\$ 43,783,663	109 %	\$ 109,851,403	407 %
2012	36,662,000	40,262,881	110 %	114,746,286	357 %
2011	29,137,000	36,662,122	126 %	114,607,909	368 %
2010	27,883,000	29,136,704	104 %	118,629,922	275 %
2009	23,751,000	27,882,650	117 %	109,253,000	187 %
2008	23,232,000	23,751,437	102 %	100,589,000	171 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	11.44 %	8.54 %	— %	— %	— %	— %	20.44 %	14.48 %	— %
UAAAL Amortization	29.25 %	29.25 %	— %	— %	— %	— %	31.94 %	31.94 %	— %
Total Rates Recommended by Actuary	40.69 %	37.79 %	— %	— %	— %	— %	52.38 %	46.42 %	— %
Total Rates Adopted by Board	40.69 %	37.79 %	—	—	—	—	52.38 %	46.42 %	—
Prior Year Rates	6/30/2012	37.59 %	33.56 %	—	—	—	47.71 %	42.34 %	—
	6/30/2011	32.91 %	28.01 %	—	—	—	39.73 %	32.95 %	—
	6/30/2010	22.86 %	22.65 %	—	—	—	28.15 %	24.68 %	—
	6/30/2009	21.01 %	20.84 %	—	—	—	27.30 %	23.35 %	—
	6/30/2008	19.98 %	20.38 %	—	—	—	30.05 %	25.91 %	—
Employee Rates Adopted by Board:									
Age 25	9.60 %	6.90 %	—	—	—	—	13.18 %	8.21 %	—
Age 35	12.29 %	8.79 %	—	—	—	—	15.52 %	10.05 %	—
Age 45	14.04 %	9.96 %	—	—	—	—	16.95 %	11.03 %	—
Single Rate	10.91 %	8.45 %	—	—	—	—	12.53 %	8.61 %	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	55	55	52	—	—	50	50	50
Years of Service	10	10	10	5	—	—	10	10	5
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70	70	—	—	—	—	—	—	—
Years of Service Regardless of Age	30	30	30	30	—	—	20	20	20
Final Average Salary:									
Position Last Held	1	3	3	3	—	—	1	3	3
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held	Y	—	—	—	—	—	Y	—	—
Index to Active Member Increase	—	—	—	—	—	—	—	—	—
Index to Consumer Price Index	Y	—	—	—	—	—	Y	—	—
Maximum Annual Increase	3%	—	—	—	—	—	3%	—	—
None	—	Y	Y	Y	—	—	—	Y	Y
Other	—	—	—	—	—	—	—	—	—
Percent Per Year of Service:									
Age	2.00	—	—	—	—	—	3.00	2.00	2.00
50	2.50	2.50	1.49	1.30	—	—	3.00	2.62	2.62
55	3.00	3.00	—	—	—	—	3.00	2.62	2.62
60	3.00	3.00	2.43	2.30	—	—	3.00	2.62	2.62
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:	I	I	I	I	—	—	I	I	I
Benefit Comments:									
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	33%	33%	33%	—	—	33%	33%	33%
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	50%	50%	50%	—	—	50%	50%	50%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Merced County Employees' Retirement Association — (Continued)

Comments:

Merced County Employees' Retirement Association (MCERA) tier structure for fiscal year ending June 30, 2013 is as follows:

General Tier I: General 1  
General Tier II: General 2  
General Tier III: General 3  
General Tier IV: General 4  
Safety Tier I: Safety 1 and Safety 2  
Safety Tier II: Safety 3  
Safety Tier III: Safety 4

The County Board of Supervisors adopted two new retirement tiers in fiscal year 2012-2013 for both General and Safety members. Members hired between October 2012 and December 2012 are included in Tier III.

Tier IV was adopted after the State of California approved AB 340, the Public Employee Pension Reform Act of 2013 (PEPRA). New members defined by the new legislation and hired after January 1, 2013 are included in Tier IV.

Safety Tier I includes Safety Tier 1 and Safety Tier 2. The rate for Safety Tier 1 is shown. Safety Tier 2 members are not eligible for any cost-of-living increases in their monthly retirement allowances.

Footnote:

- (1) Government Code section 31580 provides that expenditures for software, hardware, and computer technology consulting service in support of the computer products shall not be considered a cost of administration of the system. The administrative limit allows MCERA a maximum expense amount of \$2,121,800. As a result, the county's administrative expense is still within the limit even though it is 0.26% of total assets.
- (2) Funding financial support through a 401(h) reserve allowed the County to direct MCERA to use excess earning from the Medical Trust reserve to replace County contributions to the 401 (h) reserve. The balance in the 401(h) reserve is \$0 as of June 30, 2013 and 2012 respectively.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Orange County Employees' Retirement System

Cost-Sharing Multiple-Employer Plan

Membership	Active			Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested				Service	Non-Service			
General - Tier 1	981	310		289	569	20	14	74	2,257	Open
2	11,853	1,949		2,970	7,588	387	176	1,284	26,207	Open
3	1,325	184		511	654	195	45	139	3,053	Open
4	473	140		81	277	10	4	49	1,034	Open
5	204	45		87	95	7	2	7	447	Open
6	75	20		42	32	—	—	4	173	Open
Safety - Tier 1	847	47		206	219	17	2	19	1,357	Open
2	663	283		34	309	114	—	57	1,460	Open
3	1,621	269		162	997	308	17	256	3,630	Open
<b>Totals</b>	<b>18,042</b>	<b>3,247</b>		<b>4,382</b>	<b>10,740</b>	<b>1,058</b>	<b>260</b>	<b>1,889</b>	<b>39,618</b>	

Statement of Plan Net Assets  
as of December 31, 2012

<b>Assets</b>	
Cash and Short-Term Investments	\$ 412,926,000
Receivables	
Contributions	13,340,000
Investments	463,074,000
Other	208,752,000
Investments, at Fair Value	
U.S. Government Obligations	709,387,000
International Bonds	654,300,000
Municipal Bonds	42,664,000
Domestic Corporate Bonds	1,514,747,000
Domestic Stocks	1,609,022,000
International Stocks	2,451,522,000
Mortgages	105,788,000
Real Estate	955,378,000
Venture Capital	337,959,000
Other	978,473,000
Fixed Assets Net of Accumulated Depreciation	12,781,000
Other Assets	—
<b>Total Assets</b>	<b>\$ 10,470,113,000</b>
<b>Liabilities</b>	
Accounts Payable	\$ 45,305,000
Investment Purchases Payable	304,812,000
Accrued Expenses	11,069,000
Other Current Liabilities	478,663,000
<b>Total Liabilities</b>	<b>\$ 839,849,000</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 9,630,264,000</b>
<b>Actuarial Cost Method:</b>	Entry Age
<b>Total UAAL Amortization Method:</b>	Level Percentage of Projected Covered Payrol <sup>(1)</sup>
<b>Total UAAL Amortization Period:</b>	30
<b>Years Remaining in Total UAAL Amortization Period:</b>	22
<b>Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:</b>	2033

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

<b>Additions</b>	
Contributions	
Employer - General	\$ —
Safety	—
Combined	406,805,000
Employee - General	—
Safety	—
Combined	191,215,000
Other - General	—
Safety	—
Combined	—
Investments	
Interest	75,857,000
Dividends	59,219,000
Net Appreciation (Depreciation) in Fair Value of Investments	841,508,000
Other Investment Revenues	69,540,000
Other Revenues	—
Investment Expenses	(41,354,000)
<b>Total Additions</b>	<b>\$ 1,602,790,000</b>
<b>Deductions</b>	
Benefit Payments	
Service Retirement - General	\$ —
Safety	—
Combined	448,630,000
Disability - General	—
Safety	—
Combined	48,693,000
Other - General	—
Safety	—
Combined	32,946,000
Member Refunds - General	—
Safety	—
Combined	10,885,000
Administration Expenses	14,209,000
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 555,363,000</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 1,047,427,000</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 8,585,408,000</b>
<b>Adjustments</b>	<b>(2,571,000)</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 9,630,264,000</b>

Summary of Funding Position

Actuary: The Segal Company						Unfunded Actuarial Accrued Liability	Funded Ratio
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets		
2013	12/31/2012	7.25%	3.75%	\$ 15,144,888,000	\$ 9,469,208,000	\$ 5,675,680,000	62.5%
2012	12/31/2011	7.75%	3.50%	13,522,978,000	9,064,355,000	4,458,623,000	67.0%
2011	12/31/2010	7.75%	3.50%	12,425,873,000	8,672,592,000	3,753,281,000	69.8%
2010	12/31/2009	11.25%	3.50%	11,858,578,000	8,154,687,000	3,703,891,000	68.8%
2009	12/31/2008	11.25%	3.50%	10,860,715,000	7,748,380,000	3,112,335,000	71.3%
2008	12/31/2007	11.25%	3.50%	9,996,211,000	7,288,900,000	2,707,311,000	72.9%



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Orange County Employees' Retirement System — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 406,521,000	\$ 406,805,000	100 %	\$ 1,609,600,000	353 %
2012	387,585,000	387,585,000	100 %	1,619,474,479	275 %
2011	372,437,106	372,437,106	100 %	1,579,238,835	238 %
2010	338,386,973	338,386,973	100 %	1,618,492,859	229 %
2009	360,209,434	360,209,434	100 %	1,569,764,569	198 %
2008	326,736,000	326,736,357	100 %	1,457,159,000	186 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	8.59 %	11.55 % <sup>(2)</sup>	10.96 %	10.92 %	11.85 %	12.56 %	21.05 %	21.54 %	20.07 %
UAAL Amortization	8.26 %	16.84 %	10.00 %	16.55 %	16.14 %	8.41 %	26.40 %	23.92 %	16.22 %
Total Rates Recommended by Actuary	16.85 %	28.39 %	20.96 %	27.47 % <sup>(3)</sup>	27.99 % <sup>(4)</sup>	20.97 % <sup>(5)</sup>	47.45 % <sup>(6)</sup>	45.46 % <sup>(7)</sup>	36.29 %
Total Rates Adopted by Board	16.85 %	28.37 %	20.96 %	27.47 %	27.99 %	20.97 %	47.45 %	45.46 %	36.29 %
Prior Year Rates									
12/31/2011	19.12 %	27.11 %	20.39 %	25.68 %	26.53 %	19.64 %	46.39 %	48.53 %	34.07 %
12/31/2010	16.05 %	24.79 %	17.26 %	24.20 %	24.62 %	18.74 %	43.34 %	43.10 %	32.18 %
12/31/2009	14.17 %	21.83 %	15.02 %	21.95 %	23.01 %	18.73 %	39.52 %	38.24 %	31.39 %
12/31/2008	14.50 %	22.20 %	16.02 %	21.34 %	24.24 %	18.04 %	36.05 %	33.43 %	32.25 %
12/31/2007	14.33 %	22.56 %	14.96 %	20.87 %	22.56 %	17.36 %	37.33 %	34.02 %	31.94 %
Employee Rates Adopted by Board:									
Age 25	4.70 % <sup>(8)</sup>	9.53 % <sup>(9)</sup>	4.96 % <sup>(10)</sup>	9.43 % <sup>(11)</sup>	9.58 % <sup>(12)</sup>	7.08 % <sup>(13)</sup>	9.27 % <sup>(14)</sup>	9.24 % <sup>(15)</sup>	8.67 % <sup>(16)</sup>
Age 35	5.67 %	11.51 %	5.98 %	11.38 %	11.56 %	8.53 %	11.24 %	11.19 %	10.50 %
Age 45	6.85 %	13.96 %	7.23 %	13.81 %	14.03 %	10.30 %	13.73 %	13.68 %	12.83 %
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	50	50	50	50	50	50	50	50
Years of Service	10	10	10	10	10	10	10	10	10
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70	70	70	70	70	70	70	70	70
Years of Service Regardless of Age	30	30	30	30	30	30	20	20	20
Final Average Salary:									
Position Last Held	Y	Y	Y	Y	Y	Y	Y	Y	Y
Highest Year(s) Average	3	3	3	3	3	3	3	3	3
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y	Y	Y	Y	Y	Y	Y	Y	Y
Maximum Annual Increase	3%	3%	3%	3%	3%	3%	3%	3%	3%
None									
Other									
Percent Per Year of Service:									
Age									
50	1.18	2.00	1.18	2.00	2.00	1.43	3.00	3.00	3.00
55	1.49	2.70	1.49	2.50	2.70	2.00	3.00	3.00	3.00
60	1.92	2.70	1.92	2.50	2.70	2.26	3.00	3.00	3.00
65	2.43	2.70	2.43	2.50	2.70	2.43	—	—	—
Social Security Coverage:	N	N	N	N	N	N	N	N	N
Benefit Comments:	Service Disability - 50% of the final average compensation, or 100% of service retirement benefit, if greater.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	2%	2%	2%	2%	2%	2%	2%	2%	2%
- Maximum	33%	33%	33%	33%	33%	33%	33%	33%	33%
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	50%	50%	50%	50%	50%	50%	50%	50%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Orange County Employees' Retirement System — (Continued)

Comments:

Orange County Employee's Retirement System (OCERS) tier structure for fiscal year ending 12/31/2012 is as follows:  
General Tier I = Plan A&B (non Orange County Transportation Authority (OCTA) and Rancho Santa Margarita  
General Tier II = Plans I&J (2.7% @ 55 - non Orange County Fire Authority (OCFA)), Plans O&P (1.62 @ 65), Plan S (2.7% @ 57)  
General Tier III = Plan A&B OCTA  
General Tier IV = Plan G&H (2.5% @ 55) and plan B (1.64% @ 57 (Orange County Sanitation District (OCSD))  
General Tier V = Plan I&J OCFA and Plan M&N (2% @ 55 OCFA)  
General Tier VI = Plan M&N (2% @ 55 Transportation Corridor Agencies (TSA) and Cemetery)  
Safety Tier I = Plan E&F and Plan Q&R Law Enforcement  
Safety Tier II = Plan E&F and Plan Q&R Fire Authority  
Safety Tier III = Plan E&F Probation Officers

The employer can "pick up" the member's contribution. For every dollar of member contributions "picked up" by the employer and not deposited in the member's contribution account, the employer can contribute less than a dollar. The pick-up amount is not deposited in the member's contribution account and is not payable to a member who withdraws his or her contribution following termination of employment and is not payable as an additional death benefit.

In September 1994, Orange County issued \$320 million in pension obligation bonds (POB). The remaining proceeds are utilized, in accordance with a long standing agreement between OCERS and the County of Orange, to offset a portion of the annual actuarially-determined contribution rate for the County of Orange. In 2011, \$5.5 million of the remaining proceeds were utilized to offset the actuarially determined contributions for the County of Orange.

Assembly Bill 340, known as the California Public Employees' Pension Reform Act (PEPRA) was signed into law in September 2012, created three new lower benefit formulas for employees entering OCERS on or after January 1, 2013: 2.5% @ 67 PEPRA - General, 2.7% PEPRA - Safety; and 1.62 @ 65 PEPRA. These changes will be reflected in the 2013-14 reporting year.

Footnote:

- (1) Any increase or decrease in unfunded actuarial accrued liability that arise in the future years due to actuarial gains or losses will be amortized over separated 15-year periods and changes due to actuarial assumption will be amortized over separate 30-year periods.
- (2) The employer rate shown is for Plan I&J. The employer recommended and adopted rate for Plan O&P is Normal Cost = 5.10, UAAL = 16.84 Total Rate = 21.94. The employer recommended and adopted rate for Plan S is Normal Cost = 10.65, UAAL = 16.84 Total Rate = 27.49.
- (3) The employer rate shown is for Plan G&H. The employer recommended and adopted rate for Plan B (1.64% at 57 OCSD) is Normal Cost = 10.14 UAAL = 16.55. Total Rate = 26.69.
- (4) The employer rate shown is for Plan I&J. The employer recommended and adopted rate for Plan M&N (2% at 55 OCFA) is Normal Cost = 11.11 UAAL = 16.14. Total Rate = 27.25.
- (5) The employer rate shown is for Plan M&N TCA. The employer recommended and adopted rate for Plan M&N Cemetery is Normal Cost = 10.90 UAAL = 6.86. Total Rate = 17.76.
- (6) The employer rate shown is for Plan E&F Law Enforcement. The employer recommended and adopted rate for Plan Q&R is Normal Cost = 20.38, UAAL = 26.40 Total Rate = 46.78.
- (7) The employer rate shown is for Plan E&F Fire Authority. The employer recommended and adopted rate for Plan Q&R is Normal Cost = 18.30, UAAL = 23.92 Total Rate = 42.22.
- (8) The employee rate shown is for Plan A. The employee recommended and adopted rates for Plan B is Age 25 = 6.43, Age 35 = 7.74, Age 45 = 9.34.
- (9) The employee rate shown is for Plan I. The employee recommended and adopted rates for Plan J is Age 25 = 9.13, Age 35 = 11.02, Age 45 = 13.30. For Plan P, it is Age 25 = 5.93, Age 35 = 7.15, Age 45 = 8.62.
- (10) The employee rate shown is for Plan A. The employee recommended and adopted rates for Plan B is Age 25 = 6.68, Age 35 = 8.05, Age 45 = 9.70.
- (11) The employee rate shown is for Plan G. The employee recommended and adopted rates for Plan H is Age 25 = 9.03, Age 35 = 10.90, Age 45 = 13.15. Plan B is Age 25 = 6.57, Age 35 = 7.92, Age 45 = 9.54.
- (12) The employee rate shown is for Plan I. The employee recommended and adopted rates for Plan J is Age 25 = 9.18, Age 35 = 11.07, Age 45 = 13.36. Plan N is Age 25 = 6.79, Age 35 = 8.18, Age 45 = 9.87.
- (13) The employee rate shown is for Plan M (TCA and Cemetery). The employee recommended and adopted rates for Plan N (TCA and Cemetery) is Age 25 = 6.78, Age 35 = 8.17, Age 45 = 9.84.
- (14) The employee rate shown is for Plan E. The employee recommended and adopted rates for Plan F is Age 25 = 12.77, Age 35 = 15.47, Age 45 = 18.03. Plan R is Age 25 = 12.13, Age 35 = 14.70, Age 45 = 17.14.
- (15) The employee rate shown is for Plan E. The employee recommended and adopted rates for Plan F is Age 25 = 12.73, Age 35 = 15.43, Age 45 = 17.98. Plan R is Age 25 = 12.05, Age 35 = 14.60, Age 45 = 17.02.
- (16) The employee rate shown is for Plan E. The employee recommended and adopted rates for Plan F is Age 25 = 12.19, Age 35 = 14.77, Age 45 = 17.21.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Sacramento County Employees' Retirement System

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	191	—	87	3,122	94	119	760	4,373	Closed
2	84	—	213	286	11	21	39	654	Closed
3	8,587	728	2,398	2,818	75	149	252	15,007	Closed
4	1	299	37	—	—	—	—	337	Closed
5	—	223	11	—	—	—	—	234	Open
Safety - Tier 1	1,745	70	502	1,331	227	20	310	4,205	Closed
2	3	68	1	—	—	—	—	72	Closed
3	1	26	—	—	—	—	—	27	Open
<b>Totals</b>	<b>10,612</b>	<b>1,414</b>	<b>3,249</b>	<b>7,557</b>	<b>407</b>	<b>309</b>	<b>1,361</b>	<b>24,909</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 574,066,000	Contributions	
Receivables	8,328,000	Employer - General	\$ 124,856,000
Contributions	198,811,000	Safety	64,808,000
Investments	—	Combined	—
Other	—	Employee - General	45,490,000
Investments, at Fair Value	557,701,000	Safety	22,752,000
U.S. Government Obligations	259,756,000	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	484,213,000	Safety	—
Domestic Corporate Bonds	1,624,499,000	Combined	—
Domestic Stocks	1,639,738,000	Investments	
International Stocks	—	Interest	38,947,000
Mortgages	—	Dividends	91,562,000
Real Estate	—	Net Appreciation (Depreciation) in Fair Value of Investments	665,740,000
Venture Capital	2,101,006,000	Other Investment Revenues	26,814,000
Other	—	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	6,367,000	Investment Expenses	(37,614,000)
Other Assets	—	<b>Total Additions</b>	<b>\$ 1,043,355,000</b>
<b>Total Assets</b>	<b>\$ 7,454,485,000</b>	<b>Deductions</b>	
<b>Liabilities</b>		Benefit Payments	
Accounts Payable	\$ 26,822,000	Service Retirement - General	\$ —
Investment Purchases Payable	248,824,000	Safety	—
Accrued Expenses	—	Combined	274,181,000
Other Current Liabilities	390,844,000	Disability - General	—
<b>Total Liabilities</b>	<b>\$ 666,490,000</b>	Safety	—
<b>Net Assets Available for Benefits</b>	<b>\$ 6,787,995,000</b>	Combined	20,852,000
		Other - General	—
		Safety	—
		Combined	25,795,000
Actuarial Cost Method:	Entry Age	Member Refunds - General	2,472,000
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll	Safety	267,000
		Combined	—
		Administration Expenses	5,719,000
		Other Expenses	—
Total UAAL Amortization Period:	25	<b>Total Deductions</b>	<b>\$ 329,286,000</b>
Years Remaining in Total UAAL Amortization Period:	22	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 714,069,000</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2035	<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 6,073,926,000</b>
		Adjustments	—
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 6,787,995,000</b>

Summary of Funding Position

Actuary: Segal Consulting						Unfunded Actuarial Accrued Liability		Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets				
2013	6/30/2013	7.50%	5.40%	\$ 8,210,980,000	\$ 6,797,757,000	\$ 1,413,223,000			82.8%
2012	6/30/2012	7.50%	5.40%	7,838,223,000	6,529,895,000	1,308,328,000			83.3%
2011	6/30/2011	7.75%	5.65%	7,382,897,000	6,420,824,000	962,073,000			87.0%
2010	6/30/2010	7.75%	5.65%	7,145,726,000	6,216,994,000	928,732,000			87.0%
2009	6/30/2009	7.88%	5.65%	6,661,993,000	5,730,215,000	931,778,000			86.0%
2008	6/30/2008	7.88%	5.65%	6,363,355,000	5,930,758,000	432,597,000			93.2%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Sacramento County Employees' Retirement System — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 189,664,000	\$ 189,664,000	100 %	\$ 877,657,000	161 %
2012	179,099,000	179,099,000	100 %	875,671,752	149 %
2011	182,921,000	182,921,000	100 %	880,765,606	109 %
2010	167,142,000	167,142,000	100 %	912,728,578	102 %
2009	177,011,000	177,011,000	100 %	968,129,529	96 %
2008	167,055,000	167,055,000	100 %	902,970,959	48 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	13.69 %	11.15 %	13.96 %	8.79 %	7.70 %	— %	24.58 %	16.89 %	11.90 %
UAAL Amortization	5.40 %	5.40 %	5.40 %	5.40 %	5.40 %	— %	12.61 %	12.61 %	12.61 %
Total Rates Recommended by Actuary	19.09 %	16.55 %	19.36 %	14.19 %	13.10 %	— %	37.19 % <sup>(1)</sup>	29.50 %	24.51 %
Total Rates Adopted by Board	19.09 %	16.55 %	19.36 %	14.19 %	13.10 %	—	37.19 %	29.50 %	24.51 %
Prior Year Rates									
6/30/2012	20.83 %	18.28 %	21.18 %	16.33 %	—	—	41.85 %	37.00 %	35.55 %
6/30/2011	18.15 %	15.75 %	18.60 %	—	—	—	38.95 %	34.66 %	—
6/30/2010	15.46 %	13.07 %	15.88 %	—	—	—	33.65 %	29.53 %	—
6/30/2009	15.04 %	12.58 %	15.43 %	—	—	—	34.71 %	30.61 %	—
6/30/2008	15.89 %	12.95 %	15.73 %	—	—	—	36.01 %	31.67 %	—
Employee Rates Adopted by Board:									
Age 25	5.03 %	—	—	—	—	—	14.04 %	—	—
Age 35	5.28 %	—	—	—	—	—	14.78 %	—	—
Age 45	5.69 %	—	—	—	—	—	16.23 %	—	—
Single Rate	5.32 %	3.72 %	5.03 %	7.54 %	7.50 %	—	14.22 %	11.28 %	12.00 %

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	50	50	50	52	—	50	50	50
Years of Service	10	10	10	10	5	—	10	10	5
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70	70	70	70	—	—	—	—	—
Years of Service Regardless of Age	30	30	30	30	—	—	20	20	—
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	1	3	3	3	3	—	1	3	3
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y		Y	Y	Y	—	Y	Y	Y
Maximum Annual Increase	4%		2%	2%	2%	—	4%	2%	2%
None		Y							
Other									
Percent Per Year of Service:									
Age									
50	1.48	1.48	1.48	1.18	—	—	3.00	2.29	2.29
55	1.95	1.95	1.95	1.49	1.30	—	3.00	3.00	3.00
60	2.44	2.44	2.44	1.92	1.80	—	3.00	3.00	3.00
65	2.61	2.61	2.61	2.43	2.30	—	3.00	3.00	3.00
Social Security Coverage:	I	I	I	I	N	—	I	I	N
Benefit Comments:	Non-service disability: 1.5% per year for General Tier I and 1.8% per year for Safety Tier I. Total benefit cannot be more than one-third of final compensation. The service retirement benefit is payable, if greater								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	2%	2%	2%	2%	2%	—	2%	2%	2%
- Maximum	33%	40%	40%	40%	40%	—	33%	40%	40%
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	50%	50%	50%	50%	—	50%	50%	50%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Sacramento County Employees' Retirement System — (Continued)

Comments:

Sacramento County Employees' Retirement Association (SCERA) tier structure for fiscal year ending June 30, 2013 is as follows:

General Tier I: General 1  
General Tier II: General 2  
General Tier III: General 3  
General Tier IV: General 4  
General Tier V: General 5  
Safety Tier I: Safety 1 and 2  
Safety Tier II: Safety 3  
Safety Tier III: Safety 4

Effective January 1, 2013, with the implementation of CAIPEPRA the County Board of Supervisors adopted new tiers for employees of the County, Superior Court and Member Districts who are eligible to participate in the System and who were hired after January 1, 2013. The new tiers are shown as General Tier 5 and Safety Tier 4.

On January 1, 2012, enrollment into General Tier III and Safety Tier II were restricted for County employees but these tiers remained open for Special District and Court employees until January 1, 2013.

Footnote:

(1) Safety Tier I included Safety 1 and 2. The rates shown are for Safety 1. The Employer Rates for Safety 2 total is 32.38% while the Employee Single Rate is 11.55%.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
San Bernardino County Employees' Retirement Association

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	346	109	193	220	—	14	17	899	Open
2	11,163	3,381	3,300	5,796	—	752	1,103	25,495	Open
3	620	89	106	392	—	26	66	1,299	Open
4	751	138	132	177	—	20	9	1,227	Open
5	—	4	—	—	—	—	—	4	Open
6	2	638	17	—	—	—	—	657	Open
Safety - Tier 1	—	26	—	—	—	—	—	26	Open
2	1,880	252	173	711	—	632	238	3,886	Open
3	—	2	—	—	—	—	—	2	Open
<b>Totals</b>	<b>14,762</b>	<b>4,639</b>	<b>3,921</b>	<b>7,296</b>	<b>—</b>	<b>1,444</b>	<b>1,433</b>	<b>33,495</b>	

Statement of Plan Net Assets  
as of June 30, 2013

Assets	
Cash and Short-Term Investments	\$ 1,004,328,000
Receivables	
Contributions	16,632,000
Investments	165,077,000
Other	3,440,000
Investments, at Fair Value	
U.S. Government Obligations	154,850,000
International Bonds	52,486,000
Municipal Bonds	67,000
Domestic Corporate Bonds	57,249,000
Domestic Stocks	461,501,000
International Stocks	185,797,000
Mortgages	—
Real Estate	531,434,000
Venture Capital	3,333,102,000
Other	1,532,546,000
Fixed Assets Net of Accumulated Depreciation	4,117,000
Other Assets	—
<b>Total Assets</b>	<b>\$ 7,502,626,000</b>
Liabilities	
Accounts Payable	\$ 45,802,000
Investment Purchases Payable	121,524,000
Accrued Expenses	9,168,000
Other Current Liabilities	221,578,000
<b>Total Liabilities</b>	<b>\$ 398,072,000</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 7,104,554,000</b>
Actuarial Cost Method:	Entry Age
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payrol <sup>(1)</sup>
Total UAAL Amortization Period:	20
Years Remaining in Total UAAL Amortization Period:	20
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

Additions	
Contributions	
Employer - General	\$ 230,004,000
Safety	73,076,000
Combined	—
Employee - General	66,778,000
Safety	24,278,000
Combined	—
Other - General	—
Safety	—
Combined	—
Investments	
Interest	5,010,000
Dividends	4,976,000
Net Appreciation (Depreciation) in Fair Value of Investments	982,665,000
Other Investment Revenues	20,120,000
Other Revenues	—
Investment Expenses	(100,461,000)
<b>Total Additions</b>	<b>\$ 1,306,446,000</b>
Deductions	
Benefit Payments	
Service Retirement - General	\$ —
Safety	—
Combined	354,553,000
Disability - General	—
Safety	—
Combined	1,285,000
Other - General	—
Safety	—
Combined	—
Member Refunds - General	—
Safety	—
Combined	11,558,000
Administration Expenses	6,258,000
Other Expenses	1,572,000
<b>Total Deductions</b>	<b>\$ 375,226,000</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 931,220,000</b>
Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 6,173,334,000
Adjustments	—
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 7,104,554,000</b>

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2013	7.75%	4.00%	\$ 9,088,635,907	\$ 7,204,918,478	\$ 1,883,717,429	79.3%
2012	6/30/2012	7.75%	4.00%	8,606,577,000	6,789,492,000	1,817,085,000	78.9%
2011	6/30/2011	7.75%	4.25%	8,189,645,890	6,484,506,557	1,705,139,333	79.2%
2010	6/30/2010	8.00%	4.25%	7,444,986,223	6,367,232,362	1,077,753,861	85.5%
2009	6/30/2009	8.00%	4.25%	7,013,534,026	6,383,388,113	630,145,913	91.0%
2008	6/30/2008	8.00%	4.25%	6,773,629,000	6,341,531,000	432,098,000	93.6%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 San Bernardino County Employees' Retirement Association — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAAL as a Percentage of ACP
2013	\$ 303,080,000	\$ 303,080,000	100 %	\$ 1,262,751,964	149 %
2012	278,091,000	278,091,000	100 %	1,260,309,037	144 %
2011	258,128,000	258,128,000	100 %	1,244,554,740	137 %
2010	243,773,000	243,773,000	100 %	1,250,192,961	86 %
2009	246,232,000	246,232,000	100 %	1,226,431,276	51 %
2008	241,721,000	241,721,000	100 %	1,219,561,653	35 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	10.66 %	9.41 %	9.98 %	9.41 %	7.51 %	7.75 %	12.64 %	20.35 %	12.64 %
UAAAL Amortization	15.11 %	7.71 %	13.17 %	9.15 %	13.17 %	9.15 %	17.15 %	31.38 %	31.38 %
Total Rates Recommended by Actuary	25.77 %	17.12 %	23.15 %	18.56 %	20.68 %	16.90 %	29.79 %	51.73 % <sup>(2)</sup>	44.02 %
Total Rates Adopted by Board	25.77 %	17.12 %	23.15 %	18.56 %	20.68 %	15.22 %	29.79 %	51.73 %	44.02 %
Prior Year Rates									
6/30/2012	22.38 %	14.50 %	19.33 %	16.88 %	—	—	—	46.91 %	30.89 %
6/30/2011	20.39 %	12.32 %	16.08 %	15.54 %	—	—	—	44.70 %	26.82 %
6/30/2010	19.42 %	11.25 %	15.18 %	14.84 %	—	—	—	24.46 %	40.98 %
6/30/2009	19.97 %	11.67 %	13.91 %	15.39 %	—	—	—	24.90 %	42.52 %
6/30/2008	20.25 %	12.03 %	13.70 %	15.24 %	—	—	—	24.84 %	42.72 %
Employee Rates Adopted by Board:									
Age 25	9.05 %	9.05 %	9.05 %	9.05 %	—	—	—	11.82 %	—
Age 35	10.74 %	10.74 %	10.74 %	10.74 %	—	—	—	14.10 %	—
Age 45	12.91 %	12.91 %	12.91 %	12.91 %	—	—	—	16.33 %	—
Single Rate	—	—	—	—	7.75 %	7.75 %	12.50 %	—	12.50 %

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	50	50	50	52	52	50	50	50
Years of Service	10	10	10	10	5	5	5	10	5
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70	70	70	70	70	70	70	70	70
Years of Service Regardless of Age	30	30	30	30				20	
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	1	1	1	1	3	3	3	1	1
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y	Y	Y	Y	Y	Y	Y	Y	Y
Maximum Annual Increase	2%	2%	2%	2%	2%	2%	2%	2%	2%
None									
Other									
Percent Per Year of Service:									
Age									
50	1.49	1.49	1.49	1.49	—	—	2.00	3.00	3.00
55	2.00	2.00	2.00	2.00	1.30	1.30	2.50	3.00	3.00
60	2.62	2.62	2.62	2.62	1.80	1.80	2.70	3.00	3.00
65	3.13	3.13	3.13	3.13	2.30	2.30	2.70	3.00	3.00
Social Security Coverage:	N	N	N	N	N	N	N	N	N
Benefit Comments:	Non-Service disability benefit requires 5 years service; benefit is 20% plus 2% each additional year with a maximum of 40%. Service-connected disability benefit is 50%.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	2%	2%	2%	2%	2%	2%	2%	2%	2%
- Maximum	40%	40%	40%	40%	40%	40%	40%	40%	40%
Service Disability - Per Year	50%	50%	50%	50%	50%	50%	50%	50%	50%
- Maximum	50%	50%	50%	50%	50%	50%	50%	50%	50%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
San Bernardino County Employees' Retirement Association — (Continued)

Comments:

San Bernardino County Employees' Retirement Association's tier structure for fiscal year ending 06/30/2013 is as follows:

General Tier I = Other General Tier 1  
General Tier II = County Tier 1  
General Tier III = SCAQMD Tier 1  
General Tier IV = Superior Court Tier 1  
General Tier V = SCAQMD Tier 2  
General Tier VI = County Tier 2, Superior Court Tier 2, and Other General Tier 2  
Safety Tier I = County Safety Tier 2  
Safety Tier II = Other Safety Tier 1 and County Safety Tier 1  
Safety Tier III = Other Safety Tier 2

In September 2012, Governor Jerry Brown signed the California Public Employee' Pension Reform Act of 2013 (PEPRA). PEPRA resulted in the creation of two new benefit formulas for members entering SBCERA on or after January 1, 2013: 2.5% at age 67 for new General Members and 2.7 % at age 57 for new Safety Members.

General Tiers I thru III = General Age Factor (.0149 to .0313) times service credit times final compensation.  
Safety Tier II and Tier III = Safety Age Factor (.03) times service credit times final compensation.  
General Tier V and Tier VI = General Age Factor (.01 to .025) times service credit times final compensation.  
Safety Tier 1 and Tier IV = Safety Age Factor (.02 to .027) times service credit times final compensation.

Footnote:

- (1) The amortization method is 20 years for all Unfunded Actuarial Accrued Liability (UAAL) prior to June 30, 2002. Any changes in the UAAL afterwards will be amortized over a 20-year closed period effective with each valuation.
- (2) Safety Tier II includes Other Safety 1 and County Safety 1. The rates shown are for Other Safety 1. Employer rates for County Safety 1 are 36.36 %, respectively.



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
San Diego County Employees' Retirement Association

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	30	—	1,699	4,071	127	79	920	6,926	Closed
2	—	—	—	1,082	253	127	214	1,676	Closed
3	10,414	554	2,471	5,966	262	101	183	19,951	Closed
4	7	1,822	223	5	—	—	—	2,057	Closed
5	—	643	19	—	—	—	—	662	Open
Safety - Tier 1	2,748	100	558	1,581	651	35	162	5,835	Closed
2	10	476	30	1	—	—	—	517	Closed
3	—	87	—	—	—	—	—	87	Open
<b>Totals</b>	<b>13,209</b>	<b>3,682</b>	<b>5,000</b>	<b>12,706</b>	<b>1,293</b>	<b>342</b>	<b>1,479</b>	<b>37,711</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 2,826,843,432	Contributions	
Receivables	4,332,655	Employer - General	\$ —
Contributions	12,766,906	Safety	—
Investments	—	Combined	357,893,100 (1)
Other	—	Employee - General	—
Investments, at Fair Value	757,118,264	Safety	—
U.S. Government Obligations	884,385,850	Combined	71,718,077
International Bonds	—	Other - General	—
Municipal Bonds	517,163,057	Safety	—
Domestic Corporate Bonds	325,470,793	Combined	—
Domestic Stocks	560,034,601	Investments	
International Stocks	—	Interest	53,738,881
Mortgages	988,397,195	Dividends	140,247,731
Real Estate	408,959,380	Net Appreciation (Depreciation) in Fair Value of Investments	565,227,056
Venture Capital	1,808,432,427	Other Investment Revenues	2,900,537
Other	12,354,784	Other Revenues	(92,232,107)
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	
Other Assets	—		\$ 1,099,493,275
<b>Total Assets</b>	<b>\$ 9,106,259,344</b>	<b>Total Additions</b>	<b>\$ 1,099,493,275</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 24,986	Benefit Payments	
Investment Purchases Payable	9,842,388	Service Retirement - General	\$ —
Accrued Expenses	11,108,092	Safety	—
Other Current Liabilities	25,089,403	Combined	483,549,489
<b>Total Liabilities</b>	<b>\$ 46,064,869</b>	Disability - General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 9,060,194,475</b>	Safety	—
		Combined	55,623,315
		Other - General	—
		Safety	—
		Combined	1,332,648
		Member Refunds - General	—
		Safety	—
		Combined	2,778,423
		Administration Expenses	11,453,805
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 554,737,680</b>
		<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 544,755,595</b>
		<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 8,515,438,880</b>
		Adjustments	—
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 9,060,194,475</b>

Summary of Funding Position

Actuary: The Segal Company				Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
Fiscal Year	Valuation Date	Interest Rate	Salary Scale				
2013	6/30/2013	7.75%	4.75%	\$ 11,631,237,000	\$ 9,186,032,000	\$ 2,445,205,000	79.0%
2012	6/30/2012	8.00%	5.00%	10,943,172,000	8,607,483,000	2,335,689,000	78.7%
2011	6/30/2011	8.00%	5.00%	10,482,657,000	8,542,291,000	1,940,366,000	81.5%
2010	6/30/2010	8.00%	5.00%	9,999,161,000	8,433,310,000	1,565,851,000	84.3%
2009	6/30/2009	8.25%	5.25%	9,198,636,000	8,413,065,000	785,571,000	91.5%
2008	6/20/2008	8.25%	5.25%	8,722,294,000	8,236,926,000	485,368,000	94.4%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 San Diego County Employees' Retirement Association — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 298,128,000	\$ 357,893,100	120 %	\$ 1,067,792,128	229 %
2012	274,106,000	334,810,375	122 %	1,052,366,000	222 %
2011	205,799,000	303,809,437	148 %	1,090,413,000	178 %
2010	188,414,000	257,896,481	137 %	1,095,576,622	143 %
2009	219,635,000	291,247,665	133 %	1,129,170,565	70 %
2008	236,763,000	305,478,409	129 %	1,135,431,988	43 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	12.87 %	12.87 %	12.87 %	7.05 %	— %	— %	20.86 %	20.86 %	12.58 %
UAAL Amortization	13.92 %	13.92 %	13.92 %	13.92 %	— %	— %	20.18 %	20.18 %	20.18 %
Total Rates Recommended by Actuary	26.79 %	26.79 %	26.79 %	20.97 %	— %	— %	41.04 %	41.04 %	32.76 %
Total Rates Adopted by Board	26.79 %	26.79 %	26.79 %	20.97 %	—	—	41.04 %	41.04 %	32.76 %
Prior Year Rates									
6/30/2012	24.11 %	—	24.11 %	24.11 %	—	—	—	—	37.17 %
6/30/2011	18.55 %	—	18.55 %	18.55 %	—	—	—	—	27.22 %
6/30/2010	16.45 %	—	16.45 %	16.45 %	—	—	24.64 %	24.64 %	24.64 %
6/30/2009	18.70 %	18.70 %	18.70 %	—	—	—	—	—	27.55 %
6/30/2008	21.49 %	21.49 %	21.49 %	—	—	—	—	—	29.87 %
Employee Rates Adopted by Board:									
Age 25	8.16 %	9.76 %	6.93 %	7.05 %	—	—	13.31 %	10.58 %	12.58 %
Age 35	9.61 %	11.49 %	8.16 %	7.05 %	—	—	15.31 %	12.16 %	12.58 %
Age 45	11.30 %	13.57 %	9.60 %	7.05 %	—	—	18.04 %	13.76 %	12.58 %
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	55	50	55	55	—	50	50	50
Years of Service	10	10	10	10	5	—	10	10	5
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70	70	70	70	—	—	70	70	—
Years of Service Regardless of Age	30	30	30	30	—	—	20	20	—
Final Average Salary:									
Position Last Held	1	—	1	3	3	—	1	3	3
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y		Y	Y	Y	—	Y	Y	Y
Maximum Annual Increase	3%		3%	2%	2%	—	3%	2%	2%
None									
Other									
Percent Per Year of Service:									
Age									
50	1.34	—	2.00	1.34	—	—	3.00	2.29	2.29
55	1.77	—	2.50	1.77	1.30	—	3.00	3.00	3.00
60	2.34	—	3.00	2.34	1.30	—	3.00	3.00	3.00
65	2.62	—	3.00	2.62	2.30	—	3.00	3.00	3.00
Social Security Coverage:	I		I	I			N	N	
Benefit Comments:									
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	2%	2%	2%	2%	2%	—	2%	2%	2%
- Maximum	33%	33%	33%	33%	33%	—	33%	33%	33%
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	50%	50%	50%	50%	—	50%	50%	50%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
San Diego County Employees' Retirement Association — (Continued)

Comments:

For the fiscal year ending June 30, 2013, the tier structure is as followed: General Tier III, IV and V represent General Tier A, B and C respectively. Safety Tier I is made up of Safety Tier 1, 2 and A.

On July 21, 2009, the Board closed Tier A to new entrants and approved a Tier B for General and Safety members, hired on or after August 28, 2009.

On September 12, 2012, the California Public Employees' Pension Reform Act (PEPRA) was signed into law by Governor Jerry Brown, establishing Tier C for General and Safety employees entering SDCERA membership on or after January 1, 2013. General Tier C is shown as General Tier V while Safety Tier C is shown as Safety Tier V.

Footnote:

- (1) The employers have negotiated to pay all or a portion of most member contributions. In some cases, the portion is phased in over a five-year period. During the year, employee contributions that are paid by the county amount to \$45,605,456.
- (2) Prior to July 1, 2013, the Association's UAAL was amortized over 20-year fixed layered amortization periods. As of July 1, 2013, any new UAAL resulting from plan amendments is amortized over separate decreasing 15-year periods; early retirement incentive programs (ERIPs) are amortized over separate decreasing periods of up to 5 years; assumption and method changes are amortized over separate decreasing 20-year periods; and experience gains/losses are amortized over separate decreasing 20-year periods.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
San Joaquin County Employees' Retirement Association

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	4,492	—	1,242	3,113	222	165	541	9,775	Open
Safety - Tier 1	803	—	158	514	182	13	147	1,817	Open
<b>Totals</b>	<b>5,295</b>	<b>—</b>	<b>1,400</b>	<b>3,627</b>	<b>404</b>	<b>178</b>	<b>688</b>	<b>11,592</b>	

Statement of Plan Net Assets as of December 31, 2012		Statement of Changes in Plan Net Assets for Period Ending December 31, 2012	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 208,032,139	Contributions	
Receivables		Employer - General	\$ 76,820,455
Contributions	6,661,993	Safety	31,242,055
Investments	4,474,073	Combined	—
Other	15,769	Employee - General	16,353,769
Investments, at Fair Value		Safety	3,546,319
U.S. Government Obligations	26,950,554	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	8,425,828	Safety	—
Domestic Corporate Bonds	114,540,300	Combined	—
Domestic Stocks	361,104,858	Investments	
International Stocks	403,986,759	Interest	27,314,271
Mortgages	54,751,914	Dividends	3,040,855
Real Estate	243,187,074	Net Appreciation (Depreciation)	
Venture Capital	323,983,386	in Fair Value of Investments	213,075,672
Other	517,784,460	Other Investment Revenues	2,610,493
Fixed Assets Net of Accumulated Depreciation	487,449	Other Revenues	401,001 (2)
Other Assets	100,529	Investment Expenses	(15,087,444)
<b>Total Assets</b>	<b>\$ 2,274,487,085</b>	<b>Total Additions</b>	<b>\$ 359,317,446</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ —	Benefit Payments	
Investment Purchases Payable	3,785,270	Service Retirement - General	\$ 91,499,423
Accrued Expenses	1,328,671	Safety	31,556,795
Other Current Liabilities	108,957,685	Combined	—
<b>Total Liabilities</b>	<b>\$ 114,071,626</b>	Disability - General	9,694,257
<b>Net Assets Available for Benefits</b>	<b>\$ 2,160,415,459</b>	Safety	10,311,212
		Combined	—
		Other - General	607,453
		Safety	—
		Combined	—
		Member Refunds - General	1,150,944
		Safety	157,956
		Combined	—
		Administration Expenses	3,403,139
		Other Expenses	466,182
		<b>Total Deductions</b>	<b>\$ 148,847,361</b>
		<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 210,470,085</b>
		<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 1,949,945,374</b>
		Adjustments	—
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 2,160,415,459</b>

Summary of Funding Position

Actuary: EFI Actuaries				Actuarial	Actuarial Value	Unfunded	Funded
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Accrued Liability	of Assets	Actuarial Liability	Ratio
2013	1/1/2012	7.75%	3.50%	\$ 3,048,321,356	\$ 2,130,052,649	\$ 918,268,707	69.9%
2012	1/1/2011	7.75%	3.50%	2,917,687,959	2,120,384,183	797,303,776	72.7%
2011	1/1/2010	7.75%	3.50%	2,769,611,544	1,949,011,498	820,600,046	70.4%
2010	1/1/2009	8.16%	3.75%	2,510,925,000	1,821,357,000	689,568,000	72.5%
2009	1/1/2008	8.16%	3.75%	2,334,521,000	2,029,949,000	304,572,000	87.0%
2008	1/1/2007	8.16%	3.75%	2,149,937,792	1,869,716,580	280,221,212	87.0%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 108,062,510	\$ 108,062,510	100 %	\$ 356,419,122	258 %
2012	112,891,701	112,891,701	100 %	367,344,479	217 %
2011	104,451,673	104,451,673	100 %	385,441,510	213 %
2010	97,805,585	97,805,585	100 %	377,559,000	183 %
2009	94,162,866	94,162,866	100 %	367,361,000	83 %
2008	85,686,698	85,686,698	100 %	340,828,000	82 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
San Joaquin County Employees' Retirement Association — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	15.69 %	— %	— %	— %	— %	— %	28.01 %	— %	— %
UAAL Amortization	12.44 %	— %	— %	— %	— %	— %	22.48 %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>28.13 %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>50.49 %</b>	<b>— %</b>	<b>— %</b>
Total Rates Adopted by Board	28.13 %	—	—	—	—	—	50.49 %	—	—
Prior Year Rates									
12/31/2011	27.79 %	—	—	—	—	—	49.92 %	—	—
12/31/2010	24.87 %	—	—	—	—	—	47.54 %	—	—
12/31/2009	22.91 %	—	—	—	—	—	45.43 %	—	—
12/31/2008	23.04 %	—	—	—	—	—	44.51 %	—	—
12/31/2007	22.74 %	—	—	—	—	—	41.37 %	—	—
Employee Rates Adopted by Board:									
Age 25	2.90 %	—	—	—	—	—	4.48 %	—	—
Age 35	3.47 %	—	—	—	—	—	5.07 %	—	—
Age 45	4.17 %	—	—	—	—	—	5.80 %	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50						50		
Years of Service	10						10		
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70						70		
Years of Service Regardless of Age	30						20		
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	1	—	—	—	—	—	1	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y						Y		
Maximum Annual Increase	3%						3%		
None									
Other									
Percent Per Year of Service:									
Age									
50	1.47	—	—	—	—	—	3.00	—	—
55	1.95	—	—	—	—	—	3.00	—	—
60	2.44	—	—	—	—	—	3.00	—	—
65	2.61	—	—	—	—	—	3.00	—	—
Social Security Coverage:	I						N		
Benefit Comments:									
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	2%	—	—	—	—	—	2%	—	—
- Maximum	33%	—	—	—	—	—	33%	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	—	—	—	—	—	50%	—	—

Footnote:

(1) Due to the unprecedented market decline in 2008, half of the loss in 2008 is deemed to be extraordinary actuarial loss. Thus, 50% of the loss will be separately amortized as a level percentage of pay over a closed 30-year period. Currently, 29 years remain in this closed period. The remaining unfunded actuarial accrued liability is being amortized on a 20-year open period until January 1, 2014; then, it will be decreased by one year in each valuation report until a 12-year amortization period is reached.

(2) Includes \$339,344 in transfer from the post-employment healthcare fund.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

San Luis Obispo County Pension Trust

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	1,586	289	400	1,625	—	96	154	4,150	Open
2	5	238	—	—	—	—	—	243	Open
Safety - Tier 1	302	45	45	210	—	36	26	664	Open
2	—	30	—	—	—	—	—	30	Open
<b>Totals</b>	<b>1,893</b>	<b>602</b>	<b>445</b>	<b>1,835</b>	<b>—</b>	<b>132</b>	<b>180</b>	<b>5,087</b>	

Statement of Plan Net Assets  
as of December 31, 2012

<b>Assets</b>	
Cash and Short-Term Investments	\$ 29,471,763
Receivables	
Contributions	1,271,405
Investments	28,649,483
Other	2,302
Investments, at Fair Value	
U.S. Government Obligations	173,451,054
International Bonds	77,437,442
Municipal Bonds	12,089,284
Domestic Corporate Bonds	46,076,229
Domestic Stocks	306,004,221
International Stocks	242,966,186
Mortgages	11,358,406
Real Estate	91,896,741
Venture Capital	27,816,814
Other	37,150,551
Fixed Assets Net of Accumulated Depreciation	962,238
Other Assets	180,441
<b>Total Assets</b>	<b>\$ 1,086,784,560</b>
<b>Liabilities</b>	
Accounts Payable	\$ 661,896
Investment Purchases Payable	72,169,322
Accrued Expenses	517,283
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ 73,348,501</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 1,013,436,059</b>

Actuarial Cost Method:	Entry Age
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll
Total UAAL Amortization Period:	30
Years Remaining in Total UAAL Amortization Period:	27
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2040

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

<b>Additions</b>	
Contributions	
Employer - General	\$ —
Safety	—
Combined	30,942,038
Employee - General	—
Safety	—
Combined	25,207,165
Other - General	—
Safety	—
Combined	—
Investments	
Interest	5,930,403
Dividends	14,698,049
Net Appreciation (Depreciation) in Fair Value of Investments	90,854,317
Other Investment Revenues	1,390,400
Other Revenues	—
Investment Expenses	(4,055,348)
<b>Total Additions</b>	<b>\$ 164,967,024</b>
<b>Deductions</b>	
Benefit Payments	
Service Retirement - General	\$ —
Safety	—
Combined	51,818,308
Disability - General	—
Safety	—
Combined	2,729,493
Other - General	—
Safety	—
Combined	125,658
Member Refunds - General	—
Safety	—
Combined	1,138,238
Administration Expenses	2,069,648
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 57,881,345</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 107,085,679</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 906,350,380</b>
Adjustments	—
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 1,013,436,059</b>

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	1/1/2013	7.25%	3.25%	\$ 1,468,001,000	\$ 1,122,151,000	\$ 345,850,000	76.4%
2012	1/1/2012	7.25%	3.25%	1,378,549,000	1,057,922,000	320,627,000	76.7%
2011	1/1/2011	7.75%	5.50%	1,282,058,000	1,000,169,000	281,889,000	78.0%
2010	1/1/2009	7.75%	5.50%	1,150,214,000	875,602,000	274,612,000	76.1%
2009	1/1/2008	7.75%	5.50%	1,057,124,000	829,764,000	227,360,000	78.5%
2008	1/1/2007	7.75%	4.50%	994,861,000	759,758,000	235,103,000	76.4%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 31,122,541	\$ 30,942,038	99 %	\$ 164,299,413	210 %
2012	30,051,687	30,435,940	101 %	161,054,639	199 %
2011	30,278,179	32,148,424	106 %	161,783,273	174 %
2010	34,933,644	31,427,297	90 %	168,677,088	163 %
2009	33,840,580	30,860,282	91 %	162,435,796	140 %
2008	22,017,780	24,014,202	109 %	152,116,782	155 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
San Luis Obispo County Pension Trust — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	8.55 %	8.32 %	— %	— %	— %	— %	9.77 %	5.20 %	— %
UAAL Amortization	10.36 %	10.36 %	— %	— %	— %	— %	13.02 %	9.83 %	— %
<b>Total Rates Recommended by Actuary</b>	<b>18.91 %</b>	<b>18.68 %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>22.79 %</b>	<b>15.03 %</b>	<b>— %</b>
Total Rates Adopted by Board	17.59 %	17.49 %	—	—	—	—	25.02 %	15.10 %	—
Prior Year Rates	12/31/2011	17.59 %	17.49 %	—	—	—	25.02 %	15.10 %	—
	12/31/2010	19.44 %	—	—	—	—	25.22 %	15.21 %	—
	12/31/2009	20.11 %	—	—	—	—	32.02 %	17.17 %	—
	12/31/2008	19.49 %	—	—	—	—	28.83 %	16.72 %	—
	12/31/2007	23.87 %	—	—	—	—	30.78 %	18.45 %	—
Employee Rates Adopted by Board:									
Age 25	13.62 %	5.81 %	—	—	—	—	18.15 %	16.41 %	—
Age 35	14.38 %	7.85 %	—	—	—	—	19.37 %	17.25 %	—
Age 45	15.62 %	9.58 %	—	—	—	—	19.37 %	18.62 %	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age	50	50					50	50	
Years of Service	5	5					5	5	
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
<b>Final Average Salary:</b>									
Position Last Held									
Highest Year(s) Average	1	3	—	—	—	—	1	1	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y	Y					Y	Y	
Maximum Annual Increase	3%	2%					3%	3%	
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	1.43	1.09	—	—	—	—	2.30	2.30	—
55	2.00	1.46	—	—	—	—	3.00	3.00	—
60	2.58	2.00	—	—	—	—	3.00	3.00	—
65	3.16	2.50	—	—	—	—	3.00	3.00	—
<b>Social Security Coverage:</b>	S	S					S	S	
<b>Benefit Comments:</b>	For General Tier I, Safety Tier I, Safety Tier II (applies to the Probation member classification) = Retirement benefit is 1 yr Final Compensation (FC) x Credited Service (CS) x Retirement Age Factors ranging from 1.43%-3.00%.								
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	2%	2%	—	—	—	—	2%	2%	—
- Maximum	33%	33%	—	—	—	—	33%	33%	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	50%	50%	—

**Comments:**

The information shown as General Tier I pertains to Miscellaneous SLOCPT members only; Safety Tier I pertains to Safety members and Safety Tier II pertains to Probation officers.

During 2013, the State of California enacted the Public Employee Pension Reform Act (PEPRA) mandating a reduced level of pension benefits for most new hire employees after January 1, 2013. The PEPRA level of pension benefits as implemented by the county is known as Tier 3 benefits, and will be reflected in the 2013-14 reporting year.

Members may elect to participate in the system's Deferred Retirement Option Program (DROP). An amount equal to the amount that would have been paid had the members retired is deposited in to a DROP account. Upon actual retirement, members may receive the DROP account balance in lump sum or annuity payments.

All or part of the employee contributions rate is subject to potential "pick up" by the employer. Pick ups and related interest are subjected to refunds. The pick up rate ranges from 7.74% to 13.59%, depending on bargaining unit.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

San Mateo County Employees' Retirement Association

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	39	—	21	1,417	46	36	349	1,908	Closed
2	936	2	417	1,283	108	64	117	2,927	Closed
3	73	51	108	106	—	—	8	346	Open
4	2,216	451	647	231	35	8	10	3,598	Closed
5	1	262	5	—	—	—	—	268	Open
6	1	141	1	—	—	—	—	143	Open
Safety - Tier 1	170	—	41	384	86	5	72	758	Closed
2	427	130	66	25	5	—	3	656	Open
3	—	17	—	—	—	—	—	17	Open
<b>Totals</b>	<b>3,863</b>	<b>1,054</b>	<b>1,306</b>	<b>3,446</b>	<b>280</b>	<b>113</b>	<b>559</b>	<b>10,621</b>	

Statement of Plan Net Assets  
as of June 30, 2013

<b>Assets</b>	
Cash and Short-Term Investments	\$ 175,818,635
Receivables	
Contributions	3,611,259
Investments	144,385,959
Other	113,812
Investments, at Fair Value	
U.S. Government Obligations	290,553,339
International Bonds	71,410,856
Municipal Bonds	6,561,598
Domestic Corporate Bonds	172,446,437
Domestic Stocks	1,135,856,342
International Stocks	494,939,553
Mortgages	—
Real Estate	166,154,482
Venture Capital	—
Other	364,569,878
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	7,669
<b>Total Assets</b>	<b>\$ 3,026,429,819</b>
<b>Liabilities</b>	
Accounts Payable	\$ 2,519,194
Investment Purchases Payable	290,706,562
Accrued Expenses	—
Other Current Liabilities	5,378,731
<b>Total Liabilities</b>	<b>\$ 298,604,487</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 2,727,825,332</b>
Actuarial Cost Method:	Entry Age
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll
Total UAAL Amortization Period:	15
Years Remaining in Total UAAL Amortization Period:	15
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

<b>Additions</b>	
Contributions	
Employer - General	\$ —
Safety	—
Combined	144,308,171
Employee - General	—
Safety	—
Combined	55,407,941
Other - General	—
Safety	—
Combined	—
Investments	
Interest	21,428,288
Dividends	33,673,657
Net Appreciation (Depreciation) in Fair Value of Investments	293,808,144
Other Investment Revenues	—
Other Revenues	781,402
Investment Expenses	(21,926,630)
<b>Total Additions</b>	<b>\$ 527,480,973</b>
<b>Deductions</b>	
Benefit Payments	
Service Retirement - General	\$ —
Safety	—
Combined	131,638,612
Disability - General	—
Safety	—
Combined	16,705,247
Other - General	—
Safety	—
Combined	921,788
Member Refunds - General	—
Safety	—
Combined	5,749,776
Administration Expenses	4,914,187
Other Expenses	29,685
<b>Total Deductions</b>	<b>\$ 159,959,295</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 367,521,678</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 2,360,303,654</b>
Adjustments	—
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 2,727,825,332</b>

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2013	7.50%	4.95%	\$ 3,572,750,000	\$ 2,618,639,000	\$ 954,111,000	73.3%
2012	6/30/2012	8.00%	4.95%	3,442,553,000	2,480,271,000	962,282,000	72.0%
2011	6/30/2011	7.75%	4.70%	3,246,727,000	2,405,140,000	841,587,000	74.1%
2010	6/30/2010	7.75%	5.20%	3,098,453,000	2,179,076,000	919,377,000	70.3%
2009	6/30/2009	7.75%	5.20%	2,987,712,000	1,909,679,000	1,078,033,000	63.9%
2008	6/30/2008	7.75%	5.20%	2,806,222,000	2,218,937,000	587,285,000	79.1%



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 San Mateo County Employees' Retirement Association — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 144,308,171	\$ 144,308,171	100 %	\$ 414,551,308	230 %
2012	150,949,761	150,949,761	100 %	427,649,539	225 %
2011	150,474,872	150,474,872	100 %	432,540,974	195 %
2010	106,265,329	106,265,329	100 %	437,130,219	210 %
2009	106,123,055	106,123,055	100 %	445,151,712	242 %
2008	105,339,570	105,339,570	100 %	424,586,435	138 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	10.55 %	10.38 %	7.69 %	9.53 %	8.70 %	7.65 %	27.69 % <sup>(2)</sup>	18.46 % <sup>(3)</sup>	12.77 %
UAAL Amortization	16.41 %	16.41 %	16.41 %	16.41 %	18.68 %	16.41 %	40.16 %	40.16 %	30.89 %
Total Rates Recommended by Actuary	26.96 %	26.79 %	24.10 %	25.94 %	27.38 %	24.06 %	67.85 %	58.62 %	43.66 %
Total Rates Adopted by Board	26.96 %	26.79 %	24.10 %	25.94 %	27.38 %	24.06 %	67.85 %	58.62 %	43.66 %
Prior Year Rates									
6/30/2012	29.44 %	29.34 %	26.20 %	28.21 %	27.38 %	—	74.23 %	47.18 %	53.96 %
6/30/2011	29.44 %	29.34 %	26.20 %	28.20 %	48.31 %	46.03 %	76.20 %	72.25 %	70.09 %
6/30/2010	20.51 %	20.82 %	17.56 %	19.63 %	37.68 %	35.03 %	50.30 %	47.77 %	45.48 %
6/30/2009	20.04 %	20.50 %	17.04 %	19.24 %	41.42 %	37.01 %	52.55 %	50.46 %	48.04 %
6/30/2008	21.06 %	21.46 %	17.63 %	19.88 %	48.36 %	38.59 %	53.53 %	51.68 %	49.42 %
Employee Rates Adopted by Board:									
Age 25	9.06 % <sup>(1)</sup>	9.06 %	—	8.80 %	6.10 %	—	13.21 %	12.86 %	—
Age 35	10.25 %	10.25 %	—	9.94 %	7.30 %	—	14.85 %	14.43 %	—
Age 45	11.71 %	11.71 %	—	11.29 %	8.76 %	—	16.59 %	15.90 %	—
Single Rate	—	—	—	—	—	7.75 %	—	—	12.63 %

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	50	55	50	50	52	50	50	50
Years of Service	10	10	10	10	10	5	10	10	5
Age			65						
Years of Service			10						
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70	70		70	70				
Years of Service Regardless of Age	30	30		30	30		20	20	
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	1	1	3	3	3	3	1	3	3
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y	Y		Y	Y	Y	Y	Y	Y
Maximum Annual Increase	5%	3%		2%	2%	2%	5%	2%	2%
None									
Other									
Percent Per Year of Service:									
Age									
50	1.48	1.48	—	1.48	1.18	—	3.00	3.00	3.00
55	1.95	1.95	0.78	1.95	1.49	1.30	3.00	3.00	3.00
60	2.44	2.44	1.22	2.44	1.92	1.80	3.00	3.00	3.00
65	2.61	2.61	2.00	2.61	2.43	2.30	3.00	3.00	3.00
Social Security Coverage:	S	S	I	S	S	S	S	S	S
Benefit Comments:	Non-Service Disability - Per year (%) and Maximum - Based on formula if years of service are greater than 24 years. Service Disability - Maximum (%) - Service Retirement would be higher.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	33%	—	33%	33%	33%	33%	33%	33%
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	50%	—	50%	50%	50%	50%	50%	50%

Public Retirement Systems Annual Report — Fiscal Year 2012-13

San Mateo County Employees' Retirement Association — (Continued)

Comments:

County updated reporting structure for the membership. General Tier V is for General Plan 5. Safety Tier I consists of Safety 1 and Safety 2. Safety Tier ii consists of Probation 1 and Probation 2. Safety Tier III is a combination of Safety 4, 5, 6 and Probation 4, 5 and 6.

PEPRA was signed into law by Governor Jerry Brown on September 12, 2012, and took effect on January 1, 2013. New employees hired on or after January 1, 2013 join PEPRA Tier 7.

Footnote:

(1) In addition to basic employee rates, employees also make additional cost-sharing contributions.

A portion of some of the member contributions rates is "picked up" by the county and may or may not be considered part of the member's contribution account for refund purposes.

(2) Safety Tier I includes Safety Plan 1 - 2 and Probation Plan 1-2. The rates shown are for Safety Plan 1. Employer rates for Safety Plan 2, Probation Plan 1 and 2 are 59.99%, 51.11% and 43.19 % respectively.

(3) Safety Tier II includes Safety Plan 4, 5, 6 and Probation Plan 4, 5 and 6. The rates shown are for Safety Plan 4. Employer rates for Probation Plan 4 is 40.42% respectively. The employer rates for Safety Plan 5 - 6 and Probation Plan 5 - 6 were new tiers and not yet available.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Santa Barbara County Employees' Retirement System

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	10	11	37	996	35	24	28	1,141	Closed
2	12	8	16	58	—	—	—	94	Closed
3	2,453	572	986	1,267	24	36	428	5,766	Open
4	18	—	8	—	—	—	—	26	Closed
5	12	16	4	—	—	—	—	32	Closed
Safety - Tier 1	3	18	9	228	75	6	12	351	Closed
2	1	—	1	25	1	—	1	29	Closed
3	820	154	90	473	38	6	12	1,593	Open
<b>Totals</b>	<b>3,329</b>	<b>779</b>	<b>1,151</b>	<b>3,047</b>	<b>173</b>	<b>72</b>	<b>481</b>	<b>9,032</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 43,891,007	Contributions	
Receivables	7,071,000	Employer - General	\$ 67,035,658
Contributions	41,141,455	Safety	43,547,045
Investments	(77,094)	Combined	—
Other	—	Employee - General	14,732,425
Investments, at Fair Value	225,214,000	Safety	4,291,102
U.S. Government Obligations	316,208,128	Combined	—
International Bonds	3,982,000	Other - General	—
Municipal Bonds	133,927,578	Safety	—
Domestic Corporate Bonds	571,290,073	Combined	—
Domestic Stocks	448,369,907	Investments	
International Stocks	—	Interest	11,469,169
Mortgages	—	Dividends	11,357,791
Real Estate	106,546,667	Net Appreciation (Depreciation)	—
Real Estate	141,632,009	in Fair Value of Investments	151,215,723
Venture Capital	227,658,652	Other Investment Revenues	201,752
Other	—	Other Revenues	395,294
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(6,288,962)
Other Assets	—		
<b>Total Assets</b>	<b>\$ 2,266,855,382</b>	<b>Total Additions</b>	<b>\$ 297,956,997</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 8,780,726	Benefit Payments	
Investment Purchases Payable	46,553,908	Service Retirement - General	\$ —
Accrued Expenses	25,095,851	Safety	—
Other Current Liabilities	—	Combined	113,954,055
<b>Total Liabilities</b>	<b>\$ 80,430,485</b>	Disability - General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 2,186,424,897</b>	Safety	—
		Combined	7,901,297
		Other - General	—
		Safety	—
		Combined	—
		Member Refunds - General	—
		Safety	—
		Combined	591,490
		Administration Expenses	4,235,523
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 126,682,365</b>
		<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 171,274,632</b>
		<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 2,015,150,265</b>
		Adjustments	—
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 2,186,424,897</b>

Summary of Funding Position

Actuary: Cheiron				Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
Fiscal Year	Valuation Date	Interest Rate	Salary Scale				
2013	6/30/2013	7.50%	6.75%	\$ 2,968,134,000	\$ 2,150,006,000	\$ 818,128,000	72.4%
2012	6/30/2012	7.75%	7.25%	2,874,384,000	2,046,641,000	827,743,000	71.2%
2011	6/30/2011	7.75%	7.25%	2,749,813,302	2,007,859,156	741,954,146	73.0%
2010	6/30/2010	7.75%	7.25%	2,616,146,856	1,927,229,175	688,917,681	73.7%
2009	6/30/2009	8.16%	4.50%	2,263,862,319	1,705,733,020	558,129,299	75.3%
2008	6/30/2008	8.16%	4.50%	2,135,900,000	1,891,500,000	244,400,000	88.6%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Santa Barbara County Employees' Retirement System — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 110,582,703	\$ 110,582,703	100 %	\$ 301,318,000	272 %
2012	108,764,094	108,764,094	100 %	302,876,753	273 %
2011	94,436,686	94,436,686	100 %	306,528,285	242 %
2010	84,647,133	84,647,133	100 %	307,506,129	224 %
2009	75,827,000	75,902,140	100 %	307,381,758	182 %
2008	69,460,616	69,460,616	100 %	307,263,504	80 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	2.95 %	13.28 %	15.74 %	12.29 %	— %	— %	— %	23.93 %
UAAL Amortization	— %	16.47 %	16.47 %	20.26 %	20.26 %	— %	— %	— %	25.82 %
Total Rates Recommended by Actuary	— %	19.42 %	29.75 % <sup>(1)</sup>	36.00 %	32.55 %	— %	— %	— %	49.75 % <sup>(2)</sup>
Total Rates Adopted by Board	—	21.03 %	31.32 %	37.43 %	35.01 %	—	—	—	54.86 %
Prior Year Rates									
6/30/2012	—	18.93 %	29.76 %	34.27 %	31.46 %	—	—	—	46.32 %
6/30/2011	—	15.70 %	24.93 %	30.39 %	28.86 %	—	—	—	38.63 %
6/30/2010	—	11.74 %	21.06 %	25.82 %	24.59 %	—	—	—	26.75 %
6/30/2009	—	13.58 %	22.55 %	27.23 %	26.04 %	—	—	—	31.76 %
6/30/2008	—	10.81 %	17.26 %	19.93 %	20.45 %	—	—	—	34.04 %
Employee Rates Adopted by Board:									
Age 25	—	—	2.90 %	3.43 %	6.86 %	—	—	—	5.35 %
Age 35	—	—	3.60 %	4.22 %	8.45 %	—	—	—	6.48 %
Age 45	—	—	4.40 %	5.12 %	10.23 %	—	—	—	7.75 %
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age			50	50	50				
Years of Service			5	5	5				
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service			70	70	70				
Years of Service Regardless of Age			30	30	30				
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	1	1	1	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index			Y	Y	Y				
Maximum Annual Increase			3%	3%	3%				
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	0.01	0.01	0.01	—	—	—	—
55	—	—	0.01	0.01	0.01	—	—	—	—
60	—	—	0.02	0.02	0.02	—	—	—	—
65	—	—	0.02	0.02	0.02	—	—	—	—
Social Security Coverage:			S	S	S				
Benefit Comments:									
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	33%	—	—	—	—	—	33%
- Maximum	—	—	100%	—	—	—	—	—	100%
Service Disability - Per Year	—	—	50%	—	—	—	—	—	50%
- Maximum	—	—	100%	—	—	—	—	—	100%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Santa Barbara County Employees' Retirement System — (Continued)

Comments:

Current year data for SBCERS will be reflected as follows:

General Tier I = General (GP) 1  
General Tier II = General 2  
General Tier III = General 5A, 5B, 5C, 7, 8 and APCD 8  
General Tier IV = Air Pollution Control District (APCD) 1  
General Tier V = APCD 2  
Safety Tier I = Safety (SP) 1  
Safety Tier II = Safety 2  
Safety Tier III = Safety 4A, 4B, 4C, 4D, 6A, 6B and 8

As of January 1, 2013, all new General and Safety members will be enrolled in Plan 8, pursuant to the Public Employees' Pension Reform Act (PEPRA). However General Plan 5 and 7, Safety Plan 4 and 6 and the APCD Plan remain open to eligible new hires who establish reciprocity from other eligible retirement systems.

Footnote:

- (1) General Tier III includes GP5A through GP5C, GP 7, GP 8 and APCD 8. The rates shown are for GP5A. Employer rates for GP5B and GP5C are 29.41% and 30.78%, respectively. The rates for GP7, GP8 and APCD 8 were not provided in the 2012 AVR.
- (2) Safety Tier III includes SP4A through SP4D, SP6A, SP6B and SP 8. The rates shown are for SP4A. Employer rates for SP4B, SP4C, SP6A, and SP6B are 44.91%, 48.45%, 54.10%, and 54.44%, respectively. The rate for SP 8 was not provided in the 2012 AVR.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Sonoma County Employees' Retirement Association

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	2,130	798	398	2,821	256	102	378	6,883	Open
Safety - Tier 1	582	110	105	373	237	15	76	1,498	Open
<b>Totals</b>	<b>2,712</b>	<b>908</b>	<b>503</b>	<b>3,194</b>	<b>493</b>	<b>117</b>	<b>454</b>	<b>8,381</b>	

Statement of Plan Net Assets as of December 31, 2012		Statement of Changes in Plan Net Assets for Period Ending December 31, 2012	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 46,717,860	Contributions	
Receivables	274,000	Employer - General	\$ 30,926,785
Contributions	29,571,101	Safety	14,151,964
Investments	—	Combined	—
Other	—	Employee - General	28,540,231
Investments, at Fair Value	186,562,061	Safety	8,422,997
U.S. Government Obligations	34,061,804	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	192,854,639	Safety	—
Domestic Corporate Bonds	735,155,279	Combined	—
Domestic Stocks	478,564,393	Investments	
International Stocks	—	Interest	11,851,820
Mortgages	305,868,802	Dividends	28,557,215
Real Estate	—	Net Appreciation (Depreciation)	—
Other	67,528,455	in Fair Value of Investments	210,560,430
Fixed Assets Net of Accumulated Depreciation	4,215,652	Other Investment Revenues	6,971,788
Other Assets	95,888	Other Revenues	—
<b>Total Assets</b>	<b>\$ 2,081,469,934</b>	Investment Expenses	(15,337,479)
<b>Liabilities</b>		<b>Total Additions</b>	<b>\$ 324,645,751</b>
Accounts Payable	\$ 3,184,854	<b>Deductions</b>	
Investment Purchases Payable	128,663,034	Benefit Payments	
Accrued Expenses	—	Service Retirement - General	\$ 87,978,919
Other Current Liabilities	44,695,082	Safety	20,043,567
<b>Total Liabilities</b>	<b>\$ 176,542,970</b>	Combined	—
<b>Net Assets Available for Benefits</b>	<b>\$ 1,904,926,964</b>	Disability - General	7,286,000
		Safety	8,494,000
		Combined	—
		Other - General	—
		Safety	29,182
		Combined	—
Actuarial Cost Method:	Entry Age	Member Refunds - General	1,668,460
Total UAAL Amortization Method:	Other <sup>(1)</sup>	Safety	464,271
20 years layered - declining		Combined	—
		Administration Expenses	2,991,566
		Other Expenses	548,167
Total UAAL Amortization Period:	20	<b>Total Deductions</b>	<b>\$ 129,504,132</b>
Years Remaining in Total UAAL Amortization Period:	20	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 195,141,619</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 1,709,785,345</b>
		Adjustments	—
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 1,904,926,964</b>

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	12/31/2012	7.50%	4.50%	\$ 2,383,700,000	\$ 1,856,847,000	\$ 526,853,000	77.9%
2012	12/31/2011	7.75%	4.75%	2,220,520,000	1,867,117,000	353,403,000	84.1%
2011	12/31/2010	7.75%	4.75%	2,139,460,000	1,890,874,000	248,586,000	88.4%
2010	12/31/2009	8.00%	5.25%	1,967,058,000	1,564,970,000	402,088,000	79.6%
2009	12/31/2008	8.00%	5.25%	1,842,404,000	1,540,461,000	301,943,000	83.6%
2008	12/31/2007	8.00%	5.25%	1,653,847,000	1,476,496,000	177,351,000	89.3%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 45,078,749	\$ 45,078,749	100 %	\$ 302,764,027	174 %
2012	35,710,656	35,710,656	100 %	308,643,667	115 %
2011	48,426,000	337,760,770	697 %	323,600,808	77 %
2010	47,577,000	47,576,576	100 %	322,483,489	125 %
2009	38,553,000	38,552,971	100 %	334,390,573	90 %
2008	34,283,000	34,282,865	100 %	292,771,517	61 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Sonoma County Employees' Retirement Association — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	10.03 %	— %	— %	— %	— %	— %	16.67 %	— %	— %
UAAL Amortization	5.11 %	— %	— %	— %	— %	— %	5.96 %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>15.14 % <sup>(2)</sup></b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>22.63 % <sup>(3)</sup></b>	<b>— %</b>	<b>— %</b>
Total Rates Adopted by Board	13.99 % <sup>(4)</sup>	—	—	—	—	—	21.08 % <sup>(5)</sup>	—	—
Prior Year Rates	12/31/2011	11.57 %	—	—	—	—	18.89 %	—	—
	12/31/2010	15.57 %	—	—	—	—	23.89 %	—	—
	12/31/2009	14.15 %	—	—	—	—	23.18 %	—	—
	12/31/2008	11.52 %	—	—	—	—	20.12 %	—	—
	12/31/2007	10.54 %	—	—	—	—	19.14 %	—	—
Employee Rates Adopted by Board:									
Age 25	10.54 %	—	—	—	—	—	11.76 %	—	—
Age 35	11.87 %	—	—	—	—	—	13.15 %	—	—
Age 45	13.49 %	—	—	—	—	—	14.93 %	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age	50						50		
Years of Service	10						10		
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70						70		
Years of Service Regardless of Age	30						20		
<b>Final Average Salary:</b>									
Position Last Held									
Highest Year(s) Average	1	—	—	—	—	—	1	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement	Y						Y		
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y						Y		
Maximum Annual Increase	1%						1%		
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	2.00	—	—	—	—	—	3.00	—	—
55	2.50	—	—	—	—	—	3.00	—	—
60	3.00	—	—	—	—	—	3.00	—	—
65	3.00	—	—	—	—	—	3.00	—	—
<b>Social Security Coverage:</b>	I						I		
Benefit Comments:	Members with five years of service, regardless of age, are eligible for non-service connected disability. The benefit is 1.8% of final compensation for each year of service.								
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	—	—	—	—	—	33%	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	—	—	—	—	—	50%	—	—

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Sonoma County Employees' Retirement Association — (Continued)

Footnote:

- (1) The outstanding balance of the December 31, 2007 UAAL and any new UAAL established on each subsequent actuarial valuation after the December 31, 2007 valuation is amortized over separate 20-year declining periods. The UAAL established as a result of including as pensionable salary a cash allowance is amortized over a 20-year declining period with 15 years remaining as of December 31, 2012.
- (2) The employer rates shown in General Tier I is for county general members. The recommended rate for the general Superior Court members is Normal Cost = 10.03, UAAL = 10.21, Total rate = 20.24 and for Valley of the Moon members it is Normal Cost = 10.03, UAAL = 3.96, Total rate = 13.99.
- (3) The employer rates shown in Safety Tier 1 is for County safety members. The recommended rate for the safety Valley of the Moon members is Normal Cost = 17.01, UAAL = 15.85, Total rate = 32.86.
- (4) The employer rates shown in General Tier I is for county general members. The adopted rate for the general Superior Court members is Normal Cost = 9.60, UAAL = 9.53, Total rate = 19.13 and for Valley of the Moon members it is Normal Cost = 9.60, UAAL = 3.28, Total rate = 12.88.
- (5) The employer rates shown in Safety Tier 1 is for County safety members. The adopted rate for the safety Valley of the Moon members is Normal Cost = 16.40, UAAL = 14.96, Total rate = 31.36.



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Stanislaus County Employees' Retirement Association

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	1	—	42	911	49	31	12	1,046	Closed
2	300	—	239	300	52	38	8	937	Closed
3	18	—	30	36	2	—	—	86	Closed
4	66	—	3	373	3	1	4	450	Closed
5	2,702	—	536	835	17	33	13	4,136	Closed
6	150	—	—	—	—	—	—	150	Open
Safety - Tier 1	3	—	1	209	59	5	3	280	Closed
2	650	—	177	150	80	5	5	1,067	Closed
3	41	—	—	—	—	—	—	41	Open
<b>Totals</b>	<b>3,931</b>	<b>—</b>	<b>1,028</b>	<b>2,814</b>	<b>262</b>	<b>113</b>	<b>45</b>	<b>8,193</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 44,461,336	Contributions	
Receivables		Employer - General	\$ —
Contributions	2,380,496	Safety	—
Investments	30,583,536	Combined	39,077,480
Other	43,281	Employee - General	—
Investments, at Fair Value		Safety	—
U.S. Government Obligations	278,578,812	Combined	20,285,888
International Bonds	2,748,685	Other - General	—
Municipal Bonds	31,682,578	Safety	—
Domestic Corporate Bonds	192,004,280	Combined	—
Domestic Stocks	700,252,900	Investments	
International Stocks	263,833,964	Interest	22,818,964
Mortgages	—	Dividends	15,325,766
Real Estate	22,377,219	Net Appreciation (Depreciation) in Fair Value of Investments	160,162,435
Venture Capital	—	Other Investment Revenues	689,907
Other	142,100,238	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	3,817,082	Investment Expenses	(9,008,785)
Other Assets	—	<b>Total Additions</b>	<b>\$ 249,351,655</b>
<b>Total Assets</b>	<b>\$ 1,714,864,407</b>	<b>Deductions</b>	
<b>Liabilities</b>		Benefit Payments	
Accounts Payable	\$ 9,708,506	Service Retirement - General	\$ —
Investment Purchases Payable	43,986,634	Safety	—
Accrued Expenses	—	Combined	77,008,340
Other Current Liabilities	116,356,272	Disability - General	—
<b>Total Liabilities</b>	<b>\$ 170,051,412</b>	Safety	—
<b>Net Assets Available for Benefits</b>	<b>\$ 1,544,812,995</b>	Combined	8,746,176
		Other - General	—
		Safety	—
		Combined	1,348,282
Actuarial Cost Method:	Entry Age	Member Refunds - General	—
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll	Safety	1,545,763
		Combined	2,065,345
		Administration Expenses	—
		Other Expenses	—
Total UAAL Amortization Period:	25	<b>Total Deductions</b>	<b>\$ 90,713,906</b>
Years Remaining in Total UAAL Amortization Period:	25	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 158,637,749</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 1,386,175,246</b>
		Adjustments	—
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 1,544,812,995</b>

Summary of Funding Position

Actuary: EFI Actuaries						Unfunded Actuarial Accrued Liability		Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets				
2013	6/30/2011	8.00%	4.50%	\$ 1,757,717,511	\$ 1,372,046,240		\$ 385,671,271		78.1%
2012	6/30/2010	8.00%	4.50%	1,737,823,813	1,325,801,248		412,022,565		76.3%
2011	6/30/2010	8.00%	4.50%	1,737,824,000	1,325,801,000		412,023,000		76.3%
2010	6/30/2009	8.00%	5.00%	1,653,716,000	1,171,767,000		481,949,000		70.9%
2009	6/30/2008	8.00%	5.00%	1,548,824,000	1,317,167,000		231,657,000		85.0%
2008	6/30/2006	8.00%	5.00%	1,194,904,000	1,154,048,000		40,856,000		96.6%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Stanislaus County Employees' Retirement Association — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 39,077,480	\$ 39,077,480	100 %	\$ 221,541,008	174 %
2012	47,657,000	27,314,032	57 %	231,538,198	178 %
2011	31,814,194	26,256,729	83 %	231,538,198	178 %
2010	21,814,194	21,814,194	100 %	248,316,424	194 %
2009	22,555,000	23,410,965	104 %	242,009,399	96 %
2008	24,421,977	22,555,416	92 %	219,768,000	19 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	4.91 %	6.15 %	2.16 %	4.91 %	5.04 %	7.71 %	1.26 %	9.31 %	13.09 %
UAAL Amortization	10.79 %	10.79 %	10.79 %	10.79 %	10.79 %	10.79 %	18.23 %	18.23 %	18.23 %
Total Rates Recommended by Actuary	15.70 %	16.94 % <sup>(1)</sup>	12.95 %	15.70 % <sup>(2)</sup>	15.83 % <sup>(3)</sup>	18.50 %	19.49 % <sup>(4)</sup>	27.54 % <sup>(5)</sup>	31.32 %
Total Rates Adopted by Board	15.70 %	16.94 %	12.95 %	15.70 %	15.83 %	18.50 %	19.49 %	27.54 %	31.32 %
Prior Year Rates									
6/30/2012	3.90 %	9.63 %	6.44 %	9.70 %	10.74 %	—	—	17.63 %	—
6/30/2011	4.20 %	6.68 %	5.88 %	9.47 %	10.09 %	—	15.36 %	6.13 %	18.85 %
6/30/2010	10.73 %	10.70 %	7.07 %	10.73 %	11.12 %	—	—	9.00 %	20.47 %
6/30/2009	7.52 %	7.20 %	3.94 %	7.52 %	7.20 %	—	—	19.41 %	17.32 %
6/30/2008	7.52 %	7.20 %	3.94 %	7.52 %	7.20 %	—	—	19.41 %	17.32 %
Employee Rates Adopted by Board:									
Age 25	4.84 %	6.32 %	—	4.64 %	7.54 %	—	7.68 %	11.74 %	—
Age 35	5.60 %	7.27 %	—	5.67 %	9.28 %	—	9.01 %	13.87 %	—
Age 45	6.65 %	8.76 %	—	6.64 %	10.86 %	—	10.36 %	16.19 %	—
Single Rate	—	—	—	—	—	7.50 %	—	—	13.00 %

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	50	—	50	50	52	50	50	50
Years of Service	5	5	—	5	5	5	5	5	5
Age	50	50	—	50	50	50	50	50	50
Years of Service	10	10	—	10	10	10	10	10	10
Age	—	—	—	—	—	—	—	—	—
Years of Service	—	—	—	—	—	—	—	—	—
Age	—	—	—	—	—	—	—	—	—
Years of Service	—	—	—	—	—	—	—	—	—
Age Regardless of Service	70	70	—	70	70	—	70	70	—
Years of Service Regardless of Age	30	30	—	30	30	—	20	20	—
Final Average Salary:									
Position Last Held	—	—	—	—	—	—	—	—	—
Highest Year(s) Average	1	3	—	1	1	3	1	6 <sup>(6)</sup>	1
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement	—	—	—	—	—	—	—	—	—
Cost of Living:									
Granted Position Last Held	—	—	—	—	—	—	—	—	—
Index to Active Member Increase	—	—	—	—	—	—	—	—	—
Index to Consumer Price Index	Y	Y	—	Y	Y	Y	Y	Y	Y
Maximum Annual Increase	3%	3%	—	3%	3%	3%	3%	3%	3%
None	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Percent Per Year of Service:									
Age	—	—	—	—	—	—	—	—	—
50	1.34	1.18	—	1.48	1.48	—	3.00	3.00	3.00
55	1.77	1.49	—	1.95	1.95	1.30	3.00	3.00	3.00
60	2.34	1.92	—	2.44	2.44	1.80	3.00	3.00	3.00
65	2.62	2.43	—	2.62	2.62	2.30	—	—	—
Social Security Coverage:	I	I	—	I	I	N	I	I	N
Benefit Comments:	For members integrated with Social Security, the benefit is reduced by 1/3 of the Percent Per Year of Service times the first \$350 of monthly final average salary per year of service credited after January 1, 1956.								
	Members with 5 yrs. of service, regardless of age, are eligible for non-service connected disability. The benefit is usually 1/3 of final average salary (FAS) and for service connected 50% of FAS (except plan 3 for both)								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	33%	—	33%	33%	33%	33%	33%	33%
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	50%	—	50%	50%	50%	50%	50%	50%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Stanislaus County Employees' Retirement Association — (Continued)

Comments:

Stanislaus has 11 tier plans. General Plans 1, 2, 3, 4, 5, 6, are reflected in General Tiers I, II, III, IV, V, VI, respectively. Safety Plans 1 and 4 are combined in Safety Tier I. Safety Plans 2 and 5 are combined in Safety Tier II and Safety Plan 6 is shown as Safety Tier III.

Effective January 1, 2013, Tier 2 was closed and Tier 6 was opened for all new hires for Stanislaus County.

Footnote:

- (1) General Tier II includes County, City, and District Members. The rates shown are for County Members. The employer rate for General Tier II City and District Members is 17.43%.
- (2) General Tier IV includes County, City, and District members. The rates shown are for County members. The employer rate for General Tier IV City and District members is 16.22%.
- (3) General Tier V includes County, City, and District members. The rates shown are for County members. The employer rate for General Tier V City and District members is 15.24%.
- (4) Safety Tier I includes Safety Plan IV for County, City, and District members. The rates shown are for Safety Plan IV County members. The employer rates for Safety Plan IV City and District members is 19.23%.
- (5) Safety Tier II includes Safety Plans II and V for County, City, and District members. The rates shown are for Safety Plan V County members. The employer rates for Safety Plan II County members and Safety Plan V City and District members are 38.45% and 23.35%, respectively.
- (6) Safety Tier II includes Safety Plans II and V. The Highest Year(s) Average shown is for Safety Plan V. The Highest Year(s) Average for Safety Plan II is 3 years.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Tulare County Employees' Retirement Association

Agent Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	50	—	23	778	18	13	184	1,066	Open
2	2,322	893	1,604	932	59	83	89	5,982	Open
3	—	238	10	—	—	—	—	248	Open
Safety - Tier 1	4	—	2	144	29	—	37	216	Open
2	632	244	219	97	55	9	15	1,271	Open
<b>Totals</b>	<b>3,008</b>	<b>1,375</b>	<b>1,858</b>	<b>1,951</b>	<b>161</b>	<b>105</b>	<b>325</b>	<b>8,783</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 120,219,724	Contributions	
Receivables		Employer - General	\$ —
Contributions	1,228,000	Safety	—
Investments	44,437,724	Combined	29,847,226
Other	—	Employee - General	—
Investments, at Fair Value		Safety	—
U.S. Government Obligations	118,669,501	Combined	18,430,299
International Bonds	1,417,813	Other - General	—
Municipal Bonds	61,315,287	Safety	—
Domestic Corporate Bonds	114,846,715	Combined	—
Domestic Stocks	273,276,470	Investments	
International Stocks	264,052,846	Interest	8,029,011
Mortgages	—	Dividends	4,610,782
Real Estate	72,784,700	Net Appreciation (Depreciation) in Fair Value of Investments	87,213,220
Venture Capital	—	Other Investment Revenues	18,701,754
Other	139,844,860	Other Revenues	56,517
Fixed Assets Net of Accumulated Depreciation	1,189,104	Investment Expenses	(6,265,748)
Other Assets	2,008,917	<b>Total Additions</b>	<b>\$ 160,623,061</b>
<b>Total Assets</b>	<b>\$ 1,215,291,661</b>	<b>Deductions</b>	
<b>Liabilities</b>		Benefit Payments	
Accounts Payable	\$ 3,301,549	Service Retirement - General	\$ 35,059,865
Investment Purchases Payable	77,722,125	Safety	9,363,539
Accrued Expenses	—	Combined	—
Other Current Liabilities	65,753,120	Disability - General	3,901,444
<b>Total Liabilities</b>	<b>\$ 146,776,794</b>	Safety	2,808,625
<b>Net Assets Available for Benefits</b>	<b>\$ 1,068,514,867</b>	Combined	—
		Other - General	6,077,632
		Safety	1,318,614
		Combined	—
Actuarial Cost Method:	Entry Age	Member Refunds - General	—
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll <sup>(1)</sup>	Safety	—
		Combined	3,394,090
		Administration Expenses	1,779,872
		Other Expenses	—
Total UAAL Amortization Period:	15	<b>Total Deductions</b>	<b>\$ 63,703,681</b>
Years Remaining in Total UAAL Amortization Period:	15	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 96,919,380</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 971,595,487</b>
		Adjustments	—
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 1,068,514,867</b>

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2011	7.90%	5.80%	\$ 1,072,144,238	\$ 969,635,647	\$ 102,508,591	90.4%
2012	6/30/2010	7.90%	5.50%	1,033,210,615	946,640,331	86,570,284	91.6%
2011	6/30/2009	7.90%	5.50%	996,746,659	919,178,551	77,568,108	92.2%
2010	6/30/2008	7.90%	5.50%	946,414,313	879,050,943	67,363,370	92.9%
2009	6/30/2007	7.90%	5.50%	846,029,756	800,967,495	45,062,261	94.7%
2008	6/30/2006	7.90%	5.50%	792,843,643	729,898,582	62,945,061	92.1%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 29,847,226	\$ 29,847,226	100 %	\$ 219,853,614	47 %
2012	25,257,124	25,257,124	100 %	217,811,354	40 %
2011	23,434,239	23,434,239	100 %	227,305,938	34 %
2010	25,339,346	25,339,346	100 %	226,836,534	30 %
2009	22,430,788	22,430,788	100 %	204,802,798	22 %
2008	22,691,963	22,691,963	100 %	186,948,702	34 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Tulare County Employees' Retirement Association — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	10.86 %	7.21 %	5.53 %	— %	— %	— %	15.09 %	12.27 %	— %
UAAL Amortization	3.28 %	3.28 %	4.48 %	— %	— %	— %	6.53 %	6.53 %	— %
<b>Total Rates Recommended by Actuary</b>	<b>14.14 %</b>	<b>10.49 %</b>	<b>10.01 %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>21.62 %</b>	<b>18.80 %</b>	<b>— %</b>
Total Rates Adopted by Board	14.14 %	10.49 %	10.01 %	—	—	—	21.62 %	18.80 %	—
Prior Year Rates									
6/30/2012	10.70 %	9.45 %	—	—	—	—	28.77 %	21.80 %	—
6/30/2011	8.82 %	9.38 %	—	—	—	—	23.15 %	14.98 %	—
6/30/2010	8.47 %	9.47 %	—	—	—	—	25.31 %	18.37 %	—
6/30/2009	9.44 %	8.94 %	—	—	—	—	20.22 %	14.50 %	—
6/30/2008	10.22 %	9.61 %	—	—	—	—	23.36 %	16.98 %	—
Employee Rates Adopted by Board:									
Age 25	4.65 %	6.71 %	4.10 %	—	—	—	6.80 %	9.80 %	—
Age 35	5.74 %	8.27 %	6.19 %	—	—	—	7.91 %	11.25 %	—
Age 45	7.05 %	10.05 %	8.31 %	—	—	—	8.69 %	12.34 %	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age	50	50	52				50	50	
Years of Service	10	10	5				10	10	
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70	70					70	70	
Years of Service Regardless of Age	30	30					20	20	
<b>Final Average Salary:</b>									
Position Last Held									
Highest Year(s) Average	1	3	3	—	—	—	1	3	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y	Y	Y				Y	Y	
Maximum Annual Increase	3%	2%	2%				3%	2%	
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	1.34	1.34	—	—	—	—	2.00	2.00	—
55	1.77	1.77	1.30	—	—	—	2.62	2.62	—
60	2.34	2.34	1.80	—	—	—	2.62	2.62	—
65	2.62	2.62	2.30	—	—	—	2.62	2.62	—
<b>Social Security Coverage:</b>	I	I	N				I	I	
<b>Benefit Comments:</b>									
Defined Benefit									
Non-Service disability is 20% of Final Average Salary (FAS), plus an additional 2% of FAS for each full year of service in excess of 5 years to a maximum of 40%.									
Service Disability is 50% of Final Compensation.									
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	40%	40%	40%	—	—	—	40%	40%	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	50%	50%	—	—	—	50%	50%	—

Footnote:

(1)  
The UAAL is amortized over 15 equal installments on a rolling, level percentage of pay.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Ventura County Employees' Retirement Association

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	105	4	62	1,539	61	62	367	2,200	Closed
2	4,564	1,637	1,902	2,062	167	160	228	10,720	Open
4	—	18	2	—	—	—	—	20	Open
5	—	235	12	—	—	—	—	247	Open
Safety - Tier 1	1,260	242	271	658	354	24	206	3,015	Open
2	—	3	—	—	—	—	—	3	Open
<b>Totals</b>	<b>5,929</b>	<b>2,139</b>	<b>2,249</b>	<b>4,259</b>	<b>582</b>	<b>246</b>	<b>801</b>	<b>16,205</b>	

Statement of Plan Net Assets  
as of June 30, 2013

<b>Assets</b>	
Cash and Short-Term Investments	\$ 63,940,819
Receivables	
Contributions	4,487,879
Investments	27,613,135
Other	14,078
Investments, at Fair Value	
U.S. Government Obligations	144,853,218
International Bonds	81,746,379
Municipal Bonds	—
Domestic Corporate Bonds	480,035,218
Domestic Stocks	1,425,452,862
International Stocks	829,392,818
Mortgages	177,474,998
Real Estate	283,379,695
Venture Capital	—
Other	153,879,827
Fixed Assets Net of Accumulated Depreciation	3,443,718
Other Assets	50,542,569
<b>Total Assets</b>	<b>\$ 3,726,257,213</b>
<b>Liabilities</b>	
Accounts Payable	\$ 283,360
Investment Purchases Payable	45,685,949
Accrued Expenses	2,239,868
Other Current Liabilities	50,542,569
<b>Total Liabilities</b>	<b>\$ 98,751,746</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 3,627,505,467</b>
Actuarial Cost Method:	Entry Age
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll <sup>(1)</sup>
Total UAAL Amortization Period:	15
Years Remaining in Total UAAL Amortization Period:	15
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2028

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

<b>Additions</b>	
Contributions	
Employer - General	\$ 70,512,766
Safety	80,175,075
Combined	—
Employee - General	33,207,630
Safety	11,256,353
Combined	—
Other - General	—
Safety	—
Combined	—
Investments	
Interest	18,999,346
Dividends	17,027,714
Net Appreciation (Depreciation) in Fair Value of Investments	395,973,510
Other Investment Revenues	14,538,786
Other Revenues	—
Investment Expenses	(9,901,235)
<b>Total Additions</b>	<b>\$ 631,789,945</b>
<b>Deductions</b>	
Benefit Payments	
Service Retirement - General	\$ 103,664,449
Safety	54,789,093
Combined	—
Disability - General	9,639,477
Safety	22,889,667
Combined	—
Other - General	8,513,073
Safety	5,742,465
Combined	—
Member Refunds - General	4,262,934
Safety	456,799
Combined	—
Administration Expenses	3,943,727
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 213,901,684</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 417,888,261</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 3,209,617,206</b>
Adjustments	—
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 3,627,505,467</b>

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2013	7.75%	4.50%	\$ 4,575,063,000	\$ 3,621,709,000	\$ 953,354,000	79.2%
2012	6/30/2012	7.75%	4.50%	4,373,227,000	3,397,360,000	975,867,000	77.7%
2011	6/30/2011	8.00%	5.00%	3,995,352,000	3,220,388,000	774,964,000	80.6%
2010	6/30/2010	8.00%	5.00%	3,877,443,000	3,115,984,000	761,459,000	80.4%
2009	6/30/2009	8.00%	5.00%	3,663,701,000	3,090,148,000	573,553,000	84.3%
2008	6/30/2008	8.00%	5.00%	3,345,804,000	3,055,756,000	290,048,000	91.3%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 142,370,000	\$ 150,687,841	106 %	\$ 638,763,186	149 %
2012	132,385,968	140,772,725	106 %	633,847,360	154 %
2011	111,585,000	120,053,545	108 %	637,037,380	122 %
2010	97,324,000	105,702,929	109 %	654,828,221	116 %
2009	105,277,544	113,915,784	108 %	634,777,892	90 %
2008	104,428,648	112,797,726	108 %	599,173,118	48 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Ventura County Employees' Retirement Association — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	9.42 %	7.32 %	— %	5.07 %	6.42 %	— %	17.09 %	13.62 %	— %
UAAL Amortization	162.41 %	2.83 %	— %	8.92 %	8.25 %	— %	29.54 %	29.54 %	— %
<b>Total Rates Recommended by Actuary</b>	<b>171.83 %<sup>(2)</sup></b>	<b>10.15 %</b>	<b>— %</b>	<b>13.99 %</b>	<b>14.67 %</b>	<b>— %</b>	<b>46.63 %</b>	<b>43.16 %</b>	<b>— %</b>
Total Rates Adopted by Board	171.83 %	10.15 %	—	13.99 %	14.67 %	—	46.63 %	43.16 %	—
Prior Year Rates									
6/30/2012	114.29 %	10.16 %	—	—	—	—	43.86 %	—	—
6/30/2011	79.92 %	8.82 %	—	—	—	—	37.94 %	—	—
6/30/2010	46.89 %	7.70 %	—	—	—	—	31.06 %	—	—
6/30/2009	49.29 %	8.47 %	—	—	—	—	32.78 %	—	—
6/30/2008	50.69 %	9.61 %	—	—	—	—	35.25 %	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	8.57 %	5.65 %	—	5.16 %	6.46 %	—	11.43 %	13.56 %	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	50		52	52		50	50	
Years of Service	10	10		5	5		10	5	
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70	70		70	70		70	70	
Years of Service Regardless of Age	30	30					20		
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	1	3	—	3	3	—	1	3	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y	N		Y	N		Y	Y	
Maximum Annual Increase	3%	2%		3%	2%		3%	3%	
None									
Other									
Percent Per Year of Service:									
Age									
50	1.24	1.18	—	—	—	—	2.00	2.00	—
55	1.67	1.49	—	1.30	1.30	—	2.62	2.50	—
60	2.18	1.92	—	1.80	1.80	—	2.62	2.70	—
65	2.61	2.43	—	2.30	2.30	—	2.62	2.70	—
Social Security Coverage:	I	I		I	I		N	N	
Benefit Comments:	Non-service Disability - After 5 years of service, 1.5% per year of service (General) and 1.8% per year of service (Safety). Service Disability - The larger of 50% of final compensation or 100% of service retirement benefit.								
	Effective January 1, 2013, VCERA is now subject to the provisions of the California Public Employees' Pension Reform Act of 2013 (PEPRA), California Government Code 7522 et seq. and Assembly Bill (AB) 197. This report does not allow for the reporting of PEPRA related information. VCERA utilized General Tier IV and V and Safety Tier VI to reflect data related to PEPRA.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	33%	—	33%	33%	—	33%	33%	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	50%	—	50%	50%	—	50%	50%	—

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Ventura County Employees' Retirement Association — (Continued)

Comments:

Ventura County Employees' Retirement Association (VCERA) tier structure for fiscal year ending June 30, 2013 is as follows:

General Tier I: General Tier 1  
General Tier II: General Tier 2  
General Tier IV: PEPRA General Tier 1  
General Tier V: PEPRA General Tier 2  
Safety Tier I: Safety  
Safety Tier II: PEPRA Safety Tier 1

In addition to actuarially determined employer contributions, the Ventura County Employees' Retirement Association's (VCERA) employers contribute, pursuant to Government Code No. 31581.1, a portion of the required member contributions. These contributions do not become part of the member's accumulated contributions; instead, the contributions vest, pursuant to the law, in the employer advance reserves.

In September 2012, Governor Brown signed the California Public Employees' Pension Reform Act of 2013 (PEPRA). New Members employed after January 1, 2013 are designated as General Tier IV, V, or Safety Tier II.

Footnote:

(1) The UAAL is being recognized over a 15-year rolling period effective June 30, 2004.

(2)

The contribution rate increased in the current year because General Tier I has been a closed plan since 2001. As a result, the effects of investment losses or actuarial losses due to demographic data is allocated over a smaller number of members and payroll resulting in significant variations.



# **DEFINED BENEFIT SYSTEMS**

**City Systems**

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Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Alameda Police and Fire Pension Plans 1079 and 1082

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	—	—	—	7	5	—	16	28	Closed
Totals	—	—	—	7	5	—	16	28	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 52,169	Contributions	
Receivables	—	Employer - General Safety Combined	\$ — 1,918,876
Contributions	—	Employee - General Safety Combined	—
Investments	—	Other - General Safety Combined	—
Other	—	Interest Dividends	—
Investments, at Fair Value	—	Net Appreciation (Depreciation) in Fair Value of Investments	—
U.S. Government Obligations	—	Other Investment Revenues	—
International Bonds	—	Other Revenues	—
Municipal Bonds	—	Investment Expenses	—
Domestic Corporate Bonds	—	Total Additions	\$ 1,918,876
Domestic Stocks	—	<b>Deductions</b>	
International Stocks	—	Benefit Payments	
Mortgages	—	Service Retirement -General Safety Combined	\$ — 1,701,012
Real Estate	—	Disability -General Safety Combined	— 159,516
Venture Capital	—	Other -General Safety Combined	—
Other	—	Member Refunds -General Safety Combined	—
Fixed Assets Net of Accumulated Depreciation	—	Administration Expenses	7,096
Other Assets	—	Other Expenses	—
Total Assets	\$ 52,169	Total Deductions	\$ 1,867,624
<b>Liabilities</b>		Net Increase (Decrease) In Plan Assets	\$ 51,252
Accounts Payable	\$ —	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 917
Investment Purchases Payable	—	Adjustments	—
Accrued Expenses	—	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 52,169
Other Current Liabilities	—		
Total Liabilities	\$ —		
Net Assets Available for Benefits	\$ 52,169		
Actuarial Cost Method:	Projected Unit Credit		
Total UAAL Amortization Method:	Other		
Pay as you go			
Total UAAL Amortization Period:	—		
Years Remaining in Total UAAL Amortization Period:	—		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Actuary: Bartel Associates LLC				Unfunded Actuarial Accrued Liability	Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Value of Assets	Actuarial Accrued Liability	
2013	1/1/2011	6.00%	2.00%	\$ —	\$ 13,642,000	0.0%
2012	1/1/2011	6.50%	2.00%	—	14,953,000	0.0%
2011	1/1/2009	7.50%	3.00%	—	22,273,000	0.0%
2010	1/1/2009	7.50%	3.00%	—	22,273,000	0.0%
2009	1/1/2009	7.50%	3.00%	—	22,273,000	0.0%
2008	6/30/2007	7.50%	4.00%	—	27,131,000	0.0%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 1,867,624	\$ 1,918,876	103 %	\$ —	— %
2012	1,906,200	1,958,576	103 %	—	— %
2011	2,070,000	2,076,650	100 %	—	— %
2010	2,248,000	2,120,764	94 %	—	— %
2009	2,534,000	2,506,398	99 %	—	— %
2008	2,758,000	2,780,297	101 %	—	— %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Alameda Police and Fire Pension Plans 1079 and 1082 — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
UAAL Amortization	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
<b>Total Rates Recommended by Actuary</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>
<b>Total Rates Adopted by Board</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Year Rates									
6/30/2012	0	0	0	0	0	0	0	0	0
6/30/2011	0	0	0	0	0	0	0	0	0
6/30/2010	0	0	0	0	0	0	0	0	0
6/30/2009	0	0	0	0	0	0	0	0	0
6/30/2008	0	0	0	0	0	0	0	0	0
<b>Employee Rates Adopted by Board:</b>									
Age 25	0	0	0	0	0	0	0	0	0
Age 35	0	0	0	0	0	0	0	0	0
Age 45	0	0	0	0	0	0	0	0	0
Single Rate	0	0	0	0	0	0	0	0	0

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age							50		
Years of Service							10		
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service							60		
Years of Service Regardless of Age							25		
<b>Final Average Salary:</b>									
Position Last Held							Y		
Highest Year(s) Average	0	0	0	0	0	0	0	0	0
Final Year(s) Average	0	0	0	0	0	0	0	0	0
Compensation at Time of Retirement									
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase							Y		
Index to Consumer Price Index									
Maximum Annual Increase							2%		
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	0	0	0	0	0	0	0	0	0
55	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0
65	0	0	0	0	0	0	0	0	0
<b>Social Security Coverage:</b>							N		
Benefit Comments:									
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	0	0	0	0	0	0	0	0	0
- Maximum	0	0	0	0	0	0	0	0	0
Service Disability - Per Year	0	0	0	0	0	0	0	0	0
- Maximum	0	0	0	0	0	0	50%	0	0

Comments:

Plan 1079 is for Police and Fire employees who entered service before 1953. It is a closed plan consisting of 30 participants, all of whom are retired employees or beneficiaries currently receiving benefits.

Plan 1082 is a closed plan and, effective December 31, 1990, all but two participants and their related plan assets were transferred to PERS. Plan 1082 has now been released from all future pension obligations for transferring members. Plan 1082 is obligated to pay supplementary Medicare and dental coverage expenses, which are funded on a pay-as-you-go basis.

The City of Alameda makes benefit contributions on a pay-as-you-go basis for both plans. The plans' annual required contribution is based on the greater of the following: 15 year amortization of the unfunded actuarial accrued liability or actual benefits paid during the year.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of Albany Police and Fire Relief Pension Fund

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	—	—	—	11	9	3	—	23	Closed
Totals	—	—	—	11	9	3	—	23	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 3,965	Contributions	
Receivables	—	Employer - General	\$ —
Contributions	—	Safety	82,401
Investments	386	Combined	—
Other	150	Employee - General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Interest	2,195
International Stocks	—	Dividends	291,220
Mortgages	—	Net Appreciation (Depreciation)	—
Real Estate	—	in Fair Value of Investments	836,219
Venture Capital	—	Other Investment Revenues	—
Other	9,804,941	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(51,587)
Other Assets	—	<b>Total Additions</b>	<b>\$ 1,160,448</b>
<b>Total Assets</b>	<b>\$ 9,809,442</b>	<b>Deductions</b>	
<b>Liabilities</b>		Benefit Payments	
Accounts Payable	\$ 217,599	Service Retirement -General	\$ —
Investment Purchases Payable	—	Safety	720,248
Accrued Expenses	—	Combined	—
Other Current Liabilities	—	Disability -General	—
<b>Total Liabilities</b>	<b>\$ 217,599</b>	Safety	565,025
<b>Net Assets Available for Benefits</b>	<b>\$ 9,591,843</b>	Combined	—
		Other -General	—
Actuarial Cost Method:	Entry Age	Safety	79,832
Total UAAL Amortization Method:	Level Dollar Amount	Combined	—
		Member Refunds	—
		Safety	—
		Combined	—
		Administration Expenses	—
		Other Expenses	65
Total UAAL Amortization Period:	15	<b>Total Deductions</b>	<b>\$ 1,365,170</b>
Years Remaining in Total UAAL Amortization Period:	14	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$(204,722)</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2027	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 9,796,565
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 9,591,843

Summary of Funding Position

Actuary: Buck Consultants				Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
Fiscal Year	Valuation Date	Interest Rate	Salary Scale				
2013	6/30/2012	6.75%	2.50%	\$ 12,710,552	\$ 11,922,744	\$ 787,808	93.8%
2012	6/30/2012	6.75%	2.50%	12,710,552	11,922,744	787,808	93.8%
2011	6/30/2009	6.75%	4.00%	14,570,549	12,684,186	1,886,363	87.1%
2010	6/30/2009	9.12%	4.00%	14,570,549	12,684,186	1,886,363	87.1%
2009	6/30/2009	6.75%	4.00%	14,570,549	12,684,186	1,886,363	87.1%
2008	9/30/2008	7.50%	4.50%	12,258,000	10,939,000	1,319,000	89.2%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 82,401	\$ 82,401	100 %	\$ —	— %
2012	—	300,000	—	—	— %
2011	—	300,000	—	—	— %
2010	—	300,000	—	—	— %
2009	—	—	—	—	— %
2008	—	—	—	—	— %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Albany Police and Fire Relief Pension Fund — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
<b>Total Rates Adopted by Board</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
<b>Employee Rates Adopted by Board:</b>									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age							50		
Years of Service							25		
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age							30		
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	3	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase							Y		
Index to Consumer Price Index									
Maximum Annual Increase									
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	50.00	—	—
55	—	—	—	—	—	—	66.67	—	—
60	—	—	—	—	—	—	66.67	—	—
65	—	—	—	—	—	—	66.67	—	—
Social Security Coverage:							N		
Benefit Comments:									
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	33%	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	50%	—	—

Comments:

Contribution rates are based on the city charter, which requires the City of Albany to contribute 18% of gross wages of active fund participants. However, no active plan participants existed as of June 30, 2013, and the plan is closed to new participants.

Contributions were previously not required. The actuarial valuation performed as of June 30, 2012 determined the unfunded liability to be \$787,808. The City chose to make employer's contributions of \$300,000 in the 2012-2013 fiscal year. The funding policy of the Board of Trustees is to make a minimum contribution upon completion of the actuarial valuation, as required to amortize any unfunded liability over the expected life of the fund.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Bakersfield Firemen's Disability and Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	—	—	—	—	2	—	4	6	Closed
Totals	—	—	—	—	2	—	4	6	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 227,769	Contributions	
Receivables	—	Employer - General	\$ —
Contributions	—	Safety	—
Investments	3,455	Combined	—
Other	—	Employee - General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	980,790	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Interest	32,631
International Stocks	—	Dividends	—
Mortgages	—	Net Appreciation (Depreciation)	(45,730)
Real Estate	—	in Fair Value of Investments	—
Venture Capital	—	Other Investment Revenues	—
Other	—	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	—
Other Assets	—	<b>Total Additions</b>	<b>\$ (13,099)</b>
<b>Total Assets</b>	<b>\$ 1,212,014</b>	<b>Deductions</b>	
<b>Liabilities</b>		Benefit Payments	
Accounts Payable	\$ —	Service Retirement -General	\$ —
Investment Purchases Payable	—	Safety	—
Accrued Expenses	—	Combined	—
Other Current Liabilities	—	Disability -General	—
<b>Total Liabilities</b>	<b>\$ —</b>	Safety	123,732
<b>Net Assets Available for Benefits</b>	<b>\$ 1,212,014</b>	Combined	—
		Other -General	—
Actuarial Cost Method:	Projected Unit Credit	Safety	—
Total UAAL Amortization Method:	Other	Combined	—
Average expected future lifetimes of plan participant		Member Refunds -General	—
		Safety	—
		Combined	—
		Administration Expenses	5,900
		Other Expenses	—
Total UAAL Amortization Period:	—	<b>Total Deductions</b>	<b>\$ 129,632</b>
Years Remaining in Total UAAL Amortization Period:	—	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ (142,731)</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 1,354,745
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 1,212,014

Summary of Funding Position

Actuary: Aon Consulting				Unfunded Actuarial Accrued Liability	Funded Ratio		
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Value of Assets	Actuarial Accrued Liability		
2013	6/30/2012	4.10%	—%	\$ 1,327,284	\$ 1,341,914	\$ (14,630)	101.1%
2012	6/30/2012	4.10%	—%	1,327,284	1,341,914	(14,630)	101.1%
2011	6/30/2010	4.00%	3.50%	1,146,478	1,447,264	(300,786)	126.2%
2010	6/30/2010	3.51%	—%	1,146,478	1,447,264	(300,786)	126.2%
2009	6/30/2008	5.25%	—%	1,233,149	1,559,543	(326,394)	126.5%
2008	6/30/2008	5.25%	—%	1,233,149	1,559,543	(326,394)	126.5%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	—	—	—%	—	—%
2012	—	—	—%	—	—%
2011	—	—	—%	—	—%
2010	—	—	—%	—	—%
2009	—	—	—%	—	—%
2008	—	—	—%	—	—%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Bakersfield Firemens' Disability and Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
UAAL Amortization	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
<b>Total Rates Recommended by Actuary</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>
<b>Total Rates Adopted by Board</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Year Rates									
6/30/2012	0	0	0	0	0	0	0	0	0
6/30/2011	0	0	0	0	0	0	0	0	0
6/30/2010	0	0	0	0	0	0	0	0	0
6/30/2009	0	0	0	0	0	0	0	0	0
6/30/2008	0	0	0	0	0	0	0	0	0
<b>Employee Rates Adopted by Board:</b>									
Age 25	0	0	0	0	0	0	0	0	0
Age 35	0	0	0	0	0	0	0	0	0
Age 45	0	0	0	0	0	0	0	0	0
Single Rate	0	0	0	0	0	0	0	0	0

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age							50		
Years of Service							5		
Age							55		
Years of Service							10		
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service							65		
Years of Service Regardless of Age									
<b>Final Average Salary:</b>									
Position Last Held									
Highest Year(s) Average	0	0	0	0	0	0	3	0	0
Final Year(s) Average	0	0	0	0	0	0	0	0	0
Compensation at Time of Retirement									
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase							4%		
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	0	0	0	0	0	0	1.20	0	0
55	0	0	0	0	0	0	1.50	0	0
60	0	0	0	0	0	0	1.80	0	0
65	0	0	0	0	0	0	1.96	0	0
<b>Social Security Coverage:</b>									
Benefit Comments:							N		
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	0	0	0	0	0	0	0	0	0
- Maximum	0	0	0	0	0	0	25%	0	0
Service Disability - Per Year	0	0	0	0	0	0	0	0	0
- Maximum	0	0	0	0	0	0	50%	0	0

Comments:

This plan accounts for Fire Department personnel who retired prior to June 26, 1972. No employer or employee contributions were made to this plan after June 26, 1972. The only activity in the plan is the receipt of income on invested assets and the payment of vested benefits.



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of Berkeley Safety Members' Pension Fund

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	—	—	—	1	2	—	16	19	Closed
Totals	—	—	—	1	2	—	16	19	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 1,604,983	Contributions	
Receivables	—	Employer - General Safety Combined	\$ — 683,401
Contributions	—	Employee - General Safety Combined	—
Investments	—	Other - General Safety Combined	—
Other	—	Interest	152,737
Investments, at Fair Value	—	Dividends	—
U.S. Government Obligations	—	Net Appreciation (Depreciation) in Fair Value of Investments	—
International Bonds	—	Other Investment Revenues	—
Municipal Bonds	—	Other Revenues	—
Domestic Corporate Bonds	—	Investment Expenses	—
Domestic Stocks	—	Total Additions	\$ 836,138
International Stocks	—	Deductions	
Mortgages	—	Benefit Payments	
Real Estate	—	Service Retirement -General Safety Combined	\$ — 779,770
Venture Capital	—	Disability -General Safety Combined	— 378,831
Other	—	Other -General Safety Combined	—
Fixed Assets Net of Accumulated Depreciation	—	Member Refunds -General Safety Combined	—
Other Assets	—	Administration Expenses	8,800
Total Assets	\$ 1,604,983	Other Expenses	—
Liabilities		Total Deductions	\$ 1,167,401
Accounts Payable	\$ —	Net Increase (Decrease) In Plan Assets	\$(331,263)
Investment Purchases Payable	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 1,896,258
Accrued Expenses	39,988	Adjustments	—
Other Current Liabilities	—	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 1,564,995
Total Liabilities	\$ 39,988		
Net Assets Available for Benefits	\$ 1,564,995		
Actuarial Cost Method:	Projected Unit Credit		
Total UAAL Amortization Method:	Other		
remaining life of the participants			
Total UAAL Amortization Period:	20		
Years Remaining in Total UAAL Amortization Period:	4		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2017		

Summary of Funding Position

Actuary: Aon Consulting				Unfunded Actuarial Accrued Liability	Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Value of Assets		
2013	7/1/2012	8.00%	3.00%	\$ 1,896,258	\$ 4,198,783	31.1%
2012	7/1/2011	8.00%	3.00%	2,251,156	3,660,914	38.1%
2011	7/1/2011	8.00%	3.00%	2,251,156	3,660,914	38.1%
2010	7/1/2010	8.00%	3.00%	2,630,250	4,265,004	38.1%
2009	7/1/2009	8.00%	3.00%	3,042,685	4,569,211	40.0%
2008	7/1/2008	8.00%	3.00%	3,496,713	4,656,504	42.9%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 1,176,236	\$ 683,401	58 %	\$ 1,158,601	362 %
2012	1,554,836	799,800	51 %	—	— %
2011	1,554,836	958,837	62 %	—	— %
2010	1,665,559	1,001,391	60 %	—	— %
2009	1,736,185	990,809	57 %	—	— %
2008	1,783,940	951,940	53 %	—	— %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Berkeley Safety Members' Pension Fund — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	— %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Adopted by Board</b>	—	—	—	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
<b>Employee Rates Adopted by Board:</b>									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age							55		
Years of Service							25		
Age							60		
Years of Service							20		
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age							30		
<b>Final Average Salary:</b>									
Position Last Held							Y		
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index							Y		
Maximum Annual Increase							3%		
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
<b>Social Security Coverage:</b>									
Benefit Comments:									
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	50%	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	50%	—	—

Comments:

The City of Berkeley pays the Safety Members' Pension Fund primarily on a rolling pay-as-you-go basis. In February 1989, the Berkeley Civic Improvement Corporation purchased, on behalf of the city, a Guaranteed Income Contract (GIC). The GIC provides annual payments through 2018 and an annual guaranteed 9.68% rate of return (net of expenses). The city pays from the general fund the difference between actual benefit payments and contract-provided annual payments.

The city's annual required contribution (ARC) is the greater of (a) A 20-year amortization of the unfunded actuarial liability, or (b) Actual benefit payments made for the year. For the fiscal year ended June 30, 2012, the city's ARC was \$1,338,800 and was equal to the benefits during the year. The city contributed this amount through a \$539,000 payment from the GIC plus \$799,800 paid from the General Fund.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of Concord Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	—	—	5	59	12	—	—	76	Closed
General - Tier 1	—	—	49	150	—	13	—	212	Closed
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>54</b>	<b>209</b>	<b>12</b>	<b>13</b>	<b>—</b>	<b>288</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 4,200,429	Contributions	
Receivables	—	Employer - General	\$ 976,423 <sup>(1)</sup>
Contributions	805	Safety	69,538
Investments	—	Combined	—
Other	—	Employee - General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Interest	2,446,533
International Stocks	—	Dividends	—
Mortgages	—	Net Appreciation (Depreciation)	—
Real Estate	—	in Fair Value of Investments	(12,373)
Venture Capital	33,439,284	Other Investment Revenues	—
Other	—	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(184,742)
Other Assets	—	<b>Total Additions</b>	<b>\$ 3,295,379</b>
<b>Total Assets</b>	<b>\$ 37,640,518</b>	<b>Deductions</b>	
<b>Liabilities</b>		Benefit Payments	
Accounts Payable	\$ —	Service Retirement -General	\$ —
Investment Purchases Payable	—	Safety	—
Accrued Expenses	—	Combined	5,474,198
Other Current Liabilities	—	Disability -General	—
<b>Total Liabilities</b>	<b>\$ —</b>	Safety	—
<b>Net Assets Available for Benefits</b>	<b>\$ 37,640,518</b>	Combined	—
		Other -General	—
Actuarial Cost Method:	Entry Age	Safety	—
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll	Combined	—
		Member Refunds -General	—
		Safety	—
		Combined	—
		Administration Expenses	—
		Other Expenses	180
Total UAAL Amortization Period:	23	<b>Total Deductions</b>	<b>\$ 5,474,378</b>
Years Remaining in Total UAAL Amortization Period:	15	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$(2,178,999)</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 39,819,517
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 37,640,518

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2012	6.50%	3.00%	\$ 63,895,000	\$ 39,820,000	\$ 24,075,000	62.3%
2012	6/30/2010	6.50%	3.50%	65,272,000	43,596,000	21,676,000	66.8%
2011	6/30/2010	6.50%	3.50%	65,272,000	43,596,000	21,676,000	66.8%
2010	6/30/2007	6.50%	3.50%	68,988,000	51,199,000	17,789,000	74.2%
2009	6/30/2007	6.50%	3.50%	68,988,000	51,199,000	17,789,000	74.2%
2008	6/30/2007	6.50%	3.50%	68,988,000	51,199,000	17,789,000	74.2%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 2,045,000	\$ 1,045,961	51 %	\$ —	— %
2012	1,810,295	863,610	48 %	—	— %
2011	1,810,295	287,624	16 %	—	— %
2010	2,416,000	1,312,385	54 %	—	— %
2009	1,397,072	539,895	39 %	—	— %
2008	1,345,407	1,345,407	100 %	—	— %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Concord Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
UAAL Amortization	1.00 %	0 %	0 %	0 %	0 %	0 %	1.00 %	0 %	0 %
<b>Total Rates Recommended by Actuary</b>	<b>1.00 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>1.00 %</b>	<b>0 %</b>	<b>0 %</b>
<b>Total Rates Adopted by Board</b>	<b>1.00 %</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1.00 %</b>	<b>0</b>	<b>0</b>
Prior Year Rates									
6/30/2012	1.00 %	0	0	0	0	0	1.00 %	0	0
6/30/2011	1.00 %	0	0	0	0	0	1.00 %	0	0
6/30/2010	1.00 %	0	0	0	0	0	1.00 %	0	0
6/30/2009	1.00 %	0	0	0	0	0	1.00 %	0	0
6/30/2008	1.00 %	0	0	0	0	0	1.00 %	0	0
<b>Employee Rates Adopted by Board:</b>									
Age 25	0	0	0	0	0	0	0	0	0
Age 35	0	0	0	0	0	0	0	0	0
Age 45	0	0	0	0	0	0	0	0	0
Single Rate	0	0	0	0	0	0	0	0	0

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age	50						50		
Years of Service	20						20		
Age	55								
Years of Service	5								
Age	55								
Years of Service	20								
Age	50								
Years of Service	5								
Age Regardless of Service									
Years of Service Regardless of Age									
<b>Final Average Salary:</b>									
Position Last Held	Y						Y		
Highest Year(s) Average	1	0	0	0	0	0	1	0	0
Final Year(s) Average	0	0	0	0	0	0	0	0	0
Compensation at Time of Retirement									
<b>Cost of Living:</b>									
Granted Position Last Held	Y						Y		
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase	2%						2%		
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	0	0	0	0	0	0	2.00	0	0
55	2.00	0	0	0	0	0	2.00	0	0
60	2.00	0	0	0	0	0	2.00	0	0
65	2.00	0	0	0	0	0	2.00	0	0
<b>Social Security Coverage:</b>	I						I		
Benefit Comments:	The maximum benefit payment for police members is 75% of final average salary.								
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	0	0	0	0	0	0	0	0	0
- Maximum	0	0	0	0	0	0	0	0	0
Service Disability - Per Year	0	0	0	0	0	0	0	0	0
- Maximum	0	0	0	0	0	0	50%	0	0

Footnote:

(1) No active members remain in the plan. Effective fiscal year 2001, the City of Concord started collecting 1% of citywide payroll to help pay the unfunded liability.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

City of Delano Employee Pension Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	2	1	9	—	—	—	—	10	Open
Safety - Tier 1	118	10	75	51	—	—	9	263	Open
Safety - Tier 1	—	—	7	9	—	—	3	19	Open
<b>Totals</b>	<b>119</b>	<b>19</b>	<b>82</b>	<b>60</b>	<b>—</b>	<b>—</b>	<b>12</b>	<b>292</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 1,264,077	Contributions	
Receivables	—	Employer - General	\$ 1,310,718
Contributions	348	Safety	—
Investments	—	Combined	—
Other	123,917	Employee - General	401,236
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	11,039,032	Interest	178,213
International Stocks	2,443,375	Dividends	—
Mortgages	—	Net Appreciation (Depreciation) in Fair Value of Investments	2,318,149
Real Estate	—	Other Investment Revenues	2,355
Venture Capital	—	Other Revenues	—
Other	6,497,429	Investment Expenses	(217,135)
Fixed Assets Net of Accumulated Depreciation	—	<b>Total Additions</b>	<b>\$ 3,993,536</b>
Other Assets	—	<b>Deductions</b>	
<b>Total Assets</b>	<b>\$ 21,368,178</b>	Benefit Payments	
<b>Liabilities</b>		Service Retirement -General	\$ —
Accounts Payable	\$ —	Safety	—
Investment Purchases Payable	—	Combined	1,400,294
Accrued Expenses	—	Disability -General	—
Other Current Liabilities	33,317	Safety	—
<b>Total Liabilities</b>	<b>\$ 33,317</b>	Combined	—
<b>Net Assets Available for Benefits</b>	<b>\$ 21,334,861</b>	Other -General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Entry Age	Member Refunds -General	—
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll	Safety	—
		Combined	441,113
		Administration Expenses	91,199
		Other Expenses	—
Total UAAL Amortization Period:	20	<b>Total Deductions</b>	<b>\$ 1,932,606</b>
Years Remaining in Total UAAL Amortization Period:	16	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 2,060,930</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2029	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 19,273,931
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 21,334,861

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2013	7.50%	6.00%	\$ 35,920,288	\$ 22,412,259	\$ 13,508,029	62.4%
2012	6/30/2012	7.75%	3.00%	35,090,044	22,869,464	12,220,580	65.2%
2011	6/30/2011	7.75%	3.00%	33,978,297	23,208,657	10,769,640	68.3%
2010	6/30/2010	7.75%	3.00%	32,480,826	20,715,515	11,765,311	63.8%
2009	6/30/2009	7.75%	3.00%	29,881,644	18,323,795	11,557,849	61.3%
2008	6/30/2008	7.75%	3.00%	27,169,641	18,426,143	8,743,498	67.8%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 1,478,112	\$ 1,310,718	89 %	\$ 6,030,812	224 %
2012	1,626,231	1,482,654	91 %	6,769,580	181 %
2011	1,898,291	1,806,341	95 %	8,460,797	127 %
2010	1,861,238	1,823,123	98 %	8,585,478	137 %
2009	1,608,253	1,662,165	103 %	7,853,316	147 %
2008	1,363,373	1,273,624	93 %	6,873,360	127 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Delano Employee Pension Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	9.39 %	9.39 %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	22.25 %	22.25 %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>31.64 %</b>	<b>31.64 %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
<b>Total Rates Adopted by Board</b>	<b>31.64 %</b>	<b>31.64 %</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Prior Year Rates									
6/30/2012	23.61 %	—	—	—	—	—	—	—	—
6/30/2011	23.85 %	—	—	—	—	—	—	—	—
6/30/2010	23.61 %	—	—	—	—	—	—	—	—
6/30/2009	23.24 %	—	—	—	—	—	—	—	—
6/30/2008	20.15 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	6.20 % (1)	6.20 %	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service	60	52							
Age	7	5							
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	3	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase	2%	2%							
None									
Other									
Percent Per Year of Service:									
Age									
50	2.40	—	—	—	—	—	—	—	—
55	2.40	1.30	—	—	—	—	—	—	—
60	2.40	1.80	—	—	—	—	—	—	—
65	—	2.30	—	—	—	—	—	—	—
Social Security Coverage:	I	N							
Benefit Comments:	General Tier I: {(2% x first \$833.33 average final monthly covered compensation (AFS) + 2.4% x (AFS - \$833.33)} x years of service. General Tier II: benefit% at age of retirement x AFS x years of service.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

Effective February 1, 2011, participant contributions are picked up by the employer and treated as pre-tax contributions.

To conform with PEPPA, plan is amended with changes in service retirement benefits for new hires on or after January 1, 2013.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of Delano Employee Pension Plan — (Continued)

Footnote:

- (1) The city has been contributing 9.00% for Management (including Police Management), 6.20% for General members, and 7.40% for Police (prior to July 1, 2005) except for the below employee contribution rates based on service, which are deducted from the participant's basic earnings.

The employee contribution rates are as follows:

MISCELLANEOUS		
Years of Service	0-5	over 5
Contributions Rates	6.20%	0.00%

Effective July 1, 2005, the active police officers who are covered under CalPERS and police management personnel who elected to join CalPERS have 7.0% of their covered compensation contributed which exceeds the monthly compensation breakpoint of \$133.33, with 3% contributed by the City of Delano and 4.0% contributed by the active police officers for all future years of service with the city.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of El Cerrito Employees' Pension Trust Fund

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	—	—	—	1	—	—	—	1	Closed
General - Tier 1	—	—	—	1	—	—	—	1	Closed
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ —	Contributions	
Receivables	—	Employer - General	\$ 31,922
Contributions	—	Safety	80,335
Investments	—	Combined	—
Other	—	Employee - General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Other - General	—
International Stocks	—	Safety	—
Mortgages	—	Combined	—
Real Estate	—	Interest	—
Venture Capital	—	Dividends	—
Other	—	Net Appreciation (Depreciation) in Fair Value of Investments	—
Fixed Assets Net of Accumulated Depreciation	—	Other Investment Revenues	—
Other Assets	—	Other Revenues	—
<b>Total Assets</b>	<b>\$ —</b>	Investment Expenses	—
<b>Liabilities</b>		<b>Total Additions</b>	<b>\$ 112,257</b>
Accounts Payable	\$ —	<b>Deductions</b>	
Investment Purchases Payable	—	Benefit Payments	
Accrued Expenses	—	Service Retirement -General	\$ 31,509
Other Current Liabilities	—	Safety	79,293
<b>Total Liabilities</b>	<b>\$ —</b>	Combined	—
<b>Net Assets Available for Benefits</b>	<b>\$ —</b>	Disability -General	—
		Safety	—
		Combined	—
		Other -General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Other <sup>(1)</sup>	Member Refunds - General	—
Total UAAL Amortization Method:	Other	Safety	—
Pay-as-you-go		Combined	—
		Administration Expenses	1,455
		Other Expenses	—
Total UAAL Amortization Period:	—	<b>Total Deductions</b>	<b>\$ 112,257</b>
Years Remaining in Total UAAL Amortization Period:	—	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ —</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ —
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ —

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	7/1/2013	6.50%	4.00%	\$ 703,280	\$ —	\$ 703,280	0.0%
2012	7/1/2010	9.50%	6.00%	947,848	—	947,848	0.0%
2011	7/1/2010	9.50%	6.00%	947,848	—	947,848	0.0%
2010	7/1/2010	9.50%	6.00%	947,848	—	947,848	0.0%
2009	7/1/2007	9.50%	6.00%	1,282,150	—	1,282,150	0.0%
2008	7/1/2007	9.50%	6.00%	1,282,150	—	1,282,150	0.0%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 112,257	\$ 112,257	100 %	\$ —	— %
2012	141,769	141,769	100 %	—	— %
2011	149,466	149,466	100 %	—	— %
2010	148,256	148,256	100 %	—	— %
2009	145,166	145,166	100 %	—	— %
2008	184,919	184,919	100 %	—	— %



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of El Cerrito Employees' Pension Trust Fund — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
UAAL Amortization	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %	0 %
<b>Total Rates Recommended by Actuary</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>
<b>Total Rates Adopted by Board</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Year Rates									
6/30/2012	0	0	0	0	0	0	0	0	0
6/30/2011	0	0	0	0	0	0	0	0	0
6/30/2010	0	0	0	0	0	0	0	0	0
6/30/2009	0	0	0	0	0	0	0	0	0
6/30/2008	0	0	0	0	0	0	0	0	0
<b>Employee Rates Adopted by Board:</b>									
Age 25	0	0	0	0	0	0	0	0	0
Age 35	0	0	0	0	0	0	0	0	0
Age 45	0	0	0	0	0	0	0	0	0
Single Rate	0	0	0	0	0	0	0	0	0

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age	55						55		
Years of Service	20						20		
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	65								
Years of Service Regardless of Age									
<b>Final Average Salary:</b>									
Position Last Held									
Highest Year(s) Average	0	0	0	0	0	0	0	0	0
Final Year(s) Average	0	0	0	0	0	0	0	0	0
Compensation at Time of Retirement	Y						Y		
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase	Y						Y		
Index to Consumer Price Index									
Maximum Annual Increase									
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	0	0	0	0	0	0	0	0	0
55	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0
65	0	0	0	0	0	0	0	0	0
<b>Social Security Coverage:</b>	I						I		
Benefit Comments:	Retirement benefit generally equal to 50% of the annual salary of the plan member at the time of retirement plus 50% of any change in salary after that date.								
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	0	0	0	0	0	0	0	0	0
- Maximum	0	0	0	0	0	0	0	0	0
Service Disability - Per Year	0	0	0	0	0	0	0	0	0
- Maximum	50%	0	0	0	0	0	50%	0	0

Comments:

The plan's assets were exhausted as of June 30, 2005. Future payments will be made on a pay-as-you-go method basis from the city's general fund.

Footnote:

(1)

The two remaining members in the plan are all receiving benefits. The actuarial analysis states that actuarial projections of benefit payment requirements for such a small group are useful for planning but should not be taken as providing an accurate estimate of any set of benefits for many years in the future. The actuaries have recommended a method of funding which, in effect, keeps the city's contribution level as a percent of total expected city revenues, while ensuring that no assets will remain in the plan when it terminates.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

City of Emeryville Pension Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	—	—	—	—	—	—	2	2	Closed
Totals	—	—	—	—	—	—	2	2	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 382,755	Contributions	
Receivables	—	Employer - General Safety Combined	\$ —
Contributions	—	Employee - General Safety Combined	—
Investments	107	Other - General Safety Combined	—
Other	—	Interest	2,458
Investments, at Fair Value	—	Dividends	—
U.S. Government Obligations	—	Net Appreciation (Depreciation) in Fair Value of Investments	—
International Bonds	—	Other Investment Revenues	—
Municipal Bonds	—	Other Revenues	—
Domestic Corporate Bonds	—	Investment Expenses	—
Domestic Stocks	—	Total Additions	\$ 2,458
International Stocks	—	Deductions	
Mortgages	—	Benefit Payments	
Real Estate	—	Service Retirement -General Safety Combined	\$ 29,964
Venture Capital	—	Disability -General Safety Combined	—
Other	—	Other -General Safety Combined	—
Fixed Assets Net of Accumulated Depreciation	—	Member Refunds -General Safety Combined	—
Other Assets	—	Administration Expenses	—
Total Assets	\$ 382,862	Other Expenses	—
Liabilities		Total Deductions	\$ 29,964
Accounts Payable	\$ —	Net Increase (Decrease) In Plan Assets	\$ (27,506)
Investment Purchases Payable	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 410,368
Accrued Expenses	—	Adjustments	—
Other Current Liabilities	—	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 382,862
Total Liabilities	\$ —		
Net Assets Available for Benefits	\$ 382,862		
Actuarial Cost Method:	Projected Unit Credit		
Total UAAL Amortization Method:	Other <sup>(1)</sup>		
pay as you go			
Total UAAL Amortization Period:	—		
Years Remaining in Total UAAL Amortization Period:	—		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Actuary: Bartel Associates, LLC				Unfunded Actuarial Accrued Liability	Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Value of Assets	Actuarial Accrued Liability	
2013	6/30/2013	4.00%	2.00%	\$ 382,862	\$(190,862)	199.4%
2012	6/30/2009	4.50%	2.00%	410,368	101,632	80.2%
2011	6/30/2009	4.50%	2.00%	156,132	355,868	30.5%
2010	6/30/2009	4.50%	2.00%	156,132	355,868	30.5%
2009	6/30/2009	4.50%	2.00%	156,132	355,868	30.5%
2008	6/30/2006	4.50%	2.00%	222,041	338,959	39.6%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 35,300	\$ —	—	\$ —	— %
2012	67,400	—	—	—	— %
2011	67,400	400,000	593 %	—	— %
2010	—	—	—	—	— %
2009	—	—	—	—	— %
2008	—	—	—	—	— %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Emeryville Pension Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
<b>Total Rates Adopted by Board</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
<b>Employee Rates Adopted by Board:</b>									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55								
Years of Service	20								
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	65								
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	3	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y								
Maximum Annual Increase	2%								
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:	N								
Benefit Comments:									
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	75%	—	—	—	—	—	—	—	—

Comments:

The City of Emeryville Miscellaneous Pension Fund was established to support two retirement programs: 1) Pension stipends for remaining retirees on the city's old retirement system, which existed prior to the city's entry into CalPERS; and 2) The unfunded liability for retiree medical, dental, and vision benefits.

Footnote:

- (1) The actuary has determined the City of Emeryville's annual pension cost is the greater of (a) Annual Required Contribution, which is based on the sum of 12-year amortization of the unfunded actuarial accrued liability plus Normal Cost or (b) actual benefit payments made for the year.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of Eureka Fire and Police Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	—	—	—	3	—	—	10	13	Closed
Totals	—	—	—	3	—	—	10	13	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 60,718	Contributions	
Receivables	—	Employer - General	\$ —
Contributions	—	Safety	466,199
Investments	66	Combined	—
Other	—	Employee - General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Interest	174
International Stocks	—	Dividends	—
Mortgages	—	Net Appreciation (Depreciation)	—
Real Estate	—	in Fair Value of Investments	—
Venture Capital	—	Other Investment Revenues	—
Other	—	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	—
Other Assets	—		
<b>Total Assets</b>	<b>\$ 60,784</b>	<b>Total Additions</b>	<b>\$ 466,373</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 2,823	Benefit Payments	
Investment Purchases Payable	—	Service Retirement -General	\$ —
Accrued Expenses	—	Safety	427,402
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ 2,823</b>	Disability -General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 57,961</b>	Safety	—
		Combined	—
		Other -General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Entry Age	Member Refunds -General	—
Total UAAL Amortization Method:	Other <sup>(1)</sup>	Safety	—
		Combined	—
Straight Line Method Closed		Administration Expenses	13,718
		Other Expenses	—
Total UAAL Amortization Period:	—	<b>Total Deductions</b>	<b>\$ 441,120</b>
Years Remaining in Total UAAL Amortization Period:	—	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 25,253</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 32,708
		Adjustments	— <sup>(2)</sup>
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 57,961

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2013	10.00%	4.00%	\$ 3,792,045	\$ 25,252	\$ 3,766,793	0.7%
2012	6/30/2012	6.00%	4.00%	4,020,040	51,919	3,968,121	1.3%
2011	6/30/2010	6.00%	4.00%	4,682,353	15,016	4,667,337	0.3%
2010	6/30/2009	6.00%	4.00%	4,740,136	634,937	4,105,199	13.4%
2009	6/30/2009	6.00%	4.00%	4,740,136	634,937	4,105,199	13.4%
2008	6/30/2008	6.00%	4.00%	4,959,400	860,058	4,099,342	17.3%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$(45,499)	\$ 466,199	(1,025) %	\$ —	— %
2012	(24,914)	501,000	(2,011) %	—	— %
2011	14,660	200,696	1,369 %	—	— %
2010	(33,125)	225,000	(679) %	—	— %
2009	(31,650)	266,064	(841) %	—	— %
2008	—	—	—	—	— %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Eureka Fire and Police Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
<b>Total Rates Adopted by Board</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
<b>Employee Rates Adopted by Board:</b>									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service							65		
Years of Service Regardless of Age							25		
<b>Final Average Salary:</b>									
Position Last Held							Y		
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement							Y		
<b>Cost of Living:</b>									
Granted Position Last Held							Y		
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase							4%		
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
<b>Social Security Coverage:</b>									
Benefit Comments:							N		
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	50%	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	75%	—	—

Comments:

The plan was terminated on June 30, 1984, when its only remaining participants were retired members and employees who elected not to be covered by CalPERS. During the fiscal years 2009-10, 2010-11 and 2011-12, contributions from the General Fund were made to cover benefits on a "pay as you go" basis.

Footnote:

(1)

The plan was initially funded over a 30 year amortization period. However, the City abandoned the 30-year funding approach after a buyout program in the mid-1980, which eliminated the active employees from the program. The city has since been making annual contributions, which was sufficient to prevent the fund from being depleted, but is insufficient to meet the original 30-year funding goal. The actuary noted that the unfunded benefits under this plan as of June 30, 2012, have decreased about \$600k from the unfunded level shown as of June 30, 2010. This decrease was caused primarily by higher mortality among the participants, and lower benefit increases, than projected.

(2) Prior period adjustment.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of Fresno Employees' Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	1,641	205	205	1,202	71	73	354	3,751	Open
<b>Totals</b>	<b>1,641</b>	<b>205</b>	<b>205</b>	<b>1,202</b>	<b>71</b>	<b>73</b>	<b>354</b>	<b>3,751</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 24,969,256	Contributions	
Receivables	—	Employer - General Safety Combined	\$ 13,329,655
Contributions	—	Employee - General Safety Combined	7,995,145
Investments	13,934,546	Other - General Safety Combined	—
Other	7,806,925	Interest	13,126,640
Investments, at Fair Value	—	Dividends	10,936,163
U.S. Government Obligations	127,294,013	Net Appreciation (Depreciation) in Fair Value of Investments	101,242,874
International Bonds	—	Other Investment Revenues	67,681
Municipal Bonds	—	Other Revenues	571,462
Domestic Corporate Bonds	167,180,693	Investment Expenses	(4,828,262)
Domestic Stocks	361,076,718	<b>Total Additions</b>	<b>\$ 142,441,358</b>
International Stocks	239,888,943	<b>Deductions</b>	
Mortgages	—	Benefit Payments	
Real Estate	115,099,623	Service Retirement - General Safety Combined	\$ 42,441,157
Venture Capital	—	Disability - General Safety Combined	3,441,900
Other	149,473,656	Other - General Safety Combined	—
Fixed Assets Net of Accumulated Depreciation	527,534	Member Refunds - General Safety Combined	1,157,287
Other Assets	50,658	Administration Expenses	1,138,182
<b>Total Assets</b>	<b>\$ 1,207,302,565</b>	Other Expenses	—
<b>Liabilities</b>		<b>Total Deductions</b>	<b>\$ 48,178,526</b>
Accounts Payable	\$ 1,069,356	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 94,262,832</b>
Investment Purchases Payable	32,093,996	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 930,402,725
Accrued Expenses	—	Adjustments	—
Other Current Liabilities	149,473,656	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 1,024,665,557
<b>Total Liabilities</b>	<b>\$ 182,637,008</b>		
<b>Net Assets Available for Benefits</b>	<b>\$ 1,024,665,557</b>		
Actuarial Cost Method:	Projected Unit Credit		
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll <sup>(1)</sup>		
Total UAAL Amortization Period:	15		
Years Remaining in Total UAAL Amortization Period:	—		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Actuary: The Segal Company				Unfunded Actuarial Accrued Liability	Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Value of Assets	Actuarial Accrued Liability	
2013	6/30/2012	8.00%	4.00%	\$ 891,366,137	\$ 871,958,000	102.2%
2012	6/30/2011	8.00%	4.00%	920,217,334	788,110,000	116.8%
2011	6/30/2010	8.00%	4.00%	926,369,725	756,257,538	122.5%
2010	6/30/2009	8.25%	4.30%	958,032,146	715,249,679	133.9%
2009	6/30/2008	8.25%	4.30%	980,961,408	689,832,998	142.2%
2008	6/30/2007	8.25%	4.25%	926,525,370	631,305,003	146.8%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 13,329,655	\$ 13,329,655	100 %	\$ 112,306,952	-17 %
2012	11,373,870	11,373,870	100 %	117,577,340	-112 %
2011	8,214,569	8,214,569	100 %	131,223,821	-130 %
2010	3,267,115	3,267,115	100 %	139,274,148	-174 %
2009	1,345,274	1,345,274	100 %	133,109,913	-219 %
2008	354,894	354,894	100 %	122,231,947	-242 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Fresno Employees' Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	11.37 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>11.37 %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
<b>Total Rates Adopted by Board</b>	<b>11.37 % (2)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Prior Year Rates</b>									
6/30/2012	10.70 %	—	—	—	—	—	—	—	—
6/30/2011	11.09 %	—	—	—	—	—	—	—	—
6/30/2010	10.62 %	—	—	—	—	—	—	—	—
6/30/2009	10.56 %	—	—	—	—	—	—	—	—
6/30/2008	10.93 %	—	—	—	—	—	—	—	—
<b>Employee Rates Adopted by Board:</b>									
Age 25	4.09 %	—	—	—	—	—	—	—	—
Age 35	5.40 %	—	—	—	—	—	—	—	—
Age 45	6.64 %	—	—	—	—	—	—	—	—
Single Rate	8.48 %	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age	55								
Years of Service	5								
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
<b>Final Average Salary:</b>									
Position Last Held									
Highest Year(s) Average	3	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y								
Maximum Annual Increase	5%								
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	—	—	—	—	—	—	—	—	—
55	2.00	—	—	—	—	—	—	—	—
60	2.20	—	—	—	—	—	—	—	—
65	2.60	—	—	—	—	—	—	—	—
<b>Social Security Coverage:</b>									
	N								
<b>Benefit Comments:</b>	Disability benefit is based on the greater of: (1) 1.8% of final compensation for each year of service, (2) 1/3 of final compensation, or (3) service retirement.								
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	—	—	—	—	—	—	—	—

Comments:

Employees who are age 55 with five years of service may elect for the Deferred Retirement Option Plan (DROP). Retirement amount is calculated and monthly deposits are made to the employee's DROP account while the employee continues to work, up to a maximum of 10 years.

Retirement benefit is 2% multiplied by the number of years of non-DROP service (through the first 25 years), plus 1% of any years in excess of 25, multiplied by 1.0, 1.10, 1.30 for ages 55, 60, and 65, respectively.

Footnote:

- (1) The system's actuarial surplus is being amortized on a level percentage of projected payroll over an open 15-year period.
- (2) The employer contribution rate is currently set at 11.09%; however, only a cash contribution of \$8,214,569 was required from the City due to the use of prefunded actuarial accrued liability of the System.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of Fresno Fire and Police Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
2	846	42	48	18	84	—	6	1,044	Open
Safety - Tier 1	133	—	1	337	271	4	242	988	Closed
<b>Totals</b>	<b>979</b>	<b>42</b>	<b>49</b>	<b>355</b>	<b>355</b>	<b>4</b>	<b>248</b>	<b>2,032</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 29,177,650	Contributions	
Receivables	—	Employer - General	\$ —
Contributions	—	Safety	18,724,714
Investments	16,208,716	Combined	—
Other	9,159,389	Employee - General	—
Investments, at Fair Value	148,255,208	Safety	7,398,730
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	194,709,929	Safety	—
Domestic Corporate Bonds	420,534,341	Combined	—
Domestic Stocks	279,390,870	Interest	15,265,412
International Stocks	—	Dividends	12,719,259
Mortgages	—	Net Appreciation (Depreciation) in Fair Value of Investments	117,617,358
Real Estate	133,661,152	Other Investment Revenues	49,369
Venture Capital	174,087,118	Other Revenues	665,562
Other	527,534	Investment Expenses	(5,615,622)
Fixed Assets Net of Accumulated Depreciation	50,658	<b>Total Additions</b>	<b>\$ 166,824,782</b>
Other Assets	—	<b>Deductions</b>	
<b>Total Assets</b>	<b>\$ 1,405,762,565</b>	Benefit Payments	
<b>Liabilities</b>		Service Retirement - General	\$ —
Accounts Payable	\$ 1,242,640	Safety	30,519,686
Investment Purchases Payable	37,378,877	Combined	—
Accrued Expenses	174,087,118	Disability - General	—
Other Current Liabilities	—	Safety	21,491,803
<b>Total Liabilities</b>	<b>\$ 212,708,635</b>	Combined	—
<b>Net Assets Available for Benefits</b>	<b>\$ 1,193,053,930</b>	Other - General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Entry Age	Member Refunds - General	970,380
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll	Safety	—
		Combined	—
		Administration Expenses	1,182,391
		Other Expenses	—
Total UAAL Amortization Period:	15	<b>Total Deductions</b>	<b>\$ 54,164,260</b>
Years Remaining in Total UAAL Amortization Period:	—	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 112,660,522</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 1,080,393,408
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 1,193,053,930

Summary of Funding Position

Actuary: The Segal Company					Unfunded Actuarial Accrued Liability	Funded Ratio
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	
2013	6/30/2012	8.00%	4.00%	\$ 952,866,000	\$ 1,003,929,281	105.4%
2012	6/30/2011	8.00%	4.00%	917,940,520	1,022,995,688	111.4%
2011	6/30/2010	8.00%	3.50%	919,285,576	1,018,605,310	110.8%
2010	6/30/2009	8.25%	3.75%	874,355,429	1,045,774,084	119.6%
2009	6/30/2008	8.25%	4.25%	830,035,820	1,066,777,845	128.5%
2008	6/30/2007	8.25%	4.25%	773,235,605	1,000,961,198	129.5%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 18,724,714	\$ 18,724,714	100 %	\$ 100,595,720	-51 %
2012	22,875,005	22,875,005	100 %	98,999,730	-106 %
2011	19,397,178	19,397,178	100 %	102,686,418	-97 %
2010	12,094,355	12,094,355	100 %	102,354,704	-167 %
2009	8,938,488	8,938,488	100 %	98,912,644	-239 %
2008	8,766,066	8,766,066	100 %	89,516,195	-254 %



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Fresno Fire and Police Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	26.22 %	19.56 %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	— %	— %	— %	— %	— %	— %	26.22 %	19.56 %	— %
<b>Total Rates Adopted by Board</b>	—	—	—	—	—	—	26.22 %	19.56 %	—
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	26.57 %	19.77 %	—
6/30/2011	—	—	—	—	—	—	26.43 %	18.60 %	—
6/30/2010	—	—	—	—	—	—	26.38 %	18.49 %	—
6/30/2009	—	—	—	—	—	—	25.25 %	17.34 %	—
6/30/2008	—	—	—	—	—	—	25.66 %	16.28 %	—
<b>Employee Rates Adopted by Board:</b>									
Age 25	—	—	—	—	—	—	5.24 %	—	—
Age 35	—	—	—	—	—	—	6.78 %	—	—
Age 45	—	—	—	—	—	—	7.09 %	—	—
Single Rate	—	—	—	—	—	—	—	9.00 %	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age							50	50	
Years of Service							10	5	
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service							65	65	
Years of Service Regardless of Age									
<b>Final Average Salary:</b>									
Position Last Held								3	
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	3	—	—
Compensation at Time of Retirement									
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase							Y	Y	
Index to Consumer Price Index									
Maximum Annual Increase							5%	3%	
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	—	—	—	—	—	—	2.75	2.00	—
55	—	—	—	—	—	—	2.00	2.70	—
60	—	—	—	—	—	—	2.00	2.70	—
65	—	—	—	—	—	—	—	2.70	—
<b>Social Security Coverage:</b>									
Benefit Comments:							N	N	
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	36%	33%	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	55%	50%	—

Comments:

Employees who are age 50 with 10 years of service for Safety Tier I or five years of service for Safety Tier II may elect for the Deferred Retirement Option Plan (DROP). The retirement amount is calculated and monthly deposits are made to the employee's DROP account while the employee continues to work, up to a maximum of 10 years.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

City of Irvine Safety Defined Benefit Pension Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	3	—	3	6	24	—	—	36	Closed
Totals	3	—	3	6	24	—	—	36	

Statement of Plan Net Assets as of December 31, 2012		Statement of Changes in Plan Net Assets for Period Ending December 31, 2012	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 19,170,276	Contributions	
Receivables	—	Employer - General Safety Combined	\$ —
Contributions	—	Employee - General Safety Combined	492,960
Investments	44	Other - General Safety Combined	—
Other	—	Interest Dividends	—
Investments, at Fair Value	—	Net Appreciation (Depreciation) in Fair Value of Investments	6,334
U.S. Government Obligations	—	Other Revenues	—
International Bonds	—	Investment Expenses	(105,391)
Municipal Bonds	—	Total Additions	\$ 2,193,057
Domestic Corporate Bonds	—	Deductions	
Domestic Stocks	—	Benefit Payments	
International Stocks	—	Service Retirement -General Safety Combined	\$ —
Mortgages	—	Disability -General Safety Combined	303,159
Real Estate	—	Other -General Safety Combined	—
Venture Capital	—	Member Refunds -General Safety Combined	792,614
Other	—	Administration Expenses	—
Fixed Assets Net of Accumulated Depreciation	—	Other Expenses	3,760
Other Assets	—	Total Deductions	\$ 1,099,533
Total Assets	\$ 19,170,320	Net Increase (Decrease) In Plan Assets	\$ 1,093,524
<b>Liabilities</b>		Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 18,055,175
Accounts Payable	\$ —	Adjustments	—
Investment Purchases Payable	—	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 19,148,699
Accrued Expenses	21,621		
Other Current Liabilities	—		
Total Liabilities	\$ 21,621		
Net Assets Available for Benefits	\$ 19,148,699		
Actuarial Cost Method:	Entry Age		
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll		
Total UAAL Amortization Period:	10		
Years Remaining in Total UAAL Amortization Period:	10		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Actuary: Bryan, Pendleton, Swats & McAllister LLC							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	1/1/2012	5.50%	— %	\$ 19,899,154	\$ 17,679,854	\$ 2,219,300	88.8%
2012	1/1/2010	5.50%	5.00%	19,422,816	18,165,593	1,257,223	93.5%
2011	1/1/2010	5.50%	5.00%	19,422,816	18,165,593	1,257,223	93.5%
2010	1/1/2008	5.50%	5.00%	19,070,867	18,792,094	278,773	98.5%
2009	1/1/2008	5.50%	5.00%	19,070,867	18,792,094	278,773	98.5%
2008	1/1/2006	5.50%	5.00%	17,366,549	17,366,549	—	100.0%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 431,008	\$ 492,960	114 %	\$ 299,043	742 %
2012	303,258	311,663	103 %	313,265	401 %
2011	303,258	236,653	78 %	313,265	401 %
2010	156,819	235,126	150 %	297,026	94 %
2009	156,819	228,424	146 %	273,538	102 %
2008	186,404	230,482	124 %	334,996	— %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Irvine Safety Defined Benefit Pension Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	119.33 %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>119.33 %</b>	<b>— %</b>	<b>— %</b>
<b>Total Rates Adopted by Board</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>138.14 %</b>	<b>—</b>	<b>—</b>
Prior Year Rates									
12/31/2011	—	—	—	—	—	—	104.10 %	—	—
12/31/2010	—	—	—	—	—	—	79.16 %	—	—
12/31/2009	—	—	—	—	—	—	79.16 %	—	—
12/31/2008	—	—	—	—	—	—	79.16 %	—	—
12/31/2007	—	—	—	—	—	—	79.16 %	—	—
<b>Employee Rates Adopted by Board:</b>									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age							50		
Years of Service							5		
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
<b>Final Average Salary:</b>									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	1	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase							2%		
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	—	—	—	—	—	—	2.50	—	—
55	—	—	—	—	—	—	3.00	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
<b>Social Security Coverage:</b>									
Benefit Comments:									
<b>Disability Benefits as a Percentage of</b>									
<b>Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	50%	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	50%	—	—

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Los Angeles Fire and Police Employees' Pension System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	—	—	—	104	98	—	353	555	Closed
2	58	—	—	4,886	1,635	—	1,836	8,415	Closed
3	4,358	8,808	—	2,914	403	—	203	16,686	Open
<b>Totals</b>	<b>4,416</b>	<b>8,808</b>	<b>—</b>	<b>7,904</b>	<b>2,136</b>	<b>—</b>	<b>2,392</b>	<b>25,656</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 554,083,136	Contributions	
Receivables		Employer - General	\$ —
Contributions	5,490,442	Safety	375,448,092
Investments	47,014,998	Combined	—
Other	361,314,364	Employee - General	—
Investments, at Fair Value		Safety	121,777,654
U.S. Government Obligations	1,597,254,678	Combined	—
International Bonds	1,713,327	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	1,320,386,482	Combined	—
Domestic Stocks	5,958,717,825	Interest	105,000,214
International Stocks	2,563,866,624	Dividends	193,583,363
Mortgages	—	Net Appreciation (Depreciation) in Fair Value of Investments	1,345,525,723
Real Estate	1,148,402,028	Other Investment Revenues	113,128,570
Venture Capital	1,767,344,218	Other Revenues	2,525,693
Other	4,772	Investment Expenses	(51,987,110)
Fixed Assets Net of Accumulated Depreciation	—	<b>Total Additions</b>	<b>\$ 2,205,002,199</b>
Other Assets	1,246,303,273	<b>Deductions</b>	
<b>Total Assets</b>	<b>\$ 16,571,896,167</b>	Benefit Payments	
<b>Liabilities</b>		Service Retirement -General	\$ —
Accounts Payable	\$ 7,948,122	Safety	625,442,551
Investment Purchases Payable	433,919,740	Combined	—
Accrued Expenses	203,351,992	Disability -General	—
Other Current Liabilities	1,246,303,273	Safety	117,216,636
<b>Total Liabilities</b>	<b>\$ 1,891,523,127</b>	Combined	—
<b>Net Assets Available for Benefits</b>	<b>\$ 14,680,373,040</b>	Other -General	—
		Safety	113,577,411
		Combined	—
Actuarial Cost Method:	Entry Age	Member Refunds -General	—
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll	Safety	3,266,578
		Combined	—
		Administration Expenses	12,200,359
		Other Expenses	—
Total UAAL Amortization Period:	70	<b>Total Deductions</b>	<b>\$ 871,703,535</b>
Years Remaining in Total UAAL Amortization Period:	23	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 1,333,298,664</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2037	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 13,347,074,376
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 14,680,373,040

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2013	7.75%	7.75%	\$ 17,632,425,090	\$ 14,657,712,639	\$ 2,974,712,451	83.1%
2012	6/30/2012	7.75%	8.50%	17,030,833,184	14,251,913,532	2,778,919,652	83.7%
2011	6/30/2011	7.75%	9.34%	16,616,476,266	14,337,669,409	2,278,806,857	86.3%
2010	6/30/2010	7.75%	9.34%	15,520,624,313	14,219,580,662	1,301,043,651	91.6%
2009	6/30/2009	8.00%	9.59%	14,817,145,691	14,256,610,416	560,535,275	96.2%
2008	6/30/2008	8.00%	9.59%	14,279,115,742	14,153,296,122	125,819,620	99.1%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 375,448,092	\$ 375,448,092	100 %	\$ 1,367,236,866	218 %
2012	321,593,433	321,593,433	100 %	1,341,913,740	207 %
2011	277,092,251	277,092,251	100 %	1,343,963,356	170 %
2010	250,516,858	250,516,858	100 %	1,356,986,476	96 %
2009	238,697,929	238,697,929	100 %	1,357,248,936	41 %
2008	261,635,491	261,635,491	100 %	1,206,589,277	10 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Los Angeles Fire and Police Employees' Pension System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	25.75 %	18.57 %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	1.61 %	9.73 %
<b>Total Rates Recommended by Actuary</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>27.36 %</b>	<b>28.30 %</b>
<b>Total Rates Adopted by Board</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>28.10 %</b>	<b>18.47 %</b>
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	24.85 %	25.97 %
6/30/2011	—	—	—	—	—	—	—	20.54 %	22.12 %
6/30/2010	—	—	—	—	—	—	—	20.41 %	23.00 %
6/30/2009	—	—	—	—	—	—	—	19.94 %	20.81 %
6/30/2008	—	—	—	—	—	—	—	19.01 %	20.32 %
<b>Employee Rates Adopted by Board:</b>									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	7.00 %	8.00 %

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age									50
Years of Service									10
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age							20	20	20
<b>Final Average Salary:</b>									
Position Last Held							Y		
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	3	1	1
Compensation at Time of Retirement							Y	Y	Y
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index							Y	Y	Y
Maximum Annual Increase									
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	—	—	—	—	—	—	2.00	2.00	2.00
55	—	—	—	—	—	—	2.00	2.00	2.00
60	—	—	—	—	—	—	2.00	2.00	2.00
65	—	—	—	—	—	—	2.00	2.00	2.00
<b>Social Security Coverage:</b>									
Benefit Comments:							N	N	N
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	40%	40%	50%
Service Disability - Per Year	—	—	—	—	—	—	—	—	2%
- Maximum	—	—	—	—	—	—	90%	90%	90%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of Los Angeles Fire and Police Employees' Pension System — (Continued)

Comments:

As of June 30, 2012, the City of Los Angeles Fire and Police Employees' Pension System (System) was composed of six tiers. For publication purposes only, Safety Tier III includes Safety members from Tiers 3, 4, 5 and 6. Individual Tier membership is as follows: Safety Tier 3 = 1,389; Safety Tier 4 = 579; Safety Tier 5 = 14,156. Safety Tier 6 = 562.

Tier 6 was established for all firefighters and police officers hired on or after July 1, 2011. It is also the current tier for all Harbor Port Police officers hired on or after July 1, 2011.

Employer contribution rates for Safety Tiers 4, 5 are as follows:

	Tier 4	Tier 5	Tier 6
Normal	31.14%	29.64%	24.76%
UAAL	17.25%	30.37%	26.29%
Total	26.6 %	27.03%	

Employee Rates: 8.00% 9.00%

Retirement benefits range is as follows: Tier I is given 40% to 66 2/3% of normal pension base (NPB). Tier II is given 2% of NPB per year of service to a maximum of 70% of NPB. Tier III is given 2% of Final Average Salary (FAS) per year of service to a maximum of 70% of FAS. Tier IV is given 40% of FAS to a maximum of 70% FAS. Tier V is given 50% of FAS to a maximum of 90% of FAS.

Effective May 1, 2002, and through April 30, 2007, members of the System have the option to enroll in the Deferred Retirement Option Plan (DROP) under Section 4.2100 of the Administrative Code. Members who enroll in DROP continue to work and receive their active salary for up to five years. Enrolled members continue to contribute to the System until they have completed the maximum number of years required for their tier but cease to earn additional retirement service and pay credits. Monthly pension benefits that would have been paid to enrolled members are credited into their DROP accounts. DROP account balances will earn interest at an annual rate of 5%.

Once the DROP participation period ends, enrolled members must terminate active employment. They then receive proceeds from their DROP accounts and monthly benefits based on their service and salary at the beginning date of the DROP, plus applicable cost-of-living adjustments.

At June 30, 2013, 1,190 pensioners were enrolled in the DROP program, with a total estimated value of all DROP accounts of \$251 million.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Los Angeles Water and Power Employees' Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	8,589	412	853	6,859	—	—	2,000	18,713	Open
<b>Totals</b>	<b>8,589</b>	<b>412</b>	<b>853</b>	<b>6,859</b>	<b>—</b>	<b>—</b>	<b>2,000</b>	<b>18,713</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 307,012,561	Contributions	
Receivables		Employer - General	\$ 368,426,348
Contributions	51,374,267	Safety	—
Investments	289,824,369	Combined	—
Other	19,079,523	Employee - General	69,633,449
Investments, at Fair Value		Safety	—
U.S. Government Obligations	411,472,909	Combined	—
International Bonds	12,275,061	Other - General	—
Municipal Bonds	11,525,333	Safety	—
Domestic Corporate Bonds	1,580,564,245	Combined	—
Domestic Stocks	3,415,161,095	Interest	88,458,815
International Stocks	1,774,032,949	Dividends	86,760,743
Mortgages	—	Net Appreciation (Depreciation) in Fair Value of Investments	748,924,297
Real Estate	241,802,050	Other Investment Revenues	16,342,247
Venture Capital	—	Other Revenues	7,082,383
Other	893,388,086	Investment Expenses	(23,496,492)
Fixed Assets Net of Accumulated Depreciation	—	<b>Total Additions</b>	<b>\$ 1,362,131,790</b>
Other Assets	—	<b>Deductions</b>	
<b>Total Assets</b>	<b>\$ 9,007,512,448</b>	Benefit Payments	
<b>Liabilities</b>		Service Retirement -General	\$ 432,708,113
Accounts Payable	\$ 3,688,408	Safety	—
Investment Purchases Payable	377,623,228	Combined	—
Accrued Expenses	9,096,897	Disability -General	—
Other Current Liabilities	313,092,487	Safety	—
<b>Total Liabilities</b>	<b>\$ 703,501,020</b>	Combined	—
<b>Net Assets Available for Benefits</b>	<b>\$ 8,304,011,428</b>	Other -General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Entry Age	Member Refunds -General	5,819,254
Total UAAL Amortization Method:	Other	Safety	—
		Combined	—
Any changes amortized over separate 15 years		Administration Expenses	3,736,871
		Other Expenses	—
Total UAAL Amortization Period:	15	<b>Total Deductions</b>	<b>\$ 442,264,238</b>
Years Remaining in Total UAAL Amortization Period:	—	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 919,867,552</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 7,384,143,876
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 8,304,011,428

Summary of Funding Position

Actuary: The Segal Company				Unfunded Actuarial Accrued Liability	Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Value of Assets		
2013	7/1/2013	7.75%	5.35%	\$ 10,094,867,871	\$ 2,136,380,284	78.8%
2012	7/1/2012	7.75%	5.35%	9,692,602,852	2,118,717,098	78.1%
2011	7/1/2011	7.75%	5.35%	9,297,204,318	1,832,020,675	80.3%
2010	7/1/2010	8.00%	5.29%	8,893,618,433	1,649,188,744	81.5%
2009	7/1/2009	8.00%	5.29%	8,057,060,950	808,339,698	90.0%
2008	7/1/2008	8.00%	5.29%	7,619,102,935	371,249,702	95.1%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 376,667,610	\$ 368,426,348	98 %	\$ 900,254,454	237 %
2012	336,874,865	321,688,919	95 %	886,539,366	239 %
2011	304,431,910	286,699,384	94 %	870,203,423	211 %
2010	200,578,728	201,033,238	100 %	856,089,559	193 %
2009	141,291,588	145,941,275	103 %	805,137,795	100 %
2008	144,743,767	141,862,126	98 %	708,731,840	52 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Los Angeles Water and Power Employees' Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	15.06 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	31.02 %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>46.08 %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
Total Rates Adopted by Board	46.08 %	—	—	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	41.82 %	—	—	—	—	—	—	—	—
6/30/2011	38.45 %	—	—	—	—	—	—	—	—
6/30/2010	26.12 %	—	—	—	—	—	—	—	—
6/30/2009	20.28 %	—	—	—	—	—	—	—	—
6/30/2008	21.59 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	3.10 %	—	—	—	—	—	—	—	—
Age 35	4.16 %	—	—	—	—	—	—	—	—
Age 45	5.38 %	—	—	—	—	—	—	—	—
Single Rate	6.00 % (2)	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	60								
Years of Service	5								
Age	55								
Years of Service	10								
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age	30								
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	1	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y								
Maximum Annual Increase	3%								
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:	N								
Benefit Comments:	Retirement benefit is 2.1% multiplied by Years of Service, Average Salary, not to exceed 100% of salary. If retired at 55 with 30 years of service, 2.3% is used. If a member receiving permanent and total disability benefits, a member may elect to retire.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Footnote:

(1) The single rate applies to employees hired after June 1, 1984.

(2) The single rate applies to employees hired after June 1, 1984.



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Manhattan Beach Single Highest Year Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	—	—	—	4	—	—	—	4	Closed
General - Tier 1	—	—	—	3	—	—	—	3	Closed
<b>Totals</b>	—	—	—	7	—	—	—	7	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 315,899	Contributions	
Receivables	—	Employer - General	\$ —
Contributions	—	Safety	—
Investments	—	Combined	—
Other	—	Employee - General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Interest	11,288
International Stocks	—	Dividends	—
Mortgages	—	Net Appreciation (Depreciation)	—
Real Estate	—	in Fair Value of Investments	—
Venture Capital	—	Other Investment Revenues	—
Other	—	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	—
Other Assets	—		
<b>Total Assets</b>	<b>\$ 315,899</b>	<b>Total Additions</b>	<b>\$ 11,288</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ —	Benefit Payments	
Investment Purchases Payable	—	Service Retirement -General	\$ 32,114
Accrued Expenses	—	Safety	16,614
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ —</b>	Disability -General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 315,899</b>	Safety	—
		Combined	—
		Other -General	—
		Safety	—
		Combined	—
		Member Refunds - General	—
		Safety	—
		Combined	—
		Administration Expenses	—
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 48,728</b>
Actuarial Cost Method:	Projected Unit Credit	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$(37,440)</b>
Total UAAL Amortization Method:	No Amortization		
		Beginning of the Year Net Assets Held	\$ 353,339
		in Trust for Pension Benefits	—
		Adjustments	—
		End of the Year Net Assets Held	\$ 315,899
		in Trust for Pension Benefits	

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2012	5.00%	—%	\$ 373,634	\$ 315,899	\$ 57,735	84.5%
2012	6/30/2012	5.00%	—%	373,634	353,339	20,295	94.6%
2011	6/30/2010	5.00%	—%	377,004	405,545	(28,541)	107.6%
2010	6/30/2010	5.00%	—%	377,004	405,545	(28,541)	107.6%
2009	6/30/2008	6.50%	—%	432,935	461,030	(28,095)	106.5%
2008	6/30/2008	6.50%	—%	432,935	461,030	(28,095)	106.5%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ —	\$ —	—%	\$ —	—%
2012	—	—	—%	—	—%
2011	—	—	—%	—	—%
2010	—	—	—%	—	—%
2009	—	—	—%	—	—%
2008	—	—	—%	—	—%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Manhattan Beach Single Highest Year Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
<b>Total Rates Adopted by Board</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
<b>Employee Rates Adopted by Board:</b>									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age	60						50		
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	60						50		
Years of Service Regardless of Age									
<b>Final Average Salary:</b>									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement	Y						Y		
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase	2%						2%		
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
<b>Social Security Coverage:</b>									
	N						N		
<b>Benefit Comments:</b>	The only policy is that the cost-of-living increase and payments cease upon death of the member. No disability benefits are provided.								
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

This plan was adopted effective January 1, 1990; it covers management/confidential employees and non-management/confidential sworn police employees on July 1, 1990, and is for employees who retired prior to May 1993. The plan pays a retiring employee the difference between the pension payable from CalPERS and what the CalPERS pension would be if it were based on the single highest year only. The City of Manhattan Beach has ceded the liabilities of active participants in the plan to CalPERS as of July 1, 1993.

The plan is currently dormant, with payments being made from interest earnings and accumulated balances.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

City of Manhattan Beach Supplemental Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	—	—	—	5	—	—	—	5	Closed
Totals	—	—	—	5	—	—	—	5	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 118,255	Contributions	
Receivables	—	Employer - General Safety Combined	\$ —
Contributions	—	Employee - General Safety Combined	—
Investments	—	Other - General Safety Combined	—
Other	—	Interest	4,249
Investments, at Fair Value	—	Dividends	—
U.S. Government Obligations	—	Net Appreciation (Depreciation) in Fair Value of Investments	—
International Bonds	—	Other Investment Revenues	—
Municipal Bonds	—	Other Revenues	—
Domestic Corporate Bonds	—	Investment Expenses	—
Domestic Stocks	—	Total Additions	\$ 4,249
International Stocks	—	Deductions	
Mortgages	—	Benefit Payments	
Real Estate	—	Service Retirement -General Safety Combined	\$ 19,647
Venture Capital	—	Disability -General Safety Combined	—
Other	—	Other -General Safety Combined	—
Fixed Assets Net of Accumulated Depreciation	—	Member Refunds -General Safety Combined	—
Other Assets	—	Administration Expenses	—
Total Assets	\$ 118,255	Other Expenses	—
Liabilities		Total Deductions	\$ 19,647
Accounts Payable	\$ —	Net Increase (Decrease) In Plan Assets	\$ (15,398)
Investment Purchases Payable	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 133,653
Accrued Expenses	—	Adjustments	—
Other Current Liabilities	—	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 118,255
Total Liabilities	\$ —		
Net Assets Available for Benefits	\$ 118,255		
Actuarial Cost Method:	Projected Unit Credit		
Total UAAL Amortization Method:	No Amortization		
Total UAAL Amortization Period:	—		
Years Remaining in Total UAAL Amortization Period:	—		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Actuary: Block Consulting Actuaries				Unfunded Actuarial Accrued Liability	Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Value of Assets	Actuarial Accrued Liability	
2013	6/30/2012	5.00%	—%	\$ 118,255	\$ 14,928	88.8%
2012	6/30/2012	5.00%	—%	133,653	(470)	100.4%
2011	6/30/2010	5.00%	—%	136,197	(33,394)	124.5%
2010	6/30/2010	5.00%	—%	189,506	13,935	92.6%
2009	6/30/2008	6.50%	—%	189,506	(4,121)	102.2%
2008	6/30/2008	6.50%	—%	189,506	(4,121)	102.2%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	—	\$ —	—%	\$ —	—%
2012	—	—	—%	—	—%
2011	—	—	—%	—	—%
2010	—	—	—%	—	—%
2009	—	—	—%	—	—%
2008	—	—	—%	—	—%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Manhattan Beach Supplemental Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
<b>Total Rates Adopted by Board</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
<b>Employee Rates Adopted by Board:</b>									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	60								
Years of Service Regardless of Age									
<b>Final Average Salary:</b>									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average									
Compensation at Time of Retirement	N								
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase	2%								
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
<b>Social Security Coverage:</b>	N								
Benefit Comments:	Policy is that the cost of living increase and payments cease upon death of the member. There are no disability benefits provided.								
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

This plan covers police, fire, and management/confidential employees who retire prior to January 1995. The plan pays a retiring employee the difference between the pension payable from CalPERS calculated under the life annuity option and the CalPERS benefit had the City of Manhattan Beach adopted the Police Officers' Standards and Training (POST) widows and orphans salary continuation plan. The city has ceded the liabilities of active participants in the plan to CalPERS as of January 1, 1995.

The plan is currently dormant, with payments being made from interest earnings and accumulated balances.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of Oakland Fire and Police Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	1	—	—	450	275	—	317	1,043	Closed
Totals	1	—	—	450	275	—	317	1,043	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 19,852,290	Contributions	
Receivables	—	Employer - General Safety Combined	\$ —
Contributions	—	Employee - General Safety Combined	7,042
Investments	12,911,535	Other - General Safety Combined	—
Other	1,260,558	Interest	5,459,522
Investments, at Fair Value	—	Dividends	4,382,495
U.S. Government Obligations	—	Net Appreciation (Depreciation) in Fair Value of Investments	28,904,815
International Bonds	—	Other Investment Revenues	—
Municipal Bonds	92,910,455	Other Revenues	173,693
Domestic Corporate Bonds	92,123,654	Investment Expenses	(1,574,556)
Domestic Stocks	201,060,403	Total Additions	\$ 247,353,011
International Stocks	56,868,389	Deductions	
Mortgages	—	Benefit Payments	
Real Estate	—	Service Retirement - General Safety Combined	\$ —
Venture Capital	—	Disability - General Safety Combined	21,735,124
Other	8,875,416	Other - General Safety Combined	—
Fixed Assets Net of Accumulated Depreciation	—	Member Refunds	—
Other Assets	—	Administration Expenses	683,773
Total Assets	\$ 485,862,700	Other Expenses	—
Liabilities		Total Deductions	\$ 60,231,069
Accounts Payable	\$ 23,273	Net Increase (Decrease) In Plan Assets	\$ 187,121,942
Investment Purchases Payable	16,106,693	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 268,474,498
Accrued Expenses	5,260,878	Adjustments	—
Other Current Liabilities	8,875,416	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 455,596,440
Total Liabilities	\$ 30,266,260		
Net Assets Available for Benefits	\$ 455,596,440		
Actuarial Cost Method:	Aggregate		
Total UAAL Amortization Method:	Other		
Level percentage of projected City total payroll			
Total UAAL Amortization Period:	—		
Years Remaining in Total UAAL Amortization Period:	—		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2026		

Summary of Funding Position

Actuary: Bartel Associates, LLC						Unfunded Actuarial Accrued Liability		Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets				
2013	7/1/2012	6.74%	3.97%	\$ 658,279,000	\$ 257,221,000		\$ 401,058,000		39.1%
2012	7/1/2011	6.74%	3.97%	683,162,000	256,394,000		426,768,000		37.5%
2011	7/1/2010	7.00%	3.50%	792,202,000	297,829,000		494,373,000		37.6%
2010	7/1/2010	7.00%	3.50%	792,202,000	297,829,000		494,373,000		37.6%
2009	7/1/2009	7.50%	4.50%	782,457,000	347,182,000		435,275,000		44.4%
2008	7/1/2007	8.00%	4.50%	888,136	566,040		322,096		63.7%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 34,200,000	\$ 210,000,000	614 %	\$ 129,176,000	310 %
2012	45,100,000	45,507,996	101 %	144,045,000	296 %
2011	41,400,000	—	—	144,045,000	343 %
2010	37,500,000	—	—	100,000	494,373 %
2009	32,100,000	—	—	137,000	317,719 %
2008	28,600,000	—	—	163,359	197 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Oakland Fire and Police Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	—	—	—	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	5.81 %	—	—
Age 35	—	—	—	—	—	—	7.53 %	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age							55		
Years of Service							20		
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service							65		
Years of Service Regardless of Age							25		
Final Average Salary:									
Position Last Held							Y		
Highest Year(s) Average	—	—	—	—	—	—	—		
Final Year(s) Average	—	—	—	—	—	—	3		
Compensation at Time of Retirement							Y		
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase							Y		
Index to Consumer Price Index									
Maximum Annual Increase							4%		
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:							N		
Benefit Comments:									
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	50%	—	—

Comments:

In 2013, the system adopted new accounting guidance, Governmental Accounting Standards Board Statement (GASB) No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.

On July 30, 2012, the city deposited \$210 million from the issuance of Pension Obligation Bonds into the system. This contribution is expected to lower the unfunded liability from \$401.1 million unfunded amount as of July 1, 2012 to a projected unfunded liability of \$203.7 as of July 1, 2013. As a result of a funding agreement entered into between the System's Board and the City of Oakland no additional contributions are required until July 1, 2017.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

City of Oakland Municipal Employees' Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	—	—	—	10	1	—	15	26	Closed
Totals	—	—	—	10	1	—	15	26	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 47,339	Contributions	
Receivables	—	Employer - General Safety Combined	\$ —
Contributions	—	Employee - General Safety Combined	—
Investments	—	Other - General Safety Combined	—
Other	6,815	Interest	11,962
Investments, at Fair Value	—	Dividends	55,633
U.S. Government Obligations	—	Net Appreciation (Depreciation) in Fair Value of Investments	536,256
International Bonds	—	Other Investment Revenues	—
Municipal Bonds	—	Other Revenues	569
Domestic Corporate Bonds	1,281,085	Investment Expenses	(24,216)
Domestic Stocks	3,218,798	Total Additions	\$ 580,204
International Stocks	—	Deductions	
Mortgages	—	Benefit Payments	
Real Estate	—	Service Retirement - General Safety Combined	\$ 310,261
Venture Capital	—	Disability - General Safety Combined	61,610
Other	—	Other - General Safety Combined	2,000
Fixed Assets Net of Accumulated Depreciation	—	Member Refunds - General Safety Combined	—
Other Assets	—	Administration Expenses	209,583
Total Assets	\$ 4,554,037	Other Expenses	—
Liabilities		Total Deductions	\$ 583,454
Accounts Payable	\$ 1,610	Net Increase (Decrease) In Plan Assets	\$ (3,250)
Investment Purchases Payable	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 4,448,422
Accrued Expenses	107,255	Adjustments	—
Other Current Liabilities	—	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 4,445,172
Total Liabilities	\$ 108,865		
Net Assets Available for Benefits	\$ 4,445,172		
Actuarial Cost Method:	Aggregate		
Total UAAL Amortization Method:	Level Dollar Amount <sup>(1)</sup>		
Total UAAL Amortization Period:	6		
Years Remaining in Total UAAL Amortization Period:	6		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Actuary: Bartel Associates, LLC				Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
Fiscal Year	Valuation Date	Interest Rate	Salary Scale				
2013	7/1/2012	6.25%	3.25%	\$ 3,630,000	\$ 4,448,000	\$(818,000)	122.5%
2012	7/1/2010	6.50%	3.25%	5,471,000	4,728,000	743,000	86.4%
2011	7/1/2010	6.50%	3.25%	5,471,000	4,728,000	743,000	86.4%
2010	7/1/2010	6.50%	3.25%	5,471,000	4,728,000	743,000	86.4%
2009	7/1/2007	8.00%	3.25%	7,516,000	9,371,000	(1,855,000)	124.7%
2008	7/1/2007	8.00%	3.25%	7,516,000	9,371,000	(1,855,000)	124.7%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ —	\$ —	— %	\$ —	— %
2012	—	—	— %	—	— %
2011	—	—	— %	—	— %
2010	—	—	— %	—	— %
2009	—	—	— %	—	— %
2008	—	—	— %	—	— %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Oakland Municipal Employees' Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	—	—	—	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	52								
Years of Service	20								
Age	60								
Years of Service	10								
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70								
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held	Y								
Highest Year(s) Average	3	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement	Y								
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase	3%								
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:	N								
Benefit Comments:									
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	—	—	—	—	—	—	—	—

Comments:

The system's funding policy provides for periodic employee and city contributions at actuarially determined amounts sufficient to accumulate the necessary assets to pay benefits when due as specified in the City Charter. The system no longer receives employee contributions, as all members of the system have retired or transferred to CalPERS.

Retirement benefit is 1/60 of final salary times years of service, times a factor ranging from 0.59 to 1.41 for ages 52 through 65 and above, respectively. Disability benefit is 1.5% times year of service times final salary, subject to minimum benefits based on service adjusted by salary under the Labor Code for disability or death arising out of the performance of duty.

In 2013 the system implemented the provisions of GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. In accordance with GASB Statement No. 63, the System renamed net assets held in trust for pension benefits as net position, restricted for pension benefits.



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of Oakland Municipal Employees' Retirement System — (Continued)

Footnote:

(1)

The July 1, 2012 unfunded actuarial liability (UAL) is amortized as a level dollar amount over a six -year closed period. Any future increase in the UAL due to actuarial gains and losses and assumption, method, plan changes are amortized as a level dollar amount over six year closed periods.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of Pasadena Fire and Police Employees' Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	—	—	—	106	92	—	59	257	Closed
Totals	—	—	—	106	92	—	59	257	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 6,531,090	Contributions	
Receivables	—	Employer - General Safety Combined	\$ —
Contributions	—	Employee - General Safety Combined	—
Investments	269,374	Other - General Safety Combined	—
Other	—	Interest	1,812,766
Investments, at Fair Value		Dividends	1,305,036
U.S. Government Obligations	25,808,780	Net Appreciation (Depreciation) in Fair Value of Investments	12,886,120
International Bonds	1,993,499	Other Investment Revenues	—
Municipal Bonds	—	Other Revenues	—
Domestic Corporate Bonds	30,694,777	Investment Expenses	(373,953)
Domestic Stocks	52,640,208	Total Additions	\$ 15,629,969
International Stocks	14,254,407	Deductions	
Mortgages	—	Benefit Payments	
Real Estate	14,846,734	Service Retirement - General Safety Combined	\$ —
Venture Capital	—	Disability - General Safety Combined	6,575,972
Other	—	Other - General Safety Combined	167,186
Fixed Assets Net of Accumulated Depreciation	—	Member Refunds	—
Other Assets	—	Administration Expenses	271,035
Total Assets	\$ 147,038,869	Other Expenses	—
Liabilities		Total Deductions	\$ 14,593,280
Accounts Payable	\$ 69,193	Net Increase (Decrease) In Plan Assets	\$ 1,036,689
Investment Purchases Payable	6,796,907	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 139,136,080
Accrued Expenses	—	Adjustments	—
Other Current Liabilities	—	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 140,172,769
Total Liabilities	\$ 6,866,100		
Net Assets Available for Benefits	\$ 140,172,769		
Actuarial Cost Method:	Entry Age		
Total UAAL Amortization Method:	Level Dollar Amount		
Total UAAL Amortization Period:	5		
Years Remaining in Total UAAL Amortization Period:	—		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Actuary: Bartel Associates				Unfunded Actuarial Accrued Liability	Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Value of Assets	Actuarial Accrued Liability	
2013	6/30/2013	6.00%	3.00%	\$ 168,781,000	\$ 127,985,000	75.8%
2012	6/30/2012	6.00%	3.00%	174,249,000	136,272,000	78.2%
2011	6/30/2011	6.00%	3.00%	179,284,000	105,811,000	59.0%
2010	6/30/2010	8.00%	7.60%	166,096,000	109,740,000	66.1%
2009	6/30/2009	8.00%	3.80%	177,803,309	119,551,189	67.2%
2008	6/30/2008	8.00%	5.50%	178,747,842	131,321,211	73.5%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ —	\$ —	— %	\$ —	— %
2012	16,941,000	46,600,000	275 %	—	— %
2011	13,582,000	8,036,000	59 %	—	— %
2010	14,039,000	4,981,704	35 %	—	— %
2009	11,447,482	956,097	8 %	—	— %
2008	12,524,839	3,193,583	25 %	178,927	26,506 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Pasadena Fire and Police Employees' Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
Total Rates Adopted by Board	—	—	—	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	9.45 %	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age							50		
Years of Service							15		
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age							25		
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	1	—	—
Final Year(s) Average	—	—	—	—	—	—	Y	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index							Y		
Maximum Annual Increase									
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:							N		
Benefit Comments:									
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	50%	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	50%	—	—

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of Pasadena Fire and Police Employees' Retirement System — (Continued)

Comments:

The funding plan was updated on March 18, 1999, when the Pasadena Fire and Police Retirement System entered into Contribution Agreement No. 16,900 with the City of Pasadena. Per the Agreement, the System is considered to meet minimum funding requirements for the year ended June 30, 2001, if the funded percentage exceeded 70%. The minimum fully funded percentage will increase by 1/2% each year until it reaches 80% in the year ending June 30, 2020. As a result of this agreement, the city agreed to make supplemental contributions to the system when needed.

On October 20, 2011, the retirement board approved an Amended and Restated Contribution Agreement No. 20,823 (Agreement No. 20,823), that was subsequently approved by the city council on October 24, 2011. Under this agreement, the city's supplemental payment is computed by carrying forward the minimum funding percentage schedule and reimbursement cap in the Agreement No. 16,900, but is computed using an interest assumption of 6% and an inflation assumption of 3%.

On October 20, 2011, the retirement board approved Agreement No. 20,823 which provided for the issuance of pension obligation bonds by the City. Net bond proceeds in the amount of \$46.6 million were received by the System on March 20, 2012.

The Agreement No. 16900 and No. 20823 state that if this minimum funding deficit is greater than \$3,000,000, the city will pay \$3,000,000 to the System; any remaining amount necessary to reach the minimum funding percentage is to be phased in over a five-year period.

As a condition of participation, members were required to make a contribution to the System. Currently there are no active members in the System, and hence no further member contributions are due the System.

The service retirement is 1/50 times Final Compensation times Years of Service times actuarial Equivalent Factor ranging from 0.8226 to 1.3099 for ages 46 through 55 and above, but not greater than 75% of final compensation.

In 2012, the City issued a pension obligation bond that yielded \$46,600,000 in net proceeds to the retirement system.

In 2013, the City did not make any contributions to the System due to the fact that the funding level threshold was exceeded in 2012 at 76%.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of Piedmont Police and Fire Pension Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	—	—	—	4	5	—	7	16	Closed
Totals	—	—	—	4	5	—	7	16	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ —	Contributions	
Receivables	—	Employer - General Safety Combined	\$ —
Contributions	—	Employee - General Safety Combined	—
Investments	10,822	Other - General Safety Combined	—
Other	—	Interest	6,526
Investments, at Fair Value	—	Dividends	314,333
U.S. Government Obligations	323,785	Net Appreciation (Depreciation) in Fair Value of Investments	1,220,348
International Bonds	—	Other Investment Revenues	—
Municipal Bonds	—	Other Revenues	(5,750)
Domestic Corporate Bonds	4,259,635	Investment Expenses	(60,531)
Domestic Stocks	5,641,032	Total Additions	\$ 1,474,926
International Stocks	—	<b>Deductions</b>	
Mortgages	—	Benefit Payments	
Real Estate	—	Service Retirement -General Safety Combined	\$ —
Venture Capital	—	Disability -General Safety Combined	133,510
Other	—	Other -General Safety Combined	—
Fixed Assets Net of Accumulated Depreciation	—	Member Refunds -General Safety Combined	—
Other Assets	—	Administration Expenses	—
Total Assets	\$ 10,235,274	Other Expenses	—
<b>Liabilities</b>		Total Deductions	\$ 278,147
Accounts Payable	\$ 70,542	Net Increase (Decrease) In Plan Assets	\$ 1,196,779
Investment Purchases Payable	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 8,967,953
Accrued Expenses	—	Adjustments	—
Other Current Liabilities	—	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 10,164,732
Total Liabilities	\$ 70,542		
Net Assets Available for Benefits	\$ 10,164,732		
Actuarial Cost Method:	Projected Unit Credit		
Total UAAL Amortization Method:	No Amortization <sup>(1)</sup>		
Total UAAL Amortization Period:	—		
Years Remaining in Total UAAL Amortization Period:	—		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Actuary: Bartel Associates, LLC				Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
Fiscal Year	Valuation Date	Interest Rate	Salary Scale				
2013	1/1/2013	6.00%	3.00%	\$ 2,469,210	\$ 8,566,168	\$(6,096,958)	346.9%
2012	1/1/2010	3.95%	2.95%	2,864,314	8,285,972	(5,421,658)	289.3%
2011	1/1/2010	7.00%	3.50%	2,864,314	8,285,972	(5,421,658)	289.3%
2010	1/1/2010	0.68%	0.34%	2,864,314	8,285,972	(5,421,658)	289.3%
2009	1/1/2007	7.00%	3.50%	3,137,361	7,132,339	(3,994,978)	227.3%
2008	1/1/2007	7.00%	3.50%	3,137,361	7,132,339	(3,994,978)	227.3%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	—	\$ —	— %	\$ —	— %
2012	—	—	— %	—	— %
2011	—	—	— %	—	— %
2010	—	—	— %	—	— %
2009	—	—	— %	—	— %
2008	—	—	— %	—	— %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Piedmont Police and Fire Pension Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
Total Rates Adopted by Board	—	—	—	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age							55		
Years of Service							25		
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	1	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase							Y		
Index to Consumer Price Index							2%		
Maximum Annual Increase									
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:							N		
Benefit Comments:									
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	2%	—	—
- Maximum	—	—	—	—	—	—	50%	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	67%	—	—

Comments:

The plan is closed to new participants. As of June 30, 2013, all active Police and Fire Department employees participate in CalPERS.

During fiscal year 2013, the City implemented GASB Statement No. 63-Financial Reporting of Deferred Outflows and Resources, and Net Position. The most notable impact of GASB 63 was the renaming of "net assets" to "net position" to reflect the difference between assets and liabilities.

Footnote:

- (1) The Retirement Board has adopted an asset-smoothing technique. This technique recognizes realized and unrealized appreciation in the market value of assets over a period of approximately five years and incorporates a minimum value of 80% of market value and maximum value of 120% of market value.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Pittsburgh Miscellaneous Employees' Retirement System of 1962

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	—	—	—	1	—	—	—	1	Closed
Totals	—	—	—	1	—	—	—	1	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 8,776	Contributions	
Receivables	—	Employer - General Safety Combined	\$ —
Contributions	—	Employee - General Safety Combined	—
Investments	—	Other - General Safety Combined	—
Other	—	Interest Dividends	—
Investments, at Fair Value	—	Net Appreciation (Depreciation) in Fair Value of Investments	—
U.S. Government Obligations	—	Other Investment Revenues	—
International Bonds	—	Other Revenues	—
Municipal Bonds	—	Investment Expenses	—
Domestic Corporate Bonds	—	Total Additions	\$ —
Domestic Stocks	—	<b>Deductions</b>	
International Stocks	—	Benefit Payments	
Mortgages	—	Service Retirement -General Safety Combined	\$ 5,274
Real Estate	—	Disability -General Safety Combined	—
Venture Capital	—	Other -General Safety Combined	—
Other	—	Member Refunds -General Safety Combined	—
Fixed Assets Net of Accumulated Depreciation	—	Administration Expenses	—
Other Assets	—	Other Expenses	—
Total Assets	\$ 8,776	Total Deductions	\$ 5,274
<b>Liabilities</b>		Net Increase (Decrease) In Plan Assets	\$ (5,274)
Accounts Payable	\$ —	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 14,050
Investment Purchases Payable	—	Adjustments	—
Accrued Expenses	—	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 8,776
Other Current Liabilities	—		
Total Liabilities	\$ —		
Net Assets Available for Benefits	\$ 8,776		
Actuarial Cost Method:	Other		
Total UAAL Amortization Method:	No Amortization <sup>(1)</sup>		
Total UAAL Amortization Period:	—		
Years Remaining in Total UAAL Amortization Period:	—		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Actuary: Bartell Associates				Unfunded Actuarial Accrued Liability	Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Value of Assets	Actuarial Accrued Liability	
2013	6/30/2011	4.25%	3.00%	\$ 18,249	\$ 19,324	105.9%
2012	6/30/2011	4.25%	3.00%	18,249	19,324	105.9%
2011	6/30/2011	4.25%	3.00%	18,249	19,324	105.9%
2010	6/30/2007	4.25%	3.00%	40,592	28,802	71.0%
2009	6/30/2007	4.25%	3.00%	40,592	28,802	71.0%
2008	6/30/2007	4.25%	3.00%	40,592	28,802	71.0%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ —	\$ —	— %	\$ —	— %
2012	—	—	— %	—	— %
2011	—	—	— %	—	— %
2010	—	—	— %	—	— %
2009	—	—	— %	—	— %
2008	—	—	— %	—	— %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Pittsburg Miscellaneous Employees' Retirement System of 1962 — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	—	—	—	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55								
Years of Service	10								
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	65								
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	3	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase	5%								
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:	N								
Benefit Comments:	The City and employees both contributed to the establishment of a reserve for the purpose of paying an annuity at age 65 of 1/140th of the final compensation for each year of service after entry into the system.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	25%	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	—	—	—	—	—	—	—	—

Comments:

This system is closed. Actuarial obligations have been calculated as the present value of all future benefit payments.

Footnote:

(1) The City of Pittsburg uses mortality tables to determine the actuarial accrued liability.



Public Retirement Systems Annual Report — Fiscal Year 2012-13

City of Richmond - Garfield Pension Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	—	—	—	1	—	—	—	1	Closed
Totals	—	—	—	1	—	—	—	1	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 244,661	Contributions	
Receivables	—	Employer - General Safety Combined	\$ 77,000
Contributions	—	Employee - General Safety Combined	—
Investments	—	Other - General Safety Combined	—
Other	—	Interest Dividends	825
Investments, at Fair Value	—	Net Appreciation (Depreciation) in Fair Value of Investments	—
U.S. Government Obligations	—	Other Investment Revenues	—
International Bonds	—	Other Revenues	—
Municipal Bonds	—	Investment Expenses	—
Domestic Corporate Bonds	—	Total Additions	\$ 77,825
Domestic Stocks	—	Deductions	
International Stocks	—	Benefit Payments	
Mortgages	—	Service Retirement -General Safety Combined	\$ 85,430
Real Estate	—	Disability -General Safety Combined	—
Venture Capital	—	Other -General Safety Combined	—
Other	—	Member Refunds -General Safety Combined	—
Fixed Assets Net of Accumulated Depreciation	—	Administration Expenses	—
Other Assets	—	Other Expenses	—
Total Assets	\$ 244,661	Total Deductions	\$ 85,430
<b>Liabilities</b>		Net Increase (Decrease) In Plan Assets	\$ (7,605)
Accounts Payable	\$ —	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 252,266
Investment Purchases Payable	—	Adjustments	—
Accrued Expenses	—	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 244,661
Other Current Liabilities	—		
Total Liabilities	\$ —		
Net Assets Available for Benefits	\$ 244,661		
Actuarial Cost Method:	Entry Age		
Total UAAL Amortization Method:	Level Dollar Amount <sup>(1)</sup>		
Total UAAL Amortization Period:	7		
Years Remaining in Total UAAL Amortization Period:	7		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Actuary: Bartel Associates LLC				Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
Fiscal Year	Valuation Date	Interest Rate	Salary Scale				
2013	7/1/2013	3.75%	3.25%	\$ 863,415	\$ 244,660	\$ 618,755	28.3%
2012	7/1/2011	4.50%	3.50%	853,422	334,121	519,301	39.2%
2011	7/1/2011	4.50%	3.50%	596,216	334,121	262,095	56.0%
2010	7/1/2009	4.50%	3.50%	893,734	336,274	557,460	37.6%
2009	7/1/2007	4.50%	3.50%	899,777	326,228	573,549	36.3%
2008	7/1/2007	4.50%	3.50%	899,777	326,228	573,549	36.3%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 92,092	\$ 77,000	84 %	\$ —	— %
2012	78,731	—	—	—	— %
2011	76,692	76,692	100 %	—	— %
2010	76,692	76,692	100 %	—	— %
2009	72,484	72,484	100 %	—	— %
2008	72,484	72,484	100 %	—	— %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Richmond - Garfield Pension Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
<b>Total Rates Adopted by Board</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
<b>Employee Rates Adopted by Board:</b>									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
<b>Final Average Salary:</b>									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
<b>Social Security Coverage:</b>							N		
Benefit Comments:									
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	25%	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	50%	—	—

Comments:

This retirement fund was established by the City of Richmond as a separate retirement plan for one of its retired police chief. Retirement and other benefits are paid from the assets of the plan and from related investment earnings. Plan provisions have been established and may be amended upon agreement between the plan and the retiree. This retirement plan is being reported as a retirement plan separate from the city's Police and Firemen's Plan.

Footnote:

(1) The unfunded actuarial liability is amortized over the plan member's remaining life expectancy of the valuation date, which is 7 years as of July 1, 2013.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

City of Richmond General Pension Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	—	—	—	11	—	—	8	19	Closed
Totals	—	—	—	11	—	—	8	19	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 1,033,099	Contributions	
Receivables	—	Employer - General Safety Combined	\$ 660,992
Contributions	—	Employee - General Safety Combined	—
Investments	69	Other - General Safety Combined	—
Other	—	Interest Dividends	4,566
Investments, at Fair Value	—	Net Appreciation (Depreciation) in Fair Value of Investments	875
U.S. Government Obligations	—	Other Investment Revenues	—
International Bonds	—	Other Revenues	—
Municipal Bonds	—	Investment Expenses	—
Domestic Corporate Bonds	—	Total Additions	\$ 666,433
Domestic Stocks	—	Deductions	
International Stocks	—	Benefit Payments	
Mortgages	—	Service Retirement - General Safety Combined	\$ 587,755
Real Estate	—	Disability - General Safety Combined	—
Venture Capital	—	Other - General Safety Combined	—
Other	—	Member Refunds - General Safety Combined	—
Fixed Assets Net of Accumulated Depreciation	—	Administration Expenses	—
Other Assets	—	Other Expenses	—
Total Assets	\$ 1,033,168	Total Deductions	\$ 587,755
<b>Liabilities</b>		Net Increase (Decrease) In Plan Assets	\$ 78,678
Accounts Payable	\$ —	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 954,490
Investment Purchases Payable	—	Adjustments	—
Accrued Expenses	—	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 1,033,168
Other Current Liabilities	—		
Total Liabilities	\$ —		
Net Assets Available for Benefits	\$ 1,033,168		
Actuarial Cost Method:	Entry Age		
Total UAAL Amortization Method:	Level Dollar Amount		
Total UAAL Amortization Period:	17		
Years Remaining in Total UAAL Amortization Period:	6		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Actuary: Bartel Associates LLC				Unfunded Actuarial Accrued Liability	Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Value of Assets	Actuarial Accrued Liability	
2013	7/1/2013	3.75%	3.25%	\$ 1,033,168	\$ 3,186,741	24.5%
2012	7/1/2011	4.50%	3.50%	1,387,026	3,312,114	29.5%
2011	7/1/2011	4.50%	3.50%	1,387,026	3,312,114	29.5%
2010	7/1/2009	4.50%	3.50%	1,770,210	4,145,842	29.9%
2009	7/1/2007	4.50%	3.50%	2,416,881	2,825,255	46.1%
2008	7/1/2007	4.50%	3.50%	2,416,881	2,825,255	46.1%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 502,278	\$ 660,992	132 %	\$ —	— %
2012	455,662	148,186	33 %	—	— %
2011	486,092	486,092	100 %	—	— %
2010	486,092	486,092	100 %	—	— %
2009	307,948	307,948	100 %	—	— %
2008	307,948	307,948	100 %	—	— %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Richmond General Pension Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
Total Rates Adopted by Board	—	—	—	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	60								
Years of Service	25								
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age	30								
Final Average Salary:									
Position Last Held	Y								
Highest Year(s) Average		—	—	—	—	—	—	—	—
Final Year(s) Average	3	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase	5%								
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:	S								
Benefit Comments:	If retired with fewer than 30 years of service, a member receives a prorated portion of 50% of salary. For example, with 25 years of service, a member would receive 25/30th of 50% of his or her final average salary.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	—	—	—	—	—	—	—	—

Comments:

Benefit are paid from Assets and Investments. The city is required under its charter to contribute the remaining amounts necessary to fund the plan using Entry-Age method.

Based on information supplied by the City of Richmond, the Tax Override Pension Fund may be used only to fund pensions provided by charter provisions added before the effective date of Proposition 13 (July 1, 1978).

Public Retirement Systems Annual Report — Fiscal Year 2012-13

City of Richmond Police and Firemen's Pension Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	—	—	—	14	9	—	28	51	Closed
Totals	—	—	—	14	9	—	28	51	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ —	Contributions	
Receivables		Employer - General	\$ 5,021,339
Contributions	5,021,339	Safety	—
Investments	402,770	Combined	—
Other	1,435,825	Employee - General	—
Investments, at Fair Value		Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Interest	402,770
International Stocks	—	Dividends	—
Mortgages	—	Net Appreciation (Depreciation)	1,435,825
Real Estate	—	in Fair Value of Investments	
Venture Capital	—	Other Investment Revenues	—
Other	12,974,618	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(102,456)
Other Assets	—	<b>Total Additions</b>	<b>\$ 6,757,478</b>
<b>Total Assets</b>	<b>\$ 19,834,552</b>	<b>Deductions</b>	
<b>Liabilities</b>		Benefit Payments	
Accounts Payable	\$ —	Service Retirement -General	\$ —
Investment Purchases Payable	—	Safety	3,518,429
Accrued Expenses	—	Combined	—
Other Current Liabilities	—	Disability -General	—
<b>Total Liabilities</b>	<b>\$ —</b>	Safety	—
<b>Net Assets Available for Benefits</b>	<b>\$ 19,834,552</b>	Combined	—
		Other -General	—
Actuarial Cost Method:	Entry Age	Safety	—
Total UAAL Amortization Method:	Level Dollar Amount	Combined	—
		Member Refunds	—
		General	—
		Safety	—
		Combined	—
		Administration Expenses	—
		Other Expenses	—
Total UAAL Amortization Period:	20	<b>Total Deductions</b>	<b>\$ 3,518,429</b>
Years Remaining in Total UAAL Amortization Period:	9	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 3,239,049</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2022	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 16,595,503
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 19,834,552

Summary of Funding Position

Actuary: Bartel Associates LLC				Unfunded Actuarial Accrued Liability	Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Value of Assets	Actuarial Accrued Liability	
2013	7/1/2013	5.75%	3.25%	\$ 19,834,552	\$ 5,259,720	79.0%
2012	7/1/2011	6.00%	3.50%	20,894,469	12,593,537	62.4%
2011	7/1/2011	6.00%	3.50%	20,894,469	12,593,537	62.4%
2010	7/1/2009	6.00%	3.50%	18,850,504	21,936,082	46.2%
2009	7/1/2007	6.50%	3.50%	22,910,310	20,680,783	52.6%
2008	7/1/2007	6.50%	3.50%	22,910,310	20,680,783	52.6%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 1,813,721	\$ 5,021,339	277 %	\$ —	— %
2012	1,596,771	—	—	—	— %
2011	2,477,902	—	—	—	— %
2010	2,477,902	4,600,000	186 %	—	— %
2009	2,199,459	4,800,000	218 %	—	— %
2008	2,199,459	5,000,000	227 %	—	— %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Richmond Police and Firemen's Pension Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
<b>Total Rates Adopted by Board</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
<b>Employee Rates Adopted by Board:</b>									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service							25		
Years of Service Regardless of Age									
<b>Final Average Salary:</b>									
Position Last Held							Y		
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement							Y		
<b>Cost of Living:</b>									
Granted Position Last Held							Y		
Index to Active Member Increase							Y		
Index to Consumer Price Index									
Maximum Annual Increase							5%		
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
<b>Social Security Coverage:</b>									
Benefit Comments:							I		
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	50%	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	50%	—	—

Comments:

Funding for the plan is provided from the Security Pension Override Special Revenue Fund. The city is required under its charter to contribute the remaining amounts necessary to fund the plan using the entry age normal actuarial method as specified by ordinance.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

City of Sacramento City Employees' Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	—	—	—	12	8	—	19	39	Closed
General - Tier 1	—	—	2	24	—	5	11	42	Closed
2	—	—	—	17	9	1	32	59	Closed
3	—	—	—	14	9	—	21	44	Closed
	35	—	18	584	65	15	192	909	Closed
	—	—	—	71	39	10	60	180	Closed
<b>Totals</b>	<b>35</b>	<b>—</b>	<b>20</b>	<b>722</b>	<b>130</b>	<b>31</b>	<b>335</b>	<b>1,273</b>	

Statement of Plan Net Assets  
as of June 30, 2013

<b>Assets</b>	
Cash and Short-Term Investments	\$ 20,658,000
Receivables	—
Contributions	—
Investments	2,317,000
Other	—
Investments, at Fair Value	
U.S. Government Obligations	2,856,000
International Bonds	—
Municipal Bonds	43,117,000
Domestic Corporate Bonds	67,993,000
Domestic Stocks	136,109,000
International Stocks	21,863,000
Mortgages	4,350,000
Real Estate	—
Venture Capital	—
Other	—
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	8,006,000
<b>Total Assets</b>	<b>\$ 307,269,000</b>
<b>Liabilities</b>	
Accounts Payable	\$ 19,000
Investment Purchases Payable	—
Accrued Expenses	2,632,000
Other Current Liabilities	8,643,000
<b>Total Liabilities</b>	<b>\$ 11,294,000</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 295,975,000</b>
Actuarial Cost Method:	Entry Age
Total UAAL Amortization Method:	Level Dollar Amount
Total UAAL Amortization Period:	14
Years Remaining in Total UAAL Amortization Period:	14
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

<b>Additions</b>	
Contributions	
Employer - General Safety Combined	\$ 10,573,000 <sup>(1)</sup>
Employee - General Safety Combined	219,000
Other - General Safety Combined	—
Interest Dividends	7,071,000
Net Appreciation (Depreciation) in Fair Value of Investments	4,798,000
Other Investment Revenues	11,612,000
Other Revenues	72,000
Investment Expenses	(1,242,000)
<b>Total Additions</b>	<b>\$ 33,103,000</b>
<b>Deductions</b>	
Benefit Payments	
Service Retirement - General Safety Combined	\$ 22,123,000
Disability - General Safety Combined	6,130,000
Other - General Safety Combined	2,365,000
Member Refunds - General Safety Combined	2,541,000
Administration Expenses	20,000
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 33,237,000</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$(134,000)</b>
Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 296,109,000
Adjustments	—
End of the Year Net Assets Held in Trust for Pension Benefits	\$ 295,975,000

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2013	6.50%	3.50%	\$ 382,000,000	\$ 292,000,000	\$ 90,000,000	76.4%
2012	6/30/2012	6.50%	3.50%	388,862,000	294,111,000	94,751,000	75.6%
2011	6/30/2011	6.50%	3.50%	397,000,000	297,000,000	100,000,000	74.8%
2010	6/30/2010	6.50%	3.50%	395,000,000	297,000,000	98,000,000	75.2%
2009	6/30/2009	6.50%	3.50%	398,000,000	314,000,000	84,000,000	78.9%
2008	6/30/2008	6.50%	3.50%	392,180,000	359,960,000	32,220,000	91.8%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 10,573,000	\$ 10,573,000	100 %	\$ 2,279,000	3,949 %
2012	10,361,000	10,361,000	100 %	2,960,000	3,201 %
2011	10,547,000	10,547,000	100 %	4,132,000	2,420 %
2010	3,431,000	3,431,000	100 %	5,302,000	1,848 %
2009	3,159,000	3,159,000	100 %	5,749,000	1,461 %
2008	3,534,000	3,534,000	100 %	8,868,786	363 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Sacramento City Employees' Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	—	—	—	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	7.40 %	7.40 %	7.40 %	—	—	—	—	—	—
Age 35	8.46 %	8.46 %	8.46 %	—	—	—	—	—	—
Age 45	9.51 %	9.51 %	9.51 %	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

Eligibility:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Age	55	50	50				55	50	50
Years of Service	20	5	5				20	5	5
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70	70	70				70	70	70
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held	—	—	—	—	—	—	—	—	—
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	3	3	3	—	—	—	3	3	3
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase	Y	Y	Y				Y	Y	Y
Index to Consumer Price Index	3%	3%	3%				3%	3%	3%
Maximum Annual Increase									
None									
Other									
Percent Per Year of Service:									
Age									
50	—	1.10	1.10	—	—	—	—	1.10	1.10
55	1.10	1.75	1.75	—	—	—	1.10	1.75	1.75
60	1.67	2.40	2.40	—	—	—	1.67	2.40	2.40
65	2.44	2.40	2.40	—	—	—	2.44	2.40	2.40
Social Security Coverage:	I	I	I				I	I	I
Benefit Comments:	Service retirement for Tier I is average monthly compensation (AMC) X years of service X benefactor, ranging from 1.10% - 2.44% for ages 55 to 65. For Tier II to III, it is AMC X years of service X benefactor, ranging from 1.10% to 2.40% for ages 50 to 65.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	75%	75%	75%	—	—	—	75%	75%	75%
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	75%	75%	75%	—	—	—	75%	75%	75%

Comments:

General and Safety Tier I represents the 175 Plan; General and Safety II represents the Equal Share Plan; General and Safety Tier III represents the 399 Plan.

During the years ended June 30, 2013 and 2012, active member contributions ranged from 3% to 10% of payroll.

Footnote:

- (1) Since 1989, the system has been fully funded or in an actuarial surplus condition, enabling the city to suspend both its normal and additional contributions since 1993. However, the funded ratio has decreased and the city must contribute to the plan. The city contributed a flat amount set in the approved budget.



Public Retirement Systems Annual Report — Fiscal Year 2012-13

City of San Clemente Restated Employees' Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	146	32	98	103	1	—	—	380	Open
<b>Totals</b>	<b>146</b>	<b>32</b>	<b>98</b>	<b>103</b>	<b>1</b>	<b>—</b>	<b>—</b>	<b>380</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ —	Contributions	
Receivables	—	Employer - General Safety Combined	\$ 2,621,927
Contributions	—	Employee - General Safety Combined	964,840
Investments	—	Other - General Safety Combined	—
Other	—	Interest Dividends	—
Investments, at Fair Value		Net Appreciation (Depreciation) in Fair Value of Investments	4,690,750
U.S. Government Obligations	2,172,265	Other Investment Revenues	—
International Bonds	—	Other Revenues	—
Municipal Bonds	—	Investment Expenses	—
Domestic Corporate Bonds	8,703,277	<b>Total Additions</b>	<b>\$ 8,277,517</b>
Domestic Stocks	17,378,124	<b>Deductions</b>	
International Stocks	6,516,797	Benefit Payments	
Mortgages	—	Service Retirement -General Safety Combined	\$ 1,056,115
Real Estate	—	Disability -General Safety Combined	486
Venture Capital	—	Other -General Safety Combined	—
Other	—	Member Refunds -General Safety Combined	—
Fixed Assets Net of Accumulated Depreciation	—	Administration Expenses	—
Other Assets	8,690,075	Other Expenses	162,134
<b>Total Assets</b>	<b>\$ 43,460,538</b>	<b>Total Deductions</b>	<b>\$ 1,218,735</b>
<b>Liabilities</b>		<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 7,058,782</b>
Accounts Payable	\$ —	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 36,401,756
Investment Purchases Payable	—	Adjustments	—
Accrued Expenses	—	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 43,460,538
Other Current Liabilities	—		
<b>Total Liabilities</b>	<b>\$ —</b>		
<b>Net Assets Available for Benefits</b>	<b>\$ 43,460,538</b>		
Actuarial Cost Method:	Entry Age		
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll <sup>(2)</sup>		
Total UAAL Amortization Period:	20		
Years Remaining in Total UAAL Amortization Period:	18		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2031		

Summary of Funding Position

Actuary: Michael S. James						Unfunded Actuarial Accrued Liability		Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets				
2013	7/1/2013	7.25%	4.50%	\$ 58,124,474	\$ 41,346,698		\$ 16,777,776		71.1%
2012	7/1/2012	7.25%	4.50%	52,775,327	36,170,712		16,604,615		68.5%
2011	7/1/2011	7.25%	4.50%	46,678,961	32,284,398		14,394,563		69.2%
2010	7/1/2009	7.75%	4.50%	35,702,652	26,488,537		9,214,115		74.2%
2009	7/1/2009	7.75%	4.50%	35,702,652	26,488,537		9,214,115		74.2%
2008	7/1/2008	7.75%	4.50%	25,812,485	25,949,357		(136,872)		100.5%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 2,531,415	\$ 2,621,927	104 %	\$ 13,773,828	122 %
2012	2,205,393	2,183,957	99 %	13,542,229	123 %
2011	1,695,185	1,654,967	98 %	12,473,080	115 %
2010	1,712,259	1,863,810	109 %	12,940,344	71 %
2009	1,797,535	1,625,559	90 %	13,031,637	71 %
2008	1,422,628	1,447,088	102 %	13,359,200	-1 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of San Clemente Restated Employees' Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	9.40 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	8.70 %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>18.10 %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
Total Rates Adopted by Board	18.10 %	—	—	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	17.10 %	—	—	—	—	—	—	—	—
6/30/2011	12.90 %	—	—	—	—	—	—	—	—
6/30/2010	14.30 %	—	—	—	—	—	—	—	—
6/30/2009	12.30 %	—	—	—	—	—	—	—	—
6/30/2008	11.30 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	7.00 %	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50								
Years of Service	5								
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	1	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement	Y								
Cost of Living:									
Granted Position Last Held	N								
Index to Active Member Increase	N								
Index to Consumer Price Index	N								
Maximum Annual Increase	2%								
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	2.00	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:	I								
Benefit Comments:	Retirement benefit is basic benefit at 2% of average monthly earnings in excess of \$133.33 X credited service, plus supplemental benefit, or the retiree's vested cash value with interest at 5% compounded annually to retirement date, whichever is higher.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Footnote:

- (1) Effective with the July 1, 2011 actuarial, a new-year amortization period was established for the current unfunded actuarial accrued liability.
- (2) Effective with the July 1, 2011 actuarial, a new 20-year amortization period was established for the current unfunded actuarial accrued liability.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of San Jose Federated City Employees' Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
2	—	238	7	—	—	—	245	Open	
General - Tier 1	2,511	345	904	3,087	122	90	502	Open	
<b>Totals</b>	<b>2,511</b>	<b>583</b>	<b>911</b>	<b>3,087</b>	<b>122</b>	<b>90</b>	<b>502</b>	<b>7,806</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 126,725,000	Contributions	
Receivables		Employer - General	\$ 103,109,000
Contributions	2,326,000	Safety	—
Investments	3,188,000	Combined	—
Other	—	Employee - General	12,652,000
Investments, at Fair Value		Safety	—
U.S. Government Obligations	103,741,000	Combined	—
International Bonds	3,000	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	6,395,000	Combined	—
Domestic Stocks	184,504,000	Interest	13,623,000
International Stocks	80,623,000	Dividends	10,753,000
Mortgages	—	Net Appreciation (Depreciation) in Fair Value of Investments	129,549,000
Real Estate	83,116,000	Other Investment Revenues	—
Venture Capital	388,195,000	Other Revenues	—
Other	788,180,000	Investment Expenses	(7,558,000)
Fixed Assets Net of Accumulated Depreciation	—	<b>Total Additions</b>	<b>\$ 262,128,000</b>
Other Assets	3,267,000	<b>Deductions</b>	
<b>Total Assets</b>	<b>\$ 1,770,263,000</b>	Benefit Payments	
		Service Retirement - General	\$ 134,191,000
<b>Liabilities</b>		Safety	—
Accounts Payable	\$ 3,606,000	Combined	—
Investment Purchases Payable	5,111,000	Disability - General	7,009,000
Accrued Expenses	—	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ 8,717,000</b>	Other - General	4,062,000
<b>Net Assets Available for Benefits</b>	<b>\$ 1,761,546,000</b>	Safety	—
		Combined	—
Actuarial Cost Method:	Entry Age	Member Refunds - General	1,545,000
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll <sup>(1)</sup>	Safety	—
		Combined	—
		Administration Expenses	3,024,000
		Other Expenses	—
Total UAAL Amortization Period:	20	<b>Total Deductions</b>	<b>\$ 149,831,000</b>
Years Remaining in Total UAAL Amortization Period:	20	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 112,297,000</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2031	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 1,649,249,000
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 1,761,546,000

Summary of Funding Position

Actuary: Cheiron						Unfunded Actuarial Accrued Liability	Funded Ratio
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets		
2013	6/30/2012	7.50%	7.75%	\$ 2,841,000,000	\$ 1,762,973,000	\$ 1,078,027,000	62.1%
2012	6/30/2011	7.50%	7.75%	2,770,227,000	1,788,660,000	981,567,000	64.6%
2011	6/30/2010	7.95%	9.65%	2,510,358,000	1,729,414,000	780,944,000	68.9%
2010	6/30/2009	7.75%	9.17%	2,486,155,000	1,756,588,000	729,567,000	70.7%
2009	6/30/2007	8.25%	4.25%	1,960,943,000	1,622,851,000	338,092,000	82.8%
2008	6/30/2007	8.25%	4.25%	1,960,943,000	1,622,851,000	338,092,000	82.8%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 103,109,000	\$ 103,109,000	100 %	\$ 240,187,000	449 %
2012	87,082,000	87,082,000	100 %	318,544,000	308 %
2011	59,180,000	59,180,000	100 %	275,869,000	283 %
2010	54,566,000	54,566,000	100 %	308,697,000	236 %
2009	57,020,000	57,020,000	100 %	291,404,606	116 %
2008	54,958,000	54,958,000	100 %	291,405,000	116 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of San Jose Federated City Employees' Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	18.08 %	6.68 %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	26.37 %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>44.45 %</b>	<b>6.68 %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
<b>Total Rates Adopted by Board</b>	<b>44.45 %</b>	<b>6.68 %</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Prior Year Rates									
6/30/2012	28.34 %	—	—	—	—	—	—	—	—
6/30/2011	25.75 %	—	—	—	—	—	—	—	—
6/30/2010	18.31 %	—	—	—	—	—	—	—	—
6/30/2009	18.31 %	—	—	—	—	—	—	—	—
6/30/2008	18.16 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	5.74 %	6.68 %	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55	65							
Years of Service	5	5							
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age	30								
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	1	3	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	N	Y							
Maximum Annual Increase	3%								
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	2.50	—	—	—	—	—	—	—	—
60	2.50	—	—	—	—	—	—	—	—
65	2.50	2.00	—	—	—	—	—	—	—
Social Security Coverage:	N	N							
Benefit Comments:	<p>The retirement annuity maximum for Tier 1 is 75% of the Final Average Salary (FAS). Non-Service disability is the greater of 2.5% of final compensation times the number of years of service, up to a maximum of 30 years or 40% of final compensation.</p> <p>The retirement annuity maximum for Tier 2 is 65% of the FAS during the highest 3 years' consecutive service. Tier 2 employees with five or more years of service who reaches age 55 may retire with an actuarial equivalent reduction.</p>								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	40%	50%	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	75%	50%	—	—	—	—	—	—	—

Comments:

The City Council adopted final ordinances to implement a new Tier of pension benefits, for members hired on or after September 30, 2012 shown as General Tier 2.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of San Jose Federated City Employees' Retirement System — (Continued)

Footnote:

- (1) The board adopted a 30/20 layered amortization method. The new unfunded actuarial accrued liability resulting from the June 30, 2010 valuation was amortized over a closed 20-year period while the unfunded accrued liability from the June 30, 2009 valuation was amortized over 30 years. All subsequent valuation gains or losses will be amortized over a closed 20-year period from the date first recognized.
  
- (2) The board adopted a 30/20 layered amortization method. The new unfunded actuarial accrued liability resulting from the June 30, 2010 valuation was amortized over a closed 20-year period while the unfunded accrued liability from the June 30, 2009 valuation was amortized over 30 years. All subsequent valuation gains or losses will be amortized over a closed 20-year period from the date first recognized.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

City of San Jose Police and Fire Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
2	771	257	188	644	398	12	124	2,394	Open
Safety - Tier 1	404	275	41	236	454	9	118	1,537	Open
<b>Totals</b>	<b>1,175</b>	<b>532</b>	<b>229</b>	<b>880</b>	<b>852</b>	<b>21</b>	<b>242</b>	<b>3,931</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 381,274,000	Contributions	
Receivables		Employer - General	\$ —
Contributions	3,544,000	Safety	105,234,000
Investments	5,367,000	Combined	—
Other	—	Employee - General	—
Investments, at Fair Value		Safety	20,227,000
U.S. Government Obligations	53,396,000	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	39,876,000	Combined	—
Domestic Stocks	540,986,000	Interest	43,509,000
International Stocks	285,373,000	Dividends	42,281,000
Mortgages	44,573,000	Net Appreciation (Depreciation) in Fair Value of Investments	165,889,000
Real Estate	16,994,000	Other Investment Revenues	6,830,000
Venture Capital	433,133,000	Other Revenues	—
Other	1,420,178,000	Investment Expenses	(9,784,000)
Fixed Assets Net of Accumulated Depreciation	—	<b>Total Additions</b>	<b>\$ 374,186,000</b>
Other Assets	6,576,000	<b>Deductions</b>	
<b>Total Assets</b>	<b>\$ 3,231,270,000</b>	Benefit Payments	
<b>Liabilities</b>		Service Retirement - General	\$ —
Accounts Payable	\$ 4,011,000	Safety	85,050,000
Investment Purchases Payable	19,044,000	Combined	—
Accrued Expenses	—	Disability - General	—
Other Current Liabilities	418,690,000	Safety	69,010,000
<b>Total Liabilities</b>	<b>\$ 441,745,000</b>	Combined	—
<b>Net Assets Available for Benefits</b>	<b>\$ 2,789,525,000</b>	Other - General	—
		Safety	4,756,000
		Combined	—
Actuarial Cost Method:	Entry Age	Member Refunds - General	886,000
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll <sup>(1)</sup>	Safety	—
		Combined	—
		Administration Expenses	3,423,000
		Other Expenses	—
Total UAAL Amortization Period:	14	<b>Total Deductions</b>	<b>\$ 163,125,000</b>
Years Remaining in Total UAAL Amortization Period:	14	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 211,061,000</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 2,578,464,000
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 2,789,525,000

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2012	7.25%	3.50%	\$ 3,397,792,000	\$ 2,703,539,000	\$ 694,253,000	79.6%
2012	6/30/2011	7.50%	3.50%	3,196,007,000	2,685,721,000	510,286,000	84.0%
2011	6/30/2010	7.75%	6.00%	3,230,456,000	2,576,705,000	653,751,000	79.8%
2010	6/30/2009	8.00%	9.00%	2,963,482,000	2,569,569,000	393,913,000	86.7%
2009	6/30/2007	8.00%	4.00%	2,372,386,000	2,365,790,000	6,596,000	99.7%
2008	6/30/2007	8.00%	8.00%	2,372,386,000	2,365,790,000	6,596,000	99.7%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 105,234,000	\$ 105,234,000	100 %	\$ 190,727,000	364 %
2012	121,009,000	121,009,000	100 %	251,058,000	203 %
2011	77,918,000	77,918,000	100 %	251,058,473	260 %
2010	52,315,000	52,315,000	100 %	255,222,552	154 %
2009	53,103,000	53,103,000	100 %	227,734,000	3 %
2008	56,372,000	56,372,000	100 %	227,734,000	3 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of San Jose Police and Fire Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	33.59 %	33.34 %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	25.30 %	23.69 %	— %
<b>Total Rates Recommended by Actuary</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>58.89 %</b>	<b>57.03 %</b>	<b>— %</b>
<b>Total Rates Adopted by Board</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>58.89 % (2)</b>	<b>57.03 %</b>	<b>—</b>
<b>Prior Year Rates</b>									
6/30/2012	—	—	—	—	—	—	51.54 %	49.78 %	—
6/30/2011	—	—	—	—	—	—	38.77 %	40.69 %	—
6/30/2010	—	—	—	—	—	—	21.61 %	24.12 %	—
6/30/2009	—	—	—	—	—	—	23.32 %	20.89 %	—
6/30/2008	—	—	—	—	—	—	24.71 %	21.42 %	—
<b>Employee Rates Adopted by Board:</b>									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	11.21 %	11.13 %	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age							50	50	
Years of Service							25	25	
Age							55	55	
Years of Service							20	20	
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service							70	70	
Years of Service Regardless of Age							30	30	
<b>Final Average Salary:</b>									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	1	1	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase							3%	3%	
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
<b>Social Security Coverage:</b>									
Benefit Comments:							N	N	
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	50%	50%	—
- Maximum	—	—	—	—	—	—	90%	90%	—
Service Disability - Per Year	—	—	—	—	—	—	50%	50%	—
- Maximum	—	—	—	—	—	—	90%	90%	—

Comments:

Effective July 1, 2006, the monthly retirement benefit for police members is final average salary (FAS) times 2.5% for the first 20 years of service (and by 4% for the next 10 years of service). Effective July 1, 2008, the monthly retirement benefit for fire members is final compensation times 2.5% for the first 20 years of service (and by 3% if more than 20 years of service).

The service connected and non-service connected disability monthly benefits for police members are FAS times 50% plus 4% for each year in excess of 20 years of services. For fire members, the service connected disability benefit is FAS times 60% plus (FAS times 3% for each year of service in excess 20 years). The non-service related monthly benefit for fire members is FAS times 3% for each year of service.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

City of San Jose Police and Fire Retirement Plan — (Continued)

Footnote:

- (1) There are three remaining amortization periods. 1) The outstanding balance of the unfunded actuarial accrued liability calculated through the June 30, 2003 valuation is amortized over the remaining six years. 2) Future actuarial experience gains and losses, changes in assumption, and benefit improvement is amortized over 16 years from the date of each such event, beginning with the June 30, 2005 actuarial valuation 3) Actuarial methods and assumption changes are amortized over 20 years from the date of each such event, beginning with the June 30, 2011 valuation.
  
- (2) The actual contribution rates paid by the City for fiscal year ended June 30, 2013 differed due to the City funding the annual required contribution amount based on the greater of the dollar amount reported in the actuarial valuation or the dollar amount determined by applying the percentage of payroll reported in the valuation to the actual payroll, if actual payroll exceeds actuarial payroll, for the fiscal year.



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
City of Santa Barbara Police and Fire Pension Fund

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
2	—	—	—	2	—	—	2	4	Closed
Safety - Tier 1	—	—	—	—	5	—	4	9	Closed
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2</b>	<b>5</b>	<b>—</b>	<b>6</b>	<b>13</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 33,259	Contributions	
Receivables	—	Employer - General	\$ —
Contributions	—	Safety	—
Investments	—	Combined	—
Other	—	Employee - General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	245,293	Combined	—
Domestic Stocks	264,021	Interest	8,908
International Stocks	20,876	Dividends	9,750
Mortgages	—	Net Appreciation (Depreciation) in Fair Value of Investments	24,426
Real Estate	—	Other Investment Revenues	—
Venture Capital	—	Other Revenues	—
Other	—	Investment Expenses	(6,343)
Fixed Assets Net of Accumulated Depreciation	—	<b>Total Additions</b>	<b>\$ 36,741</b>
Other Assets	—	<b>Deductions</b>	
<b>Total Assets</b>	<b>\$ 563,449</b>	Benefit Payments	
<b>Liabilities</b>		Service Retirement -General	\$ —
Accounts Payable	\$ —	Safety	123,551
Investment Purchases Payable	—	Combined	—
Accrued Expenses	660,661	Disability -General	—
Other Current Liabilities	—	Safety	51,507
<b>Total Liabilities</b>	<b>\$ 660,661</b>	Combined	—
<b>Net Assets Available for Benefits</b>	<b>\$(97,212)</b>	Other -General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Projected Unit Credit	Member Refunds - General	—
Total UAAL Amortization Method:	Other <sup>(1)</sup>	Safety	—
		Combined	—
Amortized over the average remaining lifetime of participants.		Administration Expenses	—
		Other Expenses	—
Total UAAL Amortization Period:	10	<b>Total Deductions</b>	<b>\$ 175,058</b>
Years Remaining in Total UAAL Amortization Period:	10	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$(138,317)</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 41,105
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$(97,212)

Summary of Funding Position

Actuary: AON Hewitt							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	7/1/2012	7.00%	— %	\$ 1,129,126	\$ 604,774	\$ 524,352	53.6%
2012	7/1/2011	7.00%	— %	1,248,052	682,339	565,713	54.7%
2011	7/1/2009	7.00%	— %	1,337,000	225,879	1,111,121	16.9%
2010	7/1/2008	7.00%	4.00%	1,586,000	190,000	1,396,000	12.0%
2009	7/1/2008	7.00%	4.00%	1,586,000	190,000	1,396,000	12.0%
2008	7/1/2005	7.00%	4.00%	1,962,848	836,932	1,125,916	42.6%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 105,000	\$ —	—	\$ —	— %
2012	102,000	—	—	—	— %
2011	149,000	717,988	482 %	—	— %
2010	178,000	—	—	—	— %
2009	178,000	—	—	—	— %
2008	—	—	—	—	— %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 City of Santa Barbara Police and Fire Pension Fund — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	—	—	—	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age							55	55	
Years of Service							25	25	
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service							55	55	
Years of Service Regardless of Age							25	25	
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	2.00	2.00	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:									
Benefit Comments:							S	S	
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

This plan has been closed since May 1965 and contributions from employer and employees also ceased on that date. The plan is essentially self-funding at this point.

Footnote:

(1) In the prior year, no amortization was indicated as the method of amortization. It has been changed to Other. In the prior and current year, the unfunded actuarial liabilities are amortized over the average remaining lifetime of participants, which is 10 years.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Los Angeles City Employees' Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Service	Disabled		Survivors	Total	Status
	Vested	Non-Vested				Non-Service	Service			
General - Tier 1	21,901	2,540	1,668	15,547	—	1,163	652	43,471	Open	
Totals	21,901	2,540	1,668	15,547	—	1,163	652	43,471		

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 518,943,099	Contributions	
Receivables		Employer - General	\$ 346,349,852
Contributions	6,286,824	Safety	—
Investments	1,477,395,047	Combined	—
Other	374,037	Employee - General	197,880,630
Investments, at Fair Value		Safety	—
U.S. Government Obligations	501,084,242	Combined	—
International Bonds	289,313,494	Other - General	—
Municipal Bonds	6,356,552	Safety	—
Domestic Corporate Bonds	910,580,854	Combined	—
Domestic Stocks	3,907,978,052	Interest	86,432,496
International Stocks	2,147,785,086	Dividends	96,470,880
Mortgages	528,383,875	Net Appreciation (Depreciation) in Fair Value of Investments	1,048,344,375
Real Estate	583,737,239	Other Investment Revenues	62,735,215
Venture Capital	1,032,484,286	Other Revenues	—
Other	1,026,391,708	Investment Expenses	(18,369,784)
Fixed Assets Net of Accumulated Depreciation	1,127,796	<b>Total Additions</b>	<b>\$ 1,819,843,664</b>
Other Assets	—	<b>Deductions</b>	
<b>Total Assets</b>	<b>\$ 12,938,222,191</b>	Benefit Payments	
<b>Liabilities</b>		Service Retirement -General	\$ 667,280,524
Accounts Payable	\$ —	Safety	—
Investment Purchases Payable	1,701,600,490	Combined	—
Accrued Expenses	48,082,622	Disability -General	17,957,789
Other Current Liabilities	988,945,403	Safety	—
<b>Total Liabilities</b>	<b>\$ 2,738,628,515</b>	Combined	—
<b>Net Assets Available for Benefits</b>	<b>\$ 10,199,593,676</b>	Other -General	2,124,088
		Safety	—
		Combined	—
Actuarial Cost Method:	Entry Age	Member Refunds -General	17,697,282 <sup>(3)</sup>
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll <sup>(4)</sup>	Safety	—
		Combined	—
		Administration Expenses	13,351,400
		Other Expenses	—
Total UAAL Amortization Period:	30	<b>Total Deductions</b>	<b>\$ 718,411,083</b>
Years Remaining in Total UAAL Amortization Period:	30	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 1,101,432,581</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2043	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 9,098,161,095
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 10,199,593,676

Summary of Funding Position

Actuary: The Segal Company				Unfunded Actuarial Accrued Liability	Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Value of Assets		
2013	6/30/2013	7.75%	6.50%	\$ 10,223,960,886	\$ 4,657,702,276	68.7%
2012	6/30/2012	7.75%	6.50%	9,934,959,310	4,458,999,264	69.0%
2011	6/30/2011	7.75%	6.50%	9,691,011,496	3,700,692,504	72.4%
2010	6/30/2010	8.00%	6.50%	9,554,027,411	3,040,997,708	75.9%
2009	6/30/2009	8.00%	6.50%	9,577,747,421	2,464,236,515	79.5%
2008	6/30/2008	8.00%	6.50%	9,438,318,300	1,748,085,441	84.4%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 346,180,852	\$ 346,349,852	100 %	\$ 1,846,970,474	252 %
2012	308,539,905	308,711,905	100 %	1,819,269,630	245 %
2011	303,560,953	306,737,227	101 %	1,833,392,381	202 %
2010	258,642,795	266,239,912	103 %	1,817,662,284	167 %
2009	274,554,786	288,515,751	105 %	1,816,171,212	136 %
2008	288,119,041	302,809,778	105 %	1,977,644,640	88 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Los Angeles City Employees' Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	7.49 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	12.45 %	— %	— %	— %	— %	— %	— %	— %	— %
<b>Total Rates Recommended by Actuary</b>	<b>19.94 %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>
<b>Total Rates Adopted by Board</b>	<b>19.94 %</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Prior Year Rates									
6/30/2012	17.99 %	—	—	—	—	—	—	—	—
6/30/2011	18.03 %	—	—	—	—	—	—	—	—
6/30/2010	14.11 %	—	—	—	—	—	—	—	—
6/30/2009	14.93 %	—	—	—	—	—	—	—	—
6/30/2008	16.54 %	—	—	—	—	—	—	—	—
<b>Employee Rates Adopted by Board:</b>									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	— (4)	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
<b>Eligibility:</b>									
Age	55								
Years of Service	10								
Age	60								
Years of Service	10								
Age	55								
Years of Service	30								
Age									
Years of Service									
Age Regardless of Service	70								
Years of Service Regardless of Age	30								
<b>Final Average Salary:</b>									
Position Last Held									
Highest Year(s) Average	1	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
<b>Cost of Living:</b>									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y								
Maximum Annual Increase	3%								
None									
Other									
<b>Percent Per Year of Service:</b>									
Age									
50	—	—	—	—	—	—	—	—	—
55	2.16	—	—	—	—	—	—	—	—
60	2.16	—	—	—	—	—	—	—	—
65	2.16	—	—	—	—	—	—	—	—
<b>Social Security Coverage:</b>									
Benefit Comments:	N								
<b>Disability Benefits as a Percentage of Final Average Salary (FAS):</b>									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	—	—	—	—	—	—	—	—

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Los Angeles City Employees' Retirement System — (Continued)

Footnote:

- (1) All UAAL layers as of June 30, 2013 are combined and amortized over 30 years, except the layers created in 2004 and 2005 for GASB compliance and the layers created in 2009 as a result of the ERIP, which will maintain their original amortization schedules.
- (2) Effective July 1, 2011, the member normal contribution rate became 7% for all employees. The 7% member rate shall be paid until June 30, 2026 or until the ERIP Cost Obligation is fully paid, whichever comes first. The member normal contribution rate will drop down to 6% afterwards.
- (3) Refunds of contributions increased by \$6,597,000 (59.4%) mainly due to an increased number of City employees transferring to the Department of Water and Power (DWP) and transferring of their retirement contributions from LACERS to the Water and Power Employees' Retirement Plan under the reciprocity program.
- (4) The single rate shown is for employees hired after January 1983.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

San Diego City Employees' Retirement System

Agent Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
Safety - Tier 1	1,300	928	562	2,047	780	21	489	6,127	Open
	2	277	253	288	38	6	69	955	Open
		102	33	58	18	2	6	233	Open
	3	266	79	45	2	—	4	477	Open
General - Tier 1	3,420	1,918	2,409	3,995	377	34	711	12,864	Open
Totals	5,365	2,965	3,336	6,433	1,215	63	1,279	20,656	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 285,263,799	Contributions	
Receivables		Employer - General	\$ 117,722,437
Contributions	6,894,401	Safety	129,220,072
Investments	205,920,045	Combined	—
Other	1,379,350	Employee - General	40,372,491
Investments, at Fair Value		Safety	34,227,775
U.S. Government Obligations	—	Combined	— (1)
International Bonds	166,713,932	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	1,504,031,494	Combined	—
Domestic Stocks	1,839,560,947	Interest	34,893,915
International Stocks	1,353,838,554	Dividends	40,399,846
Mortgages	—	Net Appreciation (Depreciation) in Fair Value of Investments	648,017,281
Real Estate	572,682,220	Other Investment Revenues	17,198,134
Venture Capital	—	Other Revenues	882,140
Other	486,127,652	Investment Expenses	(25,915,123)
Fixed Assets Net of Accumulated Depreciation	4,619,328	Total Additions	\$ 1,037,018,968
Other Assets	409,902	<b>Deductions</b>	
Total Assets	\$ 6,427,441,624	Benefit Payments	
<b>Liabilities</b>		Service Retirement -General	\$ 180,778,268
Accounts Payable	\$ 1,749,587	Safety	133,098,388
Investment Purchases Payable	398,147,801	Combined	—
Accrued Expenses	20,763,438	Disability -General	6,278,346
Other Current Liabilities	684,398,743	Safety	50,212,754
Total Liabilities	\$ 1,105,059,569	Combined	—
Net Assets Available for Benefits	\$ 5,322,382,055	Other -General	6,275,496
		Safety	5,416,875
		Combined	—
Actuarial Cost Method:	Entry Age	Member Refunds -General	3,251,253
Total UAAL Amortization Method:	Other (3)	Safety	813,091
		Combined	— (2)
Level % proj and now level dollar due to Prop B		Administration Expenses	12,979,201
		Other Expenses	26,044,209
Total UAAL Amortization Period:	—	Total Deductions	\$ 425,147,881
Years Remaining in Total UAAL Amortization Period:	—	Net Increase (Decrease) In Plan Assets	\$ 611,871,087
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 4,710,510,968
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 5,322,382,055

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2012	7.50%	4.25%	\$ 7,740,968,669	\$ 5,356,055,801	\$ 2,384,912,868	69.2%
2012	6/30/2011	7.50%	4.25%	7,356,054,596	5,085,023,189	2,271,031,407	69.1%
2011	6/30/2010	7.75%	4.50%	6,914,138,521	4,689,236,424	2,224,902,097	67.8%
2010	6/30/2009	7.75%	4.50%	6,638,162,052	4,458,088,413	2,180,073,639	67.2%
2009	6/30/2009	7.75%	4.50%	6,638,162,052	4,458,088,413	2,180,073,639	67.2%
2008	6/30/2008	8.00%	4.75%	6,287,393,937	4,964,022,299	1,323,371,638	79.0%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 246,900,000	\$ 246,942,509	100 %	\$ 559,824,614	426 %
2012	247,600,000	247,600,000	100 %	570,320,446	398 %
2011	244,900,000	245,097,536	100 %	594,998,642	374 %
2010	164,400,000	207,333,573	126 %	601,647,226	362 %
2009	172,000,000	172,849,549	100 %	601,647,226	362 %
2008	146,800,000	175,000,938	119 %	597,879,811	221 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 San Diego City Employees' Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	9.11 %	12.45 %	12.20 %	— %	— %	— %	13.94 %	17.57 %	— %
UAAL Amortization	29.60 %	25.36 %	-1.29 %	— %	— %	— %	45.82 %	23.19 %	— %
<b>Total Rates Recommended by Actuary</b>	<b>38.71 %</b>	<b>37.81 %</b>	<b>10.91 %</b>	<b>— %</b>	<b>— %</b>	<b>— %</b>	<b>59.76 %</b>	<b>40.76 %</b>	<b>— %</b>
<b>Total Rates Adopted by Board</b>	<b>38.71 %</b>	<b>37.81 %</b>	<b>10.91 %</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>59.76 %</b>	<b>40.76 %</b>	<b>—</b>
Prior Year Rates									
6/30/2012	36.03 %	32.42 %	14.54 %	—	—	—	53.50 %	34.71 %	—
6/30/2011	35.03 %	26.23 %	16.60 %	—	—	—	52.90 %	31.01 %	—
6/30/2010	22.44 %	17.42 %	12.08 %	—	—	—	36.38 %	19.71 %	—
6/30/2009	22.85 %	17.26 %	12.66 %	—	—	—	41.03 %	21.31 %	—
6/30/2008	18.77 %	18.10 %	10.79 %	—	—	—	33.78 %	21.74 %	—
Employee Rates Adopted by Board:									
Age 25	8.93 %	5.89 %	5.89 %	—	—	—	14.79 %	8.27 %	—
Age 35	10.89 %	6.70 %	6.70 %	—	—	—	16.82 %	9.39 %	—
Age 45	11.39 %	7.61 %	7.61 %	—	—	—	19.53 %	10.63 %	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55	55	55				50	50	
Years of Service	20	20	20				20	20	
Age	62	62	62				55	55	
Years of Service	10	5	5				10	5	
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	1	1	1	—	—	—	1	1	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y	Y	Y				Y	Y	
Maximum Annual Increase	2%	2%	2%				2%	2%	
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	3.00	3.00	—
55	2.25	2.25	2.25	—	—	—	3.00	3.00	—
60	2.55	—	—	—	—	—	3.00	3.00	—
65	2.80	2.55	2.55	—	—	—	3.00	3.00	—
Social Security Coverage:	N	N	N				N	N	
Benefit Comments:									
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	33%	33%	33%	—	—	—	33%	33%	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	50%	50%	—	—	—	50%	50%	—

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
San Diego City Employees' Retirement System — (Continued)

Comments:

As of July 1, 2007, the city, port, and airport plans have been separated into independent, qualified, single-employer governmental defined benefit plans and trusts. The city, port, and airport approved their respective Participation and Administration Agreements, and in September 2007, the City Council adopted a necessary enabling resolution approving each Agreement. To confirm the separation of the city, port, and airport plans, SDCERS has filed requests with the IRS for separate determination letters for the group trust, city, port, and airport. The IRS issued a favorable determination letter for the group trust in September 2009 and for the Airport plan and trust in September 2010. The Internal Revenue Service issued favorable determination letters for the City and Port plans and trusts in August 2012.

The tier structure for membership, contribution rates, and retirement policies for General and Safety is as follows: Tier I represents the City of San Diego, Tier II represents the Unified Port District, and Tier III represents the Airport Authority.

Proposition B closed the defined benefit retirement plan to City employees hired after July 20, 2012, other than for sworn police officers. Proposition B is currently subject to ongoing litigation between the City and its labor unions.

The Airport and the Port Safety members hired on or after January 1, 2013, and who are not otherwise excluded, are subject to the California Public Employees' Pension Reform Act of 2013 (PERPR), which reduces the benefit formula, raises the retirement age, applies a three year final compensation period and imposes a cap on pensionable salary.

Footnote:

- (1) This amount includes \$5,364,000 of the member's portion paid by the plan sponsor.
- (2) On June 7, 2010, final judgment was rendered in the case, City of San Diego v. San Diego City Employee's Retirement system regarding underpricing of certain purchase of service credit contracted (PSCs) issued in 2003-04. The judgment required SDCERS to correct the underpricing by either collecting the amount of the underpricing from the member, cancelling the PSC contract and issuing a refund to the member or adjusting the amount of purchased service time to reflect the underpaid amount. (Although this case was closed in June 2010, the ensuing correction process resulted in new litigation being brought against SDCERS.)
- (3) The Unfunded Actuarial Liability (UAL) is amortized over several different periods depending on various components, such as the 2007 UAL, changes in methods and assumptions, experience gains and losses, and benefit changes. In the 2012 valuation the UAL attributable to the non-Police portion of the plan was amortized in level dollar amounts, due to the closure of the plan to new hires. The 2011 valuation amortized the entire UAL as a level of percentage of pay.



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
San Francisco City and County Employees' Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
	3	2	88	5	—	—	—	95	Open
Safety - Tier 1	6	—	—	—	1,206	820	40	933	Closed
	3	3	2,001	139	—	—	—	2,143	Closed
	2	2,855	268	175	937	336	76	87	Closed
		18,040	4,228	5,197	10,693	—	873	741	Closed
General - Tier 1	128	—	—	24	5,875	3	528	2,042	Closed
	4	1	477	18	—	—	—	496	Open
<b>Totals</b>	<b>21,035</b>	<b>7,062</b>	<b>5,558</b>	<b>18,711</b>	<b>1,159</b>	<b>1,517</b>	<b>3,803</b>	<b>58,845</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 1,637,696,480	Contributions	
Receivables		Employer - General	\$ 364,503,232
Contributions	39,593,307	Safety	78,367,434
Investments	34,961,172	Combined	—
Other	315,076,485	Employee - General	211,544,584
Investments, at Fair Value		Safety	47,180,732
U.S. Government Obligations	966,410,727	Combined	—
International Bonds	568,473,782	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	2,755,692,314	Combined	—
Domestic Stocks	4,576,833,298	Interest	182,159,936
International Stocks	4,044,601,314	Dividends	188,643,616
Mortgages	—	Net Appreciation (Depreciation) in Fair Value of Investments	1,729,781,411
Real Estate	1,430,711,286	Other Investment Revenues	5,619,240
Venture Capital	2,129,577,935	Other Revenues	—
Other	365,512	Investment Expenses	(41,654,048)
Fixed Assets Net of Accumulated Depreciation	—	<b>Total Additions</b>	<b>\$ 2,766,146,137</b>
Other Assets	—	<b>Deductions</b>	
<b>Total Assets</b>	<b>\$ 18,499,993,612</b>	Benefit Payments	
		Service Retirement - General	\$ 552,920,264
<b>Liabilities</b>		Safety	238,866,125
Accounts Payable	\$ 10,774,215	Combined	—
Investment Purchases Payable	1,450,608,496	Disability - General	39,032,256
Accrued Expenses	22,265,084	Safety	129,332,285
Other Current Liabilities	4,800,000	Combined	—
<b>Total Liabilities</b>	<b>\$ 1,488,447,795</b>	Other - General	48,958,540
<b>Net Assets Available for Benefits</b>	<b>\$ 17,011,545,817</b>	Safety	14,244,672
		Combined	—
Actuarial Cost Method:	Entry Age	Member Refunds	8,649,772
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll <sup>(1)</sup>	Safety	803,363
		Combined	—
		Administration Expenses	14,168,769
		Other Expenses	1,349,000
Total UAAL Amortization Period:	15	<b>Total Deductions</b>	<b>\$ 1,048,325,046</b>
Years Remaining in Total UAAL Amortization Period:	15	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 1,717,821,091</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 15,293,724,726
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 17,011,545,817

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	7/1/2012	7.58%	3.83%	\$ 19,393,900,000	\$ 16,027,700,000	\$ 3,366,200,000	82.6%
2012	7/1/2011	7.66%	3.91%	18,598,727,000	16,313,120,000	2,285,607,000	87.7%
2011	7/1/2010	7.75%	4.00%	17,643,394,000	16,069,058,000	1,574,336,000	91.1%
2010	7/1/2009	7.50%	4.50%	16,498,649,000	16,004,730,000	493,919,000	97.0%
2009	7/1/2009	7.75%	4.50%	16,498,649,000	16,004,730,000	493,919,000	97.0%
2008	7/1/2007	8.00%	4.50%	13,541,388,000	14,929,287,000	(1,387,899,000)	110.2%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 San Francisco City and County Employees' Retirement System — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 442,870,666	\$ 442,870,666	100 %	\$ 2,323,991,126	145 %
2012	410,797,000	410,797,825	100 %	2,323,991,126	98 %
2011	308,823,546	308,822,546	100 %	2,263,580,379	70 %
2010	223,613,817	223,613,817	100 %	2,537,784,683	19 %
2009	119,750,000	119,749,968	100 %	2,537,784,683	19 %
2008	128,662,000	134,059,918	104 %	2,376,221,000	-58 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	10.84 %	10.84 %	10.84 %	10.84 %	— %	— %	10.84 %	10.84 %	10.84 %
UAAL Amortization	9.87 %	9.87 %	9.87 %	9.87 %	— %	— %	9.87 %	9.87 %	9.87 %
Total Rates Recommended by Actuary	20.71 %	20.71 %	20.71 %	20.71 %	— %	— %	20.71 %	20.71 %	20.71 %
Total Rates Adopted by Board	20.71 %	20.71 %	20.71 %	20.71 %	—	—	20.71 %	20.71 %	20.71 %
Prior Year Rates									
6/30/2012	18.09 %	18.09 %	18.09 %	—	—	—	18.09 %	18.09 %	18.09 %
6/30/2011	13.56 %	13.56 %	13.56 %	—	—	—	13.56 %	13.56 %	13.56 %
6/30/2010	9.49 %	9.49 %	—	—	—	—	9.49 %	9.49 %	—
6/30/2009	4.99 %	4.99 %	—	—	—	—	4.99 %	4.99 %	—
6/30/2008	5.91 %	5.91 %	—	—	—	—	8.98 %	8.98 %	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	8.00 %	7.50 %	7.50 %	—	—	—	7.00 %	7.50 %	9.00 %

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50	50	50				50	50	50
Years of Service	20	20	20				25	5	5
Age	60	60	60						
Years of Service	10	10	10						
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	65	65	65						
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held							Y		
Highest Year(s) Average	1	1	2	—	—	—	—	1	1
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held							Y		
Index to Active Member Increase							Y		
Index to Consumer Price Index	Y	Y	Y					Y	Y
Maximum Annual Increase	2%	2%	2%				2%	2%	2%
None									
Other									
Percent Per Year of Service:									
Age									
50	1.00	1.00	1.00	—	—	—	2.40	2.40	2.40
55	1.50	1.50	1.50	—	—	—	3.00	3.00	3.00
60	2.10	2.10	2.10	—	—	—	3.00	3.00	3.00
65	2.30	2.30	2.30	—	—	—	3.00	3.00	3.00
Social Security Coverage:	I	I	I				N	N	N
Benefit Comments:									
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	75%	75%	75%	75%	—	—	90%	90%	90%
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	90%	90%	90%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
San Francisco City and County Employees' Retirement System — (Continued)

Comments:

The San Francisco City and County Employees' Retirement System (SFERS) tier structure and status for fiscal year ending June 30, 2013, are as follows:

General Tier I: Closed.  
General Tier II: Closed.  
General Tier III: Closed. Prop D. General Tier IV: Open. Prop C.  
Safety Tier I (Police and Fire): Closed.  
Safety Tier II (Police and Fire): Closed.  
Safety Tier III (Police and Fire): Closed. Prop D.  
Safety Tier IV (Police and Fire): Open. Prop C.

Members of Safety Tier IV are added to Safety Tier III in the membership section due to system limitation.

In February 2008, the voters of the city and county approved a Charter amendment to provide a Deferred Retirement Option Program (DROP) for certain Police members of the plan to be effective July 1, 2008. DROP expired on June 30, 2011. There are 185 DROP members.

Footnote:

- (1) Actuarial gains and losses, assumption changes, and supplemental COLAs are amortized over an open 15-year period. Plan amendments and changes in interest crediting rate are amortized over 20-year closed periods.

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# **DEFINED BENEFIT SYSTEMS**

## **Special District Systems**

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Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Alameda-Contra Costa Transit District Pension Fund

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	1,367	442	241	1,266	131	70	248	3,765	Open
<b>Totals</b>	<b>1,367</b>	<b>442</b>	<b>241</b>	<b>1,266</b>	<b>131</b>	<b>70</b>	<b>248</b>	<b>3,765</b>	

Statement of Plan Net Assets as of December 31, 2012		Statement of Changes in Plan Net Assets for Period Ending December 31, 2012	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 221,111,642	Contributions	
Receivables		Employer - General	\$ 38,373,505
Contributions	3,081,856	Safety	—
Investments	98,033	Combined	—
Other	106,013	Employee - General	—
Investments, at Fair Value		Safety	—
U.S. Government Obligations	11,380,031	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	61,358,409	Combined	—
Domestic Stocks	177,901,374		
International Stocks	—	Investments	
Mortgages	—	Interest	3,764
Real Estate	10,100,706	Dividends	5,946,327
Venture Capital	—	Net Appreciation (Depreciation) in Fair Value of Investments	51,578,700
Other	—	Other Investment Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Other Revenues	70,139
Other Assets	—	Investment Expenses	(856,898)
<b>Total Assets</b>	<b>\$ 485,138,064</b>	<b>Total Additions</b>	<b>\$ 95,115,537</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 135,419	Benefit Payments	
Investment Purchases Payable	71,073	Service Retirement -General	\$ 34,489,457
Accrued Expenses	3,478,231	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ 3,684,723</b>	Disability -General	2,903,481
<b>Net Assets Available for Benefits</b>	<b>\$ 481,453,341</b>	Safety	—
		Combined	—
		Other - General	3,338,769
		Safety	—
		Combined	—
		Member Refunds -General	—
		Safety	—
		Combined	—
		Administration Expenses	798,677
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 41,530,384</b>
		<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 53,585,153</b>
Actuarial Cost Method:	Entry Age	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 427,868,188
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll <sup>(1)</sup>	Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 481,453,341
Total UAAL Amortization Period:	20		
Years Remaining in Total UAAL Amortization Period:	16		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2030		

Summary of Funding Position

Actuary: EFI Actuaries							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	1/1/2012	7.50%	4.08% <sup>(2)</sup>	\$ 721,194,818	\$ 453,421,574	\$ 267,773,244	62.9%
2012	1/1/2011	7.50%	4.00%	692,486,995	428,644,017	263,842,978	61.9%
2011	1/1/2010	7.70%	4.64%	625,116,235	391,062,294	234,053,941	62.6%
2010	1/1/2009	7.70%	4.78%	586,781,594	358,600,888	228,180,706	61.1%
2009	1/1/2008	7.70%	4.97%	531,756,991	420,843,790	110,913,201	79.1%
2008	1/1/2007	7.70%	4.82%	500,514,140	379,650,907	120,863,233	75.9%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 38,374,000	\$ 38,373,505	100 %	\$ 126,239,193	212 %
2012	38,312,183	38,312,183	100 %	126,536,498	209 %
2011	38,360,000	38,460,619	100 %	136,127,357	172 %
2010	33,279,000	33,279,081	100 %	135,196,012	169 %
2009	27,246,151	27,246,151	100 %	129,935,113	85 %
2008	24,987,070	24,987,070	100 %	124,907,596	97 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Alameda-Contra Costa Transit District Pension Fund — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	13.37 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	17.63 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	31.00 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	31.00 %	—	—	—	—	—	—	—	—
Prior Year Rates	12/31/2011 30.79 %	—	—	—	—	—	—	—	—
	12/31/2010 29.05 %	—	—	—	—	—	—	—	—
	12/31/2009 28.16 %	—	—	—	—	—	—	—	—
	12/31/2008 21.23 %	—	—	—	—	—	—	—	—
	12/31/2007 21.54 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55								
Years of Service	5								
Age	55								
Years of Service	10								
Age	65								
Years of Service	5								
Age	65								
Years of Service	10								
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	5	—	—	—	—	—	—	—	—
Final Year(s) Average	5	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None	Y								
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:	S								
Benefit Comments:	The occupational disability benefit is a percentage of the participant's average final earnings.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	—	—	—	—	—	—	—	—

Comments:

The plan provides retirement benefits for all qualifying union and non-union employees. All represented groups are now combined and reported under one tier.

The district pays the entire cost of the plan. There are no employee contributions.

Service retirement benefits for International Brotherhood of Electrical Workers (IBEW) members is 2% times years of service, or 2.25% at age 60, times the participant's average final earnings. Effective January 1, 2007 for individuals employed on or after June 21, 2006, the service retirement benefit for American Federation of State, County & Municipal Employees (AFSCME) members at age 55 is 2%, increasing to 2.5% at age 60 and after. Service retirement benefits for non-represented members is 2% at age 50 increasing to 2.75% at 55 and after. For service prior to July 1, 1994 of service that is non-represented, the retirement benefit is 2% at age 50, increasing to 2.5% at age 55.



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Alameda-Contra Costa Transit District Pension Fund — (Continued)

Footnote:

- (1) The remaining amortization period is 16 years as of 1/1/2011, and it is scheduled to decrease by one year with each passing year, until 12 years is reached. From that point forward, the unfunded actuarial liability will be amortized as a level percentage of projected active payroll over a rolling 12-year period. In addition, 50% of the 2008 investment loss will be amortized separately over a closed 30-year period as a level percentage of projected active payroll.
- (2) The projected salary increases are 3.50% to 7.00% for members of the Amalgamated Transit Union (ATU) and IBEW and 3.50% for AFSCME and non-represented members.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Antelope Valley Hospital Medical Center Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Service	Disabled		Survivors	Total	Status
	Vested	Non-Vested				Non-Service	Non-Service			
General - Tier 1	1,294	571	1,154	507	9	—	—	32	3,567	Open
<b>Totals</b>	<b>1,294</b>	<b>571</b>	<b>1,154</b>	<b>507</b>	<b>9</b>	<b>—</b>	<b>—</b>	<b>32</b>	<b>3,567</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 13,157,826	Contributions	
Receivables	—	Employer - General	\$ 7,583,955
Contributions	—	Safety	—
Investments	566,518	Combined	—
Other	—	Employee - General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	13,289,005	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	16,899,103	Combined	—
Domestic Stocks	54,656,009	Investments	—
International Stocks	—	Interest	—
Mortgages	9,005,504	Dividends	2,708,296
Real Estate	—	Net Appreciation (Depreciation) in Fair Value of Investments	7,521,125
Venture Capital	—	Other Investment Revenues	—
Other	10,010,190	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	—
Other Assets	—		
<b>Total Assets</b>	<b>\$ 117,584,155</b>	<b>Total Additions</b>	<b>\$ 17,813,376</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ —	Benefit Payments	
Investment Purchases Payable	—	Service Retirement -General	\$ 5,412,896
Accrued Expenses	—	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ —</b>	Disability - General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 117,584,155</b>	Safety	—
		Combined	—
		Other - General	—
		Safety	—
		Combined	—
		Member Refunds - General	—
		Safety	—
		Combined	—
		Administration Expenses	1,000,303
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 6,413,199</b>
		<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 11,400,177</b>
Actuarial Cost Method:	Projected Unit Credit	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 106,183,978
Total UAAL Amortization Method:	Other	Adjustments	—
Level dollar open to meet funding target level		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 117,584,155
Total UAAL Amortization Period:	10		
Years Remaining in Total UAAL Amortization Period:	10		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2023		

Summary of Funding Position

Actuary: William H. Clark-Shim							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	7/1/2012	8.00%	4.25%	\$ 163,941,625	\$ 102,307,703	\$ 61,633,922	62.4%
2012	7/1/2011	8.00%	4.25%	151,697,557	98,337,418	53,360,139	64.8%
2010	7/1/2009	8.00%	5.00%	129,052,135	95,831,233	33,220,902	74.3%
2009	7/1/2008	8.00%	5.00%	125,602,280	101,182,884	24,419,396	80.6%
2008	7/1/2007	8.00%	5.00%	119,177,736	94,655,687	24,522,049	79.4%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 16,717,000	\$ 7,583,955	45 %	\$ 138,940,618	44 %
2012	15,110,012	7,373,956	49 %	134,153,568	40 %
2010	11,053,926	5,830,054	53 %	107,653,212	31 %
2009	10,163,395	5,660,550	56 %	100,178,228	24 %
2008	10,159,993	2,997,248	30 %	93,458,358	26 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Antelope Valley Hospital Medical Center Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	5.42 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	6.61 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	12.03 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	5.50 %	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012 5.50 %	—	—	—	—	—	—	—	—
	6/30/2010 5.42 %	—	—	—	—	—	—	—	—
	6/30/2009 5.65 %	—	—	—	—	—	—	—	—
	6/30/2008 3.21 %	—	—	—	—	—	—	—	—
	6/30/2007 2.64 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	65								
Years of Service	5								
Age	55								
Years of Service	10								
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None	Y								
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	1.60	—	—	—	—	—	—	—	—
Social Security Coverage:									
Benefit Comments:									
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Contra Costa Water District Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	189	101	90	229	—	4	40	653	Open
<b>Totals</b>	<b>189</b>	<b>101</b>	<b>90</b>	<b>229</b>	<b>—</b>	<b>4</b>	<b>40</b>	<b>653</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 6,625,151	Contributions	
Receivables	—	Employer - General	\$ 8,872,881
Contributions	284,716	Safety	—
Investments	218,346	Combined	—
Other	—	Employee - General	2,444,979
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	4,654,172	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	9,198,490	Combined	—
Domestic Stocks	—	Investments	—
International Stocks	—	Interest	1,727,502
Mortgages	12,019,472	Dividends	1,223,390
Real Estate	5,249,884	Net Appreciation (Depreciation) in Fair Value of Investments	10,636,716
Venture Capital	—	Other Investment Revenues	—
Other	13,392,481	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(56,213)
Other Assets	79,438,421		
<b>Total Assets</b>	<b>\$ 131,081,133</b>	<b>Total Additions</b>	<b>\$ 24,849,255</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ —	Benefit Payments	
Investment Purchases Payable	—	Service Retirement -General	\$ 6,676,548
Accrued Expenses	195,049	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ 195,049</b>	Disability -General	47,043
<b>Net Assets Available for Benefits</b>	<b>\$ 130,886,084</b>	Safety	—
		Combined	—
		Other -General	—
		Safety	—
		Combined	—
		Member Refunds -General	—
		Safety	—
		Combined	—
		Administration Expenses	—
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 6,723,591</b>
Actuarial Cost Method:	Entry Age <sup>(1)</sup>	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 18,125,664</b>
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 112,760,420
		Adjustments	—
Total UAAL Amortization Period:	15	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 130,886,084
Years Remaining in Total UAAL Amortization Period:	—		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Actuary: Buck Consultants							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2013	7.50%	4.00%	\$ 152,849,000	\$ 126,095,000	\$ 26,754,000	82.5%
2012	6/30/2012	8.00%	5.00%	138,161,000	104,867,000	33,294,000	75.9%
2011	6/30/2011	8.00%	5.00%	122,542,000	105,067,000	17,475,000	85.7%
2010	6/30/2010	8.00%	5.00%	113,841,000	102,277,000	11,564,000	89.8%
2009	6/30/2009	8.00%	5.00%	105,933,000	102,581,000	3,352,000	96.8%
2008	6/30/2008	8.00%	5.25%	103,699,000	101,765,000	1,934,000	98.1%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 8,872,881	\$ 8,872,881	100 %	\$ 27,375,383	98 %
2012	3,324,636	3,324,636	100 %	27,603,743	121 %
2011	2,700,384	2,700,384	100 %	27,893,346	63 %
2010	2,168,156	2,168,156	100 %	26,769,171	43 %
2009	1,787,200	3,231,402	181 %	26,048,747	13 %
2008	3,327,200	1,589,948	48 %	24,578,221	8 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Contra Costa Water District Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	7.09 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	12.02 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	19.11 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	19.11 %	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012 13.24 %	—	—	—	—	—	—	—	—
	6/30/2011 11.06 %	—	—	—	—	—	—	—	—
	6/30/2010 8.52 %	—	—	—	—	—	—	—	—
	6/30/2009 8.00 %	—	—	—	—	—	—	—	—
	6/30/2008 6.24 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	19.11 % (2)	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50								
Years of Service	5								
Age	50								
Years of Service	10								
Age	55								
Years of Service	10								
Age									
Years of Service									
Age Regardless of Service	55								
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	1	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y								
Maximum Annual Increase									
None									
Other									
Percent Per Year of Service:									
Age									
50	1.60	—	—	—	—	—	—	—	—
55	1.60	—	—	—	—	—	—	—	—
60	2.55	—	—	—	—	—	—	—	—
65	2.55	—	—	—	—	—	—	—	—

Social Security Coverage:

Benefit Comments: Clerical/maintenance participants who become disabled as a result of employment-related causes after completing ten years of service are entitled to monthly pension benefits equal to 30% of their last monthly salary.

Disability Benefits as a Percentage of

Final Average Salary (FAS):

Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	30%	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	30%	—	—	—	—	—	—	—	—

Footnote:

- (1) Each year's change in Unfunded Actuarial Accrued Liability will be separately amortized over a new 15-year period.
- (2) All employees are required to contribute to the plan a predetermined percentage of their base salary ranging from 1% to 8%, depending on the member's classification. In addition, the district contributes on behalf of the participant's contribution, from 0% to 5% of base salary, depending upon classification.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Desert Hospital Retirement Protection Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	196	—	60	28	—	—	—	284	Closed
<b>Totals</b>	<b>196</b>	<b>—</b>	<b>60</b>	<b>28</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>284</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 47,389	Contributions	
Receivables	—	Employer - General	\$ —
Contributions	—	Safety	—
Investments	13,399	Combined	—
Other	—	Employee - General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	451,235	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	358,340	Combined	—
Domestic Stocks	411,299	Investments	
International Stocks	—	Interest	29,773
Mortgages	—	Dividends	44,266
Real Estate	—	Net Appreciation (Depreciation) in Fair Value of Investments	65,183
Venture Capital	—	Other Investment Revenues	188,951
Other	1,515,952	Other Revenues	5,458
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	—
Other Assets	—		
<b>Total Assets</b>	<b>\$ 2,797,614</b>	<b>Total Additions</b>	<b>\$ 333,631</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ —	Benefit Payments	
Investment Purchases Payable	—	Service Retirement -General	\$ —
Accrued Expenses	—	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ —</b>	Disability - General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 2,797,614</b>	Safety	—
		Combined	—
		Other - General	549,759
		Safety	—
		Combined	—
Actuarial Cost Method:	Projected Unit Credit	Member Refunds - General	—
Total UAAL Amortization Method:	No Amortization	Safety	—
		Combined	—
		Administration Expenses	20,421
		Other Expenses	—
Total UAAL Amortization Period:	—	<b>Total Deductions</b>	<b>\$ 570,180</b>
Years Remaining in Total UAAL Amortization Period:	—	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$(236,549)</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 3,034,163</b>
		Adjustments	—
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 2,797,614</b>

Summary of Funding Position

Actuary: Nyhart Epler							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2013	7.50%	—%	\$ 7,357,700	\$ 2,797,614	\$ 4,560,086	38.0%
2012	6/30/2011	7.50%	—%	7,921,342	3,522,125	4,399,217	44.5%
2011	6/30/2011	7.50%	—%	7,921,342	3,522,125	4,399,217	44.5%
2010	6/30/2009	7.50%	—%	9,141,403	3,351,366	5,790,037	36.7%
2009	6/30/2009	7.50%	—%	9,141,403	3,351,366	5,790,037	36.7%
2008	6/30/2008	8.50%	—%	9,312,581	4,552,074	4,760,507	48.9%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ —	\$ —	—%	\$ —	—%
2012	—	—	—%	—	—%
2011	—	—	—%	—	—%
2010	—	—	—%	—	—%
2009	—	—	—%	—	—%
2008	—	—	—%	—	—%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Desert Hospital Retirement Protection Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	—	—	—	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55								
Years of Service	10								
Age	60								
Years of Service	5								
Age	65								
Years of Service	5								
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	5	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None	Y								
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:	N								
Benefit Comments:	No disability benefits exist other than normal termination benefits. Normal retirement benefits are equal to the participant's accrued benefit as of June 30, 1986, converted to a lump sum, plus additional calculations through May 1997.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

The Desert Hospital Retirement Protection Plan has been frozen since May 31, 1997. Due to the plan's status as a frozen plan, certain disclosures and supplemental schedules required for the financial statements to be in accordance with generally accepted accounting principles were not included.

Participant contributions to the plan are not permitted. There have been no contributions requirements by the district since May 31, 1997.

The plan's independent actuary recommended that the district contribute at a minimum of \$1,631,186 to the plan for the next three years. The district has accrued contributions payable to the plan of \$3,428,784 at June 30, 2013 and the Board of Directors has approved an additional accrued contribution of \$857,196 to the plan during the June 30, 2014 year. The district intends to include additional annual contributions in future budgets to meet the plan's unfunded actuarial accrued liability. However, the district's board of directors has elected not to fund any additional amounts to the plan at this time as a result of having sufficient asset reserves available at the district, if needed.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
East Bay Municipal Utility District Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	—	—	—	177	—	19	140	336	Closed
2	1,364	281	230	977	—	43	87	2,982	Open
3	—	13	1	—	—	—	—	14	Open
<b>Totals</b>	<b>1,364</b>	<b>294</b>	<b>231</b>	<b>1,154</b>	<b>—</b>	<b>62</b>	<b>227</b>	<b>3,332</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 133,988,000	Contributions	
Receivables		Employer - General	\$ 53,795,000
Contributions	2,661,000	Safety	—
Investments	14,201,000	Combined	—
Other	—	Employee - General	10,427,000
Investments, at Fair Value		Safety	—
U.S. Government Obligations	85,270,000	Combined	—
International Bonds	13,680,000	Other - General	—
Municipal Bonds	5,676,000	Safety	—
Domestic Corporate Bonds	122,168,000	Combined	—
Domestic Stocks	596,083,000	Investments	
International Stocks	205,172,000	Interest	7,687,000
Mortgages	—	Dividends	12,178,000
Real Estate	52,465,000	Net Appreciation (Depreciation)	119,435,000
Venture Capital	—	in Fair Value of Investments	—
Other	—	Other Investment Revenues	1,128,000
Fixed Assets Net of Accumulated Depreciation	—	Other Revenues	—
Other Assets	—	Investment Expenses	(3,798,000)
<b>Total Assets</b>	<b>\$ 1,231,364,000</b>	<b>Total Additions</b>	<b>\$ 200,852,000</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 1,451,000	Benefit Payments	
Investment Purchases Payable	22,205,000	Service Retirement - General	\$ 63,372,000
Accrued Expenses	—	Safety	—
Other Current Liabilities	100,080,000	Combined	—
<b>Total Liabilities</b>	<b>\$ 123,736,000</b>	Disability - General	1,720,000
<b>Net Assets Available for Benefits</b>	<b>\$ 1,107,628,000</b>	Safety	—
		Combined	—
		Other - General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Entry Age	Member Refunds - General	335,000
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll	Safety	—
		Combined	—
		Administration Expenses	1,200,000
		Other Expenses	—
Total UAAL Amortization Period:	30	<b>Total Deductions</b>	<b>\$ 66,627,000</b>
Years Remaining in Total UAAL Amortization Period:	—	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 134,225,000</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 973,403,000
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 1,107,628,000

Summary of Funding Position

Actuary: The Segal Company							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2012	7.75%	4.25%	\$ 1,556,696,000	\$ 1,021,546,000	\$ 535,150,000	65.6%
2012	6/30/2011	8.00%	4.70%	1,446,038,000	954,719,000	491,319,000	66.0%
2011	6/30/2010	8.00%	4.70%	1,396,003,000	915,845,000	480,158,000	65.6%
2010	6/30/2009	8.25%	4.70%	1,323,555,000	862,021,000	461,534,000	65.1%
2009	6/30/2008	8.25%	6.07%	1,244,993,000	900,917,000	344,076,000	72.4%
2008	6/30/2007	8.25%	6.07%	1,126,105,711	827,097,557	299,008,154	73.4%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 53,795,000	\$ 53,795,000	100 %	\$ 154,136,000	347 %
2012	52,156,000	52,156,000	100 %	156,668,000	314 %
2011	50,987,000	50,987,000	100 %	158,482,000	303 %
2010	44,031,000	44,031,000	100 %	161,893,000	285 %
2009	39,485,000	39,485,000	100 %	158,499,000	217 %
2008	37,387,000	37,387,000	100 %	153,394,000	195 %



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 East Bay Municipal Utility District Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	14.42 %	7.55 %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	20.04 %	20.04 %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	— %	34.46 %	27.59 %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	—	34.46 %	27.59 %	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	—	32.91 %	—	—	—	—	—	—	—
6/30/2011	—	31.67 %	—	—	—	—	—	—	—
6/30/2010	—	30.56 %	—	—	—	—	—	—	—
6/30/2009	—	26.18 %	—	—	—	—	—	—	—
6/30/2008	—	23.63 %	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	6.74 %	7.75 %	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	54	54	52						
Years of Service	5	5	5						
Age	62	62	67						
Years of Service	5	5	5						
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	65	65	67						
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	2	2	2	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y	Y	Y						
Maximum Annual Increase	3%	3%	3%						
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	2.82	2.60	1.30	—	—	—	—	—	—
60	2.82	2.60	1.80	—	—	—	—	—	—
65	2.82	2.60	2.30	—	—	—	—	—	—
Social Security Coverage:	S	S	S						
Benefit Comments:	Tier I & II members qualify for retirement at age 54 with 5 years of service. However, a member must have 30 years of service to qualify for unreduced pension at age 54. Tier III members can retire at age 52 with 5 years of service (defined by AB340).								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	2%	2%	2%	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	2%	2%	2%	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Golden Gate Transit District Amalgamated Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	79	188	6	231	38	—	80	622	Open
<b>Totals</b>	<b>79</b>	<b>188</b>	<b>6</b>	<b>231</b>	<b>38</b>	<b>—</b>	<b>80</b>	<b>622</b>	

Statement of Plan Net Assets as of December 31, 2012		Statement of Changes in Plan Net Assets for Period Ending December 31, 2012	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 4,225,891	Contributions	
Receivables		Employer - General	\$ 3,585,237
Contributions	202,637	Safety	—
Investments	125,961	Combined	—
Other	—	Employee - General	420,005 <sup>(1)</sup>
Investments, at Fair Value		Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	48,836,034	Investments	
International Stocks	16,634,528	Interest	6,438
Mortgages	—	Dividends	2,440,926
Real Estate	—	Net Appreciation (Depreciation) in Fair Value of Investments	10,299,694
Venture Capital	—	Other Investment Revenues	—
Other	32,942,478	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(378,833)
Other Assets	—		
<b>Total Assets</b>	<b>\$ 102,967,529</b>	<b>Total Additions</b>	<b>\$ 16,373,467</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 196,453	Benefit Payments	
Investment Purchases Payable	183,441	Service Retirement - General	\$ 9,002,241
Accrued Expenses	—	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ 379,894</b>	Disability - General	511,037
<b>Net Assets Available for Benefits</b>	<b>\$ 102,587,635</b>	Safety	—
		Combined	—
		Other - General	—
		Safety	—
		Combined	—
		Member Refunds - General	—
		Safety	—
		Combined	—
		Administration Expenses	399,886
		Other Expenses	—
<b>Total UAAL Amortization Period:</b>	<b>20</b>	<b>Total Deductions</b>	<b>\$ 9,913,164</b>
<b>Years Remaining in Total UAAL Amortization Period:</b>	<b>20</b>	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 6,460,303</b>
<b>Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:</b>	<b>2032</b>	<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 96,127,332</b>
		Adjustments	—
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 102,587,635</b>

Summary of Funding Position

Actuary: Cheiron							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	1/1/2013	7.50%	4.50%	\$ 149,695,028	\$ 102,670,728	\$ 47,024,300	68.6%
2012	1/1/2011	8.00%	5.00%	143,140,197	97,961,812	45,178,385	68.4%
2011	1/1/2010	8.00%	5.00%	138,936,378	105,633,839	33,302,539	76.0%
2010	1/1/2010	8.00%	5.00%	138,936,378	105,633,839	33,302,539	76.0%
2009	1/1/2009	8.00%	5.00%	136,011,000	103,202,000	32,809,000	75.9%
2008	1/1/2007	8.00%	5.00%	126,318,000	123,189,000	3,129,000	97.5%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 6,698,315	\$ 3,585,237	54 %	\$ 20,886,904	225 %
2012	6,467,283	3,392,754	52 %	19,765,535	229 %
2011	5,677,071	3,429,679	60 %	21,253,736	157 %
2010	4,552,534	3,383,424	74 %	20,970,474	159 %
2009	3,912,888	2,918,755	75 %	21,186,571	155 %
2008	3,716,643	2,865,664	77 %	18,770,000	17 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Golden Gate Transit District Amalgamated Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	17.16 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	17.16 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	17.16 % <sup>(2)</sup>	—	—	—	—	—	—	—	—
Prior Year Rates	12/31/2011	17.16 %	—	—	—	—	—	—	—
	12/31/2010	17.16 %	—	—	—	—	—	—	—
	12/31/2009	17.16 %	—	—	—	—	—	—	—
	12/31/2008	15.17 %	—	—	—	—	—	—	—
	12/31/2007	15.17 %	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	2.00 %	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55								
Years of Service	15								
Age	50								
Years of Service	25								
Age	60								
Years of Service	20								
Age									
Years of Service									
Age Regardless of Service	67								
Years of Service Regardless of Age	20								
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	1	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None	Y								
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:	N								
Benefit Comments:	Benefits are 50% of Average Final Earnings (AFE) plus 1% of AFE for each additional year to age 65. For members who retire after age 60 with at least 20 years of service, an additional 1% of AFE is added.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	35%	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	—	—	—	—	—	—	—	—

Footnote:

- (1) According to the employees contract, employees contributions are required beginning 2009.
- (2) The district's contributions to the plan are determined as a result of collective bargaining with the Amalgamated Transit Union Local No. 1575. The memorandum of understanding provides that if the actuarial values of the plan's assets decline to be equal to or less than 93% of the actuarial liabilities, the pension contributions will be increased by 4% of wage with 2% to be paid by the district and 2% by the employees. As a result, effective March 1, 2009, the rate increase under this provision became effective, bringing the total contribution rate to 19.165%.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Kaweah Delta Hospital District Employees' Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	1,017	4	991	537	—	—	16	2,565	Closed
<b>Totals</b>	<b>1,017</b>	<b>4</b>	<b>991</b>	<b>537</b>	<b>—</b>	<b>—</b>	<b>16</b>	<b>2,565</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 7,412,137	Contributions	
Receivables	—	Employer - General	\$ 4,094,618
Contributions	—	Safety	—
Investments	411,265	Combined	—
Other	—	Employee - General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	12,964,812	Combined	—
International Bonds	619,863	Other - General	—
Municipal Bonds	216,592	Safety	—
Domestic Corporate Bonds	9,992,595	Combined	—
Domestic Stocks	75,628,231	Investments	—
International Stocks	42,252,079	Interest	867,722
Mortgages	—	Dividends	2,764,551
Real Estate	—	Net Appreciation (Depreciation) in Fair Value of Investments	12,938,897
Venture Capital	—	Other Investment Revenues	—
Other	15,260,714	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(1,197,163)
Other Assets	—	<b>Total Additions</b>	<b>\$ 19,468,625</b>
<b>Total Assets</b>	<b>\$ 164,758,288</b>	<b>Deductions</b>	
		Benefit Payments	
<b>Liabilities</b>		Service Retirement -General	\$ 7,704,903
Accounts Payable	\$ —	Safety	—
Investment Purchases Payable	—	Combined	—
Accrued Expenses	—	Disability -General	—
Other Current Liabilities	411,237	Safety	—
<b>Total Liabilities</b>	<b>\$ 411,237</b>	Combined	—
<b>Net Assets Available for Benefits</b>	<b>\$ 164,347,051</b>	Other - General	—
		Safety	—
		Combined	—
		Member Refunds -General	—
Actuarial Cost Method:	Projected Unit Credit	Safety	—
Total UAAL Amortization Method:	Level Dollar Amount	Combined	—
		Administration Expenses	183,148
		Other Expenses	—
Total UAAL Amortization Period:	30	<b>Total Deductions</b>	<b>\$ 7,888,051</b>
Years Remaining in Total UAAL Amortization Period:	30	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 11,580,574</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 152,766,477
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 164,347,051

Summary of Funding Position

Actuary: Watson Wyatt							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2013	8.00%	2.00%	\$ 210,850,516	\$ 164,347,051	\$ 46,503,465	77.9%
2012	6/30/2012	8.00%	2.00%	200,690,630	152,766,477	47,924,153	76.1%
2011	6/30/2011	8.00%	2.00%	185,527,743	159,378,728	26,149,015	85.9%
2010	6/30/2010	8.00%	3.00%	187,243,617	122,245,952	64,997,665	65.3%
2009	6/30/2009	8.00%	4.00%	180,526,131	102,809,791	77,716,340	57.0%
2008	7/1/2007	8.00%	4.00%	150,306,017	122,149,574	28,156,443	81.3%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 4,093,248	\$ 4,094,618	100 %	\$ —	— %
2012	2,233,412	2,234,786	100 %	—	— %
2011	11,324,298	11,325,664	100 %	—	— %
2010	12,909,875	12,911,247	100 %	66,642,031	98 %
2009	10,089,712	10,091,082	100 %	70,003,288	111 %
2008	8,612,952	9,341,143	108 %	74,772,324	38 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Kaweah Delta Hospital District Employees' Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	—	—	—	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	16.99 %	—	—	—	—	—	—	—	—
6/30/2010	18.44 %	—	—	—	—	—	—	—	—
6/30/2009	13.87 %	—	—	—	—	—	—	—	—
6/30/2008	11.52 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55								
Years of Service	10								
Age	50								
Years of Service	5								
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	65								
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y								
Maximum Annual Increase	2%								
None									
Other									
Percent Per Year of Service:									
Age									
50	1.20	—	—	—	—	—	—	—	—
55	1.50	—	—	—	—	—	—	—	—
60	1.80	—	—	—	—	—	—	—	—
65	2.00	—	—	—	—	—	—	—	—
Social Security Coverage:	S								
Benefit Comments:	There are no separate disability benefit provisions.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

Effective January 1, 2003, the Plan was amended to provide participants of the Plan the option to cease participation in the Plan and become a participant of the Kaweah Delta Health Care District Employees' Salary Deferral Plan's special matching component. Employees who made this irrevocable election transferred all service credit to the new defined contribution plan. Their vested net assets under the Plan were frozen and will be kept in the trust until such participants reach retirement age. The amendment further provided that no new employees will be allowed to participate in the Plan as of January 1, 2003.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Long Beach Public Transportation Company Contract Employees' Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	452	122	19	101	—	—	—	694	Open
<b>Totals</b>	<b>452</b>	<b>122</b>	<b>19</b>	<b>101</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>694</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 1,005,351	Contributions	
Receivables		Employer - General	\$ 2,572,888
Contributions	136,111	Safety	—
Investments	—	Combined	—
Other	—	Employee - General	1,142,100
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Investments	—
International Stocks	—	Interest	418,764
Mortgages	—	Dividends	594,641
Real Estate	71,032	Net Appreciation (Depreciation) in Fair Value of Investments	2,311,287
Venture Capital	40,112,811	Other Investment Revenues	—
Other	—	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	—
Other Assets	—		
<b>Total Assets</b>	<b>\$ 41,325,305</b>	<b>Total Additions</b>	<b>\$ 7,039,680</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ —	Benefit Payments	
Investment Purchases Payable	—	Service Retirement -General	\$ 2,447,910 (1)
Accrued Expenses	—	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ —</b>	Disability - General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 41,325,305</b>	Safety	—
		Combined	—
		Other - General	—
		Safety	—
		Combined	—
		Member Refunds - General	—
		Safety	—
		Combined	—
		Administration Expenses	187,442
		Other Expenses	104,416
<b>Total UAAL Amortization Method:</b>	<b>Frozen Entry Age</b>	<b>Total Deductions</b>	<b>\$ 2,739,768</b>
<b>Total UAAL Amortization Method:</b>	<b>Level Percentage of Projected Covered Payroll</b>	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 4,299,912</b>
<b>Total UAAL Amortization Period:</b>	<b>30</b>	<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 37,025,393</b>
<b>Years Remaining in Total UAAL Amortization Period:</b>	<b>30</b>	<b>Adjustments</b>	<b>—</b>
<b>Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:</b>	<b>2043</b>	<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 41,325,305</b>

Summary of Funding Position

Actuary: Venuiti & Associates							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	7/1/2013	7.50%	4.00%	\$ 58,754,761	\$ 41,325,305	\$ 17,429,456	70.3%
2012	7/1/2012	7.50%	4.00%	49,512,576	37,025,393	12,487,183	74.8%
2011	7/1/2011	7.50%	4.00%	47,357,305	37,358,394	9,998,911	78.9%
2010	7/1/2010	7.50%	4.00%	45,373,970	29,212,231	16,161,739	64.4%
2009	7/1/2009	7.50%	4.00%	42,568,598	24,228,191	18,340,407	56.9%
2008	7/1/2008	7.50%	4.00%	38,557,262	28,444,051	10,113,211	73.8%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 3,714,988	\$ 2,572,888	69 %	\$ 25,904,690	67 %
2012	1,688,703	2,099,802	124 %	25,904,690	48 %
2011	3,791,200	3,791,200	100 %	25,473,634	39 %
2010	4,111,605	4,111,605	100 %	25,501,412	63 %
2009	3,048,814	3,048,814	100 %	25,266,127	73 %
2008	2,661,268	2,661,268	100 %	23,643,084	43 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Long Beach Public Transportation Company Contract Employees' Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	10.00 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	10.00 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	10.00 %	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012 7.32 %	—	—	—	—	—	—	—	—
	6/30/2011 15.00 %	—	—	—	—	—	—	—	—
	6/30/2010 16.20 %	—	—	—	—	—	—	—	—
	6/30/2009 12.18 %	—	—	—	—	—	—	—	—
	6/30/2008 11.35 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	3.74 %	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	64								
Years of Service	10								
Age	54								
Years of Service	10								
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	5	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:									
Benefit Comments:	The normal retirement benefits credited years of service (maximum 40 years) x 1.23% of the first \$500 plus 1.7% of Adjusted Monthly Final Earnings. Disability benefit is the same at the date of disability without any reduction factor.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments: Plan members contributed 3.74% of their annual salary toward the Plan. The plan contributes the remainder of the actuarially determined rate.

Footnote:

(1) Includes \$25,643 in transfer to the Salaried plan for accrued benefits for contract employees who accepted salaried positions and became eligible for participation in the Salaried plan.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Long Beach Public Transportation Company Salaried Employees' Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	111	19	6	31	—	—	—	167	Closed
<b>Totals</b>	<b>111</b>	<b>19</b>	<b>6</b>	<b>31</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>167</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 197,851	Contributions	
Receivables		Employer - General	\$ 2,244,185 (1)
Contributions	74,043	Safety	—
Investments	—	Combined	—
Other	—	Employee - General	449,958
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Investments	
International Stocks	—	Interest	127,739
Mortgages	—	Dividends	183,221
Real Estate	20,629	Net Appreciation (Depreciation) in Fair Value of Investments	638,498
Venture Capital	13,571,569	Other Investment Revenues	11,519
Other	—	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(34,391)
Other Assets	—		
<b>Total Assets</b>	<b>\$ 13,864,092</b>	<b>Total Additions</b>	<b>\$ 3,620,729</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ —	Benefit Payments	
Investment Purchases Payable	—	Service Retirement -General	\$ 702,018
Accrued Expenses	—	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ —</b>	Disability -General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 13,864,092</b>	Safety	—
		Combined	—
		Other -General	—
		Safety	—
		Combined	—
		Member Refunds -General	—
		Safety	—
		Combined	—
		Administration Expenses	82,622
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 784,640</b>
Actuarial Cost Method:	Frozen Entry Age	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 2,836,089</b>
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 11,028,003
		Adjustments	—
Total UAAL Amortization Period:	30	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 13,864,092
Years Remaining in Total UAAL Amortization Period:	30		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	3043		

Summary of Funding Position

Actuary: Venuiti & Associates							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	7/1/2013	7.50%	4.00%	\$ 24,503,335	\$ 13,864,092	\$ 10,639,243	56.6%
2012	7/1/2012	7.50%	4.00%	18,424,486	11,028,003	7,396,483	59.9%
2011	7/1/2011	7.50%	4.00%	18,158,380	12,021,155	6,137,225	66.2%
2010	7/1/2010	7.50%	4.00%	18,267,219	9,949,939	8,317,280	54.5%
2009	7/1/2009	7.50%	4.00%	16,254,701	7,702,559	8,552,142	47.4%
2008	7/1/2008	7.50%	4.00%	15,258,643	9,631,055	5,627,588	63.1%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 1,886,343	\$ 2,244,185	119 %	\$ 10,281,647	103 %
2012	1,632,231	1,269,887	78 %	9,516,264	78 %
2011	2,041,763	2,210,493	108 %	9,520,926	64 %
2010	1,964,523	2,122,864	108 %	9,337,229	89 %
2009	1,582,975	1,618,352	102 %	9,375,890	91 %
2008	1,202,609	1,209,409	101 %	9,125,649	62 %



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Long Beach Public Transportation Company Salaried Employees' Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	15.97 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	15.97 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	15.97 %	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012 13.90 %	—	—	—	—	—	—	—	—
	6/30/2011 22.19 %	—	—	—	—	—	—	—	—
	6/30/2010 23.11 %	—	—	—	—	—	—	—	—
	6/30/2009 17.26 %	—	—	—	—	—	—	—	—
	6/30/2008 13.43 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	5.00 %	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	64								
Years of Service	10								
Age	54								
Years of Service	10								
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:									
Benefit Comments:	Normal retirement is credited years of service times 1.70% of average monthly final earnings (AMFE). Disability Retirement is normal retirement benefit based on credited years of service to disability date. Minimum disability pension is 17% of AMFE.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

Normal retirement is credited years of service times 1.70% of average monthly final earnings (AMFE). Disability Retirement is normal retirement benefit based on credited years of service to disability date. Minimum disability pension is 17% of AMFE.

During the fiscal year ended 2013, plan members contributed 5% of their annual salary toward the plan. The employer contributed the remainder of the actuarially determined rate.

Footnote:

(1)

Includes \$25,643 in transfer from the Contract plan for accrued benefits for contract employees who accepted salaried positions and became eligible for the Salaried plan.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Los Angeles County Transportation Authority AFSCME Employees Retirement Income Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	57	—	6	199	—	—	—	262	Closed
<b>Totals</b>	<b>57</b>	<b>—</b>	<b>6</b>	<b>199</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>262</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 803,255	Contributions	
Receivables		Employer - General	\$ 1,815,603
Contributions	218,881	Safety	—
Investments	2,094,441	Combined	—
Other	1,478,925	Employee - General	—
Investments, at Fair Value		Safety	—
U.S. Government Obligations	8,232,455	Combined	—
International Bonds	1,000,562	Other - General	1,424,164
Municipal Bonds	340,888	Safety	—
Domestic Corporate Bonds	3,791,143	Combined	—
Domestic Stocks	36,322,574	Investments	
International Stocks	3,305,695	Interest	387,072
Mortgages	985,109	Dividends	284,342
Real Estate	—	Net Appreciation (Depreciation) in Fair Value of Investments	5,939,424
Venture Capital	—	Other Investment Revenues	23,015
Other	—	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(174,707)
Other Assets	—	<b>Total Additions</b>	<b>\$ 9,698,913</b>
<b>Total Assets</b>	<b>\$ 58,573,928</b>	<b>Deductions</b>	
<b>Liabilities</b>		Benefit Payments	
Accounts Payable	\$ 132,908	Service Retirement -General	\$ 3,148,117
Investment Purchases Payable	3,503,196	Safety	—
Accrued Expenses	—	Combined	—
Other Current Liabilities	—	Disability - General	—
<b>Total Liabilities</b>	<b>\$ 3,636,104</b>	Safety	—
<b>Net Assets Available for Benefits</b>	<b>\$ 54,937,824</b>	Combined	—
		Other - General	—
		Safety	—
		Combined	—
		Member Refunds - General	—
		Safety	—
		Combined	—
		Administration Expenses	218,030
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 3,366,147</b>
		<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 6,332,766</b>
Actuarial Cost Method:	Projected Unit Credit	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 48,605,058
Total UAAL Amortization Method:	Level Dollar Amount <sup>(1)</sup>	Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 54,937,824
Total UAAL Amortization Period:	15		
Years Remaining in Total UAAL Amortization Period:	15		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Actuary: Towers Watson							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	12/31/2012	7.00%	3.75% <sup>(2)</sup>	\$ 57,047,027	\$ 42,816,577	\$ 14,230,450	75.1%
2012	12/31/2011	7.00%	3.75%	55,847,027	43,596,725	12,250,302	78.1%
2011	12/31/2010	7.50%	3.75%	52,654,235	45,078,773	7,575,462	85.6%
2010	12/31/2009	7.50%	4.00%	50,674,985	44,653,295	6,021,690	88.1%
2009	12/31/2008	7.50%	4.00%	48,528,863	40,120,390	8,408,473	82.7%
2008	12/31/2007	8.00%	4.00%	46,481,860	41,363,538	5,118,322	89.0%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 1,815,603	\$ 3,239,767	178 %	\$ 4,597,852	310 %
2012	1,349,528	1,509,403	112 %	5,212,553	235 %
2011	1,253,444	1,469,412	117 %	5,560,682	136 %
2010	1,580,804	1,829,816	116 %	6,161,426	98 %
2009	1,178,688	1,400,852	119 %	6,950,682	121 %
2008	1,120,547	1,348,505	120 %	7,095,283	72 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Los Angeles County Transportation Authority AFSCME Employees Retirement Income Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	10.72 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	24.11 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	34.83 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	34.83 %	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012	24.27 %	—	—	—	—	—	—	—
	6/30/2011	20.34 %	—	—	—	—	—	—	—
	6/30/2010	22.74 %	—	—	—	—	—	—	—
	6/30/2009	16.61 %	—	—	—	—	—	—	—
	6/30/2008	14.66 %	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50								
Years of Service	5								
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	50								
Years of Service Regardless of Age	30								
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None	Y								
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	1.67	—	—	—	—	—	—	—	—
Social Security Coverage:	S								
Benefit Comments:	Benefit is 1.67% of adjusted final compensation for each year of service if retirement occurs at age 63, but is reduced for retirement before age 63 and increased for retirement after age 63. Disability benefits are the same as normal retirement with 10 years of service and at age 50.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	2%	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	2%	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

A Deferred Retirement Option Program (DROP) was established effective January 19, 2005. This program allows participants to elect "retirement" without separation of employment. At "retirement," the benefit accrual and employee contributions in this plan will cease. The monthly benefit, which must be taken as an annuity, will be deposited into an account that is part of the Trust Fund. This account will earn investment earnings, but there is no investment return guarantee. At separation of service (or death or disability, if earlier), the value of the DROP account will be paid. Additionally, the regular monthly benefit will commence. In the long term, DROP may change the percentage of retirees electing lump sum options and the timing of retirements.

Footnote:

- (1) The amortization method for the Unfunded Actuarial Liability is Level Dollar Supplemental Cost method with an open period of 15 years.
- (2) Salary increase rate is an age-based rate ranging from 3.5% to 3% for ages 40 years through 45 years and older, respectively.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Los Angeles County Transportation Authority Maintenance Employees' Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	1,047	1,009	43	837	—	84	—	3,020	Open
<b>Totals</b>	<b>1,047</b>	<b>1,009</b>	<b>43</b>	<b>837</b>	<b>—</b>	<b>84</b>	<b>—</b>	<b>3,020</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 4,783,267	Contributions	
Receivables	—	Employer - General	\$ 18,663,310
Contributions	138,994	Safety	—
Investments	13,775,752	Combined	—
Other	120,050	Employee - General	5,941,651
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	49,023,959	Combined	—
International Bonds	5,958,312	Other - General	(207,254)
Municipal Bonds	2,029,976	Safety	—
Domestic Corporate Bonds	22,576,116	Combined	—
Domestic Stocks	216,299,554	Investments	—
International Stocks	19,685,289	Interest	2,182,514
Mortgages	5,866,285	Dividends	1,693,249
Real Estate	—	Net Appreciation (Depreciation) in Fair Value of Investments	34,085,062
Venture Capital	—	Other Investment Revenues	157,371
Other	—	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(1,012,810)
Other Assets	—	<b>Total Additions</b>	<b>\$ 61,503,093</b>
<b>Total Assets</b>	<b>\$ 340,257,554</b>	<b>Deductions</b>	
<b>Liabilities</b>		Benefit Payments	
Accounts Payable	\$ 386,836	Service Retirement -General	\$ 15,930,612
Investment Purchases Payable	20,861,399	Safety	—
Accrued Expenses	—	Combined	—
Other Current Liabilities	207,255	Disability -General	972,411
<b>Total Liabilities</b>	<b>\$ 21,455,490</b>	Safety	—
<b>Net Assets Available for Benefits</b>	<b>\$ 318,802,064</b>	Combined	—
		Other -General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Entry Age	Member Refunds -General	2,506
Total UAAL Amortization Method:	Level Dollar Amount <sup>(1)</sup>	Safety	—
		Combined	—
		Administration Expenses	380,595
		Other Expenses	—
Total UAAL Amortization Period:	18	<b>Total Deductions</b>	<b>\$ 17,286,124</b>
Years Remaining in Total UAAL Amortization Period:	18	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 44,216,969</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 274,585,095
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 318,802,064

Summary of Funding Position

Actuary: Rael and Letson Consultants and Actuaries							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	1/1/2013	7.50%	3.75% <sup>(2)</sup>	\$ 404,114,352	\$ 252,787,792	\$ 151,326,560	62.6%
2012	1/12/2012	7.50%	3.75%	339,989,492	224,261,120	115,728,372	66.0%
2011	1/1/2011	7.50%	3.75%	323,365,893	218,179,013	105,186,880	67.5%
2010	1/1/2010	8.00%	3.75%	295,021,182	211,173,683	83,847,499	71.6%
2009	1/1/2009	8.00%	3.75%	275,020,761	174,733,262	100,287,499	63.5%
2008	12/31/2007	8.00%	4.00%	257,641,903	181,304,655	76,337,248	70.4%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 18,663,310	\$ 18,456,056	99 %	\$ 114,500,484	132 %
2012	16,721,579	16,590,130	99 %	111,163,713	104 %
2011	17,069,677	16,775,309	98 %	107,310,499	98 %
2010	16,751,689	16,654,859	99 %	109,213,913	77 %
2009	13,638,122	14,381,288	105 %	115,504,121	87 %
2008	14,541,370	14,506,037	100 %	100,642,895	76 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Los Angeles County Transportation Authority Maintenance Employees' Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	11.71 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	4.51 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	16.22 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	16.22 %	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012	14.81 %	—	—	—	—	—	—	—
	6/30/2011	15.48 %	—	—	—	—	—	—	—
	6/30/2010	15.45 %	—	—	—	—	—	—	—
	6/30/2009	14.00 %	—	—	—	—	—	—	—
	6/30/2008	14.67 %	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	5.22 %	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55								
Years of Service	10								
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age	23								
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None	Y								
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	1.67	—	—	—	—	—	—	—	—
Social Security Coverage:	S								
Benefit Comments:	Minimum pension is 1.67% of adjusted final compensation for each year of service if retirement at age 63. Actuarially reduced for retirement before age 63 and increased for retirement after age 63.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	2%	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

Effective July 1, 2000, the Metropolitan Transportation Authority contributes funds up to 11% of payroll per year. Anything more than 11% is split between employer and employee.

A Deferred Retirement Option Program (DROP) was established effective December 4, 2003. This program allows participants to elect retirement without separation of employment. At retirement, the benefit accrual and employee contributions in this plan will cease. The monthly benefit, which must be taken as an annuity, will be deposited into an account that is part of the Trust Fund. This account will earn investment earnings, but there is no investment return guarantee. At separation of service (or death or disability, if earlier), the value of the DROP account will be paid. Additionally, the regular monthly benefit will commence. In the long term, DROP may change the percentage of retirees electing lump sum options and timing of retirements.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Los Angeles County Transportation Authority Maintenance Employees' Retirement System — (Continued)

Footnote:

- (1) Effective January 1, 2011, the amortization period was reset to a fixed and declining 20-year period for a period of five years with a 15-year rolling amortization period in effect thereafter.
- (2) Salary increase rate is based on age-based rates ranging from 12.00% to 2.50% for ages 20 years through over 55, respectively.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Los Angeles County Transportation Authority Non-Contract Employees' Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	49	—	447	992	—	2	—	1,490	Closed
<b>Totals</b>	<b>49</b>	<b>—</b>	<b>447</b>	<b>992</b>	<b>—</b>	<b>2</b>	<b>—</b>	<b>1,490</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 1,686,339	Contributions	
Receivables		Employer - General	\$ 4,784,870
Contributions	459,502	Safety	—
Investments	4,396,900	Combined	—
Other	1,155,742	Employee - General	73,267
Investments, at Fair Value		Safety	—
U.S. Government Obligations	17,282,548	Combined	—
International Bonds	2,100,499	Other - General	767,286 <sup>(2)</sup>
Municipal Bonds	715,633	Safety	—
Domestic Corporate Bonds	7,958,819	Combined	—
Domestic Stocks	76,252,661	Investments	
International Stocks	6,939,707	Interest	833,380
Mortgages	2,068,057	Dividends	596,925
Real Estate	—	Net Appreciation (Depreciation) in Fair Value of Investments	12,703,321
Venture Capital	—	Other Investment Revenues	55,005
Other	—	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(372,799)
Other Assets	—	<b>Total Additions</b>	<b>\$ 19,441,255</b>
<b>Total Assets</b>	<b>\$ 121,016,407</b>	<b>Deductions</b>	
<b>Liabilities</b>		Benefit Payments	
Accounts Payable	\$ 207,852	Service Retirement - General	\$ 11,175,607
Investment Purchases Payable	7,354,325	Safety	—
Accrued Expenses	—	Combined	—
Other Current Liabilities	—	Disability - General	7,011
<b>Total Liabilities</b>	<b>\$ 7,562,177</b>	Safety	—
<b>Net Assets Available for Benefits</b>	<b>\$ 113,454,230</b>	Combined	—
		Other - General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Projected Unit Credit	Member Refunds - General	—
Total UAAL Amortization Method:	Level Dollar Amount <sup>(1)</sup>	Safety	—
		Combined	—
		Administration Expenses	259,249
		Other Expenses	—
Total UAAL Amortization Period:	15	<b>Total Deductions</b>	<b>\$ 11,441,867</b>
Years Remaining in Total UAAL Amortization Period:	15	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 7,999,388</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 105,454,842
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 113,454,230

Summary of Funding Position

Actuary: Towers Watson							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	12/31/2012	7.00%	3.75% <sup>(4)</sup>	\$ 144,423,446	\$ 99,654,000	\$ 44,769,446	69.0%
2012	12/31/2011	7.00%	3.75%	144,895,317	103,652,583	41,242,734	71.5%
2011	12/31/2010	7.50%	3.75%	134,021,769	110,487,726	23,534,043	82.4%
2010	12/31/2009	7.50%	4.00%	131,773,213	114,114,570	17,658,643	86.6%
2009	12/31/2008	7.50%	4.00%	129,195,117	101,878,363	27,316,754	78.9%
2008	12/31/2007	8.00%	4.00%	121,427,008	105,987,010	15,439,998	87.3%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 4,784,870	\$ 5,552,156	116 %	\$ 4,412,155	1,015 %
2012	3,114,212	3,720,888	119 %	4,856,486	849 %
2011	2,515,249	3,374,163	134 %	5,696,901	413 %
2010	3,619,980	4,423,158	122 %	6,206,352	285 %
2009	2,287,597	3,103,142	136 %	6,854,574	399 %
2008	2,651,989	3,570,493	135 %	7,290,512	212 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Los Angeles County Transportation Authority Non-Contract Employees' Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	11.38 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	87.15 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	98.53 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	98.53 %	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012	54.67 %	—	—	—	—	—	—	—
	6/30/2011	40.53 %	—	—	—	—	—	—	—
	6/30/2010	52.81 %	—	—	—	—	—	—	—
	6/30/2009	31.38 %	—	—	—	—	—	—	—
	6/30/2008	37.04 %	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	50								
Years of Service	5								
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	50								
Years of Service Regardless of Age	30								
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None	Y								
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	1.67	—	—	—	—	—	—	—	—
Social Security Coverage:	S								
Benefit Comments:	Minimum pension is 1.67% of adjusted final compensation for each year of service if retirement is at age 63, but is reduced for retirement before age 63 and increased after age 63. Disability benefit is the same with 10 years of service and at age 50.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

A Deferred Retirement Option Program (DROP) was established effective March 25, 2004. This program allows participants to elect retirement without separation of employment. At retirement, the benefit accrual and employee contributions in this plan will cease. The monthly benefit, which must be taken as an annuity, will be deposited into an account that is part of the Trust Fund. This account will earn investment earnings, but there is no investment return guarantee. At separation of service (or death or disability, if earlier), the value of the DROP account will be paid. Additionally, the regular monthly benefit will commence. In the long term, DROP may change the percentage of retirees electing lump sum options and timing of retirements.



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Los Angeles County Transportation Authority Non-Contract Employees' Retirement System — (Continued)

Footnote:

- (1) The amortization method for the unfunded actuarial liability is the Level Dollar Supplemental Cost method with an open period of 15 years.
- (2) This amount represents the accrued value attributable to former union employees who transferred to the Non-Contract position and have retired and are being paid by the Non-Contract Plan.
- (3) Salary increase rate is an age-based rate ranging from 3.50 % to 3.00 % for ages 40 years through 45 years and older, respectively.
- (4) Salary increase rate is an age-based rate ranging from 13.50% to 3.75% for ages 20 years through 45 years and older, respectively.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Los Angeles County Transportation Authority Transportation Communication Union Employees' Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	320	346	25	403	—	22	—	1,116	Open
<b>Totals</b>	<b>320</b>	<b>346</b>	<b>25</b>	<b>403</b>	<b>—</b>	<b>22</b>	<b>—</b>	<b>1,116</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 1,360,176	Contributions	
Receivables		Employer - General	\$ 5,269,789
Contributions	414,255	Safety	—
Investments	3,546,649	Combined	—
Other	65,421	Employee - General	1,730,252
Investments, at Fair Value		Safety	—
U.S. Government Obligations	13,940,533	Combined	—
International Bonds	1,694,315	Other - General	(278,949)
Municipal Bonds	577,247	Safety	—
Domestic Corporate Bonds	6,419,781	Combined	—
Domestic Stocks	61,507,291		
International Stocks	5,597,740	Investments	
Mortgages	1,668,146	Interest	615,038
Real Estate	—	Dividends	481,495
Venture Capital	—	Net Appreciation (Depreciation) in Fair Value of Investments	9,629,926
Other	—	Other Investment Revenues	45,662
Fixed Assets Net of Accumulated Depreciation	—	Other Revenues	—
Other Assets	—	Investment Expenses	(286,563)
<b>Total Assets</b>	<b>\$ 96,791,554</b>	<b>Total Additions</b>	<b>\$ 17,206,650</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 167,623	Benefit Payments	
Investment Purchases Payable	5,932,181	Service Retirement - General	\$ 3,737,830
Accrued Expenses	—	Safety	—
Other Current Liabilities	278,949	Combined	—
<b>Total Liabilities</b>	<b>\$ 6,378,753</b>	Disability - General	221,473
<b>Net Assets Available for Benefits</b>	<b>\$ 90,412,801</b>	Safety	—
		Combined	—
		Other - General	5,235
		Safety	—
		Combined	—
Actuarial Cost Method:	Projected Unit Credit	Member Refunds - General	—
Total UAAL Amortization Method:	Level Dollar Amount <sup>(1)</sup>	Safety	—
		Combined	—
		Administration Expenses	243,188
Total UAAL Amortization Period:	15	Other Expenses	—
Years Remaining in Total UAAL Amortization Period:	15	<b>Total Deductions</b>	<b>\$ 4,207,726</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 12,998,924</b>
		<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 77,413,877</b>
		Adjustments	—
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 90,412,801</b>

Summary of Funding Position

Actuary: Towers Watson							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	12/31/2012	7.00%	3.75% <sup>(2)</sup>	\$ 109,765,804	\$ 70,250,161	\$ 39,515,643	64.0%
2012	12/31/2011	7.00%	3.75%	105,147,634	67,667,507	37,480,127	64.4%
2011	12/31/2010	7.50%	3.75%	94,415,211	65,517,572	28,897,639	69.4%
2010	12/31/2009	7.50%	4.00%	90,026,769	61,865,666	28,161,103	68.7%
2009	12/31/2008	7.50%	4.00%	86,147,611	53,051,867	33,095,744	61.6%
2008	12/31/2007	8.00%	4.00%	72,981,395	53,142,136	19,839,259	72.8%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 5,269,789	\$ 4,990,840	95 %	\$ 28,735,120	138 %
2012	4,144,962	4,021,599	97 %	26,974,883	139 %
2011	4,040,221	3,602,459	89 %	26,409,852	109 %
2010	4,638,549	4,422,535	95 %	27,578,375	102 %
2009	2,479,998	2,286,123	92 %	27,056,815	122 %
2008	2,446,064	2,349,686	96 %	26,734,876	74 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Los Angeles County Transportation Authority Transportation Communication Union Employees' Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	9.83 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	9.71 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	19.54 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	19.54 %	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012 15.69 %	—	—	—	—	—	—	—	—
	6/30/2011 14.65 %	—	—	—	—	—	—	—	—
	6/30/2010 17.14 %	—	—	—	—	—	—	—	—
	6/30/2009 9.28 %	—	—	—	—	—	—	—	—
	6/30/2008 9.13 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	6.18 %	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55								
Years of Service	10								
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age	23								
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None	Y								
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	1.67	—	—	—	—	—	—	—	—
Social Security Coverage:	S								
Benefit Comments:	Minimum pension is 1.67% of adjusted final compensation for each year of service if retirement at age 63. Actuarially reduced for retirement before age 63 and increased for retirement after age 63.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	2%	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

A Deferred Retirement Option Program (DROP) was established effective October 28, 2004. This program allows participants to elect retirement without separation of employment. At retirement, the benefit accrual and employee contributions in this plan will cease. The monthly benefit, which must be taken as an annuity, will be deposited into an account that is part of the Trust Fund. This account will earn investment earnings, but there is no investment return guarantee. At separation of service (or death or disability, if earlier), the value of the DROP account will be paid. Additionally, the regular monthly benefit will commence. In the long term, DROP may change the percentage of retirees electing lump sum options and timing of retirements.

Footnote:

- (1) The amortization method for the unfunded actuarial liability is the Level Dollar Supplemental Cost method with an open period of 15 years, except that, effective December 31, 2010, the 23 and out unfunded liability (or surplus) is amortized over a period of 20 years in 2011, with the period decreasing by one year every year until 2016 when it reaches a constant period of 15 years.
- (2) Salary increase rate is based on age-based rates ranging from 13.00% to 3.00% for ages 20 years through over 45, respectively.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Los Angeles County Transportation Authority United Transportation Union Employees' Retirement System

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	1,571	1,987	140	1,866	—	312	—	5,876	Open
<b>Totals</b>	<b>1,571</b>	<b>1,987</b>	<b>140</b>	<b>1,866</b>	<b>—</b>	<b>312</b>	<b>—</b>	<b>5,876</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 6,959,718	Contributions	
Receivables		Employer - General	\$ 24,103,625
Contributions	2,235,342	Safety	—
Investments	18,147,129	Combined	—
Other	—	Employee - General	14,607,662
Investments, at Fair Value		Safety	—
U.S. Government Obligations	71,329,479	Combined	—
International Bonds	8,669,297	Other - General	(1,705,247)
Municipal Bonds	2,953,599	Safety	—
Domestic Corporate Bonds	32,848,072	Combined	—
Domestic Stocks	314,714,160	Investments	
International Stocks	28,641,941	Interest	3,281,487
Mortgages	8,535,400	Dividends	2,463,663
Real Estate	—	Net Appreciation (Depreciation) in Fair Value of Investments	50,712,452
Venture Capital	—	Other Investment Revenues	853,863
Other	—	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(1,498,121)
Other Assets	—	<b>Total Additions</b>	<b>\$ 92,819,384</b>
<b>Total Assets</b>	<b>\$ 495,034,137</b>	<b>Deductions</b>	
<b>Liabilities</b>		Benefit Payments	
Accounts Payable	\$ 574,115	Service Retirement -General	\$ 38,050,089
Investment Purchases Payable	30,353,172	Safety	—
Accrued Expenses	—	Combined	—
Other Current Liabilities	1,705,247	Disability -General	3,562,131
<b>Total Liabilities</b>	<b>\$ 32,632,534</b>	Safety	—
<b>Net Assets Available for Benefits</b>	<b>\$ 462,401,603</b>	Combined	—
		Other -General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Projected Unit Credit	Member Refunds -General	1,288,301
Total UAAL Amortization Method:	Level Dollar Amount <sup>(1)</sup>	Safety	—
		Combined	—
		Administration Expenses	501,359
Total UAAL Amortization Period:	15	Other Expenses	—
Years Remaining in Total UAAL Amortization Period:	15	<b>Total Deductions</b>	<b>\$ 43,401,880</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 49,417,504</b>
		Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 412,984,099
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	<b>\$ 462,401,603</b>

Summary of Funding Position

Actuary: Towers Watson							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	12/31/2012	7.00%	3.75% <sup>(2)</sup>	\$ 605,420,704	\$ 389,041,420	\$ 216,379,284	64.3%
2012	12/31/2011	7.00%	3.75%	586,643,465	386,459,202	200,184,263	65.9%
2011	12/31/2010	7.50%	3.75%	534,041,534	379,136,676	154,904,858	71.0%
2010	12/31/2009	7.50%	4.00%	512,887,262	362,222,256	150,665,006	70.6%
2009	12/31/2008	7.50%	4.00%	488,326,609	306,524,968	181,801,641	62.8%
2008	12/31/2007	8.00%	4.00%	439,532,418	310,066,808	129,465,610	70.5%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 24,103,625	\$ 22,398,378	93 %	\$ 177,929,969	122 %
2012	20,379,261	19,867,524	97 %	181,993,114	110 %
2011	20,310,744	19,991,199	98 %	181,850,105	85 %
2010	23,230,062	22,490,716	97 %	190,212,313	79 %
2009	14,715,788	13,896,976	94 %	192,718,732	94 %
2008	14,495,568	13,766,511	95 %	188,647,527	69 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Los Angeles County Transportation Authority United Transportation Union Employees' Retirement System — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	7.37 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	5.87 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	13.24 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	13.24 %	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012	11.21 %	—	—	—	—	—	—	—
	6/30/2011	10.68 %	—	—	—	—	—	—	—
	6/30/2010	12.05 %	—	—	—	—	—	—	—
	6/30/2009	7.80 %	—	—	—	—	—	—	—
	6/30/2008	7.77 %	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	8.45 %	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55								
Years of Service	10								
Age	65								
Years of Service	5								
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age	23								
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None	Y								
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	1.67	—	—	—	—	—	—	—	—
Social Security Coverage:	S								
Benefit Comments:	Minimum pension is 1.67% of adjusted final compensation for each year of service if retirement is at age 63. Pension is reduced for retirement before age 63 and increased for retirement after age 63. Eligibility for disability is 10 years of service.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	2%	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

A Deferred Retirement Option Program (DROP) was established effective January 22, 2004. This program allows participants to elect retirement without separation of employment. At retirement, the benefit accrual and employee contributions in this plan will cease. The monthly benefit, which must be taken as an annuity, will be deposited into an account that is part of the Trust Fund. This account will earn investment earnings, but there is no investment return guarantee. At separation of service (or death or disability, if earlier), the value of the DROP account will be paid. Additionally, the regular monthly benefit will commence. In the long term, DROP may change the percentage of retirees electing lump sum options and timing of retirements.

Footnote:

- (1) The amortization method for the unfunded actuarial liability is the Level Dollar Supplemental Cost method with an open period of 15 years, except that, effective December 31, 2010, the 23 and out unfunded liability (or surplus) is amortized over a period of 20 years in 2011, with the period decreasing by one year every year until 2016 when it reaches a constant period of 15 years.
- (2) Salary increase rate is an age-based rate ranging from 13.00% to 3.00% for ages 20 years through 45 years and older, respectively.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Modesto Irrigation District Basic Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	274	—	47	308	—	1	35	665	Open
2	66	70	—	—	—	—	—	136	Open
<b>Totals</b>	<b>340</b>	<b>70</b>	<b>47</b>	<b>308</b>	<b>—</b>	<b>1</b>	<b>35</b>	<b>801</b>	

Statement of Plan Net Assets as of December 31, 2012		Statement of Changes in Plan Net Assets for Period Ending December 31, 2012	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 2,853,036	Contributions	
Receivables	—	Employer - General Safety	\$ 11,349,000
Contributions	—	Combined	—
Investments	2,953,110	Employee - General Safety	—
Other	—	Combined	—
Investments, at Fair Value		Other - General Safety	—
U.S. Government Obligations	12,337,233	Combined	—
International Bonds	—	Other - General Safety	—
Municipal Bonds	—	Combined	—
Domestic Corporate Bonds	24,506,606	Investments	
Domestic Stocks	79,553,227	Interest	2,085,062
International Stocks	25,952,713	Dividends	1,357,323
Mortgages	—	Net Appreciation (Depreciation) in Fair Value of Investments	19,914,116
Real Estate	9,161,974	Other Investment Revenues	—
Venture Capital	23,271,804	Other Revenues	—
Other	—	Investment Expenses	(995,915)
Fixed Assets Net of Accumulated Depreciation	—	<b>Total Additions</b>	<b>\$ 33,709,586</b>
Other Assets	—	<b>Deductions</b>	
<b>Total Assets</b>	<b>\$ 180,589,703</b>	Benefit Payments	
		Service Retirement - General Safety	\$ 11,156,787
		Combined	—
<b>Liabilities</b>		Disability - General Safety	—
Accounts Payable	\$ —	Combined	—
Investment Purchases Payable	—	Other - General Safety	—
Accrued Expenses	532,509	Combined	—
Other Current Liabilities	—	Member Refunds - General Safety	—
<b>Total Liabilities</b>	<b>\$ 532,509</b>	Combined	—
<b>Net Assets Available for Benefits</b>	<b>\$ 180,057,194</b>	Administration Expenses	116,566
		Other Expenses	30,000
Actuarial Cost Method:	Projected Unit Credit	<b>Total Deductions</b>	<b>\$ 11,303,353</b>
Total UAAL Amortization Method:	Level Dollar Amount	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 22,406,233</b>
		Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 157,650,961
Total UAAL Amortization Period:	30	Adjustments	—
Years Remaining in Total UAAL Amortization Period:	—	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 180,057,194
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	1/1/2013	7.50%	4.00%	\$ 262,062,180	\$ 178,779,989	\$ 83,282,191	68.2%
2012	1/1/2012	7.75%	4.00%	233,272,731	166,042,729	67,230,002	71.2%
2011	1/1/2011	7.75%	4.00%	215,073,516	149,032,856	66,040,660	69.3%
2010	1/1/2010	7.75%	4.00%	203,314,785	143,288,154	60,026,631	70.5%
2009	1/1/2009	7.75%	4.00%	192,168,888	143,388,154	48,780,734	74.6%
2008	1/1/2008	7.75%	4.00%	178,276,456	147,036,681	31,239,775	82.5%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 11,164,413	\$ 11,349,000	102 %	\$ 33,519,529	248 %
2012	10,918,743	10,961,544	100 %	30,530,024	220 %
2011	10,440,020	10,481,995	100 %	31,406,581	210 %
2010	9,602,325	9,680,005	101 %	31,171,112	193 %
2009	8,009,420	7,380,000	92 %	32,130,514	152 %
2008	7,490,461	7,950,000	106 %	32,298,530	97 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Modesto Irrigation District Basic Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	21.65 %	14.59 %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	27.01 %	1.66 %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	48.66 %	16.25 %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	48.66 %	16.25 %	—	—	—	—	—	—	—
Prior Year Rates	12/31/2011	43.32 %	14.64 %	—	—	—	—	—	—
	12/31/2010	39.77 %	13.84 %	—	—	—	—	—	—
	12/31/2009	37.59 %	14.11 %	—	—	—	—	—	—
	12/31/2008	33.41 %	11.69 %	—	—	—	—	—	—
	12/31/2007	25.65 %	4.62 %	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55	55							
Years of Service	5	5							
Age	60	60							
Years of Service	5	5							
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	60	0							
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	3	—	—	—	—	—	—	—
Final Year(s) Average	10	10	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y	Y							
Maximum Annual Increase	4%	3%							
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	2.00	2.00	—	—	—	—	—	—	—
60	2.75	2.75	—	—	—	—	—	—	—
65	2.75	2.75	—	—	—	—	—	—	—
Social Security Coverage:	N	N							
Benefit Comments:	Upon the Retirement Committee's determination that an employee is totally disabled, the employee will accrue service credit and compensation credit during the period of disability.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

In October 2005, the plan's retirement provisions were amended effective January 1, 2006, to provide enhanced pension benefits for eligible employees who terminate employment on or after December 1, 2005. As a result, two classifications of benefit tiers have been created. General Tier I is used for plan participants who terminate district employment before December 1, 2005, regardless of the start date of pension benefits, known as Pre-2006 Eligible Employees. General Tier II is used for plan participants who terminate district employment after November 30, 2005, and start to receive pension benefits on or after January 1, 2006, known as Post - 2005 Eligible Employees.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Palm Springs Aerial Tramway Restated Pension Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Service	Disabled		Survivors	Total	Status
	Vested	Non-Vested				Non-Service	Service			
General - Tier 1	—	—	—	—	—	—	—	—	—	Closed
Totals	—	—	—	—	—	—	—	—	—	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ —	Contributions	
Receivables	—	Employer - General	\$ 396,000
Contributions	—	Safety	—
Investments	—	Combined	—
Other	—	Employee - General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Investments	
International Stocks	—	Interest	23,965
Mortgages	—	Dividends	84,554
Real Estate	—	Net Appreciation (Depreciation) in Fair Value of Investments	452,365
Venture Capital	—	Other Investment Revenues	—
Other	—	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	—
Other Assets	—		
<b>Total Assets</b>	<b>\$ —</b>	<b>Total Additions</b>	<b>\$ 956,884</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ —	Benefit Payments	
Investment Purchases Payable	—	Service Retirement - General	\$ 173,026
Accrued Expenses	—	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ —</b>	Disability - General	—
<b>Net Assets Available for Benefits</b>	<b>\$ —</b>	Safety	—
		Combined	—
		Other - General	—
		Safety	—
		Combined	—
		Member Refunds - General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Urojected Unit Credit	Administration Expenses	62,227
Total UAAL Amortization Method:	Level Dollar Amount	Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 235,253</b>
Total UAAL Amortization Period:	—	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 721,631</b>
Years Remaining in Total UAAL Amortization Period:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 4,073,520
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Adjustments	(4,795,151)
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ —</b>

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
				\$ —	\$ —		— %

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013		\$ 396,000			%
2012	421,948	432,000	102 %		%
2011	426,454	426,454	100 %		%



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Palm Springs Aerial Tramway Restated Pension Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	—	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012 13.11 %	—	—	—	—	—	—	—	—
	6/30/2011 13.04 %	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	65								
Years of Service	5								
Age	55								
Years of Service	10								
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None	Y								
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:	S								
Benefit Comments:	Benefit is based on cents per hour of service. An employee who becomes totally and permanently disabled with at least 15 years of service, will receive the accrued benefit as of the disability date.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

The Plan's assets were transferred to Public Agency Retirement Services (PARS) on May 31, 2013. As of May 31, 2013, this plan ceased activity and all assets and liabilities were transferred out.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Sacramento Regional Transit District Contract Employees' Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	414	276	44	318	100	—	55	1,207	Open
<b>Totals</b>	<b>414</b>	<b>276</b>	<b>44</b>	<b>318</b>	<b>100</b>	<b>—</b>	<b>55</b>	<b>1,207</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 6,709,657	Contributions	
Receivables	—	Employer - General	\$ 8,693,568
Contributions	—	Safety	—
Investments	11,869,662	Combined	—
Other	36,702	Employee - General	13,346
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	29,593,851	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	1,095,633	Safety	—
Domestic Corporate Bonds	11,297,324	Combined	—
Domestic Stocks	61,175,271	Investments	
International Stocks	33,027,044	Interest	1,635,209
Mortgages	10,861,084	Dividends	771,063
Real Estate	332,672	Net Appreciation (Depreciation) in Fair Value of Investments	16,957,815
Venture Capital	—	Other Investment Revenues	48,001
Other	6,308,409	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(699,251)
Other Assets	—	<b>Total Additions</b>	<b>\$ 27,419,751</b>
<b>Total Assets</b>	<b>\$ 172,307,309</b>	<b>Deductions</b>	
<b>Liabilities</b>		Benefit Payments	
Accounts Payable	\$ 600,417	Service Retirement -General	\$ 10,305,153
Investment Purchases Payable	20,292,862	Safety	—
Accrued Expenses	—	Combined	—
Other Current Liabilities	—	Disability -General	1,764,996
<b>Total Liabilities</b>	<b>\$ 20,893,279</b>	Safety	—
<b>Net Assets Available for Benefits</b>	<b>\$ 151,414,030</b>	Combined	—
		Other - General	—
		Safety	—
		Combined	—
		Member Refunds -General	—
		Safety	—
		Combined	—
		Administration Expenses	136,996
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 12,207,145</b>
Actuarial Cost Method:	Entry Age	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 15,212,606</b>
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 136,201,424
		Adjustments	—
Total UAAL Amortization Period:	30	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 151,414,030
Years Remaining in Total UAAL Amortization Period:	20		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2032		

Summary of Funding Position

Actuary: Cheiron/EFI Actuaries						Unfunded Actuarial Accrued Liability		Funded Ratio	
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets				
2013	7/1/2012	7.75%	7.02%	\$ 199,249,752	\$ 136,651,230		\$ 62,598,522		68.6%
2012	7/1/2011	7.75%	7.02%	200,302,461	136,269,214		64,033,247		68.0%
2011	7/1/2010	8.00%	7.27%	190,222,989	134,517,986		55,705,003		70.7%
2010	7/1/2009	8.00%	7.27%	179,294,287	134,537,202		44,757,085		75.0%
2009	7/1/2008	8.00%	7.27%	171,092,073	134,022,855		37,069,218		78.3%
2008	7/1/2007	8.00%	7.27%	154,996,244	125,257,646		29,738,598		80.8%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 8,693,568	\$ 8,693,568	100 %	\$ 37,110,134	169 %
2012	7,884,551	7,884,551	100 %	38,558,226	166 %
2011	6,809,247	6,809,060	100 %	38,342,969	145 %
2010	7,425,798	7,425,798	100 %	43,626,223	103 %
2009	6,937,170	6,937,170	100 %	44,916,133	83 %
2008	7,680,725	7,680,725	100 %	44,718,496	67 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Sacramento Regional Transit District Contract Employees' Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	12.77 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	11.50 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	24.27 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	24.27 %	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012	22.63 %	—	—	—	—	—	—	—
	6/30/2011	19.42 %	—	—	—	—	—	—	—
	6/30/2010	17.83 %	—	—	—	—	—	—	—
	6/30/2009	16.30 %	—	—	—	—	—	—	—
	6/30/2008	17.89 %	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55								
Years of Service	10								
Age	55								
Years of Service	5								
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age	25								
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	4	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None	Y								
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	2.00	—	—	—	—	—	—	—	—
60	2.50	—	—	—	—	—	—	—	—
65	2.50	—	—	—	—	—	—	—	—
Social Security Coverage:	I								
Benefit Comments:	For ATU, the benefit payable to a disabled member is the normal retirement benefit (NRB) earned to the date of disability. For IBEW members, it is NRB, using the members' average final monthly earnings and service accrued through disability date.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	2%	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

The district pays the entire cost of the plan.

No contributions are required by the plan members pursuant to each respective bargaining agreement; however, members can buy back service.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Sacramento Regional Transit District Salaried Employees' Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	207	45	52	193	7	—	13	517	Open
<b>Totals</b>	<b>207</b>	<b>45</b>	<b>52</b>	<b>193</b>	<b>7</b>	<b>—</b>	<b>13</b>	<b>517</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 2,630,742	Contributions	
Receivables	—	Employer - General	\$ 5,799,546
Contributions	—	Safety	—
Investments	4,602,386	Combined	—
Other	31,494	Employee - General	1,070
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	11,460,666	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	424,301	Safety	—
Domestic Corporate Bonds	4,375,059	Combined	—
Domestic Stocks	25,304,200	Investments	
International Stocks	12,939,099	Interest	630,727
Mortgages	4,206,119	Dividends	307,007
Real Estate	136,950	Net Appreciation (Depreciation) in Fair Value of Investments	6,730,455
Venture Capital	—	Other Investment Revenues	17,516
Other	2,443,026	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(279,263)
Other Assets	—	<b>Total Additions</b>	<b>\$ 13,207,058</b>
<b>Total Assets</b>	<b>\$ 68,554,042</b>	<b>Deductions</b>	
<b>Liabilities</b>		Benefit Payments	
Accounts Payable	\$ 104,959	Service Retirement -General	\$ 5,259,596
Investment Purchases Payable	7,865,939	Safety	—
Accrued Expenses	—	Combined	—
Other Current Liabilities	—	Disability -General	187,841
<b>Total Liabilities</b>	<b>\$ 7,970,898</b>	Safety	—
<b>Net Assets Available for Benefits</b>	<b>\$ 60,583,144</b>	Combined	—
		Other -General	—
		Safety	—
		Combined	—
		Member Refunds -General	—
		Safety	—
		Combined	—
		Administration Expenses	144,743
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 5,592,180</b>
		<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 7,614,878</b>
Actuarial Cost Method:	Entry Age	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 52,968,266
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll	Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 60,583,144
Total UAAL Amortization Period:	30		
Years Remaining in Total UAAL Amortization Period:	20		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2032		

Summary of Funding Position

Actuary: Cheiron/EFI Actuaries						Unfunded Actuarial Accrued Liability		Funded Ratio
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets			
2013	7/1/2012	7.75%	5.29%	\$ 97,903,776	\$ 53,365,642	\$ 44,538,134		54.5%
2012	7/1/2011	7.75%	5.29%	96,435,226	52,145,118	44,290,108		54.1%
2011	7/1/2010	8.00%	5.54%	86,869,623	50,994,346	35,875,277		58.7%
2010	7/1/2009	8.00%	5.54%	82,942,062	50,164,727	32,777,335		60.5%
2009	7/1/2008	8.00%	5.54%	79,072,546	48,659,603	30,412,943		61.5%
2008	7/1/2007	8.00%	5.54%	72,273,554	44,561,443	27,712,111		61.7%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 5,799,546	\$ 5,799,546	100 %	\$ 19,626,841	227 %
2012	4,579,907	4,579,907	100 %	19,105,372	232 %
2011	3,717,655	3,717,655	100 %	19,466,160	184 %
2010	4,268,586	4,268,586	100 %	22,601,919	145 %
2009	3,819,900	3,819,900	100 %	21,114,983	144 %
2008	4,132,017	4,132,017	100 %	21,929,109	126 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Sacramento Regional Transit District Salaried Employees' Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	11.14 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	16.57 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	27.71 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	27.71 %	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012 23.19 %	—	—	—	—	—	—	—	—
	6/30/2011 20.30 %	—	—	—	—	—	—	—	—
	6/30/2010 19.95 %	—	—	—	—	—	—	—	—
	6/30/2009 17.97 %	—	—	—	—	—	—	—	—
	6/30/2008 18.31 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55								
Years of Service	5								
Age	55								
Years of Service	9								
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age	25								
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	4	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None	Y								
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	2.00	—	—	—	—	—	—	—	—
60	2.50	—	—	—	—	—	—	—	—
65	2.50	—	—	—	—	—	—	—	—
Social Security Coverage:	I								
Benefit Comments:	The disability benefit is equal to 2% of the participant's average final earnings multiplied by service accrued through the date of disability.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	2%	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments: No contributions are required by the plan members pursuant to each respective bargaining agreement.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
San Diego Transit Corporation Employees' Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	477	237	233	620	108	—	108	1,783	Open
<b>Totals</b>	<b>477</b>	<b>237</b>	<b>233</b>	<b>620</b>	<b>108</b>	<b>—</b>	<b>108</b>	<b>1,783</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 466,144	Contributions	
Receivables	—	Employer - General	\$ 10,957,255
Contributions	—	Safety	—
Investments	19,885	Combined	—
Other	—	Employee - General	401,274
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	5,537,227	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	28,597,465	Other - General	—
International Stocks	—	Safety	—
Mortgages	—	Combined	—
Real Estate	6,387,061	Investments	
Venture Capital	—	Interest	1,229,029
Other	108,095,802	Dividends	1,256,284
Fixed Assets Net of Accumulated Depreciation	—	Net Appreciation (Depreciation) in Fair Value of Investments	10,202,719
Other Assets	—	Other Investment Revenues	150,911
<b>Total Assets</b>	<b>\$ 149,103,584</b>	Other Revenues	—
		Investment Expenses	(99,258)
		<b>Total Additions</b>	<b>\$ 24,098,214</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 526,609	Benefit Payments	
Investment Purchases Payable	—	Service Retirement - General	\$ 12,918,452
Accrued Expenses	—	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ 526,609</b>	Disability - General	894,808
		Safety	—
		Combined	—
		Other - General	825,664
		Safety	—
		Combined	—
		Member Refunds - General	—
		Safety	—
		Combined	—
		Administration Expenses	754,131
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 15,393,055</b>
		<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 8,705,159</b>
Actuarial Cost Method:	Entry Age	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 139,871,816
Total UAAL Amortization Method:	Level Dollar Amount <sup>(1)</sup>	Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 148,576,975
Total UAAL Amortization Period:	25		
Years Remaining in Total UAAL Amortization Period:	25		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—		

Summary of Funding Position

Actuary: Cheiron							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	7/1/2012	7.50%	5.95%	\$ 235,400,557	\$ 147,787,312	\$ 87,613,245	62.8%
2012	7/1/2011	7.50%	4.50%	236,874,642	151,113,025	85,761,617	63.8%
2011	7/1/2010	7.50%	4.50%	226,820,827	152,895,717	73,925,110	67.4%
2010	7/1/2009	8.00%	5.00%	202,089,428	144,196,322	57,893,106	71.4%
2009	7/1/2008	8.00%	5.00%	195,624,156	164,759,680	30,864,476	84.2%
2008	7/1/2007	8.00%	5.00%	186,611,461	160,696,946	25,914,515	86.1%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 10,957,255	\$ 10,957,255	100 %	\$ 33,392,891	262 %
2012	10,024,769	10,024,769	100 %	32,573,125	263 %
2011	7,753,347	7,753,347	100 %	31,888,597	232 %
2010	5,674,021	5,674,021	100 %	33,893,666	171 %
2009	5,272,088	5,275,088	100 %	33,251,305	93 %
2008	4,655,668	4,655,668	100 %	33,026,594	78 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 San Diego Transit Corporation Employees' Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	8.42 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	24.51 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	32.93 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	32.93 %	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012	28.11 %	—	—	—	—	—	—	—
	6/30/2011	22.71 %	—	—	—	—	—	—	—
	6/30/2010	15.82 %	—	—	—	—	—	—	—
	6/30/2009	14.29 %	—	—	—	—	—	—	—
	6/30/2008	14.29 %	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55								
Years of Service	5								
Age	65								
Years of Service	5								
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y								
Maximum Annual Increase	2%								
None									
Other									
Percent Per Year of Service:	Age								
	50	—	—	—	—	—	—	—	—
	55	2.00	—	—	—	—	—	—	—
	60	2.00	—	—	—	—	—	—	—
	65	2.00	—	—	—	—	—	—	—
Social Security Coverage:	S								
Benefit Comments:	Maximum retirement benefit is 70% of final average salary.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	2%	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	2%	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

The funding policy is to make annual contributions to the plan in amounts necessary to fund current service costs and an annual amortization of past service costs. The Plan is funded entirely by SDTC, except for employees under the IBEW bargaining units who were hired after May 1, 2011 and the ATU bargaining units who were hired after November 1, 2012. IBEW and ATU employees hired after the noted dates do not participate in the Plan, but participate in a separate defined contribution 401(a) plan. IBEW Plan employees are required to contribute 1% of their covered payroll from May 1, 2011 through Mar 31, 2012, increased to 2% from April 1, 2012 through March 31, 2013 and to 3% thereafter. ATU Plan employees are required to contribute 2% of their covered payroll after November 1, 2012. 3% after July 1, 2013 and 5% after July 1, 2014.

In October 2004, MTS issued \$ 77,490,000 of Taxable Pension Obligation Bonds (POBs) for the benefit of SDTC. The purpose of the bonds was to make contributions to the San Diego Transit Corporation Retirement Plan and reduce its unfunded liability. This was in essence a hedge versus the assumed investment rate of 8% (actuarial rate at that time) used by the actuary to determine the Actuarial Accrued Liability. The proceeds less fees were invested into the retirement plan.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
San Diego Transit Corporation Employees' Retirement Plan — (Continued)

Footnote:

(1)

As of July 1, 2012, a change to this method was made. Previously, the Normal Cost and Actuarial Liability was determined separately for each individual decrement, at each potential decrement age. This variation is known as the Entry-Age-to-Decrement method. As of July 1, 2012, the Normal Cost (and resulting Actuarial Liability) is determined as a single result: with the Normal Cost percentage equal to the total Projected Value of Benefits at Entry Age, divided by the Present Value of Future Salary at Entry Age. This variation is known as the Entry-Age-to-Final-Decrement.



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
San Joaquin Regional Transit District Contract Employees' Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	149	25	36	75	17	—	15	317	Open
<b>Totals</b>	<b>149</b>	<b>25</b>	<b>36</b>	<b>75</b>	<b>17</b>	<b>—</b>	<b>15</b>	<b>317</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 687,326	Contributions	
Receivables		Employer - General	\$ 1,393,295
Contributions	150,078	Safety	—
Investments	—	Combined	—
Other	—	Employee - General	1,100,536
Investments, at Fair Value		Safety	—
U.S. Government Obligations	2,953,120	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	4,182,753	Combined	—
Domestic Stocks	1,635,749	Investments	
International Stocks	—	Interest	987,580
Mortgages	—	Dividends	—
Real Estate	—	Net Appreciation (Depreciation) in Fair Value of Investments	2,312,790
Venture Capital	—	Other Investment Revenues	—
Other	19,714,657	Other Revenues	(90,445)
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	—
Other Assets	—	<b>Total Additions</b>	<b>\$ 5,703,756</b>
<b>Total Assets</b>	<b>\$ 29,323,683</b>	<b>Deductions</b>	
		Benefit Payments	
<b>Liabilities</b>		Service Retirement -General	\$ 2,143,317
Accounts Payable	\$ —	Safety	—
Investment Purchases Payable	—	Combined	—
Accrued Expenses	—	Disability -General	264,814
Other Current Liabilities	—	Safety	—
<b>Total Liabilities</b>	<b>\$ —</b>	Combined	—
<b>Net Assets Available for Benefits</b>	<b>\$ 29,323,683</b>	Other - General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Projected Unit Credit	Member Refunds -General	322,913
Total UAAL Amortization Method:	Level Dollar Amount	Safety	—
		Combined	—
		Administration Expenses	72,005
Total UAAL Amortization Period:	30	Other Expenses	—
Years Remaining in Total UAAL Amortization Period:	29	<b>Total Deductions</b>	<b>\$ 2,803,049</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2041	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 2,900,707</b>
		Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 26,422,976
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 29,323,683

Summary of Funding Position

Actuary: Bartel Associates, LLC							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	7/1/2012	7.75%	11.25%	\$ 48,778,000	\$ 30,054,000	\$ 18,724,000	61.6%
2012	7/1/2012	7.75%	4.00%	48,778,000	30,054,000	18,724,000	61.6%
2011	7/1/2011	7.75%	4.00%	44,471,411	28,690,627	15,780,784	64.5%
2010	7/1/2010	7.75%	4.00%	30,786,433	27,321,111	3,465,322	88.7%
2009	7/1/2009	7.75%	4.00%	26,126,338	25,403,674	722,664	97.2%
2008	7/1/2008	7.75%	4.00%	24,341,796	23,589,247	752,549	96.9%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 1,429,263	\$ 1,393,295	97 %	\$ 9,674,000	194 %
2012	1,429,263	1,251,779	88 %	9,674,000	194 %
2011	1,458,622	1,242,681	85 %	10,852,165	145 %
2010	1,643,144	1,463,888	89 %	15,341,581	23 %
2009	1,612,376	1,407,384	87 %	17,443,434	4 %
2008	1,635,225	1,351,090	83 %	18,479,023	4 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 San Joaquin Regional Transit District Contract Employees' Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	14.70 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	14.70 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	14.70 %	—	—	—	—	—	—	—	—
Prior Year Rates	6/30/2012 15.20 %	—	—	—	—	—	—	—	—
	6/30/2011 12.20 %	—	—	—	—	—	—	—	—
	6/30/2010 9.09 %	—	—	—	—	—	—	—	—
	6/30/2009 8.17 %	—	—	—	—	—	—	—	—
	6/30/2008 6.99 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	— (1)	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	62								
Years of Service	5								
Age	55								
Years of Service	10								
Age	55								
Years of Service	30								
Age	55								
Years of Service	25								
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y								
Maximum Annual Increase	5%								
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:	I								
Benefit Comments:	Retirement benefit is 1.9% (for fiscal year 2001 retirees) and 2.0% (after fiscal year 2001) of monthly final compensation multiplied by years of service. Disability retirement benefit is 2% of final compensation multiplied by years of service.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	2%	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	2%	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

As of July 1, 2007, the San Joaquin Regional Transit District split its retirement plan into two plans, one for the members of the Amalgamated Transit Union, Local 276, and another for non-represented employees. However, the net assets held in trust for benefits, and the changes in net assets of both plans were not split, and are reported as a single combined plan. As of August 1, 2010, the San Joaquin Regional Transit District combined its retirement plans into one plan.

Other Post-Employment Health Benefits is included in the calculations for the unfunded actuarial accrued liability and funded ratio.

Footnote:

- (1) Members pay for half of normal cost and the employer picks up the remaining 50%.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Santa Clara Valley Transportation Authority Amalgamated Transit Union Pension Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	893	508	153	781	—	197	174	2,706	Open
<b>Totals</b>	<b>893</b>	<b>508</b>	<b>153</b>	<b>781</b>	<b>—</b>	<b>197</b>	<b>174</b>	<b>2,706</b>	

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ —	Contributions	
Receivables	—	Employer - General	\$ 24,412,836
Contributions	—	Safety	—
Investments	—	Combined	—
Other	1,138,168	Employee - General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	61,774,065	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	63,910,126	Combined	—
Domestic Stocks	109,750,111	Investments	
International Stocks	—	Interest	17,772,715
Mortgages	—	Dividends	2,197,159
Real Estate	—	Net Appreciation (Depreciation) in Fair Value of Investments	31,487,693
Venture Capital	—	Other Investment Revenues	—
Other	186,419,596	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(1,996,619)
Other Assets	—		
<b>Total Assets</b>	<b>\$ 422,992,066</b>	<b>Total Additions</b>	<b>\$ 73,873,784</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 411,585	Benefit Payments	
Investment Purchases Payable	—	Service Retirement -General	\$ 24,905,770
Accrued Expenses	—	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ 411,585</b>	Disability -General	2,883,090
<b>Net Assets Available for Benefits</b>	<b>\$ 422,580,481</b>	Safety	—
		Combined	—
		Other -General	—
		Safety	—
		Combined	—
		Member Refunds -General	—
		Safety	—
		Combined	—
		Administration Expenses	228,578
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 28,017,438</b>
		<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 45,856,346</b>
Actuarial Cost Method:	Entry Age	<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 376,724,135</b>
Total UAAL Amortization Method:	Level Dollar Amount	Adjustments	—
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 422,580,481</b>
Total UAAL Amortization Period:	20		
Years Remaining in Total UAAL Amortization Period:	20		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2033		

Summary of Funding Position

Actuary: EFI Actuaries							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	1/1/2013	7.50%	4.37%	\$ 543,942,719	\$ 386,347,400	\$ 157,595,319	71.0%
2012	1/1/2012	8.00%	4.38%	517,200,475	373,170,465	144,030,010	72.2%
2011	1/1/2011	8.00%	4.38%	486,770,538	368,134,113	118,636,425	75.6%
2010	1/1/2010	8.00%	5.28%	462,912,195	354,785,095	108,127,100	76.6%
2009	1/1/2009	8.00%	5.91%	442,830,578	325,247,483	117,583,095	73.4%
2008	1/1/2008	8.00%	5.70%	423,739,213	344,521,552	79,217,661	81.3%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 24,412,836	\$ 24,412,836	100 %	\$ 102,040,657	154 %
2012	19,148,113	19,148,113	100 %	100,376,441	143 %
2011	17,807,109	17,807,109	100 %	97,569,124	122 %
2010	17,905,290	17,905,290	100 %	102,625,557	105 %
2009	15,868,435	14,842,509	94 %	100,877,989	117 %
2008	16,137,390	16,137,390	100 %	98,722,453	80 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Santa Clara Valley Transportation Authority Amalgamated Transit Union Pension Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Employer - Recommended by Actuary:									
Normal Cost	11.83 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	12.94 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	24.77 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	24.77 %	—	—	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	18.43 %	—	—	—	—	—	—	—	—
6/30/2011	17.99 %	—	—	—	—	—	—	—	—
6/30/2010	18.25 %	—	—	—	—	—	—	—	—
6/30/2009	14.85 %	—	—	—	—	—	—	—	—
6/30/2008	15.60 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55								
Years of Service	15								
Age	65								
Years of Service	10								
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	70								
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y								
Maximum Annual Increase	4%								
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	2.00	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:	S								
Benefit Comments:	The standard service retirement is 55 years of age with 15 years of service at 2% per year.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	50%	—	—	—	—	—	—	—	—

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Sunline Transit Retirement Income Plan - Bargaining Unit Personnel

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	151	80	83	50	—	2	2	368	Open
<b>Totals</b>	<b>151</b>	<b>80</b>	<b>83</b>	<b>50</b>	<b>—</b>	<b>2</b>	<b>2</b>	<b>368</b>	

Statement of Plan Net Assets as of December 31, 2012		Statement of Changes in Plan Net Assets for Period Ending December 31, 2012	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 576,134	Contributions	
Receivables		Employer - General	\$ 1,045,458
Contributions	42,229	Safety	—
Investments	37,987	Combined	—
Other	—	Employee - General	—
Investments, at Fair Value		Safety	—
U.S. Government Obligations	2,377,459	Combined	—
International Bonds	76,155	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	2,109,463	Combined	—
Domestic Stocks	3,918,915	Investments	
International Stocks	248,316	Interest	185,316
Mortgages	—	Dividends	241,977
Real Estate	—	Net Appreciation (Depreciation) in Fair Value of Investments	1,194,256
Venture Capital	6,507,975	Other Investment Revenues	—
Other	—	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(79,158)
Other Assets	—		
<b>Total Assets</b>	<b>\$ 15,894,633</b>	<b>Total Additions</b>	<b>\$ 2,587,849</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ —	Benefit Payments	
Investment Purchases Payable	—	Service Retirement -General	\$ 307,801
Accrued Expenses	24,429	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ 24,429</b>	Disability -General	14,646
<b>Net Assets Available for Benefits</b>	<b>\$ 15,870,204</b>	Safety	—
		Combined	—
		Other - General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Projected Unit Credit	Member Refunds -General	—
Total UAAL Amortization Method:	No Amortization <sup>(1)</sup>	Safety	—
		Combined	—
		Administration Expenses	37,273
Total UAAL Amortization Period:	—	Other Expenses	—
Years Remaining in Total UAAL Amortization Period:	—	<b>Total Deductions</b>	<b>\$ 359,720</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 2,228,129</b>
		<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 13,642,075</b>
		Adjustments	—
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 15,870,204</b>

Summary of Funding Position

Actuary: The Epler Company							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	1/1/2012	6.00%	3.00%	\$ 14,858,000	\$ 13,642,075	\$ 1,215,925	91.8%
2012	1/1/2011	6.00%	3.00%	13,873,641	12,952,702	920,939	93.4%
2011	1/1/2010	6.00%	3.00%	12,411,367	10,950,367	1,461,000	88.2%
2010	1/1/2009	6.00%	3.00%	11,246,729	8,581,414	2,665,315	76.3%
2009	1/1/2008	6.00%	3.00%	10,033,619	9,167,843	865,776	91.4%
2008	1/1/2007	6.00%	3.00%	8,630,795	7,873,180	757,615	91.2%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 1,011,840	\$ 1,045,458	103 %	\$ 6,593,082	18 %
2012	959,580	1,028,823	107 %	6,514,916	14 %
2011	1,021,656	1,118,615	109 %	6,688,432	22 %
2010	1,118,112	1,095,054	98 %	6,415,771	42 %
2009	820,368	890,759	109 %	5,746,597	15 %
2008	727,512	785,347	108 %	5,531,108	14 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Sunline Transit Retirement Income Plan - Bargaining Unit Personnel — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	15.35 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	15.35 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	15.86 %	—	—	—	—	—	—	—	—
Prior Year Rates	12/31/2011 15.79 %	—	—	—	—	—	—	—	—
	12/31/2010 16.72 %	—	—	—	—	—	—	—	—
	12/31/2009 17.07 %	—	—	—	—	—	—	—	—
	12/31/2008 15.50 %	—	—	—	—	—	—	—	—
	12/31/2007 14.20 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	62								
Years of Service	5								
Age	55								
Years of Service	5								
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age	25								
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None	Y								
Other									
Percent Per Year of Service:									
Age									
50	0.53	—	—	—	—	—	—	—	—
55	1.02	—	—	—	—	—	—	—	—
60	1.44	—	—	—	—	—	—	—	—
65	2.01	—	—	—	—	—	—	—	—
Social Security Coverage:	N								
Benefit Comments:	1/60th of FAME, multiplied by years and completed quarters of credit service. Prior to 7/1/07 the formula was 1/90th of FAME up to \$400 plus 1/60th of excess of FAME over \$400, the sum times credited service.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	2%	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	2%	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

Employee contributions are not required or permitted in the plan. The entire cost of the plan is met by the sponsoring employer, SunLine Transit Agency.

Effective July 1, 2007, the benefit is 1/60th of Final Average Monthly Earnings (FAME) X years and completed quarters of service.

An employee who becomes totally or permanently disabled after completing 5 years of service shall be entitled to receive an unreduced pension equal to 2% of final average monthly earnings times years of service.

Footnote:

- (1) The Projected Unit Credit method was used to determine plan accrued liabilities. The aggregate method is used to determine annual plan cost. The aggregate method spreads the unfunded liabilities over the participants' expected future working lifetime as a level percent of pay.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Sunline Transit Retirement Income Plan - Non-Bargaining Unit Personnel

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	54	27	67	35	—	—	—	183	Open
<b>Totals</b>	<b>54</b>	<b>27</b>	<b>67</b>	<b>35</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>183</b>	

Statement of Plan Net Assets as of December 31, 2012		Statement of Changes in Plan Net Assets for Period Ending December 31, 2012	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 546,333	Contributions	
Receivables		Employer - General	\$ 1,010,554
Contributions	44,340	Safety	—
Investments	39,250	Combined	—
Other	—	Employee - General	110,026
Investments, at Fair Value		Safety	—
U.S. Government Obligations	2,815,729	Combined	—
International Bonds	66,002	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	2,112,255	Combined	—
Domestic Stocks	4,207,594	Investments	
International Stocks	266,354	Interest	199,721
Mortgages	—	Dividends	259,925
Real Estate	—	Net Appreciation (Depreciation) in Fair Value of Investments	1,362,841
Venture Capital	6,949,485	Other Investment Revenues	—
Other	—	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(84,978)
Other Assets	—		
<b>Total Assets</b>	<b>\$ 17,047,342</b>	<b>Total Additions</b>	<b>\$ 2,858,089</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ —	Benefit Payments	
Investment Purchases Payable	—	Service Retirement -General	\$ 515,932
Accrued Expenses	26,129	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ 26,129</b>	Disability -General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 17,021,213</b>	Safety	—
		Combined	—
		Other -General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Projected Unit Credit	Member Refunds -General	7,885
Total UAAL Amortization Method:	No Amortization <sup>(1)</sup>	Safety	—
		Combined	—
		Administration Expenses	39,116
		Other Expenses	—
Total UAAL Amortization Period:	—	<b>Total Deductions</b>	<b>\$ 562,933</b>
Years Remaining in Total UAAL Amortization Period:	—	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 2,295,156</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 14,726,057
		Adjustments	—
		End of the Year Net Assets Held in Trust for Pension Benefits	\$ 17,021,213

Summary of Funding Position

Actuary: The Epler Company							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	1/1/2012	6.00%	4.00%	\$ 16,734,982	\$ 14,726,057	\$ 2,008,925	88.0%
2012	1/1/2011	6.00%	4.00%	15,398,417	14,173,794	1,224,623	92.0%
2011	1/1/2010	6.00%	4.00%	14,380,040	12,197,083	2,182,957	84.8%
2010	1/1/2009	6.00%	4.00%	13,287,540	9,749,283	3,538,257	73.4%
2009	1/1/2008	6.00%	4.00%	11,882,834	10,608,363	1,274,471	89.3%
2008	1/1/2007	6.00%	4.00%	11,022,943	9,195,098	1,827,845	83.4%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 1,063,500	\$ 1,010,554	95 %	\$ 3,295,632	61 %
2012	1,013,700	965,644	95 %	3,512,416	35 %
2011	1,162,812	1,086,531	93 %	3,725,878	59 %
2010	1,265,400	1,100,040	87 %	3,525,248	100 %
2009	951,600	954,198	100 %	3,429,409	37 %
2008	935,508	976,009	104 %	3,007,499	61 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Sunline Transit Retirement Income Plan - Non-Bargaining Unit Personnel — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	32.27 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	32.27 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	30.66 %	—	—	—	—	—	—	—	—
Prior Year Rates	12/31/2011 27.49 %	—	—	—	—	—	—	—	—
	12/31/2010 29.16 %	—	—	—	—	—	—	—	—
	12/31/2009 31.20 %	—	—	—	—	—	—	—	—
	12/31/2008 27.82 %	—	—	—	—	—	—	—	—
	12/31/2007 32.45 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	3.00 %	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55								
Years of Service	5								
Age	62								
Years of Service	5								
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age	25								
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	3	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y								
Maximum Annual Increase	3%								
None									
Other									
Percent Per Year of Service:									
Age									
50	0.80	—	—	—	—	—	—	—	—
55	1.25	—	—	—	—	—	—	—	—
60	2.03	—	—	—	—	—	—	—	—
65	3.49	—	—	—	—	—	—	—	—
Social Security Coverage:	N								
Benefit Comments:	2.5% of Final Average Monthly Earnings (FAME) times years and completed months of credited service. The minimum monthly benefit is \$400.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

An employee who becomes totally and permanently disabled after completing 5 years of service shall be entitled to receive an immediate unreduced pension equal to 2.5% of final average monthly earning multiplied by years of credited services.

Footnote:

- (1) The Projected Unit Credit method was used to determine plan accrued liabilities. The aggregate method is used to determine annual plan cost. The aggregate method spreads the unfunded liabilities over the participants' expected future working lifetime as a level percent of pay.



Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Turlock Irrigation District Pension Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	222	57	40	189	—	—	27	535	Open
2	119	31	37	112	—	—	11	310	Open
3	—	—	1	2	—	—	2	5	Closed
<b>Totals</b>	<b>341</b>	<b>88</b>	<b>78</b>	<b>303</b>	<b>—</b>	<b>—</b>	<b>40</b>	<b>850</b>	

Statement of Plan Net Assets as of December 31, 2012		Statement of Changes in Plan Net Assets for Period Ending December 31, 2012	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 3,905,215	Contributions	
Receivables	—	Employer - General	\$ 12,107,096
Contributions	—	Safety	—
Investments	245,017	Combined	—
Other	—	Employee - General	975,904
Investments, at Fair Value		Safety	—
U.S. Government Obligations	9,205,025	Combined	—
International Bonds	358,112	Other - General	—
Municipal Bonds	141,805	Safety	—
Domestic Corporate Bonds	14,661,331	Combined	—
Domestic Stocks	36,872,674	Investments	
International Stocks	27,979,106	Interest	1,182,510
Mortgages	—	Dividends	2,461,708
Real Estate	—	Net Appreciation (Depreciation) in Fair Value of Investments	12,961,262
Venture Capital	—	Other Investment Revenues	64,735
Other	57,185,704	Other Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Investment Expenses	(622,610)
Other Assets	—		
<b>Total Assets</b>	<b>\$ 150,553,989</b>	<b>Total Additions</b>	<b>\$ 29,130,605</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ —	Benefit Payments	
Investment Purchases Payable	246,782	Service Retirement - General	\$ 11,397,015
Accrued Expenses	165,000	Safety	—
Other Current Liabilities	1,500,000	Combined	—
<b>Total Liabilities</b>	<b>\$ 1,911,782</b>	Disability - General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 148,642,207</b>	Safety	—
		Combined	—
		Other - General	—
		Safety	—
		Combined	—
		Member Refunds - General	14,951
		Safety	—
		Combined	—
		Administration Expenses	168,422
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 11,580,388</b>
Actuarial Cost Method:	Entry Age	<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 17,550,217</b>
Total UAAL Amortization Method:	Level Percentage of Projected Covered Payroll	Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 131,091,990
		Adjustments	—
Total UAAL Amortization Period:	30	End of the Year Net Assets Held in Trust for Pension Benefits	\$ 148,642,207
Years Remaining in Total UAAL Amortization Period:	17		
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2029		

Summary of Funding Position

Actuary: The Epler Company							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	1/1/2012	8.50%	4.50%	\$ 222,936,219	\$ 131,590,762	\$ 91,345,457	59.0%
2012	1/1/2011	8.50%	4.50%	205,579,979	128,816,303	76,763,676	62.7%
2011	1/1/2010	8.50%	4.50%	189,518,048	126,069,575	63,448,473	66.5%
2010	1/1/2009	8.50%	4.50%	169,397,314	107,967,572	61,429,742	63.7%
2009	1/1/2008	8.50%	4.50%	154,247,702	127,995,357	26,252,345	83.0%
2008	1/1/2007	8.50%	4.50%	142,708,321	116,104,357	26,603,964	81.4%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 14,772,291	\$ 12,107,096	82 %	\$ 34,218,246	267 %
2012	12,396,978	11,346,014	92 %	33,960,180	226 %
2011	10,702,663	9,113,755	85 %	33,878,065	187 %
2010	10,566,311	9,686,338	92 %	32,704,664	188 %
2009	6,288,561	5,789,741	92 %	30,327,028	87 %
2008	5,977,415	6,042,328	101 %	27,728,066	96 %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Turlock Irrigation District Pension Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	28.54 %	29.54 %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	10.63 %	10.63 %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	39.17 %	40.17 %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	34.98 %	35.98 %	—	—	—	—	—	—	—
Prior Year Rates	12/31/2011 33.08 %	34.08 %	—	—	—	—	—	—	—
	12/31/2010 26.51 %	27.51 %	—	—	—	—	—	—	—
	12/31/2009 29.26 %	30.26 %	—	—	—	—	—	—	—
	12/31/2008 18.76 %	19.76 %	—	—	—	—	—	—	—
	12/31/2007 21.47 %	22.47 %	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	3.25 %	2.25 %	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	55	55	55						
Years of Service	5	5	5						
Age	60	60	60						
Years of Service	5	5	5						
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	55	55	55						
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	2	2	2	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index	Y	Y	Y						
Maximum Annual Increase	4%	4%	4%						
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	2.50	2.50	—	—	—	—	—	—	—
60	2.50	2.50	—	—	—	—	—	—	—
65	2.60	2.60	—	—	—	—	—	—	—
Social Security Coverage:	S	S	S						
Benefit Comments:	In the event a participant becomes disabled, his/her benefits shall be calculated in accordance with either the retirement (whether Normal, Early, or Delayed) or the termination benefit provisions of the Plan.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

The actuarial cost method used is the Frozen Entry Age Actuarial Cost Method (Level Percent of Pay). The frozen actuarial accrued liability is determined using the Entry Age Normal Actuarial Cost Method, based on each participant's date of hire.

The amount of the monthly retirement benefit at the Normal Retirement Date shall be equal to the largest of: a) The product of 2.5% (2.3% for prior to January 1, 2009) of the participant's Final Average Monthly Earnings and years of service; b) The benefit that would have been payable under the prior plan in effect September 30, 1979; c) The benefit accrued to September 30, 1989, under the plan then in effect; or d) The benefit accrued to September 30, 1992, under the plan then in effect.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
West Contra Costa Healthcare District Successor Retirement Plan

Single-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	13	—	101	129	—	—	—	243	Closed
<b>Totals</b>	<b>13</b>	<b>—</b>	<b>101</b>	<b>129</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>243</b>	

Statement of Plan Net Assets as of December 31, 2012		Statement of Changes in Plan Net Assets for Period Ending December 31, 2012	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ —	Contributions	
Receivables	—	Employer - General	\$ —
Contributions	—	Safety	—
Investments	5,146,553	Combined	—
Other	—	Employee - General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other - General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Investments	—
International Stocks	—	Interest	28
Mortgages	—	Dividends	—
Real Estate	—	Net Appreciation (Depreciation)	—
Venture Capital	—	in Fair Value of Investments	714,684
Other	—	Other Investment Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Other Revenues	—
Other Assets	—	Investment Expenses	—
<b>Total Assets</b>	<b>\$ 5,146,553</b>	<b>Total Additions</b>	<b>\$ 714,712</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 73,123	Benefit Payments	
Investment Purchases Payable	—	Service Retirement -General	\$ 876,508
Accrued Expenses	—	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ 73,123</b>	Disability -General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 5,073,430</b>	Safety	—
		Combined	—
		Other - General	—
		Safety	—
		Combined	—
Actuarial Cost Method:	Projected Unit Credit	Member Refunds -General	—
Total UAAL Amortization Method:	Interest Only	Safety	—
		Combined	—
		Administration Expenses	53,063
		Other Expenses	—
Total UAAL Amortization Period:	15	<b>Total Deductions</b>	<b>\$ 929,571</b>
Years Remaining in Total UAAL Amortization Period:	15	<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$(214,859)</b>
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	2028	<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 5,288,289</b>
		Adjustments	—
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 5,073,430</b>

Summary of Funding Position

Actuary: Towers Watson							
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	7/1/2013	6.50%	2.00%	\$ 11,261,212	\$ 5,073,430	\$ 6,187,782	45.1%
2012	7/1/2012	7.50%	2.00%	10,474,752	5,288,289	5,186,463	50.5%
2011	12/31/2010	8.00%	4.00%	10,458,266	6,469,768	3,988,498	61.9%
2010	12/31/2009	8.00%	2.00%	10,725,685	6,625,642	4,100,043	61.8%
2009	12/31/2008	8.00%	4.00%	10,645,843	9,863,100	782,743	92.6%
2008	12/31/2007	8.00%	4.00%	10,645,843	9,863,100	782,743	92.6%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 524,476	\$ —	—	\$ —	— %
2012	524,476	—	—	—	— %
2011	443,526	—	—	—	— %
2010	460,260	—	—	—	— %
2009	84,674	—	—	—	— %
2008	59,790	—	—	—	— %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 West Contra Costa Healthcare District Successor Retirement Plan — (Continued)

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	—	—	—	—	—	—	—	—	—
Prior Year Rates									
12/31/2011	—	—	—	—	—	—	—	—	—
12/31/2010	—	—	—	—	—	—	—	—	—
12/31/2009	—	—	—	—	—	—	—	—	—
12/31/2008	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age	65								
Years of Service	5								
Age	60								
Years of Service	5								
Age	50								
Years of Service	5								
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase	2%								
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:									
Benefit Comments:									
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

The West Contra Costa Healthcare District Successor Retirement Plan was established on March 9, 2000, as a successor plan to the West Contra Costa Healthcare District Employees' Retirement Plan, which was terminated on that date. The participants of the predecessor plan were given the option of receiving immediate lump sum distributions of the present value of their benefits, rolling the benefits into an IRA or other plan, or participating in a successor plan.

The plan has been frozen effective January 1, 1994, and there will be no future employer contributions to the plan, unless required to fund benefits that have already been accrued.

# **DEFINED BENEFIT SYSTEMS**

## **School District Systems**

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Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Self-Insured Schools of California Defined Benefit Plan

Cost-Sharing Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Service	Disabled		Survivors	Total	Status
	Vested	Non-Vested				Non-Service	Non-Service			
General - Tier 1	87,201	—	2,021	55	—	—	—	—	89,277	Open
<b>Totals</b>	<b>87,201</b>	<b>—</b>	<b>2,021</b>	<b>55</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>89,277</b>	

Statement of Plan Net Assets as of December 31, 2012				Statement of Changes in Plan Net Assets for Period Ending December 31, 2012			
<b>Assets</b>				<b>Additions</b>			
Cash and Short-Term Investments			\$ 663,579	Contributions			
Receivables				Employer - General			\$ 3,508,999
Contributions			136,389	Safety			—
Investments			882	Combined			—
Other			—	Employee - General			—
Investments, at Fair Value			—	Safety			—
U.S. Government Obligations			—	Combined			—
International Bonds			—	Other - General			—
Municipal Bonds			—	Safety			—
Domestic Corporate Bonds			—	Combined			—
Domestic Stocks			—	Investments			—
International Stocks			—	Interest			6,115
Mortgages			—	Dividends			—
Real Estate			—	Net Appreciation (Depreciation)			3,868,577
Venture Capital			—	in Fair Value of Investments			—
Other			32,297,969	Other Investment Revenues			—
Fixed Assets Net of Accumulated Depreciation			—	Other Revenues			—
Other Assets			—	Investment Expenses			—
<b>Total Assets</b>			<b>\$ 33,098,819</b>	<b>Total Additions</b>			<b>\$ 7,383,691</b>
<b>Liabilities</b>				<b>Deductions</b>			
Accounts Payable			\$ 30,494	Benefit Payments			
Investment Purchases Payable			—	Service Retirement - General			\$ 83,993
Accrued Expenses			—	Safety			—
Other Current Liabilities			—	Combined			—
<b>Total Liabilities</b>			<b>\$ 30,494</b>	Disability - General			—
<b>Net Assets Available for Benefits</b>			<b>\$ 33,068,325</b>	Safety			—
				Combined			—
				Other - General			2,073,589
				Safety			—
				Combined			—
				Member Refunds - General			—
				Safety			—
				Combined			—
				Administration Expenses			290,948
				Other Expenses			—
				<b>Total Deductions</b>			<b>\$ 2,448,530</b>
Actuarial Cost Method:			Projected Unit Credit	<b>Net Increase (Decrease) In Plan Assets</b>			<b>\$ 4,935,161</b>
Total UAAL Amortization Method:			Level Percentage of Projected Covered Payroll	<b>Beginning of the Year Net Assets Held</b>			<b>28,133,164</b>
				in Trust for Pension Benefits			—
				Adjustments			—
Total UAAL Amortization Period:			7	<b>End of the Year Net Assets Held</b>			<b>\$ 33,068,325</b>
Years Remaining in Total UAAL Amortization Period:			—	in Trust for Pension Benefits			—
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:			—				—

Summary of Funding Position

Actuary: Demsey, Filliger & Associates				Unfunded Actuarial Accrued Liability			
Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	1/1/2013	7.00%	3.50%	\$ 33,967,325	\$ 33,004,963	\$ 962,362	97.2%
2012	1/1/2012	7.00%	3.50%	31,470,521	26,780,531	4,689,990	85.1%
2011	1/1/2011	7.00%	3.50%	29,630,744	27,065,039	2,565,705	91.3%
2010	1/1/2010	7.00%	3.50%	27,471,186	23,404,179	4,067,007	85.2%
2009	1/1/2009	7.00%	3.50%	25,635,206	21,213,940	4,421,266	82.8%
2008	1/1/2008	7.00%	3.50%	23,327,557	23,818,123	-490,566	102.1%

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 3,144,985	\$ 3,508,999	112 %	\$ 73,346,069	1 %
2012	2,760,067	2,947,806	107 %	72,225,013	6 %
2011	3,044,472	3,173,462	104 %	72,253,495	4 %
2010	3,244,345	3,228,020	99 %	73,811,168	6 %
2009	3,037,840	2,713,614	89 %	77,946,090	6 %
2008	2,639,671	3,037,840	115 %	78,593,233	(1) %

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Self-Insured Schools of California Defined Benefit Plan — Continued  
 Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	4.80 %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	4.80 %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	4.80 %	—	—	—	—	—	—	—	—
Prior Year Rates	12/31/2011 4.10 %	—	—	—	—	—	—	—	—
	12/31/2010 4.40 %	—	—	—	—	—	—	—	—
	12/31/2009 4.40 %	—	—	—	—	—	—	—	—
	12/31/2008 3.50 %	—	—	—	—	—	—	—	—
	12/31/2007 3.90 %	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies									
	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service	65								
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	3	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None	Y								
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:	N								
Benefit Comments:	The benefit is 1.5% of Final Average Pay multiplied by Credited Service (maximum of 30 years). There are no disability benefits.								
Disability Benefits as a Percentage of									
Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Comments:

This retirement plan covers part-time, temporary, and seasonal employees who are not contributing to Social Security or not participating in an agency-sponsored retirement plan.

Employers are required to contribute, on behalf of their employees that are eligible, at an actuarially determined rate.



# **DEFINED BENEFIT SYSTEMS**

**Other Systems**

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Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Public Agency Retirement System (PARS) Defined Benefit Plans

Agent Multiple-Employer Plan

Membership	Active		Inactive Vested Members	Service Retired	Disabled		Survivors	Total	Status
	Vested	Non-Vested			Service	Non-Service			
General - Tier 1	—	—	—	3,176	—	—	—	3,176	Closed
2	15	—	36	—	—	—	—	51	Open
3	2,250	—	604	—	—	—	—	2,854	Open
4	7,038	—	280	1,865	—	—	—	9,183	Open
5	—	—	—	3	—	—	—	3	Open
Totals	9,303	—	920	5,044	—	—	—	15,267 <sup>(1)</sup>	

Statement of Plan Net Assets  
as of June 30, 2013

Assets	
Cash and Short-Term Investments	\$ 22,226,690
Receivables	
Contributions	370,820
Investments	—
Other	—
Investments, at Fair Value	
U.S. Government Obligations	8,262,039
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	18,481,374
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	247,811,794
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
Total Assets	\$ 297,152,717
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	30,982
Other Current Liabilities	—
Total Liabilities	\$ 30,982
Net Assets Available for Benefits	\$ 297,121,735
Actuarial Cost Method:	Entry Age
Total UAAL Amortization Method:	Other
Define Contribution Plan	
Total UAAL Amortization Period:	—
Years Remaining in Total UAAL Amortization Period:	—
Year in Which the Total Unfunded Actuarial Liability is Expected to be Fully Amortized:	—

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

Additions	
Contributions	
Employer - General Safety Combined	\$ 45,238,513
Employee - General Safety Combined	5,055,330
Other - General Safety Combined	—
Investments	
Interest	3,998,606
Dividends	—
Net Appreciation (Depreciation) in Fair Value of Investments	19,002,993
Other Investment Revenues	—
Other Revenues	12,502,960
Investment Expenses	(300,511)
Total Additions	\$ 85,497,891
Deductions	
Benefit Payments	
Service Retirement - General Safety Combined	\$ 42,555,081
Disability - General Safety Combined	—
Other - General Safety Combined	—
Member Refunds - General Safety Combined	954,769
Administration Expenses	1,885,060
Other Expenses	— <sup>(2)</sup>
Total Deductions	\$ 45,394,910
Net Increase (Decrease) in Plan Assets	\$ 40,102,981
Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 257,018,754
Adjustments	—
End of the Year Net Assets Held in Trust for Pension Benefits	\$ 297,121,735

Summary of Funding Position

Fiscal Year	Valuation Date	Interest Rate	Salary Scale	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability	Funded Ratio
2013	6/30/2012	6.80%	3.25%	\$ 14,390,329	\$ 8,187,714	\$ 6,202,615	56.9%
2012	6/30/2012	6.80%	3.25%	14,390,329	8,187,714	6,202,615	56.9%
2011	6/30/2010	6.92%	3.25%	9,932,341	7,921,195	2,011,146	79.8%
2010	6/30/2010	6.94%	3.25%	9,932,341	7,921,195	2,011,146	79.8%
2009	6/30/2008	6.94%	3.25%	14,035,905	11,404,355	2,631,550	81.3%
2008	6/30/2008	6.88%	3.25%	14,035,905	11,404,355	2,631,550	81.3%

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Public Agency Retirement System (PARS) Defined Benefit Plans — (Continued)

Summary of Employer Contributions

Fiscal Year	Annual Required Contributions (ARC)	Contribution Made	Percentage of ARC Recognized	Annual Covered Payroll (ACP)	UAAL as a Percentage of ACP
2013	\$ 653,649	\$ 45,238,513	6,921 %	\$ 323,013,214	2 %
2012	653,649	36,939,676	5,651 %	316,188,679	2 %
2011	63,359	52,281,704	82,517 %	315,882,065	1 %
2010	63,359	31,516,427	49,743 %	644,791,846	— %
2009	712,017	55,283,418	7,764 %	329,636,060	1 %
2008	712,017	77,505,910	10,885 %	348,085,325	1 %

Contribution Rates as a Percentage of Covered Payroll

Employer - Recommended by Actuary:	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Normal Cost	— %	— %	— %	— %	— %	— %	— %	— %	— %
UAAL Amortization	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Recommended by Actuary	— %	— %	— %	— %	— %	— %	— %	— %	— %
Total Rates Adopted by Board	— <sup>(3)</sup>	—	—	—	—	—	—	—	—
Prior Year Rates									
6/30/2012	—	—	—	—	—	—	—	—	—
6/30/2011	—	—	—	—	—	—	—	—	—
6/30/2010	—	—	—	—	—	—	—	—	—
6/30/2009	—	—	—	—	—	—	—	—	—
6/30/2008	—	—	—	—	—	—	—	—	—
Employee Rates Adopted by Board:									
Age 25	—	—	—	—	—	—	—	—	—
Age 35	—	—	—	—	—	—	—	—	—
Age 45	—	—	—	—	—	—	—	—	—
Single Rate	—	—	—	—	—	—	—	—	—

Retirement Benefit Policies

	General						Safety		
	I	II	III	IV	V	VI	I	II	III
Eligibility:									
Age									
Years of Service									
Age									
Years of Service									
Age									
Years of Service									
Age Regardless of Service									
Years of Service Regardless of Age									
Final Average Salary:									
Position Last Held									
Highest Year(s) Average	—	—	—	—	—	—	—	—	—
Final Year(s) Average	—	—	—	—	—	—	—	—	—
Compensation at Time of Retirement									
Cost of Living:									
Granted Position Last Held									
Index to Active Member Increase									
Index to Consumer Price Index									
Maximum Annual Increase									
None									
Other									
Percent Per Year of Service:									
Age									
50	—	—	—	—	—	—	—	—	—
55	—	—	—	—	—	—	—	—	—
60	—	—	—	—	—	—	—	—	—
65	—	—	—	—	—	—	—	—	—
Social Security Coverage:									
Benefit Comments:	PARS represents several employers who offer multiple tiers and benefit packages. The plans can not be consolidated in order to present the various service and disability benefits.								
Disability Benefits as a Percentage of Final Average Salary (FAS):									
Non-Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—
Service Disability - Per Year	—	—	—	—	—	—	—	—	—
- Maximum	—	—	—	—	—	—	—	—	—

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Public Agency Retirement System (PARS) Defined Benefit Plans — (Continued)

Comments:

For a majority of the PARS plans, members who are eligible for a distribution through termination, retirement, or disability have two options for receiving their benefits: a) lump sum distribution or b) rollover to another retirement plan. Both options result in these members no longer having balances with PARS and no longer being members of the plan. As a result, they are not classified as Service Retired, Service Disability, Ordinary Disability, or Survivor members of the PARS retirement plan. PARS does not actively pay any periodic payments. Instead, annuities will be purchased from an outside company for any periodic payments that is to be made.

The Trust purchases allocated annuity contracts from various life insurance companies for certain retiring employees of participating retirement plans. Allocated annuity contracts are contracts under which the companies have a legal obligation to make all benefit payments for which they have received premiums or consideration requested. Accordingly, funds in the allocated contracts have been excluded from the net assets of the Trust. For the year ended June 30, 2013, at the direction of certain participating plan administrators, the Trust purchased \$14,912,035 of annuity contracts to pay benefits to named employees or their beneficiaries.

Membership and contribution rate tier levels may not be consistent from year to year. PARS tier levels are as follows: General Tier I = PARS Supplemental Retirement Plan/Separation Incentive Plan, General Tier II = PARS City of Long Beach Contract Consultants, General Tier III = PARS City of Long Beach Part-Time Seasonal Temporary Plan, General Tier IV = PARS Retirement Enhancement Plan DB, General Tier V = PARS Accumulative Leave Program.

The contribution made is significantly higher than the Annual Required Contribution (ARC) because the actuarial only values self-funded plans. The plans that were annuitized are not included in the actuarial valuation, as all of the liabilities are passed along to the insurance company.

Footnote:

- (1) The Public Agency Retirement System (PARS) Defined Benefit Plans is an agent multiple-employer plan. As of June 30, 2012, there were 294 employer members, including 13 counties, 107 cities, 149 school districts, and 25 other employers participating in PARS. Because of the characteristics of a multiple-employer plan, each employer agency of PARS had various numbers of membership tiers of its own and the status of these tiers was not the same as of June 30, 2012. Some tiers were open and some tiers were closed.
- (2) Transfers-out consists of funds for plans that were transferred to successor trustees and administrators during the year.
- (3) As the PARS Defined Benefit Plan is an agent multiple-employer plan, employer contribution rates vary within the year.

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# **DEFINED CONTRIBUTION SYSTEMS**

## **State Systems**

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Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 State Peace Officers and Firefighters' Defined Contribution Plan  
 Membership 35,820

Statement of Plan Net Assets as of June 30, 2013	Statement of Changes in Plan Net Assets for Period Ending June 30, 2013																																																																																																																																								
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Comments:

Contributions to the plan are funded entirely by the employer. Contribution requirements are established and may be amended through a Memorandum Of Understanding (MOU) from the State of California Department of Personnel Administration.

Effective April 2011, the State suspended contributing on behalf of rank and file positions; and effective May 2011, the State suspended contribution on behalf of supervisors, management, and exempt positions. As of June 30, 2013, the duration of the suspension is unknown because the program is being administered according to the most recent MOU.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 University of California Defined Contribution Plan and 403(B) Plan  
 Membership 204,097

Statement of Plan Net Assets as of June 30, 2013	Statement of Changes in Plan Net Assets for Period Ending June 30, 2013																																																																																																																																												
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Other	4,249,000																																																																																																																																												
Investments, at Fair Value																																																																																																																																													
U.S. Government Obligations	2,715,334,000																																																																																																																																												
International Bonds	—																																																																																																																																												
Municipal Bonds	—																																																																																																																																												
Domestic Corporate Bonds	3,887,973,000																																																																																																																																												
Domestic Stocks	3,736,725,000																																																																																																																																												
International Stocks	1,149,350,000																																																																																																																																												
Mortgages	—																																																																																																																																												
Real Estate	—																																																																																																																																												
Venture Capital	—																																																																																																																																												
Other	8,089,321,591																																																																																																																																												
Fixed Assets Net of Accumulated Depreciation	—																																																																																																																																												
Other Assets	—																																																																																																																																												
<b>Total Assets</b>	<b>\$ 20,382,336,979</b>																																																																																																																																												
Liabilities																																																																																																																																													
Accounts Payable	\$ —																																																																																																																																												
Investment Purchases Payable	283,202,038																																																																																																																																												
Accrued Expenses	—																																																																																																																																												
Other Current Liabilities	2,307,085,375																																																																																																																																												
<b>Total Liabilities</b>	<b>\$ 2,590,287,413</b>																																																																																																																																												
<b>Net Assets Available for Benefits</b>	<b>\$ 17,792,049,566</b>																																																																																																																																												
Additions																																																																																																																																													
Contributions																																																																																																																																													
Employer - General	\$ —																																																																																																																																												
Safety	—																																																																																																																																												
Combined	2,877,219																																																																																																																																												
Employee - General	—																																																																																																																																												
Safety	—																																																																																																																																												
Combined	947,408,793																																																																																																																																												
Other - General	—																																																																																																																																												
Safety	—																																																																																																																																												
Combined	—																																																																																																																																												
Investments																																																																																																																																													
Interest	—																																																																																																																																												
Dividends	398,557,677																																																																																																																																												
Net Appreciation (Depreciation)	—																																																																																																																																												
In Fair Value of Investments	1,110,169,000																																																																																																																																												
Other Investment Revenues	15,294,079																																																																																																																																												
Other Revenue	—																																																																																																																																												
Investment Expenses	(3,441,000)																																																																																																																																												
<b>Total Additions</b>	<b>\$ 2,470,865,768</b>																																																																																																																																												
Deductions																																																																																																																																													
Benefit Payments																																																																																																																																													
Service Retirement - General	\$ —																																																																																																																																												
Safety	—																																																																																																																																												
Combined	—																																																																																																																																												
Disability - General	—																																																																																																																																												
Safety	—																																																																																																																																												
Combined	—																																																																																																																																												
Other - General	—																																																																																																																																												
Safety	—																																																																																																																																												
Combined	—																																																																																																																																												
Member Refunds - General	—																																																																																																																																												
Safety	—																																																																																																																																												
Combined	1,268,233,342																																																																																																																																												
Administration Expenses	7,353,937																																																																																																																																												
Other Expenses	60,423																																																																																																																																												
<b>Total Deductions</b>	<b>\$ 1,275,647,702</b>																																																																																																																																												
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 1,195,218,066</b>																																																																																																																																												
Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 16,596,831,500																																																																																																																																												
Adjustments	—																																																																																																																																												
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 17,792,049,566</b>																																																																																																																																												

Footnote:

- (1) The plan membership may be duplicated, as members may have accounts in more than one plan and may also have more than one account in one or more of the plans.

# **DEFINED CONTRIBUTION SYSTEMS**

## **City Systems**

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Public Retirement Systems Annual Report — Fiscal Year 2012-13

City of Irvine Defined Contribution Pension Plan

Membership 102

Statement of Plan Net Assets  
as of December 31, 2012

Statement of Plan Net Assets as of December 31, 2012	
<b>Assets</b>	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	—
Investments	—
Other	48,655 <sup>(1)</sup>
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	6,082,185
Domestic Stocks	3,912,177
International Stocks	209,826
Mortgages	—
Real Estate	—
Venture Capital	—
Other	88,689
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 10,341,532</b>
<b>Liabilities</b>	
Accounts Payable	\$ 6,250
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	95,701 <sup>(2)</sup>
<b>Total Liabilities</b>	<b>\$ 101,951</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 10,239,581</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Statement of Changes in Plan Net Assets for Period Ending December 31, 2012	
<b>Additions</b>	
Contributions	—
Employer -General Safety Combined	\$ 166,137
Employee -General Safety Combined <sup>(3)</sup>	74,748
Other -General Safety Combined	—
Investments	—
Interest	—
Dividends	89,012
Net Appreciation (Depreciation)	—
In Fair Value of Investments	634,291
Other Investment Revenues	—
Other Revenue	1,965
Investment Expenses	(41,923)
<b>Total Additions</b>	<b>\$924,230</b>
<b>Deductions</b>	
Benefit Payments	—
Service Retirement -General Safety Combined	\$ 40,859
Disability -General Safety Combined	—
Other -General Safety Combined	—
Member Refunds -General Safety Combined	1,151,613
Administration Expenses	—
Other Expenses	1,551 <sup>(4)</sup>
<b>Total Deductions</b>	<b>\$ 1,194,023</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$(269,793)</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 10,509,374</b>
Adjustments	—
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 10,239,581</b>

Comments:

On October 22, 2002, the Irvine City Council adopted a resolution giving notice of intention to amend the contract between the Board of Administration of the California Public Employees' Retirement system (CalPERS) and the City of Irvine to offer miscellaneous (non-sworn) employees the opportunity to participate in the CalPERS pension plan. On November 15, 2002, the proposed CalPERS contract for miscellaneous employees was approved through a majority vote of eligible employees. During the April 2003 election period, of the 591 employees eligible to participate in the new CalPERS plan, 434 elected to participate in CalPERS and 157 participants elected to remain in the City of Irvine Defined Contribution Pension Plan.

Footnote:

- (1) Participants may borrow up to 50% of his or her vested account balance or \$50,000, whichever, is less, with the minimum loan amount being \$1,000. At December 31, 2012, loans outstanding totaled \$48,655.
- (2) At December 31, 2012, forfeited nonvested accounts totaled \$95,701. These accounts were used to reduce future city contributions, reinstate closed accounts, and pay for plan-related expenses (for which the city is responsible) at the discretion of the city.
- (3) Prior to May 17, 2002, participants could not contribute to the plan. However, in anticipation of an opportunity for participants to transfer to a new pension plan, the plan was amended to allow limited redeposits. Effective July 1, 2003, participants are required to contribute 4% of their base compensation to the plan. As of August 10, 2012, the participants contributed based on their employee group 6.552% of the participant's base compensation to the Plan.
- (4) In 2003, at the time of the transition from the plan to CalPERS, some of the plan participants opting to move to CalPERS had outstanding loans in their 401a accounts. In order to accommodate their transition, the city chose to reduce their years of service by an amount commensurate with their outstanding loan balance. Those affected employees continued to make their payroll deducted loan payments to the plan although they were no longer participants in the plan.

By mutual agreement, the city transfers annually on or before March 15 the balances of those participants loan accounts that have been paid in full in the preceding year. This procedure will continue until all of the outstanding loans have been paid in full and the withheld years of service have been restored. During the calendar year 2012, there were no transfers made to PERS.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

City of Ripon Money Purchase Thrift Pension Plan

Membership 57

Statement of Plan Net Assets  
as of June 30, 2013

<b>Assets</b>	
Cash and Short-Term Investments	\$ 2,602,814
Receivables	—
Contributions	—
Investments	—
Other	246,013 <sup>(1)</sup>
Investments, at Fair Value	—
U.S. Government Obligations	136,600
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	1,585,814
Domestic Stocks	2,150,334
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	3,106,859
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 9,828,434</b>
<b>Liabilities</b>	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 9,828,434</b>

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

<b>Additions</b>	
Contributions	—
Employer -General Safety Combined	\$ 378,430
Employee -General Safety Combined	282,833
Other -General Safety Combined	—
Investments	—
Interest	18,783
Dividends	138,132
Net Appreciation (Depreciation)	—
In Fair Value of Investments	691,027
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 1,509,205</b>
<b>Deductions</b>	
Benefit Payments	—
Service Retirement -General Safety Combined	\$ —
Disability -General Safety Combined	—
Other -General Safety Combined	419,714
Member Refunds -General Safety Combined	—
Administration Expenses	11,796
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 431,510</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 1,077,695</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 8,750,739</b>
Adjustments	—
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 9,828,434</b>

Comments:

The city makes contributions to the plan equal to 10% of the total compensation, excluding overtime, of all participants in the plan under the mandatory provision and up to 3.3% of the qualified employees annual compensation under the voluntary provision. Eligible employees can elect to defer 5% of their compensation to the plan. The plan allows additional employee elective contributions up to 6.6% of annual compensation. The city entered into a Memorandum of Understanding requiring it to pick up the 5% previously mentioned.

Footnote:

(1) The plan provides for loans to participants that are secured by their vested account balances and can be no greater than the lesser of 50% of the participant's vested account balance or \$50,000. The loans bear interest at rates which are commensurate with local prevailing rates as determined by the Plan administrator.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

San Diego Supplemental Pension Savings Plan

Membership 7,030

Statement of Plan Net Assets  
as of June 30, 2013

<b>Assets</b>	
Cash and Short-Term Investments	\$ 539,095
Receivables	—
Contributions	—
Investments	—
Other	24,105,182
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	—
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	562,083,765
<b>Total Assets</b>	<b>\$ 586,728,042</b>
<b>Liabilities</b>	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 586,728,042</b>

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

<b>Additions</b>	
Contributions	—
Employer -General Safety Combined	\$ 19,687,200
Employee -General Safety Combined	19,714,453
Other -General Safety Combined	—
Investments	—
Interest	—
Dividends	—
Net Appreciation (Depreciation)	—
In Fair Value of Investments	—
Other Investment Revenues	52,788,807
Other Revenue	722,132
Investment Expenses	—
<b>Total Additions</b>	<b>\$92,912,592</b>
<b>Deductions</b>	
Benefit Payments	—
Service Retirement -General Safety Combined	\$ —
Disability -General Safety Combined	—
Other -General Safety Combined	45,291,912
Member Refunds -General Safety Combined	—
Administration Expenses	—
Other Expenses	118,667
<b>Total Deductions</b>	<b>\$ 45,410,579</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 47,502,013</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 539,226,029</b>
Adjustments	—
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 586,728,042</b>

Comments:

The plan requires that both the employee and the city contribute an amount equal to 3% of employee's total salary each pay period. Participants in the plan hired before July 1, 1986, may voluntarily contribute up to an additional 4.5% and participants hired on or after that date may voluntarily contribute up to an additional 3.05% of total salary, with the city matching each. Hourly employees contribute 3.75% on mandatory basis, also matched by the city.

Footnote:

(1) Service retired membership counts also include vested and non-vested terminated members. The plan is unable to separate service retired and terminated members at this time.

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# **DEFINED CONTRIBUTION SYSTEMS**

## **Special District Systems**

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## Arvin Edison Water Storage District Employees' Pension Plan

Membership 61

Statement of Plan Net Assets  
as of February 28, 2013

Assets	
Cash and Short-Term Investments	\$ 129,987
Receivables	—
Contributions	—
Investments	—
Other	158,583
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	233,746
Domestic Stocks	3,222,008
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	4,044,490
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 7,788,814</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 7,788,814</b>

Statement of Changes in Plan Net Assets  
for Period Ending February 28, 2013

Additions	
Contributions	
Employer - General Safety Combined	\$ 337,682
Employee - General Safety Combined	200,153
Other - General Safety Combined	—
Investments	256,947
Interest	—
Dividends	—
Net Appreciation (Depreciation) In Fair Value of Investments	53,911
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	(46,959)
<b>Total Additions</b>	<b>\$ 801,734</b>
Deductions	
Benefit Payments	
Service Retirement - General Safety Combined	\$ 565,711
Disability - General Safety Combined	—
Other - General Safety Combined	—
Member Refunds - General Safety Combined	—
Administration Expenses	—
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 565,711</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 236,023</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 7,552,791</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 7,788,814</b>

## Comments:

The district contributed amounts equal to 12% or 17% of eligible employees' wages. Employees had the option to contribute 4% or 6% of their annual wages. Participants are required to contribute at least 4% to receive the district's contribution. Forfeitures of terminated employees' non-vested account balances are used to offset required district contributions.

## Public Retirement Systems Annual Report — Fiscal Year 2012-13

## Civic San Diego Money Purchase Pension Plan

## Membership 6

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ —	Contributions	
Receivables	—	Employer -General	\$ —
Contributions	—	Safety	—
Investments	—	Combined	—
Other	—	Employee -General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other -General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Investments	
International Stocks	—	Interest	2,180
Mortgages	—	Dividends	—
Real Estate	—	Net Appreciation (Depreciation)	
Venture Capital	—	In Fair Value of Investments	105,369
Other	251,638	Other Investment Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Other Revenue	—
Other Assets	—	Investment Expenses	(1,920)
<b>Total Assets</b>	<b>\$ 251,638</b>	<b>Total Additions</b>	<b>\$ 105,629</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ —	Benefit Payments	
Investment Purchases Payable	—	Service Retirement -General	\$ —
Accrued Expenses	—	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ —</b>	Disability -General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 251,638</b>	Safety	—
		Combined	—
		Other -General	89,500
		Safety	—
		Combined	—
		Member Refunds -General	2,352,455
		Safety	—
		Combined	—
		Administration Expenses	—
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ 2,441,955</b>
		<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$(2,336,326)</b>
		<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 2,587,964</b>
		<b>Adjustments</b>	<b>—</b>
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 251,638</b>

## Comments:

Center City Development Corporation was renamed to Civic San Diego (Corporation) in June 2012.

Massachusetts Mutual Life Insurance Company holds the Plan's assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee, as of and for the year ended June, 30, 2012, that the information provided to the plan administrator by the trustee is complete and accurate. Independent auditors, Macias Gini and O'Connell LLP, did not audit and did not express an opinion on the financial statements presented.

The Money Purchase Pension Plan covers all full-time permanent employees. Each year, the Corporation contributes an amount equal to 8% of the total quarterly compensation for all employees.

Due to the plan's termination, participants became 100 percent vested in their employer contributions, and the Corporation did not make any contributions during the year ended June 30, 2013. As of June 30, 2013 forfeited nonvested accounts totaled \$0.

## Civic San Diego Tax Deferred Annuity Plan

Membership 79

Statement of Plan Net Assets  
as of June 30, 2013

Assets	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	—
Investments	—
Other	155,763 <sup>(1)</sup>
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	6,687,949
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 6,843,712</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 6,843,712</b>

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

Additions	
Contributions	
Employer -General	\$ 264,621
Safety	—
Combined	—
Employee -General	723,909
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	—
Dividends	—
Net Appreciation (Depreciation) In Fair Value of Investments	837,481
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	(1,469)
<b>Total Additions</b>	<b>\$ 1,824,542</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ 2,333,320
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	—
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 2,333,320</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$(508,778)</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 7,352,490</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 6,843,712</b>

## Comments:

Centre City Development Corporation was renamed to Civic San Diego in June 2012.

The Tax Deferred Annuity Plan covers all full-time permanent employees. Each year, the Corporation contributes an amount equal to 12% of total eligible compensation for each participant.

## Footnote:

- (1) Participant loans. The plan allows participants to participate in a loan program. The maximum loan amount is the lesser of \$50,000 or 50% of the present value of the vested account balance.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Corcoran Irrigation District Money Purchase Pension Plan

Membership 11

Statement of Plan Net Assets  
as of December 31, 2012

Assets	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	1,874
Investments	—
Other	—
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	643,507
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	—
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 645,381</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 645,381</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Additions	
Contributions	
Employer -General	\$ 40,053 <sup>(1)</sup>
Safety	—
Combined	—
Employee -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	—
Dividends	—
Net Appreciation (Depreciation)	—
In Fair Value of Investments	61,676
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 101,729</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ —
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	2,697
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 2,697</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 99,032</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 546,349</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 645,381</b>

Footnote:

- (1) The district makes quarterly pension contributions which, when combined with forfeitures of terminated employees, equal 8% of the compensation of the participants eligible to share in the pension contribution for the year. Participants are not allowed to make contributions to the plan; however, rollover contributions are permitted under certain circumstances.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Eastern Sierra Community Service District Money Purchase Pension Plan  
 Membership 5

Statement of Plan Net Assets as of June 30, 2013	Statement of Changes in Plan Net Assets for Period Ending June 30, 2013																																																																																																																																								
<table border="0" style="width: 100%; border-collapse: collapse;"> <tr><td>Assets</td><td></td></tr> <tr><td>Cash and Short-Term Investments</td><td style="text-align: right;">\$ 8,165</td></tr> <tr><td>Receivables</td><td></td></tr> <tr><td>  Contributions</td><td style="text-align: right;">2,236</td></tr> <tr><td>  Investments</td><td style="text-align: right;">—</td></tr> <tr><td>  Other</td><td style="text-align: right;">—</td></tr> <tr><td>Investments, at Fair Value</td><td></td></tr> <tr><td>  U.S. Government Obligations</td><td style="text-align: right;">—</td></tr> <tr><td>  International Bonds</td><td style="text-align: right;">—</td></tr> <tr><td>  Municipal Bonds</td><td style="text-align: right;">—</td></tr> <tr><td>  Domestic Corporate Bonds</td><td style="text-align: right;">—</td></tr> <tr><td>  Domestic Stocks</td><td style="text-align: right;">—</td></tr> <tr><td>  International Stocks</td><td style="text-align: right;">—</td></tr> <tr><td>  Mortgages</td><td style="text-align: right;">—</td></tr> <tr><td>  Real Estate</td><td style="text-align: right;">—</td></tr> <tr><td>  Venture Capital</td><td style="text-align: right;">—</td></tr> <tr><td>  Other</td><td style="text-align: right;">1,436,029</td></tr> <tr><td>Fixed Assets Net of Accumulated Depreciation</td><td style="text-align: right;">—</td></tr> <tr><td>Other Assets</td><td style="text-align: right;">—</td></tr> <tr><td><b>Total Assets</b></td><td style="text-align: right; 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Comments:

Trust Company of America holds the plan's assets and executes investment transactions. The plan administrator has obtained a certification from the trustee, as of and for the year ended June 30, 2013, that the information provided to the plan administrator by the trustee is complete and accurate. Independent auditor Larry Bain, CPA, An Accounting Corporation, did not audit and did not express an opinion on the financial statements presented.

Employees are not required to contribute to the plan; therefore, the district made the required 17.5% contribution, amounting to \$55,487 for the fiscal year ended June 30, 2013.

## Exeter Irrigation District Employees' Money Purchase Pension Plan

## Membership 6

Statement of Plan Net Assets  
as of December 31, 2012

Assets	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	3,496
Investments	—
Other	50,388 <sup>(1)</sup>
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	—
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	707,826
<b>Total Assets</b>	<b>\$ 761,710</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 761,710</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Additions	
Contributions	
Employer -General	\$ 24,292
Safety	—
Combined	—
Employee -General	14,496
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	10,720
Dividends	—
Net Appreciation (Depreciation)	—
In Fair Value of Investments	47,667
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 97,175</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ 23,103
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	123
Other Expenses	848
<b>Total Deductions</b>	<b>\$ 24,074</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 73,101</b>
Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 688,609
Adjustments	—
End of the Year Net Assets Held in Trust for Pension Benefits	\$ 761,710

## Comments:

The employer contributes 8% of the participant's total compensation. The participant contributes 4% of total compensation.

## Footnote:

- (1) Loan proceeds receivable from two employee participants as of December 31, 2012.



Public Retirement Systems Annual Report — Fiscal Year 2012-13

Fresno Irrigation District Employee Money Purchase Plan

Membership 85

Statement of Plan Net Assets  
as of December 31, 2012

Assets	
Cash and Short-Term Investments	\$ 6,460
Receivables	—
Contributions	25,017
Investments	—
Other	—
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	8,377,304
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 8,408,781</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	6,460
<b>Total Liabilities</b>	<b>\$ 6,460</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 8,402,321</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Additions	
Contributions	
Employer -General	\$ 227,488
Safety	—
Combined	—
Employee -General	323,995
Safety	—
Combined	—
Other -General	14,453
Safety	—
Combined	—
Investments	
Interest	1,348
Dividends	—
Net Appreciation (Depreciation) In Fair Value of Investments	890,808
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 1,458,092</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ 399,054
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	4,698
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 403,752</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 1,054,340</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 7,347,981</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 8,402,321</b>

Comments:

The district contributes 0.50% of contribution for eligible participants without requiring them to contribute. Additionally, the district matches the participant's contribution on a one-for-one basis for the first 6% of the participant's contributions, for a maximum district contribution of 6.50%.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Fresno Metropolitan Flood Control District Money Purchase Pension Plan  
 Membership 74

Statement of Plan Net Assets as of September 30, 2012	Statement of Changes in Plan Net Assets for Period Ending September 30, 2012																																																																																																																																												
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Comments:

On November 18, 2009, the Board of Directors approved the transfer of the plan to International City/County Management Association Retirement Corporation (ICMA-RC). The board also approved changing the plan year to a calendar year of January 1 through December 31.

Bi-weekly employer contributions for participants hired prior to June 30, 1988 is 14% (10% for those hired after that date) of the participant's salary, based on annual compensation, excluding certain other compensation.

Bi-weekly mandatory employee contribution for participants hired prior to June 30, 1988 is 6% (5% for those hired after that date) of the participant's salary, based on annual compensation, excluding certain other compensation.

Footnote:

(1) Participant Loans.

## Glenn-Colusa Irrigation District Pension Plan

Membership 67

Statement of Plan Net Assets  
as of September 30, 2012

Assets	
Cash and Short-Term Investments	\$ 260,113
Receivables	—
Contributions	—
Investments	—
Other	—
Investments, at Fair Value	
U.S. Government Obligations	609,940
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	725,816
Domestic Stocks	4,139,510
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	579,487
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	27,285
<b>Total Assets</b>	<b>\$ 6,342,151</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 6,342,151</b>

Statement of Changes in Plan Net Assets  
for Period Ending September 30, 2012

Additions	
Contributions	
Employer -General	\$ 327,718
Safety	—
Combined	—
Employee -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	59,218
Dividends	105,445
Net Appreciation (Depreciation) In Fair Value of Investments	762,746
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 1,255,127</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ —
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	22,072
Safety	—
Combined	—
Member Refunds -General	116,932
Safety	—
Combined	—
Administration Expenses	55,753
Other Expenses	3,224
<b>Total Deductions</b>	<b>\$ 197,981</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 1,057,146</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 5,285,005</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 6,342,151</b>

## Comments:

The district contributes 9.5% of the participants' annual base salary to the plan.

## Home Gardens Sanitary District Pension Plan

## Membership 2

Statement of Plan Net Assets as of July 31, 2012		Statement of Changes in Plan Net Assets for Period Ending July 31, 2012	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ —	Contributions	
Receivables	—	Employer -General	\$ 31,287 <sup>(1)</sup>
Contributions	—	Safety	—
Investments	—	Combined	—
Other	—	Employee -General	—
Investments, at Fair Value	—	Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other -General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Investments	—
International Stocks	—	Interest	—
Mortgages	—	Dividends	—
Real Estate	—	Net Appreciation (Depreciation)	—
Venture Capital	—	In Fair Value of Investments	(36,983)
Other	316,388	Other Investment Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Other Revenue	—
Other Assets	—	Investment Expenses	—
<b>Total Assets</b>	<b>\$ 316,388</b>	<b>Total Additions</b>	<b>\$(5,696)</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ 30,377	Benefit Payments	
Investment Purchases Payable	—	Service Retirement -General	\$ —
Accrued Expenses	—	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ 30,377</b>	Disability -General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 286,011</b>	Safety	—
		Combined	—
		Other -General	—
		Safety	—
		Combined	—
		Member Refunds -General	—
		Safety	—
		Combined	—
		Administration Expenses	—
		Other Expenses	—
		<b>Total Deductions</b>	<b>\$ —</b>
		<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$(5,696)</b>
		<b>Beginning of the Year Net Assets Held</b>	<b>\$ 291,707</b>
		<b>in Trust for Pension Benefits</b>	
		<b>Adjustments</b>	<b>—</b>
		<b>End of the Year Net Assets Held</b>	<b>\$ 286,011</b>
		<b>in Trust for Pension Benefits</b>	

## Footnote:

- (1) The employer contributions 25% of each employee's salary, based on the district's fiscal year ending July 31, 2012. Ten percent of the contribution may be used to purchase life insurance for the employee, with the remaining 90% invested in either a passbook savings account or an annuity fund.

## Public Retirement Systems Annual Report — Fiscal Year 2012-13

## Imperial Irrigation District Employee Pension Plan (DCP)

Membership 1,931

Statement of Plan Net Assets  
as of December 31, 2012

Assets	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	—
Investments	—
Other	—
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	154,068,381
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 154,068,381</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 154,068,381</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Additions	
Contributions	
Employer -General	\$ 6,441,698
Safety	—
Combined	—
Employee -General	597,077
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	1,021,013
Dividends	2,546,892
Net Appreciation (Depreciation)	—
In Fair Value of Investments	10,272,875
Other Investment Revenues	—
Other Revenue	19
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 20,879,574</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ —
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	6,080,853 <sup>(1)</sup>
Safety	—
Combined	—
Administration Expenses	—
Other Expenses	234
<b>Total Deductions</b>	<b>\$ 6,081,087</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 14,798,487</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 139,269,894</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 154,068,381</b>

## Comments:

The district contributes 7% of the participant's monthly base compensation, limited to \$195,000, on behalf of eligible participants. Participants may elect to make after-tax contributions to the plan in an amount that does not exceed the lesser of \$30,000 or 25% of the participant's section 415 compensation.

## Footnote:

(1)

Member refunds consist of in-service withdrawal of 64,078, terminations of \$6,013,802, and installment payments of \$2,973. Withdrawal represents any individual who took a distribution from the plan while still active and employed. Termination represents any individual who took any kind of payment from the plan after he or she separated from service. The plan is unable to separate the retirement distributions from distributions to employees who simply leave the agency and take their contributions with them.

## La Canada Irrigation District Employees' Pension Plan

Membership 7

Statement of Plan Net Assets  
as of December 31, 2012

Assets	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	—
Investments	—
Other	—
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	1,575,096
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 1,575,096</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	159,373
<b>Total Liabilities</b>	<b>\$ 159,373</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 1,415,723</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Additions	
Contributions	
Employer -General	\$ 74,541 <sup>(1)</sup>
Safety	—
Combined	—
Employee -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	35,366
Dividends	—
Net Appreciation (Depreciation)	—
In Fair Value of Investments	18,305
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 128,212</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ —
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	8,527
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	—
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 8,527</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ 119,685</b>
<b>Beginning of the Year Net Assets Held</b>	<b>\$ 1,296,038</b>
<b>in Trust for Pension Benefits</b>	<b>\$ 1,296,038</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held</b>	<b>\$ 1,415,723</b>
<b>in Trust for Pension Benefits</b>	<b>\$ 1,415,723</b>

## Comments:

Lincoln National Life Insurance Company holds the plan's assets and executes investment transactions. The plan administrator has obtained a certification from the trustee, as of and for the year ended December 31, 2012, that the information provided to the plan administrator by the trustee is complete and accurate. Independent auditors Farber Hass Hurley LLP, did not audit and did not express an opinion on the financial statements presented.

## Footnote:

- (1) The district contributes to the plan 5% of each employee's compensation, 0.2% of each employee's compensation for each year of the service prior to January 1, 1969, and the contribution amount determined in lieu of Social Security and Medicare for those members who are entitled to an allocation under the plan.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Lakeside Irrigation Water District Money Purchase Pension Plan and Trust  
 Membership 6

Statement of Plan Net Assets as of October 31, 2012	Statement of Changes in Plan Net Assets for Period Ending October 31, 2012																																																																																																																																										
<table style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2">Assets</td></tr> <tr><td>Cash and Short-Term Investments</td><td style="text-align: right;">\$ —</td></tr> <tr><td>Receivables</td><td style="text-align: right;">—</td></tr> <tr><td>Contributions</td><td style="text-align: right;">143,984</td></tr> <tr><td>Investments</td><td style="text-align: right;">—</td></tr> <tr><td>Other</td><td style="text-align: right;">—</td></tr> <tr><td>Investments, at Fair Value</td><td style="text-align: right;">—</td></tr> <tr><td>  U.S. Government Obligations</td><td style="text-align: right;">—</td></tr> <tr><td>  International Bonds</td><td style="text-align: right;">—</td></tr> <tr><td>  Municipal Bonds</td><td style="text-align: right;">—</td></tr> <tr><td>  Domestic Corporate Bonds</td><td style="text-align: right;">—</td></tr> <tr><td>  Domestic Stocks</td><td style="text-align: right;">—</td></tr> <tr><td>  International Stocks</td><td style="text-align: right;">—</td></tr> <tr><td>  Mortgages</td><td style="text-align: right;">—</td></tr> <tr><td>  Real Estate</td><td style="text-align: right;">—</td></tr> <tr><td>  Venture Capital</td><td style="text-align: right;">—</td></tr> <tr><td>  Other</td><td style="text-align: right;">17,933</td></tr> <tr><td>Fixed Assets Net of Accumulated Depreciation</td><td style="text-align: right;">—</td></tr> <tr><td>Other Assets</td><td style="text-align: right;">—</td></tr> <tr><td><b>Total Assets</b></td><td style="text-align: right; 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Comments:

The district contributes 7.5% on behalf of the participating employee's total annual compensation accrued during the plan's fiscal year.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Liberty Rural County Fire Protection District Pension Plan and Trust

Membership 0

Statement of Plan Net Assets  
as of June 30, 2013

Assets	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	—
Investments	—
Other	—
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	—
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ —</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ —</b>

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

Additions	
Contributions	
Employer -General	\$ —
Safety	—
Combined	—
Employee -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	—
Dividends	—
Net Appreciation (Depreciation)	—
In Fair Value of Investments	—
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ —</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ —
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	—
Other Expenses	—
<b>Total Deductions</b>	<b>\$ —</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ —</b>
Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ —
Adjustments	—
End of the Year Net Assets Held in Trust for Pension Benefits	<b>\$ —</b>

Comments:

The agency did not file a report to State Controller's Office by the deadline in the current fiscal period.



Public Retirement Systems Annual Report — Fiscal Year 2012-13

Lindmore Irrigation District Employees Pension Plan

Membership 9

Statement of Plan Net Assets  
as of December 31, 2012

Assets	
Cash and Short-Term Investments	\$ 982,438
Receivables	—
Contributions	—
Investments	—
Other	—
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	—
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 982,438</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 982,438</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Additions	
Contributions	
Employer -General	\$ 50,434
Safety	—
Combined	—
Employee -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	3,885
Dividends	—
Net Appreciation (Depreciation)	—
In Fair Value of Investments	41,212
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 95,531</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ —
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	250
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 250</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 95,281</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 887,157</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 982,438</b>

Comments:

Hartford Life Insurance Company holds the plan's assets and executes investment transactions. Independent auditor, Dennis L. Hylton, CPA, did not audit and did not express an opinion on the financial statements presented.

The district is required to contribute 8% of all employees' base compensation. The employer is also required to match up to 4% of base compensation that employees voluntarily contribute into this plan.

## Madera Irrigation District 401(k) Pension Plan

Membership 55

Statement of Plan Net Assets  
as of December 31, 2012

Assets	
Cash and Short-Term Investments	\$ 15,507
Receivables	—
Contributions	—
Investments	—
Other	—
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	2,434,501
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 2,450,008</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 2,450,008</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Additions	
Contributions	
Employer -General	\$ 135,891
Safety	—
Combined	—
Employee -General	127,217
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	—
Dividends	—
Net Appreciation (Depreciation)	—
In Fair Value of Investments	302,015
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 565,123</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ 133,827
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	10,696
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 144,523</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 420,600</b>
<b>Beginning of the Year Net Assets Held</b>	<b>\$ 2,029,408</b>
<b>in Trust for Pension Benefits</b>	<b>\$ 2,029,408</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held</b>	<b>\$ 2,450,008</b>
<b>in Trust for Pension Benefits</b>	<b>\$ 2,450,008</b>

## Comments:

John Hancock Life insurance (USA) holds the plan's investments assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2012, that the information provided to the plan administrator by John Hancock Life Insurance (USA) is complete and accurate.

Each year, the employers contribute a discretionary matching contribution equal to a uniform percent of the amount of salary reduction the employee elected to defer and an amount equal to 4% of eligible employees' compensation. For the year ending December 31, 2012, the discretionary matching percentage was 3.5%. Forfeitures of terminated participants' nonvested accounts are used by the employers to reduce their contribution liability.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Modesto Irrigation District Supplemental Retirement Plan

Membership 561

Statement of Plan Net Assets  
as of December 31, 2012

<b>Assets</b>	
Cash and Short-Term Investments	\$ 23,816,132
Receivables	—
Contributions	—
Investments	93,847
Other	—
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	47,117,287
International Stocks	8,043,436
Mortgages	—
Real Estate	2,349,516
Venture Capital	—
Other	—
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 81,420,218</b>
<b>Liabilities</b>	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 81,420,218</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

<b>Additions</b>	
<b>Contributions</b>	
Employer -General	\$ 1,709,776 <sup>(1)</sup>
Safety	—
Combined	—
Employee -General	1,709,776
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
<b>Investments</b>	
Interest	82,305
Dividends	597,538
Net Appreciation (Depreciation) In Fair Value of Investments	7,384,101
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 11,483,496</b>
<b>Deductions</b>	
<b>Benefit Payments</b>	
Service Retirement -General	\$ 4,177,064
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	7,727
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	—
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 4,184,791</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 7,298,705</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 74,121,513</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 81,420,218</b>

Footnote:

- (1) Each participant is required to contribute 5% of his or her compensation, and the district matches the amount.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

North Tahoe Public Utility District Money Purchase Pension Plan

Membership 58

Statement of Plan Net Assets  
as of December 31, 2012

<b>Assets</b>	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	—
Investments	114,962
Other	— (1)
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	4,379,605
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 4,494,567</b>
<b>Liabilities</b>	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 4,494,567</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

<b>Additions</b>	
<b>Contributions</b>	
Employer -General	\$ —
Safety	—
Combined	—
Employee -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
<b>Investments</b>	
Interest	6,529
Dividends	—
Net Appreciation (Depreciation)	—
In Fair Value of Investments	382,325
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 388,854</b>
<b>Deductions</b>	
<b>Benefit Payments</b>	
Service Retirement -General	\$ 220,537
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	287
Other Expenses	32,721
<b>Total Deductions</b>	<b>\$ 253,545</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 135,309</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 4,359,258</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 4,494,567</b>

Comments:

The district suspended contributions to the plan in August 2010. As of August 27, 2010, the last contribution was made to the plan and the district switched to a defined benefit plan with CalPERS.

Footnote:

- (1) Participant loans. Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, or 50% of their account balances.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Orange County Water District Money Purchase and Cash Balance Retirement Plans

Membership 350

Statement of Plan Net Assets  
as of December 31, 2012

<b>Assets</b>	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	—
Investments	—
Other	1,523,246 <sup>(1)</sup>
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	69,765,566
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 71,288,812</b>
<b>Liabilities</b>	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 71,288,812</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

<b>Additions</b>	
<b>Contributions</b>	
Employer -General Safety Combined	\$ 3,319,529
Employee -General Safety Combined	977,094
Other -General Safety Combined	6,795
<b>Investments</b>	
Interest	513,911
Dividends	553,424
Net Appreciation (Depreciation) In Fair Value of Investments	5,041,233
Other Investment Revenues	75,897
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 10,487,883</b>
<b>Deductions</b>	
<b>Benefit Payments</b>	
Service Retirement -General Safety Combined	\$ 471,052
Disability -General Safety Combined	—
Other -General Safety Combined	817,512
Member Refunds -General Safety Combined	—
Administration Expenses	—
Other Expenses	1,436
<b>Total Deductions</b>	<b>\$ 1,290,000</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 9,197,883</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 62,090,929</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 71,288,812</b>

Comments:

The district may elect in any year to contribute any portion or all of each participant's first layer contribution, thereby reducing the employee's contribution by the amount contributed by the district. For the year ended December 31, 2012, the district contributed 3% of the employees' share plus their share of 7.65% for a total of 10.65% of compensation to each employee's account.

Footnote:

- (1) The plan allows participants to borrow up to the lesser of \$50,000 or 50.00% of the vested portion of the individual participant's account. The loans are secured by up to one-half of the vested account balance in the participant's account and/or a security interest in the residence of the participant. Loans bear interest at rates ranging from 4.25% to 10.50%. The interest rate is determined at the time the loan is approved.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
San Diego Convention Center Corporation Money Purchase Pension Plan  
Membership 289

Statement of Plan Net Assets as of December 31, 2012	Statement of Changes in Plan Net Assets for Period Ending December 31, 2012																																																																																																																																								
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Comments:

Considine and Considine has not audited or reviewed the financial statements. The plan administrator has obtained a certification from Wells Fargo, the trustee, as of and for the year ended December 31, 2012, that the information provided to the plan administrator by Wells Fargo is complete and accurate.

Footnote:

- (1) Participant loans are permitted; however, loan amounts may not exceed the lesser of \$50,000 or 50% of the participants' vested account balance, subject to a minimum loan amount of \$1,000.
- (2) Employer contributes an amount equal to 10% of the total annual compensation of all participants who have earned at least 1,000 hours of service during the plan year. The plan does not permit voluntary contributions.

## San Diego Data Processing Corporation Money Purchase Plan

Membership 289

Statement of Plan Net Assets  
as of December 31, 2012

Assets	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	58,270
Investments	—
Other	302,708 <sup>(1)</sup>
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	44,185,168
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 44,546,146</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 44,546,146</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Additions	
Contributions	
Employer -General	\$ 2,513,319
Safety	—
Combined	—
Employee -General	669,059
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	20,405
Dividends	1,381,660
Net Appreciation (Depreciation) In Fair Value of Investments	5,169,464
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	(1,992)
<b>Total Additions</b>	<b>\$ 9,751,915</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ 13,209
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	29,264,403
Safety	—
Combined	—
Administration Expenses	—
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 29,277,612</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$(19,525,697)</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 64,071,843</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 44,546,146</b>

## Comments:

The system consists of three retirement plans - 401(a), 403(b), and 457(b). Only the first two plans are included in this publication.

San Diego Data Processing Corporation contributes 20% of plan defined eligible wages for each participant in the 401(a) plan. There are no employer contributions for the 403(b) plan.

## Footnote:

- (1) Participants may borrow from the 401(a) plan up to the lesser of 50% of his or her vested account balance or a maximum of \$50,000. All loans are to be repaid through payroll deduction over a repayment period not to exceed three years.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Saucelito Irrigation District Employees' Money Purchase Pension Plan

Membership 3

Statement of Plan Net Assets  
as of December 31, 2012

Assets	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	—
Investments	—
Other	—
Investments, at Fair Value	
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	422,101
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	—
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 422,101</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 422,101</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Additions	
Contributions	
Employer -General	\$ 18,356 <sup>(1)</sup>
Safety	—
Combined	—
Employee -General	9,178
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	2,786
Dividends	—
Net Appreciation (Depreciation)	—
In Fair Value of Investments	56,389
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 86,709</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ 19,339
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	—
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 19,339</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 67,370</b>
Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 354,731
Adjustments	—
End of the Year Net Assets Held in Trust for Pension Benefits	\$ 422,101

Footnote:

- (1) The district contributes 4% to 12% of employees' compensation to the plan.



## Semitropic Water Storage District 401(K) Plan

Membership 43

Statement of Plan Net Assets  
as of December 31, 2012

Assets	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	—
Investments	—
Other	303,281
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	6,072,530
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 6,375,811</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 6,375,811</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Additions	
Contributions	
Employer -General	\$ 277,461
Safety	—
Combined	—
Employee -General	150,872
Safety	—
Combined	—
Other -General	3,296
Safety	—
Combined	—
Investments	
Interest	13,118
Dividends	—
Net Appreciation (Depreciation)	—
In Fair Value of Investments	728,308
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 1,173,055</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ 155,202
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	1,006
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 156,208</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 1,016,847</b>
<b>Beginning of the Year Net Assets Held</b>	<b>\$ 5,358,964</b>
<b>in Trust for Pension Benefits</b>	<b>\$ 5,358,964</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held</b>	<b>\$ 6,375,811</b>
<b>in Trust for Pension Benefits</b>	<b>\$ 6,375,811</b>

## Comments:

The plan sponsor contributes 10% of pre-tax annual compensation for participating employees, if the participating employee contributes at least 4%.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Southeastern Economic Development Corporation 403(b) Tax Sheltered Plan  
Membership 0

Statement of Plan Net Assets as of June 30, 2013	Statement of Changes in Plan Net Assets for Period Ending June 30, 2013																																																																																																																																						
<table border="0" style="width: 100%; border-collapse: collapse;"> <tr><td>Assets</td><td></td></tr> <tr><td>Cash and Short-Term Investments</td><td style="text-align: right;">\$ —</td></tr> <tr><td>Receivables</td><td style="text-align: right;">—</td></tr> <tr><td>Contributions</td><td style="text-align: right;">—</td></tr> <tr><td>Investments</td><td style="text-align: right;">—</td></tr> <tr><td>Other</td><td style="text-align: right;">— (1)</td></tr> <tr><td>Investments, at Fair Value</td><td></td></tr> <tr><td>  U.S. Government Obligations</td><td style="text-align: right;">—</td></tr> <tr><td>  International Bonds</td><td style="text-align: right;">—</td></tr> <tr><td>  Municipal Bonds</td><td style="text-align: right;">—</td></tr> <tr><td>  Domestic Corporate Bonds</td><td style="text-align: right;">—</td></tr> <tr><td>  Domestic Stocks</td><td style="text-align: right;">—</td></tr> <tr><td>  International Stocks</td><td style="text-align: right;">—</td></tr> <tr><td>  Mortgages</td><td style="text-align: right;">—</td></tr> <tr><td>  Real Estate</td><td style="text-align: right;">—</td></tr> <tr><td>  Venture Capital</td><td style="text-align: right;">—</td></tr> <tr><td>  Other</td><td style="text-align: right;">—</td></tr> <tr><td>Fixed Assets Net of Accumulated Depreciation</td><td style="text-align: right;">—</td></tr> <tr><td>Other Assets</td><td style="text-align: right;">—</td></tr> <tr><td><b>Total Assets</b></td><td style="text-align: right; 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Comments:

Employer contributions to the plan are based on 12% of each participant's compensation.

On July 25, 2012, the SEDC Board approved the termination of the plan. All plan assets were distributed to participants by December 5, 2012.

Footnote:

- (1) FY 2012-2013 will be the final plan. On July 25, 2012, the SEDC Board of Directors approved the termination of the Plan. All plan assets were distributed to participants by November 26, 2012. The Plan is considered terminated as of November 26, 2012.

## Southgate Recreation and Park District Retirement System

Membership 92

Statement of Plan Net Assets  
as of June 30, 2013

Assets	
Cash and Short-Term Investments	\$ 2,407,576
Receivables	—
Contributions	9,405
Investments	—
Other	7,256 <sup>(1)</sup>
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	261,920
Domestic Stocks	1,309,535
International Stocks	123,133
Mortgages	—
Real Estate	—
Venture Capital	—
Other	—
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 4,118,825</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 4,118,825</b>

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

Additions	
Contributions	
Employer -General	\$ 235,313
Safety	—
Combined	—
Employee -General	4,569
Safety	—
Combined	—
Other -General	34,394
Safety	—
Combined	—
Investments	
Interest	384
Dividends	—
Net Appreciation (Depreciation)	—
In Fair Value of Investments	392,248
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 666,908</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ 307,186
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	577
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 307,763</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 359,145</b>
<b>Beginning of the Year Net Assets Held</b>	<b>\$ 3,759,680</b>
<b>in Trust for Pension Benefits</b>	<b>\$ 3,759,680</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held</b>	<b>\$ 4,118,825</b>
<b>in Trust for Pension Benefits</b>	<b>\$ 4,118,825</b>

## Comments:

The Southgate Recreation and Park District is the administrator for the plan. The ICMA Retirement Corporation is the trustee of the funds and advises on plan documents, legal issues, fees, and issues quarterly statements to plan participants. ICMA offers participants various mutual funds and money market funds to invest their contributions.

Participants with less than one year of service contribute 5% of eligible compensation and the plan sponsor contributes an additional 5%. After the first year, plan sponsor contributes 10%.

## Footnote:

(1)

Notes receivable from participants are measured at their unpaid balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Terra Bella Irrigation District Employees Savings Plan

Membership 13

Statement of Plan Net Assets  
as of July 1, 2013

<b>Assets</b>	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	—
Investments	—
Other	29,131 <sup>(1)</sup>
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	1,590,193
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	—
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 1,619,324</b>
<b>Liabilities</b>	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 1,619,324</b>

Statement of Changes in Plan Net Assets  
for Period Ending July 1, 2013

<b>Additions</b>	
<b>Contributions</b>	
Employer -General	\$ 54,454
Safety	—
Combined	—
Employee -General	45,587
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
<b>Investments</b>	
Interest	818
Dividends	—
Net Appreciation (Depreciation)	—
In Fair Value of Investments	136,632
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 237,491</b>
<b>Deductions</b>	
<b>Benefit Payments</b>	
Service Retirement -General	\$ —
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	72,958
Safety	—
Combined	—
Administration Expenses	210
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 73,168</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 164,323</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ —</b>
<b>Adjustments</b>	<b>1,455,001 <sup>(2)</sup></b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 1,619,324</b>

Comments:

This is the first year that Terra Bella Irrigation District Employees Savings Plan is reporting its pension plan to the State Controller's Office. The district contributes 8% of employees compensation to the plan. If an employee elects to participate, and contributes at least 1% to the plan, the district will match that 1%, for a total of district contribution of 9%.

Footnote:

- (1) Includes participant loans. Participants may borrow from their fund accounts up to a maximum of the lesser of \$50,000, or 50% of the vested portions of the participant's account and his or her vested interest under all other plans maintained by the employer.
- (2) Beginning year assets being brought forward.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Tranquillity Irrigation District Money Purchase Thrift Plan

Membership 7

Statement of Plan Net Assets  
as of December 31, 2012

Assets	
Cash and Short-Term Investments	\$ 854,664
Receivables	—
Contributions	—
Investments	—
Other	109,146
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	—
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 963,810</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 963,810</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Additions	
Contributions	
Employer -General	\$ 74,154
Safety	—
Combined	—
Employee -General	54,770
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	5,136
Dividends	11,531
Net Appreciation (Depreciation)	—
In Fair Value of Investments	60,105
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 205,696</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ —
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	—
Other Expenses	100
<b>Total Deductions</b>	<b>\$ 100</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 205,596</b>
Beginning of the Year Net Assets Held in Trust for Pension Benefits	\$ 758,214
Adjustments	—
End of the Year Net Assets Held in Trust for Pension Benefits	\$ 963,810

Comments:

The district contributes each year on behalf of each active plan participants, an amount equal to 17.35% of the participant's annual compensation. As a condition in sharing in employer contributions, each participant agree to contribute at least 7.65% of their compensation to the plan.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Truckee-Donner Recreation and Park District Money Purchase Pension Plan

Membership 51

Statement of Plan Net Assets  
as of December 31, 2012

Assets	
Cash and Short-Term Investments	\$ 387
Receivables	—
Contributions	137,237
Investments	—
Other	—
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	1,607,979
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 1,745,603</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 1,745,603</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Additions	
Contributions	
Employer -General	\$ 137,237 <sup>(1)</sup>
Safety	—
Combined	—
Employee -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	1,112
Dividends	32,015
Net Appreciation (Depreciation)	—
In Fair Value of Investments	65,197
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	(10,482)
<b>Total Additions</b>	<b>\$ 225,079</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ 5,899
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	3,778
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 9,677</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 215,402</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 1,530,201</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 1,745,603</b>

Footnote:

- (1) The district contributes 8% of covered employee gross wages. No employee contributions are allowed.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Tulare Lake Basin Water Storage District Pension Trust Fund

Membership 17

Statement of Plan Net Assets  
as of December 31, 2012

Assets	
Cash and Short-Term Investments	\$ 22,712
Receivables	—
Contributions	—
Investments	809
Other	1,652
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	1,734,266
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 1,759,439</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 1,759,439</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Additions	
Contributions	
Employer -General	\$ 64,488
Safety	—
Combined	—
Employee -General	21,496
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	17
Dividends	52,660
Net Appreciation (Depreciation) In Fair Value of Investments	150,826
Other Investment Revenues	—
Other Revenue	1,302
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 290,789</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ 37,456
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	—
Other Expenses	432
<b>Total Deductions</b>	<b>\$ 37,888</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 252,901</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 1,506,538</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 1,759,439</b>

Comments:

The districts contribute 9% of allowable compensation of all eligible participants. Each participant is required to contribute 3% of their annual allowable compensation.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

Valley Sanitary District Money Purchase Pension Plan

Membership 1

Statement of Plan Net Assets  
as of June 30, 2013

Assets	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	1,064
Investments	—
Other	—
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	232,164
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 233,228</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 233,228</b>

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

Additions	
Contributions	
Employer -General	\$ 21,945
Safety	—
Combined	—
Employee -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	—
Dividends	—
Net Appreciation (Depreciation) In Fair Value of Investments	32,859
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 54,804</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ 237,479
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	—
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 237,479</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$(182,675)</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 415,903</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 233,228</b>

Comments:

Van Lant and Fankhanel, LLP was instructed by the district's management not to audit or review the investment information (Note 3). The plan administrator has obtained a certification from the trustee as of and for the year ended June 30, 2013, that the information provided to the plan administrator by Nationwide Life Insurance Co. is complete and accurate.

Effective July 1, 2012, the employer contribution percentage to the plan remained at 15.757% of covered payroll.



Public Retirement Systems Annual Report — Fiscal Year 2012-13

West Valley Mosquito Vector Control District Money Purchase Pension Plan

Membership 0

Statement of Plan Net Assets  
as of June 30, 2013

<b>Assets</b>	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	—
Investments	—
Other	—
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	—
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ —</b>
<b>Liabilities</b>	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ —</b>

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

<b>Additions</b>	
<b>Contributions</b>	
Employer -General	\$ —
Safety	—
Combined	—
Employee -General	—
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
<b>Investments</b>	
Interest	—
Dividends	—
Net Appreciation (Depreciation)	—
In Fair Value of Investments	—
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ —</b>
<b>Deductions</b>	
<b>Benefit Payments</b>	
Service Retirement -General	\$ —
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	— (1)
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	—
Other Expenses	—
<b>Total Deductions</b>	<b>\$ —</b>
<b>Net Increase (Decrease) in Plan Assets</b>	<b>\$ —</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ —</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ —</b>

Comments:

In August 2010, the district received confirmation from TIAA-CREF that the district has formally terminated this plan and this is the final report.

Footnote:

(1) Distribution to the ten retired ICMA retired members.

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# **DEFINED CONTRIBUTION SYSTEMS**

## **School District Systems**

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Public Retirement Systems Annual Report — Fiscal Year 2012-13  
 Grossmont-Cuyamaca Community College District Pension Eligible Alternative Plan  
 Membership 3,668

Statement of Plan Net Assets  
 as of June 30, 2013

<b>Assets</b>	
Cash and Short-Term Investments	\$ 93,646
Receivables	
Contributions	16,179
Investments	—
Other	82
Investments, at Fair Value	
U.S. Government Obligations	—
International Bonds	188,474
Municipal Bonds	—
Domestic Corporate Bonds	3,738,614
Domestic Stocks	2,050,338
International Stocks	626,372
Mortgages	—
Real Estate	101,122
Venture Capital	—
Other	—
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 6,814,827</b>
<b>Liabilities</b>	
Accounts Payable	\$ 8,410
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ 8,410</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 6,806,417</b>

Statement of Changes in Plan Net Assets  
 for Period Ending June 30, 2013

<b>Additions</b>	
Contributions	
Employer -General Safety Combined	\$ 204,465
Employee -General Safety Combined	203,904
Other -General Safety Combined	—
Investments	
Interest	16
Dividends	150,698
Net Appreciation (Depreciation) In Fair Value of Investments	391,468
Other Investment Revenues	82
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 950,633</b>
<b>Deductions</b>	
Benefit Payments	
Service Retirement -General Safety Combined	\$ —
Disability -General Safety Combined	—
Other -General Safety Combined	—
Member Refunds -General Safety Combined	565,884
Administration Expenses	116,826
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 682,710</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 267,923</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>6,538,494</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 6,806,417</b>

Comments:

Employer contributes 3.75% of eligible wages, and 3.75% are withheld from employees' checks for deposit under the plan.

## Leadership Public Schools 401(a) Retirement Plan

Membership 113

Statement of Plan Net Assets  
as of December 31, 2012

Assets	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	—
Investments	—
Other	40,251 <sup>(1)</sup>
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	2,816,236
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 2,856,487</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 2,856,487</b>

Statement of Changes in Plan Net Assets  
for Period Ending December 31, 2012

Additions	
Contributions	
Employer -General	\$ 168,556
Safety	—
Combined	—
Employee -General	204,810
Safety	—
Combined	—
Other -General	—
Safety	—
Combined	—
Investments	
Interest	2,530
Dividends	69,718
Net Appreciation (Depreciation)	—
In Fair Value of Investments	155,449
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 601,063</b>
Deductions	
Benefit Payments	
Service Retirement -General	\$ —
Safety	—
Combined	—
Disability -General	—
Safety	—
Combined	—
Other -General	154,599
Safety	—
Combined	—
Member Refunds -General	—
Safety	—
Combined	—
Administration Expenses	12,077
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 166,676</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 434,387</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>2,422,100</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 2,856,487</b>

## Comments:

Vicenti, Lloyd and Stutzman LLP has not audited or reviewed the investment assets of the plan. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2012, that the information provided to the plan administrator by Charles Schwab Trust Company is complete and accurate.

Participants contribute an amount equal to 8% of eligible compensation. The employer contributes an amount equal to 100% of the amount that each participant contributes. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans.

## Footnote:

- (1) Participant loans. Participants may borrow up to the lesser of 50% of their vested account balance or \$50,000.

Public Retirement Systems Annual Report — Fiscal Year 2012-13

San Diego Community College District A.P.P.L.E. Program

Membership 10,905

Statement of Plan Net Assets  
as of June 30, 2013

<b>Assets</b>	
Cash and Short-Term Investments	\$ —
Receivables	—
Contributions	—
Investments	—
Other	—
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	14,321,704
Fixed Assets Net of Accumulated Depreciation	37,869
Other Assets	—
<b>Total Assets</b>	<b>\$ 14,359,573</b>
<b>Liabilities</b>	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 14,359,573</b>

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

<b>Additions</b>	
<b>Contributions</b>	
Employer -General Safety Combined	\$ 471,776
Employee -General Safety Combined	452,642
Other -General Safety Combined	—
<b>Investments</b>	
Interest	331,323
Dividends	—
Net Appreciation (Depreciation) In Fair Value of Investments	250,156
Other Investment Revenues	—
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 1,505,897</b>
<b>Deductions</b>	
<b>Benefit Payments</b>	
Service Retirement -General Safety Combined	\$ —
Disability -General Safety Combined	742,957
Other -General Safety Combined	—
Member Refunds -General Safety Combined	—
Administration Expenses	—
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 742,957</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 762,940</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>13,596,633</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 14,359,573</b>

Comments:

The plan contributions are shared among the plan and employees. The employer contributes 3.75% of eligible wages with the same rate withheld from employees' check for deposit into the plan.

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# **DEFINED CONTRIBUTION SYSTEMS**

**Other Systems**

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Public Retirement Systems Annual Report — Fiscal Year 2012-13

County Of San Diego IHSS Public Authority Pension Plan

Membership 51

Statement of Plan Net Assets  
as of June 30, 2013

Assets	
Cash and Short-Term Investments	\$ 52,885
Receivables	—
Contributions	45,999
Investments	—
Other	3,485
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	1,605,792
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 1,708,161</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	3,485
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ 3,485</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 1,704,676</b>

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

Additions	
Contributions	
Employer -General Safety Combined	\$ 179,199
Employee -General Safety Combined	—
Other -General Safety Combined	—
Investments	—
Interest	57
Dividends	51,828
Net Appreciation (Depreciation) In Fair Value of Investments	125,297
Other Investment Revenues	—
Other Revenue	13,244
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 369,625</b>
Deductions	
Benefit Payments	
Service Retirement -General Safety Combined	\$ —
Disability -General Safety Combined	—
Other -General Safety Combined	37,488
Member Refunds -General Safety Combined	—
Administration Expenses	13,244
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 50,732</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 318,893</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$1,385,783</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 1,704,676</b>

Comments:

For each plan year, the employer shall contribute on behalf of each active (eligible) participant an amount equal to 8% of compensation including compensation paid during the introductory period. No employee voluntary contributions are permitted under this plan.

Public Retirement Systems Annual Report — Fiscal Year 2012-13  
Housing Authority of the County of Tulare Defined Contribution Pension Plan  
Membership 101

Statement of Plan Net Assets as of December 31, 2012	Statement of Changes in Plan Net Assets for Period Ending December 31, 2012																																																																																																																																								
<table border="0" style="width: 100%; border-collapse: collapse;"> <tr><td>Assets</td><td></td></tr> <tr><td>  Cash and Short-Term Investments</td><td style="text-align: right;">\$ 7,703</td></tr> <tr><td>  Receivables</td><td style="text-align: right;">—</td></tr> <tr><td>    Contributions</td><td style="text-align: right;">—</td></tr> <tr><td>    Investments</td><td style="text-align: right;">—</td></tr> <tr><td>    Other</td><td style="text-align: right;">—</td></tr> <tr><td>  Investments, at Fair Value</td><td style="text-align: right;">—</td></tr> <tr><td>    U.S. Government Obligations</td><td style="text-align: right;">—</td></tr> <tr><td>    International Bonds</td><td style="text-align: right;">—</td></tr> <tr><td>    Municipal Bonds</td><td style="text-align: right;">—</td></tr> <tr><td>    Domestic Corporate Bonds</td><td style="text-align: right;">—</td></tr> <tr><td>    Domestic Stocks</td><td style="text-align: right;">10,014,248</td></tr> <tr><td>    International Stocks</td><td style="text-align: right;">—</td></tr> <tr><td>    Mortgages</td><td style="text-align: right;">—</td></tr> <tr><td>    Real Estate</td><td style="text-align: right;">—</td></tr> <tr><td>    Venture Capital</td><td style="text-align: right;">—</td></tr> <tr><td>    Other</td><td style="text-align: right;">—</td></tr> <tr><td>  Fixed Assets Net of Accumulated Depreciation</td><td style="text-align: right;">—</td></tr> <tr><td>  Other Assets</td><td style="text-align: right;">—</td></tr> <tr><td><b>Total Assets</b></td><td style="text-align: right; border-top: 1px solid black;"><b>\$ 10,021,951</b></td></tr> <tr><td>Liabilities</td><td></td></tr> <tr><td>  Accounts Payable</td><td style="text-align: right;">\$ 16,951</td></tr> <tr><td>  Investment Purchases Payable</td><td style="text-align: right;">—</td></tr> <tr><td>  Accrued Expenses</td><td style="text-align: right;">—</td></tr> <tr><td>  Other Current Liabilities</td><td style="text-align: right;">—</td></tr> <tr><td><b>Total Liabilities</b></td><td style="text-align: right; border-top: 1px solid black;"><b>\$ 16,951</b></td></tr> <tr><td><b>Net Assets Available for Benefits</b></td><td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$ 10,005,000</b></td></tr> </table>	Assets		Cash and Short-Term Investments	\$ 7,703	Receivables	—	Contributions	—	Investments	—	Other	—	Investments, at Fair Value	—	U.S. Government Obligations	—	International Bonds	—	Municipal Bonds	—	Domestic Corporate Bonds	—	Domestic Stocks	10,014,248	International Stocks	—	Mortgages	—	Real Estate	—	Venture Capital	—	Other	—	Fixed Assets Net of Accumulated Depreciation	—	Other Assets	—	<b>Total Assets</b>	<b>\$ 10,021,951</b>	Liabilities		Accounts Payable	\$ 16,951	Investment Purchases Payable	—	Accrued Expenses	—	Other Current Liabilities	—	<b>Total Liabilities</b>	<b>\$ 16,951</b>	<b>Net Assets Available for Benefits</b>	<b>\$ 10,005,000</b>	<table border="0" style="width: 100%; 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Comments:

The contribution limits to the plan depend on the participant's date of hire. Participants hired prior to May 1, 2001, may contribute up to 18% of pretax annual compensation. Participants hired subsequent to May 1, 2001, may contribute up to 12% of annual pretax compensation.

## PARS Participant Directed Investment Program Trust

Membership 3,063

Statement of Plan Net Assets  
as of June 30, 2012

Assets	
Cash and Short-Term Investments	\$ 1,936,525
Receivables	—
Contributions	—
Investments	—
Other	—
Investments, at Fair Value	
U.S. Government Obligations	185,424
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	1,206,712
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	33,293,148
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	—
<b>Total Assets</b>	<b>\$ 36,621,809</b>
Liabilities	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	10,642
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ 10,642</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 36,611,167</b>

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2012

Additions	
Contributions	
Employer -General Safety Combined	\$ 2,676,469
Employee -General Safety Combined	1,635,561
Other -General Safety Combined	—
Investments	
Interest	192,958
Dividends	—
Net Appreciation (Depreciation) In Fair Value of Investments	3,506,125
Other Investment Revenues	—
Other Revenue	— <sup>(1)</sup>
Investment Expenses	(812)
<b>Total Additions</b>	<b>\$ 8,010,301</b>
Deductions	
Benefit Payments	
Service Retirement -General Safety Combined	\$ 1,527,166
Disability -General Safety Combined	9,423
Other -General Safety Combined	—
Member Refunds -General Safety Combined	2,329,091
Administration Expenses	152,401
Other Expenses	1,071,320
<b>Total Deductions</b>	<b>\$ 5,089,401</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 2,920,900</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$33,690,267</b>
Adjustments	—
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 36,611,167</b>

## Comments:

For a majority of the PARS plans, members who are eligible for a distribution through termination, retirement, or disability have two options for receiving their benefits: a) lump sum distribution or b) rollover to another retirement plan. Both options result in these members no longer having balances with PARS and no longer being members of the plan. As a result, they are not classified as Service Retired, Service Disability, Ordinary Disability, or Survivor members of the PARS retirement plan. PARS does not actively pay any periodic payments. Instead, annuities will be purchased from an outside company for any periodic payments that is to be made.

## Footnote:

- (1) Transfers in consisting of funds received for new plans of the trust.

## Public Agency Retirement System (PARS)

Membership 221,269

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ 88,250,107	Contributions	
Receivables		Employer -General	\$ 12,620,784
Contributions	2,955,214	Safety	—
Investments	—	Combined	—
Other	—	Employee -General	18,201,926
Investments, at Fair Value		Safety	—
U.S. Government Obligations	9,955,739	Combined	—
International Bonds	—	Other -General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	64,790,343	Combined	—
Domestic Stocks	—	Investments	
International Stocks	—	Interest	6,388,087
Mortgages	—	Dividends	—
Real Estate	—	Net Appreciation (Depreciation)	—
Venture Capital	—	In Fair Value of Investments	(3,361,184)
Other	164,866,369	Other Investment Revenues	—
Fixed Assets Net of Accumulated Depreciation	—	Other Revenue	— (1)
Other Assets	—	Investment Expenses	(144,810)
<b>Total Assets</b>	<b>\$ 330,817,772</b>	<b>Total Additions</b>	<b>\$ 33,704,803</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ —	Benefit Payments	
Investment Purchases Payable	—	Service Retirement -General	\$ 30,716,288
Accrued Expenses	174,427	Safety	—
Other Current Liabilities	—	Combined	—
<b>Total Liabilities</b>	<b>\$ 174,427</b>	Disability -General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 330,643,345</b>	Safety	—
		Combined	—
		Other -General	44,499,543
		Safety	—
		Combined	—
		Member Refunds -General	—
		Safety	—
		Combined	—
		Administration Expenses	2,522,852
		Other Expenses	— (2)
		<b>Total Deductions</b>	<b>\$ 77,738,683</b>
		<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$(44,033,880)</b>
		<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$374,677,225</b>
		<b>Adjustments</b>	<b>—</b>
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 330,643,345</b>

## Comments:

For a majority of the PARS plans, members who are eligible for a distribution through termination, retirement, or disability have two options for receiving their benefits: a) lump sum distribution or b) rollover to another retirement plan. Both options result in these members no longer having balances with PARS and no longer being members of the plan. As a result, they are not classified as Service Retired, Service Disability, Ordinary Disability, or Survivor members of the PARS retirement plan. PARS does not actively pay any periodic payments. Instead, annuities will be purchased from an outside company for any periodic payments that is to be made.

The Trust purchases allocated annuity contracts from various life insurance companies for certain retiring employees of participating retirement plans. Allocated annuity contracts are contracts under which the companies have a legal obligation to make all benefit payments for which they have received premiums or consideration requested. Accordingly, funds in the allocated contracts have been excluded from the net assets of the Trust. For the year ended June 30, 2013, at the direction of certain participating plan administrators, the Trust purchased \$14,912,035 of annuity contracts to pay benefits to named employees or their beneficiaries.

## Footnote:

- (1) Transfers-in consisting of funds received for new plans.
- (2) Transfers-out consisting of funds for plans that were transferred to successor trustees and administrators during the year.

## Public Retirement Systems Annual Report — Fiscal Year 2012-13

## San Diego Housing Commission Money Purchase Pension Plan

Membership 444

Statement of Plan Net Assets as of June 30, 2013		Statement of Changes in Plan Net Assets for Period Ending June 30, 2013	
<b>Assets</b>		<b>Additions</b>	
Cash and Short-Term Investments	\$ —	Contributions	
Receivables		Employer -General	\$ 370,947
Contributions	1,878	Safety	—
Investments	—	Combined	—
Other	181,529	Employee -General	653,491
Investments, at Fair Value		Safety	—
U.S. Government Obligations	—	Combined	—
International Bonds	—	Other -General	—
Municipal Bonds	—	Safety	—
Domestic Corporate Bonds	—	Combined	—
Domestic Stocks	—	Investments	
International Stocks	—	Interest	54,989
Mortgages	—	Dividends	—
Real Estate	—	Net Appreciation (Depreciation)	—
Venture Capital	—	In Fair Value of Investments	967,638
Other	10,772,251 <sup>(1)</sup>	Other Investment Revenues	2,305
Fixed Assets Net of Accumulated Depreciation	—	Other Revenue	—
Other Assets	—	Investment Expenses	—
<b>Total Assets</b>	<b>\$ 10,955,658</b>	<b>Total Additions</b>	<b>\$ 2,049,370</b>
<b>Liabilities</b>		<b>Deductions</b>	
Accounts Payable	\$ —	Benefit Payments	
Investment Purchases Payable	—	Service Retirement -General	\$ 673,320
Accrued Expenses	—	Safety	—
Other Current Liabilities	3,251	Combined	—
<b>Total Liabilities</b>	<b>\$ 3,251</b>	Disability -General	—
<b>Net Assets Available for Benefits</b>	<b>\$ 10,952,407</b>	Safety	—
		Combined	—
		Other -General	502,781
		Safety	—
		Combined	—
		Member Refunds -General	20,629
		Safety	—
		Combined	—
		Administration Expenses	—
		Other Expenses	9,444
		<b>Total Deductions</b>	<b>\$ 1,206,174</b>
		<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 843,196</b>
		<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$10,109,211</b>
		<b>Adjustments</b>	<b>—</b>
		<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 10,952,407</b>

## Comments:

The San Diego Housing Commission contributes 3.75% of plan defined earnings for each temporary non-benefited employee participants and 1% of plan defined earned earnings for each permanent employee. The commission also contributes a 100% matching contribution of elective deferrals up to 1.5% maximum for each permanent employee.

## Footnote:

(1) Investments are all self-directed mutual funds.

San Diego Housing Commission Pension Plan

Membership 373

Statement of Plan Net Assets  
as of June 30, 2013

<b>Assets</b>	
Cash and Short-Term Investments	\$ 56
Receivables	—
Contributions	10,176
Investments	—
Other	—
Investments, at Fair Value	—
U.S. Government Obligations	—
International Bonds	—
Municipal Bonds	—
Domestic Corporate Bonds	—
Domestic Stocks	—
International Stocks	—
Mortgages	—
Real Estate	—
Venture Capital	—
Other	32,080,244 <sup>(1)</sup>
Fixed Assets Net of Accumulated Depreciation	—
Other Assets	134,113
<b>Total Assets</b>	<b>\$ 32,224,589</b>
<b>Liabilities</b>	
Accounts Payable	\$ —
Investment Purchases Payable	—
Accrued Expenses	—
Other Current Liabilities	—
<b>Total Liabilities</b>	<b>\$ —</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 32,224,589</b>

Statement of Changes in Plan Net Assets  
for Period Ending June 30, 2013

<b>Additions</b>	
<b>Contributions</b>	
Employer -General Safety Combined	\$ 2,100,573
Employee -General Safety Combined	116,087
Other -General Safety Combined	—
<b>Investments</b>	
Interest	5
Dividends	46,415
Net Appreciation (Depreciation) In Fair Value of Investments	2,669,527
Other Investment Revenues	123,299
Other Revenue	—
Investment Expenses	—
<b>Total Additions</b>	<b>\$ 5,055,906</b>
<b>Deductions</b>	
<b>Benefit Payments</b>	
Service Retirement -General Safety Combined	\$ 1,028,491
Disability -General Safety Combined	—
Other -General Safety Combined	2,549,844
Member Refunds -General Safety Combined	—
Administration Expenses	1,875
Other Expenses	—
<b>Total Deductions</b>	<b>\$ 3,580,210</b>
<b>Net Increase (Decrease) In Plan Assets</b>	<b>\$ 1,475,696</b>
<b>Beginning of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$30,748,893</b>
<b>Adjustments</b>	<b>—</b>
<b>End of the Year Net Assets Held in Trust for Pension Benefits</b>	<b>\$ 32,224,589</b>

Comments:

The San Diego Housing Commission contributes 14% of plan defined earnings for each participant to the plan.

Footnote:

(1) Investments are all self-directed mutual funds.



# **CalPERS Supplement**

- 1. Actuarial Position by Member Category**
- 2. State Employer Contribution Rates**
- 3. State Employee Contribution Rates**
- 4. Funding Position of Contracting Agencies  
– Non Risk Pools**
- 4.1. Funding Position of Contracting Agencies  
– Risk Pools**
- 5. Summary of Contracting Agency's Benefits**

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## CalPERS SUPPLEMENT

This section is intended to provide a more comprehensive review of the California Public Employees' Retirement System (CalPERS). CalPERS provided the State Controller's Office with all of the information presented in the following tables.

### 1. Actuarial Position by Member Category

Presented below is the system-wide actuarial position of the various CalPERS categories, as of June 30, 2012. The total actuarial liabilities calculated using credited projected benefits amount to \$340.4 billion, with a market value of assets of \$236.8 billion and a shortage of market assets over liabilities of \$103.6 billion. The new funded ratio is 69.6%, compared with 73.6% in 2011.

PERS CATEGORIES	ACTUARIAL LIABILITIES	MARKET VALUE OF ASSETS*	UNFUNDED LIABILITIES	FUNDED RATIO*
State Miscellaneous.....	\$83,523,526,246	\$55,371,256,388	\$28,152,269,858	66.3%
State Industrial.....	2,968,403,342	2,168,103,394	800,299,948	73.0%
State Safety.....	7,827,253,833	5,524,386,200	2,302,867,633	70.6%
Peace Officers/Firefighters.....	31,335,588,660	20,525,705,429	10,809,883,231	65.5%
California Highway Patrol.....	8,659,143,106	5,220,072,829	3,439,070,277	60.3%
<b>State Combined</b> .....	<b>\$134,313,915,187</b>	<b>\$88,809,524,240</b>	<b>\$45,504,390,947</b>	<b>66.1%</b>
<b>County Schools</b> .....	<b>59,439,130,743</b>	<b>44,853,803,861</b>	<b>14,585,326,882</b>	<b>75.5%</b>
<b>Public Agencies</b> .....	<b>146,676,431,240</b>	<b>103,136,293,972</b>	<b>43,540,137,268</b>	<b>70.3%</b>
<b>GRAND TOTAL</b> .....	<b>\$340,429,477,170</b>	<b>\$236,799,622,073</b>	<b>\$103,629,855,097</b>	<b>69.6%</b>

### 2. State Employer Contribution Rates

Below are the contribution rates that were effective July 1 of each year since 2006 for the various state categories.

MEMBER CATEGORIES	7-1-07	7-1-08	7-1-09	7-1-10	7-1-11	7-1-12
State Miscellaneous Members						
Tier I.....	16.574%	16.917%	19.922%	18.175%	20.503%	21.121%
Tier II.....	16.470%	16.737%	19.622%	17.025%	20.457%	20.992%
State Industrial Members.....	17.236%	17.251%	18.183%	14.934%	16.302%	15.682%
State Safety Members.....	18.411%	18.099%	20.672%	16.428%	17.503%	17.205%
Peace Officer/Firefighter Members ..	26.064%	25.848%	28.887%	27.415%	30.297%	30.495%
Highway Patrol Members.....	32.149%	28.438%	32.625%	31.264%	33.728%	34.616%
County School Members.....	9.428%	9.709%	10.707%	10.923%	11.417%	11.442%

\*Effective June 30, 2007, the CalPERS Board decided to use the Market Value of Assets, instead of Actuarial Value of Assets, because it provides a better measure of the plan's ability to pay benefits and is a better indicator of the short-term solvency of a plan.

**CalPERS SUPPLEMENT – (Continued)**

**3. State Employee Contribution Rates**

Below are the member contribution rates by employment classification, reported as a percentage of salary (effective July 1, 2011).

<b>EMPLOYMENT CLASSIFICATION</b>	<b>CONTRIBUTION RATE</b>	<b>APPLIED TO MONTHLY COMPENSATION IN EXCESS OF</b>
1. State Miscellaneous Members Not Covered by Social Security .....	6%-11%	\$317
2. State Miscellaneous Tier 1 Members Covered by Social Security .....	5%-10%	\$513
3. State Miscellaneous Tier 2 Members.....	1.5%	-
4. State Industrial Tier 1 Members Covered by Social Security.....	5%-10%	\$513
5. State Industrial Tier 1 Members Not Covered by Social Security .....	6%-11%	\$317
6. State Industrial Tier 2 Members.....	1.5%	-
7. State Safety .....	10%-11%	\$317
8. State Peace Officers/Firefighters .....	8%-12%	VARIES
9. California Highway Patrol.....	11.5%	\$863
10. County School Members Covered by Social Security .....	6% - 7%	\$133
11. County School Members Not Covered by Social Security.....	6% - 7%	-

4. Funding Position of Contracting Agencies - Non-Risk Pools

The following table reports the Actuarial Liabilities, Actuarial Value of Assets, Unfunded Liabilities, and Funding Ratios for each Local Contracting Agency.

Employer Name	Category	Actuarial Liabilities	Actuarial Value of Assets	Unfunded Liabilities	Funding Ratio (%)			
					2012	2011	2010	2009
Alameda Alliance for Health	Miscellaneous	\$16,321,174	\$ 15,577,147	\$ 744,027	95.4	95.8	74.9	69.0
Alameda County Fire Department	Safety Plan	282,831,191	205,119,666	77,711,525	72.5	75.7	73.6	66.3
Alameda County Water District	Miscellaneous	183,910,202	116,973,165	66,937,037	63.6	68.3	62.1	58.2
Alameda, City of	Miscellaneous	219,802,218	162,218,306	57,583,912	73.8	78.7	70.1	65.2
	Safety Plan	320,157,194	195,382,735	124,774,459	61.0	65.4	69.8	64.3
Alhambra, City of	Miscellaneous	127,469,199	89,384,319	38,084,880	70.1	74.5	66.4	61.0
	Safety Plan	205,073,620	131,445,500	73,628,120	64.1	68.0	61.5	56.0
Alta California Regional Center Inc.	Miscellaneous	56,309,724	41,523,633	14,786,091	73.7	77.3	40.7	35.6
Amador, County of	Miscellaneous	112,167,092	78,190,051	33,977,041	69.7	74.0	66.8	62.8
American River Fire Protection District	Safety Plan	854,170,133	559,402,577	294,767,556	65.4	70.2	64.5	60.3
Anaheim, City of	Miscellaneous	1,045,037,179	712,496,875	332,540,304	68.1	72.6	59.7	57.6
	Safety Fire Plan	345,724,884	236,154,719	109,570,165	68.3		85.8	79.3
	Safety Police Plan	565,213,783	395,053,409	170,160,374	69.8	73.6	63.1	59.1
Antelope Valley Schools Transportation Agency	Miscellaneous	32,672,533	25,387,749	7,284,784	77.7	83.3	69.7	66.5
Antioch, City of	Miscellaneous	134,895,892	89,384,612	45,511,280	66.2	72.0	63.5	58.8
Arcadia, City of	Miscellaneous	114,206,003	75,676,438	38,529,565	66.2	71.3	63.8	60.1
	Safety Plan	185,571,854	113,469,287	72,102,567	61.1	66.3	60.3	56.7
Associated Students of CSU, Chico, Inc	Miscellaneous	6,450,189	4,397,413	2,052,776	68.1	64.4	64.1	60.3
Azusa, City of	Miscellaneous	104,399,015	77,672,689	26,726,326	74.4	77.7	69.5	64.8
Bakersfield, City of	Miscellaneous	393,965,601	275,427,712	118,537,889	69.9	74.2	66.1	61.3
	Safety Fire Plan	214,133,763	155,435,328	58,698,435	72.5	77.5	68.9	64.2
	Safety Police Plan	338,319,629	211,372,113	126,947,516	62.4	66.8	59.6	55.2
Baldwin Park, City of	Miscellaneous	58,807,109	40,950,783	17,856,326	69.6	74.6	62.8	58.7
Banning, City of	Miscellaneous	53,646,029	34,363,332	19,282,697	64.0	68.2	65.6	61.9
Bay Area Air Quality Management District	Miscellaneous	220,115,239	161,354,384	58,760,855	73.3	78.5	71.3	66.1
Benicia, City of	Miscellaneous	81,549,420	58,090,987	23,458,433	71.2	78.3	63.0	58.0
Berkeley, City of	Miscellaneous	745,951,206	510,661,448	235,289,758	68.4	73.1	64.9	60.4
	Safety Fire Plan	216,483,075	152,056,108	64,426,967	70.2	75.7	67.7	63.5
	Safety Police Plan	314,654,663	186,083,884	128,570,779	59.1	63.0	79.1	70.8
Beverly Hills, City of	Miscellaneous	278,096,896	191,615,272	86,481,624	68.9	74.5	68.0	64.0
	Safety Plan	370,274,330	243,839,996	126,434,334	65.8	78.4	64.1	59.9
Brea, City of	Miscellaneous	102,226,046	72,815,975	29,410,071	71.2	75.7	67.7	63.7
	Safety Plan	191,751,750	127,377,145	64,374,605	66.4	69.7	62.1	57.8
Brentwood, City of	Miscellaneous	77,927,216	55,154,293	22,772,923	70.7	74.7	63.8	59.2
Buena Park, City of	Miscellaneous	109,953,460	77,968,001	31,985,459	70.9	75.4	62.0	56.5
Burbank, City of	Miscellaneous	687,956,520	489,124,626	198,831,894	71.1	75.3	65.5	61.6
	Safety Fire Plan	181,788,754	141,263,443	40,525,311	77.7	81.9	56.4	53.3
	Safety Police Plan	233,258,317	163,876,005	69,382,312	70.2	75.3	72.0	67.5
Burlingame, City of	Miscellaneous	110,833,551	79,904,906	30,928,645	72.0	77.8	69.5	65.2
Butte, County of	Miscellaneous	515,913,432	379,256,986	136,656,446	73.5	78.8	70.2	65.3
	Safety Plan	128,784,164	94,291,436	34,492,728	73.2	78.3	69.4	64.5
Calaveras, County of	Miscellaneous	125,981,646	89,363,413	36,618,233	70.9	76.0	70.0	66.1
Calexico, City of	Miscellaneous	36,572,461	28,516,221	8,056,240	77.9	83.7	74.9	71.5
Camarillo, City of	Miscellaneous	82,932,767	54,587,258	28,345,509	65.8	70.0	64.4	60.1
Campbell, City of	Miscellaneous	74,919,321	54,457,571	20,461,750	72.6	77.3	71.6	67.6
Carlsbad, City of	Miscellaneous	261,714,911	179,343,584	82,371,327	68.5	71.2	67.9	63.6
	Safety Plan	205,493,049	142,023,545	63,469,504	69.1	72.4	62.7	57.3
Carson, City of	Miscellaneous	198,662,253	126,571,523	72,090,730	63.7	67.0	67.1	61.7
Central Contra Costa Transit Authority	Miscellaneous	65,329,327	58,524,861	6,804,466	89.5	93.8	66.9	62.2
Central Valley Regional Center, Inc.	Miscellaneous	78,090,258	69,993,980	8,096,278	89.6	93.2	64.9	59.9
Cerritos, City of	Miscellaneous	170,947,052	115,262,988	55,684,064	67.4	71.4	68.1	62.0
Chico State University, Associated Students	Miscellaneous	6,450,189	4,397,413	2,052,776	68.1	64.4	64.1	60.3
Chico, City of	Miscellaneous	146,251,449	91,326,781	54,924,668	62.4	66.2	66.5	61.4
	Safety Plan	154,426,549	103,688,948	50,737,601	67.1	70.3	58.9	54.6
Chino, City of	Miscellaneous	120,927,509	86,405,673	34,521,836	71.4	74.9	67.2	63.2
Chula Vista, City of	Miscellaneous	395,972,103	249,999,220	145,972,883	63.1	66.9	59.4	55.4
	Safety Plan	337,368,764	242,528,299	94,840,465	71.8	76.4	67.9	62.9
Claremont, City of	Miscellaneous	74,220,423	47,716,172	26,504,251	64.2	69.0	69.3	65.7

\*Effective June 30, 2007, the CalPERS Board decided to use the Market Value of Assets, instead of Actuarial Value of Assets, because it provides a better measure of the plan's ability to pay benefits and is a better indicator of the short-term solvency of a plan.

4. Funding Position of Contracting Agencies - Non-Risk Pools - (Continued)

Employer Name	Category	Actuarial Liabilities	Actuarial Value of Assets	Unfunded Liabilities	Funding Ratio (%)			
					2012	2011	2010	2009
Clovis, City of	Miscellaneous	\$126,309,827	\$ 86,480,189	\$ 39,829,638	68.4	72.3	71.2	65.5
	Safety Plan	140,992,146	91,664,884	49,327,262	65.0	69.6	64.3	59.3
Coachella Valley Water District	Miscellaneous	284,251,732	179,228,616	105,023,116	63.0	67.4	64.6	60.3
Coastal Developmental Services Foundation	Miscellaneous	37,042,168	32,609,069	4,433,099	88.0	92.2	73.9	67.4
Colton, City of	Miscellaneous	104,913,167	77,923,173	26,989,994	74.2	78.4	70.5	65.5
Colusa, County of	Miscellaneous	102,803,600	66,075,633	36,727,967	64.2	68.2	61.4	57.3
Commerce, City of	Miscellaneous	84,364,823	62,629,973	21,734,850	74.2	80.2	66.1	61.6
Compton, City of	Miscellaneous	170,305,337	109,988,417	60,316,920	64.5	69.3	62.2	57.7
Concord, City of	Miscellaneous	165,085,236	105,168,911	59,916,325	63.7	67.1	54.3	50.6
	Safety Plan	174,380,865	109,601,567	64,779,298	62.8	65.4	63.1	58.6
Conejo Recreation and Park District	Miscellaneous	45,980,800	36,035,161	9,945,639	78.3	83.4	63.6	59.6
Cooperative Personnel Services	Miscellaneous	40,618,597	36,789,189	3,829,408	90.5	96.3	77.1	70.3
Corona, City of	Miscellaneous	266,694,333	154,774,851	111,919,482	58.0	62.4	60.4	56.4
	Safety Police Plan	164,696,792	102,162,207	62,534,585	62.0	67.7	54.1	52.3
Coronado, City of	Miscellaneous	72,099,063	48,760,877	23,338,186	67.6	72.1	65.1	60.8
	Miscellaneous	225,186,488	141,225,952	83,960,536	62.7	67.8	58.1	52.4
Costa Mesa, City of	Safety Police Plan	212,645,063	129,017,818	83,627,245	60.6	64.1	68.7	62.3
	Miscellaneous	29,761,963	19,645,591	10,116,372	66.0	66.5	56.4	51.9
Cosumnes Community Services District	Safety Plan	114,212,323	68,530,009	45,682,314	60.0	61.2	83.6	75.2
	Miscellaneous	69,227,498	47,489,849	21,737,649	68.6	74.6	67.6	64.5
Covina, City of	Miscellaneous	56,941,970	38,202,504	18,739,466	67.0	71.4	71.7	65.8
Cucamonga County Water District	Miscellaneous	56,941,970	38,202,504	18,739,466	67.0	71.4	71.7	65.8
Culver City, City of	Miscellaneous	215,397,487	143,257,489	72,139,998	66.5	71.2	63.7	60.2
	Safety Plan	279,062,084	182,391,297	96,670,787	65.3	63.6	63.6	59.6
Cupertino, City of	Miscellaneous	90,651,631	57,881,934	32,769,697	63.8	68.0	72.4	67.1
Cypress, City of	Miscellaneous	58,995,020	44,534,686	14,460,334	75.4	81.1	61.6	56.6
Daly City, City of	Miscellaneous	236,515,479	179,348,892	57,166,587	75.8	80.0	68.9	63.9
	Safety Plan	238,721,552	178,562,810	60,158,742	74.8	79.7	71.0	67.6
Davis, City of	Miscellaneous	159,828,392	100,705,101	59,123,291	63.0	67.3	61.6	57.2
	Safety Plan	100,830,782	68,543,667	32,287,115	67.9	71.6	64.5	57.6
Del Norte County	Miscellaneous	93,621,357	64,985,875	28,635,482	69.4	74.0	66.8	65.0
Del Norte, County of	Miscellaneous	93,621,357	64,985,875	28,635,482	69.4	74.0	66.8	65.0
Downey, City of	Miscellaneous	151,446,952	104,289,281	47,157,671	68.8	73.9	59.6	55.6
	Safety Plan	294,124,762	202,938,034	91,186,728	69.0	74.2	66.3	62.2
East Bay Regional Park District	Miscellaneous	207,084,242	131,594,087	75,490,155	63.5	65.0	73.1	68.1
Eastern Municipal Water District	Miscellaneous	294,695,866	200,172,704	94,523,162	67.9	71.5	67.9	62.6
El Cajon, City of	Miscellaneous	173,408,473	113,325,989	60,082,484	65.3	69.7	64.3	59.8
	Safety Plan	243,043,472	153,654,487	89,388,985	63.2	67.9	61.0	56.5
El Centro, City of	Miscellaneous	57,144,236	45,683,065	11,461,171	79.9	85.4	59.1	55.7
El Dorado Irrigation District	Miscellaneous	114,401,830	66,883,256	47,518,574	58.4	61.1	60.2	56.0
El Dorado, County of	Miscellaneous	521,155,919	358,290,282	162,865,637	68.7	73.2	78.0	74.6
	Safety Plan	246,982,366	153,607,995	93,374,371	62.1	66.8	65.5	60.3
El Monte, City of	Miscellaneous	130,762,165	89,895,831	40,866,334	68.7	74.2	66.3	60.7
	Safety Plan	252,749,334	172,745,417	80,003,917	68.3		65.4	59.3
El Segundo, City of	Miscellaneous	88,576,580	61,098,674	27,477,906	68.9	73.4	66.5	63.5
	Safety Plan	221,641,184	134,021,697	87,619,487	60.4	65.7	59.1	56.7
Elk Grove Community Services District	Miscellaneous	29,761,963	19,645,591	10,116,372	66.0	66.5	56.4	51.9
	Safety Plan	114,212,323	68,530,009	45,682,314	60.0	61.2	83.6	75.2
Encinitas, City of	Miscellaneous	72,910,100	47,938,361	24,971,739	65.7	67.7	57.0	51.4
Escondido, City of	Miscellaneous	301,925,404	197,104,309	104,821,095	65.2	69.0	62.0	57.4
	Safety Plan	277,251,472	192,487,710	84,763,762	69.4	73.9	60.8	55.2
Estero Municipal Improvement District	Miscellaneous	80,671,415	55,449,853	25,221,562	68.7	73.5	72.0	67.6
Eureka, City of	Miscellaneous	77,222,830	49,577,075	27,645,755	64.2	68.0	70.7	60.1
Fairfield, City of	Miscellaneous	238,097,284	167,759,808	70,337,476	70.4	75.8	62.3	57.1
	Safety Plan	209,386,090	148,748,784	60,637,306	71.0	75.9	67.6	63.2
Far Northern Regional Center	Miscellaneous	32,881,354	25,931,098	6,950,256	78.8	80.8	58.1	51.6
Folsom, City of	Miscellaneous	143,019,938	90,006,312	53,013,626	62.9	65.2	65.0	60.5
	Safety Plan	127,029,067	77,478,410	49,550,657	60.9	64.5	75.5	70.0
Fontana, City of	Miscellaneous	136,026,870	93,153,940	42,872,930	68.4	72.5	71.9	68.6
	Safety Plan	163,322,383	98,521,430	64,800,953	60.3	63.4	63.5	59.8

\*Effective June 30, 2007, the CalPERs Board decided to use the Market Value of Assets, instead of Actuarial Value of Assets, because it provides a better measure of the plan's ability to pay benefits and is a better indicator of the short-term solvency of a plan.

4. Funding Position of Contracting Agencies - Non-Risk Pools - (Continued)

Employer Name	Category	Actuarial Liabilities	Actuarial Value of Assets	Unfunded Liabilities	Funding Ratio (%)			
					2012	2011	2010	2009
Fremont, City of	Miscellaneous	\$372,975,069	\$ 244,484,567	\$ 128,490,502	65.5	69.2	66.3	63.2
	Safety Plan	492,587,180	317,477,051	175,110,129	64.4	67.9	59.9	54.4
Fresno City Housing Authority	Miscellaneous	28,517,261	23,762,743	4,754,518	83.3	88.4	72.0	67.9
Fresno County Housing Authority	Miscellaneous	22,883,766	18,487,438	4,396,328	80.7	86.0	79.9	76.3
Fullerton, City of	Miscellaneous	227,961,576	170,608,016	57,353,560	74.8	80.3	72.0	67.3
	Safety Plan	372,812,731	247,403,994	125,408,737	66.3	71.3	58.0	51.2
Galt, City of	Miscellaneous	28,621,838	18,958,723	9,663,115	66.2	71.5	59.5	55.1
Garden Grove, City of	Miscellaneous	231,098,351	155,545,807	75,552,544	67.3	72.3	66.1	61.7
	Safety Plan	387,791,595	251,498,319	136,293,276	64.8	69.2	62.7	57.7
Gardena, City of	Miscellaneous	119,160,146	93,498,876	25,661,270	78.4	86.0	76.6	73.2
Gilroy, City of	Miscellaneous	78,450,527	52,755,428	25,695,099	67.2	71.7	66.7	61.9
	Safety Plan	111,211,293	74,299,520	36,911,773	66.8	69.7	73.5	69.3
Glendale, City of	Miscellaneous	861,889,406	630,473,526	231,415,880	73.1	77.7	68.7	63.9
	Safety Plan	625,617,492	410,616,090	215,001,402	65.6	70.3	62.5	58.6
Glendora, City of	Miscellaneous	78,178,677	56,878,075	21,300,602	72.7	77.3	63.4	59.6
Glenn, County of	Miscellaneous	128,913,800	84,323,148	44,590,652	65.4	70.6	63.6	58.0
Gold Coast Transit	Miscellaneous	35,138,371	25,829,337	9,309,034	73.5	77.1	59.0	54.5
Golden Gate Bridge Highway and Transportation District	Miscellaneous	327,124,698	224,423,546	102,701,152	68.6	73.0	64.1	58.8
Hanford, City of	Miscellaneous	78,389,580	51,764,024	26,625,556	66.0	70.3	61.7	55.2
Hawthorne, City of	Miscellaneous	156,680,486	113,625,622	43,054,864	72.5	78.5	70.7	65.8
Hayward Area Recreation and Park District	Miscellaneous	58,884,399	40,208,352	18,676,047	68.2	73.5	75.4	70.3
Hayward, City of	Miscellaneous	352,391,727	225,330,010	127,061,717	63.9	68.3	65.4	60.5
	Safety Fire Plan	217,286,455	139,480,827	77,805,628	64.1	69.4	61.8	58.9
	Safety Police Plan	269,271,483	170,487,343	98,784,140	63.3	68.2	62.2	57.9
Helix Water District	Miscellaneous	99,059,275	66,237,375	32,821,900	66.8	72.3	67.9	64.8
Hemet, City of	Miscellaneous	91,942,831	62,151,979	29,790,852	67.6	71.6	73.7	67.9
	Safety Plan	123,921,773	77,769,738	46,152,035	62.7	66.7	59.7	54.5
Hornet Foundation, Inc., California State University, Sacramento	Miscellaneous	43,295,219	33,138,742	10,156,477	76.5	80.4	62.3	57.3
Housing Authority of the City of Los Angeles	Miscellaneous	370,152,972	249,556,083	120,596,889	67.4	72.9	60.2	55.7
Housing Authority of the County of Santa Clara	Miscellaneous	40,858,078	41,048,344	(190,266)	100.4	104.6	65.1	59.4
Humboldt, County of	Miscellaneous	534,847,693	349,454,347	185,393,346	65.3	69.0	61.4	57.3
	Safety Plan	153,983,383	104,478,731	49,504,652	67.8	73.0	66.2	62.4
Huntington Beach, City of	Miscellaneous	431,175,037	298,603,254	132,571,783	69.2	74.5	68.7	64.8
	Safety Plan	552,535,708	350,648,228	201,887,480	63.4	67.4	60.0	56.2
Huntington Park, City of	Miscellaneous	54,406,712	42,108,682	12,298,030	77.4	83.5	76.3	73.2
Indio, City of	Miscellaneous	65,850,661	41,089,205	24,761,456	62.4	67.0	67.3	63.6
Inglewood, City of	Miscellaneous	319,666,445	237,697,986	81,968,459	74.3	80.4	73.0	69.7
	Safety Plan	340,126,087	247,109,765	93,016,322	72.6	77.4	69.7	66.7
Inland Counties Regional Center, Inc.	Miscellaneous	118,631,847	97,903,684	20,728,163	82.5	86.2	67.0	59.5
Inland Empire Health Plan	Miscellaneous	61,668,169	58,474,924	3,193,245	94.8	99.7	67.5	63.0
Inland Empire Utilities Agency	Miscellaneous	129,557,136	86,559,782	42,997,354	66.8	69.6	62.6	57.6
Inyo, County of	Miscellaneous	139,920,633	98,450,705	41,469,928	70.3	75.0	66.9	62.8
Irvine Ranch Water District	Miscellaneous	183,095,607	129,952,800	53,142,807	70.9	75.5	66.4	62.6
Irvine, City of	Miscellaneous	262,485,223	168,840,560	93,644,663	64.3	67.0	89.0	74.0
	Safety Plan	162,425,349	114,537,221	47,888,128	70.5	74.0	55.8	49.7
Kern County Housing Authority	Miscellaneous	26,190,530	20,682,486	5,508,044	78.9	84.2	66.2	62.8
Kings, County of	Miscellaneous	269,402,794	202,667,012	66,735,782	75.2	80.3	71.8	66.7
	Safety Plan	175,238,734	135,874,564	39,364,170	77.5	83.1	74.9	69.6
La Habra, City of	Miscellaneous	79,216,276	59,609,354	19,606,922	75.2	80.1	77.3	70.3
La Mesa, City of	Miscellaneous	81,775,349	55,356,582	26,418,767	67.6	72.4	64.4	59.2
	Safety Plan	133,943,829	92,612,639	41,331,190	69.1	74.5	70.1	62.2
Laguna Beach, City of	Miscellaneous	80,291,956	55,443,941	24,848,015	69.0	72.5	64.6	61.0
Lake, County of	Miscellaneous	177,587,426	132,868,787	44,718,639	74.8	79.2	63.1	57.9
	Safety Plan	67,528,012	50,979,780	16,548,232	75.4	80.9	70.1	64.7
Lakewood, City of	Miscellaneous	98,690,194	72,957,407	25,732,787	73.9	76.7	69.2	64.2
Lancaster, City of	Miscellaneous	104,536,742	68,401,606	36,135,136	65.4	69.2	57.4	53.7
Las Virgenes Municipal Water District	Miscellaneous	73,561,286	52,921,453	20,639,833	71.9	75.6	62.8	58.8
Lassen, County of	Miscellaneous	92,445,668	70,426,540	22,019,128	76.1	80.3	70.9	65.7

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## 4. Funding Position of Contracting Agencies - Non-Risk Pools - (Continued)

Employer Name	Category	Actuarial Liabilities	Actuarial Value of Assets	Unfunded Liabilities	Funding Ratio (%)			
					2012	2011	2010	2009
Livermore, City of	Miscellaneous	\$200,839,546	\$ 136,532,908	\$ 64,306,638	67.9	72.5	63.8	58.8
Lodi, City of	Miscellaneous	146,271,002	102,699,609	43,571,393	70.2	74.6	62.0	57.0
	Safety Plan	138,185,816	84,254,411	53,931,405	60.9	65.5	66.6	61.7
Lompoc, City of	Miscellaneous	141,786,223	99,049,955	42,736,268	69.8	73.7	65.5	60.7
Long Beach, City of	Miscellaneous	2,057,068,196	1,522,045,637	535,022,559	73.9	79.4	55.9	47.1
	Safety Plan	1,936,903,976	1,528,985,905	407,918,071	78.9	84.6	59.9	54.8
Los Angeles City Community Redevelopment Agency	Miscellaneous	217,059,849	146,431,962	70,627,887	67.4	74.0	56.9	53.6
Los Angeles County Community Development Commission	Miscellaneous	174,241,496	150,347,347	23,894,149	86.2	92.4	70.5	64.1
Los Angeles County Office of Education	Miscellaneous	735,348,723	553,960,397	181,388,326	75.3	79.1	70.0	65.3
Los Angeles County Sanitation District No. 2	Miscellaneous	1,299,921,886	966,214,399	333,707,487	74.3	79.8	72.0	66.7
Los Angeles Unified School District	Safety Plan	266,875,028	190,588,886	76,286,142	71.4	74.1	68.5	63.9
Los Gatos, Town of	Miscellaneous	78,518,032	53,401,456	25,116,576	68.0	72.6	63.9	58.3
Lynwood, City of	Miscellaneous	72,078,709	48,717,590	23,361,119	67.5	70.7	62.5	57.6
Madera, City of	Miscellaneous	59,812,197	41,205,582	18,606,615	68.8	73.7	58.2	52.9
Madera, County of	Miscellaneous	303,882,784	191,511,538	112,371,246	63.0	66.8	59.7	54.8
	Safety Plan	87,540,820	56,071,503	31,469,317	64.0	66.9	58.6	54.2
Manhattan Beach, City of	Miscellaneous	74,098,516	55,580,821	18,517,695	75.0	78.9	73.1	69.0
Manteca, City of	Miscellaneous	115,709,633	72,798,906	42,910,727	62.9	67.0	51.7	47.4
Marin Municipal Water District	Miscellaneous	180,984,198	116,327,726	64,656,472	64.2	68.1	63.7	58.1
Mariposa, County of	Miscellaneous	85,124,023	57,838,284	27,285,739	67.9	71.0	72.8	68.4
Menlo Park, City of	Miscellaneous	90,386,805	65,870,919	24,515,886	72.8	77.1	68.4	63.5
Merced Irrigation District	Miscellaneous	58,262,912	39,666,695	18,596,217	68.0	71.8	63.7	57.5
Merced, City of	Miscellaneous	106,678,048	73,591,986	33,086,062	68.9	73.3	72.0	65.9
	Safety Plan	112,189,627	82,346,206	29,843,421	73.4	77.0	65.4	61.5
Metropolitan Transportation Commission	Miscellaneous	104,221,731	75,414,846	28,806,885	72.3	77.1	59.1	53.8
Metropolitan Water District of Southern California	Miscellaneous	1,730,939,013	1,227,131,908	503,807,105	70.8	75.0	67.7	63.5
Milpitas, City of	Miscellaneous	168,715,805	116,829,628	51,886,177	69.2	72.7	59.0	54.4
	Safety Plan	242,400,943	157,648,556	84,752,387	65.0	69.9	62.8	58.7
Mission Viejo, City of	Miscellaneous	55,336,400	37,971,519	17,364,881	68.6	72.4	59.1	53.4
Modesto, City of	Miscellaneous	355,854,519	261,197,298	94,657,221	73.4	78.7	71.0	66.3
	Safety Plan	434,393,156	300,224,057	134,169,099	69.1	74.5	66.6	61.9
Modoc, County of	Miscellaneous	64,017,967	48,407,657	15,610,310	75.6	78.2	69.7	63.9
Mono, County of	Miscellaneous	84,619,424	56,344,041	28,275,383	66.5	70.1	61.7	56.1
Monrovia, City of	Miscellaneous	93,261,702	56,482,635	36,779,067	60.5	65.3	64.4	59.6
Montclair, City of	Miscellaneous	65,317,279	45,764,450	19,552,829	70.0	74.7	67.5	63.2
Montebello, City of	Miscellaneous	139,990,014	101,536,148	38,453,866	72.5	76.4	65.7	61.1
	Safety Plan	183,092,914	123,983,196	59,109,718	67.7	71.2	62.8	58.5
Monterey Park, City of	Miscellaneous	97,150,631	64,715,167	32,435,464	66.6	70.2	61.4	56.3
	Safety Plan	154,338,447	111,702,423	42,636,024	72.3	77.2	64.5	60.9
Monterey Regional Waste Management District	Miscellaneous	23,581,071	16,971,309	6,609,762	71.9	74.0	66.7	61.3
Monterey, City of	Miscellaneous	183,088,989	118,583,419	64,505,570	64.7	69.3	55.3	51.3
Monterey, County of	Miscellaneous	1,257,304,491	937,182,942	320,121,549	74.5	80.3	70.7	65.2
	Safety Plan	456,414,934	298,949,701	157,465,233	65.5	67.4	59.2	53.8
Monterey-Salinas Transit	Miscellaneous	50,890,149	41,904,902	8,985,247	82.3	86.9	65.4	61.3
Monterey-Salinas Transit District	Miscellaneous	50,890,149	41,904,902	8,985,247	82.3	86.9	65.4	61.3
Moreno Valley, City of	Miscellaneous	140,092,781	84,820,454	55,272,327	60.5	63.4	79.4	51.3
Morgan Hill, City of	Miscellaneous	65,944,050	45,433,708	20,510,342	68.9	73.8	59.7	56.0
Mountain View, City of	Miscellaneous	292,123,779	194,027,735	98,096,044	66.4	70.1	61.7	58.1
	Safety Plan	253,812,819	166,301,367	87,511,452	65.5	69.8	61.5	57.3
Napa, City of	Miscellaneous	180,264,072	111,842,609	68,421,463	62.0	65.8	60.7	55.5
	Safety Plan	177,428,559	113,628,223	63,800,336	64.0	68.6	59.7	55.4
Napa, County of	Miscellaneous	557,577,736	391,731,663	165,846,073	70.2	73.8	65.1	60.0
National City, City of	Miscellaneous	94,022,047	67,475,328	26,546,719	71.7	75.6	67.6	62.7
	Safety Plan	145,521,058	92,305,713	53,215,345	63.4	67.9	64.6	60.8
Nevada Irrigation District	Miscellaneous	98,365,938	62,576,901	35,789,037	63.6	68.9	74.7	69.9
Nevada, County of	Miscellaneous	363,518,677	226,375,026	137,143,651	62.2	66.9	61.6	57.4
Newark, City of	Miscellaneous	85,946,250	54,906,056	31,040,194	63.8	68.4	69.7	65.8

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4. Funding Position of Contracting Agencies - Non-Risk Pools - (Continued)

Employer Name	Category	Actuarial Liabilities	Actuarial Value of Assets	Unfunded Liabilities	Funding Ratio (%)			
					2012	2011	2010	2009
Newport Beach, City of	Miscellaneous	\$302,006,850	\$ 200,149,332	\$ 101,857,518	66.2	71.2	63.8	61.1
	Safety Plan	424,868,507	252,131,503	172,737,004	59.3	64.7	58.4	54.7
North Bay Regional Center	Miscellaneous	34,677,699	23,496,960	11,180,739	67.7	69.3	64.7	57.4
North County Transit District	Miscellaneous	121,415,619	93,191,334	28,224,285	76.7	83.2	70.0	64.3
North Kern-South Tulare Hospital District	Miscellaneous	8,168,692	5,447,683	2,721,009	66.6	64.7	59.2	52.7
North Los Angeles County Regional Center, Inc.	Miscellaneous	67,469,399	60,970,960	6,498,439	90.3	94.5	75.5	68.3
North of the River Recreation and Park District	Miscellaneous	4,410,805	4,129,125	281,680	93.6	96.9	59.6	56.1
Northern California Power Agency	Miscellaneous	106,400,959	52,231,911	54,169,048	49.0	49.1	89.9	81.3
Norwalk, City of	Miscellaneous	126,968,899	89,722,787	37,246,112	70.6	75.4	61.9	57.5
Novato, City of	Miscellaneous	75,663,403	56,193,503	19,469,900	74.2	79.8	82.5	74.8
Oakland City Housing Authority	Miscellaneous	81,754,595	61,338,717	20,415,878	75.0	78.9	59.4	55.2
Oakland, City of	Miscellaneous	2,080,205,749	1,380,840,100	699,365,649	66.3	70.7	62.6	57.6
	Safety Plan	1,398,098,675	905,555,632	492,543,043	64.7	67.4	62.5	56.5
Oceanside, City of	Miscellaneous	317,026,139	222,608,853	94,417,286	70.2	72.3	55.0	51.0
	Safety Plan	374,364,841	269,192,395	105,172,446	71.9	77.1	64.8	60.9
Omnitrans	Miscellaneous	118,695,040	97,336,391	21,358,649	82.0	87.1	58.4	53.4
Ontario, City of	Miscellaneous	239,759,564	177,861,202	61,898,362	74.1	80.1	71.2	66.5
	Safety Fire Plan	199,466,389	136,964,650	62,501,739	68.6	76.3	67.9	63.0
	Safety Police Plan	251,663,286	163,482,832	88,180,454	64.9	72.0	63.9	59.8
Orange County Health Authority (Caloptima)	Miscellaneous	60,775,346	53,914,606	6,860,740	88.7	97.1	55.9	52.2
Orange, City of	Miscellaneous	271,876,517	187,707,479	84,169,038	69.0	74.2	67.9	62.8
	Safety Plan	395,287,607	265,861,717	129,425,890	67.2	73.5	65.5	61.0
Otay Water District	Miscellaneous	95,927,777	56,425,612	39,502,165	58.8	63.5	67.6	62.3
Oxnard, City of	Miscellaneous	347,813,375	249,812,427	98,000,948	71.8	76.4	62.6	57.5
	Safety Police Plan	258,372,125	178,157,859	80,214,266	68.9	74.1	67.9	62.5
Pacifica, City of	Miscellaneous	73,065,800	59,256,597	13,809,203	81.1	86.0	58.0	54.9
Padre Dam Municipal Water District	Miscellaneous	83,757,476	52,510,196	31,247,280	62.6	66.6	61.5	58.1
Palm Desert, City of	Miscellaneous	99,232,017	58,397,826	40,834,191	58.8	63.4	84.0	78.0
Palm Springs, City of	Miscellaneous	171,721,755	118,879,529	52,842,226	69.2	74.7	58.8	55.1
	Safety Plan	200,656,074	133,814,421	66,841,653	66.6	71.4	62.6	58.9
Palmdale, City of	Miscellaneous	125,042,009	83,357,785	41,684,224	66.6	70.8	65.0	60.8
Palo Alto, City of	Miscellaneous	576,182,013	373,592,926	202,589,087	64.8	69.4	62.1	57.8
	Safety Plan	327,608,300	215,605,457	112,002,843	65.8	71.8	61.6	57.4
Paramount, City of	Miscellaneous	60,371,406	42,710,447	17,660,959	70.7	73.0	61.2	57.3
Pasadena, City of	Miscellaneous	852,217,331	579,464,081	272,753,250	67.9	72.2	64.3	60.5
	Safety Plan	429,717,919	298,720,798	130,997,121	69.5	73.5	64.7	58.6
Paso Robles, City of	Miscellaneous	53,800,416	32,952,588	20,847,828	61.2	65.5	62.2	57.6
Peninsula Health Care District	Miscellaneous	2,046,756	2,292,046	(245,290)	111.9	116.2	87.8	67.0
Peninsula Hospital District	Miscellaneous	2,046,756	2,292,046	(245,290)	111.9	116.2	87.8	67.0
Petaluma, City of	Miscellaneous	86,972,078	62,410,044	24,562,034	71.7	77.4	68.6	63.9
	Safety Plan	144,762,755	91,115,564	53,647,191	62.9	67.0	60.5	56.2
Pico Rivera, City of	Miscellaneous	81,842,222	51,626,550	30,215,672	63.0	67.7	77.7	57.1
Pittsburg, City of	Miscellaneous	63,717,235	45,926,074	17,791,161	72.0	76.9	81.6	71.8
Placer County Water Agency	Miscellaneous	86,442,638	54,719,268	31,723,370	63.3	66.4	64.2	57.4
Placer, County of	Miscellaneous	923,168,159	579,736,391	343,431,768	62.8	66.4	58.9	54.9
	Safety Plan	297,289,533	179,343,403	117,946,130	60.3	63.9	57.0	52.6
Pleasanton, City of	Miscellaneous	201,079,153	119,333,844	81,745,309	59.3	62.8	63.6	59.7
	Safety Fire Plan	166,004,156	104,139,949	61,864,207	62.7	66.9	56.0	52.1
Plumas, County of	Miscellaneous	107,650,829	76,707,824	30,943,005	71.2	75.7	67.8	62.8
Pomona, City of	Miscellaneous	231,289,438	170,187,344	61,102,094	73.5	79.1	71.1	65.8
	Safety Plan	289,143,930	205,273,761	83,870,169	70.9	76.6	69.1	64.9
Porterville City	Miscellaneous	69,702,439	42,122,064	27,580,375	60.4	63.5	61.7	57.3
Porterville, City of	Miscellaneous	69,702,439	42,122,064	27,580,375	60.4	63.5	61.7	57.3
Poway, City of	Miscellaneous	81,942,234	57,822,431	24,119,803	70.5	75.0	69.9	65.9
Public Transportation Services Corporation	Miscellaneous	429,424,599	347,269,343	82,155,256	80.8	83.6	71.5	63.9
Pupil Transportation Cooperative	Miscellaneous	23,547,497	19,475,066	4,072,431	82.7	87.3	55.6	52.6
Rancho California Water District	Miscellaneous	82,583,221	55,605,317	26,977,904	67.3	72.6	63.3	58.0
Rancho Cucamonga, City of	Miscellaneous	148,366,636	109,837,061	38,529,575	74.0	78.5	57.8	52.3

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4. Funding Position of Contracting Agencies - Non-Risk Pools - (Continued)

Employer Name	Category	Actuarial Liabilities	Actuarial Value of Assets	Unfunded Liabilities	Funding Ratio (%)			
					2012	2011	2010	2009
Rancho Simi Recreation & Park District	Miscellaneous	\$30,917,434	\$ 22,384,315	\$ 8,533,119	72.4	76.7	59.5	55.2
Redding, City of	Miscellaneous	326,136,175	217,660,517	108,475,658	66.7	71.2	75.7	72.1
	Safety Plan	224,849,442	134,483,744	90,365,698	59.8	64.1	64.8	60.2
Redlands, City of	Miscellaneous	122,167,123	89,944,892	32,222,231	73.6	78.0	69.3	65.8
Redondo Beach, City of	Miscellaneous	154,308,469	112,383,063	41,925,406	72.8	77.3	68.5	64.2
	Safety Plan	275,846,014	185,037,751	90,808,263	67.0	71.4	63.0	58.7
Redwood City, City of	Miscellaneous	227,332,457	151,628,115	75,704,342	66.7	71.3	62.8	58.5
	Safety Plan	265,379,700	167,275,153	98,104,547	63.0	67.7	70.1	64.4
Regional Center of Orange County	Miscellaneous	52,029,122	41,446,641	10,582,481	79.6	82.0	68.9	64.9
Regional Center of the East Bay	Miscellaneous	51,507,024	41,465,666	10,041,358	80.5	82.4	67.5	59.7
Rialto, City of	Miscellaneous	100,670,888	66,857,818	33,813,070	66.4	70.4	61.2	57.9
	Safety Plan	206,853,121	131,819,738	75,033,383	63.7	69.3	63.9	59.5
Richmond, City of	Miscellaneous	382,055,190	282,262,415	99,792,775	73.8	79.8	58.3	54.5
	Safety Plan	470,067,588	346,904,269	123,163,319	80.2	80.2	72.6	69.5
Riverside County Flood Control and Water Conservation District	Miscellaneous	131,966,648	92,123,578	39,843,070	69.8	74.3	65.5	60.9
Riverside Transit Agency	Miscellaneous	62,370,239	49,294,977	13,075,262	79.0	83.0	80.6	69.4
Riverside, City of	Miscellaneous	1,046,199,578	766,804,452	279,395,126	73.2	78.7	69.3	64.0
	Safety Plan	766,405,422	561,733,859	204,671,563	78.6	70.6	65.4	65.4
Riverside, County of	Miscellaneous	4,708,881,750	3,520,189,846	1,188,691,904	74.7	79.0	70.3	65.4
	Safety Plan	2,086,406,405	1,567,404,726	519,001,679	75.1	77.0	70.7	66.9
Rocklin, City of	Miscellaneous	53,941,528	35,418,323	18,523,205	65.6	69.2	65.8	62.5
Rohnert Park, City of	Miscellaneous	69,160,432	47,375,217	21,785,215	68.5	72.5	67.6	65.3
Roseville, City of	Miscellaneous	429,218,174	256,134,726	173,083,448	59.6	62.7	56.2	51.5
	Safety Plan	213,420,106	133,826,226	79,593,880	62.7	67.1	60.0	53.2
Sacramento City Housing Authority	Miscellaneous	129,456,917	93,963,134	35,493,783	72.5	77.5	64.6	58.3
Sacramento Metropolitan Fire District	Safety Plan	854,170,133	559,402,577	294,767,556	65.4	70.2	64.5	60.3
Sacramento Municipal Utility District	Miscellaneous	1,693,613,248	1,302,062,491	391,550,757	76.8	82.4	72.5	67.5
Sacramento Public Library Authority	Miscellaneous	53,347,614	39,891,774	13,455,840	74.7	77.7	69.6	62.7
Sacramento, City of	Miscellaneous	860,874,899	596,115,272	264,759,627	69.2	71.9	74.9	70.0
	Safety Plan	1,313,218,710	897,431,991	415,786,719	68.3	73.3	73.1	67.4
Salinas, City of	Miscellaneous	74,147,233	49,521,119	24,626,114	66.7	70.6	56.3	50.7
	Safety Police Plan	209,153,100	134,903,853	74,249,247	64.5	69.8	63.3	57.5
San Andreas Regional Center, Inc.	Miscellaneous	62,310,540	47,116,297	15,194,243	75.6	77.7	70.4	62.7
San Benito, County of	Miscellaneous	118,815,278	81,671,779	37,143,499	68.7	72.3	64.0	59.8
San Bernardino County Housing Authority	Miscellaneous	48,229,521	31,350,598	16,878,923	65.0	70.1	59.6	54.8
San Bernardino, California State University, Foundation	Miscellaneous	18,436,945	16,286,068	2,150,877	88.3	90.9	66.3	61.7
San Bernardino, City of	Miscellaneous	446,677,440	316,290,288	130,387,152	70.8	75.9	67.4	63.0
	Safety Plan	614,962,254	422,274,719	192,687,535	68.6	74.0	66.1	61.9
San Bruno, City of	Miscellaneous	95,516,424	63,930,339	31,586,085	66.9	70.8	63.3	59.3
San Buenaventura, City of	Miscellaneous	213,214,115	157,468,698	55,745,417	73.8	78.5	69.3	65.0
	Safety Plan	290,577,006	172,909,959	117,667,047	59.5	65.4	57.5	54.1
San Diego Association of Governments	Miscellaneous	101,729,341	64,797,274	36,932,067	63.7	67.7	65.2	61.4
San Diego County Office of Education	Miscellaneous	228,770,157	162,103,425	66,666,732	70.8	75.0	64.7	58.7
San Diego County Water Authority	Miscellaneous	165,855,859	105,330,396	60,525,463	63.5	66.5	61.2	56.8
San Diego Trolley, Inc.	Miscellaneous	93,891,675	70,967,953	22,923,722	75.5	78.9	69.9	78.8
San Francisco Bay Area Rapid Transit District	Miscellaneous	1,728,925,530	1,318,243,148	410,682,382	76.2	81.5	60.4	56.7
	Safety Plan	225,611,643	139,741,863	85,869,780	61.9	66.1	72.5	67.4
San Francisco City and County Housing Authority	Miscellaneous	104,652,382	82,104,934	22,547,448	78.4	83.7	63.4	59.2
San Francisco, City and County of	Safety Plan	892,396,197	696,218,707	196,177,490	78.0	83.7	64.4	61.4
San Leandro, City of	Miscellaneous	232,429,659	157,600,745	74,828,914	67.8	74.0	66.8	63.7
San Luis Obispo - Cal Poly Foundation	Miscellaneous	58,444,229	44,371,247	14,072,982	75.9	79.6	62.1	58.1
San Luis Obispo, City of	Miscellaneous	157,222,583	91,667,733	65,554,850	58.3	61.6	63.9	58.7
San Marcos, City of	Miscellaneous	92,948,489	53,773,356	39,175,133	57.8	60.6	60.8	55.5
San Mateo County Transit District	Miscellaneous	226,658,441	183,242,151	43,416,290	80.8	84.5	63.5	57.7
San Mateo, City of	Miscellaneous	197,429,248	139,287,412	58,141,836	70.5	75.2	67.1	62.5
	Safety Plan	296,468,223	178,833,286	117,634,937	60.3	64.6	58.3	54.4
San Ramon, City of	Miscellaneous	89,846,116	75,034,265	14,811,851	83.5	88.8	62.3	57.4

\*Effective June 30, 2007, the CalPERS Board decided to use the Market Value of Assets, instead of Actuarial Value of Assets, because it provides a better measure of the plan's ability to pay benefits and is a better indicator of the short-term solvency of a plan.

4. Funding Position of Contracting Agencies - Non-Risk Pools - (Continued)

Employer Name	Category	Actuarial Liabilities	Actuarial Value of Assets	Unfunded Liabilities	Funding Ratio (%)			
					2012	2011	2010	2009
Santa Ana, City of	Miscellaneous	\$670,676,090	\$ 456,703,295	\$ 213,972,795	68.1	73.1	65.2	61.7
	Safety Plan	886,484,216	639,122,005	247,362,211	72.1	77.2	69.0	63.8
Santa Barbara, City of	Miscellaneous	426,099,360	281,717,049	144,382,311	66.1	69.2	61.2	56.6
	Safety Police Plan	198,222,481	131,449,223	66,773,258	66.3	69.9	61.6	57.2
Santa Clara County Central Fire Protection District	Safety Plan	426,249,798	290,732,696	135,517,102	68.2	72.3	68.1	64.4
Santa Clara County Transit District	Miscellaneous	295,109,856	209,208,442	85,901,414	70.8	75.9	59.0	55.9
Santa Clara Valley Transportation Authority	Miscellaneous	295,109,856	209,208,442	85,901,414	70.8	75.9	59.0	55.9
Santa Clara Valley Water District	Miscellaneous	565,851,333	384,890,385	180,960,948	68.0	72.7	70.0	64.5
Santa Clara, City of	Miscellaneous	529,444,627	324,835,991	204,608,636	61.3	65.4	58.0	55.1
	Safety Plan	570,106,349	375,778,166	194,328,183	65.9	70.6	63.3	59.5
Santa Clara, County of	Miscellaneous	7,336,967,164	5,060,725,546	2,276,241,618	68.9	73.5	64.2	59.1
	Safety Plan	2,068,172,975	1,418,065,519	650,107,456	68.5	72.7	65.2	60.9
Santa Clarita, City of	Miscellaneous	108,651,771	78,013,291	30,638,480	71.8	75.2	61.5	56.3
Santa Cruz Metropolitan Transit District	Miscellaneous	129,688,964	85,006,380	44,682,584	65.5	70.3	54.9	52.5
Santa Cruz, City of	Miscellaneous	288,100,010	205,520,377	82,579,633	71.3	75.3	67.2	62.1
Santa Cruz, County of	Miscellaneous	915,375,315	631,384,062	283,991,253	68.9	73.3	65.0	61.1
	Safety Plan	139,059,550	99,356,473	39,703,077	71.4	76.5	69.2	61.2
	Safety Police Plan	119,721,273	73,767,718	45,953,555	61.6	67.9	71.4	57.5
Santa Fe Springs, City of	Miscellaneous	140,678,735	82,259,152	58,419,583	58.4	64.0	59.4	56.1
Santa Margarita Water District	Miscellaneous	66,094,946	41,868,016	24,226,930	63.3	66.5	63.8	58.0
Santa Maria, City of	Miscellaneous	165,323,877	113,598,764	51,725,113	68.7	73.5	69.6	64.6
Santa Monica, City of	Miscellaneous	757,193,196	512,241,042	244,952,154	67.6	71.0	61.1	56.2
	Safety Fire Plan	182,266,171	122,261,927	60,004,244	67.0	71.9	64.0	60.4
	Safety Police Plan	326,610,435	216,239,528	110,370,907	66.2	70.3	61.4	56.7
Santa Rosa, City of	Miscellaneous	508,583,563	379,342,063	129,241,500	74.5	79.2	64.6	59.2
	Safety Fire Plan	164,380,503	108,293,916	56,086,587	65.8	71.5	70.7	66.3
	Safety Police Plan	204,387,171	138,702,401	65,684,770	67.8	72.5	63.7	60.6
Shasta, County of	Miscellaneous	481,056,826	351,553,197	129,503,629	73.0	79.1	70.8	66.3
	Safety Plan	184,441,521	121,043,998	63,397,523	65.6	72.1	64.7	60.1
Simi Valley, City of	Miscellaneous	208,561,979	142,160,598	66,401,381	68.1	71.8	65.9	63.3
	Safety Plan	128,590,727	83,757,304	44,833,423	65.1	69.7	54.6	51.4
Siskiyou, County of	Miscellaneous	184,171,080	130,136,744	54,034,336	70.6	74.9	68.0	64.8
	Safety Plan	68,463,380	52,305,381	16,157,999	76.4	82.1	73.4	69.3
Solano, County of	Miscellaneous	1,139,178,255	816,028,116	323,150,139	71.6	75.9	68.9	64.7
	Safety Plan	338,402,136	244,217,123	94,185,013	72.1	76.9	69.1	64.9
Sonoma County Library	Miscellaneous	51,131,084	38,802,702	12,328,382	75.8	80.7	77.6	73.0
South Central Los Angeles Regional Center for Developmentally Disabled Persons	Miscellaneous	46,449,173	34,111,473	12,337,700	73.4	75.2	67.3	63.5
South Coast Area Transit	Miscellaneous	35,138,371	25,829,337	9,309,034	73.5	77.1	59.0	54.5
South Gate, City of	Miscellaneous	111,094,309	84,299,373	26,794,936	75.8	80.7	73.0	65.0
South Lake Tahoe, City of	Miscellaneous	72,153,715	46,573,008	25,580,707	64.5	69.0	67.4	61.1
South San Francisco, City of	Miscellaneous	170,626,901	112,487,229	58,139,672	65.9	69.7	61.8	56.9
	Safety Plan	234,841,653	154,660,859	80,180,794	65.8	70.5	75.0	69.8
Southern California Association of Governments	Miscellaneous	90,824,728	63,648,653	27,176,075	70.0	75.2	60.3	55.7
Southern California Regional Rail Authority	Miscellaneous	41,057,462	32,076,394	8,981,068	78.1	81.9	60.2	57.9
State Bar of California	Miscellaneous	254,650,670	213,575,740	41,074,930	83.8	89.0	61.2	57.4
Stockton, City of	Miscellaneous	584,540,872	431,187,495	153,353,377	73.7	79.2	69.9	64.6
	Safety Plan	830,040,184	571,679,198	258,360,986	68.8	74.5	67.2	63.7
Sunnyvale, City of	Miscellaneous	432,433,698	283,627,451	148,806,247	65.5	70.2	62.8	58.0
	Safety Plan	421,253,884	276,692,766	144,561,118	65.6	70.0	62.6	57.8
Sutter, County of	Miscellaneous	288,310,642	192,043,667	96,266,975	66.6	70.7	60.5	55.9
	Safety Plan	91,945,977	61,411,441	30,534,536	66.7	70.4	62.8	57.1
Sweetwater Authority	Miscellaneous	83,171,734	50,611,123	32,560,611	60.8	64.9	60.1	55.2
Tehama, County of	Miscellaneous	181,092,430	129,491,029	51,601,401	71.5	76.6	74.0	69.3
	Safety Plan	60,245,088	39,609,824	20,635,264	65.7	69.9	68.9	64.7
Temecula, City of	Miscellaneous	75,049,612	45,874,185	29,175,427	61.1	63.2	64.9	58.8
Thousand Oaks, City of	Miscellaneous	222,076,793	154,673,657	67,403,136	69.6	73.4	63.5	60.7
Torrance, City of	Miscellaneous	476,857,754	360,689,419	116,168,335	75.6	79.9	71.1	66.2
	Safety Fire Plan	285,162,445	178,831,139	106,331,306	62.7	66.4	59.4	55.9
	Safety Police Plan	424,493,076	254,963,600	169,529,476	60.0	65.3	57.5	54.1

\*Effective June 30, 2007, the CalPERS Board decided to use the Market Value of Assets, instead of Actuarial Value of Assets, because it provides a better measure of the plan's ability to pay benefits and is a better indicator of the short-term solvency of a plan.

4. Funding Position of Contracting Agencies - Non-Risk Pools - (Continued)

Employer Name	Category	Actuarial Liabilities	Actuarial Value of Assets	Unfunded Liabilities	Funding Ratio (%)			
					2012	2011	2010	2009
Tracy, City of	Miscellaneous	\$104,330,883	\$ 72,381,226	\$ 31,949,657	69.3	73.3	64.7	59.5
	Safety Plan	119,995,394	83,698,375	36,297,019	69.7	72.8	59.9	55.2
Tri-Counties Association for the Developmentally Disabled	Miscellaneous	63,059,354	48,272,890	14,786,464	76.5	81.5	66.7	62.1
Trinity, County of	Miscellaneous	83,060,987	47,617,368	35,443,619	57.3	61.1	84.1	80.6
Tulare, City of	Miscellaneous	88,212,160	59,340,242	28,871,918	67.2	71.0	64.7	59.6
Tuolumne, County of	Miscellaneous	210,821,707	151,816,421	59,005,286	72.0	77.2	62.6	57.7
Turlock, City of	Miscellaneous	98,144,895	63,147,403	34,997,492	64.3	68.6	65.5	60.2
Tustin, City of	Miscellaneous	79,578,148	60,726,631	18,851,517	76.3	80.9	64.7	58.5
Ukiah, City of	Miscellaneous	67,126,262	39,147,579	27,978,683	58.3	62.7	63.8	59.9
Union City, City of	Miscellaneous	93,081,130	65,416,583	27,664,547	70.2	74.8	55.3	54.0
Union Sanitary District	Miscellaneous	98,458,686	67,951,375	30,507,311	69.0	73.2	57.7	53.8
University Enterprises Inc.	Miscellaneous	43,295,219	33,138,742	10,156,477	76.5	80.4	62.3	57.3
Upland, City of	Miscellaneous	105,207,615	70,427,358	34,780,257	66.9	73.7	66.1	61.2
	Safety Plan	158,682,718	104,468,909	54,213,809	65.8	71.1	63.9	60.8
Vacaville, City of	Miscellaneous	181,520,801	118,578,516	62,942,285	65.3	69.3	62.0	58.7
	Safety Plan	212,451,292	127,491,502	84,959,790	60.0	63.2	61.5	57.7
Vallejo, City of	Miscellaneous	222,441,282	134,697,134	87,744,148	60.5	65.7	65.3	59.6
	Safety Plan	387,891,793	236,256,262	151,635,531	60.9	66.3	58.8	54.8
Valley Mountain Regional Center, Inc.	Miscellaneous	49,530,945	38,310,475	11,220,470	77.3	81.2	81.4	75.0
Vernon, City of	Miscellaneous	116,754,171	84,834,677	31,919,494	72.6	80.0	67.4	63.2
	Safety Plan	187,760,016	131,292,463	56,467,553	69.9	78.4	65.8	60.9
Victorville, City of	Miscellaneous	124,909,019	92,088,815	32,820,204	73.7	78.9	64.8	58.4
Visalia, City of	Miscellaneous	161,520,138	108,791,731	52,728,407	67.3	71.5	60.9	55.6
	Safety Plan	151,825,803	103,418,876	48,406,927	68.1	71.0	63.7	60.0
Vista, City of	Miscellaneous	102,005,503	73,370,153	28,635,350	71.9	74.9	58.2	53.1
Walnut Creek, City of	Miscellaneous	160,274,554	106,964,350	53,310,204	66.7	71.1	68.0	63.0
Water Employee Services Authority	Miscellaneous	60,276,523	41,355,205	18,921,318	68.6	73.3	64.8	61.3
Watsonville, City of	Miscellaneous	101,224,153	73,161,177	28,062,976	72.2	76.7	68.2	63.1
West Covina, City of	Miscellaneous	122,268,508	92,132,150	30,136,358	75.3	79.0	67.2	63.0
	Safety Plan	295,826,816	187,115,449	108,711,367	63.2	68.9	70.7	65.4
West Hollywood, City of	Miscellaneous	99,487,991	63,439,703	36,048,288	63.7	65.9	57.9	52.2
West Sacramento, City of	Miscellaneous	87,740,657	55,353,491	32,387,166	63.0	68.3	52.3	47.2
Westminster, City of	Miscellaneous	103,786,629	70,524,912	33,261,717	67.9	73.3	62.9	54.2
Whittier, City of	Miscellaneous	143,926,812	108,410,508	35,516,304	75.3	80.7	72.3	67.3
	Safety Plan	150,781,479	92,295,087	58,486,392	61.2	65.1	58.4	54.3
Woodland, City of	Miscellaneous	95,331,351	59,043,879	36,287,472	61.9	66.8	60.2	56.9
	Safety Plan	106,922,015	67,739,615	39,182,400	63.3	69.1	62.7	58.5
Yolo, County of	Miscellaneous	518,628,139	341,595,561	177,032,578	65.8	70.4	61.7	57.3
	Safety Plan	143,895,851	92,737,450	51,158,401	64.4	67.5	59.4	59.4
Yorba Linda, City of	Miscellaneous	52,656,198	35,770,166	16,886,032	67.9	72.6	64.0	59.8
Yuba City, City of	Miscellaneous	91,193,884	61,357,002	29,836,882	67.2	71.4	67.5	63.0
Yuba, County of	Miscellaneous	242,520,790	162,358,680	80,162,110	66.9	71.2	64.8	59.9
	Safety Plan	81,728,993	54,856,443	26,872,550	67.1	70.9	62.8	58.0

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## 4.1 Funding Position of Contracting Agencies – Risk Pools

Government Code (GC) sections 20840, 20841, and 20842 allow the CalPERS Board to create risk pools and mandate public agency participation in the pools. Article 7.6 was added to Title 2 of the California Code of Regulations, establishing the criteria for participation in risk pools.

Risk pooling is the process of combining assets and liabilities across employers to produce large risk-sharing pools. These risk-sharing pools help dramatically reduce or eliminate the large fluctuations in the employer's contribution rate caused by unexpected demographic events. Plans are assigned to risk pools based on their service retirement formula. CalPERS initiated risk pooling during the fiscal year ended June 30, 2004. However, due to the way CalPERS provides the information to the State Controller's Office, the first year that the pooled information was reflected in this publication was the fiscal year ended June 30, 2005.

Agencies that do not have large numbers of active employees are much more susceptible to the impact of unforeseen demographic events, making the agency's rates fluctuate dramatically from year to year. In an effort to help ensure more stability in the rates of these agencies, they were brought together into a pool – in effect creating one larger agency to help spread out the impact of unforeseen demographic events.

With the exception of the Terminated Agency Pool, the following ten pools will be presented, followed by the name of the plans participating within that specific pool:

- Miscellaneous 2.0%@55: Miscellaneous employees subject to the 2%@55 formula (GC section 21354 or GC section 21354.1).
- Miscellaneous 2.0%@60: Miscellaneous employees subject to the 2%@60 formula (GC section 21353) or 1.25%@65% (GC section 21076).
- Miscellaneous 2.5%@55: Miscellaneous employees subject to the 2.5%@55 formula (GC section 21354.4).
- Miscellaneous 2.7%@55: Miscellaneous employees subject to the 2.7%@55 formula (GC section 21354.5).
- Miscellaneous 3.0%@60: Miscellaneous employees subject to the 3%@60 formula (GC section 21354.3).
- Safety 2.0%@50: Safety employees subject to the 2%@50 safety formula (GC section 21362) or 2.5%@55 safety formula (GC Section 21363).
- Safety 2.0%@55: Safety employees subject to the 2%@55 safety formula (GC section 21369) or 0.5%(1/2%)@55 formula (GC section 21366).
- Safety 3.0%@50: Safety employees subject to the 3%@50 safety formula (GC section 21362.2).
- Safety 3.0%@55: Safety employees subject to the 3%@55 safety formula (GC section 21363.1).
- Inactive Pool: Rate plans determined to be inactive in the June 30, 2004 actuarial valuation (i.e. no active members in the rate plan), regardless of the benefit formula applicable to the inactive members of the plan. Rate plans moving from an active status to an inactive status will be transferred from their then current pool to the inactive plan pool following a period of at least one year in which they had no active members.
- Terminated Agency Pool: GC section 20577.5 allows CalPERS to merge a plan that has been terminated pursuant to GC 20570, 20571, or 20572 into the terminated agency pool without benefit reduction, or with a lesser reduction, if certain conditions are met. When an agency contract is terminated, the agency's assets and liabilities are determined prior to the employees/retirees of the terminated employer being moved into the terminated public agency pool. A list of terminated employers has not been provided, as they no longer have the responsibility for funding the benefits.



4.1 Funding Position of Contracting Agencies, Risk Pools

Risk Pool Name	Actuarial	Market Value*	Unfunded	Funding Ratio (%)*			2009
	Liabilities	of Assets	Liabilities	2012	2011	2010	
Miscellaneous 2.0% @55 - (Continued)	4,175,139,166	3,120,110,130	1,055,029,036	74.73	79.21	70.11	64.88
El Dorado County Fire Protection District			Kings IHSS Public Authority				
El Dorado County Local Transportation Commission			Kings Mosquito Abatement District				
El Dorado County Resource Conservation District			Kingsburg, City of				
El Dorado County Transit Authority			Konociti County Water District				
El Dorado Hills Community Services District			La Canada Flintridge, City of				
Esparto Fire Protection District			La Mirada, City of				
Exeter District Ambulance			Laguna Beach County Water District				
Fair Oaks Recreation & Park District			Laguna Niguel, City of				
Fair Oaks Water District			Laguna Woods, City of				
Fairfax, Town of			Lake Forest, City of				
Feather River Recreation and Park District			Lake Hemet Municipal Water District				
Fillmore, City of			Lake Shastina Community Services District				
Florin Resource Conservation District Elk Grove Water District			Lakeport County Fire Protection District				
Foothill Municipal Water District			Lathrop, City of				
Fort Bragg, City of			Lawndale, City of				
Fort Ord Reuse Authority			Lemoore, City of				
Fortuna, City of			Little Lake Fire Protection District				
Fresno Westside Mosquito Abatement District			Livermore/Amador Valley Transit Authority				
Fullerton California State University Associated Students			Livingston, City of				
Fulton El-Camino Recreation and Park District			Local Government Services Authority, JPA				
Garden Valley Fire Protection District			Loma Linda, City of				
Georgetown Divide Resource Conservation District			Lompico County Water District				
Gilsizer County Drainage District			Long Beach State University, Associated Students				
Glenn County Mosquito and Vector Control District			Long Beach State University, Forty-Niner Shops, Inc.				
Gold Ridge Resource Conservation District			Loomis Fire Protection District				
Goleta Sanitary District			Loomis, Town of				
Goleta Water District			Los Altos Hills, Town of				
Goleta West Sanitary District			Los Gatos-Saratoga Department of Community Education and Recreation				
Goleta, City of			Los Osos Community Services District				
Granada Sanitary District			Lower Lake Cemetery District				
Greater Los Angeles County Vector Control District			Lower Tule River Irrigation District				
Greater Vallejo Recreation District			Madera Cemetery District				
Greenfield, City of			Madera County Mosquito and Vector Control District				
Gridley Biggs Cemetery District			Main San Gabriel Basin Watermaster				
Gridley, City of			Malibu, City of				
Grossmont-Cuyamaca Community College District Auxiliary Organization			Management of Emeryville Services Authority				
Guadalupe, City of			Marin Children and Families Commission				
Half Moon Bay, City of			Marin County Housing Authority				
Happy Homestead Cemetery District			Marin County In-Home Supportive Services Public Authority				
Hayward, California State University, Auxiliary Foundation, Inc.			Marina, City of				
Henry Miller Reclamation District No. 2131			Martinez, City of				
Hercules, City of			Marysville, City of				
Hermosa Beach, City of			Maxwell Public Utility District				
Highland, City of			Maywood, City of				
Housing Authority of the City of Alameda			McKinleyville Community Services District				
Housing Authority of the County of Butte			MEEKS Bay Fire Protection District				
Housing Authority of the County of Santa Cruz			Mendocino County Russian River Flood Control & Water Conservation Improvement District				
Human Rights/Fair Housing Commission of the City & County of Sacramento			Mesa Water District				
Humboldt Bay Harbor Recreation and Conservation District			Mid Peninsula Water District				
Humboldt Bay Municipal Water District			Mid-Placer Public Schools Transportation Agency				
Humboldt Community Services District			Midway City Sanitary District				
Humboldt No. 1 Fire Protection District of Humboldt County			Mill Valley, City of				
Humboldt State University Center Board of Directors			Mokelumne Rural Fire District				
Humboldt Transit Authority			Monte Sereno, City of				
Humboldt Waste Management Authority			Montecito Sanitary District of Santa Barbara County				
Intergovernmental Training and Development Center			Montecito Water District				
Irwindale, City of			Monterey Bay Unified Air Pollution Control District				
Isla Vista Recreation and Park District			Monterey County Local Agency Formation Commission				
Joshua Basin Water District			Monterey County Water Resources Agency				
Jurupa Area Recreation and Park District			Monterey Peninsula Airport District				
King City, City of			Monterey Peninsula Water Management District				
Kings County Area Public Transit Agency			Moorpark, City of				
Kings County Association Of Governments			Moraga, Town of				
			Moulton-Niguel Water District				

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4.1 Funding Position of Contracting Agencies, Risk Pools

Risk Pool Name	Actuarial	Market Value*	Unfunded	Funding Ratio (%)*			2009
	Liabilities	of Assets	Liabilities	2012	2011	2010	
Miscellaneous 2.0% @55 - (Continued)	4,175,139,166	3,120,110,130	1,055,029,036	74.73	79.21	70.11	64.88
Mt. San Antonio College Associated Students			Regional Water Authority				
Mt. Shasta, City of			Rescue Fire Protection District				
Municipal Pooling Authority			Resource Conservation District of the Santa				
Municipal Water District of Orange County			Monica Mountains				
Napa Sanitation District			Rincon Del Diablo Municipal Water District				
Needles, City of			Rio Linda-Elverta Community Water District				
Nevada County Local Agency Formation Commission			Rio Vista, City of				
Nevada-Sierra Regional IHSS Public Authority			Riverbank, City of				
Newhall County Water District			Riverside County Law Library				
Newman, City of			Rolling Hills Estates, City of				
North Bay Schools Insurance Authority			Rosemead, City of				
North Central Counties Consortium			Ross, Town of				
North Coast Railroad Authority			Russian River Fire Protection District				
North Coast Unified Air Quality Management District			Sacramento County Law Library				
North Tahoe Public Utility District			Sacramento Metropolitan Air Quality Management District				
Northern California Special Districts Insurance Authority			Sacramento Metropolitan Cable Television Commission				
Northern Salinas Valley Mosquito Abatement District			Sacramento Suburban Water District				
Northern Sierra Air Quality Management District			Salinas Valley Solid Waste Authority				
Northshore Fire Protection District			San Anselmo, Town of				
Novato Sanitary District			San Carlos, City of				
Oakdale Rural Fire Protection District			San Diego Rural Fire Protection District				
Oceano Community Services District			San Diego State University Associated Students				
Ojai Valley Sanitary District			San Dimas, City of				
Ojai, City of			San Fernando, City of				
Orange County Transportation Authority			San Francisco City and County Redevelopment Agency				
Orange County Vector Control District			San Francisco County Transportation Authority				
Orland Cemetery District			San Francisco Health Authority				
Oroville Mosquito Abatement District			San Francisquito Creek Joint Powers Authority				
Oroville, City of			San Gabriel Valley Council of Governments				
Pacific Grove, City of			San Gabriel Valley Mosquito and Vector Control District				
Pajaro Valley Public Cemetery District			San Gabriel Valley Municipal Water District				
Pajaro Valley Water Management Agency			San Joaquin County Housing Authority				
Palmdale Water District			San Joaquin County IHSS Public Authority				
Palos Verdes Estates, City of			San Joaquin, City of				
Palos Verdes Library District			San Jose, City of				
Paradise Recreation and Park District			San Lorenzo Valley Water District				
Paradise, Town of			San Luis Obispo - Cal Poly Associated Students, Inc.				
Parlier, City of			San Luis Obispo City Housing Authority				
Pasadena City College Bookstore			San Luis Obispo Council of Governments				
Peninsula Fire Protection District			San Luis Obispo Regional Transit Authority				
Pico Water District			San Marino, City of				
Pine Grove Mosquito Abatement District			San Mateo County Law Library				
Pioneer Cemetery District			Santa Ana Watershed Project Authority				
Placentia, City of			Santa Clara County Health Authority				
Placer County Cemetery District No. 1			Santa Clara County Open-Space Authority				
Placer County Resource Conservation District			Santa Clara County Schools Insurance Group				
Placer County Transportation Planning Agency			Santa Clarita Valley School Food Services Agency				
Placer Hills Fire Protection District			Santa Cruz County Regional Transportation Commission				
Placer Mosquito and Vector Control District			Santa Cruz Local Agency Formation Commission				
Placerville, City of			Santa Cruz Regional 9-1-1				
Pleasant Hill Recreation and Park District			Santa Maria Public Airport District				
Pleasant Hill, City of			Santa Nella County Water District				
Pleasant Hill-Martinez Joint Facilities Agency			Santa Paula, City of				
Plumas Eureka Community Services District			Santa Ynez River Water Conservation District,				
Pomerado Cemetery District			Improvement District No. 1				
Pomona, Cal Poly, Kellogg Unit Foundation, Inc.			Saratoga, City of				
Portola Valley, Town of			School Risk and Insurance Management Group				
Quartz Hill Water District			Schools Excess Liability Fund				
Quincy Community Services District			Schools Insurance Authority				
Rancho Cucamonga Fire Protection District			Scotts Valley Fire Protection District				
Rancho Murieta Community Services District			Scotts Valley Water District				
Reclamation District No. 1000			Seal Beach, City of				
Reclamation District No. 1001			Seaside, City of				
Red Bluff, City of			Sebastopol, City of				
Reedley, City of			Selma Cemetery District				
Regional Housing Authority of Sutter and Nevada Counties			Selma-Kingsburg-Fowler County Sanitation District				

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4.1 Funding Position of Contracting Agencies, Risk Pools

Risk Pool Name	Actuarial Liabilities	Market Value* of Assets	Unfunded Liabilities	Funding Ratio (%)*			2009
				2012	2011	2010	
Miscellaneous 2.0%@55 - (Continued)	4,175,139,166	3,120,110,130	1,055,029,036	74.73	79.21	70.11	64.88
Sewer Authority Mid-Coastside							
Shafter Wasco Irrigation District							
Shafter, City of							
Shasta Area Safety Communications Agency							
Shasta Mosquito and Vector Control District							
Shiloh Public Cemetery District							
Signal Hill, City of							
Silicon Valley Animal Control Authority							
Solano County Mosquito Abatement District							
Solano County Water Agency							
Solano Transportation Authority							
Sonoma, City of							
Sonoma-Marin Area Rail Transit District							
South Bay Regional Public Communications Authority							
South Bayside System Authority							
South Coast Water District							
South Orange County Waste Water Authority							
South Pasadena, City of							
South Placer Municipal Utility District							
Southern California Library Cooperative							
Southern Sonoma County Resource Conservation District							
Special District Risk Management Authority							
Squaw Valley Public Service District							
St. Helena, City of							
Stanton, City of							
State And Federal Contractors Water Agency							
State Water Contractors							
Stege Sanitary District							
Stockton East Water District							
Successor Agency to the Redevelopment Agency of the City of Fresno							
Suisun City, City of							
Suisun Resource Conservation District							
Sutter Cemetery District							
Sweetwater Springs Water District							
Taft, City of							
Tehachapi, City of							
Three Valleys Municipal Water District							
Tiburon, Town of							
Transbay Joint Powers Authority							
Transportation Agency for Monterey County							
Tri-City Mental Health Center							
Tulelake, City of							
Turlock Mosquito Abatement District							
Upland City Housing Authority							
Valley Springs Public Utility District							
Ventura College Foundation							
Ventura County Schools Business Services Authority							
Ventura County Schools Self-Funding Authority							
Ventura Port District							
Villa Park, City of							
Walnut Valley Water District							
Walnut, City of							
West Cities Communication Center							
West County Transportation Agency							
West Stanislaus Irrigation District							
West Valley Water District							
Westborough Water District							
Western Contra Costa County Transit Authority							
Westlands Water District							
Williams, City of							
Windsor, Town of							
Winters, City of							
Woodlake, City of							
Woodside Fire Protection District							
Yolo County Communications Emergency Services Agency							
Yolo County Housing Authority							
Yolo County In-Home Supportive Services Public Authority							
Yolo-Solano Air Quality Management District							
Yorba Linda Water District							
Yountville, Town of							
Yreka, City of							
Yuba County Water Agency							
Yuba Sutter Transit Authority							
Yucaipa, City of							

Risk Pool Name	Actuarial Liabilities	Market Value* of Assets	Unfunded Liabilities	Funding Ratio (%)*			2009
				2012	2011	2010	
Miscellaneous 2.0%@60	736,231,913	589,970,009	146,261,904	80.13	83.83	74.93	69.20
Academic Senate for California Community Colleges							
Access Services Incorporated							
Adelanto, City of							
Alameda County Law Library							
Albany Municipal Services Joint Powers Authority							
Albany, City of							
Alta Irrigation District							
Amador Water Agency							
Angiola Water District							
Artesia, City of							
Associated Students Incorporated of California State University Stanislaus							
Associated Students, California State University, San Bernardino							
Association of California Water Agencies - Joint Powers Insurance Authority							
Atascadero Cemetery District							
Atwater, City of							
Avila Beach Community Services District							
Bard Water District							
Bardsdale Cemetery District							
Barstow Cemetery District							
Beach Cities Health District							
Bear Mountain Recreation and Park District							
Bella Vista Water District							
Benicia City Housing Authority							
Beta Healthcare Group Risk Management Authority							
Biggs, City of							
Bishop, City of							
Blanchard/Santa Paula Public Library District							
Bodega Bay Fire Protection District							
Bolinas Community Public Utility District							
Boron Community Services District							
Borrego Springs Fire Protection District							
Bradbury, City of							
Brannan-Andrus Levee Maintenance District							
Brisbane, City of							
Burney Basin Mosquito Abatement District							
Byron-Bethany Irrigation District							
California Central Valley Flood Control Association							
California Interscholastic Federation, Central Section							
California Interscholastic Federation, Southern Section							

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## 4.1 Funding Position of Contracting Agencies, Risk Pools

Risk Pool Name	Actuarial Liabilities	Market Value* of Assets	Unfunded Liabilities	2012	Funding Ratio (%)*		2009
					2011	2010	
Miscellaneous 2.0% @60 - (Continued)	736,231,913	589,970,009	146,261,904	80.13	83.83	74.93	69.20
California Pines Community Services District							
California School Boards Association							
California Special Districts Association							
California State University, Bakersfield Foundation							
Calimesa, City of							
Calipatria, City of							
Calistoga, City of							
Camarillo Health Care District							
Cambria Cemetery District							
Carmel Area Wastewater Agency (Monterey)							
Carmel-By-The-Sea, City of							
Casitas Municipal Water District							
Castroville Community Services District							
Cawelo Water District							
Centerville Community Services District							
Central Calaveras Fire and Rescue Protection District							
Chino Basin Water Conservation District							
Citrus Pest Control District No. 2							
Clayton, City of							
Clear Creek Community Services District							
Cloverdale Citrus Fair							
Clovis Cemetery District							
Coachella Valley Mosquito and Vector Control District							
Coalinga/Huron Unified School District Library District							
Coalinga-Huron Cemetery District							
Coalinga-Huron Recreation and Park District							
Colfax Cemetery District							
Colfax, City of							
Colusa, City of							
Community College League of California							
Community Development Commission of Mendocino County							
Compton Creek Mosquito Abatement District							
Consolidated Mosquito Abatement District							
Contra Costa County Law Library							
Corning Water District							
Corning, City of							
Costa Mesa Sanitary District							
Cotati, City of							
Cottonwood Water District							
Crockett Community Services District							
Cutler Public Utility District							
Cutler-Orosi Joint Powers Wastewater Authority							
Davis Cemetery District							
Del Norte County Library District							
Del Rey Community Services District							
Del Rey Oaks, City of							
Delano Mosquito Abatement District							
Duarte, City of							
Durham Mosquito Abatement District							
East Contra Costa Irrigation District							
East Orange County Water District							
Eastvale, City of							
Ebbetts Pass Fire Protection District							
Etna, City of							
Fall River Valley Community Services District							
Farmersville, City of							
Feather Water District							
Florin County Water District							
Fort Bragg Fire Protection Authority							
Fountain Valley, City of							
Fresno County Law Library							
Fullerton California State University Associated Students							
Fulton El-Camino Recreation and Park District							
Glendale College, Associated Students of							
Golden Hills Community Service District							
Gonzales, City of							
Greater Anaheim Special Education Local Plan Area							
Green Valley County Water District							
Grossmont Schools Federal Credit Union							
Gualala Community Services District							
Health Plan of San Joaquin							
Hermosa Beach, City of							
Hidden Hills, City of							
Hilton Creek Community Services District							
Housing Authority of the City of Calexico							
Housing Authority of the City of San Buenaventura							
Housing Authority of the City of South San Francisco							
Humboldt County Association of Governments							
Imperial, City of							
Indian Wells Valley Water District							
Inland Empire Resource Conservation District							
Intelcom Intelligent Telecommunications							
Inverness Public Utility District							
Jackson Valley Irrigation District							
Kaweah Delta Water Conservation District							
Kelseyville Fire Protection District							
Kerman, City of							
Kern County Law Library							
Kern Health Systems							
Kern River Valley Cemetery District							
Kern-Tulare Water District							
Kettleman City Community Services District							
Kings County Waste Management Authority							
Kinneloa Irrigation District							
La Habra Heights County Water District							
La Habra Heights, City of							
La Palma, City of							
La Puente Valley County Water District							
Laguna Hills, City of							
Laguna Niguel, City of							
Lake Don Pedro Community Services District							
Lake Elsinore, City of							
Lamont Public Utility District							
Lassen County Waterworks District No. 1							
Lathrop, City of							
League of California Cities							
Lee Lake Water District							
Lemon Grove, City of							
Levee District No. 1 of Sutter County							
Lincoln, City of							
Linda Fire Protection District							
Lindsay Strathmore Public Cemetery District							
Littlerock Creek Irrigation District							
Live Oak Cemetery District							
Livermore City Housing Authority							
Lomita, City of							
Long Beach State University, Associated Students							
Los Alamos Community Services District							
Los Altos Hills, Town of							
Los Altos, City of							
Los Angeles County West Vector Control District							
Los Banos, City of							
Lower Lake County Waterworks District No. 1							
Majestic Pines Community Services District							
Mammoth Lakes Fire District							
Management of Emeryville Services Authority							
Marina Coast Water District							
Marinwood Community Services District							
Mariposa Public Utility District							
McCloud Community Services District							
Meiners Oaks County Water District							
Mendocino City Community Services District							

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## 4.1 Funding Position of Contracting Agencies, Risk Pools

Risk Pool Name	Actuarial Liabilities	Market Value* of Assets	Unfunded Liabilities	2012	Funding Ratio (%)*			2009
Miscellaneous 2.0% @60 - (Continued)	736,231,913	589,970,009	146,261,904	80.13	83.83	74.93	69.20	

Winton Water and Sanitary District  
Yolo County Federal Credit Union  
Yorba Linda Water District

Yucaipa Valley Water District  
Yucca Valley, Town of

Risk Pool Name	Actuarial Liabilities	Market Value* of Assets	Unfunded Liabilities	Ratio (%)*	2011	2010	2009
Miscellaneous 2.5% @55	2254622362	1545132565	709489797	68.53	72.26	63.94	59.35

Alameda County Schools Insurance Group  
Alameda County Transportation Commission  
Alameda County Waste Management Authority  
Albany Municipal Services Joint Powers Authority  
Albany, City of  
Anderson Fire Protection District  
Arroyo Grande District Cemetery  
Arroyo Grande, City of  
Association of Bay Area Governments  
Association of California Water Agencies  
Atascadero, City of  
Beaumont District Library  
Big Bear City Community Services District  
Blue Lake, City of  
Blythe, City of  
Butte County Mosquito and Vector Control District  
California Association for Park and Recreation Indemnity  
Calistoga, City of  
Capitola, City of  
Cayucos Sanitary District  
Cayucos-Morro Bay Cemetery District  
Central County Fire Department  
Central Fire Protection District of Santa Cruz County  
Chester Public Utility District  
Chino Basin Watermaster  
Chino Valley Independent Fire District  
Chowchilla, City of  
Coastside County Water District  
Colma, Town of  
Corte Madera, Town of  
Crescent City, City of  
Crestline Village Water District  
De Luz Community Services District  
Denair Community Services District  
Desert Water Agency  
Dixon, City of  
Duarte, City of  
East Bay Dischargers Authority  
East Palo Alto, City of  
Eastern Sierra Transit Authority  
Exposition Metro Line Construction Authority  
Fairfax, Town of  
Fallbrook Public Utility District  
Feather River Air Quality Management District  
Firebaugh, City of  
Fountain Valley, City of  
Golden Sierra Job Training Agency  
Grass Valley, City of  
Great Basin Unified Air Pollution Control District  
Grover Beach, City of  
Gustine, City of  
Healdsburg, City of  
Heber Public Utility District  
Heritage Ranch Community Services District  
Herlong Public Utility District  
Hidden Valley Lake Community Services District  
Hi-Desert Water District

Higgins Area Fire Protection District  
Hollister, City of  
Ione, City of  
Jackson, City of  
Kentfield Fire Protection District  
Kern County Council of Governments  
Kirkwood Meadows Public Utilities District  
La Puente, City of  
La Quinta, City of  
La Verne, City of  
Lake Arrowhead Community Services District  
Lake Elsinore, City of  
Lakeport, City of  
Larkspur, City of  
Lemon Grove, City of  
Lomita, City of  
Los Angeles County Area 'E' Civil Defense and Disaster Board  
Los Angeles County Law Library  
Los Angeles Memorial Coliseum Commission  
Madera Housing Authority, City of  
McFarland Recreation and Park District  
Metro Gold Line Foothill Extension Construction Authority  
Midpeninsula Regional Open Space District  
Mill Valley, City of  
Monte Vista County Water District  
Napa County Transportation and Planning Agency  
Nevada City, City of  
Nevada County Resource Conservation District  
North Marin Water District  
Oakdale, City of  
Oakley, City of  
Olivenhain Municipal Water District  
Oro Loma Sanitary District  
Oxnard Harbor District  
Pebble Beach Community Services District  
Phelan Pinon Hills Community Services District  
Pinole, City of  
Pismo Beach, City of  
Placerville, City of  
Pleasant Valley Recreation and Park District  
Public Agency Risk Sharing Authority of California  
Rainbow Municipal Water District  
Rancho Cucamonga Fire Protection District  
Rancho Mirage, City of  
Rancho Palos Verdes, City of  
Rancho Santa Fe Fire Protection District  
Rancho Santa Margarita, City of  
Redwood Empire School Insurance Group  
Regional Council of Rural Counties  
Rosamond Community Services District  
Rose Bowl Operating Company  
Rowland Water District  
Sacramento Area Council of Governments  
Sacramento Transportation Authority  
Sacramento-Yolo Mosquito and Vector Control District  
San Benito County Water District

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4.1 Funding Position of Contracting Agencies, Risk Pools

Risk Pool Name	Actuarial Liabilities	Market Value* of Assets	Unfunded Liabilities	2012	Funding Ratio (%)* 2011	2010	2009
Miscellaneous 3.0%@60	1,081,962,506	769,302,502	312,660,004	71.10	72.95	63.26	57.42
Alturas, City of							
Antelope Valley Mosquito and Vector Control District							
Aptos/La Selva Fire Protection Agency							
Atwater, City of							
Beaumont, City of							
Bighorn-Desert View Water Agency							
Borrego Water District							
Burney Water District							
California City, City of							
Cambria Community Services District							
Central Basin Municipal Water District							
Coachella, City of							
Del Mar, City of							
Delta Vector Control District							
Dos Palos, City of							
El Dorado Hills County Water District							
Escalon, City of							
Esparto Community Services District							
Exeter, City of							
Fairfield-Suisun Sewer District							
Foresthill Public Utility District							
Foundation For California Community Colleges							
Glen Ellen Fire Protection District							
Gold Ridge Fire Protection District							
Grossmont Healthcare District							
Hillsborough, Town of							
Housing Authority of the County of Santa Cruz							
Kern County Cemetery District No. 1							
Kern County Local Agency Formation Commission							
Lake County Fire Protection District							
Lake County Vector Control District							
Lakeside Water District							
Leucadia Wastewater District							
Linda County Water District							
Long Beach City College Associated Student Body, Liberal Arts Div. - Day Classes							
Mammoth Lakes Mosquito Abatement District							
Merced County Mosquito Abatement District							
Midway City Sanitary District							
Montecito Fire Protection District							
Monterey Regional Water Pollution Control Agency							
Nevada County Consolidated Fire District							
Nipomo Community Services District							
North Kern Cemetery District							
North of the River Municipal Water District							
North Tahoe Fire Protection District							
Pauma Valley Community Services District							
Peninsula Traffic Congestion Relief Alliance							
Personal Assistance Services Council							
Piedmont, City of							
Ramona Municipal Water District							
Richardson Bay Sanitary District							
Riverside County Regional Park and Open Space District							
Riverside County Waste Resources Management District							
Rosedale-Rio Bravo Water Storage District							
Rubidoux Community Services District							
Sacramento Metropolitan Fire District							
Sacramento Suburban Water District							
San Bernardino Economic Development Agency							
San Bernardino Valley Municipal Water District							
San Diego Pooled Insurance Program Authority							
San Fernando, City of							
San Geronio Pass Water Agency							
San Juan Water District							
Sand City, City of							
Shasta Lake, City of							
South Feather Water and Power Agency							
South Placer Fire District							
Southern San Joaquin Municipal Utility District							
Susanville, City of							
Sutter Creek, City of							
Templeton Community Services District							
Thermalito Water And Sewer District							
Trinity Public Utilities District							
Twain Harte Community Services District							
Twentynine Palms Water District							
Vallecitos Water District							
Vista Irrigation District							
Wasco, City of							
Water Replenishment District of Southern California							
Weaverville Community Services District							
West Basin Municipal Water District							
West County Wastewater District							
Westlake Village, City of							
Wheeler Ridge-Maricopa Water Storage District							
Willows, City of							
Woodbridge Rural County Fire Protection District							
Yuima Municipal Water District							

Risk Pool Name	Actuarial Liabilities	Market Value* of Assets	Unfunded Liabilities	2012	Funding Ratio (%)* 2011	2010	2009
Safety 2.0%@50	475,963,729	339,655,071	136,308,658	71.36	74.49	66.59	61.34
Amador, County of							
Auburn, City of							
Avalon, City of							
Baldwin Park Unified School District							
Bear Valley Community Services District							
Belvedere, City of							
Bodega Bay Fire Protection District							
Calexico, City of							
California City, City of							
Campbell, City of							
Carmel-By-The-Sea, City of							
Colusa, City of							
Contra Costa Community College District							
Copperopolis Fire Protection District							
Cotati, City of							
Crescent City, City of							
Del Mar, City of							
Del Norte, County of							
Delano, City of							
East Kern Airport District							
El Dorado County Fire Protection District							
Estero Municipal Improvement District							
Eureka, City of							
Forestville Fire Protection District							
Fort Bragg, City of							
Fountain Valley, City of							
Greenfield, City of							
Groveland Community Services District							
Happy Valley Fire Protection District							
Hermosa Beach, City of							
Higgins Area Fire Protection District							

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4.1 Funding Position of Contracting Agencies, Risk Pools

Risk Pool Name	Actuarial Liabilities	Market Value* of Assets	Unfunded Liabilities	Funding Ratio (%)*			2009
				2012	2011	2010	
Safety 3.0%@50 - (Continued)	11,724,021,480	8,255,442,128	3,468,579,352	70.41	74.55	65.42	60.18
Bell Gardens, City of			Glendale Community College District				
Bell, City of			Glendora, City of				
Belmont, City of			Glenn, County of				
Benicia, City of			Gold Ridge Fire Protection District				
Big Bear City Community Services District			Grass Valley, City of				
Bishop, City of			Gridley, City of				
Blue Lake Fire Protection District			Hacienda La Puente Unified School District				
Blythe, City of			Hawthorne, City of				
Bonita-Sunnyside Fire Protection District			Healdsburg, City of				
Brawley, City of			Hercules, City of				
Brentwood, City of			Hermosa Beach, City of				
Broadmoor Police Protection District			Hillsborough, Town of				
Buena Park, City of			Hollister, City of				
Burlingame, City of			Huntington Park, City of				
Calaveras, County of			Imperial Beach, City of				
California City, City of			Indio, City of				
Cambria Community Healthcare District			Inyo, County of				
Cambria Community Services District			Ione, City of				
Campbell, City of			Irwindale, City of				
Capitola, City of			Jackson, City of				
Carmel-By-The-Sea, City of			Kensington Community Service District				
Central Fire Protection District of Santa Cruz County			La Habra, City of				
Chester Public Utility District			La Palma, City of				
Chino, City of			La Verne, City of				
Citrus Heights, City Of			Laguna Beach, City of				
Claremont, City of			Lakeside Fire Protection District				
Clearlake, City of			Lassen, County of				
Cloverdale Fire Protection District			Lincoln, City of				
Cloverdale, City of			Linden-Peters Rural County Fire Protection District				
Colma, Town of			Livermore, City of				
Colton, City of			Lompoc, City of				
Colusa, County of			Los Alamitos, City of				
Compton Unified School District			Los Altos, City of				
Compton, City of			Los Banos, City of				
Corning, City of			Los Gatos, Town of				
Corona, City of			Madera, City of				
Coronado, City of			Mammoth Lakes, Town of				
Corte Madera, Town of			Manhattan Beach, City of				
Costa Mesa, City of			Manteca, City of				
Cotati, City of			Marina, City of				
Cottonwood Fire Protection District			Marinwood Community Services District				
Covina, City of			Mariposa, County of				
Cypress, City of			Martinez, City of				
Del Mar, City of			Marysville, City of				
Desert Hot Springs, City of			Menlo Park Fire Protection District				
Diamond Springs/El Dorado Fire Protection District			Menlo Park, City of				
Dixon, City of			Modoc, County of				
Dos Palos, City of			Mono, County of				
East Bay Regional Park District			Monrovia, City of				
El Centro, City of			Montclair, City of				
El Cerrito, City of			Monterey Peninsula Airport District				
El Dorado County Fire Protection District			Monterey, City of				
El Dorado Hills County Water District			Morgan Hill, City of				
Elk Grove, City of			Morro Bay, City of				
Escalon, City of			Murrieta Fire Protection District				
Estero Municipal Improvement District			Murrieta, City of				
Eureka, City of			Napa, County of				
Fairfax, Town of			Nevada City, City of				
Fontana Unified School District			Nevada, County of				
Fortuna, City of			Newark, City of				
Fountain Valley, City of			Newman, City of				
Galt, City of			North Tahoe Fire Protection District				
Garden Valley Fire Protection District			Northstar Community Services District				
Gardena, City of			Oakdale, City of				
Georgetown Fire Protection District			Orland, City of				

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4.1 Funding Position of Contracting Agencies, Risk Pools

Risk Pool Name	Actuarial Liabilities	Market Value* of Assets	Unfunded Liabilities	Funding Ratio (%)*			2009
				2012	2011	2010	
Safety 3.0%@50 - (Continued)	11,724,021,480	8,255,442,128	3,468,579,352	70.41	74.55	65.42	60.18
Oxnard, City of			Santa Maria, City of				
Pacific Grove, City of			Santa Paula, City of				
Pacifica, City of			Santee, City of				
Palos Verdes Estates, City of			Scotts Valley, City of				
Paradise, Town of			Seal Beach, City of				
Paso Robles, City of			Seaside, City of				
Patterson, City of			Sebastopol, City of				
Piedmont, City of			Signal Hill, City of				
Pismo Beach, City of			Solana Beach, City of				
Pittsburg, City of			Sonoma, City of				
Placentia, City of			South Gate, City of				
Placerville, City of			South Lake Tahoe, City of				
Pleasant Hill, City of			Squaw Valley Public Service District				
Pleasanton, City of			St. Helena, City of				
Port San Luis Harbor District			Stanislaus Consolidated Fire Protection District				
Poway, City of			Stockton Unified School District				
Rancho Cucamonga Fire Protection District			Suisun City, City of				
Rancho Santa Fe Fire Protection District			Susanville, City of				
Red Bluff, City of			Sutter Creek, City of				
Redlands, City of			Tehachapi, City of				
Ripon, City of			Templeton Community Services District				
Rocklin, City of			Trinity, County of				
Rohnert Park, City of			Truckee, Town of				
Running Springs Water District			Tulare, City of				
Salinas, City of			Tuolumne, County of				
San Anselmo, Town of			Turlock, City of				
San Bernardino City Unified School District			Tustin, City of				
San Bruno, City of			Twin Rivers Unified School District				
San Diego Unified School District			Ukiah, City of				
San Fernando, City of			Union City, City of				
San Gabriel, City of			Vista, City of				
San Leandro, City of			Walnut Creek, City of				
San Luis Obispo, City of			Watsonville, City of				
San Marcos, City of			West Sacramento, City of				
San Marino, City of			Westminster, City of				
San Pablo, City of			Williams, City of				
San Ramon, City of			Willits, City of				
Santa Ana Unified School District			Willows, City of				
Santa Barbara, City of			Woodside Fire Protection District				
Santa Cruz, City of			Yuba City, City of				
Santa Fe Springs, City of							

Risk Pool Name	Actuarial Liabilities	Market Value* of Assets	Unfunded Liabilities	Funding Ratio (%)*			2009
				2012	2011	2010	
Safety 3.0%@55	2,183,549,942	1,592,869,270	590,680,672	72.95	76.42	66.94	61.47
Albany, City of			Burney Fire District				
Alpine Fire Protection District			Calistoga, City of				
Alturas, City of			Cambria Community Healthcare District				
Amador, County of			Cathedral City, City of				
American Canyon Fire Protection District			Central County Fire Department				
Anderson Fire Protection District			Central Fire Protection District of Santa Cruz County				
Anderson, City of			Chino Valley Independent Fire District				
Apple Valley Fire Protection District			Chino, City of				
Aptos/La Selva Fire Protection Agency			Chowchilla, City of				
Arroyo Grande, City of			Citrus Heights, City Of				
Avenal, City of			Claremont, City of				
Azusa, City of			Clayton, City of				
Bell, City of			Corcoran, City of				
Belmont Fire Protection District			Corning, City of				
Benicia, City of			Covina, City of				
Big Bear City Community Services District			Dixon, City of				
Boulder Creek Fire Protection District			East Bay Regional Park District				
Branciforte Fire Protection District			East Palo Alto, City of				
Brisbane, City of			Ebbetts Pass Fire Protection District				

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4.1 Funding Position of Contracting Agencies, Risk Pools

Risk Pool Name	Actuarial	Market Value*	Unfunded	Funding Ratio (%)*			
	Liabilities	of Assets	Liabilities	2012	2011	2010	2009
Safety 3.0%@55 - (Continued)	2,183,549,942	1,592,869,270	590,680,672	72.95	76.42	66.94	61.47
Emeryville, City of			Paso Robles, City of				
Encinitas, City of			Pinole, City of				
Exeter, City of			Plumas, County of				
Fairfax, Town of			Port Hueneme, City of				
Felton Fire Protection District			Porterville, City of				
Fillmore, City of			Poway, City of				
Firebaugh, City of			Rancho Cucamonga Fire Protection District				
Fountain Valley, City of			Rancho Santa Fe Fire Protection District				
Fowler, City of			Red Bluff, City of				
Glen Ellen Fire Protection District			Reedley, City of				
Glenn, County of			Rescue Fire Protection District				
Gold Ridge Fire Protection District			Rincon Valley Fire Protection District				
Grass Valley, City of			Ross Valley Fire Department				
Greenfield Fire Protection District			Ross, Town of				
Grover Beach, City of			Salinas, City of				
Gustine, City of			San Anselmo, Town of				
Hanford, City of			San Benito, County of				
Herald Fire Protection District			San Clemente, City of				
Hermosa Beach, City of			San Joaquin Delta Community College District				
Idyllwild Fire Protection District			San Marino, City of				
Kentfield Fire Protection District			San Miguel Consolidated Fire Protection District				
Kingsburg, City of			Sand City, City of				
Laguna Beach, City of			Sanger, City of				
Lake County Fire Protection District			Santa Cruz, City of				
Lake Valley Fire Protection District			Santa Maria, City of				
Larkspur, City of			Santa Monica Community College District				
Lemon Grove, City of			Santee, City of				
Lindsay, City of			Sausalito, City of				
Loma Linda, City of			Scotts Valley Fire Protection District				
Lompoc, City of			Shafter, City of				
Los Banos, City of			Shasta Lake Fire Protection District				
Mammoth Lakes Fire District			Sierra Madre, City of				
Manhattan Beach, City of			Sierra, County of				
Manteca, City of			Signal Hill, City of				
Marinwood Community Services District			Soledad, City of				
Mariposa, County of			South Lake Tahoe, City of				
Meeks Bay Fire Protection District			South Placer Fire District				
Menlo Park, City of			Stallion Springs Community Services District				
Mill Valley, City of			Tiburon Fire Protection District				
Millbrae, City of			Tiburon, Town of				
Montclair, City of			Truckee Fire Protection District				
Montecito Fire Protection District			Truckee, Town of				
Monterey County Regional Fire Protection District			Tulare, City of				
Montezuma Fire Protection District			Tuolumne Fire Protection District				
Morro Bay, City of			Twain Harte Community Services District				
Napa, County of			Twentynine Palms Water District				
Nevada County Consolidated Fire District			Twin Cities Police Authority				
Nevada, County of			Ukiah, City of				
North County Fire Protection District of Monterey County			Union City, City of				
North County Fire Protection District of San Diego County			Watsonville, City of				
North Tahoe Fire Protection District			West Almanor Community Services District				
Northshore Fire Protection District			West Sacramento, City of				
Novato, City of			West Valley-Mission Community College District				
Oakland City Housing Authority			Windsor Fire Protection District				
Pacifica, City of			Winters, City of				
Paradise, Town of			Woodbridge Rural County Fire Protection District				

Risk Pool Name	Actuarial	Market Value*	Unfunded	Funding Ratio (%)*			
	Liabilities	of Assets	Liabilities	2012	2011	2010	2009
Inactive Risk Pool **	839,968,292	619,371,553	220,596,739	73.74	80.29	71.50	67.66

Adelanto, City of  
Albany Municipal Services Joint Powers Authority

Aliso Viejo, City of  
American Canyon Fire Protection District

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\*\*Inactive risk pool consist of miscellaneous and safety plans.

4.1 Funding Position of Contracting Agencies, Risk Pools

Risk Pool Name	Actuarial Liabilities	Market Value* of Assets	Unfunded Liabilities	Funding Ratio (%)*			2009
				2012	2011	2010	
Inactive Risk Pool ** - (Continued)	839,968,292	619,371,553	220,596,739	73.74	80.29	71.50	67.66
Arcade Creek Recreation And Park District							
Armona Community Services District							
Atascadero Cemetery District							
Auburn, City of							
Belmont-San Carlos Fire Department							
Belmont-San Carlos Fire Department							
Benicia, City of							
Biggs, City of							
Bighorn-Desert View Water Agency							
Blue Lake, City of							
Broadmoor Police Protection District							
Butte-Glenn Community College District							
Calaveras Public Utility District							
California Interscholastic Federation, North Coast Section							
California Interscholastic Federation, State office							
California Maritime Academy Foundation, Inc.							
California Redevelopment Association Foundation							
California State University-Fresno Association, Inc.							
Cambria Community Healthcare District							
Carmel Regional Fire Ambulance Authority							
Cayucos Sanitary District							
Central Calaveras Fire And Rescue Protection District							
Central Coast Computing Authority							
Central Sierra Planning Council							
Coalinga-Huron Mosquito Abatement District							
Coastside Fire Protection District							
Coastside Fire Protection District							
Colma, Town of							
Compton, City of							
Cooperative Organization For The Development of Employee Selection Procedures							
Copperopolis Fire Protection District							
Denair Community Services District							
East Palo Alto Sanitary District							
Emeryville, City of							
Exeter, City of							
Florin Resource Conservation District Elk Grove Water District							
Fort Bragg, City of							
Fullerton California State University Associated Students							
Grover Beach, City of							
Guadalupe, City of							
Hamilton Branch Fire Protection District							
Heartland Communications Facility Authority							
Hesperia Fire Protection District							
Hopland Public Utility District							
Humboldt Bay Municipal Water District							
Idyllwild Water District							
Independent Cities Association, Inc.							
Independent Data Processing Center							
Inland Empire Health Plan							
Jackson, City of							
Kentfield Fire Protection District							
Kern County Local Agency Formation Commission							
Laney College Bookstore							
Linden-Peters Rural County Fire Protection District							
Livingston, City of							
Lodi, City of							
Long Beach State University, Forty-Niner Shops, Inc.							
Los Angeles County Housing Authority							
Los Angeles County Law Library							
Los Angeles Regionalized Insurance Services Authority							
Los Osos Community Services District							
Lynwood, City of							
Marin Healthcare District							
Maywood, City of							
Meeks Bay Fire Protection District							
Merced County Mosquito Abatement District							
Millbrae, City of							
Mokelumne Rural Fire District							
Monterey Regional Waste Management District							
Mother Lode Job Training Agency							
Napa County Resource Conservation District							
Needles, City of							
North Coast County Water District							
Oceano Community Services District							
Pasadena Unified School District							
Paso Robles City Housing Authority							
Perris, City of							
Pinedale County Water District							
Plumas Local Agency Formation Commission							
Port San Luis Harbor District							
Public Agency Risk Sharing Authority of California							
Rancho California Water District							
Rancho Santiago Community College Associated Students							
Richardson Bay Sanitary District							
Sacramento Public Library Authority							
Salida Fire Protection District							
Salida Fire Protection District							
San Andreas Regional Center, Inc.							
San Andreas Sanitary District							
San Carlos, City of							
San Diego Pooled Insurance Program Authority							
San Dieguito Water District							
San Gabriel Basin Water Quality Authority							
San Jacinto, City of							
San Joaquin, County of							
San Lorenzo Valley Water District							
San Marcos Fire Protection District							
San Mateo County Law Library							
San Simeon Community Services District							
Sanger, City of							
School Risk and Insurance Management Group							
Shasta Community Services District							
Soledad Community Health Care District							
Soledad, City of							
Sonoma, City of							
Sonoma, City of							
Southeast Recreation and Park District							
Suisun Fire Protection District							
Suisun-Fairfield-Rockville Cemetery District							
Taft, City of							
Taft, City of							
Tahoe Transportation District							
Tehachapi, City of							
Temple City, City of							
Transportation Agency							
Treasure Island Development Authority							
Truckee, Town of							
Truckee-Tahoe Airport District							
Turlock, City of							
Ventura Port District							
Veterans Home of California Post Fund							
Victorville Fire Protection District							
Victorville, City of							
Waterford, City of							
Westmorland, City of							
Wilton Fire Protection District							
Winters Fire Protection District							
Yountville, Town of							

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\*\*Inactive risk pool consist of miscellaneous and safety plans.

**5. CalPERS Supplement – Summary of Contracting Agency’s Benefits**

The following table compares selected benefits of all the local public agencies that contracted with CalPERS. Agencies are listed alphabetically, with the plan types (miscellaneous or safety) listed below. The five-digit code reported is used for identification by CalPERS of the various benefit formulas and may be useful if additional information is needed. The abbreviations used in the tables are described below.

A. Retirement Benefit Formula – This column indicates the retirement benefit formula used to compute retirement benefits for each agency and group. A CalPERS member who has at least five years of credited service becomes eligible for service retirement upon attainment of age 50.

1. Three Percent at Age 50 Formula (3% @ 50 – Local Safety Members):

Age	% Per Year of Service
50 and Older .....	3.000%

2. Three Percent at Age 55 Formula (3% @ 55 – Local Safety Members):

Age	% Per Year of Service
50 .....	2.400%
52 .....	2.640%
54 .....	2.880%
55 and Older .....	3.000%

3. Two Percent at Age 50 Formula (2% @ 50 – Local Safety Members):

Age	% Per Year of Service
50 .....	2.000%
52 .....	2.280%
54 .....	2.560%
55 and Older .....	2.700%

4. One-Half Percent at Age 55 Formula (0.05% @ 55 – Local Safety Members):

Entry Age	Percent Factor
25 .....	1.667%
30 .....	2.000%
35 and Older .....	2.500%

If a member retires between the ages of 50 and 55, the above percent factors must be discounted as follows:

Age	Discount Factor
50 .....	0.713
52 .....	0.814
54 .....	0.933

5. Two Percent at Age 55 Formula (2% @ 55 – Local Safety Members):

Age	% Per Year of Service
50 .....	1.426%
52 .....	1.628%
55 and Older .....	2.000%

**5. CalPERS Supplement – Summary of Contracting Agency’s Benefits – (Continued)**

6. Two Percent at Age 55 Formula (2% @ 55 – Local Miscellaneous Members):		% Per Year
Age		of Service
50 .....		1.426%
55 .....		2.000%
60 .....		2.262%
63 and Older .....		2.418%
7. Two Percent at Age 55 State-School Formula (2% @ 55 – Local Miscellaneous Members):		% Per Year
Age		of Service
50 .....		1.100%
55 .....		2.000%
60 .....		2.314%
63 and Older .....		2.500%
8. Two and One-Half Percent at Age 55 Formula (2.5% @ 55 – Local Safety Members):		% Per Year
Age		of Service
50 .....		2.000%
52 .....		2.200%
55 and Older .....		2.500%
9. One and One-Quarter Percent at Age 65 Tier 2 Formula (1.25% @ 65 – Local Miscellaneous Members):		% Per Year
Age		of Service
50 .....		0.500%
52 .....		0.600%
54 .....		0.800%
56 .....		0.800%
58 .....		0.900%
60 .....		1.000%
62 .....		1.100%
64 .....		1.200%
65 and Older .....		1.250%
10. Two Percent at Age 60 Formula (2% @ 60 – Local Miscellaneous Members):		% Per Year
Age		of Service
50 .....		1.092%
55 .....		1.460%
60 .....		2.000%
63 and Older .....		2.418%
11. One and One-Quarter Percent at Age 60 Formula (1.25% @ 60 – Local Safety Members):		% Per Year
Age		of Service
50 .....		0.619%
55 .....		0.868%
60 .....		1.250%
65 .....		1.750%
12. Two and One-Half Percent at Age 55 Formula (2.5% @ 55 – Local Miscellaneous Members):		% Per Year
Age		of Service
50 .....		2.000%
52 .....		2.200%
55 and Older .....		2.500%

**5. CalPERS Supplement – Summary of Contracting Agency’s Benefits – (Continued)**

13. 2.7 Percent at Age 55 Formula (2.7% @ 55 – Local Miscellaneous Members):

Age	% Per Year of Service
50 .....	2.000%
52 .....	2.280%
55 and Older .....	2.700%

14. Three Percent at Age 60 Formula (3% @ 60 – Local Miscellaneous Members):

Age	% Per Year of Service
50 .....	2.000%
52 .....	2.200%
54 .....	2.400%
56 .....	2.600%
58 .....	2.800%
60 and Older .....	3.000%

B. **Final Compensation Offset** – This column is used to report which plans apply an offset to the final compensation.

Y — The final compensation used to calculate the retirement benefit is offset by \$133.33 (or by 1/3 if the final compensation is less than \$400).

N — No offset is applied to the final compensation used to calculate the retirement benefit.

C. **Final Compensation Period** – This column reports whether the retirement benefit is based on a one or three-year final average salary.

D. **COLA (Cost-of-Living Adjustment)** – CalPERS retirees and survivors receive a COLA of 2% per year on a compounded basis, no greater than the cumulative change in the consumer price index since the date of retirement. Some contracting agencies provide increases of 3%, 4%, or 5% (also limited to the cumulative increase in the consumer price index).

E. **Pre-Retirement Death Benefit Option 2 Settlement** – A “Y” indicates that the employer has contracted for this benefit, which provides, upon death of a member prior to retirement, an allowance equal to the retirement benefit the member would have received had he or she retired on the date of death and elected the Option 2 Settlement. A retiree who elects the Option 2 Settlement receives an allowance that has been reduced so that it will continue to be paid to a surviving beneficiary after the retiree’s death. (Government Code section 21548).

F. **Sick Leave Credit** – A “Y” indicates that the agency has contracted for its employees to receive additional service credit for unused sick leave (Government Code section 20965).

G. **Post-Retirement Survivor Allowance (PRSA)** – A “Y” indicates that the employer has contracted for this benefit, which provides, upon death of a member after retirement or disability, a continued allowance to the surviving spouse until death or remarriage, or to surviving children or dependent parents (Government Code sections 21624 and 21626).

H. **Ordinary Disability Increase** – This benefit applies to future ordinary disability retirements of miscellaneous members and of non-job-related disability retirements of Safety members. The current statutory level of disability retirement benefits for members with at least five years of credited service (with a 33-1/3% maximum) would be raised to a minimum benefit of 30% of final compensation for five years of service and increased by 1% of final compensation for each additional year of service to a maximum benefit of 50% of final compensation. Under no circumstances may the disability retirement allowance be more than the service retirement allowance if the member were to continue in employment and retire at age 60 (Government Code section 21427).

**5. CalPERS Supplement – Summary of Contracting Agency's Benefits – (Continued)**

- I. **1959 Survivor Benefit** (Government Code sections 20070, 21382.5, 21570, 21571, 21572, 21573, 21574.5, 21575, 21576, 21577, 21578, 21579, 21580, 21581, 21582) – This optional benefit provides the following monthly allowance to beneficiaries of a member who dies prior to retirement. This benefit is in addition to the basic death benefit or the 1957 survivor benefit, but would be reduced by the amount of the industrial death benefits, if payable.

Spouse with two or more children, or three or more dependent children, alone.....	\$430
Spouse with one dependent child, or two dependent children, alone.....	\$360
Widow or widower, alone, age 62 (ages vary at different levels) or older; dependent mother or dependent father alone, age 62 (ages vary at different levels) or older; or one dependent child.....	\$180

Section 21572 (2<sup>nd</sup> level) provides for monthly benefit payments of \$538, \$450, and \$225, respectively.

Section 21573 (3<sup>rd</sup> level) provides for monthly benefit payments of \$840, \$700, and \$350, respectively.

Section 21574 (4<sup>th</sup> level) provides for monthly benefit payments of \$2,280, \$1,900, and \$950, respectively.

Section 21574.5 (indexed level) provides for monthly benefit payments of \$1,500, \$1,000, and \$500, respectively, as of January 1, 2000. These benefits increase at the rate of 2% per year.

A "1" indicates that the agency has contracted for section 21571 benefits. A "2" indicates that it has opted for section 21572 benefits. A "3" indicates it has selected section 21573 benefits. A "4" indicates that it has elected section 21574 benefits. An "8" indicates that the agency has contracted for section 21574.5 benefits.

- J. **Member Contribution Rate** – The contribution rate paid by members as a percent of payroll. Some agencies use a fixed dollar amount, determined annually. These rates are designated as "Varies."
- K. **Employer Contribution Rate** – The contribution rate, effective fiscal year 2013-14, that is paid by the contracting agency as a percentage of payroll or a fixed dollar amount determined annually.



## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Academic Senate for California Community Colleges											
Misc 000104346	2% @ 60		3	2%	Y	Y			4	7.00	10.532%
Misc 999104345	2% @ 60		3	2%	Y	Y			4	7.00	10.532%
Access Services Incorporated											
Misc 000106347	2% @ 60		3	2%	Y	Y			3	7.00	10.385%
Misc 999106346	2% @ 60		3	2%	Y	Y			3	7.00	10.385%
Adelanto, City of											
Misc 000102847	2% @ 60		3	2%	Y	Y			4	7.00	4.565%
Misc 999102846	2% @ 60		3	2%	Y	Y			4	7.00	4.565%
Police 000102845	2% @ 55		3	2%	Y	Y			3	7.00	0.000%
Police 999102844	2% @ 55		3	2%	Y	Y			3	7.00	0.000%
Agoura Hills and Calabasas Community Center											
Misc 000104981	2% @ 55		3	2%	Y	Y			3	7.00	11.032%
Misc 999108636	2% @ 55		3	2%	Y	Y			3	7.00	11.032%
Agoura Hills, City of											
Misc 000102663	2% @ 55		3	2%	Y	Y			3	7.00	11.032%
Misc 999102662	2% @ 55		3	2%	Y	Y			3	7.00	11.032%
Alameda Alliance for Health											
Misc 000102511	2% @ 60		3	2%					3	7.00	6.273%
Misc 999102510	2% @ 60		3	2%					3	7.00	6.273%
Alameda Corridor Transportation Authority											
Misc 000102976	2% @ 55		1	2%	Y	Y			3	7.00	15.726%
Misc 999102975	2% @ 55		1	2%	Y	Y			3	7.00	15.726%
Alameda County Fire Department											
Misc 000105531	2% @ 55		1	2%	Y	Y			3	7.00	11.522%
Misc 444108091	2% @ 55		1	2%	Y	Y			3	7.00	11.522%
Misc 999105530	2% @ 55		1	2%	Y	Y			3	7.00	11.522%
Fire 000105536	3% @ 50		1	2%		Y			3	9.00	26.980%
Fire 444108092	3% @ 50		1	2%					1	9.00	26.980%
Fire 999105532	3% @ 50		1	2%					1	9.00	26.980%
Alameda County Law Library											
Misc 000104854	2% @ 60		3	2%	Y	Y				7.00	1.893%
Misc 999104853	2% @ 60		3	2%	Y	Y				7.00	1.893%
Alameda County Mosquito Abatement District											
Misc 000104957	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.330%
Misc 999104955	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.330%
Alameda County Schools Insurance Group											
Misc 000107074	2% @ 55		1	2%	Y	Y			4	7.00	23.425%
Misc 000107075	2.5% @ 55		1	2%	Y	Y			4	8.00	23.425%
Misc 999107073	2.5% @ 55		1	2%	Y	Y			4	8.00	23.425%
Alameda County Transportation Commission											
Misc 444108910	2.5% @ 55		1	2%	Y	Y			4	8.00	16.845%
Misc 999108866	2.5% @ 55		1	2%	Y	Y			4	8.00	16.845%
Alameda County Waste Management Authority											
Misc 000106986	2% @ 55		1	2%	Y	Y			4	7.00	15.701%
Misc 000106987	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Misc 999106985	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Alameda County Water District											
Misc 000104928	2% @ 55	Y	1	3%	Y	Y	Y			7.00	24.956%
Misc 000104929	2% @ 55		1	3%	Y	Y	Y		4	7.00	24.956%
Misc 000104931	2.5% @ 55	Y	1	3%	Y	Y	Y			8.00	24.956%
Misc 000104932	2.5% @ 55		1	3%	Y	Y	Y		4	8.00	24.956%
Misc 999104927	2.5% @ 55		1	3%	Y	Y	Y		4	8.00	24.956%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Alameda, City of											
Misc 000105323	2% @ 55	Y	1	2%		Y	Y			7.00	17.201%
Misc 000105324	2% @ 55		1	2%		Y	Y		3	7.00	17.201%
Misc 444108086	2% @ 55		1	2%		Y	Y			7.00	17.201%
Misc 444108190	2% @ 55	Y	1	2%		Y	Y			7.00	17.201%
Misc 999105321	2% @ 55		1	2%		Y	Y			7.00	17.201%
Fire 000105330	3% @ 50		1	2%		Y	Y		3	9.00	44.115%
Fire 999105325	3% @ 50		1	2%		Y	Y		3	9.00	44.115%
Police 000105328	3% @ 50		1	2%		Y	Y		3	9.00	44.115%
Police 999105326	3% @ 50		1	2%		Y	Y		3	9.00	44.115%
Albany Municipal Services Joint Powers Authority											
Misc 000102828	2% @ 55		3	2%	Y	Y			4	7.00	16.318%
Misc 000102829	2.5% @ 55		3	2%	Y	Y			4	8.00	16.318%
Misc 000107974	2% @ 55		3	2%	Y	Y				7.00	16.318%
Misc 112108485	2% @ 60		3	2%	Y	Y			4	7.00	8.005%
Misc 999102827	2% @ 55		3	2%	Y	Y				7.00	16.318%
Albany, City of											
Misc 000106906	2% @ 55		3	2%	Y	Y				7.00	16.420%
Misc 000106908	2.5% @ 55		3	2%	Y	Y				8.00	16.420%
Misc 112108748	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999106904	2.5% @ 55		3	2%	Y	Y				8.00	16.420%
Fire 000106911	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Fire 999106909	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Police 000106913	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Police 999106912	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Alhambra Redevelopment Agency											
Misc 000100905	2% @ 55		1	2%	Y	Y			3	7.00	0.000%
Misc 000100906	2.7% @ 55		1	2%	Y	Y			3	8.00	0.000%
Misc 999100904	2.7% @ 55		1	2%	Y	Y			3	8.00	0.000%
Alhambra, City of											
Misc 000101842	2% @ 55		1	2%	Y				3	7.00	19.940%
Misc 000101844	2.7% @ 55		1	2%	Y				3	8.00	19.940%
Misc 999101841	2.7% @ 55		1	2%	Y				3	8.00	19.940%
Fire 000101849	3% @ 50		1	2%	Y		Y		3	9.00	37.899%
Fire 999101845	3% @ 50		1	2%	Y		Y		3	9.00	37.899%
Police 000101848	3% @ 50		1	2%	Y		Y		3	9.00	37.899%
Police 999101846	3% @ 50		1	2%			Y		3	9.00	37.899%
Aliso Viejo, City of											
Misc 000103527	2% @ 55		3	2%	Y	Y			8	7.00	11.032%
Misc 999103526	2% @ 55		3	2%	Y	Y			8	7.00	11.032%
Alliance of Schools for Cooperative Insurance Programs											
Misc 000101036	2% @ 55		1	2%	Y	Y			4	7.00	12.801%
Misc 999101035	2% @ 55		1	2%	Y	Y			4	7.00	12.801%
Alpine Fire Protection District											
Misc 000103842	2% @ 55		1	2%	Y	Y			4	7.00	17.157%
Misc 000103843	2.7% @ 55		1	2%	Y	Y			4	8.00	17.157%
Misc 999103841	2.7% @ 55		1	2%	Y	Y			4	8.00	17.157%
Fire 000103845	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Fire 112108566	3% @ 55		3	2%	Y	Y			4	9.00	21.367%
Fire 999103844	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Alpine, County of											
Misc 000105586	2% @ 55	Y	1	2%	Y	Y	Y	Y		7.00	17.038%
Misc 000105587	2% @ 55		1	2%	Y	Y	Y	Y	2	7.00	17.038%
Misc 999105585	2% @ 55		1	2%	Y	Y	Y	Y	2	7.00	17.038%
Fire 999105588	1/2 @ 55		1	2%	Y	Y	Y	Y	2	Varies	37.781%
Peace 000105591	3% @ 50		1	2%	Y	Y	Y	Y	2	9.00	37.781%
Peace 999105589	3% @ 50		1	2%	Y	Y	Y	Y	2	9.00	37.781%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Alta California Regional Center Inc.											
Misc 000105170	2% @ 60		3	2%					8	7.00	9.360%
Misc 999105168	2% @ 60		3	2%					8	7.00	9.360%
Alta Irrigation District											
Misc 000104702	2% @ 60	Y	3	2%	Y	Y	Y			7.00	8.212%
Misc 999104701	2% @ 60	Y	3	2%	Y	Y	Y			7.00	8.212%
Altadena Library District											
Misc 000103155	2% @ 55	Y	1	2%	Y	Y	Y			7.00	12.330%
Misc 999103153	2% @ 55		1	2%	Y	Y	Y			7.00	12.330%
Alturas, City of											
Misc 000103425	2% @ 55	Y	1	2%	Y	Y				7.00	24.842%
Misc 000103426	3% @ 60	Y	1	2%	Y	Y				8.00	24.842%
Misc 000103427	2.7% @ 55	Y	1	2%	Y	Y				8.00	24.842%
Misc 999103424	3% @ 60	Y	1	2%	Y	Y				8.00	24.842%
Fire 000103431	3% @ 55		1	2%	Y	Y				9.00	32.416%
Fire 999103428	3% @ 55		1	2%	Y	Y				9.00	32.416%
Police 000103430	3% @ 55		1	2%	Y	Y				9.00	32.416%
Police 999103429	3% @ 55		1	2%	Y	Y				9.00	32.416%
Amador County Transportation Commission											
Misc 000103643	2% @ 55		1	2%	Y	Y			4	7.00	11.629%
Amador Rapid Transit District											
Misc 000101168	2% @ 55		3	2%	Y	Y				7.00	12.061%
Misc 999101167	2% @ 55		3	2%	Y	Y				7.00	12.061%
Amador Water Agency											
Misc 000103083	2% @ 55		3	2%	Y	Y				7.00	15.085%
Misc 112108509	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999103082	2% @ 55		3	2%	Y	Y				7.00	15.085%
Amador, County of											
Misc 000103621	2% @ 55	Y	1	2%	Y	Y				7.00	17.297%
Misc 000103622	2% @ 55		1	2%	Y	Y				7.00	17.297%
Misc 112103623	2% @ 60	Y	3	2%	Y	Y				7.00	17.297%
Misc 999103618	2% @ 60		3	2%	Y	Y				7.00	17.297%
Peace 000103628	3% @ 50		1	2%	Y	Y		Y	3	9.00	33.713%
Peace 112103629	3% @ 55		3	2%	Y	Y		Y	3	9.00	21.367%
Peace 999103626	3% @ 50		1	2%	Y	Y		Y	3	9.00	33.713%
Peace 000103625	2% @ 50		3	2%	Y	Y			3	9.00	22.381%
Peace 112108549	2% @ 55		3	2%	Y	Y			3	7.00	15.370%
Peace 999103624	2% @ 50		3	2%	Y	Y			3	9.00	22.381%
American Canyon Fire Protection District											
Misc 999107825	3% @ 60		3	2%	Y	Y				8.00	0.000%
Fire 000103908	3% @ 50		1	2%	Y	Y			3	9.00	36.891%
Fire 112108570	3% @ 55		1	2%	Y	Y			3	9.00	22.250%
Fire 999103907	3% @ 50		1	2%	Y	Y			3	9.00	36.891%
American Canyon, City of											
Misc 000106309	2% @ 55		1	2%	Y	Y	Y		8	7.00	15.784%
Misc 444107512	2% @ 55		1	2%	Y	Y	Y			7.00	15.784%
Misc 999106307	2% @ 55		1	2%	Y	Y	Y			7.00	15.784%
American River Flood Control District											
Misc 000107077	2% @ 55	Y	1	2%	Y	Y				7.00	11.522%
Misc 999107076	2% @ 55		1	2%	Y	Y				7.00	11.522%
Anaheim, City of											
Misc 000105265	2% @ 55		1	2%	Y	Y	Y		4	7.00	24.271%
Misc 000105267	2.7% @ 55		1	2%	Y	Y	Y		4	8.00	24.271%
Misc 999105263	2.7% @ 55		1	2%	Y	Y	Y		4	8.00	24.271%
Fire 000105277	3% @ 50		1	2%	Y	Y	Y		4	9.00	34.232%
Fire 999105273	3% @ 50		1	2%	Y	Y	Y		4	9.00	34.232%
Police 000105272	3% @ 50		1	2%	Y	Y	Y		4	9.00	32.808%
Police 999105268	3% @ 50		1	2%	Y	Y	Y		4	9.00	32.808%
Anderson Cemetery District											
Misc 000100855	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%
Misc 999100854	2% @ 55		3	2%	Y	Y				7.00	11.032%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Anderson Fire Protection District											
Misc 000105465	2.5% @ 55	Y	3	2%	Y	Y				8.00	9.491%
Misc 999105464	2.5% @ 55	Y	3	2%	Y	Y				8.00	9.491%
Fire 000105468	3% @ 55	Y	3	2%	Y	Y				9.00	26.267%
Fire 999105466	3% @ 55	Y	3	2%	Y	Y				9.00	26.267%
Anderson, City of											
Misc 000104253	2% @ 55		1	2%	Y	Y				7.00	16.691%
Misc 000104255	2.7% @ 55	Y	1	2%	Y	Y				8.00	16.691%
Misc 000104256	2.7% @ 55		1	2%	Y	Y				8.00	16.691%
Misc 000108049	2% @ 55	Y	1	2%	Y	Y				7.00	16.691%
Misc 999104249	2% @ 55		1	2%	Y	Y				7.00	16.691%
Police 000104258	3% @ 50		3	2%	Y	Y				9.00	26.881%
Police 112108591	3% @ 55		3	2%	Y	Y				9.00	21.367%
Police 999104257	3% @ 50		3	2%	Y	Y				9.00	26.881%
Angels, City of											
Misc 000102551	2% @ 55	Y	1	2%	Y	Y				7.00	22.430%
Misc 000102552	2.7% @ 55	Y	1	2%	Y	Y				8.00	22.430%
Misc 999102550	2.7% @ 55		1	2%	Y	Y				8.00	22.430%
Fire 000102553	2% @ 55	Y	3	2%	Y	Y				7.00	15.370%
Police 000102556	3% @ 50	Y	3	2%	Y	Y				9.00	41.421%
Police 000108463	3% @ 50		3	2%	Y	Y				9.00	41.421%
Police 999102554	3% @ 50		3	2%	Y	Y				9.00	41.421%
Angiola Water District											
Misc 000106657	2% @ 60		3	2%	Y	Y				7.00	4.036%
Antelope Valley Mosquito and Vector Control District											
Misc 000103420	3% @ 60	Y	1	2%	Y	Y	Y			8.00	19.508%
Misc 999103419	3% @ 60	Y	1	2%	Y	Y				8.00	19.508%
Antelope Valley Schools Transportation Agency											
Misc 000105610	2% @ 55	Y	1	2%		Y				7.00	12.473%
Misc 000105611	2% @ 55		1	2%		Y				7.00	12.473%
Misc 999105609	2% @ 55		1	2%		Y				7.00	12.473%
Antelope Valley Transit Authority											
Misc 000102314	2% @ 55		3	2%	Y	Y				7.00	11.032%
Misc 999102313	2% @ 55		3	2%	Y	Y				7.00	11.032%
Antioch, City of											
Misc 000106841	2% @ 55	Y	1	5%						7.00	26.250%
Misc 000106842	2% @ 55		1	5%					2	7.00	26.250%
Misc 000106844	2.7% @ 55		1	5%					2	8.00	26.250%
Misc 112106845	2% @ 55		1	5%					2	7.00	26.250%
Misc 112106846	2.7% @ 55		1	5%					2	8.00	26.250%
Misc 999106840	2.7% @ 55		1	5%					2	8.00	26.250%
Police 000106848	3% @ 50		1	2%	Y	Y	Y			9.00	34.255%
Police 999106847	3% @ 50		1	2%	Y	Y	Y			9.00	34.255%
Apple Valley Fire Protection District											
Misc 000104515	2% @ 55		1	2%	Y	Y	Y		3	7.00	26.163%
Misc 000104516	2.7% @ 55		1	2%	Y	Y	Y		3	8.00	26.163%
Misc 999104514	2.7% @ 55		1	2%	Y	Y	Y		3	8.00	26.163%
Fire 000104519	3% @ 55		1	2%	Y	Y	Y	Y	3	9.00	20.032%
Fire 999104517	3% @ 55		1	2%	Y	Y		Y	3	9.00	20.032%
Apple Valley, Town of											
Misc 000107101	2% @ 55		1	2%	Y	Y				7.00	20.144%
Misc 000107102	2.7% @ 55		1	2%	Y	Y				8.00	20.144%
Misc 112108757	2% @ 55		3	2%	Y	Y				7.00	11.032%
Misc 444108160	2% @ 55		1	2%	Y	Y				7.00	20.144%
Misc 444108161	2.7% @ 55		1	2%	Y	Y				8.00	20.144%
Misc 999107100	2.5% @ 55		1	2%	Y	Y				8.00	20.144%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Aptos/La Selva Fire Protection Agency											
Misc 000104564	2% @ 55		1	2%	Y	Y				7.00	32.154%
Misc 000104565	3% @ 60		1	2%	Y	Y				8.00	32.154%
Misc 999104563	3% @ 60		1	2%	Y	Y				8.00	32.154%
Fire 000104568	3% @ 55		1	2%	Y	Y		Y	4	9.00	41.112%
Fire 444108060	3% @ 55		1	2%	Y	Y			4	9.00	41.112%
Fire 999104566	3% @ 55		1	2%	Y	Y			4	9.00	41.112%
Arbuckle-College City Fire Protection District											
Fire 000100379	3% @ 50	Y	3	2%	Y	Y				9.00	36.583%
Fire 999100378	3% @ 50		3	2%	Y	Y				9.00	36.583%
Arcade Creek Recreation and Park District											
Misc 000105819	2% @ 55		3	2%	Y	Y				7.00	27.727%
Misc 999105818	2% @ 55		3	2%	Y	Y				7.00	27.727%
Arcadia, City of											
Misc 000100958	2% @ 55	Y	1	2%	Y	Y	Y			7.00	22.907%
Misc 000100959	2% @ 55		1	2%	Y	Y	Y		3	7.00	22.907%
Misc 000100961	2.5% @ 55	Y	1	2%	Y	Y	Y			8.00	22.907%
Misc 000100962	2.5% @ 55		1	2%	Y	Y	Y		3	8.00	22.907%
Misc 999100956	2% @ 60		3	2%	Y	Y	Y		3		22.907%
Fire 000100967	3% @ 50		1	2%	Y	Y	Y		4	9.00	41.130%
Fire 999100963	3% @ 55		3	2%	Y	Y	Y		4	9.00	41.130%
Police 000100966	3% @ 50		1	2%	Y	Y	Y		3	9.00	41.130%
Police 999100964	3% @ 55		3	2%	Y	Y	Y		3	9.00	41.130%
Arcata Fire Protection District											
Misc 000101592	2.7% @ 55		1	2%	Y	Y			3	8.00	11.644%
Misc 999101591	2.7% @ 55		1	2%	Y	Y			3	8.00	11.644%
Fire 000101594	3% @ 50		1	2%	Y	Y	Y		3	9.00	41.734%
Fire 999101593	3% @ 50		1	2%	Y	Y	Y		3	9.00	41.734%
Arcata, City of											
Misc 000101487	2% @ 55	Y	1	2%	Y	Y				7.00	24.594%
Misc 000101489	2% @ 55		1	2%	Y	Y				7.00	24.594%
Misc 000101491	2.7% @ 55	Y	1	2%	Y	Y				8.00	24.594%
Misc 000101492	2.7% @ 55		1	2%	Y	Y				8.00	24.594%
Misc 999101486	2.7% @ 55		1	2%	Y	Y				8.00	24.594%
Police 000101495	3% @ 50	Y	1	2%	Y	Y				9.00	37.607%
Police 999101494	3% @ 50		1	2%	Y	Y				9.00	37.607%
Area 12 Agency on Aging											
Misc 000103927	2% @ 60		1	2%	Y	Y				7.00	17.980%
Misc 000103928	2.7% @ 55		1	2%	Y	Y				8.00	17.980%
Misc 999103926	2.7% @ 55		1	2%	Y	Y				8.00	17.980%
Armona Community Services District											
Misc 000101854	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999101853	2% @ 60		3	2%	Y	Y				7.00	0.000%
Aromas County Water District											
Misc 000106811	2% @ 55		1	2%	Y	Y				7.00	18.330%
Misc 999106810	2% @ 55		1	2%	Y	Y				7.00	18.330%
Aromas Tri-County Fire Protection District											
Fire 000107675	2% @ 50	Y	3	2%						9.00	0.000%
Fire 999107734	2% @ 50		3	2%						9.00	0.000%
Arrowbear Park County Water District											
Misc 000102312	2% @ 55		1	2%	Y	Y				7.00	0.000%
Misc 999102311	2% @ 55		1	2%	Y	Y				7.00	0.000%
Fire 999107800	2% @ 50	Y	3	2%	Y	Y				9.00	0.000%
Arroyo Grande District Cemetery											
Misc 000100901	2.5% @ 55	Y	3	2%	Y	Y				8.00	14.890%
Misc 999100899	2.5% @ 55		3	2%	Y	Y				8.00	14.890%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Arroyo Grande, City of											
Misc 000105602	2% @ 55	Y	1	2%	Y	Y				7.00	24.550%
Misc 000105604	2.5% @ 55	Y	1	2%	Y	Y				8.00	24.550%
Misc 999105600	2.5% @ 55	Y	1	2%	Y	Y				8.00	24.550%
Fire 000105606	3% @ 55	Y	1	2%	Y	Y				9.00	24.322%
Fire 999105605	3% @ 55	Y	1	2%	Y	Y				9.00	24.322%
Police 000105608	3% @ 50	Y	1	2%	Y	Y				9.00	53.345%
Police 112108665	3% @ 55	Y	3	2%	Y	Y				9.00	21.367%
Police 999105607	3% @ 50		1	2%	Y	Y				9.00	53.345%
Artesia, City of											
Misc 000103517	2% @ 60		1	2%	Y	Y				7.00	8.668%
Misc 999103516	2% @ 60		1	2%	Y	Y				7.00	8.668%
Arvin, City of											
Misc 000103046	2% @ 55	Y	3	2%	Y	Y				7.00	6.869%
Misc 999103045	2% @ 55		3	2%	Y	Y				7.00	6.869%
Police 000103048	2% @ 55	Y	3	2%	Y	Y				7.00	14.163%
Police 999103047	2% @ 55	Y	3	2%	Y	Y				7.00	14.163%
Associated Students Inc California State University East Bay											
Misc 000108930	2% @ 55	Y	1	2%	Y	Y	Y			5.00	17.412%
Misc 444108931	2% @ 55	Y	1	2%	Y	Y	Y			5.00	17.412%
Associated Students Incorporated of California State University Stanislaus											
Misc 000108925	2% @ 60	Y	1	2%	Y	Y				5.00	11.981%
Misc 444108926	2% @ 60	Y	1	2%	Y	Y				5.00	11.981%
Misc 999108927	2% @ 60	Y	1	2%	Y	Y				5.00	11.981%
Associated Students, California State University, San Bernardino											
Misc 000102278	2% @ 60	Y	3	2%	Y	Y	Y			5.00	15.014%
Misc 999102277	2% @ 60	Y	3	2%	Y	Y	Y			5.00	15.014%
Association of Bay Area Governments											
Misc 000103721	2% @ 55	Y	3	2%	Y	Y				7.00	24.401%
Misc 000103722	2.5% @ 55	Y	3	2%	Y	Y				8.00	24.401%
Misc 999103719	2.5% @ 55	Y	3	2%	Y	Y				8.00	24.401%
Association of California Water Agencies											
Misc 000103612	2% @ 60		1	2%	Y	Y			3	7.00	20.625%
Misc 000103613	2.5% @ 55		1	2%	Y	Y			3	8.00	20.625%
Misc 999103610	2.5% @ 55		1	2%	Y	Y			3	8.00	20.625%
Association of California Water Agencies - Joint Powers Insurance Authority											
Misc 000102687	2% @ 60		1	2%	Y	Y	Y	Y	4	7.00	9.145%
Misc 999102686	2% @ 60		1	2%	Y	Y	Y	Y	4	7.00	9.145%
Association of Monterey Bay Area Governments											
Misc 000104448	2% @ 55	Y	1	5%	Y	Y				7.00	19.992%
Misc 999104447	2% @ 55		1	5%	Y	Y				7.00	19.992%
Atascadero Cemetery District											
Misc 000101549	2% @ 60		3	2%	Y	Y				7.00	11.254%
Misc 999101548	2% @ 60		3	2%	Y	Y				7.00	11.254%
Atascadero, City of											
Misc 000100609	2% @ 55		1	2%	Y	Y	Y			7.00	19.164%
Misc 000100611	2.5% @ 55		1	2%	Y	Y	Y			8.00	19.164%
Misc 999100607	2.5% @ 55		1	2%	Y	Y	Y			8.00	19.164%
Fire 000100615	3% @ 50		1	2%	Y	Y			4	9.00	34.700%
Fire 999100612	3% @ 50		1	2%	Y	Y			4	9.00	34.700%
Police 000100617	3% @ 50		1	2%	Y	Y			4	9.00	34.700%
Police 999100613	3% @ 50		1	2%	Y	Y			4	9.00	34.700%
Atherton, Town of											
Misc 000100684	2% @ 55		3	2%	Y	Y	Y		3	7.00	11.840%
Misc 999100682	2% @ 55		3	2%	Y	Y	Y		3	7.00	11.840%
Police 000100687	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.556%
Police 999100685	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.556%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Atwater, City of											
Misc 000100464	2% @ 55	Y	1	4%	Y	Y				7.00	33.544%
Misc 000100465	3% @ 60	Y	1	4%	Y	Y				8.00	33.544%
Misc 999100462	3% @ 60	Y	1	4%	Y	Y				8.00	33.544%
Fire 000107904	3% @ 50	Y	1	4%	Y	Y				9.00	62.451%
Fire 999100466	3% @ 50		1	4%	Y	Y				9.00	62.451%
Police 000100470	3% @ 50	Y	1	4%	Y	Y				9.00	62.451%
Police 000107905	3% @ 50		1	4%	Y	Y				9.00	62.451%
Police 999100467	3% @ 50		1	4%	Y	Y				9.00	62.451%
Auburn Area Recreation and Park District											
Misc 000106387	2% @ 55	Y	3	2%	Y	Y	Y			7.00	11.970%
Misc 999106386	2% @ 55		3	2%	Y	Y	Y			7.00	11.970%
Auburn Public Cemetery District											
Misc 000105477	2% @ 55	Y	3	2%	Y	Y				7.00	17.829%
Misc 999105476	2% @ 55		3	2%	Y	Y				7.00	17.829%
Auburn, City of											
Misc 000101102	2% @ 55		1	2%	Y	Y				7.00	12.432%
Misc 999101101	2% @ 55		1	2%	Y	Y				7.00	12.432%
Fire 000101106	3% @ 50		1	2%	Y	Y		4		9.00	33.195%
Fire 999101103	3% @ 50		1	2%	Y	Y		4		9.00	33.195%
Police 000107390	3% @ 50		1	2%	Y	Y				9.00	28.322%
Police 999101104	3% @ 50		1	2%	Y	Y				9.00	28.322%
Avalon, City of											
Misc 000103888	2% @ 55	Y	3	2%	Y	Y				7.00	19.189%
Misc 000103889	2% @ 55		3	2%	Y	Y				7.00	19.189%
Misc 999103887	2% @ 55		3	2%	Y	Y				7.00	19.189%
Fire 000103892	2% @ 50	Y	3	2%	Y	Y				9.00	31.561%
Fire 999103890	2% @ 50	Y	3	2%	Y	Y				9.00	31.561%
Police 000103894	2% @ 50	Y	3	2%	Y	Y				9.00	31.561%
Police 999103891	2% @ 50	Y	3	2%	Y	Y				9.00	31.561%
Avenal, City of											
Misc 000105156	2% @ 55	Y	3	2%	Y	Y				7.00	12.094%
Misc 999105155	2% @ 55		3	2%	Y	Y				7.00	12.094%
Police 000105157	3% @ 55	Y	3	2%	Y	Y				9.00	25.819%
Avila Beach Community Services District											
Misc 000100950	2% @ 60		3	2%	Y	Y			3	7.00	23.752%
Aztec Shops, Ltd., San Diego University											
Misc 000106371	2% @ 55	Y	1	2%	Y	Y				7.00	19.109%
Misc 999106370	2% @ 55		1	2%	Y	Y				7.00	19.109%
Azusa, City of											
Misc 000103346	2% @ 55		3	2%		Y	Y		4	7.00	13.686%
Misc 999103344	2% @ 55		3	2%		Y	Y		4	7.00	13.686%
Fire 999103347	1/2 @ 55		3	2%	Y	Y	Y			Varies	31.925%
Police 000107452	3% @ 50		1	2%	Y	Y	Y		4	9.00	31.925%
Police 112108535	3% @ 55		1	2%	Y	Y	Y		4	9.00	26.138%
Police 999103348	3% @ 50		1	2%	Y	Y	Y		4	9.00	31.925%
Bakersfield, City of											
Misc 000102357	2% @ 55		1	2%	Y				4	7.00	18.012%
Misc 000102359	3% @ 60		1	2%	Y				4	8.00	18.012%
Misc 112102360	2.7% @ 55		3	2%	Y				4	8.00	18.012%
Misc 999102355	2.7% @ 55		3	2%	Y				4	8.00	18.012%
Fire 000102363	3% @ 50		1	2%	Y		Y		4	9.00	29.004%
Fire 112102364	2% @ 50		3	2%	Y		Y		4	9.00	29.004%
Fire 999102361	2% @ 50		3	2%	Y		Y		4	9.00	29.004%
Police 000102367	3% @ 50		1	2%	Y		Y		4	9.00	37.536%
Police 112102368	2% @ 50		3	2%	Y		Y		4	9.00	37.536%
Police 999102365	2% @ 50		3	2%			Y		4	9.00	37.536%
Baldwin Park Unified School District											
Police 000102145	2% @ 50		3	2%	Y	Y	Y		3	9.00	21.463%
Police 999102144	2% @ 50		3	2%	Y	Y	Y		3	9.00	21.463%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Baldwin Park, City of											
Misc	000101796	2% @ 55	1	2%					1	7.00	20.777%
Misc	000101797	2.7% @ 55	1	2%					1	8.00	20.777%
Misc	999101794	2.7% @ 55	1	2%					1	8.00	20.777%
Police	000101800	3% @ 50	1	2%	Y	Y			1	9.00	27.849%
Police	999101798	3% @ 50	1	2%	Y	Y			1	9.00	27.849%
Banning, City of											
Misc	000101600	2% @ 55	Y	1	2%					7.00	21.151%
Misc	000101601	2% @ 55		1	2%					7.00	21.151%
Misc	000101603	2.5% @ 55	Y	1	2%					8.00	21.151%
Misc	000101604	2.5% @ 55		1	2%					8.00	21.151%
Misc	999101598	2.5% @ 55		1	2%					8.00	21.151%
Fire	000101611	2% @ 50	Y	1	2%	Y	Y	Y		9.00	43.661%
Fire	000101612	2% @ 50		1	2%	Y	Y	Y		9.00	43.661%
Fire	999101605	2% @ 50		1	2%	Y	Y	Y		9.00	43.661%
Police	000101609	3% @ 50	Y	1	2%	Y	Y	Y		9.00	43.661%
Police	999101606	3% @ 50		1	2%	Y	Y	Y		9.00	43.661%
Bard Water District											
Misc	000101052	2% @ 60		3	2%	Y	Y			7.00	2.323%
Misc	999101051	2% @ 60		3	2%	Y	Y			7.00	2.323%
Bardsdale Cemetery District											
Misc	000105470	2% @ 60	Y	3	2%	Y	Y			7.00	2.725%
Misc	000105471	2% @ 60		3	2%	Y	Y			7.00	2.725%
Misc	999105469	2% @ 60		3	2%	Y	Y			7.00	2.725%
Barstow Cemetery District											
Misc	000104951	2% @ 60	Y	3	2%	Y	Y	Y		7.00	32.065%
Misc	999104950	2% @ 60	Y	3	2%	Y	Y	Y		7.00	32.065%
Barstow, City of											
Misc	000105913	2% @ 55		1	2%	Y	Y		4	7.00	0.000%
Misc	000105915	2.7% @ 55		1	2%	Y	Y		4	8.00	0.000%
Misc	999105911	2.7% @ 55		1	2%	Y	Y		4	8.00	0.000%
Police	000105918	3% @ 50		1	2%	Y	Y		4	9.00	27.849%
Police	999105916	3% @ 50		1	2%	Y	Y		4	9.00	27.849%
Bay Area Air Quality Management District											
Misc	000101109	2% @ 55	Y	1	2%		Y	Y		7.00	13.120%
Misc	000101110	2% @ 55		1	2%		Y	Y		7.00	13.120%
Misc	999101107	2% @ 55		1	2%		Y	Y		7.00	13.120%
Bay Area Library and Information System											
Misc	000107644	2% @ 60		3	2%	Y	Y		2	7.00	0.000%
Misc	999107711	2% @ 60		3	2%	Y	Y		2	7.00	0.000%
Bay Area Sewage Services Agency											
Misc	000107662	2% @ 60		1	2%		Y	Y	1	7.00	0.000%
Misc	999107723	2% @ 60		1	2%		Y	Y	1	7.00	0.000%
Bay Area Water Supply and Conservation Agency											
Misc	000102624	2% @ 55		1	3%	Y	Y	Y	4	7.00	13.299%
Misc	999102623	2% @ 55		1	3%	Y	Y	Y	4	7.00	13.299%
Beach Cities Health District											
Misc	000100853	2% @ 60	Y	1	2%	Y	Y			7.00	9.222%
Misc	999100852	2% @ 60	Y	1	2%	Y	Y			7.00	9.222%
Bear Mountain Recreation and Park District											
Misc	000100766	2% @ 60		3	2%	Y	Y			7.00	1.729%
Misc	999100764	2% @ 60		3	2%	Y	Y			7.00	1.729%
Bear Valley Community Services District											
Misc	000105223	2% @ 55	Y	3	2%	Y	Y	Y		7.00	11.032%
Misc	999105222	2% @ 55		3	2%	Y	Y	Y		7.00	11.032%
Police	000105225	2% @ 50	Y	3	2%	Y	Y	Y		9.00	20.083%
Police	999105224	2% @ 50	Y	3	2%	Y	Y	Y		9.00	20.083%
Beaumont District Library											
Misc	000106077	2% @ 60		3	2%	Y	Y			7.00	18.188%
Misc	000106078	2.5% @ 55		3	2%	Y	Y			8.00	18.188%
Misc	999106076	2.5% @ 55		3	2%	Y	Y			8.00	18.188%



5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Beaumont, City of											
Misc 000103813	2% @ 60	Y	1	2%	Y	Y				7.00	16.786%
Misc 000103814	2% @ 60		1	2%	Y	Y				7.00	16.786%
Misc 000103815	3% @ 60		1	2%	Y	Y				8.00	16.786%
Misc 999103812	3% @ 60		1	2%	Y	Y				8.00	16.786%
Fire 999103816	1/2 @ 55	Y	3	2%	Y	Y				Varies	32.922%
Police 000107467	3% @ 50		1	2%	Y	Y			4	9.00	32.922%
Police 999103817	3% @ 50		1	2%	Y	Y			4	9.00	32.922%
Beaumont-Cherry Valley Recreation and Park District											
Misc 000103136	2% @ 60		1	2%	Y	Y			3	7.00	12.376%
Misc 000103137	2.7% @ 55		1	2%	Y	Y			3	8.00	12.376%
Misc 999103135	2.7% @ 55		1	2%	Y	Y			3	8.00	12.376%
Beaumont-Cherry Valley Water District											
Misc 000102499	2% @ 55		1	5%	Y	Y	Y			7.00	32.048%
Misc 000102500	2.7% @ 55		1	5%	Y	Y	Y			8.00	32.048%
Misc 999102498	2.7% @ 55		1	5%	Y	Y	Y			8.00	32.048%
Bell Gardens, City of											
Misc 000101478	2% @ 55		1	2%	Y	Y			4	7.00	17.367%
Misc 000101479	2.7% @ 55		1	2%	Y	Y			4	8.00	17.367%
Misc 999101476	2.7% @ 55		1	2%	Y	Y			4	8.00	17.367%
Police 000101482	3% @ 50		1	2%	Y	Y	Y		4	9.00	50.821%
Police 999101480	3% @ 50		1	2%	Y	Y	Y		4	9.00	50.821%
Bell, City of											
Misc 000104815	2% @ 55	Y	1	5%	Y	Y		Y		7.00	26.941%
Misc 000104816	2.7% @ 55	Y	1	5%	Y	Y		Y		8.00	26.941%
Misc 999104814	2.7% @ 55		1	5%	Y	Y		Y		8.00	26.941%
Fire 999104817	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.933%
Police 000104820	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.933%
Police 112104822	3% @ 55		1	2%	Y	Y	Y		3	9.00	23.948%
Police 999104818	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.933%
Police 999104821	3% @ 55		1	2%	Y	Y	Y		3	9.00	23.948%
Bella Vista Water District											
Misc 000101761	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Misc 999101760	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Bellflower, City of											
Misc 000106110	2% @ 55	Y	1	2%	Y	Y	Y	Y		7.00	12.904%
Misc 000106111	2% @ 55		1	2%	Y	Y	Y	Y		7.00	12.904%
Misc 999106109	2% @ 55		1	2%	Y	Y	Y	Y		7.00	12.904%
Belmont, City of											
Misc 000101012	2% @ 55		1	2%	Y	Y			4	7.00	15.565%
Misc 999101010	2% @ 55		1	2%	Y	Y			4	7.00	15.565%
Police 000107388	3% @ 50		1	2%	Y	Y			4	9.00	41.364%
Police 999101013	3% @ 50		1	2%	Y	Y			4	9.00	41.364%
Belmont-San Carlos Fire Department											
Misc 000103770	2% @ 55		1	2%	Y	Y			2	7.00	0.000%
Misc 999103769	2% @ 55		1	2%	Y	Y			2	7.00	0.000%
Fire 000103773	3% @ 50		1	2%	Y	Y	Y		3	9.00	0.000%
Fire 112108896	3% @ 55		1	2%	Y	Y	Y		3	9.00	0.000%
Fire 999103771	3% @ 50		1	2%	Y	Y	Y		3	9.00	0.000%
Belvedere, City of											
Misc 000102303	2% @ 55		1	2%	Y	Y			3	7.00	16.321%
Misc 999102302	2% @ 55		1	2%	Y	Y			3	7.00	16.321%
Police 000102305	2% @ 50		3	2%	Y	Y			3	9.00	30.341%
Police 999102304	2% @ 50		3	2%	Y	Y			3	9.00	30.341%
Belvedere-Tiburon Library Agency											
Misc 000103789	2% @ 55		3	2%	Y	Y			3	7.00	12.219%
Misc 999103788	2% @ 55		3	2%	Y	Y			3	7.00	12.219%
Ben Lomond Fire Protection District											
Fire 000103111	2% @ 55		3	2%	Y	Y			3	7.00	26.140%
Fire 999103110	2% @ 55		3	2%	Y	Y			3	7.00	26.140%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Benicia City Housing Authority											
Misc	000103474	2% @ 60	Y	1	2%	Y	Y	Y		7.00	12.965%
Misc	999103473	2% @ 60	Y	1	2%	Y	Y	Y		7.00	12.965%
Benicia, City of											
Misc	000101890	2% @ 55		1	2%		Y		3	7.00	18.825%
Misc	000101892	2.7% @ 55		1	2%		Y		3	8.00	18.825%
Misc	999101888	2.7% @ 55		1	2%		Y		3	8.00	18.825%
Fire	000101897	3% @ 50		1	2%	Y	Y	Y	4	9.00	29.556%
Fire	999101893	3% @ 50		1	2%	Y	Y	Y	4	9.00	29.556%
Police	000101896	3% @ 50		1	2%	Y	Y	Y	4	9.00	29.556%
Police	112108434	3% @ 55		3	2%	Y	Y	Y	4	9.00	23.065%
Police	999101894	3% @ 50		1	2%	Y	Y	Y	4	9.00	29.556%
Bennett Valley Fire Protection District											
Fire	000105299	2% @ 55		1	2%	Y	Y			7.00	14.993%
Fire	999108651	2% @ 55		1	2%	Y	Y			7.00	14.993%
Berkeley Housing Authority											
Misc	000108749	2.7% @ 55		1	2%	Y	Y	Y	4	8.00	18.458%
Misc	444108911	2.7% @ 55		1	2%		Y	Y	3	8.00	18.458%
Berkeley, City of											
Misc	000103876	2% @ 55	Y	1	2%		Y	Y		7.00	21.912%
Misc	000103877	2% @ 55		1	2%		Y	Y	3	7.00	21.912%
Misc	000103879	2.7% @ 55	Y	1	2%		Y	Y		8.00	21.912%
Misc	000103880	2.7% @ 55		1	2%		Y	Y	3	8.00	21.912%
Misc	000107759	2.7% @ 55	Y	1	2%		Y	Y	3	8.00	21.912%
Misc	999103874	2.7% @ 55		1	2%		Y	Y	3	8.00	21.912%
Fire	000103883	3% @ 50		1	2%		Y	Y	8	9.00	33.156%
Fire	999103881	3% @ 50		1	2%		Y	Y	8	9.00	33.156%
Police	000103886	3% @ 50		1	2%	Y	Y	Y	4	9.00	46.573%
Police	999103884	3% @ 50		1	2%	Y	Y	Y	4	9.00	46.573%
Beta Healthcare Group Risk Management Authority											
Misc	000105294	2% @ 60		3	2%	Y	Y		8	7.00	8.005%
Misc	999105293	2% @ 60		3	2%	Y	Y		8	7.00	8.005%
Beverly Hills, City of											
Misc	000104412	2% @ 55		1	2%	Y			4	7.00	17.598%
Misc	000104413	2.5% @ 55		1	2%	Y			4	8.00	17.598%
Misc	999104410	2.5% @ 55		1	2%	Y			4	8.00	17.598%
Fire	000104418	3% @ 50		1	2%			Y	4	9.00	37.230%
Fire	999104414	3% @ 50		1	2%			Y	4	9.00	37.230%
Police	000104417	3% @ 50		1	2%			Y	4	9.00	37.230%
Police	999104415	3% @ 50		1	2%			Y	4	9.00	37.230%
Big Bear Area Regional Wastewater Agency											
Misc	000102398	2% @ 55		1	2%	Y	Y	Y	3	7.00	17.692%
Misc	000102399	2.7% @ 55		1	2%	Y	Y	Y	3	8.00	17.692%
Misc	444107433	2% @ 55		1	2%	Y	Y	Y		7.00	17.692%
Misc	444107434	2.7% @ 55		1	2%	Y	Y	Y		8.00	17.692%
Misc	999102397	2.7% @ 55		1	2%	Y	Y	Y		8.00	17.692%
Big Bear City Airport District											
Misc	000105515	2% @ 55		1	3%	Y	Y	Y	Y	7.00	14.183%
Misc	999105514	2% @ 55		1	3%	Y	Y	Y	Y	7.00	14.183%
Big Bear City Community Services District											
Misc	000100872	2% @ 55		1	2%	Y	Y	Y		7.00	17.692%
Misc	000100873	2.7% @ 55		1	2%	Y	Y	Y		8.00	17.692%
Misc	999100871	2.7% @ 55		1	2%	Y	Y	Y	3	8.00	17.692%
Fire	000100876	3% @ 50	Y	1	2%	Y	Y	Y		9.00	37.352%
Fire	999100874	3% @ 50		1	2%	Y	Y	Y		9.00	37.352%
Big Bear Municipal Water District											
Misc	000101094	2% @ 55		1	2%	Y	Y			7.00	11.522%
Misc	999101092	2% @ 55		1	2%	Y	Y			7.00	11.522%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Biggs, City of											
Misc 000104607	2% @ 60	Y	3	2%	Y	Y				7.00	11.127%
Misc 999104606	2% @ 60		3	2%	Y	Y				7.00	11.127%
Police 000104610	2% @ 55	Y	3	2%	Y	Y				7.00	0.000%
Police 999104609	2% @ 55		3	2%	Y	Y				7.00	0.000%
Bighorn-Desert View Water Agency											
Misc 000104109	2% @ 60		1	2%	Y	Y			3	7.00	19.150%
Misc 000104110	3% @ 60		1	2%	Y	Y			3	8.00	19.150%
Misc 000108047	2% @ 60		3	2%	Y	Y			3	7.00	19.150%
Misc 444108046	2% @ 60	Y	3	2%	Y	Y				7.00	19.150%
Misc 999104108	3% @ 60		1	2%	Y	Y			3	8.00	19.150%
Bishop, City of											
Misc 000104884	2% @ 55		1	4%	Y	Y			1	7.00	21.993%
Misc 112104885	2% @ 60		1	4%	Y	Y			1	7.00	9.195%
Misc 999104882	2% @ 55		1	4%	Y	Y			1	7.00	21.993%
Fire 000104890	3% @ 50		1	4%	Y	Y			4	9.00	35.012%
Fire 999104886	3% @ 50		1	4%	Y	Y			4	9.00	35.012%
Police 000104889	3% @ 50		1	4%	Y	Y			1	9.00	35.012%
Police 999104887	3% @ 50		1	4%	Y	Y			1	9.00	35.012%
Black Gold Cooperative Library System											
Misc 000102656	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 999102655	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Blanchard/Santa Paula Public Library District											
Misc 000103803	2% @ 60	Y	3	2%	Y	Y				7.00	12.247%
Misc 999103802	2% @ 60	Y	3	2%	Y	Y				7.00	12.247%
Blue Lake Fire Protection District											
Fire 000102310	3% @ 50		3	2%	Y	Y			4	9.00	29.030%
Blue Lake, City of											
Misc 000101203	2% @ 55	Y	1	2%	Y	Y				7.00	22.769%
Misc 000101204	2% @ 55		1	2%	Y	Y				7.00	22.769%
Misc 000101205	2.5% @ 55		1	2%	Y	Y				8.00	22.769%
Misc 999101202	2.5% @ 55		1	2%	Y	Y				8.00	22.769%
Police 000101206	2% @ 50		3	2%	Y	Y				9.00	0.000%
Blythe, City of											
Misc 000101376	2% @ 55	Y	1	2%	Y	Y				7.00	20.036%
Misc 000101377	2% @ 55		1	2%	Y	Y				7.00	20.036%
Misc 000101378	2.5% @ 55	Y	1	2%	Y	Y				8.00	20.036%
Misc 000101379	2.5% @ 55		1	2%	Y	Y				8.00	20.036%
Misc 999101375	2.5% @ 55		1	2%	Y	Y				8.00	20.036%
Police 000101381	3% @ 50	Y	1	2%	Y	Y				9.00	43.476%
Police 999101380	3% @ 50		1	2%	Y	Y				9.00	43.476%
Bodega Bay Fire Protection District											
Misc 000102046	2% @ 60		3	2%	Y	Y			3	7.00	8.005%
Fire 000102048	2% @ 50		3	2%	Y	Y			3	9.00	33.866%
Fire 999102047	2% @ 50		3	2%	Y	Y			3	9.00	33.866%
Bolinas Community Public Utility District											
Misc 000100995	2% @ 60		3	2%	Y	Y			4	7.00	11.263%
Misc 999100994	2% @ 60		3	2%	Y	Y			4	7.00	11.263%
Bolinas Fire Protection District											
Fire 000107069	2% @ 55	Y	3	2%	Y	Y				7.00	34.052%
Fire 999107068	2% @ 55	Y	3	2%	Y	Y				7.00	34.052%
Bonita-Sunnyside Fire Protection District											
Misc 000102325	2% @ 55		1	2%	Y	Y				7.00	16.691%
Misc 000108451	2.7% @ 55		1	2%	Y	Y				8.00	16.691%
Misc 112107427	2% @ 55		1	2%	Y	Y				7.00	11.522%
Misc 999102324	2% @ 55		1	2%	Y	Y				7.00	16.691%
Fire 000102328	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Fire 999102327	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Boron Community Services District											
Misc 000101741	2% @ 60		1	2%	Y	Y	Y			7.00	25.279%
Misc 999101740	2% @ 60		1	2%	Y	Y	Y			7.00	25.279%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Borrego Springs Fire Protection District											
Misc 000103221	2% @ 60		1	2%	Y	Y			3	7.00	0.000%
Misc 999103220	2% @ 60		1	2%	Y	Y			3	7.00	0.000%
Fire 000103223	2% @ 55		1	2%	Y	Y			4	7.00	24.392%
Fire 000103224	1/2 @ 55		1	2%	Y	Y			4	Varies	24.392%
Fire 999103222	2% @ 55		1	2%	Y	Y			4	7.00	24.392%
Borrego Water District											
Misc 000103873	3% @ 60		3	2%	Y	Y			3	8.00	21.997%
Misc 000108038	2% @ 60		3	2%	Y	Y			3	7.00	21.997%
Misc 999103871	3% @ 60		3	2%	Y	Y			3	8.00	21.997%
Boulder Creek Fire Protection District											
Fire 000100461	3% @ 55		1	2%	Y	Y	Y		4	9.00	23.948%
Bradbury, City of											
Misc 000105116	2% @ 60	Y	3	2%	Y	Y				7.00	15.161%
Misc 999105115	2% @ 60	Y	3	2%	Y	Y				7.00	15.161%
Branciforte Fire Protection District											
Fire 000104690	3% @ 55	Y	3	2%	Y	Y				9.00	54.726%
Fire 999104688	3% @ 55	Y	3	2%	Y	Y				9.00	54.726%
Brannan-Andrus Levee Maintenance District											
Misc 000103935	2% @ 60	Y	3	2%	Y	Y				7.00	3.212%
Brawley, City of											
Misc 000105792	2% @ 55	Y	1	2%	Y	Y				7.00	17.383%
Misc 000108682	2% @ 55		1	2%	Y	Y				7.00	17.383%
Misc 999105790	2% @ 55		1	2%	Y	Y				7.00	17.383%
Fire 000105798	3% @ 50	Y	1	2%	Y	Y				9.00	40.860%
Fire 999105793	3% @ 50		1	2%	Y	Y				9.00	40.860%
Police 000105796	3% @ 50	Y	1	2%	Y	Y				9.00	40.860%
Police 000108683	3% @ 50		1	2%	Y	Y				9.00	40.860%
Police 999105794	3% @ 50		1	2%	Y	Y				9.00	40.860%
Brea, City of											
Misc 000104769	2% @ 55		3	2%		Y			4	7.00	14.222%
Misc 000108076	2% @ 55		1	2%		Y			4	7.00	14.222%
Misc 112104768	2% @ 55		3	2%		Y			4	7.00	14.222%
Misc 999104766	2% @ 55		1	2%		Y			4	7.00	14.222%
Fire 000104775	3% @ 50		1	2%		Y			4	9.00	33.314%
Fire 112108623	2% @ 50		3	2%		Y			4	9.00	33.314%
Fire 999104770	2% @ 50		3	2%		Y			4	9.00	33.314%
Police 000104776	3% @ 50		1	2%		Y			4	9.00	33.314%
Police 112108624	2% @ 50		3	2%		Y			4	9.00	33.314%
Police 999104771	2% @ 50		3	2%		Y			4	9.00	33.314%
Brentwood, City of											
Misc 000107522	2% @ 55		1	5%		Y			3	7.00	16.582%
Misc 000107523	2.7% @ 55		1	5%		Y			3	8.00	16.582%
Misc 112106700	2% @ 60		3	2%		Y			3	7.00	16.582%
Misc 999106699	2.7% @ 55		1	5%		Y			3	8.00	16.582%
Police 000106706	3% @ 50		1	5%	Y	Y			3	9.00	30.014%
Police 999106704	3% @ 50		1	5%	Y	Y			3	9.00	30.014%
Brisbane, City of											
Misc 000102202	2% @ 55		1	2%	Y	Y		Y	3	7.00	16.691%
Misc 000102203	2.7% @ 55		1	2%	Y	Y		Y	3	8.00	16.691%
Misc 112102204	2% @ 60		1	2%	Y	Y		Y	3	7.00	8.435%
Misc 999102200	2.7% @ 55		1	2%	Y	Y		Y	3	8.00	16.691%
Fire 000102199	3% @ 55		1	2%	Y	Y		Y	3	9.00	22.250%
Fire 999102196	3% @ 55		1	2%	Y	Y		Y	3	9.00	22.250%
Police 000102198	3% @ 55		1	2%	Y	Y		Y	3	9.00	22.250%
Police 999102197	3% @ 55		1	2%	Y	Y		Y	3	9.00	22.250%
Broadmoor Police Protection District											
Misc 000101031	2% @ 55		1	2%	Y	Y			3	7.00	0.000%
Police 000101034	3% @ 50		1	2%	Y	Y			3	9.00	38.225%
Police 999101032	3% @ 50		1	2%	Y	Y			3	9.00	38.225%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Brooktrails Township Community Services District											
Misc 000102154	2% @ 55		1	2%	Y	Y			2	7.00	28.834%
Misc 999102153	2% @ 55		1	2%	Y	Y			2	7.00	28.834%
Fire 000102156	2% @ 55		1	2%	Y	Y			3	7.00	14.615%
Fire 999102155	2% @ 55		1	2%	Y	Y			3	7.00	14.615%
Browns Valley Irrigation District											
Misc 000103856	2% @ 55	Y	1	2%	Y	Y	Y			7.00	17.202%
Misc 999103855	2% @ 55		1	2%	Y	Y	Y			7.00	17.202%
Buellton, City of											
Misc 000106595	2% @ 55		1	2%	Y	Y	Y	Y		7.00	13.850%
Misc 444107518	2% @ 55		1	2%	Y	Y	Y	Y		7.00	13.850%
Misc 999106593	2% @ 55		1	2%	Y	Y	Y	Y		7.00	13.850%
Buena Park Library District											
Misc 000104420	2% @ 55	Y	3	2%	Y	Y			3	7.00	8.091%
Misc 000104421	2% @ 55		3	2%	Y	Y			3	7.00	8.091%
Misc 999104419	2% @ 55		3	2%	Y	Y			3	7.00	8.091%
Buena Park, City of											
Misc 000106530	2% @ 55		1	2%					3	7.00	17.188%
Misc 000106532	2.5% @ 55	Y	1	2%						8.00	17.188%
Misc 000106533	2.5% @ 55		1	2%					3	8.00	17.188%
Misc 999106528	2.5% @ 55		1	2%					3	8.00	17.188%
Fire 000106540	2% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Fire 999106534	2% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Police 000106537	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Police 999106535	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Burbank, City of											
Misc 000101916	2% @ 55		1	2%	Y		Y		4	7.00	17.954%
Misc 000101918	2.5% @ 55		1	2%	Y		Y		4	8.00	17.954%
Misc 999101914	2.5% @ 55		1	2%	Y		Y		4	8.00	17.954%
Fire 000101924	3% @ 55		1	2%	Y	Y	Y		4	9.00	21.136%
Fire 999101922	3% @ 55		1	2%	Y	Y	Y		4	9.00	21.136%
Police 000101921	3% @ 50		1	2%	Y		Y		4	9.00	35.214%
Police 999101919	3% @ 50		1	2%	Y		Y		4	9.00	35.214%
Burlingame, City of											
Misc 000100723	2% @ 55		1	2%	Y	Y	Y		3	7.00	19.908%
Misc 000100724	2.5% @ 55		1	2%	Y	Y	Y		3	8.00	19.908%
Misc 999100721	2.5% @ 55		1	2%	Y	Y	Y		3	8.00	19.908%
Police 000100726	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Police 999100725	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Burney Basin Mosquito Abatement District											
Misc 000104433	2% @ 60		3	2%	Y	Y				7.00	4.082%
Misc 999104432	2% @ 60		3	2%	Y	Y				7.00	4.082%
Burney Fire District											
Misc 000104302	2% @ 55	Y	3	2%	Y	Y				7.00	8.823%
Fire 000104304	3% @ 55	Y	1	2%	Y	Y				9.00	29.175%
Fire 999104303	3% @ 55	Y	1	2%	Y	Y				9.00	29.175%
Burney Water District											
Misc 000106893	2% @ 60	Y	3	2%	Y	Y				7.00	20.531%
Misc 000106894	3% @ 60	Y	3	2%	Y	Y				8.00	20.531%
Misc 999106892	3% @ 60	Y	3	2%	Y	Y				8.00	20.531%
Butte County Air Quality Management District											
Misc 000102559	2% @ 55		1	2%	Y	Y			3	7.00	15.241%
Misc 444107440	2% @ 55	Y	1	2%	Y	Y				7.00	15.241%
Misc 999102558	2% @ 55		1	2%	Y	Y				7.00	15.241%
Butte County Association of Governments											
Misc 000103294	2% @ 55		3	2%	Y	Y			4	7.00	13.275%
Misc 999103293	2% @ 55		3	2%	Y	Y			4	7.00	13.275%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Butte County In-Home Supportive Services Public Authority											
Misc 000105579	2% @ 55	Y	1	2%	Y	Y			4	7.00	11.522%
Misc 000105580	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 999105578	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Butte County Mosquito and Vector Control District											
Misc 000102044	2% @ 55	Y	3	2%	Y	Y				7.00	15.778%
Misc 000102045	2.5% @ 55	Y	3	2%	Y	Y				8.00	15.778%
Misc 999102043	2.5% @ 55		3	2%	Y	Y				8.00	15.778%
Butte Local Agency Formation Commission											
Misc 000103109	2% @ 55		1	2%	Y	Y			4	7.00	12.561%
Butte Schools Self-Funded Programs											
Misc 000105183	2% @ 55		1	2%	Y	Y	Y		3	7.00	16.331%
Misc 999105182	2% @ 55		1	2%	Y	Y	Y		3	7.00	16.331%
Butte, County of											
Misc 000106730	2% @ 55	Y	1	2%	Y	Y				7.00	12.447%
Misc 000106731	2% @ 55		1	2%	Y	Y				7.00	12.447%
Misc 999106728	2% @ 55		1	2%	Y	Y				7.00	12.447%
Peace 000106735	2% @ 50	Y	1	2%	Y	Y				9.00	21.621%
Peace 000108737	2% @ 50		1	2%	Y	Y				9.00	21.621%
Peace 999106733	2% @ 50		1	2%	Y	Y				9.00	21.621%
Police 000106738	3% @ 50	Y	1	2%	Y	Y				9.00	21.621%
Police 000106739	3% @ 50		1	2%	Y	Y				9.00	21.621%
Police 999106732	3% @ 50		1	2%	Y	Y				9.00	21.621%
Butte-Glenn Community College District											
Police 000102354	2% @ 55		3	2%	Y	Y	Y		4	7.00	23.114%
Police 999102353	2% @ 55		3	2%	Y	Y	Y		4	7.00	23.114%
Byron-Bethany Irrigation District											
Misc 000105131	2% @ 60		3	2%	Y	Y				7.00	4.216%
Misc 000108080	2% @ 60	Y	3	2%	Y	Y				7.00	4.216%
Misc 444108081	2% @ 60	Y	3	2%	Y	Y				7.00	4.216%
Misc 999105129	2% @ 60		3	2%	Y	Y				7.00	4.216%
Cabrillo College Foundation											
Misc 000103081	2% @ 55		3	2%	Y	Y				7.00	11.032%
Cachuma Operations and Maintenance Board											
Misc 000107089	2% @ 55	Y	1	2%	Y	Y				7.00	13.256%
Misc 999107088	2% @ 55		1	2%	Y	Y				7.00	13.256%
Calabasas, City of											
Misc 000100949	2% @ 55		3	2%	Y	Y			3	7.00	12.232%
Misc 999100948	2% @ 55		3	2%	Y	Y			3	7.00	12.232%
Calaveras Council Of Governments											
Misc 000103858	2% @ 55		1	2%	Y	Y		Y	4	7.00	12.003%
Misc 999103857	2% @ 55		1	2%	Y	Y		Y	4	7.00	12.003%
Calaveras County Water District											
Misc 000105025	2% @ 55	Y	1	2%	Y	Y				7.00	16.691%
Misc 000105027	2.7% @ 55	Y	1	2%	Y	Y				8.00	16.691%
Misc 999105024	2.7% @ 55		1	2%	Y	Y				8.00	16.691%
Calaveras Public Utility District											
Misc 000101436	2.7% @ 55	Y	3	2%	Y	Y				8.00	16.086%
Misc 999101435	2.7% @ 55		3	2%	Y	Y				8.00	16.086%
Calaveras, County of											
Misc 000101239	2% @ 55	Y	1	2%		Y		Y		7.00	15.716%
Misc 000101240	2% @ 55		1	2%		Y		Y	2	7.00	15.716%
Misc 999101237	2% @ 55		1	2%		Y		Y	2	7.00	15.716%
Fire 000101245	2% @ 50		1	2%	Y	Y		Y	2	9.00	39.396%
Peace 000101244	3% @ 50		1	2%	Y	Y		Y	2	9.00	39.396%
Peace 999101241	3% @ 50		1	2%	Y	Y		Y	2	9.00	39.396%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Calexico, City of											
Misc 000108596	2% @ 60		3	2%		Y				7.00	7.541%
Misc 999104360	2% @ 60		3	2%		Y				7.00	7.541%
Fire 000104366	2% @ 50		3	2%	Y	Y			1	9.00	27.947%
Fire 999104362	2% @ 50		3	2%	Y	Y			1	9.00	27.947%
Police 000104365	2% @ 50		3	2%	Y	Y			1	9.00	27.947%
Police 999104363	2% @ 50		3	2%	Y	Y			1	9.00	27.947%
California Association for Park and Recreation Indemnity											
Misc 000101020	2% @ 55		1	2%	Y	Y				7.00	21.699%
Misc 000101021	2.5% @ 55		1	2%	Y	Y				8.00	21.699%
Misc 999101019	2.5% @ 55		1	2%	Y	Y				8.00	21.699%
California Authority of Racing Fairs											
Misc 000101009	2% @ 55		3	2%	Y	Y				7.00	0.000%
Misc 999101008	2% @ 55		3	2%	Y	Y				7.00	0.000%
California Bear Credit Union											
Misc 000106813	2% @ 55	Y	3	2%	Y	Y				7.00	2.656%
Misc 444108137	2% @ 55		3	2%	Y	Y				7.00	2.656%
Misc 999106812	2% @ 55		3	2%	Y	Y				7.00	2.656%
California Central Valley Flood Control Association											
Misc 000102381	2% @ 60		3	2%	Y	Y				7.00	11.424%
California City, City of											
Misc 000105141	2% @ 55		1	2%	Y	Y			4	7.00	25.887%
Misc 000105143	3% @ 60		1	2%	Y	Y			4	8.00	25.887%
Misc 999105140	3% @ 60		1	2%	Y	Y			4	8.00	25.887%
Fire 000105148	3% @ 50		1	2%	Y	Y			4	9.00	53.974%
Fire 999105144	3% @ 50		1	2%	Y	Y			4	9.00	53.974%
Police 000105146	3% @ 50		1	2%	Y	Y			4	9.00	53.974%
Police 112105149	2% @ 50		1	2%	Y	Y			4	9.00	20.922%
Police 999105145	3% @ 50		1	2%	Y	Y			4	9.00	53.974%
California Egg Marketing/Research Agreement											
Misc 999107797	2% @ 60		3	2%		Y				7.00	0.000%
California Fair Services Authority											
Misc 000103631	2% @ 55		1	2%	Y	Y				7.00	15.137%
Misc 999103630	2% @ 55		1	2%	Y	Y				7.00	15.137%
California Fairs Financing Authority											
Misc 000104575	2% @ 55		1	2%	Y	Y				7.00	0.000%
Misc 000104576	2.7% @ 55		1	2%	Y	Y				8.00	0.000%
Misc 999104574	2.7% @ 55		1	2%	Y	Y				8.00	0.000%
California Firefighter Joint Apprenticeship Committee											
Misc 000100599	2% @ 55		1	2%	Y	Y			4	7.00	17.298%
Misc 999100598	2% @ 55		1	2%	Y	Y			4	7.00	17.298%
Fire 000100601	2% @ 50		1	2%	Y	Y	Y		3	9.00	0.000%
Fire 999100600	2% @ 50		1	2%	Y	Y	Y		3	9.00	0.000%
California Interscholastic Federation - Northern Section											
Misc 000105245	2% @ 55		1	2%	Y	Y			4	7.00	12.734%
Misc 999105244	2% @ 55		1	2%	Y	Y			4	7.00	12.734%
California Interscholastic Federation, Central Coast Section											
Misc 000101707	2% @ 55		1	2%	Y	Y				7.00	15.404%
Misc 999101706	2% @ 55		1	2%	Y	Y				7.00	15.404%
California Interscholastic Federation, Central Section											
Misc 000102893	2% @ 60	Y	3	2%	Y	Y				7.00	8.124%
Misc 999102892	2% @ 60	Y	3	2%	Y	Y				7.00	8.124%
California Interscholastic Federation, North Coast Section											
Misc 000102391	2% @ 55		1	2%	Y	Y	Y			7.00	21.217%
Misc 999102389	2% @ 55		1	2%	Y	Y	Y			7.00	21.217%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
California Interscholastic Federation, Sac-Joaquin Section											
Misc 000106497	2% @ 55		1	2%	Y	Y				7.00	15.586%
Misc 999106496	2% @ 55		1	2%	Y	Y				7.00	15.586%
California Interscholastic Federation, San Diego Section											
Misc 000104983	2% @ 55	Y	1	2%	Y	Y	Y			7.00	27.806%
Misc 999104982	2% @ 55		1	2%	Y	Y	Y			7.00	27.806%
California Interscholastic Federation, Southern Section											
Misc 000103933	2% @ 55		1	3%	Y	Y			2	7.00	28.205%
Misc 112103934	2% @ 60		1	2%	Y	Y				7.00	8.435%
Misc 999103931	2% @ 55		1	3%	Y	Y			2	7.00	28.205%
California Interscholastic Federation, State Office											
Misc 000106794	2% @ 55		1	2%	Y	Y				7.00	15.982%
Misc 999106793	2% @ 55		1	2%	Y	Y				7.00	15.982%
California Joint Powers Insurance Authority											
Misc 000103371	2% @ 55	Y	1	2%	Y	Y				7.00	15.242%
Misc 999103370	2% @ 55		1	2%	Y	Y				7.00	15.242%
California Joint Powers Risk Management Authority											
Misc 000104374	2% @ 55		1	2%	Y	Y			4	7.00	16.691%
Misc 000104375	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
Misc 999104373	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
California Maritime Academy Foundation, Inc.											
Misc 000104383	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999104382	2% @ 60		3	2%	Y	Y				7.00	0.000%
California Municipal Utilities Association											
Misc 000102271	2% @ 55		3	2%	Y	Y	Y	Y		7.00	24.827%
Misc 999102270	2% @ 55		3	2%	Y	Y	Y	Y		7.00	24.827%
California Pines Community Services District											
Misc 000100787	2% @ 60		3	2%	Y	Y			3	7.00	4.129%
Misc 999100786	2% @ 60		3	2%	Y	Y			3	7.00	4.129%
Fire 000100788	2% @ 55		3	2%	Y	Y			4	7.00	16.651%
California Redevelopment Association Foundation											
Misc 000102971	2% @ 55		3	2%	Y	Y			4	7.00	0.000%
Misc 999108497	2% @ 55		3	2%	Y	Y			4	7.00	0.000%
California School Boards Association											
Misc 000104107	2% @ 60	Y	1	2%	Y	Y	Y			7.00	17.390%
Misc 999104106	2% @ 60	Y	1	2%	Y	Y	Y			7.00	17.390%
California Special Districts Association											
Misc 000102925	2% @ 60		3	2%	Y	Y			8	7.00	8.005%
Misc 999108493	2% @ 60		3	2%	Y	Y			8	7.00	8.005%
California State and Federal Employees No. 20 Credit Union											
Misc 000102760	2% @ 55	Y	1	2%	Y	Y				7.00	16.332%
Misc 999102759	2% @ 55		1	2%	Y	Y				7.00	16.332%
California State University Foundation											
Misc 000107677	2% @ 60	Y	3	2%	Y	Y				5.00	0.000%
Misc 000107678	2% @ 60		3	2%	Y	Y				6.00	0.000%
Misc 999107735	2% @ 60		3	2%	Y	Y				6.00	0.000%
California State University, Bakersfield Foundation											
Misc 000106152	2% @ 60	Y	3	2%	Y	Y				5.00	10.005%
Misc 000106153	2% @ 60		3	2%	Y	Y				7.00	10.005%
Misc 999106150	2% @ 60		3	2%	Y	Y				6.00	10.005%
California State University, Fresno Athletic Corporation											
Misc 000105930	2% @ 55		3	2%	Y	Y				7.00	11.428%
Misc 999105929	2% @ 55		3	2%	Y	Y				7.00	11.428%



## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
California State University, Fullerton Foundation											
Misc 000107622	2% @ 60	Y	3	2%		Y				5.00	0.000%
Misc 999107692	2% @ 60		3	2%		Y				6.00	0.000%
California State University, San Bernardino Student Union											
Misc 000104704	2% @ 55		3	2%	Y	Y			4	7.00	15.547%
Misc 999104703	2% @ 55		3	2%	Y	Y			4	7.00	15.547%
California State University, Stanislaus Auxiliary And Business Services											
Misc 000100903	2% @ 60	Y	1	2%	Y	Y				5.00	0.000%
Misc 999100902	2% @ 60	Y	1	2%	Y	Y				5.00	0.000%
California State University-Fresno Association, Inc.											
Misc 000103258	2% @ 55	Y	1	2%	Y	Y				7.00	13.002%
Misc 999103256	2% @ 55		1	2%	Y	Y				7.00	13.002%
California Tahoe Regional Planning Agency											
Misc 999107824	2% @ 60		3	2%						7.00	0.000%
Calimesa, City of											
Misc 000102566	2% @ 60		1	2%	Y	Y				7.00	11.140%
Misc 999102565	2% @ 60		1	2%	Y	Y				7.00	11.140%
Calipatria, City of											
Misc 000100747	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999100746	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Fire 000100749	2% @ 55	Y	3	2%	Y	Y				7.00	14.464%
Fire 999100748	2% @ 55	Y	3	2%	Y	Y				7.00	14.464%
Police 000100751	2% @ 55	Y	3	2%	Y	Y				7.00	79.721%
Police 999100750	2% @ 55	Y	3	2%	Y	Y				7.00	79.721%
Calistoga, City of											
Misc 000101623	2% @ 55	Y	1	2%	Y	Y				7.00	24.141%
Misc 000101624	2.5% @ 55	Y	1	2%	Y	Y				8.00	24.141%
Misc 999101621	2.5% @ 55		1	2%	Y	Y				8.00	24.141%
Fire 000101627	3% @ 55	Y	1	2%	Y	Y				9.00	35.211%
Fire 999101625	3% @ 55	Y	1	2%	Y	Y				9.00	35.211%
Police 000101628	3% @ 55	Y	1	2%	Y	Y				9.00	35.211%
Police 999101626	3% @ 55	Y	1	2%	Y	Y				9.00	35.211%
Callayomi County Water District											
Misc 000103846	2.7% @ 55		1	2%	Y	Y				8.00	21.391%
Calleguas Municipal Water District											
Misc 000104130	2% @ 55	Y	3	2%	Y	Y				7.00	12.638%
Misc 000104131	2% @ 55		3	2%	Y	Y				7.00	12.638%
Misc 999104128	2% @ 55		3	2%	Y	Y				7.00	12.638%
Camarache Regional Park District											
Misc 000107666	2% @ 60	Y	3	2%						7.00	0.000%
Misc 999107727	2% @ 60		3	2%						7.00	0.000%
Camarillo Health Care District											
Misc 000102891	2% @ 60		1	2%	Y	Y				7.00	8.435%
Misc 999102890	2% @ 60		1	2%	Y	Y				7.00	8.435%
Camarillo, City of											
Misc 000103698	2% @ 55		1	2%	Y	Y	Y		4	7.00	19.161%
Misc 000103699	2% @ 55		1	2%	Y		Y			7.00	19.161%
Misc 999103696	2% @ 55		1	2%	Y	Y	Y		4	7.00	19.161%
Cambria Cemetery District											
Misc 000102564	2% @ 60	Y	1	2%	Y	Y				7.00	15.327%
Misc 999102563	2% @ 60	Y	1	2%	Y	Y				7.00	15.327%
Cambria Community Healthcare District											
Misc 000105504	2% @ 55		3	2%	Y	Y			3	7.00	13.131%
Fire 000105506	3% @ 50		1	2%	Y	Y			3	9.00	39.701%
Fire 112105507	3% @ 55		1	2%	Y	Y			3	9.00	22.250%
Fire 999105505	3% @ 50		1	2%	Y	Y			3	9.00	39.701%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Cambria Community Services District											
Misc 000102749	2% @ 55	Y	1	2%	Y	Y				7.00	29.159%
Misc 000102751	3% @ 60	Y	1	2%	Y	Y				8.00	29.159%
Misc 000108476	3% @ 60		1	2%	Y	Y				8.00	29.159%
Misc 999102748	3% @ 60	Y	1	2%	Y	Y				8.00	29.159%
Fire 000102753	3% @ 50	Y	1	2%	Y	Y				9.00	32.658%
Fire 999102752	3% @ 50		1	2%	Y	Y				9.00	32.658%
Cameron Park Community Services District											
Misc 000104089	2% @ 55		3	2%	Y	Y			3	7.00	20.913%
Misc 999104087	2% @ 55		3	2%	Y	Y			3	7.00	20.913%
Fire 000104092	2% @ 50		3	2%	Y	Y			3	9.00	0.000%
Fire 999104090	2% @ 50		3	2%	Y	Y			3	9.00	0.000%
Campbell, City of											
Misc 000101551	2% @ 55		3	2%			Y		3	7.00	17.174%
Misc 000101552	2.5% @ 55		3	2%		Y	Y		3	8.00	17.174%
Misc 112107404	2% @ 60		3	2%		Y	Y		3	7.00	17.174%
Misc 999101550	2% @ 60		3	2%		Y	Y		3	7.00	17.174%
Police 000101555	3% @ 50		1	2%	Y	Y	Y		4	9.00	47.631%
Police 112101556	2% @ 50		1	2%	Y	Y			4	9.00	20.922%
Police 999101554	3% @ 50		1	2%	Y	Y	Y		4	9.00	47.631%
Camrosa Water District											
Misc 000106984	2% @ 55		3	2%	Y	Y			3	7.00	14.507%
Misc 999106983	2% @ 55		3	2%	Y	Y			3	7.00	14.507%
Canyon Lake, City of											
Misc 000103092	2% @ 55		3	2%	Y	Y				7.00	49.385%
Misc 999103091	2% @ 55		3	2%	Y	Y				7.00	49.385%
Capitol Area Development Authority											
Misc 000100870	2% @ 55		1	2%	Y	Y	Y		2	7.00	14.591%
Misc 999100869	2% @ 55		1	2%	Y	Y	Y		2	7.00	14.591%
Capitola, City of											
Misc 000101994	2% @ 55	Y	1	2%	Y	Y				7.00	16.796%
Misc 000101995	2% @ 55		1	2%	Y	Y			2	7.00	16.796%
Misc 000101997	2.5% @ 55	Y	1	2%	Y	Y				8.00	16.796%
Misc 000101998	2.5% @ 55		1	2%	Y	Y			2	8.00	16.796%
Misc 999101993	2.5% @ 55		1	2%	Y	Y			2	8.00	16.796%
Police 000102001	3% @ 50		1	2%	Y	Y			2	9.00	27.849%
Police 999101999	3% @ 50		1	2%	Y	Y			2	9.00	27.849%
Carlsbad, City of											
Misc 000103026	2% @ 55	Y	1	2%		Y	Y	Y		7.00	25.089%
Misc 000103027	2% @ 55		1	2%		Y	Y	Y	3	7.00	25.089%
Misc 000103029	3% @ 60	Y	1	2%		Y	Y	Y		8.00	25.089%
Misc 000103030	3% @ 60		1	2%		Y	Y	Y	3	8.00	25.089%
Misc 000107986	2% @ 55		1	2%					3	7.00	25.089%
Misc 000107987	3% @ 60		1	2%					3	8.00	25.089%
Misc 112108500	2% @ 60		3	2%		Y	Y	Y	3	7.00	25.089%
Misc 444107988	3% @ 60		1	2%					3	8.00	25.089%
Misc 999103024	2% @ 60		3	2%		Y	Y	Y	3	7.00	25.089%
Fire 000103035	3% @ 50		1	2%		Y	Y		4	9.00	35.335%
Fire 112108501	2% @ 50		3	2%		Y	Y		4	9.00	35.335%
Fire 999103031	2% @ 50		3	2%		Y	Y		4	9.00	35.335%
Police 000103037	3% @ 50		1	2%		Y	Y		3	9.00	35.335%
Police 112103033	2% @ 50		3	2%		Y	Y		3	9.00	35.335%
Police 999103032	3% @ 50		1	2%		Y	Y		3	9.00	35.335%
Carmel Area Wastewater Agency (Monterey)											
Misc 000106102	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999106101	2% @ 60		3	2%	Y	Y				7.00	8.005%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Carmel Highlands Fire Protection District of Monterey County											
Misc 999107845	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Fire 000106499	1/2 @ 55		1	2%	Y	Y	Y			Varies	0.000%
Fire 999106498	1/2 @ 55		1	2%	Y	Y	Y			Varies	0.000%
Carmel Regional Fire Ambulance Authority											
Fire 000105862	3% @ 50		3	2%	Y	Y			4	9.00	0.000%
Fire 999105861	3% @ 50		3	2%	Y	Y			4	9.00	0.000%
Carmel Valley Fire Protection District											
Misc 499101147	2% @ 55	Y	3	2%	Y	Y				7.00	0.000%
Carmel-By-The-Sea, City of											
Misc 000106094	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 112108702	2% @ 60		3	2%	Y	Y			4	7.00	8.005%
Misc 999106093	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Fire 000106098	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Fire 112108704	2% @ 50		3	2%	Y	Y			4	9.00	20.083%
Fire 999106095	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Police 000106097	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Police 112108703	2% @ 50		3	2%	Y	Y			4	9.00	20.083%
Police 999106096	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Carmichael Water District											
Misc 000106196	2% @ 55	Y	1	5%	Y	Y				7.00	3.756%
Misc 999106195	2% @ 55		1	5%	Y	Y				7.00	3.756%
Carpinteria Sanitary District											
Misc 000107086	2% @ 55	Y	1	2%	Y	Y				7.00	12.284%
Misc 000107087	2% @ 55		1	2%	Y	Y				7.00	12.284%
Misc 999107085	2% @ 55		1	2%	Y	Y				7.00	12.284%
Carpinteria Valley Water District											
Misc 000103503	2% @ 55	Y	1	2%	Y	Y				7.00	21.147%
Misc 112108543	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%
Misc 999103502	2% @ 55		1	2%	Y	Y				7.00	21.147%
Carpinteria, City of											
Misc 000102745	2% @ 55		1	3%	Y	Y				7.00	14.225%
Misc 999102744	2% @ 55		1	3%	Y	Y				7.00	14.225%
Police 000102747	2% @ 50		1	2%	Y	Y				9.00	0.000%
Police 999102746	2% @ 50		1	2%	Y	Y				9.00	0.000%
Carson, City of											
Misc 000101073	2% @ 60		1	2%					4	7.00	23.726%
Misc 000101074	3% @ 60		1	2%	Y				4	8.00	23.726%
Misc 000101076	2% @ 55		1	2%					4	7.00	23.726%
Misc 112107389	2% @ 55		1	2%	Y				4	7.00	23.726%
Misc 999101072	2% @ 55		1	2%					4	7.00	23.726%
Casitas Municipal Water District											
Misc 000101170	2% @ 60	Y	1	2%	Y	Y		Y	3	7.00	8.435%
Misc 999101169	2% @ 60	Y	1	2%	Y	Y		Y	3	7.00	8.435%
Castaic Lake Water Agency											
Misc 000103658	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.330%
Misc 999103656	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.330%
Castro Valley Sanitary District											
Misc 000101283	2% @ 55		1	2%	Y	Y			3	7.00	17.987%
Misc 000101284	2.7% @ 55		1	2%	Y	Y			3	8.00	17.987%
Misc 999101282	2.7% @ 55		1	2%	Y	Y			3	8.00	17.987%
Castroville Community Services District											
Misc 000100658	2% @ 60	Y	1	2%	Y	Y	Y			7.00	7.961%
Misc 999100657	2% @ 60	Y	1	2%	Y	Y	Y			7.00	7.961%
Cathedral City, City of											
Misc 000102611	2% @ 55		1	2%	Y	Y			4	7.00	16.205%
Misc 999102609	2% @ 55		1	2%					4	7.00	16.205%
Fire 000102614	3% @ 55		1	2%	Y	Y			4	9.00	25.282%
Fire 999102612	3% @ 55		1	2%	Y	Y			4	9.00	25.282%
Police 000102617	3% @ 55		1	2%	Y	Y			4	9.00	33.001%
Police 999102615	3% @ 55		1	2%	Y	Y			4	9.00	33.001%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Cawelo Water District											
Misc 000104465	2% @ 60		3	2%	Y	Y				7.00	12.762%
Misc 999104464	2% @ 60		3	2%	Y	Y				7.00	12.762%
Cayucos Sanitary District											
Misc 000106448	2% @ 55	Y	1	2%	Y	Y				7.00	15.701%
Misc 000106449	2.5% @ 55	Y	1	2%	Y	Y				8.00	15.701%
Misc 999106447	2.5% @ 55	Y	1	2%	Y	Y				8.00	15.701%
Cayucos-Morro Bay Cemetery District											
Misc 000102965	2.5% @ 55	Y	3	2%	Y	Y				8.00	15.135%
Misc 999102964	2.5% @ 55	Y	3	2%	Y	Y				8.00	15.135%
Centerville Community Services District											
Misc 000105871	2% @ 60	Y	3	2%	Y	Y				7.00	7.590%
Misc 999105870	2% @ 60	Y	3	2%	Y	Y				7.00	7.590%
Central Basin Municipal Water District											
Misc 000101081	2% @ 60	Y	1	2%	Y	Y	Y			7.00	17.822%
Misc 000101082	3% @ 60	Y	1	2%	Y	Y	Y			8.00	17.822%
Misc 112101083	2% @ 55	Y	1	2%	Y	Y	Y			7.00	12.330%
Misc 999101080	3% @ 60	Y	1	2%	Y	Y		1		8.00	17.822%
Central Calaveras Fire and Rescue Protection District											
Misc 000105077	2% @ 60		3	2%	Y	Y			4	7.00	9.636%
Fire 000105076	2% @ 55		3	2%	Y	Y			3	7.00	16.069%
Fire 999108639	2% @ 55		3	2%	Y	Y			3	7.00	16.069%
Central Coast Computing Authority											
Misc 000100780	2% @ 60		3	2%	Y	Y				7.00	0.000%
Misc 999100779	2% @ 60		3	2%	Y	Y				7.00	0.000%
Central Coast Regional Criminal Justice Planning Board											
Misc 999107814	2% @ 60		3	2%						7.00	0.000%
Central Coast Water Authority											
Misc 000103725	2% @ 55		1	2%	Y	Y	Y		3	7.00	14.507%
Misc 999103723	2% @ 55		1	2%	Y	Y	Y		3	7.00	14.507%
Central Contra Costa Solid Waste Authority											
Misc 000108918	2% @ 55		1	2%	Y	Y	Y		4	7.00	12.330%
Misc 999108919	2% @ 55		1	2%	Y	Y	Y		4	7.00	12.330%
Central Contra Costa Transit Authority											
Misc 000101401	2% @ 60		3	2%		Y	Y			7.00	4.669%
Misc 999101399	2% @ 60		3	2%		Y	Y			7.00	4.669%
Central County Fire Department											
Misc 000102330	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	16.601%
Misc 444107429	2.5% @ 55		1	2%	Y	Y	Y		3	8.00	16.601%
Misc 444107430	3% @ 60	Y	1	2%	Y	Y	Y			8.00	16.601%
Misc 999102329	3% @ 60		1	2%	Y	Y	Y			8.00	16.601%
Fire 000108873	3% @ 55		1	2%	Y	Y	Y		4	9.00	23.948%
Fire 444107432	3% @ 55		1	2%	Y	Y	Y		4	9.00	23.948%
Fire 999102334	3% @ 55		1	2%	Y	Y			4	9.00	23.948%
Central Fire Protection District of Santa Cruz County											
Misc 000107491	2.5% @ 55		1	2%	Y	Y			8	8.00	15.701%
Misc 999105688	2% @ 55		1	2%	Y	Y			8	7.00	15.701%
Fire 000107492	3% @ 50		1	2%	Y	Y			8	9.00	27.849%
Fire 112108671	3% @ 55		3	2%	Y	Y			8	9.00	21.367%
Fire 444108103	3% @ 50		1	2%	Y	Y			8	9.00	27.849%
Fire 999105690	3% @ 50		1	2%	Y	Y			8	9.00	27.849%
Central Marin Sanitation Agency											
Misc 000104094	2% @ 55		1	2%	Y	Y			4	7.00	24.320%
Misc 000104096	2.7% @ 55		1	2%	Y	Y			4	8.00	24.320%
Misc 999104093	2.7% @ 55		1	2%	Y	Y			4	8.00	24.320%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Central Sierra Child Support Agency											
Misc 000100772	2% @ 55		1	2%	Y	Y	Y	Y	8	7.00	12.811%
Misc 000100773	2% @ 55		1	2%	Y	Y	Y	Y		7.00	12.811%
Misc 444107918	2% @ 55		1	2%	Y	Y	Y	Y	8	7.00	12.811%
Misc 444107919	2% @ 55	Y	1	2%	Y	Y	Y	Y		7.00	12.811%
Misc 444108889	2% @ 55	Y	1	2%	Y	Y				7.00	12.811%
Misc 999100771	2% @ 55		1	2%	Y	Y	Y	Y		7.00	12.811%
Central Sierra Planning Council											
Misc 000100978	2% @ 60		3	2%	Y	Y			3	7.00	0.000%
Misc 000107617	2% @ 60		3	2%		Y				7.00	0.000%
Misc 999100977	2% @ 60		3	2%	Y	Y			3	7.00	0.000%
Misc 999107688	2% @ 60		3	2%		Y				7.00	0.000%
Central Valley Regional Center, Inc.											
Misc 000104397	2% @ 55		1	2%		Y	Y		3	7.00	8.086%
Misc 999104395	2% @ 55		1	2%		Y	Y		3	7.00	8.086%
Central Water District											
Misc 000105766	2% @ 55		1	2%	Y	Y				7.00	13.609%
Misc 999105765	2% @ 55		1	2%	Y	Y				7.00	13.609%
Cerritos, City of											
Misc 000107436	2% @ 55	Y	1	2%			Y	Y		7.00	20.721%
Misc 000107437	2% @ 55		1	2%			Y	Y	4	7.00	20.721%
Misc 000107438	3% @ 60	Y	1	2%			Y	Y		8.00	20.721%
Misc 000107439	3% @ 60		1	2%	Y		Y	Y	4	8.00	20.721%
Misc 112107435	2.5% @ 55		1	2%	Y		Y	Y	4	8.00	20.721%
Misc 113108459	2% @ 60		1	2%	Y		Y	Y	4	7.00	20.721%
Misc 999102519	2% @ 60		1	2%	Y		Y	Y	4	7.00	20.721%
Chester Public Utility District											
Misc 000105998	2.5% @ 55	Y	1	2%	Y	Y				8.00	30.411%
Misc 000105999	2.5% @ 55		1	2%	Y	Y				8.00	30.411%
Misc 999105997	2.5% @ 55		1	2%	Y	Y				8.00	30.411%
Fire 000107500	3% @ 50	Y	1	2%	Y	Y				9.00	36.310%
Fire 444108874	3% @ 50	Y	1	2%	Y	Y				9.00	36.310%
Fire 999108192	3% @ 50		1	2%	Y	Y				9.00	36.310%
Chico Area Recreation and Park District											
Misc 000100372	2% @ 55	Y	1	2%	Y	Y				7.00	11.522%
Misc 000100373	2% @ 55		1	2%	Y	Y				7.00	11.522%
Misc 999100371	2% @ 55		1	2%	Y	Y				7.00	11.522%
Chico State University Foundation											
Misc 000107665	2% @ 60	Y	3	2%		Y				7.00	0.000%
Misc 999107726	2% @ 60		3	2%		Y				7.00	0.000%
Chico State University, Associated Students											
Misc 000101443	2% @ 60	Y	3	2%		Y				7.00	13.899%
Misc 000101444	2% @ 60		3	2%		Y				7.00	13.899%
Misc 999101442	2% @ 60		3	2%		Y				7.00	13.899%
Misc 999108868	2% @ 60	Y	3	2%		Y				7.00	0.000%
Chico, City of											
Misc 000105883	2% @ 55		1	2%		Y	Y		4	7.00	28.093%
Misc 000105886	3% @ 60		1	2%		Y	Y		4	8.00	28.093%
Misc 999105882	3% @ 60		1	2%		Y	Y		4	8.00	28.093%
Fire 000105891	3% @ 50		1	2%		Y	Y		4	9.00	32.912%
Fire 999105887	3% @ 50		1	2%		Y	Y		4	9.00	32.912%
Police 000105889	3% @ 50		1	2%		Y	Y		4	9.00	32.912%
Police 999105888	3% @ 50		1	2%		Y	Y		4	9.00	32.912%
Children and Families Commission of San Luis Obispo County											
Misc 000104409	2% @ 55		1	3%	Y	Y	Y		4	7.00	13.723%
Chino Basin Water Conservation District											
Misc 000100857	2% @ 60	Y	1	2%	Y	Y				7.00	8.435%
Misc 999100856	2% @ 60	Y	1	2%	Y	Y				7.00	8.435%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Chino Basin Watermaster											
Misc 000100707	2% @ 55		1	2%	Y	Y			4	7.00	15.701%
Misc 000100708	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Misc 999100706	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Chino Valley Independent Fire District											
Misc 000105758	2% @ 55		1	2%	Y	Y			4	7.00	15.701%
Misc 000105759	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Misc 999105757	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Fire 000105762	3% @ 55		1	2%	Y	Y	Y		4	9.00	23.948%
Fire 999105760	3% @ 55		1	2%	Y	Y			4	9.00	23.948%
Chino, City of											
Misc 000106002	2% @ 55		1	2%					4	7.00	18.010%
Misc 000106004	2.7% @ 55		1	2%					4	8.00	18.010%
Misc 112108694	2% @ 55		3	2%					4	7.00	18.010%
Misc 999106001	2% @ 55		3	2%					4	7.00	18.010%
Fire 000106009	2% @ 50		1	2%	Y	Y	Y			9.00	27.849%
Fire 999106005	2% @ 50		1	2%	Y	Y	Y			9.00	27.849%
Police 000106008	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Police 112108695	3% @ 55		3	2%	Y	Y			4	9.00	21.367%
Police 999106006	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Chowchilla, City of											
Misc 000100646	2% @ 55		1	2%	Y	Y			4	7.00	19.349%
Misc 000100647	2.5% @ 55		1	2%	Y	Y			4	8.00	19.349%
Misc 999100644	2.5% @ 55		1	2%	Y	Y			4	8.00	19.349%
Fire 000100648	3% @ 55		1	2%	Y	Y			4	9.00	37.730%
Police 000100650	3% @ 55		1	2%	Y	Y			4	9.00	37.953%
Police 999100649	3% @ 55		1	2%	Y	Y			4	9.00	37.953%
Chula Vista, City of											
Misc 000103910	2% @ 55		1	2%		Y	Y		4	7.00	26.235%
Misc 000103912	3% @ 60		1	2%		Y	Y		4	8.00	26.235%
Misc 112107469	2% @ 60		3	2%		Y	Y		4	7.00	26.235%
Misc 999103909	2% @ 60		3	2%		Y	Y		4	7.00	26.235%
Fire 000103918	3% @ 50		1	2%		Y	Y		4	9.00	28.857%
Fire 000108571	2% @ 50		1	2%		Y	Y		4	9.00	28.857%
Fire 112108572	3% @ 55		3	2%		Y	Y		4	9.00	28.857%
Fire 444108039	3% @ 50		1	2%		Y	Y		4	9.00	28.857%
Fire 999103914	3% @ 55		3	2%		Y	Y		4	9.00	28.857%
Police 000103920	3% @ 50		1	2%		Y	Y		4	9.00	28.857%
Police 112108573	3% @ 55		3	2%		Y	Y		4	9.00	28.857%
Police 999103915	3% @ 55		3	2%		Y	Y		4	9.00	28.857%
Citrus Heights Water District											
Misc 000103751	2% @ 55	Y	1	2%	Y	Y				7.00	20.612%
Misc 999103750	2% @ 55		1	2%	Y	Y				7.00	20.612%
Citrus Heights, City Of											
Misc 000104873	2% @ 55		1	2%	Y	Y			4	7.00	16.691%
Misc 000104874	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
Misc 112108631	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
Misc 999104872	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
Police 000104876	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Police 112108632	3% @ 55		3	2%	Y	Y			4	9.00	21.367%
Police 999104875	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Citrus Pest Control District No. 2											
Misc 000102513	2% @ 60	Y	3	5%	Y	Y				7.00	0.000%
Misc 999102512	2% @ 60	Y	3	5%	Y	Y				7.00	0.000%
City/County Association of Governments of San Mateo County											
Misc 000108753	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Claremont, City of											
Misc 000101332	2% @ 55		1	2%		Y			3	7.00	24.818%
Misc 000101334	2.5% @ 55		1	2%		Y			3	8.00	24.818%
Misc 999101331	2% @ 55		3	2%		Y			3	7.00	24.818%
Fire 999101335	1/2 @ 55		3	2%	Y	Y				Varies	27.849%
Police 000101337	3% @ 50		1	2%	Y	Y			3	9.00	27.849%
Police 999101336	3% @ 50		1	2%	Y	Y			3	9.00	27.849%
Clayton, City of											
Misc 000101673	2% @ 55		3	2%	Y	Y			3	7.00	17.232%
Misc 112108422	2% @ 60		3	2%	Y	Y			3	7.00	8.005%
Misc 999101672	2% @ 55		3	2%	Y	Y			3	7.00	17.232%
Police 000101676	3% @ 55		3	2%	Y	Y			4	9.00	39.158%
Police 999101674	3% @ 55		3	2%	Y	Y			4	9.00	39.158%
Clear Creek Community Services District											
Misc 000102015	2.7% @ 55		1	2%	Y	Y				8.00	25.463%
Misc 112108437	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999102014	2.7% @ 55		1	2%	Y	Y				8.00	25.463%
Clearlake Oaks County Water District											
Misc 000103937	2% @ 55	Y	3	2%	Y	Y				7.00	8.010%
Misc 000108574	2% @ 55		3	2%	Y	Y				7.00	8.010%
Misc 999103936	2% @ 55		3	2%	Y	Y				7.00	8.010%
Clearlake, City of											
Misc 000102832	2% @ 55		3	2%	Y	Y				7.00	14.957%
Misc 999102830	2% @ 55		3	2%	Y	Y				7.00	14.957%
Police 000102835	3% @ 50		3	2%	Y	Y				9.00	48.365%
Police 999102833	3% @ 50		3	2%	Y	Y				9.00	48.365%
Cloverdale Citrus Fair											
Misc 000102102	2% @ 60		3	2%	Y	Y				7.00	2.137%
Misc 999102101	2% @ 60		3	2%	Y	Y				7.00	2.137%
Cloverdale Fire Protection District											
Fire 000106212	3% @ 50		1	2%	Y	Y		Y	4	9.00	29.581%
Fire 999106211	3% @ 50		1	2%	Y	Y		Y	4	9.00	29.581%
Cloverdale, City of											
Misc 000101173	2% @ 55	Y	1	2%	Y	Y		Y		7.00	16.067%
Misc 000101174	2% @ 55		1	2%	Y	Y		Y	4	7.00	16.067%
Misc 999101172	2% @ 55		1	2%	Y	Y		Y	4	7.00	16.067%
Fire 000101178	2% @ 50		1	2%	Y	Y		Y	4	9.00	35.097%
Fire 999101175	2% @ 50		1	2%	Y	Y		Y	4	9.00	35.097%
Police 000101177	3% @ 50		1	2%	Y	Y		Y	4	9.00	35.097%
Police 999101176	3% @ 50		1	2%	Y	Y		Y	4	9.00	35.097%
Clovis Cemetery District											
Misc 000102743	2% @ 60	Y	3	2%	Y	Y		Y		7.00	8.715%
Misc 999102742	2% @ 60	Y	3	2%	Y	Y		Y		7.00	8.715%
Clovis, City of											
Misc 000100933	2% @ 55		1	2%	Y				4	7.00	19.547%
Misc 000100935	2.5% @ 55		1	2%	Y				4	8.00	19.547%
Misc 000100937	2.7% @ 55		1	2%	Y	Y			4	8.00	19.547%
Misc 999100932	2.7% @ 55		1	2%	Y				4	8.00	19.547%
Fire 000100943	3% @ 50		1	2%	Y	Y			4	9.00	32.300%
Fire 999100938	3% @ 50		1	2%	Y	Y			4	9.00	32.300%
Police 000100941	3% @ 50		1	2%	Y	Y			4	9.00	32.300%
Police 999100939	3% @ 50		1	2%	Y	Y			4	9.00	32.300%
Coachella Valley Association of Governments											
Misc 000103205	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.972%
Misc 999103204	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.972%
Coachella Valley Mosquito and Vector Control District											
Misc 000101647	2% @ 60	Y	1	2%	Y	Y				7.00	5.229%
Misc 999101646	2% @ 60	Y	1	2%	Y	Y				7.00	5.229%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Coachella Valley Public Cemetery District											
Misc 000102419	2% @ 55		1	2%	Y	Y				7.00	11.522%
Misc 999102418	2% @ 55		1	2%	Y	Y				7.00	11.522%
Coachella Valley Water District											
Misc 000102138	2% @ 55	Y	1	2%	Y		Y			7.00	22.085%
Misc 000102140	2.5% @ 55	Y	1	2%	Y		Y			8.00	22.085%
Misc 000108442	2% @ 55		1	2%	Y		Y			7.00	22.085%
Misc 999102135	2.5% @ 55		1	2%	Y		Y			8.00	22.085%
Coachella, City of											
Misc 000105402	2% @ 55		1	2%	Y	Y			1	7.00	19.686%
Misc 000105403	3% @ 60		1	2%	Y	Y			1	8.00	19.686%
Misc 999105401	3% @ 60		1	2%	Y	Y			1	8.00	19.686%
Fire 000105406	1/2 @ 55		3	2%	Y	Y			1	Varies	0.000%
Fire 999105404	1/2 @ 55		3	2%	Y	Y			1	Varies	0.000%
Police 000107486	2% @ 50		1	2%	Y	Y			1	9.00	0.000%
Police 999105405	2% @ 50		1	2%	Y	Y			1	9.00	0.000%
Coalinga, City of											
Misc 000107670	2% @ 60	Y	3	2%						7.00	0.000%
Misc 999107730	2% @ 60		3	2%						7.00	0.000%
Fire 000107671	2% @ 55	Y	3	2%						7.00	0.000%
Fire 999107731	2% @ 55		3	2%						7.00	0.000%
Police 000107672	2% @ 55	Y	3	2%						7.00	0.000%
Police 999107732	2% @ 55		3	2%						7.00	0.000%
Coalinga/Huron Unified School District											
Library District											
Misc 000103969	2% @ 60	Y	3	2%	Y	Y			8	7.00	9.217%
Misc 999103968	2% @ 60	Y	3	2%	Y	Y			8	7.00	9.217%
Coalinga-Huron Cemetery District											
Misc 000101658	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999101657	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Coalinga-Huron Mosquito Abatement District											
Misc 999107818	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Coalinga-Huron Recreation and Park District											
Misc 000104188	2% @ 60	Y	3	2%	Y	Y				7.00	2.525%
Misc 000104189	2% @ 60		3	2%	Y	Y				7.00	2.525%
Misc 999104187	2% @ 60		3	2%	Y	Y				7.00	2.525%
Coast Life Support District											
Misc 000102180	2% @ 55		3	2%	Y	Y			3	7.00	13.223%
Fire 000102179	2% @ 55		3	2%	Y	Y			3	7.00	19.688%
Fire 999102178	2% @ 55		3	2%	Y	Y			3	7.00	19.688%
Coastal Developmental Services Foundation											
Misc 000106542	2% @ 60		1	2%	Y		Y		3	7.00	6.832%
Misc 999106541	2% @ 60		1	2%	Y		Y		3	7.00	6.832%
Coastside County Water District											
Misc 000104523	2% @ 55	Y	1	2%	Y	Y	Y			7.00	26.601%
Misc 000104524	2.5% @ 55	Y	1	2%	Y	Y	Y			8.00	26.601%
Misc 999104522	2.5% @ 55	Y	1	2%	Y	Y	Y			8.00	26.601%
Coastside Fire Protection District											
Misc 000107464	2% @ 55		1	2%	Y	Y				7.00	0.000%
Misc 000107465	2.7% @ 55		1	2%	Y	Y				8.00	0.000%
Misc 000108894	2.7% @ 55		1	2%	Y	Y			4	8.00	0.000%
Misc 999108187	2% @ 55		1	2%	Y	Y				7.00	0.000%
Fire 000108895	3% @ 55		1	2%	Y	Y	Y		4	9.00	0.000%
Fire 444108034	3% @ 50		1	2%	Y	Y			4	9.00	0.000%
Fire 999107820	3% @ 55		1	2%	Y	Y	Y		4	9.00	0.000%
Colfax Cemetery District											
Misc 000101651	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Colfax, City of											
Misc 000104149	2% @ 60		1	2%	Y	Y				7.00	8.435%



## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
College of the Canyons Foundation											
Misc	000101980	2% @ 55	1	2%	Y	Y	Y			7.00	12.330%
Misc	999101979	2% @ 55	1	2%	Y	Y	Y			7.00	12.330%
College of the Desert, Associated Students											
Misc	999107794	2% @ 60	3	2%						7.00	0.000%
College Town											
Misc	999107841	2% @ 60	Y	3	2%	Y	Y			7.00	0.000%
Colma, Town of											
Misc	000100986	2% @ 55	Y	1	2%	Y	Y			7.00	19.176%
Misc	000100987	2.5% @ 55	Y	1	2%	Y	Y			8.00	19.176%
Misc	999100985	2.5% @ 55		1	2%	Y	Y			8.00	19.176%
Police	000100990	3% @ 50	Y	1	2%	Y	Y			9.00	36.943%
Police	999100988	3% @ 50		1	2%	Y	Y			9.00	36.943%
Colton, City of											
Misc	000101260	2% @ 55	Y	1	2%				4	7.00	17.285%
Misc	000101261	2% @ 55		1	2%				4	7.00	17.285%
Misc	000101263	2.7% @ 55	Y	1	2%				4	8.00	17.285%
Misc	000101264	2.7% @ 55		1	2%				4	8.00	17.285%
Misc	999101258	2.5% @ 55		1	2%				4	8.00	17.285%
Fire	000101267	3% @ 50		1	2%	Y	Y	Y	4	9.00	30.436%
Fire	999101265	3% @ 50		1	2%	Y	Y	Y	4	9.00	30.436%
Police	000101270	3% @ 50		1	2%	Y	Y	Y	4	9.00	30.346%
Police	999101268	3% @ 50		1	2%	Y	Y	Y	4	9.00	30.346%
Colusa County One-Stop Partnership											
Misc	000104823	2% @ 55		3	2%	Y	Y		4	7.00	13.064%
Colusa Mosquito Abatement District											
Misc	000104867	2% @ 55		3	2%	Y	Y			7.00	16.133%
Misc	999104866	2% @ 55		3	2%	Y	Y			7.00	16.133%
Colusa, City of											
Misc	000107446	2% @ 55	Y	1	2%	Y	Y			7.00	12.994%
Misc	112103044	2% @ 60	Y	3	2%	Y	Y			7.00	8.005%
Misc	999103042	2% @ 55		1	2%	Y	Y			7.00	12.994%
Fire	000103039	2% @ 50	Y	1	2%	Y	Y			9.00	25.154%
Fire	000108502	2% @ 50	Y	3	2%	Y	Y			9.00	25.154%
Fire	999103038	2% @ 50	Y	3	2%	Y	Y			9.00	25.154%
Police	000103041	2% @ 50	Y	1	2%	Y	Y			9.00	30.915%
Police	000108182	2% @ 50	Y	1	2%	Y	Y			9.00	30.915%
Police	000108503	2% @ 50	Y	3	2%	Y	Y			9.00	30.915%
Police	999103040	2% @ 50	Y	3	2%	Y	Y			9.00	30.915%
Colusa, County of											
Misc	000105939	2% @ 55	Y	1	2%					7.00	22.729%
Misc	000105941	3% @ 60	Y	1	2%	Y				8.00	22.729%
Misc	000108692	3% @ 60		1	2%					8.00	22.729%
Misc	999105937	3% @ 60		1	2%					8.00	22.729%
Peace	000105944	3% @ 50	Y	1	2%	Y	Y			9.00	27.849%
Peace	999105942	3% @ 50		1	2%	Y	Y			9.00	27.849%
Commerce, City of											
Misc	000101257	2% @ 55		1	2%	Y	Y	Y		7.00	14.861%
Misc	999101255	2% @ 55		1	2%		Y	Y		7.00	14.861%
Community College League of California											
Misc	000105345	2% @ 60	Y	3	2%	Y	Y			7.00	14.574%
Misc	999105344	2% @ 60	Y	3	2%	Y	Y			7.00	14.574%
Community Development Commission of Mendocino County											
Misc	000102658	2% @ 60		3	2%	Y	Y			7.00	10.366%
Misc	999102657	2% @ 60		3	2%	Y	Y			7.00	10.366%
Compton Creek Mosquito Abatement District											
Misc	000100734	2% @ 60	Y	3	2%	Y	Y	Y		7.00	0.000%
Compton Unified School District											
Police	000103850	3% @ 50		3	2%	Y	Y	Y	3	9.00	53.327%
Police	999103849	3% @ 50		3	2%	Y	Y	Y	3	9.00	53.327%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Compton, City of											
Misc 000100330	2% @ 55		1	2%				Y	3	7.00	30.491%
Misc 000100332	2.7% @ 55		1	2%				Y	3	8.00	30.491%
Misc 999100328	2.7% @ 55		1	2%				Y	3	8.00	30.491%
Fire 000100335	3% @ 50		1	2%	Y	Y	Y		1	9.00	59.209%
Fire 999100333	3% @ 50		1	2%	Y	Y	Y		1	9.00	59.209%
Police 000100337	2% @ 50		1	2%	Y	Y	Y		3	9.00	0.000%
Police 112100338	2% @ 50		3	2%	Y	Y	Y		3	9.00	0.000%
Police 999100336	2% @ 50		3	2%	Y	Y	Y		3	9.00	0.000%
Concord, City of											
Misc 000107514	2% @ 55		1	2%	Y	Y				7.00	28.266%
Misc 000107515	2.5% @ 55		1	2%	Y	Y				8.00	28.266%
Misc 112106433	2% @ 55		1	2%	Y	Y				7.00	28.266%
Misc 999106432	2.5% @ 55		1	2%	Y	Y				8.00	28.266%
Police 000106439	3% @ 50	Y	1	2%	Y	Y				9.00	34.151%
Police 000106440	3% @ 50		1	2%	Y	Y				9.00	34.151%
Police 999106437	3% @ 50		1	2%	Y	Y				9.00	34.151%
Conejo Recreation and Park District											
Misc 000101441	2% @ 55		1	2%		Y			4	7.00	9.751%
Misc 112101439	2% @ 60		1	2%		Y			4	7.00	9.751%
Misc 999101438	2% @ 55		1	2%		Y			4	7.00	9.751%
Consolidated Mosquito Abatement District											
Misc 000101272	2% @ 60	Y	3	2%	Y	Y				7.00	14.291%
Misc 999101271	2% @ 60	Y	3	2%	Y	Y				7.00	14.291%
Contra Costa Community College District											
Police 000102388	2% @ 50		3	2%	Y	Y	Y		8	9.00	26.803%
Police 999102386	2% @ 50		3	2%	Y	Y	Y		8	9.00	26.803%
Contra Costa County Law Library											
Misc 000100475	2% @ 60		3	2%	Y	Y				7.00	14.982%
Misc 999100474	2% @ 60		3	2%	Y	Y				7.00	14.982%
Contra Costa County Schools Insurance Group											
Misc 000101876	2% @ 55		3	2%	Y	Y			3	7.00	13.075%
Misc 999101875	2% @ 55		3	2%	Y	Y			3	7.00	13.075%
Contra Costa Transportation Authority											
Misc 000106501	2% @ 55		3	2%	Y	Y			4	7.00	14.319%
Misc 999106500	2% @ 55		3	2%	Y	Y			4	7.00	14.319%
Cooperative Library Agency for Systems and Services											
Misc 000107638	2% @ 60		3	2%						7.00	0.000%
Misc 999107705	2% @ 60		3	2%						7.00	0.000%
Cooperative Organization for the Development of Employee Selection Procedures											
Misc 000103805	2% @ 55		1	2%	Y	Y	Y		8	7.00	11.774%
Misc 000103806	2% @ 55		1	2%	Y	Y	Y			7.00	11.774%
Misc 000103808	2% @ 55		1	2%	Y	Y	Y			7.00	11.774%
Misc 000107466	2% @ 55		1	2%	Y	Y	Y		8	7.00	11.774%
Cooperative Personnel Services											
Misc 000103211	2% @ 55		3	2%	Y	Y	Y		3	7.00	8.076%
Misc 999103209	2% @ 55		3	2%	Y	Y	Y		3	7.00	8.076%
Copperopolis Fire Protection District											
Misc 999108454	2% @ 55		1	5%	Y	Y				7.00	0.000%
Fire 000102454	2% @ 50		1	5%	Y	Y				9.00	33.157%
Fire 999102453	2% @ 50		1	5%	Y	Y				9.00	33.157%
Corcoran, City of											
Misc 000105864	2% @ 55		1	2%	Y	Y			2	7.00	11.433%
Misc 999105863	2% @ 55		1	2%	Y	Y			2	7.00	11.433%
Fire 999105865	2.5% @ 55		1	2%	Y	Y			2	8.00	35.532%
Police 000107495	3% @ 55		1	2%	Y	Y			2	9.00	35.532%
Police 000108687	2.5% @ 55		1	2%	Y	Y			2	8.00	35.532%
Police 999105866	3% @ 55		1	2%	Y	Y			2	9.00	35.532%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Cordelia Fire Protection District of Solano County											
Misc 000100743	2% @ 55	Y	3	2%	Y	Y				7.00	0.000%
Fire 000100745	2% @ 55		3	2%	Y	Y				7.00	44.601%
Fire 999100744	2% @ 55		3	2%	Y	Y				7.00	44.601%
Cordova Recreation and Park District											
Misc 000105309	2% @ 55		1	3%	Y	Y				7.00	26.624%
Misc 999105308	2% @ 55		1	3%	Y	Y				7.00	26.624%
Corning Water District											
Misc 000107039	2% @ 60	Y	3	2%	Y	Y				7.00	10.369%
Misc 999107038	2% @ 60	Y	3	2%	Y	Y				7.00	10.369%
Corning, City of											
Misc 000101577	2% @ 55		1	2%	Y	Y				7.00	11.522%
Misc 999101576	2% @ 55		1	2%	Y	Y				7.00	11.522%
Fire 000101580	3% @ 50		1	2%	Y	Y				9.00	27.849%
Fire 999101578	3% @ 50		1	2%	Y	Y				9.00	27.849%
Police 000101582	3% @ 50		1	2%	Y	Y				9.00	27.849%
Police 999101579	3% @ 50		1	2%	Y	Y				9.00	27.849%
Corona City Redevelopment Agency											
Misc 999107817	2% @ 60		3	2%						7.00	0.000%
Corona, City of											
Misc 000100621	2% @ 55	Y	1	2%			Y			7.00	33.877%
Misc 000100622	2% @ 55		1	2%			Y		4	7.00	33.877%
Misc 000100624	2.7% @ 55		1	2%	Y		Y		4	8.00	33.877%
Misc 999100619	2.7% @ 55		1	2%			Y		4	8.00	33.877%
Fire 000100627	3% @ 50		1	2%	Y	Y	Y		4	9.00	44.686%
Fire 999100625	3% @ 50		1	2%	Y	Y	Y		4	9.00	44.686%
Police 000100630	3% @ 50		1	2%	Y		Y		3	9.00	38.298%
Police 999100628	3% @ 50		1	2%	Y		Y		3	9.00	38.298%
Coronado, City of											
Misc 000100403	2% @ 55		1	2%						7.00	17.178%
Misc 000100405	3% @ 60		1	2%						8.00	17.178%
Misc 999100402	3% @ 60		1	2%						8.00	17.178%
Fire 000100409	3% @ 50		1	2%	Y	Y		Y	2	9.00	27.849%
Fire 999100406	3% @ 50		1	2%	Y	Y		Y	2	9.00	27.849%
Police 000100412	3% @ 50		1	2%	Y	Y			2	9.00	27.849%
Police 999100407	3% @ 50		1	2%	Y	Y			2	9.00	27.849%
Corte Madera, Town of											
Misc 000101385	2% @ 55	Y	1	2%	Y	Y	Y			7.00	24.951%
Misc 000101386	2% @ 55		1	2%	Y	Y	Y		4	7.00	24.951%
Misc 000101387	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	24.951%
Misc 999101384	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	24.951%
Fire 000101390	3% @ 50		1	2%	Y	Y	Y		4	9.00	44.750%
Fire 999101388	3% @ 50		1	2%	Y	Y	Y		4	9.00	44.750%
Costa Mesa Sanitary District											
Misc 000106361	2% @ 55		1	2%	Y	Y	Y		4	7.00	12.330%
Misc 112108723	2% @ 60		3	2%	Y	Y	Y		4	7.00	8.715%
Misc 999106360	2% @ 55		1	2%	Y	Y	Y		4	7.00	12.330%
Costa Mesa, City of											
Misc 000105030	2% @ 55		1	2%		Y	Y		3	7.00	29.783%
Misc 000105032	2.5% @ 55		1	2%		Y	Y		3	8.00	29.783%
Misc 112108637	2% @ 60		1	2%		Y	Y		3	7.00	29.783%
Misc 999105028	2% @ 60		1	2%		Y	Y		3	7.00	29.783%
Fire 000105038	3% @ 50		1	2%	Y	Y	Y	Y	3	9.00	47.452%
Fire 999105036	3% @ 50		1	2%	Y	Y	Y	Y	3	9.00	47.452%
Police 000105035	3% @ 50		1	2%		Y	Y		3	9.00	41.456%
Police 999105033	3% @ 50		1	2%		Y	Y		3	9.00	41.456%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Cosumnes Community Services District											
Misc 000106030	2% @ 55		1	2%		Y			4	7.00	14.206%
Misc 000106033	2.5% @ 55		1	2%		Y			4	8.00	14.206%
Misc 000108696	2% @ 60	Y	1	2%	Y	Y				7.00	14.206%
Misc 112108697	2% @ 55		3	2%		Y			4	7.00	14.206%
Misc 444108115	2% @ 60		1	2%	Y	Y			4	7.00	14.206%
Misc 444108116	2.5% @ 55		1	2%	Y	Y			4	8.00	14.206%
Misc 999106029	2% @ 55		3	2%		Y			4	7.00	14.206%
Fire 000106037	3% @ 50		1	2%		Y			4	9.00	27.397%
Fire 444107501	3% @ 50		1	2%	Y	Y				9.00	27.397%
Fire 444107502	3% @ 50		1	2%					4	9.00	27.397%
Fire 999106034	3% @ 50		1	2%					4	9.00	27.397%
Cotati, City of											
Misc 000100807	2% @ 55	Y	1	2%	Y	Y				7.00	28.056%
Misc 000100808	2% @ 55		1	2%	Y	Y			4	7.00	28.056%
Misc 000100809	2.7% @ 55		1	2%	Y	Y			4	8.00	28.056%
Misc 999100805	2.7% @ 55		1	2%	Y	Y			4	8.00	28.056%
Police 000100812	3% @ 50		3	2%	Y	Y			2	9.00	63.680%
Police 999100810	3% @ 50		3	2%	Y	Y			2	9.00	63.680%
Cottonwood Fire Protection District											
Fire 000106790	3% @ 50		3	2%	Y	Y			3	9.00	11.844%
Fire 999106789	3% @ 50		3	2%	Y	Y			3	9.00	11.844%
Cottonwood Water District											
Misc 000103726	2% @ 60	Y	3	2%	Y	Y				7.00	8.780%
Covina, City of											
Misc 000105421	2% @ 55		1	2%		Y	Y		4	7.00	19.863%
Misc 000105424	2.5% @ 55		1	2%		Y	Y		4	8.00	19.863%
Misc 999105419	2.5% @ 55		1	2%		Y	Y		4	8.00	19.863%
Fire 000108088	2% @ 50		1	2%	Y	Y	Y		4	9.00	17.821%
Fire 112105429	2% @ 50		1	2%	Y	Y	Y		4	9.00	17.821%
Fire 999105425	3% @ 50		1	2%	Y	Y	Y		4	9.00	17.821%
Police 000105432	3% @ 50		1	2%	Y	Y	Y		4	9.00	17.821%
Police 112105428	3% @ 50		1	2%	Y	Y	Y		4	9.00	17.821%
Police 112108657	3% @ 55		1	2%	Y	Y	Y		4	9.00	23.948%
Police 999105426	3% @ 50		1	2%	Y	Y	Y		4	9.00	17.821%
Cra/La, A Designated Local Authority											
Misc 000108904	2% @ 55	Y	1	3%	Y					7.00	34.439%
Misc 000108905	2% @ 55		1	3%	Y					7.00	34.439%
Misc 999108903	2% @ 55		1	3%	Y					7.00	34.439%
Crescent City Harbor District											
Misc 000106886	2% @ 55	Y	1	2%	Y	Y				7.00	23.266%
Misc 000106887	2% @ 55		1	2%	Y	Y				7.00	23.266%
Misc 999106885	2% @ 55		1	2%	Y	Y				7.00	23.266%
Crescent City, City of											
Misc 000106423	2% @ 55	Y	3	2%	Y	Y				7.00	17.547%
Misc 000106425	2.5% @ 55	Y	3	2%	Y	Y				8.00	17.547%
Misc 000106426	2.5% @ 55		3	2%	Y	Y			2	8.00	17.547%
Misc 000108131	2% @ 55		3	2%	Y	Y			2	7.00	17.547%
Misc 999106422	2% @ 55			2%	Y	Y			2	7.00	17.547%
Fire 000106427	2% @ 50		3	2%	Y	Y			8	9.00	54.386%
Police 000106429	2% @ 50		3	2%	Y	Y			2	9.00	40.598%
Police 999106428	2% @ 50		3	2%	Y	Y			2	9.00	40.598%
Crescenta Valley Water District											
Misc 000105154	2% @ 55	Y	1	2%	Y	Y				7.00	11.522%
Misc 999105153	2% @ 55		1	2%	Y	Y				7.00	11.522%
Crestline Lake Arrowhead Water Agency											
Misc 000104134	2.7% @ 55		1	5%	Y	Y			3	8.00	18.750%
Misc 999104132	2.7% @ 55		1	5%	Y	Y			3	8.00	18.750%
Crestline Village Water District											
Misc 000107082	2.5% @ 55		3	2%	Y	Y			4	8.00	33.006%
Misc 999107081	2.5% @ 55		3	2%	Y	Y			4	8.00	33.006%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Crockett Community Services District											
Misc 000101286	2% @ 60		3	2%	Y	Y			4	7.00	8.005%
Misc 999101285	2% @ 60		3	2%	Y	Y			4	7.00	8.005%
CSAC Excess Insurance Authority											
Misc 000102960	2% @ 55		1	4%	Y	Y			2	7.00	12.434%
Misc 999102959	2% @ 55		1	4%	Y	Y			2	7.00	12.434%
Cucamonga Valley Water District											
Misc 000106637	2% @ 55		1	2%	Y	Y	Y	Y	4	7.00	17.437%
Misc 000106638	2.5% @ 55		1	2%	Y	Y	Y	Y	4	8.00	17.437%
Misc 112107519	2% @ 60		3	2%	Y	Y	Y	Y	4	7.00	17.437%
Misc 999106636	2% @ 60		3	2%	Y	Y	Y	Y	4	7.00	17.437%
Cudahy, City of											
Misc 000103319	2% @ 55		1	2%	Y	Y				7.00	24.217%
Misc 000103320	2.7% @ 55	Y	1	2%	Y	Y				8.00	24.217%
Misc 000103321	2.7% @ 55		1	2%	Y	Y				8.00	24.217%
Misc 999103318	2.7% @ 55		1	2%	Y	Y				8.00	24.217%
Culver City, City of											
Misc 000104209	2% @ 55	Y	1	2%	Y					7.00	19.063%
Misc 000104210	2% @ 55		1	2%	Y				1	7.00	19.063%
Misc 000104212	2.5% @ 55	Y	1	2%	Y					8.00	19.063%
Misc 000104213	2.5% @ 55		1	2%	Y				1	8.00	19.063%
Misc 112108588	2% @ 60	Y	3	2%	Y				1	7.00	19.063%
Misc 999104208	2% @ 60		3	2%	Y				1	7.00	19.063%
Fire 000104217	3% @ 55		1	2%	Y		Y		4	9.00	39.231%
Fire 112108590	3% @ 55		3	2%	Y		Y		4	9.00	39.231%
Fire 999104214	3% @ 55		3	2%	Y		Y		4	9.00	39.231%
Police 000104219	3% @ 50		1	2%	Y		Y		4	9.00	39.231%
Police 112108589	3% @ 55		3	2%	Y		Y		4	9.00	39.231%
Police 999104215	3% @ 55		3	2%	Y		Y		4	9.00	39.231%
Cupertino, City of											
Misc 000104182	2% @ 55	Y	1	2%		Y				7.00	23.539%
Misc 000104183	2% @ 55		1	2%		Y			4	7.00	23.539%
Misc 000104185	2.7% @ 55	Y	1	2%		Y				8.00	23.539%
Misc 000104186	2.7% @ 55		1	2%		Y			4	8.00	23.539%
Misc 000107763	2% @ 55	Y	1	2%		Y			4	7.00	23.539%
Misc 999104180	2.7% @ 55		1	2%		Y			4	8.00	23.539%
Cutler Public Utility District											
Misc 000104285	2% @ 60	Y	3	2%	Y	Y				7.00	19.276%
Misc 999104284	2% @ 60	Y	3	2%	Y	Y				7.00	19.276%
Cutler-Orosi Joint Powers Wastewater Authority											
Misc 000104765	2% @ 60	Y	3	2%	Y	Y				7.00	7.727%
Misc 999104764	2% @ 60	Y	3	2%	Y	Y				7.00	7.727%
Cuyama Valley Recreation District											
Misc 999104369	2% @ 60		3	2%	Y	Y				7.00	0.000%
Cypress, City of											
Misc 000104113	2% @ 55		1	2%			Y		3	7.00	15.236%
Misc 000108883	2% @ 55	Y	1	2%			Y			7.00	15.236%
Misc 999104111	2% @ 55		1	2%			Y		3	7.00	15.236%
Police 000104116	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Police 999104114	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Dairy Council of California											
Misc 000102267	2% @ 55		3	2%	Y	Y			3	7.00	2.722%
Misc 999102266	2% @ 55		3	2%	Y	Y			3	7.00	2.722%
Daly City Redevelopment Agency											
Misc 999107833	2% @ 60		3	2%	Y	Y				7.00	0.000%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Daly City, City of											
Misc 000105809	2% @ 55		1	3%		Y			3	7.00	18.192%
Misc 000105811	3% @ 60		1	3%	Y	Y			3	8.00	18.192%
Misc 444107493	2% @ 55		1	3%						7.00	18.192%
Misc 444107494	3% @ 60	Y	1	3%						8.00	18.192%
Misc 444108920	2% @ 55	Y	1	3%						7.00	18.192%
Misc 999105805	3% @ 60		1	3%						8.00	18.192%
Misc 999108921	3% @ 60		1	3%	Y	Y			3	8.00	18.192%
Fire 000105817	3% @ 55		1	2%	Y				4	9.00	23.954%
Fire 999105812	3% @ 55		1	2%	Y				4	9.00	23.954%
Police 000105815	3% @ 55		1	2%	Y				3	9.00	23.954%
Police 999105813	3% @ 55		1	2%	Y				3	9.00	23.954%
Dana Point, City of											
Misc 000102341	2% @ 55		1	2%	Y	Y		Y	3	7.00	11.522%
Misc 999102340	2% @ 55		1	2%	Y	Y		Y	3	7.00	11.522%
Davis Cemetery District											
Misc 000103219	2% @ 60		3	2%	Y	Y				7.00	8.005%
Davis, City of											
Misc 000105282	2% @ 55	Y	1	2%		Y				7.00	24.404%
Misc 000105283	2% @ 55		1	2%		Y			4	7.00	24.404%
Misc 000105285	2.5% @ 55		1	2%		Y			4	8.00	24.404%
Misc 999105280	2.5% @ 55		1	2%		Y			4	8.00	24.404%
Fire 000105292	3% @ 50		1	2%		Y			4	9.00	28.811%
Fire 999105286	3% @ 50		1	2%		Y			4	9.00	28.811%
Police 000105289	3% @ 50		1	2%		Y			4	9.00	28.811%
Police 999105287	3% @ 50		1	2%		Y			4	9.00	28.811%
De Luz Community Services District											
Misc 000106107	2% @ 55		3	2%	Y	Y				7.00	23.338%
Misc 000106108	2.5% @ 55		3	2%	Y	Y				8.00	23.338%
Misc 999106106	2.5% @ 55		3	2%	Y	Y				8.00	23.338%
Deer Springs Fire Protection District											
Fire 000107631	2% @ 55		3	2%	Y	Y			3	7.00	0.000%
Fire 999107699	2% @ 55		3	2%	Y	Y			3	7.00	0.000%
Del Mar, City of											
Misc 000106512	2% @ 55		3	2%	Y	Y		Y	3	7.00	16.615%
Misc 000106513	3% @ 60		3	2%	Y	Y		Y	3	8.00	16.615%
Misc 999106511	3% @ 60		3	2%	Y	Y		Y	3	8.00	16.615%
Fire 000106517	3% @ 50		3	2%	Y	Y		Y	8	9.00	26.881%
Fire 999106516	3% @ 50		3	2%	Y	Y		Y	8	9.00	26.881%
Safety 000106515	2% @ 50		3	2%	Y	Y		Y	2	9.00	18.021%
Safety 999106514	2% @ 50		3	2%	Y	Y		Y	2	9.00	18.021%
Del Norte County Library District											
Misc 000104492	2% @ 60		3	2%	Y	Y			3	7.00	6.550%
Misc 999104491	2% @ 60		3	2%	Y	Y			3	7.00	6.550%
Del Norte, County of											
Misc 000101972	2% @ 55	Y	1	2%		Y				7.00	14.628%
Misc 000101973	2% @ 55		1	2%		Y				7.00	14.628%
Misc 999101970	2% @ 55		1	2%		Y				7.00	14.628%
Peace 000101975	2% @ 50	Y	1	2%	Y	Y				9.00	28.997%
Peace 999101974	2% @ 50	Y	1	2%	Y	Y				9.00	28.997%
Del Paso Manor Water District											
Misc 000103604	2% @ 55	Y	1	2%	Y	Y				7.00	12.423%
Misc 999103603	2% @ 55		1	2%	Y	Y				7.00	12.423%
Del Puerto Water District											
Misc 000106133	2% @ 55		1	2%	Y	Y			4	7.00	14.523%
Del Rey Community Services District											
Misc 000101328	2% @ 60		3	2%	Y	Y				7.00	0.000%
Misc 999101327	2% @ 60		3	2%	Y	Y				7.00	0.000%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Del Rey Oaks, City of											
Misc 000103104	2% @ 60		3	2%	Y	Y				7.00	8.267%
Misc 999103103	2% @ 60		3	2%	Y	Y				7.00	8.267%
Police 000103106	2% @ 55		3	2%	Y	Y				7.00	27.256%
Police 999103105	2% @ 55		3	2%	Y	Y				7.00	27.256%
Delano Mosquito Abatement District											
Misc 000106839	2% @ 60		3	2%	Y	Y				7.00	0.000%
Misc 999106838	2% @ 60		3	2%	Y	Y				7.00	0.000%
Delano, City of											
Police 000104840	2% @ 50	Y	3	2%	Y	Y				9.00	36.341%
Police 999104839	2% @ 50	Y	3	2%	Y	Y				9.00	36.341%
Delta Diablo Sanitation District											
Misc 000100712	2.7% @ 55		3	3%	Y	Y				8.00	17.252%
Misc 999100711	2.7% @ 55		3	3%	Y	Y				8.00	17.252%
Delta Vector Control District											
Misc 000100849	2% @ 55	Y	3	2%	Y	Y				7.00	17.133%
Misc 000100850	3% @ 60	Y	3	2%	Y	Y				8.00	17.133%
Misc 999100848	3% @ 60	Y	3	2%	Y	Y				8.00	17.133%
Denair Community Services District											
Misc 000102562	2.5% @ 55	Y	3	2%	Y	Y				8.00	15.135%
Misc 999102561	2.5% @ 55	Y	3	2%	Y	Y				8.00	15.135%
Descanso Community Water District											
Misc 999107733	2% @ 60		3	2%						7.00	0.000%
Desert Hot Springs, City of											
Misc 000106054	2% @ 55	Y	1	2%	Y	Y				7.00	20.862%
Misc 000106056	2.7% @ 55	Y	1	2%	Y	Y				8.00	20.862%
Misc 999106053	2.7% @ 55		1	2%	Y	Y				8.00	20.862%
Police 000106052	3% @ 50	Y	1	2%	Y	Y		Y		9.00	37.748%
Police 000108700	3% @ 50		1	2%	Y	Y		Y		9.00	37.748%
Police 999106050	3% @ 50		1	2%	Y	Y		Y		9.00	37.748%
Desert Water Agency											
Misc 000106920	2% @ 55	Y	1	2%	Y	Y	Y	Y		7.00	21.350%
Misc 000106921	2.5% @ 55	Y	1	2%	Y	Y	Y	Y		8.00	21.350%
Misc 000106922	2.5% @ 55		1	2%	Y	Y	Y	Y		8.00	21.350%
Misc 999106919	2.5% @ 55		1	2%	Y	Y	Y	Y		8.00	21.350%
Diablo Water District											
Misc 000103896	2.7% @ 55		1	3%	Y	Y				8.00	17.857%
Misc 999103895	2.7% @ 55		1	3%	Y	Y				8.00	17.857%
Diamond Bar, City of											
Misc 000103079	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
Misc 000107992	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
Misc 999103078	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
Diamond Springs/El Dorado Fire Protection District											
Misc 000104470	2.7% @ 55		1	2%	Y	Y				8.00	20.469%
Fire 000104472	3% @ 50	Y	1	2%	Y	Y				9.00	32.329%
Fire 999104471	3% @ 50		1	2%	Y	Y				9.00	32.329%
Dinuba, City of											
Misc 000100860	2% @ 55	Y	1	2%	Y	Y			3	7.00	14.514%
Misc 000100861	2% @ 55		1	2%	Y	Y			3	7.00	14.514%
Misc 999100858	2% @ 55		1	2%	Y	Y			3	7.00	14.514%
Fire 000100865	2% @ 55		1	2%	Y	Y			3	7.00	18.378%
Fire 000108871	1/2 @ 55		1	2%	Y	Y			3	Varies	18.378%
Fire 999100862	2% @ 55		1	2%	Y	Y			3	7.00	18.378%
Police 000100864	2% @ 55		1	2%	Y	Y			3	7.00	18.378%
Police 000108869	1/2 @ 55		1	2%	Y	Y			3	Varies	18.378%
Police 999100863	2% @ 55		1	2%	Y	Y			3	7.00	18.378%
Dixon Public Library District											
Misc 000103922	2% @ 55	Y	1	5%	Y	Y				7.00	20.564%
Misc 999103921	2% @ 55		1	5%	Y	Y				7.00	20.564%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Dixon, City of											
Misc 000104456	2% @ 55		1	2%	Y	Y			1	7.00	24.531%
Misc 000104458	2.5% @ 55		1	2%	Y	Y			1	8.00	24.531%
Misc 999104455	2.5% @ 55		1	2%	Y	Y			1	8.00	24.531%
Fire 000104460	3% @ 50		3	2%	Y	Y			4	9.00	32.458%
Fire 999104459	3% @ 50		3	2%	Y	Y			4	9.00	32.458%
Police 000104463	3% @ 50		3	2%	Y	Y			4	9.00	39.937%
Police 112108599	3% @ 55		3	2%	Y	Y			4	9.00	21.367%
Police 999104461	3% @ 50		3	2%	Y	Y			4	9.00	39.937%
Dominguez Hills Foundation, California State University											
Misc 000107680	2% @ 60	Y	3	2%		Y				5.00	0.000%
Misc 999107737	2% @ 60		3	2%		Y				5.00	0.000%
Donald P. and Katherine B. Loker University Student Union, Inc.											
Misc 000104431	2% @ 55	Y	3	2%	Y	Y				5.00	17.642%
Dos Palos, City of											
Misc 000101307	2% @ 55	Y	3	2%	Y	Y				7.00	14.526%
Misc 000101308	3% @ 60	Y	3	2%	Y	Y				8.00	14.526%
Misc 999101306	3% @ 60	Y	3	2%	Y	Y				8.00	14.526%
Fire 000101310	3% @ 50	Y	3	2%	Y	Y				9.00	14.443%
Police 000101311	3% @ 50	Y	3	2%	Y	Y				9.00	14.443%
Police 999101309	3% @ 50		3	2%	Y	Y				9.00	14.443%
Dougherty Regional Fire Authority											
Misc 000100397	2% @ 60		1	2%	Y	Y			3	7.00	0.000%
Misc 000107380	2% @ 60	Y	1	2%	Y	Y				7.00	0.000%
Misc 999100395	2% @ 60		1	2%	Y	Y				7.00	0.000%
Fire 000100400	3% @ 50		1	2%	Y	Y			3	9.00	0.000%
Fire 000107381	3% @ 50		1	2%	Y	Y				9.00	0.000%
Fire 000107899	3% @ 50	Y	1	2%	Y	Y				9.00	0.000%
Fire 999100398	3% @ 50		1	2%	Y	Y				9.00	0.000%
Downey Cemetery District											
Misc 999107816	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Downey, City of											
Misc 000100793	2% @ 55		1	2%	Y				4	7.00	24.168%
Misc 000100795	2.7% @ 55	Y	1	2%	Y					8.00	24.168%
Misc 000100796	2.7% @ 55		1	2%	Y				4	8.00	24.168%
Misc 999100791	2% @ 60		1	2%	Y				4	7.00	24.168%
Fire 000100802	3% @ 50		1	2%			Y		3	9.00	32.682%
Fire 999100797	3% @ 50		1	2%			Y		3	9.00	32.682%
Police 000100800	3% @ 50		1	2%			Y		3	9.00	32.682%
Police 999100798	3% @ 50		1	2%			Y		3	9.00	32.682%
Duarte, City of											
Misc 000103150	2% @ 55		1	2%	Y	Y	Y		3	7.00	27.431%
Misc 000103152	2.5% @ 55		1	2%	Y	Y	Y		3	8.00	27.431%
Misc 112108517	2% @ 60		3	2%	Y	Y	Y		3	7.00	8.715%
Misc 999103149	2.5% @ 55		1	2%	Y	Y	Y		3	8.00	27.431%
Dublin San Ramon Services District											
Misc 000104357	2% @ 55	Y	1	2%	Y	Y				7.00	16.691%
Misc 000104359	2.7% @ 55	Y	1	2%	Y	Y				8.00	16.691%
Misc 000108595	2.7% @ 55		1	2%	Y	Y				8.00	16.691%
Misc 999104355	2.7% @ 55		1	2%	Y	Y				8.00	16.691%
Dublin, City of											
Misc 000105672	2% @ 55		1	2%	Y	Y			3	7.00	16.691%
Misc 000105673	2.7% @ 55		1	2%	Y	Y			3	8.00	16.691%
Misc 999105671	2.7% @ 55		1	2%	Y	Y			3	8.00	16.691%
Dunsmuir, City of											
Misc 000101544	2% @ 55	Y	3	2%	Y	Y				7.00	10.301%
Misc 999101543	2% @ 55		3	2%	Y	Y				7.00	10.301%
Police 999107796	2% @ 50	Y	3	2%	Y	Y				9.00	0.000%
Durham Mosquito Abatement District											
Misc 000104495	2% @ 60		1	2%	Y	Y				7.00	10.991%



## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
East Bay Dischargers Authority											
Misc 000104959	2% @ 55		1	2%	Y	Y				7.00	4.000%
Misc 000104960	2.5% @ 55		1	2%	Y	Y				8.00	4.000%
Misc 999104958	2.5% @ 55		1	2%	Y	Y				8.00	4.000%
East Bay Regional Park District											
Misc 000106854	2% @ 55		3	2%		Y				7.00	21.885%
Misc 000106856	2.5% @ 55		3	2%		Y				8.00	21.885%
Misc 000108141	2% @ 55			2%		Y				7.00	21.885%
Misc 000108142	2.5% @ 55			2%		Y				8.00	21.885%
Misc 999106853	2.5% @ 55		3	2%		Y				8.00	21.885%
Fire 000106851	3% @ 50		1	2%	Y	Y				9.00	27.849%
Fire 112108745	3% @ 55		1	2%	Y	Y				9.00	22.250%
Fire 999106849	3% @ 50		1	2%	Y	Y				9.00	27.849%
Police 000106852	3% @ 50		1	2%	Y	Y				9.00	27.849%
Police 999106850	3% @ 50		1	2%	Y	Y				9.00	27.849%
East Contra Costa Irrigation District											
Misc 000104306	2% @ 55		3	2%	Y	Y			1	7.00	16.086%
Misc 000104307	2.7% @ 55		3	2%	Y	Y			1	8.00	16.086%
Misc 112108594	2% @ 60		3	2%	Y	Y			1	7.00	8.005%
Misc 999104305	2.7% @ 55		3	2%	Y	Y			1	8.00	16.086%
East Kern Airport District											
Misc 000103455	2% @ 60		1	3%	Y	Y		Y	8	7.00	28.490%
Misc 000103456	2.7% @ 55		1	3%	Y	Y		Y	8	8.00	28.490%
Misc 999103454	2.7% @ 55		1	3%	Y	Y		Y	8	8.00	28.490%
Fire 000103458	2% @ 50		1	3%	Y	Y		Y	3	9.00	35.897%
Fire 999103457	2% @ 50		1	3%	Y	Y		Y	3	9.00	35.897%
East Orange County Water District											
Misc 000104973	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999104972	2% @ 60		3	2%	Y	Y				7.00	8.005%
East Palo Alto Sanitary District											
Misc 000105180	2% @ 60		1	2%	Y	Y				7.00	18.670%
Misc 000105181	2.7% @ 55		1	2%	Y	Y				8.00	18.670%
Misc 999108646	2.7% @ 55		1	2%	Y	Y				8.00	18.670%
East Palo Alto, City of											
Misc 000101940	2% @ 60		3	2%	Y	Y			3	7.00	17.086%
Misc 000101941	2.5% @ 55		3	2%	Y	Y			3	8.00	17.086%
Misc 999101939	2.5% @ 55		3	2%	Y	Y			3	8.00	17.086%
Police 000101943	3% @ 55		3	2%	Y	Y			3	9.00	27.574%
Police 999101942	3% @ 55		3	2%	Y	Y			3	9.00	27.574%
East Quincy Services District											
Misc 000106988	2% @ 55	Y	3	2%	Y	Y				7.00	18.496%
East San Gabriel Valley Human Services Consortium											
Misc 000106198	2% @ 55		1	2%	Y	Y			1	7.00	13.580%
Misc 999106197	2% @ 55		1	2%	Y	Y			1	7.00	13.580%
East Valley Water District											
Misc 000105596	2% @ 55	Y	3	2%	Y	Y				7.00	21.642%
Misc 000105597	2% @ 55		3	2%	Y	Y			4	7.00	21.642%
Misc 000105598	2.7% @ 55	Y	3	2%	Y	Y				8.00	21.642%
Misc 000105599	2.7% @ 55		3	2%	Y	Y			4	8.00	21.642%
Misc 999105595	2.7% @ 55		3	2%	Y	Y			4	8.00	21.642%
Eastern Municipal Water District											
Misc 000107454	2% @ 55		1	2%	Y				4	7.00	16.136%
Misc 000107455	2.5% @ 55		1	2%	Y				4	8.00	16.136%
Misc 000108186	2.5% @ 55	Y	1	2%	Y					8.00	16.136%
Misc 112103594	2% @ 55		1	2%	Y				4	7.00	16.136%
Misc 999103593	2.5% @ 55		1	2%	Y				4	8.00	16.136%
Eastern Sierra Transit Authority											
Misc 000102719	2.5% @ 55		3	2%	Y	Y			4	8.00	15.611%
Misc 999102718	2.5% @ 55		3	2%	Y	Y			4	8.00	15.611%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Ebbetts Pass Fire Protection District											
Misc 000102141	2% @ 60		3	2%	Y	Y				7.00	10.050%
Fire 000102143	3% @ 55		3	2%	Y	Y				9.00	21.367%
Fire 999102142	3% @ 55		3	2%	Y	Y				9.00	21.367%
Eel River Water Council											
Misc 999107808	2% @ 60		3	2%						7.00	0.000%
El Cajon, City of											
Misc 000102852	2% @ 55		1	2%		Y			4	7.00	30.145%
Misc 000102854	3% @ 60		1	2%		Y			4	8.00	30.145%
Misc 999102851	3% @ 60		1	2%		Y			4	8.00	30.145%
Fire 000102865	3% @ 50		1	2%		Y	Y		3	9.00	42.057%
Fire 000108486	2% @ 50		1	2%		Y	Y		3	9.00	42.057%
Fire 112102857	3% @ 55		3	2%		Y	Y		3	9.00	42.057%
Fire 999102855	3% @ 50		1	2%		Y	Y		3	9.00	42.057%
Police 000102861	3% @ 50		1	2%		Y	Y		3	9.00	42.057%
Police 112102858	3% @ 55		3	2%		Y	Y		3	9.00	42.057%
Police 999102856	3% @ 50		1	2%		Y	Y		3	9.00	42.057%
El Centro, City of											
Misc 000105064	2% @ 55	Y	1	2%		Y	Y	Y		7.00	10.283%
Misc 000105065	2% @ 55		1	2%		Y	Y	Y	3	7.00	10.283%
Misc 112105063	2% @ 55		1	2%		Y	Y		3	7.00	10.283%
Misc 999105061	2% @ 55		1	2%		Y	Y	Y	3	7.00	10.283%
Fire 000105069	3% @ 50		1	2%	Y	Y	Y		4	9.00	58.458%
Fire 999105066	3% @ 50		1	2%	Y	Y	Y		4	9.00	58.458%
Police 000105071	3% @ 50		1	2%	Y	Y	Y		4	9.00	58.458%
Police 999105067	3% @ 50		1	2%	Y	Y	Y		4	9.00	58.458%
El Cerrito, City of											
Misc 000106875	2% @ 55	Y	1	2%	Y	Y				7.00	21.870%
Misc 000106876	2.7% @ 55	Y	1	2%	Y	Y				8.00	21.870%
Misc 999106873	2.7% @ 55		1	2%	Y	Y				8.00	21.870%
Fire 000106881	3% @ 50		1	2%	Y	Y			4	9.00	33.819%
Fire 999106877	3% @ 50		1	2%	Y	Y			4	9.00	33.819%
Police 000106879	3% @ 50		1	2%	Y	Y			4	9.00	33.819%
Police 999106878	3% @ 50		1	2%	Y	Y			4	9.00	33.819%
El Dorado County Fire Protection District											
Misc 000108551	2% @ 55		3	2%	Y	Y				7.00	23.372%
Misc 000108890	2.7% @ 55		3	2%	Y	Y		Y	3	8.00	23.372%
Misc 112103638	2% @ 55		3	2%	Y	Y		Y	3	7.00	23.372%
Misc 112103639	2.7% @ 55		3	2%	Y	Y		Y	3	8.00	23.372%
Misc 112108553	2% @ 55		3	2%	Y	Y		Y	3	7.00	11.513%
Misc 444108023	2.7% @ 55		3	2%	Y	Y			3	8.00	23.372%
Misc 999103637	2.7% @ 55		3	2%	Y	Y			3	8.00	23.372%
Fire 000103642	3% @ 50		1	2%	Y	Y		Y	3	9.00	37.112%
Fire 000108031	3% @ 50		3	2%	Y	Y				9.00	37.112%
Fire 112108552	2% @ 50		1	2%	Y	Y		Y	3	9.00	20.922%
Fire 444108024	3% @ 50		1	2%	Y	Y		Y		9.00	37.112%
Fire 444108026	3% @ 50		1	2%	Y	Y			3	9.00	37.112%
Fire 444108027	3% @ 50		1	2%	Y	Y				9.00	37.112%
Fire 444108028	3% @ 50		1	2%	Y	Y		Y	3	9.00	37.112%
Fire 444108030	3% @ 50		1	2%	Y	Y		Y		9.00	37.112%
Fire 999103640	3% @ 50		3	2%	Y	Y				9.00	37.112%
El Dorado County Local Transportation Commission											
Misc 000105171	2% @ 55		1	2%	Y	Y			4	7.00	13.291%
Misc 999108644	2% @ 55		1	2%	Y	Y			4	7.00	13.291%
El Dorado County Resource Conservation District											
Misc 000108492	2% @ 55		1	2%	Y	Y	Y			7.00	12.330%
El Dorado County Transit Authority											
Misc 000100384	2% @ 55		1	2%	Y	Y	Y		3	7.00	15.167%
Misc 999100382	2% @ 55		1	2%	Y	Y	Y		3	7.00	15.167%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
El Dorado Hills Community Services District											
Misc 000101463	2% @ 55		1	2%	Y	Y	Y			7.00	17.018%
Misc 999101461	2% @ 55		1	2%	Y	Y	Y			7.00	17.018%
El Dorado Hills County Water District											
Misc 000106624	3% @ 60		1	2%	Y	Y		Y	3	8.00	16.786%
Misc 999106623	3% @ 60		1	2%	Y	Y		Y	3	8.00	16.786%
Fire 000106627	3% @ 50		1	2%	Y	Y		Y	3	9.00	27.849%
Fire 999106625	3% @ 50		1	2%	Y	Y		Y	3	9.00	27.849%
El Dorado Irrigation District											
Misc 000107384	2% @ 55	Y	1	2%		Y				7.00	26.120%
Misc 000107385	2.7% @ 55	Y	1	2%		Y				8.00	26.120%
Misc 112100782	2% @ 55	Y	3	2%		Y				7.00	26.120%
Misc 999100781	2.7% @ 55		1	2%		Y				8.00	26.120%
El Dorado, County of											
Misc 000103955	2% @ 55	Y	1	2%			Y			7.00	16.650%
Misc 000103956	2% @ 55		1	2%			Y		3	7.00	16.650%
Misc 112103958	2% @ 55		1	2%					3	7.00	16.650%
Misc 999103953	2% @ 55		1	2%					3	7.00	16.650%
Peace 000103964	3% @ 50		1	2%					4	9.00	32.127%
Peace 000108575	2% @ 50		1	2%					4	9.00	32.127%
Peace 999103959	3% @ 50		1	2%					4	9.00	32.127%
El Monte, City of											
Misc 000105302	2% @ 55		1	5%	Y	Y	Y		4	7.00	28.990%
Misc 999105300	2% @ 55		1	5%	Y	Y	Y		4	7.00	28.990%
Fire 000105305	3% @ 50		1	4%	Y	Y	Y		4	9.00	50.836%
Fire 999105303	3% @ 50		1	4%	Y	Y	Y		4	9.00	50.836%
Police 000105307	3% @ 50		1	4%	Y	Y	Y		4	9.00	50.836%
Police 999105304	3% @ 50		1	4%	Y	Y	Y		4	9.00	50.836%
El Pueblo De Los Angeles State Historical Monument Commission											
Misc 999107793	2% @ 60		3	2%						7.00	0.000%
El Segundo, City of											
Misc 000102004	2% @ 55	Y	1	2%	Y					7.00	16.072%
Misc 999102002	2% @ 55		1	2%	Y				1	7.00	16.072%
Fire 000102013	3% @ 55		1	2%	Y		Y		4	9.00	43.330%
Fire 999102005	3% @ 55		1	2%	Y		Y		4	9.00	43.330%
Police 000102008	3% @ 50		1	2%	Y		Y		4	9.00	43.330%
Police 999102006	3% @ 50		1	2%	Y		Y		4	9.00	43.330%
El Toro Water District											
Misc 000107650	2% @ 60		3	2%						7.00	0.000%
Misc 999107716	2% @ 60		3	2%						7.00	0.000%
Elk Grove, City of											
Misc 000104786	2% @ 55		1	2%	Y	Y			4	7.00	16.772%
Misc 000104788	2.7% @ 55		1	2%	Y	Y			4	8.00	16.772%
Misc 999104785	2.7% @ 55		1	2%	Y	Y			4	8.00	16.772%
Police 000104791	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Police 999104789	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Emeryville, City of											
Fire 000100909	3% @ 50		1	2%	Y	Y	Y		8	9.00	0.000%
Fire 999100907	3% @ 50		1	2%	Y	Y	Y		8	9.00	0.000%
Police 000100911	3% @ 55		1	2%	Y	Y	Y		2	9.00	23.948%
Police 999100910	3% @ 55		1	2%	Y	Y	Y		2	9.00	23.948%
Encina Wastewater Authority											
Misc 000100731	2% @ 55		1	2%	Y	Y			3	7.00	24.131%
Misc 000100733	2.7% @ 55		1	2%	Y	Y			3	8.00	24.131%
Misc 444107914	2% @ 55		1	2%	Y	Y			3	7.00	24.131%
Misc 444107915	2% @ 55		1	2%	Y	Y			7.00	24.131%	
Misc 444107916	2.7% @ 55		1	2%	Y	Y			8.00	24.131%	
Misc 999100730	2.7% @ 55		1	2%	Y	Y			3	8.00	24.131%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Encinitas, City of											
Misc 000106958	2% @ 55		1	2%					3	7.00	20.489%
Misc 000106960	2.7% @ 55		1	2%					3	8.00	20.489%
Misc 444108145	2% @ 55		1	2%					3	7.00	20.489%
Misc 444108146	2% @ 55		1	2%						7.00	20.489%
Misc 444108899	2.7% @ 55		1	2%						8.00	20.489%
Misc 999106956	2% @ 55		1	2%						7.00	20.489%
Fire 000106962	3% @ 55		1	2%	Y	Y	Y		3	9.00	23.948%
Fire 112108752	3% @ 55		3	2%	Y	Y	Y		3	9.00	23.065%
Fire 444108149	3% @ 55		1	2%	Y	Y	Y		3	9.00	23.948%
Fire 999106961	3% @ 55		1	2%	Y	Y			3	9.00	23.948%
Safety 000106965	3% @ 55		1	2%	Y	Y			3	9.00	22.250%
Safety 999106963	3% @ 55		1	2%	Y	Y			3	9.00	22.250%
Escalon, City of											
Misc 000104906	2% @ 55	Y	3	2%	Y	Y				7.00	27.939%
Misc 000104907	3% @ 60	Y	3	2%	Y	Y				8.00	27.939%
Misc 999104905	3% @ 60	Y	3	2%	Y	Y				8.00	27.939%
Police 000104909	3% @ 50	Y	3	2%	Y	Y				9.00	35.834%
Police 999104908	3% @ 50		3	2%	Y	Y				9.00	35.834%
Escondido, City of											
Misc 000100816	2% @ 55		1	2%	Y	Y			4	7.00	26.918%
Misc 000100818	3% @ 60		1	2%	Y	Y			4	8.00	26.918%
Misc 444107920	2% @ 55		1	2%	Y				4	7.00	26.918%
Misc 999100814	2% @ 55		1	2%	Y				4	7.00	26.918%
Fire 000100824	3% @ 50		1	2%	Y	Y	Y		4	9.00	36.920%
Fire 999100819	3% @ 50		1	2%	Y	Y	Y		4	9.00	36.920%
Police 000100822	3% @ 50		1	2%	Y	Y	Y		4	9.00	36.920%
Police 999100820	3% @ 50		1	2%	Y	Y	Y		4	9.00	36.920%
Esparto Community Services District											
Misc 000106474	2% @ 60	Y	3	2%	Y	Y				7.00	20.266%
Misc 000106475	3% @ 60	Y	3	2%	Y	Y				8.00	20.266%
Misc 999106473	3% @ 60	Y	3	2%	Y	Y				8.00	20.266%
Esparto Fire Protection District											
Misc 000106888	2% @ 55	Y	3	2%	Y	Y				7.00	10.734%
Misc 000106889	2% @ 55		3	2%	Y	Y			4	7.00	10.734%
Estero Municipal Improvement District											
Misc 000102229	2% @ 55		3	2%					4	7.00	21.458%
Misc 000102230	2.7% @ 55		3	2%	Y				4	8.00	21.458%
Misc 999102228	2.7% @ 55		3	2%					4	8.00	21.458%
Fire 000102236	3% @ 50		3	2%	Y	Y			4	9.00	32.907%
Fire 999102231	3% @ 50		3	2%	Y	Y			4	9.00	32.907%
Police 000102234	3% @ 50		3	2%	Y	Y			4	9.00	32.907%
Police 112108445	2% @ 50		3	2%	Y	Y			4	9.00	20.083%
Police 999102232	3% @ 50		3	2%	Y	Y			4	9.00	32.907%
Etna Cemetery District											
Misc 999107792	2% @ 60		3	2%						7.00	0.000%
Etna, City of											
Misc 000101048	2% @ 60		3	2%	Y	Y				7.00	0.572%
Misc 999101047	2% @ 60		3	2%	Y	Y				7.00	0.572%
Police 000101050	2% @ 55		3	2%	Y	Y				7.00	22.041%
Police 999101049	2% @ 55		3	2%	Y	Y				7.00	22.041%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Eureka, City of											
Misc 000102992	2% @ 55	Y	1	2%		Y				7.00	24.453%
Misc 000102993	2% @ 55		1	2%		Y			3	7.00	24.453%
Misc 000102995	2.7% @ 55	Y	1	2%		Y				8.00	24.453%
Misc 000102996	2.7% @ 55		1	2%		Y			3	8.00	24.453%
Misc 999102991	2.7% @ 55		1	2%		Y			3	8.00	24.453%
Fire 000102998	3% @ 50		1	2%	Y	Y	Y		2	9.00	45.308%
Fire 112108498	2% @ 50		3	2%	Y	Y	Y		2	9.00	21.463%
Fire 999102997	3% @ 50		1	2%	Y	Y	Y		2	9.00	45.308%
Police 000103001	3% @ 50		3	2%	Y	Y	Y		2	9.00	42.014%
Police 999102999	3% @ 50		3	2%	Y	Y	Y		2	9.00	42.014%
Exeter District Ambulance											
Misc 000103087	2% @ 55		3	2%	Y	Y			4	7.00	48.410%
Misc 999103086	2% @ 55		3	2%	Y	Y			4	7.00	48.410%
Exeter, City of											
Misc 000104380	2% @ 60		3	2%	Y	Y			4	7.00	33.090%
Misc 000104381	3% @ 60		3	2%	Y	Y			4	8.00	33.090%
Misc 999104379	3% @ 60		3	2%	Y	Y			4	8.00	33.090%
Police 000104378	3% @ 55		3	2%	Y	Y			3	9.00	31.884%
Police 999104376	3% @ 55		3	2%	Y	Y			3	9.00	31.884%
Exposition Metro Line Construction Authority											
Misc 000102097	2.5% @ 55		1	2%	Y	Y			4	8.00	16.025%
Misc 999102096	2.5% @ 55		1	2%	Y	Y			4	8.00	16.025%
Fair Oaks Recreation & Park District											
Misc 000106950	2% @ 55		1	2%	Y	Y				7.00	6.665%
Misc 999106949	2% @ 55		1	2%	Y	Y				7.00	6.665%
Fair Oaks Water District											
Misc 000106757	2% @ 55	Y	3	2%	Y	Y				7.00	9.979%
Misc 999106756	2% @ 55		3	2%	Y	Y				7.00	9.979%
Fairfax, Town of											
Misc 000100761	2% @ 55	Y	3	2%	Y	Y	Y			7.00	20.011%
Misc 000100762	2% @ 55		3	2%	Y	Y	Y		3	7.00	20.011%
Misc 000100763	2.5% @ 55		3	2%	Y	Y	Y		3	8.00	20.011%
Misc 112100759	2% @ 55		3	2%	Y	Y	Y		3	7.00	11.840%
Misc 999100760	2.5% @ 55		3	2%	Y	Y	Y		3	8.00	20.011%
Police 000100757	3% @ 50		3	2%	Y	Y	Y		3	9.00	61.741%
Police 112100758	3% @ 55		3	2%	Y	Y	Y		3	9.00	23.065%
Police 999100756	3% @ 50		3	2%	Y	Y	Y		3	9.00	61.741%
Fairfield, City of											
Misc 000101134	2% @ 55	Y	1	2%		Y			4	7.00	19.791%
Misc 000101135	2% @ 55		1	2%		Y			4	7.00	19.791%
Misc 000101137	2.7% @ 55		1	2%		Y			4	8.00	19.791%
Misc 999101132	2.7% @ 55		1	2%		Y			4	8.00	19.791%
Misc 999108783	2% @ 55		1	5%			Y	Y		7.00	19.791%
Fire 000101142	3% @ 50		1	2%		Y			4	9.00	27.598%
Fire 999101138	3% @ 50		1	2%		Y			4	9.00	27.598%
Police 000101141	3% @ 50		1	2%	Y	Y			4	9.00	27.598%
Police 999101139	3% @ 50		1	2%	Y	Y			4	9.00	27.598%
Fairfield-Suisun Sewer District											
Misc 000106712	2% @ 55		1	2%	Y	Y			4	7.00	17.240%
Misc 000106714	3% @ 60		1	2%	Y	Y			4	8.00	17.240%
Misc 999106711	3% @ 60		1	2%	Y	Y			4	8.00	17.240%
Fall River Valley Community Services District											
Misc 000102189	2% @ 60	Y	3	2%	Y	Y				7.00	21.001%
Misc 999102188	2% @ 60	Y	3	2%	Y	Y				7.00	21.001%
Fallbrook Healthcare District											
Misc 999107700	2% @ 60		3	2%						7.00	0.000%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Fallbrook Public Utility District											
Misc 000101664	2% @ 55	Y	1	2%	Y	Y	Y	Y		7.00	28.396%
Misc 000101665	2% @ 55		1	2%	Y	Y	Y	Y		7.00	28.396%
Misc 000101666	2.5% @ 55	Y	1	2%	Y	Y	Y	Y		8.00	28.396%
Misc 000107406	2% @ 55		1	2%	Y	Y	Y			7.00	28.396%
Misc 444107405	2% @ 55	Y	1	2%	Y	Y	Y			7.00	28.396%
Misc 444107407	2.5% @ 55	Y	1	2%	Y	Y	Y			8.00	28.396%
Misc 999101659	2.5% @ 55		1	2%	Y	Y	Y			8.00	28.396%
Far Northern Regional Center											
Misc 000100840	2% @ 60		1	2%					4	7.00	16.950%
Misc 999100838	2% @ 60		1	2%					4	7.00	16.950%
Farmersville, City of											
Misc 000107093	2% @ 60	Y	3	2%	Y	Y				7.00	18.066%
Misc 999107092	2% @ 60	Y	3	2%	Y	Y				7.00	18.066%
Fire 000107096	2% @ 55	Y	3	2%	Y	Y				7.00	15.691%
Police 000107095	2% @ 55	Y	3	2%	Y	Y				7.00	15.691%
Police 999107094	2% @ 55	Y	3	2%	Y	Y				7.00	15.691%
Feather River Air Quality Management District											
Misc 000103529	2% @ 55		1	2%	Y	Y			3	7.00	19.326%
Misc 000103530	2.5% @ 55		1	2%	Y	Y			3	8.00	19.326%
Misc 999103528	2.5% @ 55		1	2%	Y	Y			3	8.00	19.326%
Feather River Recreation and Park District											
Misc 000101030	2% @ 55	Y	3	2%	Y	Y				7.00	7.845%
Misc 999101029	2% @ 55		3	2%	Y	Y				7.00	7.845%
Feather Water District											
Misc 000105262	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999105261	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Felton Fire Protection District											
Fire 000101199	3% @ 55	Y	3	2%	Y	Y				9.00	21.367%
Fern Valley Water District											
Misc 000100696	2% @ 55	Y	1	2%	Y	Y	Y			7.00	8.726%
Misc 000100697	2.7% @ 55	Y	1	2%	Y	Y	Y			8.00	8.726%
Misc 999100695	2.7% @ 55		1	2%	Y	Y	Y			8.00	8.726%
Fillmore, City of											
Misc 000105312	2% @ 55	Y	1	3%	Y	Y				7.00	23.838%
Misc 999105310	2% @ 55		1	3%	Y	Y				7.00	23.838%
Fire 000107484	3% @ 55	Y	3	3%	Y	Y				9.00	48.123%
Fire 999105313	3% @ 55	Y	3	3%	Y	Y				9.00	48.123%
Police 000105315	2% @ 55	Y	3	2%	Y	Y				7.00	48.123%
Police 999105314	2% @ 55	Y	3	2%	Y	Y				7.00	48.123%
Firebaugh, City of											
Misc 000104684	2% @ 55	Y	1	2%	Y	Y				7.00	17.148%
Misc 000104685	2.5% @ 55	Y	1	2%	Y	Y				8.00	17.148%
Misc 999104682	2.5% @ 55	Y	1	2%	Y	Y				8.00	17.148%
Police 000104687	3% @ 55	Y	1	2%	Y	Y				9.00	31.566%
Police 999104686	3% @ 55	Y	1	2%	Y	Y				9.00	31.566%
Florin County Water District											
Misc 000103939	2% @ 60	Y	3	2%	Y	Y				7.00	9.017%
Misc 000103940	2% @ 60		3	2%	Y	Y				7.00	9.017%
Misc 999103938	2% @ 60	Y	3	2%	Y	Y				7.00	9.017%
Florin Resource Conservation District Elk Grove Water District											
Misc 000105501	2% @ 55		3	2%	Y	Y			4	7.00	15.817%
Misc 999105500	2% @ 55		3	2%	Y	Y			4	7.00	15.817%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Folsom, City of											
Misc 000104435	2% @ 55	Y	1	2%	Y					7.00	23.038%
Misc 000104436	2% @ 55		1	2%	Y					7.00	23.038%
Misc 000104438	2.7% @ 55	Y	1	2%	Y	Y				8.00	23.038%
Misc 112107474	2% @ 55	Y	3	2%	Y	Y				7.00	23.038%
Misc 999104434	2% @ 55		3	2%	Y					7.00	23.038%
Fire 000104446	3% @ 50	Y	1	2%	Y	Y				9.00	36.607%
Fire 999104440	3% @ 50		1	2%	Y					9.00	36.607%
Police 000104444	3% @ 50	Y	1	2%	Y	Y				9.00	36.607%
Police 112104442	2% @ 50	Y	3	2%	Y	Y				9.00	36.607%
Police 999104441	3% @ 50		1	2%	Y					9.00	36.607%
Fontana Unified School District											
Police 000104732	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.430%
Police 999104731	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.430%
Fontana, City of											
Misc 000100920	2% @ 55		1	2%					4	7.00	14.794%
Misc 000100922	2.5% @ 55		1	2%					4	8.00	14.794%
Misc 999100918	2% @ 55		3	2%					4	7.00	14.794%
Police 000100926	3% @ 50		1	2%					4	9.00	33.835%
Police 999100923	3% @ 55		3	2%					4	9.00	33.835%
Foothill Municipal Water District											
Misc 000105335	2% @ 55		1	2%	Y	Y	Y		8	7.00	12.330%
Misc 999105334	2% @ 55		1	2%	Y	Y	Y		8	7.00	12.330%
Foresthill Public Utility District											
Misc 000105670	3% @ 60	Y	3	2%	Y	Y				8.00	16.878%
Misc 999105669	3% @ 60	Y	3	2%	Y	Y				8.00	16.878%
Forestville County Water District											
Misc 000100669	2% @ 60	Y	3	2%	Y	Y				7.00	18.376%
Misc 000100670	2.7% @ 55	Y	3	2%	Y	Y				8.00	18.376%
Misc 999100668	2.7% @ 55		3	2%	Y	Y				8.00	18.376%
Forestville Fire Protection District											
Fire 000105702	2% @ 50	Y	3	2%	Y	Y				9.00	20.083%
Fire 999105700	2% @ 50	Y	3	2%	Y	Y				9.00	20.083%
Fort Bragg Fire Protection Authority											
Misc 000103988	2% @ 60	Y	3	2%	Y	Y				7.00	8.783%
Misc 999108577	2% @ 60		3	2%	Y	Y				7.00	8.783%
Fire 000103989	2% @ 55	Y	3	2%	Y	Y				7.00	15.370%
Fort Bragg, City of											
Misc 000102733	2% @ 55	Y	3	2%	Y	Y	Y			7.00	12.166%
Misc 000102734	2% @ 55		3	2%	Y	Y	Y			7.00	12.166%
Misc 999102731	2% @ 55		3	2%	Y	Y	Y			7.00	12.166%
Fire 999107806	1/2 @ 55	Y	3	2%	Y	Y				Varies	0.000%
Police 000102737	2% @ 50	Y	3	2%	Y	Y				9.00	29.388%
Police 999102735	2% @ 50	Y	3	2%	Y	Y				9.00	29.388%
Fort Ord Reuse Authority											
Misc 000103499	2% @ 55		1	2%	Y	Y			3	7.00	14.888%
Misc 999103498	2% @ 55		1	2%	Y	Y			3	7.00	14.888%
Fortuna, City of											
Misc 000103753	2% @ 60	Y	3	2%	Y	Y				7.00	17.221%
Misc 000103754	2% @ 60		3	2%	Y	Y				7.00	17.221%
Misc 000103755	2.7% @ 55	Y	3	2%	Y	Y				8.00	17.221%
Misc 000103756	2.7% @ 55		3	2%	Y	Y				8.00	17.221%
Misc 112108560	2% @ 55		3	2%	Y	Y				7.00	11.973%
Misc 999103752	2.7% @ 55		3	2%	Y	Y				8.00	17.221%
Police 000103758	3% @ 50		1	2%	Y	Y			3	9.00	29.286%
Police 999103757	3% @ 50		1	2%	Y	Y			3	9.00	29.286%
Foundation For California Community Colleges											
Misc 000101281	3% @ 60		3	2%	Y	Y			8	8.00	16.161%
Misc 999101280	3% @ 60		3	2%	Y	Y			8	8.00	16.161%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Fountain Valley, City of											
Misc 000103440	2% @ 55		1	2%	Y	Y	Y		4	7.00	23.335%
Misc 000103441	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	23.335%
Misc 000108540	2% @ 60		3	2%	Y	Y	Y		4	7.00	23.335%
Misc 112103442	2% @ 60		3	2%	Y	Y			4	7.00	8.005%
Misc 999103438	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	23.335%
Fire 000103436	3% @ 50		1	2%	Y	Y	Y			9.00	37.289%
Fire 112108541	2% @ 50		3	2%	Y	Y				9.00	20.083%
Fire 999103432	3% @ 50		1	2%	Y	Y	Y			9.00	37.289%
Police 000103435	3% @ 50		1	2%	Y	Y	Y			9.00	37.289%
Police 112103437	3% @ 55		3	2%	Y	Y				9.00	21.367%
Police 999103433	3% @ 50		1	2%	Y	Y	Y			9.00	37.289%
Fowler, City of											
Misc 000106349	2% @ 60	Y	1	2%	Y	Y				7.00	25.275%
Misc 000106350	2.7% @ 55	Y	1	2%	Y	Y				8.00	25.275%
Misc 999106348	2.7% @ 55		1	2%	Y	Y				8.00	25.275%
Police 000106353	3% @ 55	Y	1	2%	Y	Y				9.00	27.460%
Police 999106351	3% @ 55	Y	1	2%	Y	Y				9.00	27.460%
Fremont, City of											
Misc 000101679	2% @ 55		1	3%					4	7.00	24.081%
Misc 000101681	2.5% @ 55		1	3%					4	8.00	24.081%
Misc 112108423	2% @ 60		3	2%					4	7.00	24.081%
Misc 999101677	2.5% @ 55		1	3%					4	8.00	24.081%
Misc 999108782	2% @ 60		3	2%					4	7.00	24.081%
Fire 000101687	3% @ 50		1	2%		Y			3	9.00	40.711%
Fire 999101682	3% @ 50		1	2%		Y			3	9.00	40.711%
Police 000101685	3% @ 50		1	2%		Y			3	9.00	40.711%
Police 112108424	3% @ 55		3	2%		Y			3	9.00	40.711%
Police 999101683	3% @ 55		3	2%		Y			3	9.00	40.711%
Fresno City Housing Authority											
Misc 000103090	2% @ 60	Y	1	2%		Y				7.00	6.383%
Misc 999103088	2% @ 60		1	2%		Y				7.00	6.383%
Fresno City Redevelopment Agency											
Misc 000107648	2% @ 60	Y	3	2%						7.00	0.000%
Misc 999107714	2% @ 60	Y	3	2%						7.00	0.000%
Fresno County Housing Authority											
Misc 000106891	2% @ 60	Y	1	2%		Y				7.00	7.358%
Misc 999106890	2% @ 60		1	2%		Y				7.00	7.358%
Fresno County Law Library											
Misc 000105520	2% @ 60	Y	3	2%	Y	Y				7.00	5.753%
Misc 999105519	2% @ 60	Y	3	2%	Y	Y				7.00	5.753%
Fresno State College Agricultural Foundation											
Misc 999107812	2% @ 60		3	2%						7.00	0.000%
Fresno Westside Mosquito Abatement District											
Misc 000103866	2% @ 55	Y	3	2%	Y	Y				7.00	4.529%
Misc 999103865	2% @ 55		3	2%	Y	Y				7.00	4.529%
Fruitridge Fire Protection District											
Misc 999107790	2% @ 60		3	2%	Y	Y			1	7.00	0.000%
Fire 999107791	2% @ 50		1	2%	Y	Y			1	9.00	0.000%
Fullerton California State University Associated Students											
Misc 000105789	2% @ 55	Y	1	2%	Y	Y	Y	Y		5.00	22.958%
Misc 112108680	2% @ 60	Y	1	2%	Y	Y	Y	Y		5.00	11.966%
Misc 112108681	2% @ 60		1	2%	Y	Y	Y	Y		6.00	11.966%
Misc 999105788	2% @ 55		1	2%	Y	Y	Y	Y		6.00	22.958%



## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Fullerton, City of											
Misc 000102912	2% @ 55		1	2%	Y	Y	Y		4	7.00	14.208%
Misc 999102910	2% @ 55		1	2%	Y	Y	Y		4	7.00	14.208%
Fire 000102916	3% @ 50		1	2%	Y		Y		4	9.00	38.455%
Fire 999102913	3% @ 50		1	2%	Y		Y		4	9.00	38.455%
Police 000102918	3% @ 50		1	2%	Y		Y		4	9.00	38.455%
Police 999102914	3% @ 50		1	2%	Y		Y		4	9.00	38.455%
Fulton El-Camino Recreation and Park District											
Misc 000106278	2% @ 55	Y	1	2%	Y	Y				7.00	11.522%
Misc 000106279	2% @ 55		1	2%	Y	Y				7.00	11.522%
Misc 112108716	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Misc 999106277	2% @ 55		1	2%	Y	Y				7.00	11.522%
Galt, City of											
Misc 000105161	2% @ 55	Y	1	2%	Y	Y				7.00	15.180%
Misc 000105162	2% @ 55		1	2%						7.00	15.180%
Misc 999105160	2% @ 55		1	2%	Y	Y				7.00	15.180%
Police 000105164	3% @ 50	Y	1	2%	Y	Y				9.00	38.517%
Police 999105163	3% @ 50		1	2%	Y	Y				9.00	38.517%
Garden Grove, City of											
Misc 000103791	2% @ 55		1	2%	Y	Y	Y		8	7.00	21.637%
Misc 000103793	2.5% @ 55		1	2%	Y	Y	Y		8	8.00	21.637%
Misc 999103790	2.5% @ 55		1	2%	Y	Y	Y		8	8.00	21.637%
Fire 000103797	3% @ 50		1	2%	Y	Y	Y		8	9.00	38.111%
Fire 999103794	3% @ 50		1	2%	Y	Y	Y		8	9.00	38.111%
Police 000103799	3% @ 50		1	2%	Y	Y	Y		8	9.00	38.111%
Police 999103795	3% @ 50		1	2%	Y	Y	Y		8	9.00	38.111%
Garden Valley Fire Protection District											
Misc 112107505	2% @ 55	Y	3	2%	Y	Y				7.00	10.144%
Misc 999106131	2% @ 55		3	2%	Y	Y				7.00	10.144%
Fire 000106130	3% @ 50		1	2%	Y	Y				9.00	31.427%
Fire 999106129	3% @ 50		1	2%	Y	Y				9.00	31.427%
Gardena, City of											
Misc 000104073	2% @ 55		1	2%		Y	Y		3	7.00	11.501%
Misc 999104071	2% @ 55		1	2%		Y	Y		3	7.00	11.501%
Fire 000104078	3% @ 50		1	2%	Y	Y	Y		3	9.00	46.150%
Fire 999104074	3% @ 50		1	2%	Y	Y	Y		3	9.00	46.150%
Police 000104077	3% @ 50		1	2%	Y	Y	Y		3	9.00	46.150%
Police 999104075	3% @ 50		1	2%	Y	Y	Y		3	9.00	46.150%
Georgetown Divide Public Utility District											
Misc 000103287	2% @ 55	Y	1	3%	Y	Y				7.00	48.262%
Misc 000103288	2% @ 55		1	3%	Y	Y				7.00	48.262%
Misc 000103290	2.7% @ 55	Y	1	3%	Y	Y				8.00	48.262%
Misc 000103291	2.7% @ 55		1	3%	Y	Y				8.00	48.262%
Misc 000108525	2.7% @ 55		1	3%	Y	Y				8.00	48.262%
Misc 112103292	2.7% @ 55		3	2%	Y	Y				8.00	16.086%
Misc 999103286	2.7% @ 55		1	3%	Y	Y				8.00	48.262%
Misc 999108526	2.7% @ 55		3	2%	Y	Y				8.00	16.086%
Georgetown Divide Resource Conservation District											
Misc 000108750	2% @ 55		1	2%	Y	Y	Y		4	7.00	12.330%
Georgetown Fire Protection District											
Misc 999106465	2.7% @ 55		3	2%	Y	Y			3	8.00	0.000%
Fire 000106469	3% @ 50		3	2%	Y	Y			3	9.00	30.494%
Fire 999106467	3% @ 50		3	2%	Y	Y			3	9.00	30.494%
Gilroy Rural Fire Protection District											
Fire 999107835	1/2 @ 55		3	2%						Varies	0.000%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Gilroy, City of											
Misc 000101784	2% @ 55		1	2%		Y			3	7.00	20.783%
Misc 000101786	2.5% @ 55		1	2%		Y			3	8.00	20.783%
Misc 999101782	2.5% @ 55		1	2%		Y			3	8.00	20.783%
Fire 000107411	3% @ 55		1	2%		Y			4	9.00	31.888%
Fire 000108431	2% @ 50		1	2%		Y			4	9.00	31.888%
Fire 112101789	2% @ 55		3	2%		Y			4	7.00	31.888%
Fire 999101787	3% @ 55		1	2%		Y			4	9.00	31.888%
Police 000107410	3% @ 50		1	2%		Y			4	9.00	31.888%
Police 999101788	3% @ 50		1	2%		Y			4	9.00	31.888%
Gilsizey County Drainage District											
Misc 000105202	2% @ 55	Y	3	2%	Y	Y				7.00	5.146%
Misc 999105201	2% @ 55		3	2%	Y	Y				7.00	5.146%
Glen Ellen Fire Protection District											
Misc 000105331	3% @ 60		1	2%	Y	Y				8.00	16.786%
Misc 000108653	2% @ 55		1	2%	Y	Y				7.00	16.786%
Fire 000105333	3% @ 55		1	2%	Y	Y			4	9.00	24.440%
Fire 999105332	3% @ 55		1	2%	Y	Y			4	9.00	24.440%
Glendale College, Associated Students of											
Misc 000105860	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Misc 999105859	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Glendale Community College District											
Police 000105764	3% @ 50		1	2%	Y	Y	Y		4	9.00	40.627%
Police 999105763	3% @ 50		1	2%	Y	Y	Y		4	9.00	40.627%
Glendale, City of											
Misc 000106689	2% @ 55		1	2%	Y	Y	Y		4	7.00	17.464%
Misc 000106691	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	17.464%
Misc 112107521	2% @ 55		3	2%	Y	Y	Y		4	7.00	17.464%
Misc 999106687	2% @ 55		3	2%	Y	Y	Y		4	7.00	17.464%
Fire 000106696	3% @ 50		1	2%	Y	Y	Y		4	9.00	34.968%
Fire 999106693	3% @ 50		1	2%	Y	Y	Y		4	9.00	34.968%
Police 000106698	3% @ 50		1	2%	Y	Y	Y		4	9.00	34.968%
Police 112108735	3% @ 55		3	2%	Y	Y	Y		4	9.00	34.968%
Police 999106694	3% @ 55		3	2%	Y	Y	Y		4	9.00	34.968%
Glendora, City of											
Misc 000103166	2% @ 55		1	2%		Y			2	7.00	16.816%
Misc 000103168	2.5% @ 55		1	2%		Y			2	8.00	16.816%
Misc 112108519	2% @ 60		3	2%		Y			2	7.00	16.816%
Misc 999103164	2% @ 60		3	2%		Y			2	7.00	16.816%
Fire 999103169	1/2 @ 55		3	2%	Y	Y	Y		1	Varies	29.556%
Police 000103171	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Police 999103170	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Glenn County Mosquito and Vector Control District											
Misc 000101313	2% @ 55		1	2%	Y	Y	Y			7.00	5.735%
Misc 999101312	2% @ 55		1	2%	Y	Y	Y			7.00	5.735%
Glenn, County of											
Misc 000103159	2% @ 55	Y	3	2%		Y				7.00	17.441%
Misc 000103161	2.5% @ 55	Y	3	2%		Y				8.00	17.441%
Misc 999103158	2.5% @ 55		3	2%		Y			1	8.00	17.441%
Peace 000103163	3% @ 50		3	2%	Y	Y				9.00	39.339%
Peace 112108518	3% @ 55		3	2%	Y	Y				9.00	21.367%
Peace 999103162	3% @ 50		3	2%	Y	Y				9.00	39.339%
Gold Coast Transit											
Misc 000103070	2% @ 55		3	2%					4	7.00	15.721%
Misc 000103071	2.7% @ 55		3	2%					4	8.00	15.721%
Misc 999103069	2.7% @ 55		3	2%					4	8.00	15.721%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Gold Ridge Fire Protection District											
Misc 000105693	3% @ 60		1	2%	Y	Y			4	8.00	18.125%
Fire 000105695	3% @ 50		1	2%	Y	Y	Y			9.00	31.925%
Fire 112105697	3% @ 55		1	2%	Y	Y	Y			9.00	26.138%
Fire 444108104	3% @ 50		1	2%	Y	Y	Y			9.00	31.925%
Fire 999105694	3% @ 50		1	2%	Y	Y	Y			9.00	31.925%
Fire 999105696	3% @ 55		1	2%	Y	Y	Y			9.00	26.138%
Gold Ridge Resource Conservation District											
Misc 000105499	2% @ 55	Y	3	2%	Y	Y				7.00	12.513%
Golden Empire Transit District											
Misc 999107698	2% @ 60		3	2%					1	7.00	0.000%
Golden Gate Bridge Highway and Transportation District											
Misc 000102404	2% @ 55	Y	1	3%						7.00	21.875%
Misc 000102405	2% @ 55		1	3%						7.00	21.875%
Misc 000102407	2.5% @ 55	Y	1	3%						8.00	21.875%
Misc 999102402	2.5% @ 55		1	3%						8.00	21.875%
Golden Hills Community Service District											
Misc 000103310	2% @ 60	Y	3	2%	Y	Y				7.00	19.752%
Misc 999108532	2% @ 60		3	2%	Y	Y				7.00	19.752%
Golden Sierra Job Training Agency											
Misc 000104243	2% @ 55		1	2%	Y	Y				7.00	34.897%
Misc 000104244	2.5% @ 55		1	2%	Y	Y				8.00	34.897%
Misc 999104242	2.5% @ 55		1	2%	Y	Y				8.00	34.897%
Goleta Sanitary District											
Misc 000101737	2% @ 55	Y	1	2%	Y	Y	Y			7.00	15.417%
Misc 999101736	2% @ 55		1	2%	Y	Y	Y			7.00	15.417%
Goleta Water District											
Misc 000101321	2% @ 55		1	2%	Y	Y				7.00	23.944%
Misc 000101322	2.7% @ 55		1	2%	Y	Y				8.00	23.944%
Misc 999101320	2.7% @ 55		1	2%	Y	Y				8.00	23.944%
Goleta West Sanitary District											
Misc 000100522	2% @ 55		1	2%	Y	Y	Y			7.00	7.641%
Misc 999100521	2% @ 55		1	2%	Y	Y	Y			7.00	7.641%
Goleta, City of											
Misc 000106507	2% @ 55		1	2%	Y	Y			4	7.00	11.842%
Misc 999106506	2% @ 55		1	2%	Y	Y			4	7.00	11.842%
Gonzales, City of											
Misc 000100572	2% @ 60	Y	3	2%	Y	Y				7.00	16.073%
Misc 999100570	2% @ 60	Y	3	2%	Y	Y				7.00	16.073%
Fire 000100569	2% @ 55	Y	3	2%	Y	Y				7.00	16.195%
Police 000100568	2% @ 55	Y	3	2%	Y	Y				7.00	16.195%
Police 000108872	1/2 @ 55	Y	3	2%	Y	Y				Varies	16.195%
Police 999100566	2% @ 55	Y	3	2%	Y	Y				7.00	16.195%
Granada Sanitary District											
Misc 000108136	2% @ 55		3	2%	Y	Y				7.00	24.994%
Grand Terrace, City of											
Misc 000104273	2% @ 55		1	2%	Y	Y			4	7.00	23.979%
Misc 000104274	2.7% @ 55		1	2%	Y	Y			4	8.00	23.979%
Misc 999104272	2.7% @ 55		1	2%	Y	Y			4	8.00	23.979%
Grass Valley, City of											
Misc 000103332	2% @ 55	Y	1	2%	Y	Y				7.00	15.701%
Misc 000103333	2% @ 55		1	2%	Y	Y				7.00	15.701%
Misc 000103334	2.5% @ 55	Y	1	2%	Y	Y				8.00	15.701%
Misc 999103331	2.5% @ 55	Y	1	2%	Y	Y				8.00	15.701%
Fire 000103337	3% @ 55	Y	1	2%	Y	Y				9.00	22.250%
Fire 999103335	3% @ 55	Y	1	2%	Y	Y				9.00	22.250%
Police 000103340	3% @ 50	Y	1	2%	Y	Y				9.00	27.849%
Police 000108533	3% @ 50		1	2%	Y	Y				9.00	27.849%
Police 999103338	3% @ 50		1	2%	Y	Y				9.00	27.849%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Great Basin Unified Air Pollution Control District											
Misc 000105715	2% @ 55	Y	1	2%	Y	Y				7.00	21.504%
Misc 000105716	2.5% @ 55	Y	1	2%	Y	Y				8.00	21.504%
Misc 999105714	2.5% @ 55	Y	1	2%	Y	Y				8.00	21.504%
Greater Anaheim Special Education Local Plan Area											
Misc 000105023	2% @ 60		3	2%	Y	Y			3	7.00	8.639%
Misc 999105022	2% @ 60		3	2%	Y	Y			3	7.00	8.639%
Greater Los Angeles County Vector Control District											
Misc 000100952	2% @ 55		1	2%	Y	Y			8	7.00	13.135%
Misc 999100951	2% @ 55		1	2%	Y	Y			8	7.00	13.135%
Greater Vallejo Recreation District											
Misc 000106276	2% @ 55		3	2%	Y	Y			3	7.00	19.629%
Misc 999106274	2% @ 55		3	2%	Y	Y			3	7.00	19.629%
Green Valley County Water District											
Misc 000106518	2% @ 60		3	2%	Y	Y			3	7.00	24.368%
Greenfield Fire Protection District											
Fire 000105172	3% @ 55		3	2%	Y	Y			8	9.00	23.091%
Greenfield, City of											
Misc 000105318	2% @ 55	Y	3	2%	Y	Y				7.00	12.370%
Misc 999105317	2% @ 55		3	2%	Y	Y				7.00	12.370%
Police 000105320	2% @ 50	Y	3	2%	Y	Y				9.00	27.629%
Police 999105319	2% @ 50	Y	3	2%	Y	Y				9.00	27.629%
Gridley Biggs Cemetery District											
Misc 000107091	2% @ 55	Y	1	2%	Y	Y				7.00	22.421%
Misc 999107090	2% @ 55		1	2%	Y	Y				7.00	22.421%
Gridley, City of											
Misc 000101222	2% @ 55	Y	1	2%	Y	Y				7.00	19.702%
Misc 000101223	2% @ 55		1	2%	Y	Y			3	7.00	19.702%
Misc 999101221	2% @ 55		1	2%	Y	Y			3	7.00	19.702%
Fire 000101219	1/2 @ 55		3	2%	Y	Y			3	Varies	32.403%
Fire 999101217	1/2 @ 55		3	2%	Y	Y			3	Varies	32.403%
Police 000107392	3% @ 50		3	2%	Y	Y			3	9.00	32.403%
Police 999101218	3% @ 50		3	2%	Y	Y			3	9.00	32.403%
Grossmont Healthcare District											
Misc 000101414	2% @ 60		1	2%	Y	Y				7.00	19.028%
Misc 000101415	3% @ 60		1	2%	Y	Y				8.00	19.028%
Misc 999101413	3% @ 60		1	2%	Y	Y			3	8.00	19.028%
Grossmont Schools Federal Credit Union											
Misc 000102927	2% @ 60		1	3%	Y	Y	Y	Y		7.00	9.905%
Misc 999102926	2% @ 60		1	3%	Y	Y	Y	Y		7.00	9.905%
Grossmont-Cuyamaca Community College District Auxiliary Organization											
Misc 000104179	2% @ 55		3	2%	Y	Y			8	7.00	10.858%
Misc 999104177	2% @ 55		3	2%	Y	Y			8	7.00	10.858%
Groveland Community Services District											
Misc 000104059	2% @ 55	Y	1	2%	Y	Y				7.00	13.602%
Misc 000104060	2.7% @ 55	Y	1	2%	Y	Y				8.00	13.602%
Misc 999104058	2.7% @ 55		1	2%	Y	Y				8.00	13.602%
Fire 000104062	2% @ 50	Y	1	2%	Y	Y				9.00	20.922%
Fire 999104061	2% @ 50	Y	1	2%	Y	Y				9.00	20.922%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Grover Beach, City of											
Misc 000100320	2% @ 55	Y	1	2%	Y	Y				7.00	18.308%
Misc 000100321	2% @ 55		1	2%	Y	Y				7.00	18.308%
Misc 000100322	2.5% @ 55	Y	1	2%	Y	Y				8.00	18.308%
Misc 999100319	2.5% @ 55		1	2%	Y	Y				8.00	18.308%
Fire 000100324	2% @ 55	Y	1	2%	Y	Y				7.00	0.000%
Fire 000100325	1/2 @ 55	Y	1	2%	Y	Y				Varies	0.000%
Fire 999100323	2% @ 55		1	2%	Y	Y				7.00	0.000%
Police 000100327	3% @ 55	Y	1	2%	Y	Y				9.00	27.314%
Police 999100326	3% @ 55	Y	1	2%	Y	Y				9.00	27.314%
Guadalupe, City of											
Misc 000101274	2% @ 55	Y	1	2%	Y	Y				7.00	12.866%
Misc 999101273	2% @ 55		1	2%	Y	Y				7.00	12.866%
Fire 000101277	2% @ 55	Y	3	2%	Y	Y				7.00	13.447%
Fire 999101275	2% @ 55	Y	3	2%	Y	Y				7.00	13.447%
Police 000101279	2% @ 55	Y	3	2%	Y	Y				7.00	13.447%
Police 999101276	2% @ 55	Y	3	2%	Y	Y				7.00	13.447%
Gualala Community Services District											
Misc 000101161	2% @ 60		3	2%	Y	Y			3	7.00	10.710%
Misc 999101160	2% @ 60		3	2%	Y	Y			3	7.00	10.710%
Gustine, City of											
Misc 000101562	2% @ 55	Y	3	2%	Y	Y				7.00	15.135%
Misc 000101563	2.5% @ 55	Y	3	2%	Y	Y				8.00	15.135%
Misc 999101560	2.5% @ 55		3	2%	Y	Y				8.00	15.135%
Police 000101565	3% @ 55	Y	3	2%	Y	Y				9.00	33.782%
Police 999101564	3% @ 55	Y	3	2%	Y	Y				9.00	33.782%
Hacienda La Puente Unified School District											
Police 000104658	3% @ 50		1	2%	Y	Y	Y		4	9.00	39.194%
Halcumb Cemetery District											
Misc 000107627	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999107696	2% @ 60		3	2%	Y	Y				7.00	0.000%
Half Moon Bay, City of											
Misc 000101316	2% @ 55		1	2%	Y	Y	Y		3	7.00	21.826%
Misc 999101314	2% @ 55		1	2%	Y	Y	Y		3	7.00	21.826%
Police 000101319	3% @ 50		1	2%	Y	Y	Y		4	9.00	0.000%
Police 999101317	3% @ 50		1	2%	Y	Y	Y		4	9.00	0.000%
Hamilton Branch Fire Protection District											
Fire 000104282	3% @ 55		3	2%	Y	Y			4	9.00	0.000%
Fire 999104281	3% @ 55		3	2%	Y	Y			4	9.00	0.000%
Hamilton City Community Services District											
Misc 999107807	2% @ 60		3	2%		Y				7.00	0.000%
Hanford, City of											
Misc 000104195	2% @ 55		1	3%	Y	Y	Y		3	7.00	31.554%
Misc 000104197	3% @ 60		1	3%	Y	Y	Y		3	8.00	31.554%
Misc 999104193	3% @ 60		1	3%	Y	Y	Y		3	8.00	31.554%
Fire 000104200	3% @ 55		1	2%	Y	Y	Y		8	9.00	31.951%
Fire 999104198	3% @ 55		1	2%	Y	Y			8	9.00	31.951%
Police 000104203	3% @ 55		1	2%	Y	Y	Y		4	9.00	32.043%
Police 999104201	3% @ 55		1	2%	Y	Y			4	9.00	32.043%
Happy Camp Sanitary District											
Misc 999108592	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Happy Homestead Cemetery District											
Misc 000100416	2% @ 55	Y	1	2%	Y	Y				7.00	12.614%
Misc 999100415	2% @ 55		1	2%	Y	Y				7.00	12.614%
Happy Valley Fire Protection District											
Fire 000103952	2% @ 50	Y	3	2%	Y	Y				9.00	19.596%
Hawaiian Gardens, City of											
Misc 000105339	2% @ 55	Y	1	2%	Y	Y	Y			7.00	23.956%
Misc 000105340	2.7% @ 55	Y	1	2%	Y	Y	Y			8.00	23.956%
Misc 999105336	2.7% @ 55		1	2%	Y	Y	Y			8.00	23.956%
Police 000105343	2% @ 50	Y	3	2%	Y	Y	Y			9.00	0.000%
Police 999105341	2% @ 50		3	2%	Y	Y	Y			9.00	0.000%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Hawthorne, City of											
Misc 000101752	2% @ 55		1	2%			Y		1	7.00	19.960%
Misc 000101753	3% @ 60		1	2%			Y		1	8.00	19.960%
Misc 444107408	2% @ 55		1	2%	Y				3	7.00	19.960%
Misc 444107409	3% @ 60		1	2%	Y				3	8.00	19.960%
Misc 999101749	3% @ 60		1	2%	Y				3	8.00	19.960%
Fire 000101757	2% @ 50		1	2%	Y	Y	Y		1	9.00	29.556%
Fire 999101754	2% @ 50		1	2%	Y	Y	Y		1	9.00	29.556%
Police 000101759	3% @ 50		1	2%	Y	Y	Y		1	9.00	29.556%
Police 999101755	3% @ 50		1	2%	Y	Y	Y		1	9.00	29.556%
Hayward Area Recreation and Park District											
Misc 000102273	2% @ 55	Y	1	2%			Y			7.00	19.151%
Misc 000102274	2% @ 55		1	2%			Y			7.00	19.151%
Misc 000102275	2.5% @ 55	Y	1	2%			Y			8.00	19.151%
Misc 000102276	2.5% @ 55		1	2%			Y			8.00	19.151%
Misc 999102272	2.5% @ 55		1	2%			Y			8.00	19.151%
Hayward, California State University, Auxiliary Foundation, Inc.											
Misc 000102729	2% @ 55	Y	1	2%	Y	Y	Y			5.00	14.805%
Misc 000102730	2% @ 55		1	2%	Y	Y	Y			6.00	14.805%
Misc 999102727	2% @ 55		1	2%	Y	Y	Y			6.00	14.805%
Hayward, City of											
Misc 000103976	2% @ 55	Y	1	2%						7.00	22.063%
Misc 000103977	2% @ 55		1	2%					4	7.00	22.063%
Misc 000103979	2.5% @ 55	Y	1	2%						8.00	22.063%
Misc 000103980	2.5% @ 55		1	2%					4	8.00	22.063%
Misc 000107761	2.5% @ 55	Y	1	2%					4	8.00	22.063%
Misc 999103974	2.5% @ 55		1	2%					4	8.00	22.063%
Fire 000103984	3% @ 50		1	2%		Y	Y		3	9.00	37.146%
Fire 000108576	2% @ 50		1	2%			Y		3	9.00	37.146%
Fire 999103981	3% @ 50		1	2%		Y	Y		3	9.00	37.146%
Police 000103987	3% @ 50		1	2%			Y		3	9.00	39.813%
Police 999103985	3% @ 50		1	2%			Y		3	9.00	39.813%
Healdsburg, City of											
Misc 000106761	2% @ 55		1	2%	Y	Y	Y		4	7.00	16.601%
Misc 000106762	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	16.601%
Misc 999106760	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	16.601%
Fire 000106765	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Fire 999106763	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Police 000106767	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Police 999106764	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Health Plan of San Joaquin											
Misc 000106503	2% @ 60		3	2%	Y	Y			4	7.00	10.303%
Misc 999106502	2% @ 60		3	2%	Y	Y			4	7.00	10.303%
Heartland Communications Facility Authority											
Misc 000105528	2% @ 55		1	2%	Y	Y		Y	4	7.00	17.157%
Misc 000105529	2.7% @ 55		1	2%	Y	Y		Y	4	8.00	17.157%
Misc 999105527	2.7% @ 55		1	2%	Y	Y		Y	4	8.00	17.157%
Heber Public Utility District											
Misc 000102973	2% @ 60		3	2%	Y	Y				7.00	12.137%
Misc 000102974	2.5% @ 55		3	2%	Y	Y				8.00	12.137%
Misc 999102972	2.5% @ 55		3	2%	Y	Y				8.00	12.137%
Heffernan Memorial Hospital District											
Misc 000107628	2% @ 60		3	2%		Y				7.00	0.000%
Misc 999107697	2% @ 60		3	2%		Y				7.00	0.000%
Helendale Community Services District											
Misc 000101064	2.7% @ 55		3	2%	Y	Y			4	8.00	16.806%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Helix Water District											
Misc 000105932	2% @ 55	Y	1	2%	Y		Y			7.00	19.436%
Misc 000105935	2.5% @ 55	Y	1	2%	Y		Y			8.00	19.436%
Misc 999105931	2.5% @ 55		1	2%	Y		Y			8.00	19.436%
Hemet, City of											
Misc 000106776	2% @ 55		1	2%			Y		4	7.00	26.857%
Misc 000106778	2.7% @ 55		1	2%			Y		4	8.00	26.857%
Misc 999106775	2.7% @ 55		1	2%			Y		4	8.00	26.857%
Fire 000106784	3% @ 50		1	2%			Y		3	9.00	47.290%
Fire 999106779	3% @ 50		1	2%			Y		3	9.00	47.290%
Police 000106782	3% @ 50		1	2%			Y		1	9.00	47.290%
Police 999106780	3% @ 50		1	2%			Y		1	9.00	47.290%
Henry Miller Reclamation District No. 2131											
Misc 000104138	2% @ 55		1	2%	Y	Y			3	7.00	13.181%
Misc 999104137	2% @ 55		1	2%	Y	Y			3	7.00	13.181%
Herald Fire Protection District											
Misc 000104784	2.7% @ 55		3	2%	Y	Y			8	8.00	16.086%
Fire 000104783	3% @ 55		3	2%	Y	Y			3	9.00	28.634%
Fire 999104782	3% @ 55		3	2%	Y	Y			3	9.00	28.634%
Hercules, City of											
Misc 000106396	2% @ 55		3	2%	Y	Y			3	7.00	15.638%
Misc 999106394	2% @ 55		3	2%	Y	Y			3	7.00	15.638%
Police 000106398	3% @ 50		1	2%	Y	Y			3	9.00	47.307%
Police 999106397	3% @ 50		1	2%	Y	Y			3	9.00	47.307%
Heritage Ranch Community Services District											
Misc 000106104	2% @ 55		1	2%	Y	Y			4	7.00	15.701%
Misc 000106105	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Misc 999106103	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Herlong Public Utility District											
Misc 000100318	2.5% @ 55		3	2%	Y	Y			4	8.00	20.808%
Hermosa Beach, City of											
Misc 000105750	2% @ 55		1	2%	Y	Y			3	7.00	20.882%
Misc 112108677	2% @ 55		1	2%	Y	Y			3	7.00	8.435%
Misc 112108678	2% @ 60		1	2%	Y	Y			3	7.00	8.435%
Misc 999105748	2% @ 55		1	2%	Y	Y			3	7.00	20.882%
Fire 000105753	3% @ 55		1	2%	Y	Y	Y		3	9.00	47.002%
Fire 999105751	3% @ 55		1	2%	Y	Y			3	9.00	47.002%
Police 000105756	3% @ 50		1	2%	Y	Y	Y		3	9.00	67.705%
Police 112108679	2% @ 50		1	2%	Y	Y	Y		3	9.00	22.302%
Police 999105754	3% @ 50		1	2%	Y	Y	Y		3	9.00	67.705%
Hesperia County Water District											
Misc 000103460	2% @ 55		1	2%	Y	Y			4	7.00	14.544%
Misc 000103461	2.7% @ 55		1	2%	Y	Y			4	8.00	14.544%
Misc 999103459	2.7% @ 55		1	2%	Y	Y			4	8.00	14.544%
Hesperia Fire Protection District											
Misc 000106952	2% @ 55		3	2%	Y	Y			4	7.00	0.000%
Misc 999106951	2% @ 55		3	2%	Y	Y			4	7.00	0.000%
Fire 000106955	2% @ 50		1	2%	Y	Y			4	9.00	0.000%
Fire 999106953	2% @ 50		1	2%	Y	Y			4	9.00	0.000%
Hesperia, City of											
Misc 000104452	2% @ 55			2%	Y	Y			4	7.00	20.408%
Misc 000104453	2% @ 55		1	2%	Y	Y			4	7.00	20.408%
Misc 000104454	2.7% @ 55		1	2%	Y	Y			4	8.00	20.408%
Misc 999104451	2.7% @ 55		1	2%	Y	Y			4	8.00	20.408%
Hidden Hills, City of											
Misc 000104049	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999104048	2% @ 60		3	2%	Y	Y				7.00	8.005%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Hidden Valley Lake Community Services District											
Misc 000100992	2% @ 55		1	2%	Y	Y			4	7.00	21.929%
Misc 000100993	2.5% @ 55		1	2%	Y	Y			4	8.00	21.929%
Misc 999100991	2.5% @ 55		1	2%	Y	Y			4	8.00	21.929%
Hi-Desert Water District											
Misc 000105197	2% @ 55		1	2%	Y	Y	Y			7.00	22.582%
Misc 000105199	2.5% @ 55		1	2%	Y	Y	Y			8.00	22.582%
Misc 999105196	2.5% @ 55		1	2%	Y	Y	Y			8.00	22.582%
Higgins Area Fire Protection District											
Misc 000103492	2.5% @ 55		1	2%	Y	Y			3	8.00	26.494%
Misc 999103491	2.5% @ 55		1	2%	Y	Y			3	8.00	26.494%
Fire 000103494	2% @ 50		3	2%	Y	Y			3	9.00	19.879%
Fire 999103493	2% @ 50		3	2%	Y	Y			3	9.00	19.879%
Highland, City of											
Misc 000106968	2% @ 55		1	2%	Y	Y	Y		3	7.00	16.571%
Misc 999106966	2% @ 55		1	2%	Y	Y	Y		3	7.00	16.571%
Hillsborough, Town of											
Misc 000104897	2% @ 55	Y	1	2%	Y	Y	Y			7.00	17.822%
Misc 000104899	3% @ 60	Y	1	2%	Y	Y	Y			8.00	17.822%
Misc 000108634	2% @ 55		1	2%	Y	Y	Y		1	7.00	17.822%
Misc 999104895	3% @ 60	Y	1	2%	Y	Y			1	8.00	17.822%
Police 000104904	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Police 999104902	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Hilton Creek Community Services District											
Misc 000102627	2% @ 60		3	2%	Y	Y			3	7.00	8.005%
Misc 999108467	2% @ 60		3	2%	Y	Y			3	7.00	8.005%
Hollister, City of											
Misc 000106060	2% @ 55		1	2%	Y	Y			4	7.00	24.212%
Misc 000106061	2.5% @ 55		1	2%	Y	Y			4	8.00	24.212%
Misc 999106059	2.5% @ 55		1	2%	Y	Y			4	8.00	24.212%
Fire 000106064	3% @ 50		3	2%	Y	Y			4	9.00	37.572%
Fire 999106062	3% @ 50		3	2%	Y	Y			4	9.00	37.572%
Police 000106067	3% @ 50		1	2%	Y	Y			4	9.00	56.719%
Police 000108701	3% @ 50		3	2%	Y	Y			4	9.00	56.719%
Police 999106065	3% @ 50		1	2%	Y	Y			4	9.00	56.719%
Hopland Public Utility District											
Misc 000102147	2% @ 55		3	2%	Y	Y			4	7.00	0.000%
Misc 999102146	2% @ 55		3	2%	Y	Y			4	7.00	0.000%
Housing Authority of the City of Alameda											
Misc 000108751	2% @ 55		1	2%	Y	Y	Y		4	7.00	13.884%
Misc 444108912	2% @ 55	Y	1	2%	Y	Y	Y		4	7.00	13.884%
Misc 999108913	2% @ 55		1	2%	Y	Y	Y		4	7.00	13.884%
Housing Authority of the City of Calexico											
Misc 000103848	2% @ 60		3	2%	Y	Y				7.00	20.316%
Misc 999103847	2% @ 60		3	2%	Y	Y				7.00	20.316%
Housing Authority of the City of Eureka											
Misc 000100804	2.7% @ 55		1	2%	Y	Y				8.00	16.620%
Misc 999100803	2.7% @ 55		1	2%	Y	Y				8.00	16.620%
Housing Authority of the City of Los Angeles											
Misc 000104844	2% @ 55	Y	1	2%						7.00	20.017%
Misc 000104846	2.7% @ 55	Y	1	2%						8.00	20.017%
Misc 000108630	2.7% @ 55		1	2%						8.00	20.017%
Misc 999104842	2.7% @ 55		1	2%						8.00	20.017%
Police 000104852	2% @ 50	Y	1	2%	Y	Y				9.00	0.000%
Police 112104851	2% @ 50	Y	1	2%	Y	Y				9.00	0.000%
Police 999104847	2% @ 50	Y	1	2%	Y	Y				9.00	0.000%



5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Housing Authority of the City of San Buenaventura											
Misc 000104276	2.7% @ 55		1	3%	Y	Y			4	8.00	17.857%
Misc 112104277	2% @ 60		3	2%	Y	Y			4	7.00	8.005%
Misc 999104275	2.7% @ 55		1	3%	Y	Y			4	8.00	17.857%
Misc 999108843	2% @ 60	Y	3	2%	Y	Y				7.00	17.857%
Housing Authority of the City of South San Francisco											
Misc 000101054	2% @ 60		3	2%	Y	Y				7.00	17.101%
Misc 999101053	2% @ 60		3	2%	Y	Y				7.00	17.101%
Housing Authority of the County of Butte											
Misc 000104205	2% @ 55	Y	1	2%	Y	Y				7.00	15.494%
Misc 999104204	2% @ 55		1	2%	Y	Y				7.00	15.494%
Housing Authority of the County of Santa Clara											
Misc 000108659	2% @ 55		3	2%	Y	Y				7.00	7.616%
Misc 999105489	2% @ 55		3	2%	Y	Y				7.00	7.616%
Housing Authority of the County of Santa Cruz											
Misc 000103216	2% @ 55		1	2%	Y	Y	Y		8	7.00	31.491%
Misc 000103217	3% @ 60		1	2%	Y	Y	Y		8	8.00	31.491%
Misc 112103218	2% @ 55		1	2%	Y	Y	Y		8	7.00	12.330%
Misc 999103215	3% @ 60		1	2%	Y	Y	Y		8	8.00	31.491%
Hub Cities Consortium											
Misc 000100997	2% @ 55		1	3%	Y	Y			4	7.00	23.374%
Misc 000100998	2.7% @ 55		1	3%	Y	Y			4	8.00	23.374%
Misc 000108170	2% @ 55			3%	Y	Y			4	7.00	23.374%
Misc 999100996	2% @ 55		1	3%	Y	Y			4	7.00	23.374%
Hughson, City of											
Misc 000103705	2% @ 55		1	2%	Y	Y			4	7.00	20.491%
Misc 000103706	2.7% @ 55		1	2%	Y	Y			4	8.00	20.491%
Misc 999103704	2.7% @ 55		1	2%	Y	Y			4	8.00	20.491%
Police 000103708	3% @ 50		1	2%	Y	Y				9.00	0.000%
Police 999103707	3% @ 50		1	2%	Y	Y				9.00	0.000%
Human Rights/Fair Housing Commission of the City & County of Sacramento											
Misc 000102282	2% @ 55		1	2%	Y	Y			3	7.00	15.014%
Misc 999102281	2% @ 55		1	2%	Y	Y			3	7.00	15.014%
Humboldt Bay Harbor Recreation and Conservation District											
Misc 000101519	2% @ 55		3	2%	Y	Y			3	7.00	10.682%
Misc 999101518	2% @ 55		3	2%	Y	Y			3	7.00	10.682%
Humboldt Bay Municipal Water District											
Misc 000102634	2% @ 55	Y	3	2%	Y	Y				7.00	14.706%
Misc 999102633	2% @ 55		3	2%	Y	Y				7.00	14.706%
Misc 999107804	2% @ 60		3	2%		Y				7.00	0.000%
Humboldt Community Services District											
Misc 000105927	2% @ 55	Y	1	2%	Y	Y				7.00	17.694%
Misc 000105928	2% @ 55		1	2%	Y	Y				7.00	17.694%
Misc 999105926	2% @ 55		1	2%	Y	Y				7.00	17.694%
Humboldt County Association of Governments											
Misc 000104676	2% @ 60		3	2%	Y	Y				7.00	2.512%
Misc 999104675	2% @ 60		3	2%	Y	Y				7.00	2.512%
Humboldt No. 1 Fire Protection District of Humboldt County											
Misc 000103478	2% @ 55		1	2%	Y	Y				7.00	8.415%
Misc 999103477	2% @ 55		1	2%	Y	Y				7.00	8.415%
Fire 000103480	2% @ 50		1	2%	Y	Y	Y		3	9.00	31.024%
Fire 999103479	2% @ 50		1	2%	Y	Y			3	9.00	31.024%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Humboldt State University Center Board of Directors											
Misc 000100375	2% @ 55	Y	1	2%	Y	Y				7.00	16.949%
Misc 444107898	2% @ 55	Y	1	2%	Y	Y				7.00	16.949%
Misc 999100374	2% @ 55		1	2%	Y	Y				7.00	16.949%
Humboldt Transit Authority											
Misc 000102935	2% @ 55		3	2%	Y	Y			4	7.00	12.751%
Misc 999102934	2% @ 55		3	2%	Y	Y			4	7.00	12.751%
Humboldt Waste Management Authority											
Misc 000103617	2% @ 55		3	2%	Y	Y			4	7.00	10.910%
Misc 999103616	2% @ 55		3	2%	Y	Y			4	7.00	10.910%
Humboldt, County of											
Misc 000105480	2% @ 55	Y	1	2%	Y	Y				7.00	22.747%
Misc 000105481	2% @ 55		1	2%	Y	Y			4	7.00	22.747%
Misc 000105483	2.7% @ 55	Y	1	2%	Y	Y				8.00	22.747%
Misc 999105478	2.7% @ 55		1	2%	Y	Y			4	8.00	22.747%
Fire 000105488	3% @ 50		1	2%					4	9.00	29.097%
Fire 999105484	3% @ 50		1	2%					4	9.00	29.097%
Peace 000105487	3% @ 50		3	2%			Y	Y	4	9.00	29.097%
Peace 999105485	3% @ 50		3	2%			Y	Y	4	9.00	29.097%
Huntington Beach, City of											
Misc 000103996	2% @ 55		1	2%	Y				4	7.00	21.938%
Misc 000103998	2.5% @ 55		1	2%	Y				4	8.00	21.938%
Misc 999103994	2.5% @ 55		1	2%	Y				4	8.00	21.938%
Fire 000104007	3% @ 50		1	2%	Y		Y		4	9.00	39.051%
Fire 999103999	3% @ 50		1	2%	Y		Y		4	9.00	39.051%
Police 000104003	3% @ 50		1	2%	Y				4	9.00	39.051%
Police 999104000	3% @ 50		1	2%	Y				4	9.00	39.051%
Safety 000104005	3% @ 50		1	2%	Y				4	9.00	39.051%
Safety 999104001	3% @ 50		1	2%	Y				4	9.00	39.051%
Huntington Park, City of											
Misc 000101192	2% @ 55		1	2%			Y	Y	4	7.00	10.498%
Misc 999101190	2% @ 55		1	2%			Y	Y	4	7.00	10.498%
Fire 999101193	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.649%
Police 000101196	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.649%
Police 999101194	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.649%
Idyllwild Fire Protection District											
Misc 000105646	2% @ 60		3	2%	Y	Y				7.00	0.000%
Misc 999105645	2% @ 60		3	2%	Y	Y				7.00	0.000%
Fire 000105649	3% @ 55		3	2%	Y	Y			4	9.00	29.525%
Fire 999105647	3% @ 55		3	2%	Y	Y			4	9.00	29.525%
Idyllwild Water District											
Misc 000107649	2% @ 60	Y	3	2%						7.00	0.000%
Misc 999107715	2% @ 60		3	2%						7.00	0.000%
Imperial Beach, City of											
Misc 000102809	2% @ 55	Y	1	2%	Y	Y				7.00	15.557%
Misc 000102810	2% @ 55		1	2%	Y	Y				7.00	15.557%
Misc 000102811	2.7% @ 55	Y	1	2%	Y	Y				8.00	15.557%
Misc 000102812	2.7% @ 55		1	2%	Y	Y				8.00	15.557%
Misc 999102807	2.7% @ 55		1	2%	Y	Y				8.00	15.557%
Fire 000102816	3% @ 50	Y	1	2%	Y	Y				9.00	25.456%
Fire 000107443	3% @ 50		1	2%	Y	Y				9.00	25.456%
Fire 999102813	3% @ 50		1	2%	Y	Y				9.00	25.456%
Police 000102815	2% @ 55	Y	3	2%	Y	Y				7.00	25.456%
Police 999102814	2% @ 55		3	2%	Y	Y				7.00	25.456%
Safety 000102819	2% @ 50		1	2%	Y	Y				9.00	20.384%
Safety 112108484	2% @ 50		3	2%	Y	Y				9.00	20.083%
Safety 999102818	2% @ 50		1	2%	Y	Y				9.00	20.384%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Imperial, City of											
Misc 000103373	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999103372	2% @ 60		3	2%	Y	Y				7.00	8.005%
Police 000103375	2% @ 50		3	2%	Y	Y				9.00	30.311%
Police 999103374	2% @ 50		3	2%	Y	Y				9.00	30.311%
Independent Cities Association, Inc.											
Misc 999107842	2% @ 55		1	2%	Y	Y			3	7.00	0.000%
Independent Data Processing Center											
Misc 000107646	2% @ 60		3	2%		Y			2	7.00	0.000%
Misc 999107713	2% @ 60		3	2%		Y			2	7.00	0.000%
Indian Wells Valley Water District											
Misc 000105387	2% @ 60	Y	3	2%	Y	Y			3	7.00	5.502%
Misc 000105388	2% @ 60		3	2%	Y	Y			3	7.00	5.502%
Misc 999105386	2% @ 60		3	2%	Y	Y			3	7.00	5.502%
Indian Wells, City of											
Misc 000105453	2% @ 55	Y	1	2%	Y	Y	Y			7.00	17.692%
Misc 000105454	2.7% @ 55	Y	1	2%	Y	Y	Y			8.00	17.692%
Misc 999105452	2.7% @ 55		1	2%	Y	Y	Y			8.00	17.692%
Indio, City of											
Misc 000105739	2% @ 55	Y	1	2%		Y				7.00	21.867%
Misc 000105740	2% @ 55		1	2%		Y				7.00	21.867%
Misc 000105742	2.7% @ 55	Y	1	2%		Y				8.00	21.867%
Misc 999105737	2.7% @ 55		1	2%		Y				8.00	21.867%
Fire 000105747	2% @ 50		1	2%	Y	Y	Y		1	9.00	36.408%
Fire 999105743	2% @ 50		1	2%	Y	Y	Y		1	9.00	36.408%
Police 000105746	3% @ 50		1	2%	Y	Y	Y		1	9.00	36.408%
Police 999105744	3% @ 50		1	2%	Y	Y	Y		1	9.00	36.408%
Industry, City of											
Misc 000103853	2% @ 55		1	3%	Y	Y	Y		4	7.00	18.858%
Misc 000103854	2.7% @ 55		1	3%	Y	Y	Y		4	8.00	18.858%
Misc 999103852	2.7% @ 55		1	3%	Y	Y	Y		4	8.00	18.858%
Inglewood, City of											
Misc 000103184	2% @ 55		1	2%	Y				3	7.00	16.032%
Misc 000103186	3% @ 60		1	2%	Y				3	8.00	16.032%
Misc 112103187	2.5% @ 55		1	2%	Y				3	8.00	16.032%
Misc 999103182	2.5% @ 55		1	2%	Y				3	8.00	16.032%
Fire 000103190	2% @ 50		1	2%	Y		Y		3	9.00	31.549%
Fire 999103188	2% @ 50		1	2%	Y		Y		3	9.00	31.549%
Police 000103192	3% @ 50		1	2%			Y		2	9.00	31.549%
Police 112108520	3% @ 55		1	2%			Y		2	9.00	31.549%
Police 999103189	3% @ 55		1	2%			Y		2	9.00	31.549%
Inland Counties Regional Center, Inc.											
Misc 000106385	2% @ 55		1	5%			Y		3	7.00	9.953%
Misc 999106383	2% @ 55		1	5%			Y		3	7.00	9.953%
Inland Empire Health Plan											
Misc 000106252	2% @ 60		1	2%			Y		3	7.00	10.731%
Misc 000106253	3% @ 60		1	2%			Y		3	8.00	10.731%
Misc 999106251	3% @ 60		1	2%			Y		3	8.00	10.731%
Inland Empire Resource Conservation District											
Misc 000102937	2% @ 60		3	2%	Y	Y			8	7.00	1.628%
Misc 444107978	2% @ 60		3	2%	Y	Y	Y		3	7.00	1.628%
Misc 444107979	2% @ 60		3	2%	Y	Y			3	7.00	1.628%
Misc 999102936	2% @ 60		3	2%	Y	Y			3	7.00	1.628%
Inland Empire Utilities Agency											
Misc 000104762	2% @ 55	Y	1	2%	Y					7.00	35.596%
Misc 000104763	2.5% @ 55	Y	1	2%	Y					8.00	35.596%
Misc 112108622	2% @ 55	Y	3	2%	Y					7.00	35.596%
Misc 999104760	2% @ 55		3	2%	Y					7.00	35.596%
Inland Manpower Association											
Misc 000107669	2% @ 60		1	2%			Y		2	7.00	0.000%
Misc 999107729	2% @ 60		1	2%			Y		2	7.00	0.000%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Intelcom Intelligent Telecommunications											
Misc 000102020	2% @ 60		3	2%	Y	Y			4	7.00	5.958%
Misc 999102019	2% @ 60		3	2%	Y	Y			4	7.00	5.958%
Intergovernmental Training and Development Center											
Misc 000105827	2% @ 55		1	2%	Y	Y			4	7.00	14.298%
Misc 999105826	2% @ 55		1	2%	Y	Y			4	7.00	14.298%
Inverness Public Utility District											
Misc 000101208	2% @ 60	Y	3	2%	Y	Y				7.00	13.754%
Misc 999101207	2% @ 60	Y	3	2%	Y	Y				7.00	13.754%
Fire 000101210	2% @ 55	Y	3	2%	Y	Y				7.00	15.304%
Fire 999101209	2% @ 55	Y	3	2%	Y	Y				7.00	15.304%
Inyo, County of											
Misc 000100702	2% @ 55	Y	1	2%		Y	Y	Y		7.00	15.694%
Misc 999100700	2% @ 55		1	2%		Y	Y	Y	1	7.00	15.694%
Peace 000100705	3% @ 50		1	2%	Y	Y			3	9.00	38.127%
Peace 999100703	3% @ 50		1	2%	Y	Y			3	9.00	38.127%
Ione, City of											
Misc 000102186	2% @ 55	Y	3	2%	Y	Y				7.00	21.402%
Misc 000102187	2.5% @ 55	Y	3	2%	Y	Y				8.00	21.402%
Misc 999102185	2.5% @ 55	Y	3	2%	Y	Y				8.00	21.402%
Fire 000102182	2% @ 55	Y	3	2%	Y	Y				7.00	15.370%
Police 000102184	3% @ 50	Y	3	2%	Y	Y				9.00	61.380%
Police 999102183	3% @ 50		3	2%	Y	Y				9.00	61.380%
Ironhouse Sanitary District											
Misc 000105369	2.7% @ 55		1	3%	Y	Y			4	8.00	23.012%
Misc 999105368	2.7% @ 55		1	3%	Y	Y			4	8.00	23.012%
Irvine Ranch Water District											
Misc 000104291	2% @ 55	Y	1	2%	Y					7.00	17.737%
Misc 000104292	2% @ 55		1	2%	Y				4	7.00	17.737%
Misc 000104294	2.5% @ 55		1	2%	Y				4	8.00	17.737%
Misc 444108051	2.5% @ 55		1	2%	Y					8.00	17.737%
Misc 444108052	2.5% @ 55		1	2%	Y	Y				8.00	17.737%
Misc 444108053	2% @ 55		1	2%						7.00	17.737%
Misc 444108188	2% @ 55		1	2%	Y	Y				7.00	17.737%
Misc 999104289	2% @ 55		1	2%	Y	Y				7.00	17.737%
Irvine, City of											
Misc 000101746	2.7% @ 55		1	2%				Y	4	8.00	24.798%
Misc 112108429	2% @ 55		3	2%				Y	4	7.00	24.798%
Misc 999101744	2% @ 55		3	2%				Y	4	7.00	24.798%
Police 000101743	3% @ 50		1	2%			Y	Y	4	9.00	35.545%
Police 999101742	3% @ 50		1	2%			Y	Y	4	9.00	35.545%
Irwindale, City of											
Misc 000102374	2% @ 55		1	2%	Y	Y	Y	Y	4	7.00	11.123%
Misc 112102376	2% @ 55		3	2%	Y	Y	Y	Y	4	7.00	11.840%
Misc 999102372	2% @ 55		1	2%	Y	Y	Y	Y	4	7.00	11.123%
Misc 999108452	2% @ 55		3	2%	Y	Y	Y	Y	4	7.00	11.840%
Police 000102379	3% @ 50		1	2%	Y	Y	Y	Y	4	9.00	29.556%
Police 112102380	3% @ 50		3	2%	Y	Y	Y	Y	4	9.00	28.588%
Police 999102377	3% @ 50		1	2%	Y	Y	Y	Y	4	9.00	29.556%
Isla Vista Recreation and Park District											
Misc 000102442	2% @ 55		1	2%	Y	Y			3	7.00	13.867%
Misc 999102441	2% @ 55		1	2%	Y	Y			3	7.00	13.867%
Jackson Valley Irrigation District											
Misc 000106923	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Jackson, City of											
Misc 000106456	2% @ 55	Y	1	2%	Y	Y				7.00	27.762%
Misc 000106457	2.5% @ 55	Y	1	2%	Y	Y				8.00	27.762%
Misc 999106455	2.5% @ 55	Y	1	2%	Y	Y				8.00	27.762%
Fire 000106459	2% @ 50	Y	3	2%	Y	Y				9.00	20.083%
Fire 999106458	2% @ 50	Y	3	2%	Y	Y				9.00	20.083%
Police 000106462	3% @ 50	Y	3	2%	Y	Y				9.00	26.881%
Police 000108729	3% @ 50		3	2%	Y	Y				9.00	26.881%
Police 999106460	3% @ 50		3	2%	Y	Y				9.00	26.881%
Jamestown Sanitary District											
Misc 000100664	2% @ 55	Y	1	2%	Y	Y				7.00	16.691%
Misc 000100665	2.7% @ 55	Y	1	2%	Y	Y				8.00	16.691%
Misc 999100663	2.7% @ 55		1	2%	Y	Y				8.00	16.691%
Janesville Fire Protection District											
Fire 000104841	2% @ 55		3	2%	Y	Y			3	7.00	0.000%
Jefferson School District Federal Credit Union											
Misc 999107821	2% @ 60		1	2%						7.00	0.000%
John C. Fremont Hospital District											
Misc 999107738	2% @ 60		3	2%						7.00	0.000%
Joshua Basin Water District											
Misc 000102181	2% @ 55	Y	1	2%	Y	Y	Y			7.00	12.330%
June Lake Public Utility District											
Misc 000101540	2% @ 55		3	2%	Y	Y			3	7.00	35.366%
Misc 000101542	2.7% @ 55		3	2%	Y	Y			3	8.00	35.366%
Misc 999101539	2.7% @ 55		3	2%	Y	Y			3	8.00	35.366%
Jurupa Area Recreation and Park District											
Misc 000104722	2% @ 55		1	2%	Y	Y	Y		8	7.00	19.518%
Misc 999104721	2% @ 55		1	2%	Y	Y	Y		8	7.00	19.518%
Jurupa Community Services District											
Misc 000104036	2% @ 55	Y	3	2%	Y	Y				7.00	18.706%
Misc 000104037	2.7% @ 55	Y	3	2%	Y	Y				8.00	18.706%
Misc 999104035	2.7% @ 55		3	2%	Y	Y				8.00	18.706%
Kaweah Delta Health Care District											
Misc 000107663	2% @ 60	Y	3	2%		Y				7.00	0.000%
Misc 999107724	2% @ 60		3	2%		Y				7.00	0.000%
Kaweah Delta Water Conservation District											
Misc 000106564	2% @ 60		3	2%	Y	Y			4	7.00	0.301%
Misc 999106563	2% @ 60		3	2%	Y	Y			4	7.00	0.301%
Kelseyville Fire Protection District											
Misc 000101416	2% @ 60		3	2%	Y	Y				7.00	5.769%
Fire 000101418	2% @ 50		3	2%	Y	Y	Y			9.00	29.698%
Fire 999101417	2% @ 50		3	2%	Y	Y	Y			9.00	29.698%
Kensington Community Service District											
Police 000106472	3% @ 50		1	2%	Y	Y			4	9.00	38.623%
Police 999106470	3% @ 50		1	2%	Y	Y			4	9.00	38.623%
Kentfield Fire Protection District											
Misc 112108516	2.5% @ 55		3	2%	Y	Y			4	8.00	15.135%
Misc 999108515	3% @ 60		1	2%	Y	Y			4	8.00	0.000%
Fire 000103148	3% @ 55		1	2%	Y	Y	Y		4	9.00	36.456%
Fire 999103147	3% @ 55		1	2%	Y	Y			4	9.00	36.456%
Kenwood Fire Protection District											
Fire 000102515	2% @ 50		1	2%	Y	Y				9.00	20.922%
Fire 999102514	2% @ 50		1	2%	Y	Y				9.00	20.922%
Kerman, City of											
Misc 000101617	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Misc 999101616	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Police 000101615	2% @ 55	Y	3	2%	Y	Y				7.00	15.370%
Police 999101613	2% @ 55	Y	3	2%	Y	Y				7.00	15.370%
Kern County Cemetery District No. 1											
Misc 000106075	3% @ 60	Y	3	2%	Y	Y				8.00	16.161%
Misc 999106073	3% @ 60	Y	3	2%	Y	Y				8.00	16.161%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Kern County Council of Governments											
Misc 000106281	2% @ 55	Y	1	2%	Y	Y				7.00	17.791%
Misc 000106283	2.5% @ 55	Y	1	2%	Y	Y				8.00	17.791%
Misc 000108717	2.5% @ 55		1	2%	Y	Y				8.00	17.791%
Misc 999106280	2.5% @ 55	Y	1	2%	Y	Y				8.00	17.791%
Kern County Housing Authority											
Misc 000102352	2% @ 55	Y	1	2%		Y				7.00	9.542%
Misc 999102350	2% @ 55		1	2%		Y				7.00	9.542%
Kern County Law Library											
Misc 000101545	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Kern County Local Agency Formation Commission											
Misc 000104734	3% @ 60	Y	1	2%	Y	Y	Y			8.00	13.466%
Misc 999104733	3% @ 60	Y	1	2%	Y	Y				8.00	13.466%
Kern Health Systems											
Misc 000103736	2% @ 60		3	2%	Y	Y			3	7.00	8.005%
Misc 999103735	2% @ 60		3	2%	Y	Y			3	7.00	8.005%
Kern River Valley Cemetery District											
Misc 000101802	2% @ 60		3	2%	Y	Y				7.00	18.812%
Misc 999101801	2% @ 60		3	2%	Y	Y				7.00	18.812%
Kern-Tulare Water District											
Misc 000106857	2% @ 60		3	2%	Y	Y			4	7.00	6.863%
Misc 000108144	2% @ 60		3	2%	Y	Y				7.00	6.863%
Misc 444108143	2% @ 60		3	2%	Y	Y				7.00	6.863%
Misc 999108196	2% @ 60		3	2%	Y	Y				7.00	6.863%
Kettleman City Community Services District											
Misc 000104657	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999104656	2% @ 60		3	2%	Y	Y				7.00	8.005%
King City, City of											
Misc 000100945	2% @ 55	Y	3	2%	Y	Y				7.00	23.405%
Misc 999100944	2% @ 55		3	2%	Y	Y				7.00	23.405%
Police 000100947	2% @ 50	Y	3	2%	Y	Y				9.00	25.582%
Police 999100946	2% @ 50	Y	3	2%	Y	Y				9.00	25.582%
Kings County Area Public Transit Agency											
Misc 000105800	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
Misc 999105799	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
Kings County Association Of Governments											
Misc 000106601	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Kings County Waste Management Authority											
Misc 000108633	2% @ 60		1	2%	Y	Y				7.00	10.885%
Misc 999104893	2% @ 60		1	2%	Y	Y				7.00	10.885%
Kings IHSS Public Authority											
Misc 000104207	2% @ 55		1	2%	Y	Y			4	7.00	12.853%
Misc 999108587	2% @ 55		1	2%	Y	Y			4	7.00	12.853%
Kings Mosquito Abatement District											
Misc 000101305	2% @ 55		3	2%	Y	Y			3	7.00	5.155%
Misc 999101304	2% @ 55		3	2%	Y	Y			3	7.00	5.155%
Kings, County of											
Misc 000102164	2% @ 55	Y	1	2%						7.00	11.892%
Misc 000102165	2% @ 55		1	2%						7.00	11.892%
Misc 000102166	2% @ 55		1	2%		Y				7.00	11.892%
Misc 999102162	2% @ 55		1	2%		Y				7.00	11.892%
Fire 000102176	3% @ 55		1	2%			Y		4	9.00	18.882%
Fire 999102167	3% @ 55		1	2%			Y		4	9.00	18.882%
Peace 000102171	3% @ 55		1	2%			Y		4	9.00	18.882%
Peace 112107423	2% @ 55		1	2%			Y		4	7.00	18.882%
Peace 999102168	2% @ 55		1	2%						7.00	18.882%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Kingsburg, City of											
Misc 000100555	2% @ 55	Y	3	2%	Y	Y				7.00	14.647%
Misc 999100554	2% @ 55		3	2%	Y	Y				7.00	14.647%
Fire 000100558	3% @ 55	Y	3	2%	Y	Y				9.00	34.913%
Fire 999100556	3% @ 55	Y	3	2%	Y	Y				7.00	34.913%
Police 000100561	3% @ 55	Y	3	2%	Y	Y				9.00	37.971%
Police 999108867	3% @ 55	Y	3	2%	Y	Y				7.00	37.971%
Kinneloa Irrigation District											
Misc 000104865	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Misc 999104864	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Kirkwood Meadows Public Utilities District											
Misc 000105857	2% @ 60	Y	1	2%	Y	Y				7.00	18.820%
Misc 000105858	2.5% @ 55	Y	1	2%	Y	Y				8.00	18.820%
Misc 999105856	2.5% @ 55	Y	1	2%	Y	Y				8.00	18.820%
Konociti County Water District											
Misc 000106359	2% @ 55		3	2%	Y	Y				7.00	11.475%
Misc 999108722	2% @ 55		3	2%	Y	Y				7.00	11.475%
La Branza Water District											
Misc 999107837	2% @ 60		3	2%	Y	Y				7.00	0.000%
La Canada Flintridge, City of											
Misc 000106147	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 999106145	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
La Habra Heights County Water District											
Misc 000100435	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999100434	2% @ 60		3	2%	Y	Y				7.00	8.005%
La Habra Heights, City of											
Misc 000105473	2% @ 60		3	2%	Y	Y				7.00	12.158%
Misc 999105472	2% @ 60		3	2%	Y	Y				7.00	12.158%
Fire 000105475	2% @ 55		3	2%	Y	Y				7.00	6.718%
Fire 999105474	2% @ 55		3	2%	Y	Y				7.00	6.718%
La Habra, City of											
Misc 000106414	2% @ 55		1	2%	Y	Y	Y		4	7.00	13.521%
Misc 112108725	2% @ 60		3	2%	Y	Y	Y		4	7.00	13.521%
Misc 999106412	2% @ 60		3	2%	Y	Y	Y		4	7.00	13.521%
Fire 000106417	3% @ 50		1	2%	Y	Y	Y		4	9.00	36.998%
Fire 999106415	3% @ 50		1	2%	Y	Y	Y		4	9.00	36.998%
Police 000106419	3% @ 50		1	2%	Y	Y	Y		4	9.00	36.998%
Police 000108726	2% @ 50		1	2%	Y	Y	Y		4	9.00	36.998%
Police 112108727	2% @ 50		3	2%	Y	Y	Y		4	9.00	21.463%
Police 999106416	3% @ 50		1	2%	Y	Y	Y		4	9.00	36.998%
La Mesa, City of											
Misc 000104709	2% @ 55		1	2%						7.00	26.592%
Misc 000104710	3% @ 60		1	2%						8.00	26.592%
Misc 112104711	2.5% @ 55		1	2%						8.00	26.592%
Misc 999104707	2.5% @ 55		1	2%						8.00	26.592%
Fire 000104717	3% @ 50		1	2%		Y	Y		3	9.00	36.768%
Fire 999104712	3% @ 50		1	2%		Y	Y		3	9.00	36.768%
Police 000104715	3% @ 50		1	2%		Y	Y		3	9.00	36.768%
Police 112104718	3% @ 55		1	2%		Y	Y		3	9.00	36.768%
Police 999104713	3% @ 55		1	2%		Y	Y		3	9.00	36.768%
La Mirada, City of											
Misc 000104339	2% @ 55	Y	1	2%	Y	Y				7.00	11.522%
Misc 000104340	2% @ 55		1	2%	Y	Y			3	7.00	11.522%
Misc 999104337	2% @ 55		1	2%	Y	Y			3	7.00	11.522%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
La Palma, City of											
Misc 000103074	2% @ 55		1	2%	Y	Y			4	7.00	16.691%
Misc 000103075	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
Misc 112108507	2% @ 60		3	2%	Y	Y			4	7.00	8.005%
Misc 999103072	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
Police 000103077	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Police 112108508	2% @ 55		3	2%	Y	Y	Y		4	7.00	16.596%
Police 999103076	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
La Puente Valley County Water District											
Misc 000103496	2% @ 60		3	2%	Y	Y				7.00	11.559%
Misc 999103495	2% @ 60		3	2%	Y	Y				7.00	11.559%
La Puente, City of											
Misc 000104663	2% @ 55		1	5%	Y	Y	Y		2	7.00	17.688%
Misc 000104664	2.5% @ 55		1	5%	Y	Y	Y		2	8.00	17.688%
Misc 999104662	2.5% @ 55		1	5%	Y	Y	Y		2	8.00	17.688%
La Quinta, City of											
Misc 000101455	2% @ 55		1	2%	Y	Y			3	7.00	15.701%
Misc 000101456	2.5% @ 55		1	2%	Y	Y			3	8.00	15.701%
Misc 999101454	2.5% @ 55		1	2%	Y	Y			3	8.00	15.701%
La Verne, City of											
Misc 000105779	2% @ 55	Y	1	2%	Y	Y				7.00	17.734%
Misc 000105780	2% @ 55		1	2%	Y	Y			4	7.00	17.734%
Misc 000105782	2.5% @ 55		1	2%	Y	Y			4	8.00	17.734%
Misc 999105777	2.5% @ 55		1	2%	Y	Y			4	8.00	17.734%
Fire 000105787	3% @ 50		1	2%	Y	Y			4	9.00	27.907%
Fire 999105783	3% @ 50		1	2%	Y	Y			4	9.00	27.907%
Police 000105785	3% @ 50		1	2%	Y	Y			4	9.00	27.907%
Police 999105784	3% @ 50		1	2%	Y	Y			4	9.00	27.907%
Laguna Beach County Water District											
Misc 000105989	2% @ 55		1	2%	Y	Y			3	7.00	9.719%
Misc 999105987	2% @ 55		1	2%	Y	Y			3	7.00	9.719%
Laguna Beach, City of											
Misc 000103683	2% @ 55		1	2%		Y			4	7.00	25.679%
Misc 000103685	2.5% @ 55		1	2%		Y			4	8.00	25.679%
Misc 999103681	2.5% @ 55		1	2%		Y			4	8.00	25.679%
Fire 000103687	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Fire 112108557	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Fire 999103686	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Police 000103692	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Police 112108558	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Police 999103690	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Safety 000103689	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Safety 999103688	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Laguna Hills, City of											
Misc 000102349	2% @ 60		1	2%	Y	Y	Y		3	7.00	9.145%
Misc 999102348	2% @ 60		1	2%	Y	Y	Y		3	7.00	9.145%
Laguna Niguel, City of											
Misc 000101650	2% @ 55		1	2%	Y	Y			3	7.00	12.003%
Misc 112108421	2% @ 60		3	2%	Y	Y			3	7.00	8.005%
Misc 444107949	2% @ 55		1	2%	Y	Y			7.00	12.003%	
Misc 999101648	2% @ 55		1	2%	Y	Y			7.00	12.003%	
Laguna Woods, City of											
Misc 000106080	2% @ 55		1	2%	Y	Y		Y	3	7.00	12.362%
Misc 000106081	2% @ 55		1	2%	Y	Y		Y	7.00	12.362%	
Misc 999106079	2% @ 55		1	2%	Y	Y		Y	3	7.00	12.362%
Lake Arrowhead Community Services District											
Misc 000101977	2% @ 55		3	2%	Y	Y				7.00	15.135%
Misc 000108436	2.5% @ 55		3	2%	Y	Y				8.00	15.135%
Misc 999101976	2.5% @ 55		3	2%	Y	Y				8.00	15.135%



5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Lake County Fire Protection District											
Misc 000106670	3% @ 60		1	3%	Y	Y			4	8.00	27.628%
Misc 444107520	3% @ 60	Y	1	3%	Y	Y				8.00	27.628%
Misc 999106669	3% @ 60		1	3%	Y	Y			4	8.00	27.628%
Fire 000107893	3% @ 55		1	3%	Y	Y			4	9.00	29.546%
Fire 444107895	3% @ 55	Y	1	3%	Y	Y				9.00	29.546%
Fire 999107892	3% @ 55		1	3%	Y	Y			4	9.00	29.546%
Lake County Vector Control District											
Misc 000102920	3% @ 60	Y	1	2%	Y	Y				8.00	26.946%
Misc 999102919	3% @ 60	Y	1	2%	Y	Y				8.00	26.946%
Lake Don Pedro Community Services District											
Misc 000106635	2% @ 60		3	2%	Y	Y	Y		3	7.00	8.567%
Misc 999106633	2% @ 60		3	2%	Y	Y	Y		3	7.00	8.567%
Lake Elsinore, City of											
Misc 000102699	2% @ 55	Y	1	2%	Y	Y	Y			7.00	24.340%
Misc 000102700	2% @ 55		1	2%	Y	Y	Y			7.00	24.340%
Misc 000102701	2% @ 55		1	2%	Y	Y	Y			7.00	24.340%
Misc 000102702	2.5% @ 55	Y	1	2%	Y	Y	Y			8.00	24.340%
Misc 000102703	2.5% @ 55		1	2%	Y	Y	Y			8.00	24.340%
Misc 112108473	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999102698	2.5% @ 55		1	2%	Y	Y	Y			8.00	24.340%
Police 999107805	1.25% @ 60		3	2%	Y	Y				Varies	0.000%
Lake Forest, City of											
Misc 000106163	2% @ 55		1	2%	Y	Y			3	7.00	11.522%
Misc 999106161	2% @ 55		1	2%	Y	Y			3	7.00	11.522%
Lake Hemet Municipal Water District											
Misc 000103519	2% @ 55		3	2%	Y	Y				7.00	11.090%
Misc 999103518	2% @ 55		3	2%	Y	Y				7.00	11.090%
Lake Oroville Area Public Utility District											
Misc 000102110	2.7% @ 55	Y	1	2%	Y	Y				8.00	27.797%
Misc 999102109	2.7% @ 55		1	2%	Y	Y				8.00	27.797%
Lake Shastina Community Services District											
Misc 000105018	2% @ 55		3	2%	Y	Y			4	7.00	17.130%
Misc 999105016	2% @ 55		3	2%	Y	Y			4	7.00	17.130%
Lake Valley Fire Protection District											
Misc 000104009	2% @ 55		1	2%	Y	Y			4	7.00	18.747%
Misc 000104010	2.7% @ 55		1	2%	Y	Y			4	8.00	18.747%
Misc 999104008	2.7% @ 55		1	2%	Y	Y			4	8.00	18.747%
Fire 000104012	3% @ 55		1	2%	Y	Y		Y	4	9.00	22.250%
Fire 999104011	3% @ 55		1	2%	Y	Y		Y	4	9.00	22.250%
Lake, County of											
Misc 000100843	2% @ 55	Y	1	2%	Y	Y				7.00	13.092%
Misc 000100844	2% @ 55		1	2%	Y	Y				7.00	13.092%
Misc 999100841	2% @ 55		1	2%	Y	Y				7.00	13.092%
Peace 000100847	2% @ 50		3	2%		Y	Y			9.00	18.723%
Peace 999100845	2% @ 50		3	2%		Y	Y			9.00	18.723%
Lakeport County Fire Protection District											
Misc 000102806	2% @ 55		1	2%	Y	Y			4	7.00	12.458%
Misc 444107973	2% @ 55		1	2%	Y	Y			4	7.00	12.458%
Fire 000102804	2% @ 50		1	2%	Y	Y			4	9.00	28.465%
Fire 999102803	2% @ 50		1	2%	Y	Y			4	9.00	28.465%
Lakeport, City of											
Misc 000101368	2% @ 55	Y	1	2%	Y	Y				7.00	23.637%
Misc 000101369	2% @ 55		1	2%	Y	Y			2	7.00	23.637%
Misc 000101370	2.5% @ 55	Y	1	2%	Y	Y				8.00	23.637%
Misc 000101371	2.5% @ 55		1	2%	Y	Y			2	8.00	23.637%
Misc 999101366	2.5% @ 55		1	2%	Y	Y			2	8.00	23.637%
Police 000101373	2% @ 50		1	2%	Y	Y			2	9.00	40.798%
Police 999101372	2% @ 50		1	2%	Y	Y			2	9.00	40.798%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Lakeside Fire Protection District											
Misc 000104964	2% @ 55		1	2%	Y	Y	Y		1	7.00	18.158%
Misc 000104965	2.7% @ 55		1	2%	Y	Y	Y		1	8.00	18.158%
Misc 999104963	2.7% @ 55		1	2%	Y	Y	Y		1	8.00	18.158%
Fire 000104968	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Fire 999104966	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Lakeside Water District											
Misc 000105241	2% @ 55		3	2%	Y	Y				7.00	16.161%
Misc 000105243	3% @ 60		3	2%	Y	Y				8.00	16.161%
Misc 444108084	2% @ 55	Y	3	2%	Y	Y				7.00	16.161%
Misc 999105239	2% @ 55		3	2%	Y	Y				7.00	16.161%
Lakewood, City of											
Misc 000105952	2% @ 55		1	2%						7.00	12.621%
Misc 999105950	2% @ 55		1	2%						7.00	12.621%
Lamont Public Utility District											
Misc 000108734	2% @ 60		3	2%	Y	Y				7.00	6.591%
Misc 999106645	2% @ 60		3	2%	Y	Y				7.00	6.591%
Lancaster, City of											
Misc 000103729	2% @ 55		1	2%					3	7.00	19.575%
Misc 000103730	2.7% @ 55		1	2%					3	8.00	19.575%
Misc 999103727	2.7% @ 55		1	2%					3	8.00	19.575%
Laney College Bookstore											
Misc 999107785	2% @ 60		3	2%	Y	Y				7.00	0.000%
Larkspur, City of											
Misc 000106336	2% @ 55	Y	1	2%	Y	Y				7.00	15.701%
Misc 000106337	2% @ 55		1	2%	Y	Y			3	7.00	15.701%
Misc 000106339	2.5% @ 55		1	2%	Y	Y			3	8.00	15.701%
Misc 999106335	2.5% @ 55		1	2%	Y	Y			3	8.00	15.701%
Fire 000106342	3% @ 55		1	2%	Y	Y	Y		4	9.00	23.948%
Fire 999106340	3% @ 55		1	2%	Y	Y	Y		4	9.00	23.948%
Las Gallinas Valley Sanitary District of Marin County											
Misc 000105059	2% @ 55	Y	1	2%	Y	Y				7.00	19.690%
Misc 000105060	2.7% @ 55	Y	1	2%	Y	Y				8.00	19.690%
Misc 999105058	2.7% @ 55		1	2%	Y	Y				8.00	19.690%
Las Virgenes Municipal Water District											
Misc 000106356	2% @ 55	Y	1	3%		Y				7.00	16.077%
Misc 000106357	2% @ 55		1	3%		Y				7.00	16.077%
Misc 000106358	2% @ 55		1	3%		Y				7.00	16.077%
Misc 999106354	2% @ 55		1	3%		Y				7.00	16.077%
Lassen County Waterworks District No. 1											
Misc 000104105	2% @ 60		3	2%	Y	Y			4	7.00	9.552%
Lassen, County of											
Misc 000105523	2% @ 55	Y	1	2%		Y				7.00	12.170%
Misc 000105524	2% @ 55		1	2%		Y				7.00	12.170%
Misc 112108661	2% @ 60	Y	3	2%		Y				7.00	12.170%
Misc 999105521	2% @ 60		3	2%		Y				7.00	12.170%
Peace 000105526	3% @ 50		1	2%	Y	Y			3	9.00	41.327%
Peace 999105525	3% @ 50		1	2%	Y	Y			3	9.00	41.327%
Lathrop, City of											
Misc 000101007	2% @ 55		3	2%	Y	Y			3	7.00	13.414%
Misc 999101006	2% @ 55		3	2%	Y	Y			3	7.00	13.414%
Lawndale, City of											
Misc 000104086	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 999104084	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
League of California Cities											
Misc 000100632	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999100631	2% @ 60		3	2%	Y	Y				7.00	8.005%
Lee Lake Water District											
Misc 000101437	2% @ 60		1	2%	Y	Y			4	7.00	9.801%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Lemon Grove, City of											
Misc 000101768	2% @ 55		1	2%	Y	Y			4	7.00	22.752%
Misc 000101769	2.5% @ 55		1	2%	Y	Y			4	8.00	22.752%
Misc 112108430	2% @ 60		3	2%	Y	Y			4	7.00	8.005%
Misc 999101767	2.5% @ 55		1	2%	Y	Y			4	8.00	22.752%
Fire 000101771	3% @ 55		1	2%	Y	Y			4	9.00	25.457%
Fire 999101770	3% @ 55		1	2%	Y	Y			4	9.00	25.457%
Lemoore, City of											
Misc 000100973	2% @ 55	Y	3	2%	Y	Y				7.00	12.074%
Misc 999100970	2% @ 55		3	2%	Y	Y				7.00	12.074%
Police 000100976	2% @ 50	Y	3	2%	Y	Y				9.00	21.470%
Police 999100974	2% @ 50	Y	3	2%	Y	Y				9.00	21.470%
Leucadia Wastewater District											
Misc 000105893	2% @ 55		1	2%	Y	Y			3	7.00	16.786%
Misc 000105896	3% @ 60		1	2%	Y	Y			3	8.00	16.786%
Misc 000105897	3% @ 60		1	2%	Y	Y				8.00	16.786%
Misc 999105892	3% @ 60		1	2%	Y	Y			3	8.00	16.786%
Levee District No. 1 of Sutter County											
Misc 000101326	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Misc 999101325	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Lincoln, City of											
Misc 000100578	2% @ 55	Y	1	2%	Y	Y				7.00	21.926%
Misc 000100580	2.7% @ 55	Y	1	2%	Y	Y				8.00	21.926%
Misc 112100581	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Misc 999100577	2.7% @ 55		1	2%	Y	Y				8.00	21.926%
Fire 000100576	3% @ 50	Y	3	2%	Y	Y				9.00	30.298%
Fire 999100573	3% @ 50		3	2%	Y	Y				9.00	30.298%
Police 000100575	3% @ 50	Y	3	2%	Y	Y				9.00	30.298%
Police 999100574	3% @ 50		3	2%	Y	Y				9.00	30.298%
Linda County Water District											
Misc 000106376	2% @ 60	Y	3	2%	Y	Y				7.00	34.666%
Misc 000106377	3% @ 60	Y	3	2%	Y	Y				8.00	34.666%
Misc 999106375	3% @ 60	Y	3	2%	Y	Y				8.00	34.666%
Linda Fire Protection District											
Misc 000100482	2% @ 60		1	2%	Y	Y			4	7.00	8.435%
Fire 000100485	2% @ 50		1	2%	Y	Y			4	9.00	20.922%
Fire 999100483	2% @ 50		1	2%	Y	Y			4	9.00	20.922%
Linden-Peters Rural County Fire Protection District											
Misc 999105455	2% @ 60		3	2%	Y	Y				7.00	0.000%
Fire 000107487	3% @ 50		3	2%	Y	Y				9.00	23.963%
Fire 999105457	3% @ 50		3	2%	Y	Y				9.00	23.963%
Lindsay Strathmore Public Cemetery District											
Misc 000103776	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999103775	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Lindsay, City of											
Misc 000101297	2% @ 55	Y	1	2%	Y	Y				7.00	29.045%
Misc 000101298	2.7% @ 55	Y	1	2%	Y	Y				8.00	29.045%
Misc 999101296	2.7% @ 55		1	2%	Y	Y				8.00	29.045%
Fire 000101303	3% @ 55	Y	1	2%	Y	Y				9.00	29.334%
Fire 999101299	3% @ 55	Y	1	2%	Y	Y				9.00	29.334%
Police 000101302	3% @ 55	Y	1	2%	Y	Y				9.00	29.334%
Police 999101300	3% @ 55	Y	1	2%	Y	Y				9.00	29.334%
Little Lake Fire Protection District											
Misc 000102339	2% @ 55		3	2%	Y	Y				7.00	13.435%
Fire 000102338	2% @ 55		3	2%	Y	Y				7.00	6.908%
Fire 999102337	2% @ 55		3	2%	Y	Y				7.00	6.908%
Littlerock Creek Irrigation District											
Misc 000106527	2% @ 60	Y	1	2%	Y	Y				7.00	8.435%
Misc 999106526	2% @ 60	Y	1	2%	Y	Y				7.00	8.435%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Live Oak Cemetery District											
Misc 000101236	2% @ 60	Y	3	2%	Y	Y				7.00	8.799%
Misc 999101235	2% @ 60	Y	3	2%	Y	Y				7.00	8.799%
Live Oak, City of											
Misc 000101689	2% @ 60		1	2%	Y	Y				7.00	22.233%
Misc 000101691	2.5% @ 55		1	2%	Y	Y				8.00	22.233%
Misc 000101692	2.7% @ 55		1	2%	Y	Y				8.00	22.233%
Misc 999101688	2.7% @ 55		1	2%	Y	Y				8.00	22.233%
Livermore City Housing Authority											
Misc 000102758	2% @ 60	Y	3	2%	Y	Y				7.00	10.072%
Misc 999102757	2% @ 60	Y	3	2%	Y	Y				7.00	10.072%
Livermore, City of											
Misc 000100737	2% @ 55		1	2%		Y			4	7.00	22.412%
Misc 000100739	2.7% @ 55		1	2%		Y			4	8.00	22.412%
Misc 999100735	2.7% @ 55		1	2%		Y			4	8.00	22.412%
Police 000100742	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Police 999100740	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Livermore/Amador Valley Transit Authority											
Misc 000104751	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 999104750	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Livingston, City of											
Misc 000101451	2% @ 55		1	2%	Y	Y				7.00	13.732%
Misc 999101449	2% @ 55		1	2%	Y	Y				7.00	13.732%
Police 000101453	2% @ 55		1	2%	Y	Y				7.00	16.743%
Police 999101452	2% @ 55		1	2%	Y	Y				7.00	16.743%
Local Agency Formation Commission of Solano County											
Misc 000106644	2.7% @ 55		1	2%	Y	Y	Y		4	8.00	17.692%
Local Government Services Authority, JPA											
Misc 000106317	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 999106315	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Lodi, City of											
Misc 000105493	2% @ 55		3	2%		Y	Y	Y	3	7.00	18.002%
Misc 999105491	2% @ 55		3	2%		Y	Y	Y	3	7.00	18.002%
Fire 000105498	3% @ 50		1	2%		Y			3	9.00	38.490%
Fire 999105494	3% @ 50		1	2%		Y			3	9.00	38.490%
Police 000105496	3% @ 50		1	2%		Y			3	9.00	38.490%
Police 999105495	3% @ 50		1	2%		Y			3	9.00	38.490%
Loma Linda, City of											
Misc 000103245	2% @ 55	Y	1	2%	Y	Y				7.00	13.663%
Misc 000103246	2% @ 55		1	2%	Y	Y				7.00	13.663%
Misc 999103243	2% @ 55		1	2%	Y	Y				7.00	13.663%
Fire 000103249	3% @ 55		1	2%	Y	Y			4	9.00	27.813%
Fire 999103247	3% @ 55		1	2%	Y	Y			4	9.00	27.813%
Lomita, City of											
Misc 000107041	2% @ 55		1	2%	Y	Y			4	7.00	23.730%
Misc 000107042	2.5% @ 55		1	2%	Y	Y			4	8.00	23.730%
Misc 112108755	2% @ 60		3	2%	Y	Y			4	7.00	8.005%
Misc 999107040	2.5% @ 55		1	2%	Y	Y			4	8.00	23.730%
Lompico County Water District											
Misc 000102706	2% @ 55		3	2%	Y	Y				7.00	34.560%
Misc 999102705	2% @ 55		3	2%	Y	Y				7.00	34.560%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Lompoc, City of											
Misc 000105614	2% @ 55	Y	1	2%		Y	Y			7.00	20.897%
Misc 000105615	2% @ 55		1	2%		Y	Y		3	7.00	20.897%
Misc 000105617	2.7% @ 55		1	2%		Y	Y		3	8.00	20.897%
Misc 112108666	2% @ 60		3	2%		Y			3	7.00	20.897%
Misc 999105612	2% @ 60		3	2%		Y			3	7.00	20.897%
Fire 000105623	3% @ 50		3	2%	Y	Y	Y		4	9.00	35.409%
Fire 112108667	3% @ 55		3	2%	Y	Y	Y		4	9.00	23.065%
Fire 999105618	3% @ 50		3	2%	Y	Y	Y		4	9.00	35.409%
Police 000105621	3% @ 50		3	2%	Y	Y	Y		4	9.00	35.409%
Police 112108668	3% @ 55		3	2%	Y	Y	Y		4	9.00	23.065%
Police 999105619	3% @ 50		3	2%	Y	Y	Y		4	9.00	35.409%
Long Beach City College Associated Student Body, Liberal Arts Div. - Day Classes											
Misc 000101288	2% @ 55	Y	1	2%	Y	Y				7.00	45.240%
Misc 000101289	3% @ 60	Y	1	2%	Y	Y				8.00	45.240%
Misc 999101287	3% @ 60	Y	1	2%	Y	Y				8.00	45.240%
Long Beach Promotion And Service Corporation											
Misc 999107736	2% @ 60		3	2%						7.00	0.000%
Long Beach State University, Associated Students											
Misc 000102247	2% @ 55	Y	1	2%	Y	Y	Y			5.00	16.608%
Misc 112102248	2% @ 60	Y	3	2%	Y	Y	Y			5.00	10.715%
Misc 999102246	2% @ 55		1	2%	Y	Y	Y			6.00	16.608%
Long Beach State University, Forty-Niner Shops, Inc.											
Misc 000104080	2% @ 55	Y	1	2%	Y	Y				7.00	13.363%
Misc 999104079	2% @ 55		1	2%	Y	Y				7.00	13.363%
Long Beach, City of											
Misc 000104989	2% @ 55	Y	1	5%	Y	Y	Y			7.00	16.288%
Misc 000104990	2% @ 55		1	5%	Y	Y	Y			7.00	16.288%
Misc 000104992	2.7% @ 55	Y	1	5%	Y	Y	Y			8.00	16.288%
Misc 000104993	2.7% @ 55		1	5%	Y	Y	Y			8.00	16.288%
Misc 000104995	2% @ 55	Y	1	2%	Y		Y			7.00	16.288%
Misc 000104997	2.7% @ 55	Y	1	2%	Y	Y	Y			8.00	16.288%
Misc 112104999	2% @ 55	Y	1	2%	Y		Y			7.00	16.288%
Misc 112105000	2.7% @ 55	Y	1	2%	Y	Y	Y			8.00	16.288%
Misc 112105001	2.5% @ 55	Y	1	2%	Y	Y	Y			8.00	16.288%
Misc 999104987	2.5% @ 55	Y	1	2%	Y	Y	Y			8.00	16.288%
Misc 999108834	2.7% @ 55	Y	1	5%	Y	Y	Y			8.00	16.288%
Fire 000105006	3% @ 50		1	5%	Y	Y	Y		4	9.00	23.061%
Fire 112105008	3% @ 50		1	2%	Y	Y	Y		4	9.00	23.061%
Fire 999105002	3% @ 50		1	2%	Y	Y	Y		4	9.00	23.061%
Fire 999108835	3% @ 50		1	5%	Y	Y	Y		4	9.00	23.061%
Police 000105010	3% @ 50		1	5%	Y	Y	Y		4	9.00	23.061%
Police 112105012	3% @ 50		1	2%	Y	Y	Y		4	9.00	23.061%
Police 999105003	3% @ 50		1	2%	Y	Y	Y		4	9.00	23.061%
Police 999108836	3% @ 50		1	5%	Y	Y	Y		4	9.00	23.061%
Safety 000105015	3% @ 50		1	2%	Y	Y	Y			9.00	23.061%
Safety 000108262	3% @ 50		1	5%	Y	Y	Y			9.00	23.061%
Safety 000108837	3% @ 50	Y	1	5%	Y	Y	Y			9.00	23.061%
Safety 112107480	3% @ 50	Y	1	2%	Y	Y	Y			9.00	23.061%
Safety 999105004	3% @ 50		1	2%	Y	Y	Y			9.00	23.061%
Loomis Fire Protection District											
Misc 000100536	2% @ 55		3	2%	Y	Y			8	7.00	28.404%
Fire 000100535	2% @ 55		3	2%	Y	Y			8	7.00	21.269%
Loomis, Town of											
Misc 000103784	2% @ 55		3	2%	Y	Y			3	7.00	10.213%
Misc 999103783	2% @ 55		3	2%	Y	Y			3	7.00	10.213%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Los Alamitos, City of											
Misc 000104878	2% @ 55		1	2%	Y	Y			4	7.00	11.333%
Misc 000104879	2.7% @ 55		1	2%	Y	Y			4	8.00	11.333%
Misc 999104877	2.7% @ 55		1	2%	Y	Y			4	8.00	11.333%
Police 000104881	3% @ 50		1	2%	Y	Y			4	9.00	29.103%
Police 999104880	3% @ 50		1	2%	Y	Y			4	9.00	29.103%
Los Alamos Community Services District											
Misc 000102963	2% @ 60		3	2%	Y	Y				7.00	11.857%
Los Altos Hills, Town of											
Misc 000103501	2% @ 55		3	2%	Y	Y	Y		4	7.00	11.840%
Misc 112108542	2% @ 60		3	2%	Y	Y	Y		4	7.00	8.715%
Misc 999103500	2% @ 55		3	2%	Y	Y	Y		4	7.00	11.840%
Los Altos, City of											
Misc 000105660	2% @ 55		1	2%	Y	Y			3	7.00	16.691%
Misc 000105662	2.7% @ 55		1	2%	Y	Y			3	8.00	16.691%
Misc 112108669	2% @ 60		3	2%	Y	Y			3	7.00	8.005%
Misc 999105658	2.7% @ 55		1	2%	Y	Y			3	8.00	16.691%
Police 000105665	3% @ 50		1	2%	Y	Y			3	9.00	28.286%
Police 112105666	3% @ 50		1	2%	Y	Y			3	9.00	28.286%
Police 999105663	3% @ 50		1	2%	Y	Y			3	9.00	28.286%
Los Angeles Community College District											
Police 000106990	3% @ 55		3	2%	Y	Y			2	9.00	0.000%
Police 112106978	3% @ 55		3	2%	Y	Y			1	9.00	0.000%
Police 999106977	3% @ 55		3	2%	Y	Y			2	9.00	0.000%
Los Angeles County Area 'E' Civil Defense and Disaster Board											
Misc 000106058	2.5% @ 55		1	2%	Y	Y			3	8.00	15.701%
Misc 999106057	2.5% @ 55		1	2%	Y	Y			3	8.00	15.701%
Los Angeles County Community Development Commission											
Misc 000105736	2% @ 60		1	2%			Y		4	7.00	5.664%
Misc 000108109	2% @ 60		1	2%			Y			7.00	5.664%
Misc 000108676	2% @ 60		1	2%			Y			7.00	5.664%
Misc 444108105	2% @ 60	Y	1	2%			Y			7.00	5.664%
Misc 999105734	2% @ 60		1	2%			Y			7.00	5.664%
Los Angeles County Law Library											
Misc 000104736	2% @ 60	Y	1	4%	Y	Y	Y			7.00	7.294%
Misc 000104738	2.5% @ 55	Y	1	4%	Y	Y	Y			8.00	7.294%
Misc 000104739	2.5% @ 55		1	4%	Y	Y	Y			8.00	7.294%
Misc 999104735	2.5% @ 55		1	4%	Y	Y	Y			8.00	7.294%
Los Angeles County Office of Education											
Misc 000101059	2% @ 55	Y	1	2%		Y			2	7.00	14.798%
Misc 000101060	2% @ 55		1	2%		Y			2	7.00	14.798%
Misc 000101062	2.5% @ 55	Y	1	2%		Y				8.00	14.798%
Misc 000101063	2.5% @ 55		1	2%		Y			2	8.00	14.798%
Misc 999101057	2.5% @ 55		1	2%		Y			2	8.00	14.798%
Los Angeles County Sanitation District No. 2											
Misc 000104935	2% @ 55	Y	1	2%	Y		Y			7.00	12.242%
Misc 000104936	2% @ 55		1	2%	Y		Y		3	7.00	12.242%
Misc 999104933	2% @ 55		1	2%	Y		Y		3	7.00	12.242%
Los Angeles County West Vector Control District											
Misc 000102626	2% @ 60		1	2%	Y	Y			3	7.00	8.230%
Misc 999102625	2% @ 60		1	2%	Y	Y			3	7.00	8.230%
Los Angeles Memorial Coliseum Commission											
Misc 000100529	2% @ 60		3	2%	Y	Y				7.00	9.527%
Misc 000100530	2.5% @ 55		3	2%	Y	Y				8.00	9.527%
Misc 999100527	2.5% @ 55		3	2%	Y	Y				8.00	9.527%
Los Angeles Regionalized Insurance Services Authority											
Misc 999107810	2% @ 55		1	2%	Y	Y			3	7.00	0.000%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Los Angeles Unified School District											
Police 000102922	3% @ 50		1	5%		Y			4	9.00	30.845%
Police 112102924	3% @ 50		1	5%		Y			4	9.00	30.845%
Police 999102921	3% @ 50		1	5%		Y			4	9.00	30.845%
Los Banos, City of											
Misc 000105541	2% @ 55	Y	1	2%	Y	Y	Y			7.00	22.615%
Misc 000105543	2.7% @ 55	Y	1	2%	Y	Y	Y			8.00	22.615%
Misc 000108662	2% @ 55		1	2%	Y	Y	Y			7.00	22.615%
Misc 000108663	2.7% @ 55		1	2%	Y	Y	Y			8.00	22.615%
Misc 112108664	2% @ 60	Y	3	2%	Y	Y	Y			7.00	8.715%
Misc 999105539	2.7% @ 55		1	2%	Y	Y	Y			8.00	22.615%
Fire 000105547	3% @ 50	Y	1	2%	Y	Y	Y			9.00	38.351%
Fire 999105544	3% @ 50		1	2%	Y	Y	Y			9.00	38.351%
Police 000105546	3% @ 50	Y	1	2%	Y	Y	Y			9.00	38.351%
Police 112105548	3% @ 55	Y	3	2%	Y	Y	Y			9.00	23.065%
Police 999105545	3% @ 50		1	2%	Y	Y	Y			9.00	38.351%
Los Gatos, Town of											
Misc 000103820	2% @ 55		1	2%			Y		4	7.00	22.375%
Misc 000103822	2.5% @ 55		1	2%			Y		4	8.00	22.375%
Misc 999103819	2.5% @ 55		1	2%			Y		4	8.00	22.375%
Police 000103825	3% @ 50		1	2%	Y	Y	Y		4	9.00	43.867%
Police 999103823	3% @ 50		1	2%	Y	Y	Y		4	9.00	43.867%
Los Gatos-Saratoga Department of Community Education and Recreation											
Misc 000102319	2% @ 55		1	2%	Y	Y	Y		3	7.00	16.183%
Misc 999102318	2% @ 55		1	2%	Y	Y	Y		3	7.00	16.183%
Los Osos Community Services District											
Misc 000103898	2% @ 55		1	2%	Y	Y	Y		3	7.00	14.262%
Misc 999103897	2% @ 55		1	2%	Y	Y	Y		3	7.00	14.262%
Fire 000103900	2% @ 50		3	2%	Y	Y	Y		3	9.00	0.000%
Fire 999103899	2% @ 50		3	2%	Y	Y	Y		3	9.00	0.000%
Lower Lake Cemetery District											
Misc 000103225	2% @ 55		3	2%	Y	Y				7.00	17.771%
Lower Lake County Waterworks District No. 1											
Misc 000105296	2% @ 60		1	2%	Y	Y				7.00	31.187%
Misc 999105295	2% @ 60		1	2%	Y	Y				7.00	31.187%
Lower Sweetwater Fire Protection District											
Fire 999107801	2% @ 55		3	2%						7.00	0.000%
Lower Tule River Irrigation District											
Misc 000105227	2% @ 55	Y	1	2%	Y	Y				7.00	14.231%
Misc 999105226	2% @ 55		1	2%	Y	Y				7.00	14.231%
Loyalton, City of											
Misc 000100790	2.7% @ 55	Y	3	2%	Y	Y				8.00	36.715%
Misc 999100789	2.7% @ 55		3	2%	Y	Y				8.00	36.715%
Lynwood, City of											
Misc 000101465	2% @ 55		1	2%		Y			4	7.00	23.692%
Misc 000101467	3% @ 60		1	2%		Y			4	8.00	23.692%
Misc 999101464	3% @ 60		1	2%		Y			4	8.00	23.692%
Fire 000101470	2% @ 50		1	2%	Y	Y	Y		3	9.00	0.000%
Fire 999101468	2% @ 50		1	2%	Y	Y	Y		3	9.00	0.000%
Police 000101471	2% @ 50		1	2%	Y	Y	Y		1	9.00	0.000%
Police 999101469	2% @ 50		1	2%	Y	Y	Y		1	9.00	0.000%
Madera Cemetery District											
Misc 000104977	2% @ 55	Y	1	2%	Y	Y				7.00	16.373%
Misc 000104978	2% @ 55		1	2%	Y	Y				7.00	16.373%
Misc 999104976	2% @ 55		1	2%	Y	Y				7.00	16.373%
Madera County Economic Development Commission											
Misc 000107623	2% @ 60	Y	3	2%						7.00	0.000%
Misc 999107693	2% @ 60		3	2%						7.00	0.000%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Madera County Mosquito and Vector Control District											
Misc 000105704	2% @ 55	Y	3	2%	Y	Y				7.00	8.262%
Misc 999105703	2% @ 55		3	2%	Y	Y				7.00	8.262%
Madera Housing Authority, City of											
Misc 000104082	2% @ 55		1	2%	Y	Y			3	7.00	19.643%
Misc 000104083	2.5% @ 55		1	2%	Y	Y			3	8.00	19.643%
Misc 999104081	2.5% @ 55		1	2%	Y	Y			3	8.00	19.643%
Madera, City of											
Misc 000102880	2% @ 55	Y	1	2%		Y				7.00	18.132%
Misc 000102881	2% @ 55		1	2%		Y			8	7.00	18.132%
Misc 000102883	2.5% @ 55	Y	1	2%		Y				8.00	18.132%
Misc 000102884	2.5% @ 55		1	2%		Y			8	8.00	18.132%
Misc 999102878	2.5% @ 55		1	2%		Y			8	8.00	18.132%
Fire 000107444	2% @ 55		1	2%	Y	Y			1	7.00	38.140%
Fire 999102885	2% @ 55		1	2%	Y	Y			1	7.00	38.140%
Police 000102887	3% @ 50		1	2%	Y	Y			8	9.00	38.140%
Police 000108180	3% @ 50	Y	1	2%	Y	Y			8	9.00	38.140%
Police 999102886	3% @ 50		1	2%	Y	Y			8	9.00	38.140%
Madera, County of											
Misc 000102668	2% @ 55	Y	1	2%						7.00	21.837%
Misc 000102670	2.7% @ 55	Y	1	2%						8.00	21.837%
Misc 000108472	2% @ 55		1	2%					1	7.00	21.837%
Misc 999102666	2.7% @ 55		1	2%					1	8.00	21.837%
Peace 000102672	3% @ 55	Y	1	2%						9.00	24.614%
Peace 999102671	3% @ 55		1	2%						9.00	24.614%
Main San Gabriel Basin Watermaster											
Misc 000104039	2% @ 55		1	2%	Y	Y			2	7.00	11.522%
Misc 999104038	2% @ 55		1	2%	Y	Y			2	7.00	11.522%
Majestic Pines Community Services District											
Misc 000105668	2% @ 60		3	2%	Y	Y			3	7.00	11.246%
Misc 999105667	2% @ 60		3	2%	Y	Y			3	7.00	11.246%
Malibu, City of											
Misc 000104986	2% @ 55		1	2%	Y	Y	Y			7.00	12.330%
Misc 999104984	2% @ 55		1	2%	Y	Y	Y			7.00	12.330%
Mammoth Lakes Fire District											
Misc 000103701	2% @ 60		3	2%	Y	Y				7.00	0.000%
Misc 999103700	2% @ 60		3	2%	Y	Y				7.00	0.000%
Fire 000103703	3% @ 55		1	2%	Y	Y		Y	4	9.00	25.852%
Fire 999103702	3% @ 55		1	2%	Y	Y		Y	4	9.00	25.852%
Mammoth Lakes Mosquito Abatement District											
Misc 000101211	3% @ 60		3	2%	Y	Y			4	8.00	38.378%
Mammoth Lakes, Town of											
Misc 000104221	2% @ 55		3	2%	Y	Y			4	7.00	23.397%
Misc 000104222	2.7% @ 55		3	2%	Y	Y			4	8.00	23.397%
Misc 999104220	2.7% @ 55		3	2%	Y	Y			4	8.00	23.397%
Police 000104225	3% @ 50		3	2%	Y	Y			4	9.00	35.897%
Police 999104223	3% @ 50		3	2%	Y	Y			4	9.00	35.897%
Management of Emeryville Services Authority											
Misc 000105073	2% @ 55		1	2%	Y	Y	Y		3	7.00	7.715%
Misc 112108638	2% @ 60		3	2%	Y	Y	Y		3	7.00	8.715%
Misc 444108079	2% @ 55		1	2%	Y	Y	Y			7.00	7.715%
Misc 999105072	2% @ 55		1	2%	Y	Y	Y			7.00	7.715%



5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Manhattan Beach, City of											
Misc 000102470	2% @ 55		1	2%		Y			3	7.00	11.460%
Misc 999102468	2% @ 55		1	2%		Y			3	7.00	11.460%
Fire 000102473	3% @ 55		1	2%	Y	Y	Y		4	9.00	23.948%
Fire 112102474	3% @ 55		1	2%	Y	Y	Y		4	9.00	23.948%
Fire 999102471	3% @ 55		1	2%	Y	Y			4	9.00	23.948%
Police 000102478	3% @ 50		1	2%	Y	Y	Y		1	9.00	29.556%
Police 112102476	3% @ 50		1	2%	Y	Y	Y		1	9.00	29.556%
Police 999102475	3% @ 50		1	2%	Y	Y	Y		1	9.00	29.556%
Manteca, City of											
Misc 000106718	2% @ 55	Y	1	2%		Y	Y			7.00	26.210%
Misc 000106719	2% @ 55		1	2%		Y	Y		4	7.00	26.210%
Misc 000106722	2.7% @ 55		1	2%		Y	Y		4	8.00	26.210%
Misc 112108736	2% @ 60		3	2%		Y	Y		4	7.00	26.210%
Misc 999106717	2% @ 60		3	2%		Y	Y		4	7.00	26.210%
Fire 000106727	3% @ 55		1	2%	Y	Y	Y		4	9.00	35.442%
Fire 999106723	3% @ 55		1	2%		Y	Y		4	9.00	35.442%
Police 000106725	3% @ 50		1	2%	Y	Y	Y		4	9.00	38.045%
Police 999106724	3% @ 50		1	2%		Y	Y		4	9.00	38.045%
March Joint Powers Authority											
Misc 000100564	2% @ 55		1	2%	Y	Y			4	7.00	18.294%
Misc 000100565	2.7% @ 55		1	2%	Y	Y			4	8.00	18.294%
Misc 999100563	2.7% @ 55		1	2%	Y	Y			4	8.00	18.294%
Marin Children and Families Commission											
Misc 000100424	2% @ 55		3	2%	Y	Y			8	7.00	11.279%
Marin Community College District											
Police 000107044	2% @ 50		1	2%	Y	Y	Y		4	9.00	29.618%
Police 999107043	2% @ 50		1	2%	Y	Y	Y		4	9.00	29.618%
Marin County Housing Authority											
Misc 000103647	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%
Misc 000103648	2% @ 55		3	2%	Y	Y				7.00	11.032%
Misc 999103646	2% @ 55		3	2%	Y	Y				7.00	11.032%
Marin County In-Home Supportive Services Public Authority											
Misc 000101016	2% @ 55		3	2%	Y	Y			8	7.00	15.070%
Marin County Sanitary District No. 1											
Misc 000105718	2% @ 55		3	2%	Y	Y				7.00	18.784%
Misc 000105720	2.7% @ 55		3	2%	Y	Y				8.00	18.784%
Misc 999105717	2.7% @ 55		3	2%	Y	Y				8.00	18.784%
Marin Municipal Water District											
Misc 000104644	2.7% @ 55		3	2%						8.00	23.324%
Misc 000108619	2% @ 55		3	2%						7.00	23.324%
Misc 999104640	2.7% @ 55		3	2%						8.00	23.324%
Marina Coast Water District											
Misc 000102079	2% @ 60		1	2%	Y	Y				7.00	8.435%
Misc 999102078	2% @ 60		1	2%	Y	Y				7.00	8.435%
Marina, City of											
Misc 000105233	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 999105231	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Fire 000105236	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Fire 999105234	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Police 000105238	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Police 999105235	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Marinwood Community Services District											
Misc 000102448	2% @ 60	Y	1	2%	Y	Y				7.00	12.085%
Misc 000102449	2% @ 60		1	2%	Y	Y				7.00	12.085%
Misc 999102447	2% @ 60		1	2%	Y	Y				7.00	12.085%
Fire 000102452	3% @ 50	Y	3	2%	Y	Y				9.00	34.106%
Fire 112102450	3% @ 55	Y	3	2%	Y	Y				9.00	21.367%
Fire 999102451	3% @ 50		3	2%	Y	Y				9.00	34.106%
Mariposa Public Utility District											
Misc 000101233	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Mariposa, County of											
Misc 000103053	2% @ 55	Y	1	2%		Y				7.00	19.898%
Misc 000103055	2.7% @ 55	Y	1	2%		Y				8.00	19.898%
Misc 112108504	2% @ 55	Y	3	2%		Y				7.00	19.898%
Misc 999103051	2% @ 55		3	2%		Y				7.00	19.898%
Fire 000103061	3% @ 50	Y	1	2%	Y	Y				9.00	36.920%
Fire 999103056	3% @ 50		1	2%	Y	Y				9.00	36.920%
Peace 000103060	3% @ 50	Y	1	2%	Y	Y				9.00	36.920%
Peace 000108505	2% @ 50	Y	3	2%	Y	Y				9.00	36.920%
Peace 112108506	3% @ 55	Y	3	2%	Y	Y				9.00	21.367%
Peace 999103057	3% @ 50		1	2%	Y	Y				9.00	36.920%
Mark Twain Hospital District											
Misc 000107633	2% @ 60	Y	3	2%						7.00	0.000%
Misc 999107701	2% @ 60		3	2%						7.00	0.000%
Martinez, City of											
Misc 000104914	2% @ 55	Y	1	2%	Y	Y				7.00	11.522%
Misc 000104915	2% @ 55		1	2%	Y	Y				7.00	11.522%
Misc 999104912	2% @ 55		1	2%	Y	Y				7.00	11.522%
Fire 999104916	1/2 @ 55		3	2%	Y	Y		2	Varies	50.667%	50.667%
Police 000104919	3% @ 50		1	2%	Y	Y		4	9.00	50.667%	50.667%
Police 000108635	2% @ 50		1	2%	Y	Y		4	9.00	50.667%	50.667%
Police 999104917	3% @ 50		1	2%	Y	Y		4	9.00	50.667%	50.667%
Marysville, City of											
Misc 000101862	2% @ 55	Y	1	2%	Y	Y		Y	3	7.00	11.522%
Misc 000101863	2% @ 55		1	2%	Y	Y		Y	3	7.00	11.522%
Misc 112101865	2% @ 55		3	2%	Y	Y		Y	3	7.00	11.032%
Misc 999101861	2% @ 55		1	2%	Y	Y		Y	3	7.00	11.522%
Misc 999101864	2% @ 55		3	2%	Y	Y		Y	3	7.00	11.032%
Fire 000101860	2% @ 50		1	2%	Y	Y		Y	4	9.00	47.961%
Fire 112101859	2% @ 50		3	2%	Y	Y		Y	4	9.00	47.961%
Fire 999101855	2% @ 50		1	2%	Y	Y		Y	4	9.00	47.961%
Police 112101858	3% @ 50		3	2%	Y	Y		Y	4	9.00	47.961%
Police 999101856	3% @ 50		3	2%	Y	Y		Y	4	9.00	47.961%
Maxwell Public Utility District											
Misc 000105920	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%
Misc 999105919	2% @ 55		3	2%	Y	Y				7.00	11.032%
Maywood, City of											
Misc 000103506	2% @ 55		1	2%	Y	Y			8	7.00	7.043%
Misc 999103504	2% @ 55		1	2%	Y	Y			8	7.00	7.043%
Police 000103509	3% @ 50		1	2%	Y	Y			1	9.00	0.000%
Police 112103510	3% @ 55		1	2%	Y	Y			1	9.00	0.000%
Police 999103507	3% @ 55		1	2%	Y	Y			1	9.00	0.000%
McCloud Community Services District											
Misc 000104625	2% @ 60	Y	3	2%	Y	Y				7.00	4.488%
Misc 999104623	2% @ 60	Y	3	2%	Y	Y				7.00	4.488%
Fire 000104627	1/2 @ 55	Y	3	2%	Y	Y				Varies	0.000%
Fire 999104626	1/2 @ 55	Y	3	2%	Y	Y				Varies	0.000%
McFarland Recreation and Park District											
Misc 000106915	2% @ 55	Y	3	2%	Y	Y				7.00	23.180%
Misc 000106916	2.5% @ 55	Y	3	2%	Y	Y				8.00	23.180%
Misc 999106914	2.5% @ 55	Y	3	2%	Y	Y				8.00	23.180%
McKinleyville Community Services District											
Misc 000102384	2% @ 55	Y	3	2%	Y	Y				7.00	10.432%
Misc 000102385	2% @ 55		3	2%	Y	Y				7.00	10.432%
Misc 999102382	2% @ 55		3	2%	Y	Y				7.00	10.432%
Meadow Vista County Water District											
Misc 999107795	2% @ 60		3	2%						7.00	0.000%
Meeks Bay Fire Protection District											
Misc 000103515	2% @ 55		3	2%	Y	Y			3	7.00	13.396%
Fire 000103514	3% @ 55		1	2%	Y	Y				9.00	22.250%
Fire 999103513	3% @ 55		1	2%	Y	Y				9.00	22.250%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Meiners Oaks County Water District											
Misc 000103296	2% @ 60		3	2%	Y	Y				7.00	23.333%
Misc 999103295	2% @ 60		3	2%	Y	Y				7.00	23.333%
Mendocino City Community Services District											
Misc 000101085	2% @ 60	Y	3	2%	Y	Y				7.00	19.214%
Misc 999101084	2% @ 60	Y	3	2%	Y	Y				7.00	19.214%
Mendocino County Russian River Flood Control & Water Conservation Improvement District											
Misc 000107047	2% @ 55		3	2%	Y	Y			4	7.00	11.441%
Mendocino Transit Authority											
Misc 000100519	2% @ 60		3	2%	Y	Y			3	7.00	7.919%
Misc 999100518	2% @ 60		3	2%	Y	Y			3	7.00	7.919%
Menifee, City of											
Misc 000101015	2.7% @ 55		1	2%	Y	Y	Y		4	8.00	17.693%
Menlo Park Fire Protection District											
Misc 000103671	2% @ 55		1	2%	Y	Y			8	7.00	16.691%
Misc 000103672	2.7% @ 55		1	2%	Y	Y			8	8.00	16.691%
Misc 999103670	2.7% @ 55		1	2%	Y	Y			8	8.00	16.691%
Fire 000103674	3% @ 50		1	2%	Y	Y	Y		8	9.00	29.556%
Fire 999103673	3% @ 50		1	2%	Y	Y	Y		8	9.00	29.556%
Menlo Park, City of											
Misc 000103251	2% @ 55		1	2%					1	7.00	18.738%
Misc 000103253	2.7% @ 55		1	2%					1	8.00	18.738%
Misc 112108521	2% @ 60		3	2%					1	7.00	18.738%
Misc 999103250	2% @ 60		3	2%					1	7.00	18.738%
Police 000103255	3% @ 50		1	2%	Y	Y			3	9.00	27.849%
Police 112108522	3% @ 55		3	2%	Y	Y			3	9.00	21.367%
Police 999103254	3% @ 50		1	2%	Y	Y			3	9.00	27.849%
Merced County Housing Authority											
Misc 000102022	2% @ 60	Y	1	2%	Y	Y				7.00	23.546%
Misc 000102023	2.7% @ 55	Y	1	2%	Y	Y				8.00	23.546%
Misc 999102021	2.7% @ 55		1	2%	Y	Y				8.00	23.546%
Merced County Mosquito Abatement District											
Misc 000103482	2% @ 60	Y	3	2%	Y	Y				7.00	20.847%
Misc 000103484	3% @ 60	Y	3	2%	Y	Y				8.00	20.847%
Misc 999103481	3% @ 60	Y	3	2%	Y	Y				8.00	20.847%
Merced Irrigation District											
Misc 000105372	2% @ 60		3	2%			Y	Y	Y	7.00	14.651%
Misc 999105370	2% @ 60		3	2%			Y	Y	Y	7.00	14.651%
Merced, City of											
Misc 000104527	2% @ 55	Y	3	2%						7.00	15.558%
Misc 000104529	2.5% @ 55	Y	3	2%						8.00	15.558%
Misc 000108609	2% @ 55		3	2%						7.00	15.558%
Misc 999104525	2.5% @ 55		3	2%						8.00	15.558%
Fire 000108611	3% @ 50		3	2%						9.00	23.599%
Fire 999104530	3% @ 50		3	2%						9.00	23.599%
Police 000108610	3% @ 50		3	2%						9.00	23.599%
Police 999104531	3% @ 50		3	2%						9.00	23.599%
Mesa Water District											
Misc 000102629	2% @ 55		1	2%	Y	Y	Y			7.00	12.330%
Misc 999102628	2% @ 55		1	2%	Y	Y	Y			7.00	12.330%
Metro Gold Line Foothill Extension Construction Authority											
Misc 000102631	2% @ 55		1	2%	Y	Y			4	7.00	15.701%
Misc 000102632	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Misc 999102630	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Metropolitan Transportation Commission											
Misc 000105381	2% @ 55		3	3%	Y				3	7.00	17.185%
Misc 000105382	2.5% @ 55		3	3%	Y				3	8.00	17.185%
Misc 999105380	2.5% @ 55		3	3%	Y				3	8.00	17.185%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Metropolitan Water District of Southern California											
Misc 000103447	2% @ 55		1	2%	Y	Y	Y	Y	4	7.00	17.649%
Misc 999103443	2% @ 55		1	2%	Y	Y	Y	Y	4	7.00	17.649%
Mid City Development Corporation											
Misc 999107844	2% @ 60		3	2%	Y	Y			3	7.00	0.000%
Mid Peninsula Water District											
Misc 000103063	2% @ 55		3	2%	Y	Y				7.00	16.207%
Misc 999103062	2% @ 55		3	2%	Y	Y				7.00	16.207%
Midpeninsula Regional Open Space District											
Misc 000102261	2% @ 55		1	2%	Y	Y				7.00	15.701%
Misc 000102262	2.5% @ 55		1	2%	Y	Y				8.00	15.701%
Misc 999102260	2.5% @ 55		1	2%	Y	Y				8.00	15.701%
Mid-Placer Public Schools Transportation Agency											
Misc 000105207	2% @ 55	Y	1	2%	Y	Y				7.00	11.522%
Misc 000105208	2% @ 55		1	2%	Y	Y				7.00	11.522%
Misc 112105210	2% @ 60	Y	1	2%	Y	Y				7.00	8.435%
Misc 112108083	2% @ 55	Y	1	2%	Y	Y				7.00	8.435%
Misc 999105205	2% @ 55		1	2%	Y	Y				7.00	11.522%
Misc 999105209	2% @ 55	Y	1	2%	Y	Y				7.00	8.435%
Midway City Sanitary District											
Misc 000105947	2% @ 55		1	2%	Y	Y				7.00	16.786%
Misc 000105948	3% @ 60		1	2%	Y	Y				8.00	16.786%
Misc 112105949	2% @ 55		1	2%	Y	Y				7.00	11.522%
Misc 999105946	3% @ 60		1	2%	Y	Y				8.00	16.786%
Midway Heights County Water District											
Misc 000108578	2% @ 60		3	3%	Y	Y	Y		4	7.00	12.120%
Mill Valley, City of											
Misc 000102535	2% @ 55		1	2%	Y	Y	Y		3	7.00	16.601%
Misc 000102536	2.5% @ 55		1	2%	Y	Y	Y		3	8.00	16.601%
Misc 112102537	2% @ 55		3	2%	Y	Y	Y		3	7.00	11.840%
Misc 999102534	2.5% @ 55		1	2%	Y	Y	Y		3	8.00	16.601%
Fire 000102528	3% @ 55		1	2%	Y	Y			8	9.00	22.250%
Fire 112102533	3% @ 55		3	2%	Y	Y			8	9.00	21.367%
Fire 999102526	3% @ 55		1	2%	Y	Y			8	9.00	22.250%
Fire 999102530	3% @ 55		3	2%	Y	Y			8	9.00	21.367%
Police 000102529	3% @ 55		1	2%	Y	Y			8	9.00	22.250%
Police 112102532	3% @ 55		3	2%	Y	Y			8	9.00	21.367%
Police 999102527	3% @ 55		1	2%	Y	Y			8	9.00	22.250%
Police 999102531	3% @ 55		3	2%	Y	Y			8	9.00	21.367%
Millbrae, City of											
Misc 000101947	2% @ 55		1	2%	Y	Y	Y		4	7.00	24.547%
Misc 000101948	2.7% @ 55		1	2%	Y	Y	Y		4	8.00	24.547%
Misc 999101944	2.7% @ 55		1	2%	Y	Y	Y		4	8.00	24.547%
Fire 000101952	3% @ 55		1	2%	Y	Y	Y			9.00	27.916%
Fire 999101951	3% @ 55		1	2%	Y	Y				9.00	27.916%
Police 000101950	3% @ 55		1	2%	Y	Y	Y			9.00	0.000%
Police 999101949	3% @ 55		1	2%	Y	Y				9.00	0.000%
Millview County Water District											
Misc 000101374	2% @ 60	Y	3	2%	Y	Y				7.00	11.094%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Milpitas, City of											
Misc 000102251	2% @ 55		1	2%		Y			3	7.00	25.574%
Misc 000102253	2.7% @ 55		1	2%		Y			3	8.00	25.574%
Misc 112108446	2% @ 60		3	2%		Y			3	7.00	25.574%
Misc 999102249	2% @ 60		3	2%		Y			3	7.00	25.574%
Fire 000102259	3% @ 50		1	2%		Y			3	9.00	35.095%
Fire 112108447	3% @ 55		1	2%		Y			3	9.00	35.095%
Fire 999102254	3% @ 55		1	2%		Y			3	9.00	35.095%
Police 000102257	3% @ 50		1	2%	Y	Y		Y	4	9.00	35.095%
Police 112108448	3% @ 55		1	2%	Y	Y		Y	4	9.00	35.095%
Police 999102255	3% @ 55		1	2%	Y	Y		Y	4	9.00	35.095%
Minter Field Airport District											
Misc 000104942	2% @ 60		1	2%	Y	Y			3	7.00	10.241%
Misc 999104941	2% @ 60		1	2%	Y	Y			3	7.00	10.241%
Mission Springs Water District											
Misc 000102264	2% @ 55		3	2%	Y	Y				7.00	26.442%
Misc 000102265	2.7% @ 55		3	2%	Y	Y				8.00	26.442%
Misc 999102263	2.7% @ 55		3	2%	Y	Y				8.00	26.442%
Mission Viejo, City of											
Misc 000107462	2% @ 55		1	2%					3	7.00	18.566%
Misc 000107463	2.7% @ 55		1	2%	Y				3	8.00	18.566%
Misc 112108561	2% @ 60		3	2%	Y				3	7.00	18.566%
Misc 999103779	2% @ 60		3	2%	Y				3	7.00	18.566%
Modesto, City of											
Misc 000102781	2% @ 55	Y	1	2%			Y	Y		7.00	13.539%
Misc 000102782	2% @ 55		1	2%			Y	Y	3	7.00	13.539%
Misc 000102784	2% @ 55		1	2%				Y	3	7.00	13.539%
Misc 112108481	2% @ 60		3	2%				Y	3	7.00	13.539%
Misc 999102779	2% @ 60		3	2%				Y	3	7.00	13.539%
Fire 000102791	3% @ 50		1	2%			Y		8	9.00	34.304%
Fire 112108483	3% @ 55		3	2%			Y		8	9.00	34.304%
Fire 999102785	3% @ 55		3	2%			Y		8	9.00	34.304%
Police 000102789	3% @ 50		1	2%			Y		8	9.00	34.304%
Police 000108482	2% @ 50		1	2%			Y		8	9.00	34.304%
Police 999102786	3% @ 50		1	2%			Y		8	9.00	34.304%
Modoc, County of											
Misc 000103004	2% @ 55	Y	1	2%		Y				7.00	14.202%
Misc 999103002	2% @ 55		1	2%		Y				7.00	14.202%
Peace 000103006	3% @ 50		1	2%	Y	Y				9.00	53.335%
Peace 999103005	3% @ 50		1	2%	Y	Y				9.00	53.335%
Mojave Water Agency											
Misc 000106392	2% @ 55		1	2%	Y	Y	Y		3	7.00	24.752%
Misc 000106393	2.7% @ 55		1	2%	Y	Y	Y		3	8.00	24.752%
Misc 999106391	2.7% @ 55		1	2%	Y	Y	Y		3	8.00	24.752%
Mokelumne Rural Fire District											
Misc 000100868	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%
Fire 000100867	2% @ 50	Y	3	2%	Y	Y				9.00	20.083%
Fire 999100866	2% @ 50	Y	3	2%	Y	Y				9.00	20.083%
Mono, County of											
Misc 000105956	2% @ 55		1	2%					4	7.00	21.457%
Misc 000105957	2.7% @ 55		1	2%					4	8.00	21.457%
Misc 112108693	2.5% @ 55		1	2%					4	8.00	21.457%
Misc 999105953	2.5% @ 55		1	2%					4	8.00	21.457%
Fire 000105962	3% @ 50		1	2%	Y	Y		Y	4	9.00	27.849%
Fire 112105963	2% @ 50		1	2%	Y	Y		Y	4	9.00	20.922%
Fire 999105961	3% @ 50		1	2%	Y	Y		Y	4	9.00	27.849%
Peace 000105967	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Peace 999105964	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Police 000105960	3% @ 50		1	2%	Y	Y			4	9.00	28.098%
Police 999105958	3% @ 50		1	2%	Y	Y			4	9.00	28.098%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Monrovia, City of											
Misc 000100440	2% @ 55		1	2%		Y	Y		4	7.00	28.650%
Misc 000100442	2.7% @ 55		1	2%		Y	Y		4	8.00	28.650%
Misc 999100438	2.7% @ 55		1	2%		Y	Y		4	8.00	28.650%
Fire 000100447	3% @ 50		1	3%	Y	Y	Y		4	9.00	31.721%
Fire 999100443	3% @ 50		1	3%	Y	Y	Y		4	9.00	31.721%
Police 000100446	3% @ 50		1	3%	Y	Y	Y		4	9.00	31.721%
Police 999100444	3% @ 50		1	3%	Y	Y	Y		4	9.00	31.721%
Montague, City of											
Misc 000106382	2% @ 60		3	2%	Y	Y				7.00	5.852%
Misc 999106381	2% @ 60		3	2%	Y	Y				7.00	5.852%
Montclair, City of											
Misc 000103271	2% @ 55		1	2%		Y			2	7.00	22.423%
Misc 000103272	3% @ 60		1	2%		Y			2	8.00	22.423%
Misc 112107451	2% @ 60		1	2%		Y			2	7.00	22.423%
Misc 999103269	2% @ 60		1	2%		Y			2	7.00	22.423%
Fire 000103278	3% @ 50		1	2%	Y	Y	Y		2	9.00	64.284%
Fire 112103274	3% @ 55		1	2%	Y	Y	Y		2	9.00	23.948%
Fire 999103277	3% @ 50		1	2%	Y	Y	Y		2	9.00	64.284%
Police 000103281	3% @ 50		1	2%	Y	Y			3	9.00	47.195%
Police 112103276	3% @ 55		1	2%	Y	Y			3	9.00	22.250%
Police 999103279	3% @ 50		1	2%	Y	Y			3	9.00	47.195%
Monte Sereno, City of											
Misc 000103840	2% @ 55		3	2%	Y	Y				7.00	15.391%
Misc 999103839	2% @ 55		3	2%	Y	Y				7.00	15.391%
Monte Vista County Water District											
Misc 000101458	2% @ 55	Y	1	2%	Y	Y				7.00	16.200%
Misc 000101459	2% @ 55		1	2%	Y	Y				7.00	16.200%
Misc 000101460	2.5% @ 55	Y	1	2%	Y	Y				8.00	16.200%
Misc 999101457	2.5% @ 55		1	2%	Y	Y				8.00	16.200%
Montebello, City of											
Misc 000101150	2% @ 55	Y	1	2%						7.00	20.131%
Misc 000101151	2% @ 55		1	2%						7.00	20.131%
Misc 000101153	2.7% @ 55	Y	1	2%						8.00	20.131%
Misc 000101154	2.7% @ 55		1	2%						8.00	20.131%
Misc 000108171	2% @ 55		1	2%						7.00	20.131%
Misc 999101149	2.7% @ 55		1	2%						8.00	20.131%
Fire 000101159	3% @ 50		1	2%			Y		3	9.00	40.567%
Fire 999101155	3% @ 50		1	2%			Y		3	9.00	40.567%
Police 000101158	3% @ 50		1	2%			Y		3	9.00	40.567%
Police 999101156	3% @ 50		1	2%			Y		3	9.00	40.567%
Montecito Fire Protection District											
Misc 000100653	3% @ 60		1	2%	Y	Y	Y		3	8.00	19.161%
Misc 999100651	3% @ 60		1	2%	Y	Y	Y		3	8.00	19.161%
Fire 000100656	3% @ 55		1	2%	Y	Y	Y		3	9.00	23.948%
Fire 999100654	3% @ 55		1	2%	Y	Y			3	9.00	23.948%
Montecito Sanitary District of Santa Barbara County											
Misc 000107099	2% @ 55	Y	1	2%	Y	Y				7.00	10.032%
Misc 999107097	2% @ 55		1	2%	Y	Y				7.00	10.032%
Montecito Water District											
Misc 000105593	2% @ 55	Y	1	2%	Y	Y				7.00	11.522%
Misc 444108097	2% @ 55	Y	1	2%	Y	Y				7.00	11.522%
Misc 999105592	2% @ 55		1	2%	Y	Y				7.00	11.522%
Monterey Bay Unified Air Pollution Control District											
Misc 000101005	2% @ 55		1	2%	Y	Y			4	7.00	14.699%
Misc 999101004	2% @ 55		1	2%	Y	Y			4	7.00	14.699%
Monterey County Local Agency Formation Commission											
Misc 000106555	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 999106554	2% @ 55		1	2%	Y	Y			4	7.00	11.522%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Monterey County Regional Fire Protection District											
Misc 000105250	2% @ 60		1	2%	Y	Y	Y		3	7.00	9.145%
Misc 999105249	2% @ 60		1	2%	Y	Y	Y		3	7.00	9.145%
Fire 000105253	3% @ 55		1	2%	Y	Y	Y		3	9.00	23.948%
Fire 000108650	3% @ 50		1	2%	Y	Y	Y			9.00	23.948%
Fire 444107483	3% @ 50		1	2%	Y	Y	Y			9.00	23.948%
Fire 999105251	3% @ 55		1	2%	Y	Y	Y		3	9.00	23.948%
Monterey County Water Resources Agency											
Misc 000101448	2% @ 55		1	2%	Y	Y			1	7.00	13.053%
Misc 999101446	2% @ 55		1	2%	Y	Y			1	7.00	13.053%
Monterey Park, City of											
Misc 000105348	2% @ 55		1	2%	Y	Y			4	7.00	22.516%
Misc 000105349	2.5% @ 55		1	2%	Y	Y			4	8.00	22.516%
Misc 000105351	2.7% @ 55		1	2%	Y	Y			4	8.00	22.516%
Misc 999105346	2.7% @ 55		1	2%	Y	Y			4	8.00	22.516%
Fire 000105355	3% @ 55		1	2%			Y		4	9.00	28.476%
Fire 999105352	3% @ 55		1	2%			Y		4	9.00	28.476%
Police 000105357	3% @ 55		1	2%			Y		4	9.00	28.476%
Police 999105353	3% @ 55		1	2%			Y		4	9.00	28.476%
Monterey Peninsula Airport District											
Misc 000106579	2% @ 55	Y	1	2%	Y	Y				7.00	11.522%
Misc 999106578	2% @ 55		1	2%	Y	Y				7.00	11.522%
Fire 000106582	3% @ 50	Y	1	2%	Y	Y				9.00	27.849%
Fire 999106580	3% @ 50		1	2%	Y	Y				9.00	27.849%
Police 000106584	3% @ 50	Y	1	2%	Y	Y				9.00	27.849%
Police 999106583	3% @ 50		1	2%	Y	Y				9.00	27.849%
Monterey Peninsula Regional Park District											
Misc 000100449	2% @ 55		1	3%	Y	Y			4	7.00	25.644%
Misc 000100450	2.7% @ 55		1	3%	Y	Y			4	8.00	25.644%
Misc 999100448	2.7% @ 55		1	3%	Y	Y			4	8.00	25.644%
Monterey Peninsula Water Management District											
Misc 000104856	2% @ 55		1	2%	Y	Y			4	7.00	14.197%
Misc 999104855	2% @ 55		1	2%	Y	Y			4	7.00	14.197%
Monterey Regional Waste Management District											
Misc 000106809	2% @ 55		1	2%		Y		Y	3	7.00	12.479%
Misc 999106808	2% @ 55		1	2%		Y		Y	3	7.00	12.479%
Monterey Regional Water Pollution Control Agency											
Misc 000106242	2% @ 55		1	2%	Y	Y			3	7.00	16.786%
Misc 000106243	3% @ 60		1	2%	Y	Y			3	8.00	16.786%
Misc 999106240	3% @ 60		1	2%	Y	Y			3	8.00	16.786%
Monterey, City of											
Misc 000106991	2% @ 55		1	2%		Y			4	7.00	23.636%
Misc 000106993	2.7% @ 55		1	2%		Y			4	8.00	23.636%
Misc 999106989	2.7% @ 55		1	2%		Y			4	8.00	23.636%
Fire 000106999	3% @ 50		1	2%	Y	Y			8	9.00	35.000%
Fire 999106994	3% @ 50		1	2%	Y	Y			8	9.00	35.000%
Police 000106997	3% @ 50		1	2%	Y	Y			8	9.00	35.000%
Police 999106995	3% @ 50		1	2%	Y	Y			8	9.00	35.000%
Monterey, County of											
Misc 000105875	2% @ 55	Y	1	2%	Y					7.00	11.741%
Misc 000105876	2% @ 55		1	2%	Y				1	7.00	11.741%
Misc 999105872	2% @ 55		1	2%	Y				1	7.00	11.741%
Peace 000105879	3% @ 50		1	2%			Y		4	9.00	28.095%
Peace 000105881	3% @ 50		1	2%					4	9.00	28.095%
Peace 000108688	2% @ 50		3	2%			Y		4	9.00	28.095%
Peace 112108689	3% @ 55		3	2%					4	9.00	28.095%
Peace 112108690	3% @ 55		3	2%					4	9.00	28.095%
Peace 999105877	3% @ 55		3	2%					4	9.00	28.095%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Monterey-Salinas Transit District											
Misc 000106575	2% @ 55		1	2%	Y				1	7.00	8.839%
Misc 999106573	2% @ 55		1	2%	Y				1	7.00	8.839%
Montezuma Fire Protection District											
Fire 000100718	3% @ 55		3	2%	Y	Y				9.00	33.100%
Fire 999100717	3% @ 55		3	2%	Y	Y				9.00	33.100%
Moorpark, City of											
Misc 000103906	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
Misc 999103904	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
Moraga, Town of											
Misc 000105552	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
Misc 999105551	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
Police 000105554	2% @ 50		3	2%	Y	Y			4	9.00	20.083%
Police 999105553	2% @ 50		3	2%	Y	Y			4	9.00	20.083%
Moreno Valley, City of											
Misc 000103634	2% @ 55		1	2%		Y			4	7.00	23.959%
Misc 000103636	2.7% @ 55		1	2%		Y			4	8.00	23.959%
Misc 112108550	2% @ 55		3	2%		Y			4	7.00	23.959%
Misc 999103632	2% @ 55		3	2%		Y			4	7.00	23.959%
Morgan Hill, City of											
Misc 000102822	2% @ 55		1	2%		Y			4	7.00	18.502%
Misc 000102824	2.5% @ 55		1	2%		Y			4	8.00	18.502%
Misc 999102820	2.5% @ 55		1	2%		Y			4	8.00	18.502%
Police 000102826	3% @ 50		1	2%	Y	Y			4	9.00	35.801%
Police 999102825	3% @ 50		1	2%	Y	Y			4	9.00	35.801%
Morongo Basin Transit Authority											
Misc 000104720	2% @ 60		3	2%	Y	Y				7.00	8.309%
Misc 999104719	2% @ 60		3	2%	Y	Y				7.00	8.309%
Morro Bay, City of											
Misc 000106137	2% @ 55		1	2%	Y	Y			4	7.00	25.441%
Misc 000106139	2.7% @ 55		1	2%	Y	Y			4	8.00	25.441%
Misc 112108708	2% @ 60		3	2%	Y	Y			4	7.00	8.005%
Misc 999106136	2.7% @ 55		1	2%	Y	Y			4	8.00	25.441%
Fire 000106143	3% @ 50		1	2%	Y	Y			4	9.00	45.264%
Fire 112106144	3% @ 55		3	2%	Y	Y			4	9.00	21.367%
Fire 999106142	3% @ 50		1	2%	Y	Y			4	9.00	45.264%
Police 000106141	3% @ 50		1	2%	Y	Y			4	9.00	41.001%
Police 112108707	3% @ 55		3	2%	Y	Y			4	9.00	21.367%
Police 999106140	3% @ 50		1	2%	Y	Y			4	9.00	41.001%
Mother Lode Job Training Agency											
Misc 000102933	2% @ 60		3	2%	Y	Y				7.00	9.245%
Misc 999102932	2% @ 60		3	2%	Y	Y				7.00	9.245%
Moulton-Niguel Water District											
Misc 000100432	2% @ 55		1	3%	Y	Y			1	7.00	13.375%
Misc 112100433	2% @ 55		1	3%	Y	Y			1	7.00	12.434%
Misc 999100431	2% @ 55		1	3%	Y	Y			1	7.00	13.375%
Mountain View, City of											
Misc 000103231	2% @ 55		1	2%		Y			3	7.00	23.370%
Misc 000103233	2.7% @ 55		1	2%		Y			3	8.00	23.370%
Misc 999103229	2.7% @ 55		1	2%		Y			3	8.00	23.370%
Fire 000103239	3% @ 50		1	2%	Y	Y			4	9.00	33.389%
Fire 999103234	3% @ 50		1	2%	Y	Y			4	9.00	33.389%
Police 000103237	3% @ 50		1	2%	Y	Y			4	9.00	33.389%
Police 999103235	3% @ 50		1	2%	Y	Y			4	9.00	33.389%
Mountains Recreation and Conservation Authority											
Misc 000106918	2% @ 60		3	2%	Y	Y			3	7.00	8.923%
Misc 999106917	2% @ 60		3	2%	Y	Y			3	7.00	8.923%
Mountain-Valley Library System											
Misc 000100381	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999100380	2% @ 60		3	2%	Y	Y				7.00	0.000%



## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Mt. San Antonio College Associated Students											
Misc 000100720	2% @ 55	Y	1	2%	Y	Y				7.00	16.763%
Misc 999100719	2% @ 55		1	2%	Y	Y				7.00	16.763%
Mt. Shasta, City of											
Misc 000106023	2% @ 55	Y	3	2%	Y	Y				7.00	15.126%
Misc 999106022	2% @ 55		3	2%	Y	Y				7.00	15.126%
Fire 000106025	2% @ 50	Y	3	2%	Y	Y				9.00	22.709%
Fire 999106024	2% @ 50	Y	3	2%	Y	Y				9.00	22.709%
Police 000106028	2% @ 50	Y	3	2%	Y	Y				9.00	17.971%
Police 999106026	2% @ 50	Y	3	2%	Y	Y				9.00	17.971%
Mt. View Sanitary District of Contra Costa County											
Misc 000106902	2% @ 55	Y	1	5%	Y	Y	Y			7.00	29.172%
Misc 000106903	2.7% @ 55		1	5%	Y	Y	Y			8.00	29.172%
Misc 999106901	2.7% @ 55		1	5%	Y	Y	Y			8.00	29.172%
Municipal Pooling Authority											
Misc 000104698	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Municipal Water District of Orange County											
Misc 000105538	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 999105537	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Murphys Sanitary District											
Misc 000101330	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Misc 999101329	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Murrieta Fire Protection District											
Misc 000105217	2% @ 55		1	2%	Y	Y			3	7.00	0.000%
Misc 000105218	2.7% @ 55		1	2%	Y	Y			3	8.00	0.000%
Misc 999105216	2.7% @ 55		1	2%	Y	Y			3	8.00	0.000%
Fire 000105221	3% @ 50		1	2%	Y	Y			4	9.00	33.056%
Fire 999105219	3% @ 50		1	2%	Y	Y			4	9.00	33.056%
Murrieta Valley Cemetery District											
Misc 000102848	2.7% @ 55		3	2%	Y	Y			4	8.00	17.050%
Murrieta, City of											
Misc 000102393	2% @ 55		1	2%	Y	Y			4	7.00	20.115%
Misc 000102394	2.7% @ 55		1	2%	Y	Y			4	8.00	20.115%
Misc 999102392	2.7% @ 55		1	2%	Y	Y			4	8.00	20.115%
Police 000102396	3% @ 50		1	2%	Y	Y			4	9.00	30.661%
Police 999102395	3% @ 50		1	2%	Y	Y			4	9.00	30.661%
Napa County Mosquito Abatement District											
Misc 000103651	2.7% @ 55		1	2%	Y	Y	Y		4	8.00	32.928%
Misc 999103649	2.7% @ 55		1	2%	Y	Y	Y		4	8.00	32.928%
Napa County Resource Conservation District											
Misc 000103208	2% @ 60		3	2%	Y	Y			4	7.00	18.976%
Misc 999103206	2% @ 60		3	2%	Y	Y			4	7.00	18.976%
Napa County Transportation and Planning Agency											
Misc 000104505	2.5% @ 55		3	2%	Y	Y			4	8.00	15.135%
Misc 112104506	2% @ 60		3	2%	Y	Y			4	7.00	8.005%
Misc 112108606	2.5% @ 55		3	2%	Y	Y			4	8.00	8.005%
Misc 999108605	2.5% @ 55		3	2%	Y	Y			4	8.00	15.135%
Napa Sanitation District											
Misc 000103765	2% @ 55		1	3%	Y	Y	Y		4	7.00	32.734%
Misc 000103767	2.7% @ 55		1	3%	Y	Y	Y		4	8.00	32.734%
Misc 112103768	2% @ 55		1	2%	Y	Y	Y		4	7.00	12.330%
Misc 999103764	2.7% @ 55		1	3%	Y	Y	Y		4	8.00	32.734%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Napa, City of											
Misc 000106166	2% @ 55		1	2%		Y		Y	8	7.00	24.327%
Misc 000106167	2.7% @ 55		1	2%		Y		Y	8	8.00	24.327%
Misc 112106169	2% @ 55		1	2%		Y		Y	8	7.00	24.327%
Misc 112106170	2.5% @ 55		1	2%		Y		Y	8	8.00	24.327%
Misc 444108194	2.7% @ 55		1	2%	Y	Y	Y		4	8.00	24.327%
Misc 999106164	2.7% @ 55		1	2%	Y	Y	Y		4	8.00	24.327%
Fire 000106178	3% @ 50		1	2%		Y		Y	8	9.00	37.226%
Fire 999106173	3% @ 50		1	2%		Y		Y	8	9.00	37.226%
Police 000106176	3% @ 50		1	2%		Y		Y	4	9.00	37.226%
Police 112108709	3% @ 55		3	2%		Y		Y	4	9.00	37.226%
Police 999106174	3% @ 55		3	2%		Y		Y	4	9.00	37.226%
Napa, County of											
Misc 000102216	2% @ 55		1	2%	Y	Y	Y		4	7.00	16.969%
Misc 000102218	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	16.969%
Misc 000102219	2% @ 55		3	2%	Y	Y			4	7.00	16.969%
Misc 000102221	2.5% @ 55		3	2%	Y	Y			4	8.00	16.969%
Misc 112108444	2% @ 60		3	2%	Y	Y			4	7.00	16.969%
Misc 999102214	2% @ 60		3	2%	Y	Y			4	7.00	16.969%
Peace 000102223	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Peace 112102226	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Peace 113102227	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Peace 999102222	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Peace 999102224	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
National City, City of											
Misc 000101120	2% @ 55		1	2%		Y	Y		3	7.00	21.505%
Misc 000101122	3% @ 60		1	2%		Y	Y		3	8.00	21.505%
Misc 000107928	3% @ 60		1	2%	Y	Y	Y		3	8.00	21.505%
Misc 112107391	2% @ 60		1	2%		Y	Y		3	7.00	21.505%
Misc 444107929	2% @ 55		1	2%	Y	Y	Y		3	7.00	21.505%
Misc 444107930	3% @ 60		1	2%	Y	Y	Y		3	8.00	21.505%
Misc 999101118	3% @ 60		1	2%	Y	Y	Y		3	8.00	21.505%
Fire 000101129	3% @ 50		1	2%		Y	Y		3	9.00	40.591%
Fire 999101124	3% @ 50		1	2%		Y	Y		3	9.00	40.591%
Police 000101127	3% @ 50		1	2%		Y	Y		3	9.00	40.591%
Police 999101125	3% @ 55		1	2%		Y	Y		3	9.00	40.591%
National Orange Show											
Misc 000103930	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999103929	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Natomas Fire Protection District											
Misc 999107813	2% @ 60		3	2%	Y	Y				7.00	0.000%
Fire 000103512	2% @ 50		3	2%	Y	Y				9.00	0.000%
Fire 999103511	2% @ 50		3	2%	Y	Y				9.00	0.000%
Needles, City of											
Misc 000103283	2% @ 55	Y	3	2%	Y	Y				7.00	6.595%
Misc 999103282	2% @ 55		3	2%	Y	Y				7.00	6.595%
Police 000103285	2% @ 50	Y	3	2%	Y	Y				9.00	0.000%
Police 999103284	2% @ 50		3	2%	Y	Y				9.00	0.000%
Nevada Cemetery District											
Misc 000104724	2% @ 60	Y	3	2%	Y	Y				7.00	11.883%
Misc 999104723	2% @ 60	Y	3	2%	Y	Y				7.00	11.883%
Nevada City, City of											
Misc 000104121	2% @ 55	Y	1	2%	Y	Y				7.00	15.701%
Misc 000104122	2.5% @ 55	Y	1	2%	Y	Y				8.00	15.701%
Misc 112104123	2% @ 60	Y	1	2%	Y	Y				7.00	8.435%
Misc 999104120	2.5% @ 55	Y	1	2%	Y	Y				8.00	15.701%
Fire 000104118	3% @ 50	Y	1	2%	Y	Y				9.00	27.849%
Police 000104119	3% @ 50	Y	1	2%	Y	Y				9.00	27.849%
Police 999104117	3% @ 50		1	2%	Y	Y				9.00	27.849%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Nevada County Consolidated Fire District											
Misc 000103198	3% @ 60		1	2%	Y	Y			4	8.00	26.127%
Misc 444107448	3% @ 60		1	2%	Y	Y				8.00	26.127%
Misc 444107449	2% @ 55		1	2%	Y	Y			4	7.00	26.127%
Misc 999103195	3% @ 60		1	2%	Y	Y				8.00	26.127%
Fire 000107999	3% @ 55		1	2%	Y	Y			3	9.00	28.184%
Fire 444107450	3% @ 55		1	2%	Y	Y			3	9.00	28.184%
Fire 999103199	3% @ 55		1	2%	Y	Y			3	9.00	28.184%
Nevada County Local Agency Formation Commission											
Misc 000102894	2% @ 55		3	2%	Y	Y				7.00	16.301%
Misc 999108488	2% @ 55		3	2%	Y	Y				7.00	16.301%
Nevada County Resource Conservation District											
Misc 000100606	2.5% @ 55		1	2%	Y	Y				8.00	15.701%
Nevada Irrigation District											
Misc 000104334	2% @ 55		1	2%			Y	Y	3	7.00	26.499%
Misc 000104336	2.5% @ 55		1	2%			Y	Y	3	8.00	26.499%
Misc 999104333	2.5% @ 55		1	2%			Y	Y	3	8.00	26.499%
Nevada, County of											
Misc 000100544	2% @ 55	Y	1	2%	Y	Y	Y			7.00	26.792%
Misc 000100547	2.7% @ 55	Y	1	2%	Y	Y	Y			8.00	26.792%
Misc 999100542	2.7% @ 55		1	2%	Y	Y	Y			8.00	26.792%
Peace 000100550	3% @ 50	Y	1	2%	Y	Y	Y			9.00	42.775%
Peace 999100548	3% @ 50		1	2%	Y	Y	Y			9.00	42.775%
Nevada-Sierra Regional IHSS Public Authority											
Misc 000102027	2% @ 55		3	2%	Y	Y			4	7.00	11.109%
Misc 999102026	2% @ 55		3	2%	Y	Y			4	7.00	11.109%
Newark, City of											
Misc 000101695	2% @ 55		1	2%	Y	Y			8	7.00	24.120%
Misc 000101697	2.5% @ 55		1	2%	Y	Y			8	8.00	24.120%
Misc 999101693	2.5% @ 55		1	2%	Y	Y			8	8.00	24.120%
Fire 000101701	3% @ 50		1	2%	Y	Y			8	9.00	40.274%
Fire 999101698	3% @ 50		1	2%	Y	Y			8	9.00	40.274%
Police 000101703	3% @ 50		1	2%	Y	Y			8	9.00	40.274%
Police 999101699	3% @ 50		1	2%	Y	Y			8	9.00	40.274%
Newcastle Rocklin Gold Hill Cemetery District											
Misc 000100643	2% @ 60	Y	3	2%	Y	Y				7.00	8.487%
Newhall County Water District											
Misc 000105057	2% @ 55	Y	1	2%	Y	Y				7.00	9.824%
Misc 999105055	2% @ 55		1	2%	Y	Y				7.00	9.824%
Newman, City of											
Misc 000104487	2% @ 55	Y	3	2%	Y	Y				7.00	24.856%
Misc 000104488	2.7% @ 55	Y	3	2%	Y	Y				8.00	24.856%
Misc 000108601	2% @ 55		3	2%	Y	Y				7.00	24.856%
Misc 112108602	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%
Misc 999104485	2.7% @ 55		3	2%	Y	Y				8.00	24.856%
Police 000104490	3% @ 50	Y	3	2%	Y	Y				9.00	36.675%
Police 999104489	3% @ 50		3	2%	Y	Y				9.00	36.675%
Newport Beach City Employees Federal Credit Union											
Misc 000102195	2% @ 60	Y	1	2%	Y	Y				7.00	15.848%
Misc 999102194	2% @ 60	Y	1	2%	Y	Y				7.00	15.848%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Newport Beach, City of											
Misc 000100827	2% @ 55		1	2%	Y	Y			4	7.00	18.816%
Misc 000100829	2.5% @ 55		1	2%	Y	Y			4	8.00	18.816%
Misc 999100825	2.5% @ 55		1	2%	Y	Y			4	8.00	18.816%
Fire 000100836	3% @ 50		1	2%	Y				4	9.00	44.522%
Fire 999100830	3% @ 50		1	2%	Y				4	9.00	44.522%
Police 000100834	3% @ 50		1	2%	Y				4	9.00	44.522%
Police 999100831	3% @ 50		1	2%	Y				4	9.00	44.522%
Safety 000100837	3% @ 50		1	2%	Y				4	9.00	44.522%
Safety 999100832	3% @ 50		1	2%	Y				4	9.00	44.522%
Niland Sanitary District											
Misc 000104980	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999104979	2% @ 60		3	2%	Y	Y				7.00	0.000%
Nipomo Community Services District											
Misc 000104635	2% @ 55		1	2%	Y	Y	Y		4	7.00	23.394%
Misc 000104636	3% @ 60		1	2%	Y	Y	Y		4	8.00	23.394%
Misc 112108618	3% @ 60		3	2%	Y	Y	Y		4	8.00	17.197%
Misc 999104634	3% @ 60		1	2%	Y	Y	Y		4	8.00	23.394%
Norco, City of											
Misc 000102421	2% @ 55	Y	3	2%	Y	Y				7.00	25.807%
Misc 000102422	2% @ 55		3	2%	Y	Y			4	7.00	25.807%
Misc 000102424	2.7% @ 55		3	2%	Y	Y			4	8.00	25.807%
Misc 999102420	2.7% @ 55		3	2%	Y	Y			4	8.00	25.807%
Fire 000102427	2% @ 50		1	2%	Y	Y			4	9.00	0.000%
Fire 999102425	2% @ 50		1	2%	Y	Y			4	9.00	0.000%
North Bay Cooperative Library System											
Misc 000101748	2% @ 55		1	2%	Y	Y			8	7.00	0.000%
Misc 999101747	2% @ 55		1	2%	Y	Y			8	7.00	0.000%
North Bay Regional Center											
Misc 000103645	2% @ 60		3	2%					4	7.00	11.879%
Misc 999103644	2% @ 60		3	2%					4	7.00	11.879%
North Bay Schools Insurance Authority											
Misc 000104271	2% @ 55		3	2%	Y	Y	Y		3	7.00	15.814%
Misc 999104270	2% @ 55		3	2%	Y	Y	Y		3	7.00	15.814%
North Central Counties Consortium											
Misc 000106330	2% @ 55		3	2%	Y	Y				7.00	19.981%
Misc 999106329	2% @ 55		3	2%	Y	Y				7.00	19.981%
North Coast County Water District											
Misc 000105376	2% @ 55		1	2%	Y	Y				7.00	26.844%
Misc 000105377	2.7% @ 55		1	2%	Y	Y				8.00	26.844%
Misc 999105375	2.7% @ 55		1	2%	Y	Y				8.00	26.844%
North Coast Railroad Authority											
Misc 000103410	2% @ 55		1	2%	Y	Y		Y	4	7.00	17.143%
Misc 999103408	2% @ 55		1	2%	Y	Y		Y	4	7.00	17.143%
North Coast Unified Air Quality Management District											
Misc 000103948	2% @ 55		1	2%	Y	Y			2	7.00	12.479%
Misc 999103947	2% @ 55		1	2%	Y	Y			2	7.00	12.479%
North County Dispatch Joint Powers Agency											
Misc 000103194	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
Misc 444107997	2% @ 55		1	2%	Y	Y			4	7.00	16.691%
Misc 444107998	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
Misc 999103193	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
North County Fire Protection District of Monterey County											
Fire 000106709	3% @ 55		1	2%	Y	Y	Y		3	9.00	23.948%
Fire 112106710	2% @ 50		3	2%	Y	Y			3	9.00	20.083%
Fire 999106707	3% @ 55		1	2%	Y	Y	Y		3	9.00	23.948%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
North County Fire Protection District of San Diego County											
Misc 000103174	2% @ 55		1	2%	Y	Y	Y		4	7.00	37.360%
Misc 000103175	2.7% @ 55		1	2%	Y	Y	Y		4	8.00	37.360%
Misc 999103173	2.7% @ 55		1	2%	Y	Y	Y		4	8.00	37.360%
Fire 000103178	3% @ 55		1	2%	Y	Y	Y		4	9.00	31.406%
Fire 999103176	3% @ 55		1	2%	Y	Y			4	9.00	31.406%
North County Transit District											
Misc 000103654	2% @ 55	Y	3	2%		Y				7.00	18.672%
Misc 000103655	2% @ 55		3	2%		Y				7.00	18.672%
Misc 999103652	2% @ 55		3	2%		Y				7.00	18.672%
North Delta Water Agency											
Misc 000100851	2% @ 60		3	2%	Y	Y				7.00	11.345%
North Kern Cemetery District											
Misc 000103590	2% @ 60	Y	1	2%	Y	Y	Y	Y		7.00	14.901%
Misc 000103591	3% @ 60	Y	1	2%	Y	Y	Y	Y		8.00	14.901%
Misc 999103589	3% @ 60	Y	1	2%	Y	Y	Y	Y		8.00	14.901%
North Kern Water Storage District											
Misc 000101584	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999101583	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
North Kern-South Tulare Hospital District											
Misc 000100541	2% @ 60	Y	3	2%						7.00	7.480%
Misc 999100540	2% @ 60		3	2%						7.00	7.480%
North Los Angeles County Regional Center, Inc.											
Misc 000104127	2% @ 55		1	2%		Y				7.00	6.041%
Misc 112104125	2% @ 60		1	2%		Y				7.00	6.041%
Misc 999104124	2% @ 55		1	2%		Y				7.00	6.041%
North Marin Water District											
Misc 000104151	2% @ 55	Y	1	2%	Y	Y				7.00	21.157%
Misc 000104153	2.5% @ 55	Y	1	2%	Y	Y				8.00	21.157%
Misc 999104150	2.5% @ 55	Y	1	2%	Y	Y				8.00	21.157%
North of the River Municipal Water District											
Misc 000101932	2% @ 60		1	2%	Y	Y	Y			7.00	33.300%
Misc 000101933	3% @ 60		1	2%	Y	Y	Y			8.00	33.300%
Misc 999101931	3% @ 60		1	2%	Y	Y	Y			8.00	33.300%
North of the River Recreation and Park District											
Misc 000108721	2% @ 60		3	2%						7.00	9.459%
Misc 999106325	2% @ 60		3	2%						7.00	9.459%
North State Cooperative Library System											
Misc 000101165	2% @ 55	Y	1	2%	Y	Y				7.00	0.000%
Misc 000101166	2% @ 55		1	2%	Y	Y				7.00	0.000%
Misc 999101164	2% @ 55		1	2%	Y	Y				7.00	0.000%
North Tahoe Fire Protection District											
Misc 000103991	3% @ 60		1	2%	Y	Y			3	8.00	33.404%
Misc 112103992	2.7% @ 55		1	2%	Y	Y			3	8.00	17.826%
Misc 444108044	2% @ 55		1	2%	Y	Y			3	7.00	33.404%
Misc 999103990	3% @ 60		1	2%	Y	Y			3	8.00	33.404%
Fire 000107472	3% @ 50		1	2%	Y	Y			3	9.00	46.450%
Fire 112103993	3% @ 55		1	2%	Y	Y			3	9.00	24.440%
Fire 444108054	3% @ 50		1	2%	Y	Y			3	9.00	46.450%
Fire 999104308	3% @ 50		1	2%	Y	Y			3	9.00	46.450%
North Tahoe Public Utility District											
Misc 000103804	2% @ 55		3	2%	Y	Y				7.00	11.032%
Misc 999108563	2% @ 55		3	2%	Y	Y				7.00	11.032%
Northern California Power Agency											
Misc 000104159	2% @ 60	Y	3	3%	Y	Y				7.00	28.234%
Misc 000104161	2.5% @ 55	Y	3	3%	Y	Y				8.00	28.234%
Misc 999104157	2.5% @ 55		3	3%	Y	Y				8.00	28.234%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Northern California Special Districts Insurance Authority											
Misc 000106557	2% @ 55		3	2%	Y	Y			1	7.00	11.032%
Misc 999106556	2% @ 55		3	2%	Y	Y			1	7.00	11.032%
Northern Salinas Valley Mosquito Abatement District											
Misc 000104892	2% @ 55		1	2%	Y	Y				7.00	11.522%
Misc 999104891	2% @ 55		1	2%	Y	Y				7.00	11.522%
Northern Sierra Air Quality Management District											
Misc 000103749	2% @ 55		1	2%	Y	Y	Y	Y	3	7.00	18.671%
Misc 999103747	2% @ 55		1	2%	Y	Y	Y	Y	3	7.00	18.671%
Northridge State University Student Center, Inc.											
Misc 999107819	2% @ 60		3	2%						7.00	0.000%
Northshore Fire Protection District											
Misc 000102237	2% @ 55		3	2%	Y	Y			4	7.00	53.963%
Misc 999108177	2% @ 55		3	2%	Y	Y			4	7.00	53.963%
Fire 000102242	3% @ 55		1	2%	Y	Y			4	9.00	32.466%
Fire 444107424	3% @ 55		1	2%	Y	Y				9.00	32.466%
Fire 444107425	3% @ 55	Y	1	2%	Y	Y				9.00	32.466%
Fire 444107426	2% @ 55		1	2%	Y	Y			4	7.00	32.466%
Fire 444107963	3% @ 55	Y	1	2%	Y	Y				9.00	32.466%
Fire 999102238	2% @ 55		1	2%	Y	Y			4	7.00	32.466%
Northstar Community Services District											
Misc 000104328	2% @ 55		1	2%	Y	Y				7.00	22.601%
Misc 000104329	2.7% @ 55		1	2%	Y	Y				8.00	22.601%
Misc 444107473	2.7% @ 55	Y	1	2%	Y	Y				8.00	22.601%
Misc 999104327	2.5% @ 55		1	2%	Y	Y				8.00	22.601%
Fire 000104332	3% @ 50		1	2%	Y	Y				9.00	27.849%
Fire 444108875	3% @ 50	Y	1	2%	Y	Y				9.00	27.849%
Fire 999104331	3% @ 50		1	2%	Y	Y				9.00	27.849%
Northwest Mosquito and Vector Control District											
Misc 000100422	2% @ 55	Y	1	2%	Y	Y	Y			7.00	17.692%
Misc 000100423	2.7% @ 55	Y	1	2%	Y	Y	Y			8.00	17.692%
Misc 999100421	2.7% @ 55		1	2%	Y	Y	Y			8.00	17.692%
Norwalk, City of											
Misc 000102724	2% @ 55		1	2%			Y		3	7.00	20.467%
Misc 000102726	2.7% @ 55		1	2%			Y		3	8.00	20.467%
Misc 112108474	2% @ 55		3	2%			Y		3	7.00	20.467%
Misc 999102723	2% @ 55		3	2%			Y		3	7.00	20.467%
Novato Sanitary District											
Misc 000105079	2% @ 55		1	2%	Y	Y			3	7.00	11.522%
Misc 112108640	2% @ 60		3	2%	Y	Y			3	7.00	8.005%
Misc 999105078	2% @ 55		1	2%	Y	Y			3	7.00	11.522%
Novato, City of											
Misc 000106040	2% @ 55		1	2%		Y			4	7.00	14.513%
Misc 112108698	2% @ 55		3	2%		Y			4	7.00	14.513%
Misc 999106038	2% @ 55		3	2%		Y			4	7.00	14.513%
Police 000106043	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Police 112108699	3% @ 55		3	2%	Y	Y			4	9.00	21.367%
Police 999106041	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Oakdale Irrigation District											
Misc 000106452	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999106450	2% @ 60		3	2%	Y	Y				7.00	8.005%
Oakdale Rural Fire Protection District											
Misc 000104699	2% @ 55		3	2%	Y	Y			3	7.00	12.052%
Fire 000104700	2% @ 50		3	2%	Y	Y			3	9.00	20.066%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Oakdale, City of											
Misc 000105118	2% @ 55	Y	1	2%	Y	Y	Y	Y		7.00	24.079%
Misc 000105119	2% @ 55		1	2%	Y	Y	Y	Y	3	7.00	24.079%
Misc 000105121	2.5% @ 55	Y	1	2%	Y	Y	Y	Y		8.00	24.079%
Misc 000105122	2.5% @ 55		1	2%	Y	Y	Y	Y	3	8.00	24.079%
Misc 112108643	2% @ 60		3	2%	Y	Y	Y	Y	3	7.00	9.186%
Misc 999105117	2.5% @ 55		1	2%	Y	Y	Y	Y	3	8.00	24.079%
Fire 000105128	3% @ 50		1	2%	Y	Y	Y	Y	4	9.00	43.133%
Fire 999105123	3% @ 50		1	2%	Y	Y	Y	Y	4	9.00	43.133%
Police 000105126	3% @ 50		1	2%	Y	Y	Y	Y	3	9.00	43.133%
Police 999105124	3% @ 50		1	2%	Y	Y	Y	Y	3	9.00	43.133%
Oakland City Housing Authority											
Misc 000103099	2% @ 55		1	2%		Y				7.00	9.848%
Misc 999103097	2% @ 55		1	2%		Y				7.00	9.848%
Police 000103102	3% @ 55		1	2%	Y	Y				9.00	22.250%
Police 999103100	3% @ 55		1	2%	Y	Y				9.00	22.250%
Oakland Unified School District											
Police 000104494	2% @ 50		3	2%	Y	Y	Y		3	9.00	41.985%
Police 999104493	2% @ 50		3	2%	Y	Y	Y		3	9.00	41.985%
Oakland, City of											
Misc 000103299	2% @ 55		1	2%			Y			7.00	30.159%
Misc 000103301	2.7% @ 55		1	2%			Y			8.00	30.159%
Misc 112108527	2.5% @ 55		3	2%			Y			8.00	30.159%
Misc 444108002	2% @ 55	Y	3	2%						7.00	30.159%
Misc 999103297	2.5% @ 55		3	2%			Y			8.00	30.159%
Fire 000103309	3% @ 50		1	2%		Y	Y		3	9.00	35.145%
Fire 000108529	2% @ 50		1	2%		Y	Y		3	9.00	35.145%
Fire 112108531	3% @ 55		3	2%		Y	Y		3	9.00	35.145%
Fire 999103302	3% @ 55		3	2%		Y	Y		3	9.00	35.145%
Police 000103306	3% @ 50		1	2%			Y			9.00	35.145%
Police 000108528	2% @ 50		1	2%			Y			9.00	35.145%
Police 112108530	3% @ 55		3	2%			Y			9.00	35.145%
Police 999103303	3% @ 55		3	2%			Y			9.00	35.145%
Oakley, City of											
Misc 000100689	2% @ 55		1	2%	Y	Y			4	7.00	18.170%
Misc 000100691	2.5% @ 55		1	2%	Y	Y			4	8.00	18.170%
Misc 112100692	2% @ 60		1	2%	Y	Y			4	7.00	8.435%
Misc 999100688	2.5% @ 55		1	2%	Y	Y			4	8.00	18.170%
Oceano Community Services District											
Misc 000106648	2% @ 55		3	2%	Y	Y				7.00	10.711%
Misc 999106647	2% @ 55		3	2%	Y	Y				7.00	10.711%
Fire 000106649	2% @ 55		3	2%	Y	Y			8	7.00	0.000%
Oceanside, City of											
Misc 000101900	2% @ 55	Y	1	2%		Y	Y		3	7.00	21.678%
Misc 000101903	2.7% @ 55	Y	1	2%		Y	Y		3	8.00	21.678%
Misc 000101904	2.7% @ 55		1	2%		Y	Y		3	8.00	21.678%
Misc 000107955	2% @ 55		1	2%		Y	Y		3	7.00	21.678%
Misc 000107956	2.7% @ 55		1	2%		Y	Y		3	8.00	21.678%
Misc 000107958	2% @ 55		1	2%		Y	Y		3	7.00	21.678%
Misc 112108435	2% @ 60		3	2%		Y	Y		3	7.00	21.678%
Misc 444107957	2% @ 55	Y	1	2%		Y	Y		3	7.00	21.678%
Misc 999101898	2% @ 60		3	2%		Y	Y		3	7.00	21.678%
Fire 000101912	3% @ 50		1	2%		Y	Y	Y	3	9.00	30.800%
Fire 999101905	3% @ 50		1	2%		Y	Y	Y	3	9.00	30.800%
Police 000101910	3% @ 50		1	2%		Y	Y		3	9.00	30.800%
Police 999101906	3% @ 50		1	2%		Y	Y		3	9.00	30.800%
Safety 000101908	3% @ 50		1	2%		Y	Y		8	9.00	30.800%
Safety 999101907	3% @ 50		1	2%		Y	Y		8	9.00	30.800%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Ojai Valley Sanitary District											
Misc 000103157	2% @ 55		3	2%	Y	Y	Y		3	7.00	13.738%
Misc 444107996	2% @ 55		3	2%	Y	Y	Y			7.00	13.738%
Misc 999103156	2% @ 55		3	2%	Y	Y	Y			7.00	13.738%
Ojai, City of											
Misc 000107021	2% @ 55	Y	1	2%	Y	Y				7.00	18.263%
Misc 000107022	2% @ 55		1	2%	Y	Y				7.00	18.263%
Misc 112108754	2% @ 60	Y	1	2%	Y	Y				7.00	8.435%
Misc 999107020	2% @ 55		1	2%	Y	Y				7.00	18.263%
Police 999107848	1/2 @ 55	Y	3	2%	Y	Y				Varies	0.000%
Olcese Water District											
Misc 999102346	2% @ 60		3	2%	Y	Y				7.00	0.000%
Olivenhain Municipal Water District											
Misc 000106620	2% @ 55	Y	3	2%	Y	Y				7.00	15.135%
Misc 000106622	2.5% @ 55	Y	3	2%	Y	Y				8.00	15.135%
Misc 999106619	2.5% @ 55	Y	3	2%	Y	Y				8.00	15.135%
Omnitrans											
Misc 000104192	2% @ 55		1	2%			Y			7.00	11.017%
Misc 999104190	2% @ 55		1	2%			Y			7.00	11.017%
Ontario, City of											
Misc 000100495	2% @ 55	Y	1	2%	Y	Y				7.00	14.529%
Misc 000100496	2% @ 55		1	2%	Y	Y				7.00	14.529%
Misc 000100498	2.5% @ 55	Y	1	2%	Y	Y				8.00	14.529%
Misc 000100499	2.5% @ 55		1	2%	Y	Y				8.00	14.529%
Misc 999100493	2.5% @ 55		1	2%	Y	Y				8.00	14.529%
Fire 000100502	3% @ 50		1	2%	Y	Y	Y		4	9.00	31.108%
Fire 999100500	3% @ 50		1	2%	Y	Y	Y		4	9.00	31.108%
Police 000100505	3% @ 50		1	2%	Y	Y	Y		4	9.00	35.825%
Police 999100503	3% @ 50		1	2%	Y	Y	Y		4	9.00	35.825%
Ophir Hill Fire Protection District											
Misc 000103575	2% @ 60		3	2%	Y	Y			3	7.00	8.005%
Misc 999103574	2% @ 60		3	2%	Y	Y			3	7.00	8.005%
Fire 000103576	2% @ 55		3	2%	Y	Y			3	7.00	15.370%
Orange County Health Authority (Caloptima)											
Misc 000106948	2% @ 60		3	3%					3	7.00	7.954%
Misc 999106947	2% @ 60		3	3%					3	7.00	7.954%
Orange County Intergovernmental Coordinating Council											
Misc 999107838	2% @ 60		3	2%						7.00	0.000%
Orange County Transportation Authority											
Misc 000106100	2% @ 55		3	2%	Y	Y			3	7.00	0.000%
Misc 999106099	2% @ 55		3	2%	Y	Y			3	7.00	0.000%
Orange County Vector Control District											
Misc 000103412	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 999103411	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Orange Cove Fire Protection District of Fresno and Tulare Counties											
Fire 000105075	2% @ 55		3	2%	Y	Y				7.00	0.000%
Fire 999105074	2% @ 55		3	2%	Y	Y				7.00	0.000%
Orange Cove, City of											
Misc 000108428	2% @ 60	Y	3	2%	Y	Y				7.00	6.785%
Misc 999101731	2% @ 60	Y	3	2%	Y	Y				7.00	6.785%
Police 000101735	2% @ 50	Y	1	2%	Y	Y				9.00	9.364%
Police 999101734	2% @ 50	Y	1	2%	Y	Y				9.00	9.364%



## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Orange, City of											
Misc 000101982	2% @ 55		1	2%			Y		3	7.00	22.568%
Misc 000101984	2.7% @ 55		1	2%			Y		3	8.00	22.568%
Misc 999101981	2.7% @ 55		1	2%			Y		3	8.00	22.568%
Fire 000101992	3% @ 50		1	2%			Y		3	9.00	33.320%
Fire 999101985	3% @ 50		1	2%			Y		3	9.00	33.320%
Police 000101989	3% @ 50		1	2%			Y		3	9.00	33.320%
Police 999101986	3% @ 50		1	2%			Y		3	9.00	33.320%
Orchard Dale Water District											
Misc 000104279	2% @ 55	Y	1	2%	Y	Y	Y			7.00	28.090%
Misc 000104280	2.7% @ 55	Y	1	2%	Y	Y	Y			8.00	28.090%
Misc 999104278	2.7% @ 55		1	2%	Y	Y	Y			8.00	28.090%
Orland Cemetery District											
Misc 000103973	2% @ 55	Y	3	2%	Y	Y				7.00	16.712%
Misc 999103972	2% @ 55		3	2%	Y	Y				7.00	16.712%
Orland, City of											
Misc 000105460	2% @ 55	Y	3	2%	Y	Y				7.00	16.086%
Misc 000105461	2.7% @ 55	Y	3	2%	Y	Y				8.00	16.086%
Misc 999105459	2.7% @ 55		3	2%	Y	Y				8.00	16.086%
Police 000105463	3% @ 50	Y	3	2%	Y	Y				9.00	26.881%
Police 999105462	3% @ 50		3	2%	Y	Y				9.00	26.881%
Oro Loma Sanitary District											
Misc 000101558	2% @ 55		1	2%	Y	Y	Y	Y		7.00	16.601%
Misc 000101559	2.5% @ 55		1	2%	Y	Y	Y	Y		8.00	16.601%
Misc 999101557	2.5% @ 55		1	2%	Y	Y	Y	Y		8.00	16.601%
Orosi Public Utility District											
Misc 000103615	2% @ 60	Y	3	2%	Y	Y				7.00	15.544%
Misc 999103614	2% @ 60	Y	3	2%	Y	Y				7.00	15.544%
Oroville Cemetery District											
Misc 000101638	2% @ 60	Y	1	2%	Y	Y				7.00	8.341%
Misc 999101637	2% @ 60	Y	1	2%	Y	Y				7.00	8.341%
Oroville Mosquito Abatement District											
Misc 000103145	2% @ 55	Y	3	2%	Y	Y				7.00	11.504%
Misc 999103144	2% @ 55		3	2%	Y	Y				7.00	11.504%
Oroville, City of											
Misc 000104099	2% @ 55	Y	1	2%	Y	Y	Y	Y		7.00	12.811%
Misc 000104100	2% @ 55		1	2%	Y	Y	Y	Y	4	7.00	12.811%
Misc 999104097	2% @ 55		1	2%	Y	Y	Y	Y	4	7.00	12.811%
Fire 000104104	2% @ 50		1	2%	Y	Y	Y	Y	4	9.00	22.302%
Fire 999104101	2% @ 50		1	2%	Y	Y	Y	Y	4	9.00	22.302%
Police 000104103	2% @ 50		1	2%	Y	Y	Y	Y	4	9.00	22.302%
Police 999104102	2% @ 50		1	2%	Y	Y	Y	Y	4	9.00	22.302%
Otay Water District											
Misc 000106796	2% @ 55	Y	1	2%	Y					7.00	29.152%
Misc 000106797	2% @ 55		1	2%	Y					7.00	29.152%
Misc 000106800	2.7% @ 55		1	2%	Y					8.00	29.152%
Misc 000107770	2.7% @ 55	Y	1	2%	Y					8.00	29.152%
Misc 999106795	2.7% @ 55		1	2%	Y					8.00	29.152%
Oxnard Harbor District											
Misc 000101532	2% @ 55	Y	3	2%	Y	Y		Y		7.00	18.501%
Misc 000101534	2.5% @ 55	Y	3	2%	Y	Y		Y		8.00	18.501%
Misc 999101531	2.5% @ 55		3	2%	Y	Y		Y		8.00	18.501%
Oxnard, City of											
Misc 000105678	2% @ 55		1	2%			Y		4	7.00	14.417%
Misc 999105676	2% @ 55		1	2%			Y		4	7.00	14.417%
Fire 000105682	3% @ 50		1	2%	Y	Y	Y		4	9.00	38.283%
Fire 999105680	3% @ 50		1	2%	Y	Y	Y		4	9.00	38.283%
Police 000105685	3% @ 50		1	2%		Y	Y		3	9.00	38.748%
Police 999105683	3% @ 50		1	2%		Y	Y		3	9.00	38.748%
Pacific Fire Protection District											
Misc 999107830	2% @ 60		3	2%	Y	Y			2	7.00	0.000%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Pacific Grove, City of											
Misc 000104229	2% @ 55		1	2%	Y	Y			4	7.00	12.215%
Misc 999104228	2% @ 55		1	2%	Y	Y			4	7.00	12.215%
Fire 000104235	3% @ 50		1	2%	Y	Y			4	9.00	29.231%
Fire 999104230	3% @ 50		1	2%	Y	Y			4	9.00	29.231%
Police 000104233	3% @ 50		1	2%	Y	Y			4	9.00	29.231%
Police 999104231	3% @ 50		1	2%	Y	Y			4	9.00	29.231%
Pacifica, City of											
Misc 000103008	2% @ 55		1	2%		Y	Y		4	7.00	13.872%
Misc 000103010	2.5% @ 55		1	2%		Y	Y		4	8.00	13.872%
Misc 999103007	2.5% @ 55		1	2%		Y	Y		4	8.00	13.872%
Fire 000103013	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Fire 999103011	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Police 000103016	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Police 999103014	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Padre Dam Municipal Water District											
Misc 000101668	2% @ 55	Y	1	2%	Y					7.00	22.641%
Misc 000101669	2% @ 55		1	2%	Y					7.00	22.641%
Misc 000101670	3% @ 60	Y	1	2%	Y					8.00	22.641%
Misc 112101671	2.5% @ 55	Y	1	2%	Y					8.00	22.641%
Misc 999101667	2.5% @ 55	Y	1	2%	Y					8.00	22.641%
Pajaro Valley Fire Protection Agency											
Fire 000103869	2% @ 50		1	2%	Y	Y			3	9.00	0.000%
Fire 000108037	2% @ 50		3	2%	Y	Y				9.00	0.000%
Fire 000108568	2% @ 50		3	2%	Y	Y				9.00	0.000%
Fire 444107468	2% @ 55		3	2%	Y	Y			3	7.00	0.000%
Fire 999103867	2% @ 50		3	2%	Y	Y				9.00	0.000%
Pajaro Valley Public Cemetery District											
Misc 000103832	2% @ 55	Y	1	2%	Y	Y				7.00	18.058%
Misc 999103831	2% @ 55		1	2%	Y	Y				7.00	18.058%
Pajaro Valley Water Management Agency											
Misc 000105825	2% @ 55		1	2%	Y	Y				7.00	15.102%
Misc 999105824	2% @ 55		1	2%	Y	Y				7.00	15.102%
Palm Desert, City of											
Misc 000105707	2% @ 55		1	2%		Y	Y	Y	2	7.00	30.759%
Misc 000105709	2.7% @ 55		1	2%		Y	Y	Y	2	8.00	30.759%
Misc 112108672	2% @ 55		3	2%		Y	Y	Y	2	7.00	30.759%
Misc 999105705	2% @ 55		3	2%		Y	Y	Y	2	7.00	30.759%
Palm Ranch Irrigation District											
Misc 000103050	2% @ 60		3	2%	Y	Y				7.00	0.798%
Misc 999103049	2% @ 60		3	2%	Y	Y				7.00	0.798%
Palm Springs, City of											
Misc 000104537	2% @ 55	Y	1	2%			Y			7.00	23.068%
Misc 000104538	2% @ 55		1	2%			Y		4	7.00	23.068%
Misc 000104540	2.7% @ 55		1	2%			Y		4	8.00	23.068%
Misc 999104536	2.7% @ 55		1	2%			Y		4	8.00	23.068%
Fire 000104546	3% @ 50		1	2%		Y	Y		4	9.00	38.630%
Fire 112108612	3% @ 55		1	2%		Y	Y		4	9.00	38.630%
Fire 999104541	3% @ 55		1	2%		Y	Y		4	9.00	38.630%
Police 000104544	3% @ 50		1	2%			Y		4	9.00	38.630%
Police 112104547	3% @ 55		1	2%			Y		4	9.00	38.630%
Police 999104542	3% @ 55		1	2%			Y		4	9.00	38.630%
Palmdale Water District											
Misc 000102968	2% @ 55	Y	1	2%	Y	Y				7.00	13.652%
Misc 000108496	2% @ 55		1	2%	Y	Y				7.00	13.652%
Misc 999102966	2% @ 55		1	2%	Y	Y				7.00	13.652%
Palmdale, City of											
Misc 000107456	2% @ 55		1	2%		Y			3	7.00	30.445%
Misc 000107457	2.7% @ 55		1	2%		Y			3	8.00	30.445%
Misc 112103599	2% @ 60		1	2%		Y			3	7.00	30.445%
Misc 999103598	2.7% @ 55		1	2%		Y			3	8.00	30.445%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Palo Alto, City of											
Misc 000105391	2% @ 55		1	2%					1	7.00	26.122%
Misc 000105393	2.7% @ 55		1	2%					1	8.00	26.122%
Misc 112107485	2% @ 60		1	2%					1	7.00	26.122%
Misc 999105389	2% @ 60		1	2%					1	7.00	26.122%
Fire 000105400	3% @ 50		1	2%	Y				1	9.00	39.528%
Fire 999105395	3% @ 50		1	2%	Y				1	9.00	39.528%
Police 000105397	3% @ 50		1	2%					1	9.00	39.528%
Police 999105396	3% @ 50		1	2%					1	9.00	39.528%
Palo Verde Cemetery District											
Misc 000107616	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999107687	2% @ 60		3	2%	Y	Y				7.00	0.000%
Palo Verde Valley District Library											
Misc 000105179	2% @ 60	Y	3	2%	Y	Y				7.00	12.730%
Misc 999105178	2% @ 60	Y	3	2%	Y	Y				7.00	12.730%
Palos Verdes Estates, City of											
Misc 000101828	2% @ 55		1	2%	Y	Y			3	7.00	3.583%
Misc 999101827	2% @ 55		1	2%	Y	Y			3	7.00	3.583%
Fire 000107413	1/2 @ 55		1	2%	Y	Y			2	Varies	27.849%
Fire 999101829	1/2 @ 55		1	2%	Y	Y			2	Varies	27.849%
Police 000101832	3% @ 50		1	2%	Y	Y			2	9.00	27.849%
Police 999101830	3% @ 50		1	2%	Y	Y			2	9.00	27.849%
Palos Verdes Library District											
Misc 000102040	2% @ 55	Y	1	2%	Y	Y				7.00	11.522%
Misc 999102039	2% @ 55		1	2%	Y	Y				7.00	11.522%
Paradise Fire Protection District											
Fire 999107789	2% @ 50		1	2%		Y	Y		1	9.00	0.000%
Paradise Recreation and Park District											
Misc 000100426	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%
Paradise, Town of											
Misc 000105769	2% @ 55		1	2%	Y	Y			4	7.00	12.591%
Misc 112105770	2% @ 60		3	2%	Y	Y			4	7.00	8.005%
Misc 999105767	2% @ 55		1	2%	Y	Y			4	7.00	12.591%
Fire 000105775	3% @ 50		1	2%	Y	Y		Y	4	9.00	29.766%
Fire 999105771	3% @ 50		1	2%	Y	Y		Y	4	9.00	29.766%
Police 000105774	3% @ 50		1	2%	Y	Y		Y	4	9.00	29.766%
Police 112105776	3% @ 55		3	2%	Y	Y		Y	4	9.00	21.367%
Police 999105772	3% @ 50		1	2%	Y	Y		Y	4	9.00	29.766%
Paramount, City of											
Misc 000105556	2% @ 55		1	2%	Y		Y	Y	4	7.00	20.316%
Misc 000105557	2.5% @ 55		1	2%	Y		Y	Y	4	8.00	20.316%
Misc 999105555	2.5% @ 55		1	2%	Y		Y	Y	4	8.00	20.316%
Police 999107839	2% @ 55		1	2%	Y	Y	Y	Y		7.00	0.000%
Parlier, City of											
Misc 000103828	2% @ 55	Y	3	2%	Y	Y				7.00	20.728%
Misc 000108564	2% @ 55		3	2%	Y	Y				7.00	20.728%
Misc 999103826	2% @ 55		3	2%	Y	Y				7.00	20.728%
Police 000103830	2% @ 55	Y	3	2%	Y	Y				7.00	17.889%
Police 999103829	2% @ 55	Y	3	2%	Y	Y				7.00	17.889%
Pasadena City College Bookstore											
Misc 000105260	2% @ 55	Y	1	2%	Y	Y	Y			7.00	12.330%
Misc 999105259	2% @ 55		1	2%	Y	Y	Y			7.00	12.330%
Pasadena Unified School District											
Police 000105922	3% @ 50		1	2%	Y	Y	Y		4	9.00	0.000%
Police 999105921	3% @ 50		1	2%	Y	Y	Y		4	9.00	0.000%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Pasadena, City of											
Misc 000105626	2% @ 55		1	2%	Y	Y	Y		4	7.00	19.219%
Misc 000105628	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	19.219%
Misc 000105630	2% @ 55		3	2%	Y	Y			4	7.00	19.219%
Misc 000105632	2.5% @ 55		3	2%	Y	Y			4	8.00	19.219%
Misc 999105624	2.5% @ 55		3	2%	Y	Y			4	8.00	19.219%
Fire 000105641	3% @ 55		1	2%	Y	Y	Y		4	9.00	29.321%
Fire 999105633	3% @ 55		1	2%	Y	Y	Y		4	9.00	29.321%
Police 000105638	3% @ 55		1	2%	Y	Y	Y		4	9.00	29.321%
Police 999105634	3% @ 55		1	2%	Y	Y	Y		4	9.00	29.321%
Paso Robles Cemetery District											
Misc 999107840	2% @ 60		3	2%						7.00	0.000%
Paso Robles City Housing Authority											
Misc 000106551	2% @ 60	Y	3	2%	Y	Y	Y			7.00	10.850%
Misc 999106549	2% @ 60	Y	3	2%	Y	Y	Y			7.00	10.850%
Paso Robles, City of											
Misc 000101568	2% @ 55		1	2%		Y				7.00	23.079%
Misc 000101569	2.5% @ 55		1	2%		Y				8.00	23.079%
Misc 999101566	2.5% @ 55		1	2%		Y				8.00	23.079%
Fire 000101572	3% @ 55		1	2%	Y	Y				9.00	26.571%
Fire 999101570	3% @ 55		1	2%	Y	Y				9.00	26.571%
Police 000101575	3% @ 50		1	2%	Y	Y				9.00	38.867%
Police 999101573	3% @ 50		1	2%	Y	Y				9.00	38.867%
Patterson Water District											
Misc 000103573	2% @ 60	Y	3	2%	Y	Y				7.00	7.261%
Misc 999103572	2% @ 60	Y	3	2%	Y	Y				7.00	7.261%
Patterson, City of											
Misc 000106155	2% @ 55		3	2%	Y	Y		Y	3	7.00	19.959%
Misc 000106156	2.7% @ 55		3	2%	Y	Y		Y	3	8.00	19.959%
Misc 999106154	2.7% @ 55		3	2%	Y	Y		Y	3	8.00	19.959%
Fire 000106159	3% @ 50		3	2%	Y	Y			2	9.00	30.477%
Fire 999106157	3% @ 50		3	2%	Y	Y			2	9.00	30.477%
Police 000106160	2% @ 50		3	2%	Y	Y			2	9.00	30.477%
Police 999106158	2% @ 50		3	2%	Y	Y			2	9.00	30.477%
Pauma Valley Community Services District											
Misc 000105384	2% @ 60	Y	1	2%	Y	Y				7.00	19.299%
Misc 000105385	3% @ 60	Y	1	2%	Y	Y				8.00	19.299%
Misc 999105383	3% @ 60	Y	1	2%	Y	Y				8.00	19.299%
Peardale Chicago Park Fire Protection District											
Fire 000104863	2% @ 55		3	2%	Y	Y			3	7.00	17.826%
Pebble Beach Community Services District											
Misc 000102025	2.5% @ 55		1	3%	Y	Y	Y		4	8.00	17.688%
Misc 999102024	2.5% @ 55		1	3%	Y	Y	Y		4	8.00	17.688%
Peninsula Fire Protection District											
Misc 000102503	2% @ 55		3	2%	Y	Y			3	7.00	11.112%
Fire 000102502	2% @ 50		3	2%	Y	Y				9.00	32.580%
Fire 999102501	2% @ 50		3	2%	Y	Y				9.00	32.580%
Peninsula Health Care District											
Misc 000106520	2% @ 60		3	3%	Y					7.00	12.750%
Misc 000106522	2% @ 60	Y	3	3%				Y		7.00	12.750%
Misc 000108195	2% @ 60	Y	3	3%	Y					7.00	12.750%
Misc 999106519	2% @ 60		3	3%	Y					7.00	12.750%
Peninsula Traffic Congestion Relief Alliance											
Misc 000102928	2% @ 55		3	2%	Y	Y			4	7.00	16.161%
Misc 000102929	3% @ 60		3	2%	Y	Y			4	8.00	16.161%
Penn Valley Fire Protection District											
Misc 000104341	2% @ 60		1	2%	Y	Y			3	7.00	12.842%
Fire 000104343	2% @ 55		1	2%	Y	Y			3	7.00	16.387%
Fire 999104342	2% @ 55		1	2%	Y	Y			3	7.00	16.387%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Perris, City of											
Misc 000106586	2% @ 60	Y	1	2%	Y	Y				7.00	12.663%
Misc 000106588	2.7% @ 55	Y	1	2%	Y	Y				8.00	12.663%
Misc 000108732	2.7% @ 55		1	2%	Y	Y				8.00	12.663%
Misc 999106585	2.7% @ 55		1	2%	Y	Y				8.00	12.663%
Fire 999106589	1/2 @ 55	Y	1	2%	Y	Y				Varies	0.000%
Police 000106592	1/2 @ 55	Y	1	2%	Y	Y				Varies	0.000%
Police 999106590	1/2 @ 55	Y	1	2%	Y	Y				Varies	0.000%
Personal Assistance Services Council											
Misc 000100699	3% @ 60		1	2%	Y	Y				8.00	18.867%
Misc 999100698	3% @ 60		1	2%	Y	Y			3	8.00	18.867%
Petaluma, City of											
Misc 000104615	2% @ 55		1	2%		Y			3	7.00	15.991%
Misc 999104613	2% @ 55		1	2%		Y			3	7.00	15.991%
Fire 000104619	3% @ 50		1	2%		Y	Y		4	9.00	39.829%
Fire 999104616	3% @ 50		1	2%		Y	Y		4	9.00	39.829%
Police 000104622	3% @ 50		1	2%		Y			4	9.00	39.829%
Police 000108616	2% @ 50		1	2%		Y			4	9.00	39.829%
Police 999104617	3% @ 50		1	2%		Y			4	9.00	39.829%
Phelan Pinon Hills Community Services District											
Misc 000102606	2.5% @ 55		3	2%	Y	Y			4	8.00	14.345%
Misc 112108466	2% @ 60		3	2%	Y	Y			4	7.00	0.000%
Pico Rivera, City of											
Misc 000100889	2% @ 55		1	2%	Y	Y			4	7.00	22.433%
Misc 000100891	2.5% @ 55		1	2%	Y	Y			4	8.00	22.433%
Misc 999100888	2.5% @ 55		1	2%	Y	Y			4	8.00	22.433%
Pico Water District											
Misc 000104911	2% @ 55	Y	1	5%	Y	Y				7.00	5.110%
Misc 999104910	2% @ 55		1	5%	Y	Y				7.00	5.110%
Piedmont, City of											
Misc 000101709	2% @ 60	Y	1	2%	Y	Y				7.00	25.049%
Misc 000101710	2% @ 60		1	2%	Y	Y				7.00	25.049%
Misc 000101711	3% @ 60	Y	1	2%	Y	Y				8.00	25.049%
Misc 999101708	3% @ 60	Y	1	2%	Y	Y				8.00	25.049%
Fire 000101714	3% @ 50		1	2%	Y	Y	Y		4	9.00	47.788%
Fire 999101712	3% @ 50		1	2%	Y	Y	Y		4	9.00	47.788%
Police 000101716	3% @ 50		1	2%	Y	Y	Y			9.00	47.788%
Police 999101713	3% @ 50		1	2%	Y	Y	Y			9.00	47.788%
Pine Cove Water District											
Misc 000105711	2.7% @ 55		1	2%	Y	Y				8.00	22.508%
Misc 999105710	2.7% @ 55		1	2%	Y	Y				8.00	22.508%
Pine Grove Mosquito Abatement District											
Misc 000101597	2% @ 55		3	2%	Y	Y				7.00	9.113%
Pinedale County Water District											
Misc 000104660	2% @ 60	Y	1	2%	Y	Y	Y	Y		7.00	10.411%
Misc 000104661	2% @ 60		1	2%	Y	Y	Y	Y		7.00	10.411%
Misc 999104659	2% @ 60		1	2%	Y	Y	Y	Y		7.00	10.411%
Pinole, City of											
Misc 000101225	2% @ 55	Y	1	2%	Y	Y				7.00	18.179%
Misc 000101226	2% @ 55		1	2%	Y	Y			3	7.00	18.179%
Misc 000101227	2.5% @ 55	Y	1	2%	Y	Y				8.00	18.179%
Misc 000101228	2.5% @ 55		1	2%	Y	Y			3	8.00	18.179%
Misc 999101224	2.5% @ 55		1	2%	Y	Y			3	8.00	18.179%
Fire 000101231	3% @ 55		1	2%	Y	Y			3	9.00	22.696%
Fire 999101229	3% @ 55		1	2%	Y	Y			3	9.00	22.696%
Police 000101232	3% @ 55		1	2%	Y	Y			3	9.00	22.696%
Police 999101230	3% @ 55		1	2%	Y	Y			3	9.00	22.696%
Pioneer Cemetery District											
Misc 000103452	2% @ 55	Y	3	2%	Y	Y				7.00	8.423%
Misc 999103451	2% @ 55		3	2%	Y	Y				7.00	8.423%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Pioneer Community Services District											
Misc 999107718	2% @ 60		3	2%						7.00	0.000%
Pismo Beach, City of											
Misc 000100356	2% @ 55	Y	1	2%	Y	Y				7.00	19.402%
Misc 000100357	2.5% @ 55	Y	1	2%	Y	Y				8.00	19.402%
Misc 999100354	2.5% @ 55		1	2%	Y	Y				8.00	19.402%
Fire 000100360	2% @ 50	Y	3	2%	Y	Y				9.00	49.772%
Fire 999100358	2% @ 50	Y	3	2%	Y	Y				9.00	49.772%
Police 000100363	3% @ 50	Y	1	2%	Y	Y				9.00	47.243%
Police 999100361	3% @ 50		1	2%	Y	Y				9.00	47.243%
Pittsburg, City of											
Misc 000102873	2% @ 55			3%		Y				7.00	13.517%
Misc 000102874	2% @ 55	Y	1	3%		Y				7.00	13.517%
Misc 000102875	2% @ 55		1	3%		Y				7.00	13.517%
Misc 112108487	2% @ 60	Y	3	2%		Y				7.00	13.517%
Misc 999102872	2% @ 60		3	3%		Y				7.00	13.517%
Fire 999107802	1/2 @ 55		3	2%			Y			Varies	0.000%
Police 000102871	3% @ 50		1	3%	Y	Y			4	9.00	30.014%
Police 999102869	3% @ 50		1	3%	Y	Y			4	9.00	30.014%
Police 999107803	1/2 @ 55		3	2%			Y			Varies	0.000%
Pixley Irrigation District											
Misc 000102244	2% @ 60	Y	1	2%	Y	Y	Y	Y	4	7.00	5.000%
Misc 000102245	2% @ 60		1	2%	Y	Y	Y	Y	4	7.00	5.000%
Misc 999102243	2% @ 60		1	2%	Y	Y	Y	Y	4	7.00	5.000%
Placencia, City of											
Misc 000101357	2% @ 55		1	2%	Y	Y		Y	4	7.00	11.522%
Misc 999101356	2% @ 55		1	2%	Y	Y		Y	4	7.00	11.522%
Fire 000107393	2% @ 55		3	2%	Y	Y		Y	1	7.00	50.865%
Fire 999101358	2% @ 55		3	2%	Y	Y		Y	1	7.00	50.865%
Police 000101361	3% @ 50		1	2%	Y	Y		Y	4	9.00	50.865%
Police 999101359	3% @ 50		1	2%	Y	Y		Y	4	9.00	50.865%
Placer Consolidated Fire Protection District											
Misc 000107683	2% @ 55		1	2%	Y	Y			4	7.00	0.000%
Fire 000107684	2% @ 50		1	2%	Y	Y			4	9.00	0.000%
Fire 999107739	2% @ 50		1	2%	Y	Y			4	9.00	0.000%
Placer County Cemetery District No. 1											
Misc 000104051	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%
Misc 999104050	2% @ 55		3	2%	Y	Y				7.00	11.032%
Placer County Resource Conservation District											
Misc 000101201	2% @ 55		3	2%	Y	Y				7.00	14.137%
Misc 999101200	2% @ 55		3	2%	Y	Y				7.00	14.137%
Placer County Transportation Planning Agency											
Misc 000104921	2% @ 55		1	2%	Y	Y	Y			7.00	15.436%
Misc 999104920	2% @ 55		1	2%	Y	Y	Y			7.00	15.436%
Placer County Water Agency											
Misc 000102343	2% @ 55	Y	1	2%						7.00	20.588%
Misc 000102345	2.7% @ 55	Y	1	2%						8.00	20.588%
Misc 999102342	2.7% @ 55		1	2%						8.00	20.588%
Placer Hills Fire Protection District											
Misc 000103693	2% @ 55		3	2%	Y	Y			3	7.00	14.749%
Fire 000103695	2% @ 55		3	2%	Y	Y				7.00	21.318%
Fire 999103694	2% @ 55		3	2%	Y	Y				7.00	21.318%
Placer Mosquito and Vector Control District											
Misc 000104368	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
Misc 112108877	2% @ 60		3	2%	Y	Y			4	7.00	8.005%
Misc 999104367	2% @ 55		3	2%	Y	Y			4	7.00	11.032%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Placer, County of											
Misc 000103378	2% @ 55	Y	1	2%		Y				7.00	21.466%
Misc 000103379	2% @ 55		1	2%		Y				7.00	21.466%
Misc 000103381	2.5% @ 55	Y	1	2%		Y				8.00	21.466%
Misc 112107453	2% @ 55	Y	3	2%		Y				7.00	21.466%
Misc 999103376	2% @ 55		3	2%		Y				7.00	21.466%
Peace 000103385	3% @ 50	Y	1	2%	Y					9.00	30.283%
Peace 000108005	3% @ 50		1	2%	Y					9.00	30.283%
Peace 112103387	3% @ 55	Y	3	2%	Y					9.00	30.283%
Peace 999103383	3% @ 50		1	2%	Y					9.00	30.283%
Placerville, City of											
Misc 000102598	2% @ 55	Y	3	2%	Y	Y		Y		7.00	22.180%
Misc 000102599	2% @ 55		3	2%	Y	Y		Y		7.00	22.180%
Misc 000102601	2.5% @ 55	Y	3	2%	Y	Y		Y		8.00	22.180%
Misc 000102602	2.5% @ 55		3	2%	Y	Y		Y		8.00	22.180%
Misc 112108465	2% @ 55	Y	3	2%	Y	Y		Y		7.00	11.513%
Misc 999102596	2.5% @ 55		3	2%	Y	Y		Y		8.00	22.180%
Police 000102605	3% @ 50	Y	3	2%	Y	Y		Y		9.00	32.068%
Police 999102603	3% @ 50		3	2%	Y	Y		Y		9.00	32.068%
Planning & Service Area II, Area Agency on Aging											
Misc 000103317	2% @ 60		1	2%	Y	Y	Y			7.00	0.320%
Misc 999103316	2% @ 60		1	2%	Y	Y	Y			7.00	0.320%
Pleasant Hill Recreation and Park District											
Misc 000105298	2% @ 55	Y	1	2%	Y	Y				7.00	14.993%
Misc 999105297	2% @ 55		1	2%	Y	Y				7.00	14.993%
Pleasant Hill, City of											
Misc 000106271	2% @ 55		1	2%	Y	Y			3	7.00	15.161%
Misc 999106270	2% @ 55		1	2%	Y	Y			3	7.00	15.161%
Police 000106273	3% @ 50		1	2%	Y	Y			3	9.00	27.849%
Police 999106272	3% @ 50		1	2%	Y	Y			3	9.00	27.849%
Pleasant Hill-Martinez Joint Facilities Agency											
Misc 000105213	2% @ 55		1	2%	Y	Y			3	7.00	11.522%
Misc 999105211	2% @ 55		1	2%	Y	Y			3	7.00	11.522%
Pleasant Valley County Water District											
Misc 000108449	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999102283	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Pleasant Valley Recreation and Park District											
Misc 000102907	2% @ 60	Y	3	2%	Y	Y				7.00	15.135%
Misc 000102908	2.5% @ 55	Y	3	2%	Y	Y				8.00	15.135%
Misc 000108491	2% @ 60		3	2%	Y	Y				7.00	15.135%
Misc 112102909	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Misc 999102905	2.5% @ 55	Y	3	2%	Y	Y				8.00	15.135%
Pleasanton, City of											
Misc 000103463	2% @ 55		1	2%		Y			3	7.00	25.659%
Misc 000103465	2.7% @ 55		1	2%		Y			3	8.00	25.659%
Misc 999103462	2.7% @ 55		1	2%		Y			3	8.00	25.659%
Fire 000103469	3% @ 50		1	2%	Y	Y			4	9.00	36.979%
Fire 112103468	3% @ 50		1	2%	Y	Y			4	9.00	36.979%
Fire 444108008	3% @ 50		1	2%		Y			3	9.00	36.979%
Fire 999103466	3% @ 50		1	2%		Y			3	9.00	36.979%
Police 000103472	3% @ 50		1	2%	Y	Y			1	9.00	27.849%
Police 999103470	3% @ 50		1	2%	Y	Y			1	9.00	27.849%
Plumas County Housing Authority											
Misc 999107832	2% @ 60		3	2%						7.00	0.000%
Plumas Eureka Community Services District											
Misc 000101739	2% @ 55		3	2%	Y	Y			4	7.00	25.273%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Plumas Local Agency Formation Commission											
Misc 000102287	2% @ 55		1	3%	Y	Y				7.00	0.000%
Misc 999102286	2% @ 55		1	3%	Y	Y				7.00	0.000%
Plumas, County of											
Misc 000104042	2% @ 55	Y	1	2%						7.00	16.190%
Misc 000108582	2% @ 55		1	2%					3	7.00	16.190%
Misc 999104040	2% @ 55		1	2%					3	7.00	16.190%
Peace 000107470	2% @ 50		3	2%	Y	Y	Y		4	9.00	223.512%
Peace 999104045	2% @ 50		3	2%	Y	Y	Y		4	9.00	223.512%
Police 000104044	3% @ 55		3	2%	Y	Y	Y		4	9.00	28.656%
Police 999104043	3% @ 55		3	2%	Y	Y	Y		4	9.00	28.656%
Pomerado Cemetery District											
Misc 000103143	2% @ 55	Y	3	2%	Y	Y				7.00	37.881%
Misc 999103142	2% @ 55		3	2%	Y	Y				7.00	37.881%
Pomona Valley Transportation Authority											
Misc 000105675	2% @ 60		3	2%	Y	Y			3	7.00	7.052%
Misc 999105674	2% @ 60		3	2%	Y	Y			3	7.00	7.052%
Pomona, Cal Poly, Kellogg Unit Foundation, Inc.											
Misc 000104172	2% @ 55	Y	3	2%	Y	Y				5.00	10.316%
Misc 112108586	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Misc 999104171	2% @ 55		3	2%	Y	Y				6.00	10.316%
Pomona, California State Polytechnic University, Associated Students, Inc.											
Misc 000104638	2% @ 60		3	2%	Y	Y			1	6.00	7.309%
Misc 999104637	2% @ 60	Y	3	2%	Y	Y			1	6.00	7.309%
Pomona, City of											
Misc 000102639	2% @ 55	Y	1	2%		Y	Y			7.00	17.053%
Misc 000102640	2% @ 55		1	2%		Y	Y		1	7.00	17.053%
Misc 112108468	2% @ 60		3	2%					1	7.00	17.053%
Misc 999102637	2% @ 60		3	2%					1	7.00	17.053%
Fire 000102645	2% @ 50		1	2%			Y		1	9.00	40.523%
Fire 999102641	2% @ 50		1	2%			Y		1	9.00	40.523%
Police 000102643	3% @ 50		1	2%			Y	Y	1	9.00	40.523%
Police 112102646	3% @ 55		1	2%		Y	Y		1	9.00	40.523%
Police 999102642	3% @ 55		1	2%		Y	Y		1	9.00	40.523%
Port Hueneme, City of											
Misc 000102586	2% @ 55	Y	1	2%						7.00	17.632%
Misc 000102587	2% @ 55		1	2%						7.00	17.632%
Misc 000102588	2.7% @ 55	Y	1	2%	Y	Y				8.00	17.632%
Misc 999102584	2.7% @ 55		1	2%						8.00	17.632%
Police 000102591	3% @ 55	Y	1	2%	Y	Y				9.00	22.250%
Police 999102589	3% @ 55	Y	1	2%	Y	Y				9.00	22.250%
Port San Luis Harbor District											
Misc 000100878	2% @ 55	Y	3	2%	Y	Y				7.00	16.086%
Misc 000100879	2.7% @ 55	Y	3	2%	Y	Y				8.00	16.086%
Misc 999100877	2.7% @ 55		3	2%	Y	Y				8.00	16.086%
Police 000100881	3% @ 50	Y	3	2%	Y	Y				9.00	26.881%
Police 999100880	3% @ 50		3	2%	Y	Y				9.00	26.881%
Porter Vista Public Utility District											
Misc 000102756	2% @ 60	Y	3	2%	Y	Y				7.00	15.278%
Porterville Irrigation District											
Misc 000106087	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999106086	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Porterville Public Cemetery District											
Misc 000101596	2% @ 60	Y	3	2%	Y	Y				7.00	3.210%
Misc 999101595	2% @ 60	Y	3	2%	Y	Y				7.00	3.210%



## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Porterville, City of											
Misc 000104385	2% @ 55			2%		Y	Y		4	7.00	24.743%
Misc 000104386	2% @ 55		1	2%		Y	Y		4	7.00	24.743%
Misc 000104388	2.7% @ 55		1	2%		Y	Y		4	8.00	24.743%
Misc 999104384	2.7% @ 55		1	2%		Y	Y		4	8.00	24.743%
Fire 000104392	3% @ 55		1	2%	Y	Y			4	9.00	32.507%
Fire 999104389	3% @ 55		1	2%	Y	Y			4	9.00	32.507%
Police 000104394	3% @ 55		1	2%	Y	Y			4	9.00	32.507%
Police 999104390	3% @ 55		1	2%	Y	Y			4	9.00	32.507%
Portola Valley, Town of											
Misc 000106400	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%
Misc 999106399	2% @ 55		3	2%	Y	Y				7.00	11.032%
Portola, City of											
Misc 000102777	2% @ 60	Y	3	2%	Y	Y				7.00	5.183%
Misc 000102778	2.7% @ 55	Y	3	2%	Y	Y				8.00	5.183%
Misc 999102776	2.7% @ 55		3	2%	Y	Y				8.00	5.183%
Poway, City of											
Misc 000107922	2% @ 55		1	2%	Y				8	7.00	15.998%
Misc 999100882	2% @ 60		3	2%	Y				8	7.00	15.998%
Fire 000107923	3% @ 50		3	2%	Y	Y			8	9.00	26.881%
Fire 999100885	3% @ 50		3	2%	Y	Y			8	9.00	26.881%
Provident Central Credit Union											
Misc 000107983	2% @ 60		3	2%	Y	Y				7.00	0.000%
Misc 999107809	2% @ 60		3	2%	Y	Y				7.00	0.000%
Public Agency Risk Sharing Authority of California											
Misc 000101291	2% @ 55		1	5%	Y	Y		Y	3	7.00	17.559%
Misc 000101292	2.5% @ 55		1	5%	Y	Y		Y	3	8.00	17.559%
Misc 999101290	2.5% @ 55		1	5%	Y	Y		Y	3	8.00	17.559%
Public Entity Risk Management Authority											
Misc 000106344	2% @ 55		1	2%	Y	Y	Y		3	7.00	17.692%
Misc 000106345	2.7% @ 55		1	2%	Y	Y	Y		3	8.00	17.692%
Misc 999106343	2.7% @ 55		1	2%	Y	Y	Y		3	8.00	17.692%
Public Transportation Services Corporation											
Misc 000106510	2% @ 60		3	2%					3	7.00	8.933%
Misc 444108133	2% @ 60		3	2%					3	7.00	8.933%
Misc 999106508	2% @ 60		3	2%					3	7.00	8.933%
Pupil Transportation Cooperative											
Misc 000101937	2% @ 55	Y	1	2%		Y	Y			7.00	10.006%
Misc 000101938	2% @ 55		1	2%		Y	Y		2	7.00	10.006%
Misc 999101936	2% @ 55		1	2%		Y	Y		2	7.00	10.006%
Purissima Hills Water District											
Misc 000101131	2% @ 60	Y	3	2%	Y	Y	Y			7.00	3.488%
Misc 999101130	2% @ 60	Y	3	2%	Y	Y	Y			7.00	3.488%
Quartz Hill Water District											
Misc 000102652	2% @ 55	Y	1	5%	Y	Y				7.00	12.285%
Misc 999102651	2% @ 55		1	5%	Y	Y				7.00	12.285%
Quincy Community Services District											
Misc 000103108	2% @ 55		3	2%	Y	Y			3	7.00	17.368%
Misc 444107995	2% @ 55		3	2%	Y	Y			3	7.00	17.368%
Misc 999103107	2% @ 55		3	2%	Y	Y			3	7.00	17.368%
Rainbow Municipal Water District											
Misc 000102842	2% @ 55		1	2%	Y	Y				7.00	15.701%
Misc 000102843	2.5% @ 55		1	2%	Y	Y				8.00	15.701%
Misc 999102841	2.5% @ 55		1	2%	Y	Y				8.00	15.701%
Ramona Municipal Water District											
Misc 000101955	2% @ 55		1	2%	Y	Y	Y			7.00	28.775%
Misc 000101956	3% @ 60		1	2%	Y	Y	Y			8.00	28.775%
Misc 999101953	3% @ 60		1	2%	Y	Y	Y			8.00	28.775%
Fire 000101958	2% @ 50		1	2%	Y	Y	Y			9.00	0.000%
Fire 999101957	2% @ 50		1	2%	Y	Y	Y			9.00	0.000%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Rancho Adobe Fire Protection District											
Misc 000106245	2% @ 55		1	2%	Y	Y	Y			7.00	15.604%
Misc 000106247	2.7% @ 55		1	2%	Y	Y	Y			8.00	15.604%
Misc 999106244	2.7% @ 55		1	2%	Y	Y	Y			8.00	15.604%
Fire 000106249	2% @ 50		1	2%	Y	Y	Y			9.00	22.302%
Fire 444107507	2% @ 50		1	2%	Y	Y	Y			9.00	22.302%
Fire 999106248	2% @ 50		1	2%	Y	Y	Y			9.00	22.302%
Rancho California Water District											
Misc 000102430	2% @ 55		1	2%					2	7.00	18.156%
Misc 000102432	2.5% @ 55		1	2%					2	8.00	18.156%
Misc 000102433	2.7% @ 55		1	2%					2	8.00	18.156%
Misc 999102428	2.7% @ 55		1	2%					2	8.00	18.156%
Rancho Cordova, City of											
Misc 000102508	2% @ 55		3	2%	Y	Y			8	7.00	16.086%
Misc 000102509	2.7% @ 55		3	2%	Y	Y			8	8.00	16.086%
Misc 999102507	2.7% @ 55		3	2%	Y	Y			8	8.00	16.086%
Rancho Cucamonga Fire Protection District											
Misc 000104497	2% @ 55		1	2%	Y	Y			4	7.00	15.701%
Misc 000104498	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Misc 112108603	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
Misc 999104496	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Fire 000104500	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Fire 112108604	3% @ 55		3	2%	Y	Y			4	9.00	21.367%
Fire 999104499	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Rancho Cucamonga, City of											
Misc 000103414	2% @ 55		1	2%				Y	4	7.00	13.465%
Misc 000103416	2.5% @ 55		1	2%				Y	4	8.00	13.465%
Misc 112108539	2% @ 55		3	2%				Y	4	7.00	13.465%
Misc 999108184	2% @ 55		3	2%				Y	4	7.00	13.465%
Rancho Mirage, City of											
Misc 000102084	2% @ 55		1	2%	Y	Y			4	7.00	23.543%
Misc 000102086	2.5% @ 55		1	2%	Y	Y			4	8.00	23.543%
Misc 999102082	2.5% @ 55		1	2%	Y	Y			4	8.00	23.543%
Rancho Murieta Community Services District											
Misc 000101820	2% @ 55		1	2%	Y	Y			3	7.00	13.322%
Misc 999101819	2% @ 55		1	2%	Y	Y			3	7.00	13.322%
Rancho Palos Verdes, City of											
Misc 000103140	2% @ 55		1	2%	Y	Y			4	7.00	15.701%
Misc 000103141	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Misc 999103138	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Rancho Santa Fe Fire Protection District											
Misc 000104835	2% @ 55		1	2%	Y	Y			4	7.00	16.691%
Misc 000104836	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
Misc 112108628	2.5% @ 55		3	2%	Y	Y			4	8.00	15.135%
Misc 999104834	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
Fire 000104838	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Fire 112108629	3% @ 55		3	2%	Y	Y			4	9.00	21.367%
Fire 999104837	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Rancho Santa Margarita, City of											
Misc 000106113	2.5% @ 55		3	3%	Y	Y			8	8.00	19.356%
Misc 112108705	2% @ 60		3	3%	Y	Y			8	7.00	8.765%
Misc 999106112	2.5% @ 55		3	3%	Y	Y			8	8.00	19.356%
Rancho Santiago Community College Associated Students											
Misc 999107815	2% @ 55	Y	1	2%	Y	Y				7.00	0.000%
Rancho Simi Recreation & Park District											
Misc 000100777	2% @ 55	Y	1	2%						7.00	12.208%
Misc 000100778	2% @ 55		1	2%						7.00	12.208%
Misc 112100775	2% @ 60	Y	3	2%						7.00	12.208%
Misc 999100774	2% @ 55		1	2%						7.00	12.208%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Reclamation District No. 1000											
Misc 000100473	2% @ 55	Y	1	2%	Y	Y				7.00	16.251%
Misc 999100472	2% @ 55		1	2%	Y	Y				7.00	16.251%
Reclamation District No. 1001											
Misc 000101434	2% @ 55	Y	1	2%	Y	Y				7.00	1.611%
Misc 999101433	2% @ 55		1	2%	Y	Y				7.00	1.611%
Reclamation District No. 1660											
Misc 999107811	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Reclamation District No. 3											
Misc 000104283	2% @ 60	Y	3	2%	Y	Y				7.00	7.495%
Reclamation District No. 833											
Misc 000102081	2.7% @ 55	Y	1	2%	Y	Y				8.00	14.171%
Misc 999102080	2.7% @ 55		1	2%	Y	Y				8.00	14.171%
Reclamation District No. 999											
Misc 000101018	2% @ 60	Y	3	2%	Y	Y				7.00	12.747%
Misc 999101017	2% @ 60	Y	3	2%	Y	Y				7.00	12.747%
Red Bluff Cemetery District											
Misc 000106464	2% @ 60		1	2%	Y	Y				7.00	20.785%
Misc 999106463	2% @ 60		1	2%	Y	Y				7.00	20.785%
Red Bluff, City of											
Misc 000100386	2% @ 55	Y	1	2%	Y	Y				7.00	6.803%
Misc 000100387	2% @ 55		1	2%	Y	Y				7.00	6.803%
Misc 112100389	2% @ 55	Y	1	2%	Y	Y				7.00	6.803%
Misc 999100385	2% @ 55		1	2%	Y	Y				7.00	6.803%
Fire 000100391	2% @ 50	Y	1	2%	Y	Y				9.00	20.922%
Fire 999100390	2% @ 50	Y	1	2%	Y	Y				9.00	20.922%
Police 000100394	3% @ 50	Y	1	2%	Y	Y				9.00	27.849%
Police 999100393	3% @ 50		1	2%	Y	Y				9.00	27.849%
Police 999107784	3% @ 55	Y	1	2%	Y	Y				9.00	22.250%
Redding, City of											
Misc 000103400	2% @ 55	Y	1	2%		Y	Y			7.00	20.060%
Misc 000103401	2% @ 55		1	2%		Y	Y		8	7.00	20.060%
Misc 999103398	2% @ 55		1	2%		Y	Y		8	7.00	20.060%
Fire 000103407	3% @ 50		1	2%		Y	Y	Y	4	9.00	44.395%
Fire 444108183	3% @ 50	Y	1	2%		Y	Y	Y		9.00	44.395%
Fire 999103402	3% @ 50		1	2%		Y	Y	Y		9.00	44.395%
Police 000103405	3% @ 50		1	2%		Y	Y	Y	4	9.00	44.395%
Police 000108538	2% @ 50		1	2%		Y	Y	Y	4	9.00	44.395%
Police 999103403	3% @ 50		1	2%		Y	Y	Y	4	9.00	44.395%
Redlands, City of											
Misc 000106201	2% @ 55	Y	1	2%		Y	Y			7.00	15.685%
Misc 999106199	2% @ 55		1	2%		Y	Y			7.00	15.685%
Fire 000106208	3% @ 50		1	2%	Y	Y	Y			9.00	30.074%
Fire 999106207	3% @ 50		1	2%	Y	Y	Y			9.00	30.074%
Police 000106206	3% @ 50		1	2%	Y	Y	Y			9.00	29.750%
Police 000108712	2% @ 50		1	2%	Y	Y	Y			9.00	29.750%
Police 999106203	3% @ 50		1	2%	Y	Y	Y			9.00	29.750%
Redondo Beach, City of											
Misc 000104807	2% @ 55		1	2%	Y	Y	Y		1	7.00	16.179%
Misc 000108915	2% @ 55	Y	1	2%	Y	Y	Y		1	7.00	16.179%
Misc 112108625	2% @ 60	Y	3	2%	Y	Y	Y			7.00	16.179%
Misc 999104804	2% @ 60			2%	Y	Y	Y			7.00	16.179%
Fire 000104811	3% @ 55		1	2%	Y	Y	Y		4	9.00	43.367%
Fire 999104808	3% @ 55		1	2%	Y	Y	Y		4	9.00	43.367%
Police 000104813	3% @ 50		1	2%	Y	Y	Y		4	9.00	43.367%
Police 999104809	3% @ 50		1	2%	Y	Y	Y		4	9.00	43.367%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Redwood City, City of											
Misc 000103661	2% @ 55		1	2%					3	7.00	22.583%
Misc 000103663	2.7% @ 55		1	2%					3	8.00	22.583%
Misc 112108554	2% @ 60		3	2%					3	7.00	22.583%
Misc 999103659	2% @ 60		3	2%					3	7.00	22.583%
Fire 000103669	3% @ 50		1	2%	Y	Y	Y		4	9.00	40.680%
Fire 112108556	3% @ 55		3	2%	Y	Y	Y		4	9.00	40.680%
Fire 999103664	3% @ 55		3	2%	Y	Y	Y		4	9.00	40.680%
Police 000103667	3% @ 50		1	2%	Y	Y	Y		4	9.00	40.680%
Police 112108555	3% @ 55		3	2%	Y	Y	Y		4	9.00	40.680%
Police 999103665	3% @ 55		3	2%	Y	Y	Y		4	9.00	40.680%
Redwood Coast Regional Center											
Misc 000101499	2% @ 60		3	2%	Y	Y			8	7.00	14.360%
Misc 999101498	2% @ 60		3	2%					8	7.00	14.360%
Redwood Empire Municipal Insurance Fund											
Misc 000104726	2% @ 55		1	5%	Y	Y			4	7.00	27.025%
Misc 000104727	2.7% @ 55		1	5%	Y	Y			4	8.00	27.025%
Misc 999104725	2.7% @ 55		1	5%	Y	Y			4	8.00	27.025%
Redwood Empire School Insurance Group											
Misc 000100753	2% @ 55		1	2%	Y	Y	Y		3	7.00	20.435%
Misc 000100755	2.5% @ 55		1	2%	Y	Y	Y		3	8.00	20.435%
Misc 999100752	2.5% @ 55		1	2%	Y	Y	Y		3	8.00	20.435%
Reedley Cemetery District											
Misc 000104612	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999104611	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Reedley, City of											
Misc 000101879	2% @ 55	Y	3	2%	Y	Y				7.00	12.918%
Misc 000108433	2% @ 55		3	2%	Y	Y				7.00	12.918%
Misc 999101877	2% @ 55		3	2%	Y	Y				7.00	12.918%
Fire 000101881	3% @ 55	Y	3	2%	Y	Y				9.00	22.591%
Police 000101884	3% @ 55	Y	3	2%	Y	Y				9.00	29.233%
Police 999101882	3% @ 55	Y	3	2%	Y	Y				9.00	29.233%
Regional Center of Orange County											
Misc 000106553	2% @ 55		3	2%		Y		Y	4	7.00	10.349%
Misc 999106552	2% @ 55		3	2%		Y		Y	4	7.00	10.349%
Regional Center of the East Bay											
Misc 000105722	2% @ 55		3	2%		Y			8	7.00	9.036%
Misc 999105721	2% @ 55		3	2%		Y			8	7.00	9.036%
Regional Council of Rural Counties											
Misc 000100428	2% @ 55		1	2%	Y	Y			3	7.00	18.863%
Misc 000100430	2.5% @ 55		1	2%	Y	Y			3	8.00	18.863%
Misc 999100427	2.5% @ 55		1	2%	Y	Y			3	8.00	18.863%
Regional Housing Authority of Sutter and Nevada Counties											
Misc 000101887	2% @ 55	Y	1	2%	Y	Y				7.00	14.492%
Misc 999101886	2% @ 55		1	2%	Y	Y				7.00	14.492%
Regional Water Authority											
Misc 000105174	2% @ 55		3	2%	Y	Y	Y			7.00	11.840%
Misc 999105173	2% @ 55		3	2%	Y	Y	Y			7.00	11.840%
Rescue Fire Protection District											
Misc 000100912	2% @ 55		1	2%	Y	Y	Y		3	7.00	5.177%
Fire 000100914	3% @ 55		1	2%	Y	Y	Y		4	9.00	35.257%
Fire 999100913	3% @ 55		1	2%	Y	Y			4	9.00	35.257%
Resort Improvement District No. 1											
Misc 000104469	2% @ 60		3	2%	Y	Y				7.00	10.946%
Misc 999104468	2% @ 60		3	2%	Y	Y				7.00	10.946%
Resource Conservation District of the Santa Monica Mountains											
Misc 000101475	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Rialto, City of											
Misc 000106119	2% @ 55		1	2%		Y	Y	Y	4	7.00	27.128%
Misc 000106121	2.7% @ 55		1	2%		Y	Y	Y	4	8.00	27.128%
Misc 999106117	2.7% @ 55		1	2%		Y	Y	Y	4	8.00	27.128%
Fire 000106128	3% @ 50		1	4%		Y	Y		4	9.00	48.802%
Fire 999106122	3% @ 50		1	4%		Y	Y		4	9.00	48.802%
Police 000106125	3% @ 50		1	4%			Y			9.00	48.802%
Police 000108706	2% @ 50		1	4%			Y			9.00	48.802%
Police 999106123	3% @ 50		1	4%			Y			9.00	48.802%
Richardson Bay Sanitary District											
Misc 000101619	2% @ 55		1	5%	Y	Y	Y			7.00	4.884%
Misc 000101620	3% @ 60		1	5%	Y	Y	Y			8.00	4.884%
Misc 999101618	3% @ 60		1	5%	Y	Y	Y			8.00	4.884%
Richmond, City of											
Misc 000102114	2% @ 55		1	2%		Y	Y		1	7.00	19.858%
Misc 000102117	2.7% @ 55		1	2%		Y	Y		1	8.00	19.858%
Misc 999102111	2.7% @ 55		1	2%		Y	Y		1	8.00	19.858%
Fire 000102123	3% @ 55		1	2%		Y	Y		1	9.00	30.512%
Fire 999102118	3% @ 55		1	2%		Y	Y		1	9.00	30.512%
Police 000102121	3% @ 50		1	2%		Y	Y		1	9.00	30.512%
Police 999102119	3% @ 50		1	2%		Y	Y		1	9.00	30.512%
Ridgecrest, City of											
Misc 000101836	2% @ 55	Y	1	2%	Y	Y				7.00	19.703%
Misc 000101837	2.7% @ 55	Y	1	2%	Y	Y				8.00	19.703%
Misc 000101838	2.7% @ 55		1	2%	Y	Y				8.00	19.703%
Misc 000108884	2% @ 55		1	2%	Y	Y				7.00	19.703%
Misc 999101834	2.7% @ 55		1	2%	Y	Y				8.00	19.703%
Police 000101840	2% @ 50		1	2%	Y	Y				9.00	27.709%
Police 999101839	2% @ 50		1	2%	Y	Y				9.00	27.709%
Rincon Del Diablo Municipal Water District											
Misc 000106364	2% @ 55	Y	1	2%	Y	Y	Y	Y		7.00	12.811%
Misc 000106365	2% @ 55		1	2%	Y	Y	Y	Y	4	7.00	12.811%
Misc 999106362	2% @ 55		1	2%	Y	Y	Y	Y	4	7.00	12.811%
Fire 000107513	2% @ 50		1	2%	Y	Y	Y	Y	3	9.00	0.000%
Fire 999106366	2% @ 50		1	2%	Y	Y	Y	Y	3	9.00	0.000%
Rincon Valley Fire Protection District											
Misc 000105968	2% @ 55		1	2%	Y	Y			4	7.00	6.596%
Misc 000105969	2.7% @ 55		1	2%	Y	Y			4	8.00	6.596%
Fire 000105973	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Fire 000107497	3% @ 55		1	2%	Y	Y				9.00	22.250%
Fire 000107498	3% @ 55		3	2%	Y	Y				9.00	22.250%
Fire 999105970	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Rio Alto Water District											
Misc 000104746	2% @ 60	Y	1	2%	Y	Y				7.00	15.603%
Misc 000104747	2% @ 60		1	2%	Y	Y				7.00	15.603%
Misc 999104744	2% @ 60		1	2%	Y	Y				7.00	15.603%
Rio Linda-Elverta Community Water District											
Misc 000102622	2% @ 55		3	2%	Y	Y				7.00	19.600%
Misc 999102621	2% @ 55		3	2%	Y	Y				7.00	19.600%
Rio Vista Cemetery District											
Misc 000106525	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999106524	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Rio Vista, City of											
Misc 000106769	2% @ 55	Y	1	2%	Y	Y				7.00	22.509%
Misc 999106768	2% @ 55		1	2%	Y	Y				7.00	22.509%
Fire 000106774	2% @ 50	Y	1	2%	Y	Y				9.00	39.326%
Fire 999106770	2% @ 50	Y	1	2%	Y	Y				9.00	39.326%
Police 000106772	2% @ 50	Y	1	2%	Y	Y				9.00	39.326%
Police 999106771	2% @ 50	Y	1	2%	Y	Y				9.00	39.326%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Ripon, City of											
Police 000100969	3% @ 50	Y	3	2%	Y	Y				9.00	34.427%
Police 999100968	3% @ 50		3	2%	Y	Y				9.00	34.427%
Riverbank City Housing Authority											
Misc 000106318	2% @ 60		3	2%	Y	Y			3	7.00	11.302%
Riverbank, City of											
Misc 000101644	2% @ 55	Y	3	2%	Y	Y				7.00	13.578%
Misc 000101645	2% @ 55		3	2%	Y	Y				7.00	13.578%
Misc 999101642	2% @ 55		3	2%	Y	Y				7.00	13.578%
Police 000101640	2% @ 55		3	2%	Y	Y				7.00	0.000%
Police 999101639	1/2 @ 55		3	2%	Y	Y				Varies	0.000%
Riverside County Air Pollution Control District											
Misc 999107788	2% @ 60		3	2%	Y	Y			1	7.00	0.000%
Riverside County Flood Control and Water Conservation District											
Misc 000106753	2% @ 55	Y	1	2%			Y			7.00	18.028%
Misc 000106755	3% @ 60	Y	1	2%			Y			8.00	18.028%
Misc 000108738	3% @ 60		1	2%			Y		1	8.00	18.028%
Misc 999106750	3% @ 60		1	2%			Y		1	8.00	18.028%
Riverside County Law Library											
Misc 000100710	2% @ 55	Y	1	2%	Y	Y				7.00	11.398%
Misc 999100709	2% @ 55		1	2%	Y	Y				7.00	11.398%
Riverside County Regional Park and Open Space District											
Misc 000105975	2% @ 55		1	2%	Y	Y	Y		1	7.00	18.535%
Misc 000105977	3% @ 60	Y	1	2%	Y	Y	Y			8.00	18.535%
Misc 000105979	2% @ 55	Y	1	2%	Y	Y	Y			7.00	18.535%
Misc 000105980	2% @ 55		1	2%	Y	Y	Y			7.00	18.535%
Misc 000105981	3% @ 60	Y	1	2%	Y	Y	Y			8.00	18.535%
Misc 000105982	3% @ 60		1	2%	Y	Y	Y		1	8.00	18.535%
Misc 000108111	2% @ 55	Y	1	2%	Y	Y	Y			7.00	18.535%
Misc 444108112	2% @ 55	Y	1	2%	Y	Y	Y			7.00	18.535%
Misc 444108114	3% @ 60	Y	1	2%	Y	Y	Y			8.00	18.535%
Misc 999105974	3% @ 60	Y	1	2%	Y	Y				8.00	18.535%
Riverside County Transportation Commission											
Misc 000100728	2% @ 55		1	3%	Y	Y	Y		3	7.00	24.822%
Misc 000100729	2.7% @ 55		1	3%	Y	Y	Y		3	8.00	24.822%
Misc 999100727	2.7% @ 55		1	3%	Y	Y	Y		3	8.00	24.822%
Riverside County Waste Resources Management District											
Misc 000106443	2% @ 55	Y	1	2%	Y	Y	Y			7.00	22.106%
Misc 000106444	2% @ 55		1	2%	Y	Y	Y		3	7.00	22.106%
Misc 000106445	3% @ 60	Y	1	2%	Y	Y	Y			8.00	22.106%
Misc 000106446	3% @ 60		1	2%	Y	Y	Y		3	8.00	22.106%
Misc 999106441	3% @ 60		1	2%	Y	Y	Y		3	8.00	22.106%
Riverside Transit Agency											
Misc 000100981	2% @ 55		3	2%		Y				7.00	9.061%
Misc 999100979	2% @ 55		3	2%		Y				7.00	9.061%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Riverside, City of											
Misc 000102481	2% @ 55	Y	1	3%	Y		Y			7.00	18.994%
Misc 000102482	2% @ 55		1	3%	Y		Y		3	7.00	18.994%
Misc 000102484	2.7% @ 55	Y	1	3%	Y		Y			8.00	18.994%
Misc 000102485	2.7% @ 55		1	3%	Y		Y		3	8.00	18.994%
Misc 000107756	2.7% @ 55	Y	1	3%	Y		Y		3	8.00	18.994%
Misc 112108455	2.7% @ 55		3	3%	Y		Y		3	8.00	18.994%
Misc 444107970	2% @ 55	Y	1	3%						7.00	18.994%
Misc 444108892	2% @ 55		1	3%					3	7.00	18.994%
Misc 444108893	2.7% @ 55		1	3%					3	8.00	18.994%
Misc 999102479	2.7% @ 55		3	3%	Y		Y		3	8.00	18.994%
Fire 000102491	3% @ 50		1	2%			Y		3	9.00	29.041%
Fire 112108458	3% @ 55		3	2%			Y		3	9.00	29.041%
Fire 999102486	3% @ 55		3	2%			Y		3	9.00	29.041%
Police 000102496	3% @ 50		1	2%			Y		3	9.00	29.041%
Police 000108456	2% @ 50		1	2%			Y		3	9.00	29.041%
Police 000108457	3% @ 55		1	2%			Y		3	9.00	29.041%
Police 999102487	3% @ 50		1	2%			Y		3	9.00	29.041%
Riverside, County of											
Misc 000105098	2% @ 55		1	2%			Y		8	7.00	14.527%
Misc 000105100	3% @ 60	Y	1	2%			Y			8.00	14.527%
Misc 000105101	3% @ 60		1	2%			Y		8	8.00	14.527%
Misc 000105103	2% @ 55	Y	1	2%			Y			7.00	14.527%
Misc 000105106	3% @ 60	Y	1	2%			Y			8.00	14.527%
Misc 999105094	3% @ 60		1	2%			Y		8	8.00	14.527%
Fire 000105114	3% @ 50		3	2%	Y		Y		8	9.00	21.899%
Fire 999105108	3% @ 50		3	2%	Y		Y		8	9.00	21.899%
Peace 000108642	2% @ 50		1	2%	Y		Y		8	9.00	21.899%
Peace 000108882	3% @ 50		1	2%	Y		Y		8	9.00	21.899%
Peace 999105109	3% @ 50		1	2%	Y		Y		8	9.00	21.899%
Rocklin, City of											
Misc 000106831	2% @ 55	Y	1	2%			Y			7.00	17.061%
Misc 000106832	2% @ 55		1	2%			Y		4	7.00	17.061%
Misc 999106830	2% @ 55		1	2%			Y		4	7.00	17.061%
Fire 000106835	3% @ 50		1	2%	Y	Y			3	9.00	27.849%
Fire 999106833	3% @ 50		1	2%	Y	Y			3	9.00	27.849%
Police 000106837	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Police 999106836	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Rohnert Park, City of											
Misc 000100583	2% @ 55		1	5%			Y		3	7.00	25.550%
Misc 000100585	2.7% @ 55		1	5%			Y		3	8.00	25.550%
Misc 112100586	2.7% @ 55		1	2%			Y		3	8.00	25.550%
Misc 999100582	2% @ 55		1	5%			Y		3	7.00	25.550%
Fire 000100593	3% @ 50		1	5%	Y	Y			3	9.00	51.317%
Fire 999100588	3% @ 50		1	5%	Y	Y			3	9.00	51.317%
Police 000100591	3% @ 50		1	5%	Y	Y			3	9.00	51.317%
Police 112100587	3% @ 50		1	2%	Y	Y			3	9.00	27.849%
Police 999100589	3% @ 50		1	5%	Y	Y			3	9.00	51.317%
Rolling Hills Estates, City of											
Misc 000103181	2% @ 55		1	2%	Y	Y	Y	Y	1	7.00	12.330%
Misc 999103179	2% @ 55		1	2%	Y	Y	Y	Y	1	7.00	12.330%
Rolling Hills, City of											
Misc 000106802	2% @ 60	Y	3	2%	Y	Y	Y			7.00	8.715%
Misc 999106801	2% @ 60	Y	3	2%	Y	Y	Y			7.00	8.715%
Rosamond Community Services District											
Misc 000101350	2% @ 60		3	2%	Y	Y				7.00	19.248%
Misc 000101351	2.5% @ 55		3	2%	Y	Y				8.00	19.248%
Misc 999101349	2.5% @ 55		3	2%	Y	Y				8.00	19.248%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Rose Bowl Operating Company											
Misc 000102076	2% @ 60		1	2%	Y	Y			4	7.00	19.493%
Misc 000102077	2.5% @ 55		1	2%	Y	Y			4	8.00	19.493%
Misc 999102075	2.5% @ 55		1	2%	Y	Y			4	8.00	19.493%
Rosedale-Rio Bravo Water Storage District											
Misc 000103525	3% @ 60		1	2%	Y	Y			4	8.00	19.766%
Misc 999103524	3% @ 60		1	2%	Y	Y			4	8.00	19.766%
Rosemead, City of											
Misc 000102739	2% @ 55		1	2%	Y	Y				7.00	30.409%
Misc 000102740	2.7% @ 55		1	2%	Y	Y				8.00	30.409%
Misc 112102741	2% @ 55		1	2%	Y	Y				7.00	11.522%
Misc 999102738	2.7% @ 55		1	2%	Y	Y				8.00	30.409%
Roseville Public Cemetery District											
Misc 000105653	2% @ 60		1	2%	Y	Y			3	7.00	5.642%
Misc 999105652	2% @ 60		1	2%	Y	Y			3	7.00	5.642%
Roseville, City of											
Misc 000103116	2% @ 55	Y	1	2%		Y				7.00	22.455%
Misc 000103117	2% @ 55		1	2%		Y			3	7.00	22.455%
Misc 000103119	2.7% @ 55	Y	1	2%		Y				8.00	22.455%
Misc 000103120	2.7% @ 55		1	2%	Y	Y			3	8.00	22.455%
Misc 999103114	2.7% @ 55		1	2%	Y	Y			3	8.00	22.455%
Fire 000103124	3% @ 50		1	3%	Y	Y	Y		3	9.00	35.724%
Fire 999103121	3% @ 50		1	3%	Y	Y	Y		3	9.00	35.724%
Police 000103125	3% @ 50		1	2%	Y	Y	Y		4	9.00	35.724%
Police 999103122	3% @ 50		1	2%	Y	Y	Y		4	9.00	35.724%
Ross Valley Fire Department											
Misc 000103760	2.7% @ 55		1	2%	Y	Y				8.00	10.702%
Misc 999103759	2.7% @ 55		1	2%	Y	Y				8.00	10.702%
Fire 000108033	3% @ 55		1	2%	Y	Y	Y		3	9.00	23.948%
Fire 444107461	3% @ 55		1	2%	Y	Y	Y		3	9.00	23.948%
Fire 999103761	3% @ 55		1	2%	Y	Y				9.00	23.948%
Ross, Town of											
Misc 000102129	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%
Misc 999102128	2% @ 55		3	2%	Y	Y				7.00	11.032%
Fire 000102133	3% @ 55	Y	1	2%	Y	Y				9.00	22.250%
Fire 999102130	3% @ 55	Y	1	2%	Y	Y				9.00	22.250%
Police 000102134	3% @ 55	Y	1	2%	Y	Y				9.00	22.250%
Police 999102131	3% @ 55	Y	1	2%	Y	Y				9.00	22.250%
Rowland Water District											
Misc 000104780	2% @ 55	Y	1	2%	Y	Y				7.00	18.804%
Misc 000104781	2.5% @ 55	Y	1	2%	Y	Y				8.00	18.804%
Misc 999104779	2.5% @ 55	Y	1	2%	Y	Y				8.00	18.804%
Rubidoux Community Services District											
Misc 000103369	3% @ 60		1	2%	Y	Y				8.00	18.431%
Misc 999103368	3% @ 60		1	2%	Y	Y				8.00	18.431%
Fire 000103367	2% @ 55	Y	3	2%	Y	Y				7.00	0.000%
Fire 999103366	2% @ 55		3	2%	Y	Y				7.00	0.000%
Running Springs Water District											
Misc 000101630	2% @ 55	Y	1	2%	Y	Y				7.00	25.396%
Misc 000101631	2% @ 55		1	2%	Y	Y			2	7.00	25.396%
Misc 000101633	2.7% @ 55		1	2%	Y	Y			2	8.00	25.396%
Misc 999101629	2.7% @ 55		1	2%	Y	Y			2	8.00	25.396%
Fire 000101636	3% @ 50		1	2%	Y	Y			2	9.00	35.800%
Fire 999101634	3% @ 50		1	2%	Y	Y			2	9.00	35.800%
Russian River Fire Protection District											
Misc 000101816	2% @ 55		1	2%	Y	Y			3	7.00	11.522%
Fire 000101818	2% @ 50		1	2%	Y	Y			3	9.00	20.922%
Fire 999101817	2% @ 50		1	2%	Y	Y			3	9.00	20.922%



## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Sacramento Area Council of Governments											
Misc 000101926	2% @ 55	Y	1	4%	Y	Y				7.00	21.132%
Misc 000101927	2% @ 55		1	4%	Y	Y			3	7.00	21.132%
Misc 000101930	2.5% @ 55		1	4%	Y	Y			3	8.00	21.132%
Misc 000107961	2.5% @ 55	Y	1	4%	Y	Y				8.00	21.132%
Misc 444107960	2% @ 55	Y	1	4%	Y	Y				7.00	21.132%
Misc 999101925	2% @ 55		1	4%	Y	Y				7.00	21.132%
Sacramento City Housing Authority											
Misc 000105450	2% @ 55	Y	1	2%		Y	Y			7.00	17.433%
Misc 000105451	2% @ 55		1	2%		Y	Y			7.00	17.433%
Misc 999105448	2% @ 55		1	2%		Y	Y			7.00	17.433%
Sacramento County Law Library											
Misc 000100532	2% @ 55	Y	3	2%	Y	Y				7.00	12.380%
Misc 999100531	2% @ 55		3	2%	Y	Y				7.00	12.380%
Sacramento Metropolitan Air Quality Management District											
Misc 000104741	2% @ 55	Y	3	2%	Y	Y			3	7.00	12.956%
Misc 000104742	2% @ 55		3	2%	Y	Y			3	7.00	12.956%
Misc 000104743	2% @ 55		3	2%	Y	Y			3	7.00	12.956%
Misc 999104740	2% @ 55		3	2%	Y	Y			3	7.00	12.956%
Sacramento Metropolitan Cable Television Commission											
Misc 000102970	2% @ 55	Y	1	2%	Y	Y	Y			7.00	12.811%
Misc 999102969	2% @ 55		1	2%	Y	Y	Y			7.00	12.811%
Sacramento Metropolitan Fire District											
Misc 000101501	2% @ 55		1	2%	Y	Y	Y	Y	4	7.00	17.027%
Misc 000101502	3% @ 60		1	2%	Y	Y	Y	Y	4	8.00	17.027%
Misc 444107398	2% @ 55		1	2%	Y	Y	Y	Y	4	7.00	17.027%
Misc 444107399	3% @ 60		1	2%	Y	Y	Y	Y	4	8.00	17.027%
Misc 444107400	2% @ 55		1	2%	Y	Y	Y		4	7.00	17.027%
Misc 444107401	3% @ 60		1	2%	Y	Y	Y		4	8.00	17.027%
Misc 999101500	3% @ 60		1	2%	Y	Y	Y	Y	4	8.00	17.027%
Fire 000101515	3% @ 50		1	2%		Y	Y	Y	4	9.00	36.347%
Fire 000107948	3% @ 50		1	2%		Y			4	9.00	36.347%
Fire 444107402	3% @ 50		3	2%					4	9.00	36.347%
Fire 444107937	3% @ 50		3	2%					4	9.00	36.347%
Fire 444107942	3% @ 50		1	2%		Y	Y	Y	4	9.00	36.347%
Fire 444107944	3% @ 50		1	2%		Y	Y	Y	4	9.00	36.347%
Fire 444108902	3% @ 50		1	2%		Y	Y		4	9.00	36.347%
Fire 999101513	3% @ 50		1	2%		Y			4	9.00	36.347%
Sacramento Municipal Utility District											
Misc 000100769	2% @ 55	Y	3	5%		Y	Y			7.00	12.003%
Misc 000100770	2% @ 55		3	5%		Y	Y			7.00	12.003%
Misc 999100767	2% @ 55		3	5%		Y	Y			7.00	12.003%
Sacramento Public Library Authority											
Misc 000106297	2% @ 55		1	2%		Y	Y		3	7.00	14.310%
Misc 000106301	2% @ 55		1	2%			Y		3	7.00	14.310%
Misc 112106300	2% @ 55	Y	1	2%			Y			7.00	14.310%
Misc 112108922	2% @ 55		1	2%			Y			7.00	14.310%
Misc 999106296	2% @ 55		1	2%			Y		3	7.00	14.310%
Sacramento Regional Fire/EMS Communications Center											
Misc 000100477	2% @ 55		1	2%	Y	Y			3	7.00	23.926%
Misc 000100478	2.7% @ 55		1	2%	Y	Y			3	8.00	23.926%
Misc 999100476	2.7% @ 55		1	2%	Y	Y			3	8.00	23.926%
Sacramento State University Associated Students											
Misc 999107704	2% @ 60		3	2%						7.00	0.000%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Sacramento Suburban Water District											
Misc 000104550	3% @ 60		1	2%	Y	Y	Y		4	8.00	17.822%
Misc 000104551	3% @ 60		1	2%	Y	Y	Y			8.00	17.822%
Misc 000108613	3% @ 60		1	3%	Y	Y	Y			8.00	17.822%
Misc 112104552	2% @ 55		3	2%	Y	Y	Y			7.00	11.840%
Misc 444108059	3% @ 60		1	2%	Y	Y	Y			8.00	17.822%
Misc 999104548	3% @ 60		1	2%	Y	Y	Y		4	8.00	17.822%
Misc 999108847	3% @ 60		1	3%	Y	Y	Y		4	8.00	17.822%
Sacramento Transportation Authority											
Misc 000104155	2% @ 55		3	2%	Y	Y			3	7.00	20.474%
Misc 000104156	2.5% @ 55		3	2%	Y	Y			3	8.00	20.474%
Misc 999104154	2.5% @ 55		3	2%	Y	Y			3	8.00	20.474%
Sacramento, City of											
Misc 000107002	2% @ 55	Y	1	2%		Y	Y			7.00	14.419%
Misc 000107003	2% @ 55		1	2%		Y	Y			7.00	14.419%
Misc 000107005	2% @ 55	Y	1	2%		Y	Y			7.00	14.419%
Misc 999107000	2% @ 55		1	2%		Y	Y			7.00	14.419%
Fire 000107534	3% @ 55		1	2%		Y	Y			9.00	31.118%
Fire 112107533	3% @ 55		1	2%		Y	Y			9.00	31.118%
Fire 112107537	3% @ 55		1	3%		Y	Y			9.00	31.118%
Fire 444107009	3% @ 55		1	2%		Y	Y		2	9.00	31.118%
Fire 999107007	3% @ 55		1	2%		Y	Y			9.00	31.118%
Fire 999108819	3% @ 55		1	3%		Y	Y			9.00	31.118%
Police 000107535	3% @ 50		1	2%	Y	Y	Y		8	9.00	31.118%
Police 112107011	3% @ 50		1	2%	Y	Y	Y		8	9.00	31.118%
Police 112107536	3% @ 50		1	3%	Y	Y	Y		8	9.00	31.118%
Police 999107008	3% @ 50		1	2%	Y	Y	Y		8	9.00	31.118%
Police 999108820	3% @ 50		1	3%	Y	Y	Y		8	9.00	31.118%
Sacramento-Yolo Mosquito and Vector Control District											
Misc 000100672	2% @ 55		1	2%	Y	Y		Y	3	7.00	16.515%
Misc 000100674	2.5% @ 55		1	2%	Y	Y		Y	3	8.00	16.515%
Misc 999100671	2.5% @ 55		1	2%	Y	Y		Y	3	8.00	16.515%
Salida Fire Protection District											
Misc 000103787	2% @ 55		1	2%	Y	Y			3	7.00	0.000%
Fire 000103786	3% @ 50		1	2%	Y	Y			3	9.00	0.000%
Fire 999103785	3% @ 50		1	2%	Y	Y			3	9.00	0.000%
Salinas Valley Solid Waste Authority											
Misc 000102962	2% @ 55		1	2%	Y	Y			4	7.00	11.435%
Misc 999102961	2% @ 55		1	2%	Y	Y			4	7.00	11.435%
Salinas, City of											
Misc 000102540	2% @ 55		1	2%						7.00	15.041%
Misc 999102538	2% @ 55			2%						7.00	15.041%
Fire 000102544	3% @ 50		1	2%	Y	Y	Y		1	9.00	48.008%
Fire 000108460	2% @ 50		1	2%	Y	Y	Y		1	9.00	48.008%
Fire 112108462	3% @ 55		3	2%	Y	Y	Y		1	9.00	23.065%
Fire 999102541	3% @ 50		1	2%	Y	Y	Y		1	9.00	48.008%
Police 000102547	3% @ 50		1	2%			Y		8	9.00	37.828%
Police 112108461	3% @ 55		3	2%			Y		8	9.00	37.828%
Police 999102545	3% @ 55		3	2%			Y		8	9.00	37.828%
Salton Community Services District											
Misc 000105257	2% @ 60	Y	1	2%	Y	Y				7.00	5.541%
Misc 999105256	2% @ 60	Y	1	2%	Y	Y				7.00	5.541%
Fire 000105258	1/2 @ 55	Y	3	2%	Y	Y				Varies	0.000%
Samoa Peninsula Fire Protection District											
Fire 000104467	1/2 @ 55		1	2%	Y	Y	Y		3	Varies	0.000%
Fire 999104466	1/2 @ 55		1	2%	Y	Y	Y		3	Varies	0.000%
San Andreas Regional Center, Inc.											
Misc 000106786	2% @ 55		3	2%					3	7.00	13.185%
Misc 000106788	2.5% @ 55		3	2%					3	8.00	13.185%
Misc 999106785	2.5% @ 55		3	2%					3	8.00	13.185%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
San Andreas Sanitary District											
Misc 000106566	2% @ 55	Y	3	2%	Y	Y				7.00	26.088%
Misc 000106567	2.7% @ 55	Y	3	2%	Y	Y				8.00	26.088%
Misc 999106565	2.7% @ 55		3	2%	Y	Y				8.00	26.088%
San Anselmo, Town of											
Misc 000101248	2% @ 55	Y	1	2%	Y	Y				7.00	16.691%
Misc 000101250	2.7% @ 55	Y	1	2%	Y	Y				8.00	16.691%
Misc 112101251	2% @ 55	Y	1	2%	Y	Y				7.00	11.522%
Misc 999101246	2.7% @ 55		1	2%	Y	Y				8.00	16.691%
Police 000101253	3% @ 50	Y	1	2%	Y	Y				9.00	27.849%
Police 112101254	3% @ 55	Y	1	2%	Y	Y				9.00	22.250%
Police 999101252	3% @ 50		1	2%	Y	Y				9.00	27.849%
San Benito County Water District											
Misc 000104287	2% @ 55		3	2%	Y	Y				7.00	15.135%
Misc 000104288	2.5% @ 55		3	2%	Y	Y				8.00	15.135%
Misc 999104286	2.5% @ 55		3	2%	Y	Y				8.00	15.135%
San Benito Health Care District											
Misc 000107624	2% @ 60	Y	3	2%						7.00	0.000%
Misc 999107694	2% @ 60		3	2%						7.00	0.000%
San Benito, County of											
Misc 000101024	2% @ 55	Y	3	2%			Y			7.00	15.651%
Misc 000101025	2% @ 55		3	2%			Y			7.00	15.651%
Misc 999101022	2% @ 55		3	2%			Y			7.00	15.651%
Peace 000101028	3% @ 55		3	2%	Y	Y	Y			9.00	34.636%
Peace 999101026	3% @ 55		3	2%	Y	Y				9.00	34.636%
San Bernardino City Unified School District											
Police 000102568	3% @ 50		1	5%	Y	Y	Y		4	9.00	54.887%
Police 999102567	3% @ 50		1	5%	Y	Y	Y		4	9.00	54.887%
San Bernardino County Housing Authority											
Misc 000102464	2% @ 55	Y	1	2%						7.00	17.895%
Misc 000102465	2.5% @ 55	Y	1	2%						8.00	17.895%
Misc 999102463	2.5% @ 55		1	2%						8.00	17.895%
San Bernardino County Transportation Authority											
Misc 999107847	2% @ 60		1	2%	Y	Y	Y			7.00	0.000%
San Bernardino Economic Development Agency											
Misc 000105166	2% @ 55		1	2%	Y	Y	Y		3	7.00	22.024%
Misc 000105167	3% @ 60		1	2%	Y	Y	Y		3	8.00	22.024%
Misc 999105165	3% @ 60		1	2%	Y	Y	Y		3	8.00	22.024%
San Bernardino Valley Municipal Water District											
Misc 000102660	2% @ 60		1	4%	Y	Y	Y			7.00	34.392%
Misc 000102661	3% @ 60		1	4%	Y	Y	Y			8.00	34.392%
Misc 112108471	2% @ 60		1	4%	Y	Y	Y			7.00	9.905%
Misc 999102659	3% @ 60		1	4%	Y	Y	Y			8.00	34.392%
San Bernardino Valley Water Conservation District											
Misc 000103570	2% @ 55		1	2%	Y	Y				7.00	15.701%
Misc 000103571	2.5% @ 55		1	2%	Y	Y				8.00	15.701%
Misc 999103569	2.5% @ 55		1	2%	Y	Y				8.00	15.701%
San Bernardino, California State University, Foundation											
Misc 000103476	2% @ 55	Y	1	2%			Y	Y		5.00	10.757%
Misc 999103475	2% @ 55		1	2%			Y	Y		6.00	10.757%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
San Bernardino, City of											
Misc	000105725	2% @ 55	1	2%			Y		4	7.00	20.169%
Misc	000105727	2.7% @ 55	1	2%			Y		4	8.00	20.169%
Misc	112108673	2% @ 55	1	2%			Y		4	7.00	20.169%
Misc	999105723	2% @ 55	1	2%			Y		4	7.00	20.169%
Fire	000105731	3% @ 50	1	2%			Y		4	9.00	33.765%
Fire	000108674	3% @ 55	1	2%			Y		4	9.00	33.765%
Fire	999105728	3% @ 50	1	2%			Y		4	9.00	33.765%
Police	000105733	3% @ 50	1	2%			Y		4	9.00	33.765%
Police	112108675	3% @ 55	1	2%			Y		4	9.00	33.765%
Police	999105729	3% @ 55	1	2%			Y		4	9.00	33.765%
San Bruno, City of											
Misc	000103390	2.7% @ 55	1	2%					4	8.00	20.913%
Misc	000103391	2% @ 55	1	2%					4	7.00	20.913%
Misc	000108923	2% @ 55	1	2%				Y		7.00	20.913%
Misc	000108924	2.7% @ 55	1	2%				Y		8.00	20.913%
Misc	999103388	2.7% @ 55	1	2%					4	8.00	20.913%
Fire	000103397	3% @ 50	1	2%	Y	Y			4	9.00	27.849%
Fire	999103393	3% @ 50	1	2%	Y	Y			4	9.00	27.849%
Police	000103395	3% @ 50	1	2%	Y	Y			4	9.00	27.849%
Police	999103394	3% @ 50	1	2%	Y	Y			4	9.00	27.849%
San Buenaventura, City of											
Misc	000106288	2% @ 55	1	2%					4	7.00	14.329%
Misc	112108718	2% @ 60	3	2%					4	7.00	14.329%
Misc	999106286	2% @ 60	3	2%					4	7.00	14.329%
Fire	000106292	3% @ 55	1	2%			Y		3	9.00	44.225%
Fire	000108719	2% @ 50	1	2%			Y		3	9.00	44.225%
Fire	999106289	3% @ 55	1	2%			Y		3	9.00	44.225%
Police	000106295	3% @ 50	1	2%			Y		4	9.00	44.225%
Police	112108720	3% @ 55	1	2%			Y		4	9.00	44.225%
Police	999106290	3% @ 55	1	2%					4	9.00	44.225%
San Carlos, City of											
Misc	000104069	2% @ 55	1	2%	Y	Y				7.00	23.915%
Misc	000104070	2.7% @ 55	1	2%	Y	Y				8.00	23.915%
Misc	112104066	2.5% @ 55	1	2%	Y	Y				8.00	16.147%
Misc	113108584	2% @ 55	3	2%	Y	Y				7.00	11.513%
Misc	999104067	2.7% @ 55	1	2%	Y	Y				8.00	23.915%
Fire	000108585	2% @ 50	3	2%	Y	Y			8	9.00	20.083%
Police	000104065	3% @ 50	1	2%	Y	Y	Y		3	9.00	0.000%
Police	112104064	3% @ 55	1	2%	Y	Y	Y		3	9.00	0.000%
Police	999104063	3% @ 50	1	2%	Y	Y	Y		3	9.00	0.000%
San Clemente, City of											
Fire	000104350	2% @ 50	1	2%	Y	Y	Y			9.00	0.000%
Fire	999104347	2% @ 50	1	2%	Y	Y	Y			9.00	0.000%
Police	000104352	2% @ 50	1	2%	Y	Y	Y			9.00	0.000%
Police	999104348	2% @ 50	1	2%	Y	Y	Y			9.00	0.000%
Safety	000104354	3% @ 55	1	2%	Y	Y	Y			9.00	33.830%
Safety	999104353	3% @ 55	1	2%	Y	Y	Y			9.00	33.830%
San Diego Association of Governments											
Misc	000102307	2% @ 55	1	2%			Y		4	7.00	19.083%
Misc	000102309	2.7% @ 55	1	2%			Y		4	8.00	19.083%
Misc	000107965	2% @ 55	1	2%			Y			7.00	19.083%
Misc	444107964	2.7% @ 55	1	2%			Y			8.00	19.083%
Misc	444108897	2.7% @ 55	1	2%			Y			8.00	19.083%
Misc	999102306	2.7% @ 55	1	2%			Y			8.00	19.083%
San Diego County Law Library											
Misc	000106431	2% @ 60	1	2%	Y	Y	Y		3	7.00	6.882%
Misc	999106430	2% @ 60	1	2%	Y	Y	Y		3	7.00	6.882%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
San Diego County Office of Education											
Misc 000102436	2% @ 55	Y	1	3%	Y	Y		Y		7.00	15.501%
Misc 000102437	2% @ 55		1	3%	Y	Y		Y	8	7.00	15.501%
Misc 000107754	2% @ 55	Y	1	3%	Y	Y		Y	8	7.00	15.501%
Misc 999102434	2% @ 55		1	3%	Y	Y		Y	8	7.00	15.501%
San Diego County Water Authority											
Misc 000106630	2% @ 55	Y	1	3%	Y					7.00	21.389%
Misc 000106632	2.5% @ 55	Y	1	3%	Y					8.00	21.389%
Misc 000108733	2.5% @ 55		1	3%	Y					8.00	21.389%
Misc 999106628	2.5% @ 55		1	3%	Y					8.00	21.389%
San Diego Metropolitan Transit System											
Misc 000106603	2% @ 55	Y	1	2%	Y	Y				7.00	19.712%
Misc 000106604	2% @ 55		1	2%	Y	Y				7.00	19.712%
Misc 000106606	2.7% @ 55	Y	1	2%	Y	Y				8.00	19.712%
Misc 999106602	2.7% @ 55		1	2%	Y	Y				8.00	19.712%
San Diego Pooled Insurance Program Authority											
Misc 000103544	2% @ 55		1	2%	Y	Y			4	7.00	23.814%
Misc 000103545	3% @ 60		1	2%	Y	Y			4	8.00	23.814%
San Diego Rural Fire Protection District											
Misc 000105021	2% @ 55		1	2%	Y	Y			3	7.00	35.427%
Misc 999105020	2% @ 55		1	2%	Y	Y			3	7.00	35.427%
Fire 000105019	2% @ 55		3	2%	Y	Y			3	7.00	0.000%
San Diego State University Associated Students											
Misc 000102301	2% @ 55	Y	1	2%	Y	Y	Y			7.00	14.741%
Misc 999102300	2% @ 55		1	2%	Y	Y	Y			7.00	14.741%
San Diego State University Foundation											
Misc 000107651	2% @ 60	Y	3	2%						5.00	0.000%
Misc 999107717	2% @ 60		3	2%						6.00	0.000%
San Diego Trolley, Inc.											
Misc 000102161	2% @ 55		1	2%					2	7.00	9.775%
Misc 999102159	2% @ 55		1	2%					2	7.00	9.775%
San Diego Unified School District											
Police 000106454	3% @ 50		1	2%	Y	Y	Y	Y	4	9.00	48.248%
Police 999106453	3% @ 50		1	2%	Y	Y	Y	Y	4	9.00	48.248%
San Dieguito Water District											
Misc 000105138	2% @ 55		1	2%	Y	Y			3	7.00	16.691%
Misc 000105139	2.7% @ 55		1	2%	Y	Y			3	8.00	16.691%
Misc 999105137	2.7% @ 55		1	2%	Y	Y			3	8.00	16.691%
San Dimas, City of											
Misc 000105904	2% @ 55		3	2%	Y	Y			3	7.00	15.971%
Misc 999105903	2% @ 55		3	2%	Y	Y			3	7.00	15.971%
San Elijo Joint Powers Authority											
Misc 000100916	2% @ 55		1	2%	Y	Y			8	7.00	17.893%
Misc 000100917	2.5% @ 55		1	2%	Y	Y			8	8.00	17.893%
Misc 999100915	2.5% @ 55		1	2%	Y	Y			8	8.00	17.893%
San Fernando, City of											
Misc 000101529	2% @ 55	Y	1	5%	Y	Y				7.00	27.841%
Misc 000101530	3% @ 60	Y	1	5%	Y	Y				8.00	27.841%
Misc 112101527	2% @ 55	Y	1	3%	Y	Y				7.00	12.434%
Misc 112108173	2% @ 55		1	3%	Y	Y				7.00	12.434%
Misc 999101528	3% @ 60	Y	1	5%	Y	Y			4	8.00	27.841%
Fire 999101523	1/2 @ 55		3	2%	Y	Y			1	Varies	27.991%
Police 000101521	3% @ 50		1	5%	Y	Y			4	9.00	49.566%
Police 112107403	3% @ 50		3	2%	Y	Y			4	9.00	27.991%
Police 999101520	3% @ 50		1	5%	Y	Y			4	9.00	49.566%
Police 999101524	3% @ 50		3	2%	Y	Y			4	9.00	27.991%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
San Francisco Bay Area Rapid Transit District											
Misc 000100488	2% @ 55	Y	1	2%						7.00	13.303%
Misc 000100489	2% @ 55		1	2%		Y				7.00	13.303%
Misc 000108885	2% @ 55		1	2%		Y				7.00	13.303%
Misc 999100486	2% @ 55		1	2%		Y				7.00	13.303%
Police 000108887	3% @ 50		1	2%		Y			4	9.00	47.789%
Police 999100490	3% @ 50		1	2%		Y			4	9.00	47.789%
San Francisco Bay Area Water Emergency Transportation Authority											
Misc 000103023	2.5% @ 55		1	2%	Y	Y			4	8.00	16.822%
Misc 444107985	2.5% @ 55		1	2%	Y	Y			4	8.00	16.822%
Misc 999103022	2% @ 55		1	2%	Y	Y			4	7.00	16.822%
San Francisco City and County Housing Authority											
Misc 000104938	2% @ 55	Y	1	5%		Y				7.00	11.997%
Misc 999104937	2% @ 55		1	5%		Y				7.00	11.997%
Police 000104940	2% @ 55	Y	3	2%	Y	Y				7.00	0.000%
Police 999104939	2% @ 55		3	2%	Y	Y				7.00	0.000%
San Francisco City and County Redevelopment Agency											
Misc 000104238	2% @ 55	Y	1	4%	Y	Y		Y		7.00	6.294%
Misc 999104236	2% @ 55		1	4%		Y		Y		7.00	6.294%
San Francisco Community College District Bookstore Auxiliary											
Misc 000104681	2% @ 60	Y	3	3%	Y	Y				7.00	10.554%
Misc 999104680	2% @ 60	Y	3	3%	Y	Y				7.00	10.554%
San Francisco County Law Library											
Misc 000102931	2% @ 60		3	2%	Y	Y				7.00	6.648%
Misc 999102930	2% @ 60		3	2%	Y	Y				7.00	6.648%
San Francisco County Transportation Authority											
Misc 000104407	2% @ 55		1	2%	Y	Y			2	7.00	12.150%
Misc 999104406	2% @ 55		1	2%	Y	Y			2	7.00	12.150%
San Francisco Health Authority											
Misc 000101069	2% @ 55		3	2%	Y	Y			3	7.00	11.032%
Misc 999101068	2% @ 55		3	2%	Y	Y			3	7.00	11.032%
San Francisco State University Franciscan Shops											
Misc 000107625	2% @ 60	Y	3	2%						5.00	0.000%
Misc 999107695	2% @ 60		3	2%						6.00	0.000%
San Francisco State University Frederick Burke Foundation											
Misc 999107836	2% @ 60		3	2%		Y				7.00	0.000%
San Francisco, City and County of											
Misc 000102990	2% @ 60		1	2%	Y	Y	Y		5	7.00	0.000%
Misc 000107981	2% @ 60	Y	1	2%	Y	Y	Y			5.00	0.000%
Misc 999102988	2% @ 60		1	2%	Y	Y	Y		2	6.00	0.000%
Misc 999108863	1.25% @ 65		1	3%	Y	Y	Y			Varies	0.000%
Police 000102982	2% @ 50		1	2%	Y	Y	Y		5	9.00	22.937%
Police 112107445	2% @ 55		3	2%					2	7.00	22.937%
Police 999102978	2% @ 55		3	2%					2	7.00	22.937%
Peace 000102984	2% @ 50		1	2%			Y		1	9.00	22.937%
Peace 112102981	2% @ 50		1	2%			Y		1	9.00	22.937%
Peace 999102979	2% @ 50		1	2%			Y		1	9.00	22.937%
Police 000102986	3% @ 55		1	2%			Y		1	9.00	22.937%
Police 999102977	3% @ 55		1	2%			Y		1	9.00	22.937%
San Francisco Creek Joint Powers Authority											
Misc 000106943	2% @ 55		3	2%	Y	Y			8	7.00	14.960%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
San Gabriel County Water District											
Misc 000103810	2% @ 55		1	2%	Y	Y	Y			7.00	21.835%
Misc 000103811	2.7% @ 55		1	2%	Y	Y	Y			8.00	21.835%
Misc 999103809	2.7% @ 55		1	2%	Y	Y	Y			8.00	21.835%
San Gabriel Valley Council of Governments											
Misc 000100694	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
Misc 999100693	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
San Gabriel Valley Mosquito and Vector Control District											
Misc 000106269	2% @ 55		1	2%	Y	Y		Y		7.00	13.217%
Misc 999106268	2% @ 55		1	2%	Y	Y		Y		7.00	13.217%
San Gabriel Valley Municipal Water District											
Misc 000102017	2% @ 55	Y	1	2%	Y	Y	Y			7.00	12.330%
Misc 000102018	2% @ 55		1	2%	Y	Y	Y			7.00	12.330%
Misc 999102016	2% @ 55		1	2%	Y	Y	Y			7.00	12.330%
San Gabriel, City of											
Misc 000105362	2% @ 55		1	2%	Y	Y	Y	Y	4	7.00	23.229%
Misc 000105363	2.7% @ 55		1	2%	Y	Y	Y	Y	4	8.00	23.229%
Misc 999105360	2.7% @ 55		1	2%	Y	Y	Y	Y	4	8.00	23.229%
Fire 000105367	3% @ 50		1	2%	Y	Y	Y	Y	4	9.00	39.914%
Fire 999105364	3% @ 50		1	2%	Y	Y	Y	Y	4	9.00	39.914%
Police 000105366	3% @ 50		1	2%	Y	Y	Y	Y	4	9.00	39.914%
Police 999105365	3% @ 50		1	2%	Y	Y	Y	Y	4	9.00	39.914%
San Geronio Pass Water Agency											
Misc 000102518	3% @ 60		1	4%	Y	Y	Y			8.00	27.173%
Misc 999102516	3% @ 60		1	4%	Y	Y				8.00	27.173%
San Jacinto Valley Cemetery District											
Misc 000104962	2% @ 60		3	2%	Y	Y				7.00	0.000%
Misc 999104961	2% @ 60		3	2%	Y	Y				7.00	0.000%
San Jacinto, City of											
Misc 000100452	2% @ 55	Y	1	2%	Y	Y				7.00	22.811%
Misc 000100453	2% @ 55		1	2%	Y	Y			4	7.00	22.811%
Misc 000100454	2.7% @ 55		1	2%	Y	Y			4	8.00	22.811%
Misc 999100451	2.7% @ 55		1	2%	Y	Y			4	8.00	22.811%
Fire 000107382	2% @ 55		1	2%	Y	Y			4	7.00	0.000%
Fire 999100455	2% @ 55		1	2%	Y	Y			4	7.00	0.000%
Police 000100458	2% @ 50		1	2%	Y	Y			4	9.00	0.000%
Police 999100456	2% @ 50		1	2%	Y	Y			4	9.00	0.000%
San Joaquin County Housing Authority											
Misc 000101056	2% @ 55	Y	1	2%	Y	Y				7.00	11.685%
Misc 999101055	2% @ 55		1	2%	Y	Y				7.00	11.685%
San Joaquin County IHSS Public Authority											
Misc 000104665	2% @ 55		1	3%	Y	Y	Y		4	7.00	14.384%
Misc 000104666	2% @ 55		1	3%	Y	Y	Y			7.00	14.384%
San Joaquin Delta Community College District											
Police 000105842	3% @ 55		3	2%	Y	Y	Y		3	9.00	39.758%
Police 999105841	3% @ 55		3	2%	Y	Y	Y		3	9.00	39.758%
San Joaquin, City of											
Misc 000101067	2% @ 55		3	2%	Y	Y			3	7.00	11.032%
Misc 999101065	2% @ 55		3	2%	Y	Y			3	7.00	11.032%
San Joaquin, County of											
Misc 000104312	2% @ 55	Y	1	3%	Y	Y	Y			7.00	0.000%
Misc 000104313	2% @ 55		1	3%	Y	Y	Y			7.00	0.000%
Misc 999104310	2% @ 55		1	3%	Y	Y	Y			7.00	0.000%
San Jose Housing Authority											
Misc 999107708	2% @ 60	Y	3	2%						7.00	0.000%
San Jose State University Spartan Shops, Inc.											
Misc 000107621	2% @ 60	Y	3	2%						7.00	0.000%
Misc 999107691	2% @ 60		3	2%						7.00	0.000%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
San Jose State University, Associated Students											
Misc 000107639	2% @ 60	Y	3	2%						7.00	0.000%
Misc 999107706	2% @ 60		3	2%						7.00	0.000%
San Jose, City of											
Misc 000105829	2% @ 55		3	2%	Y	Y			3	7.00	19.216%
Misc 999105828	2% @ 55		3	2%	Y	Y			3	7.00	19.216%
San Juan Water District											
Misc 000104756	2% @ 55	Y	1	2%	Y	Y				7.00	16.786%
Misc 000104758	3% @ 60	Y	1	2%	Y	Y				8.00	16.786%
Misc 112104759	3% @ 60	Y	3	2%	Y	Y				8.00	16.161%
Misc 999104755	3% @ 60	Y	1	2%	Y	Y				8.00	16.786%
Misc 999108621	3% @ 60	Y	3	2%	Y	Y				8.00	16.161%
San Leandro, City of											
Misc 000106860	2% @ 55		1	2%		Y	Y			7.00	24.998%
Misc 000108746	2.5% @ 55		1	2%		Y	Y			8.00	24.998%
Misc 112107529	2% @ 55		3	2%		Y	Y			7.00	24.998%
Misc 999106858	2% @ 55		3	2%		Y	Y			7.00	24.998%
Fire 000106869	3% @ 50		1	2%	Y	Y	Y			9.00	29.556%
Fire 999106864	3% @ 50		1	2%	Y	Y	Y			9.00	29.556%
Police 000106867	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Police 999106865	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
San Lorenzo Valley Water District											
Misc 000104175	2% @ 55	Y	3	2%	Y	Y				7.00	11.070%
Misc 000104176	2% @ 55		3	2%	Y	Y				7.00	11.070%
Misc 999104174	2% @ 55		3	2%	Y	Y				7.00	11.070%
San Luis Obispo - Cal Poly Associated Students, Inc.											
Misc 000102649	2% @ 55	Y	1	2%	Y	Y	Y			5.00	18.429%
Misc 000108179	2% @ 55		1	2%	Y	Y	Y		1	6.00	18.429%
Misc 112108469	2% @ 60	Y	3	2%	Y	Y	Y			5.00	10.715%
Misc 999102647	2% @ 55		1	2%	Y	Y	Y		1	6.00	18.429%
San Luis Obispo - Cal Poly Foundation											
Misc 000104430	2% @ 55	Y	1	2%	Y	Y	Y			5.00	12.946%
Misc 000108598	2% @ 55		1	2%	Y	Y	Y			6.00	12.946%
Misc 112104428	2% @ 60	Y	3	2%	Y	Y	Y			5.00	12.946%
Misc 999104427	2% @ 55		1	2%	Y	Y	Y			6.00	12.946%
San Luis Obispo City Housing Authority											
Misc 000105204	2% @ 55	Y	3	2%	Y	Y				7.00	22.673%
Misc 999105203	2% @ 55		3	2%	Y	Y				7.00	22.673%
San Luis Obispo Council of Governments											
Misc 000101348	2% @ 55		1	3%	Y	Y	Y		4	7.00	16.105%
San Luis Obispo Regional Transit Authority											
Misc 000100667	2% @ 55		1	2%	Y	Y			3	7.00	16.969%
Misc 999100666	2% @ 55		1	2%	Y	Y			3	7.00	16.969%
San Luis Obispo, City of											
Misc 000106674	2% @ 55		1	2%		Y			4	7.00	26.255%
Misc 000106676	2.7% @ 55		1	2%	Y	Y			4	8.00	26.255%
Misc 999106672	2.7% @ 55		1	2%	Y	Y			4	8.00	26.255%
Fire 000106681	3% @ 50		1	2%	Y	Y	Y		3	9.00	45.201%
Fire 999106677	3% @ 50		1	2%	Y	Y	Y		3	9.00	45.201%
Police 000106682	3% @ 50		1	2%	Y	Y	Y		4	9.00	45.201%
Police 999106678	3% @ 50		1	2%	Y	Y	Y		4	9.00	45.201%
San Luis Water District											
Misc 000103924	2% @ 60	Y	3	2%	Y	Y				7.00	1.801%
Misc 000103925	2.5% @ 55	Y	3	2%	Y	Y				8.00	1.801%
Misc 999103923	2.5% @ 55	Y	3	2%	Y	Y				8.00	1.801%
San Marcos Cemetery District											
Misc 000107660	2% @ 60		3	2%		Y				7.00	0.000%
Misc 999107722	2% @ 60		3	2%		Y				7.00	0.000%



## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
San Marcos, City of											
Misc 000103562	2% @ 55	Y	1	2%		Y	Y			7.00	27.444%
Misc 000103563	2% @ 55		1	2%		Y	Y			7.00	27.444%
Misc 000103565	2.7% @ 55	Y	1	2%		Y	Y			8.00	27.444%
Misc 000103566	2.7% @ 55		1	2%		Y	Y			8.00	27.444%
Misc 000108018	2% @ 55			2%		Y	Y			7.00	27.444%
Misc 112108548	2% @ 55	Y		2%		Y	Y			7.00	27.444%
Misc 999103561	2% @ 55			2%		Y	Y			7.00	27.444%
Misc 999108809	2% @ 55		1	5%			Y	Y	2	7.00	27.444%
Fire 000103568	3% @ 50		1	2%	Y	Y	Y	Y	8	9.00	29.556%
Fire 444108019	3% @ 50		1	5%	Y	Y	Y	Y	8	9.00	29.556%
Fire 999108810	3% @ 50		1	5%	Y	Y	Y	Y	8	9.00	29.556%
San Marino, City of											
Misc 000101426	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.330%
Misc 999101425	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.330%
Fire 000101430	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.556%
Fire 112101432	3% @ 55		1	2%	Y	Y	Y		3	9.00	23.948%
Fire 999101429	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.556%
Fire 999101431	3% @ 55		1	2%	Y	Y	Y		3	9.00	23.948%
Police 000101428	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.556%
Police 999101427	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.556%
San Mateo County Harbor District											
Misc 000103521	2% @ 55		3	2%	Y	Y			3	7.00	20.664%
Misc 000103523	2.5% @ 55		3	2%	Y	Y			3	8.00	20.664%
Misc 999103520	2.5% @ 55		3	2%	Y	Y			3	8.00	20.664%
San Mateo County In-Home Supportive Services Public Authority											
Misc 000106650	2% @ 60		3	2%	Y	Y			3	7.00	9.110%
San Mateo County Law Library											
Misc 000103242	2% @ 55		3	2%	Y	Y				7.00	1.516%
Misc 999103240	2% @ 55		3	2%	Y	Y				7.00	1.516%
San Mateo County Schools Insurance Group											
Misc 000103837	2% @ 55	Y	1	2%	Y	Y				7.00	25.220%
Misc 000103838	2.7% @ 55	Y	1	2%	Y	Y				8.00	25.220%
Misc 999103836	2.7% @ 55		1	2%	Y	Y				8.00	25.220%
San Mateo County Transit District											
Misc 000102445	2% @ 55	Y	3	2%	Y					7.00	8.983%
Misc 000102446	2% @ 55		3	2%	Y					7.00	8.983%
Misc 112108453	2% @ 60	Y	3	2%	Y					7.00	8.983%
Misc 999102443	2% @ 60		3	2%	Y					7.00	8.983%
San Mateo Local Agency Formation Commission											
Misc 000107620	2% @ 60		3	2%	Y	Y				7.00	0.000%
Misc 999107690	2% @ 60		3	2%	Y	Y				7.00	0.000%
San Mateo, City of											
Misc 000102690	2% @ 55	Y	1	2%	Y					7.00	16.452%
Misc 000102691	2% @ 55		1	2%	Y				1	7.00	16.452%
Misc 999102688	2% @ 55		1	2%	Y				1	7.00	16.452%
Fire 000102695	3% @ 50		1	2%	Y				4	9.00	41.384%
Fire 999102692	3% @ 50		1	2%	Y				4	9.00	41.384%
Police 000102697	3% @ 50		1	2%	Y				4	9.00	41.384%
Police 999102693	3% @ 50		1	2%	Y				4	9.00	41.384%
San Miguel Community Services District											
Misc 000104227	2.7% @ 55		1	2%	Y	Y			4	8.00	21.920%
Misc 999104226	2.7% @ 55		1	2%	Y	Y			4	8.00	21.920%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
San Miguel Consolidated Fire Protection District											
Misc 000107057	2% @ 55		1	2%	Y	Y	Y	Y	4	7.00	18.507%
Misc 000107058	2.7% @ 55		1	2%	Y	Y	Y	Y	4	8.00	18.507%
Misc 444107540	2.7% @ 55		1	2%	Y	Y	Y	Y	4	8.00	18.507%
Misc 444108198	2% @ 55		1	2%	Y	Y	Y	Y	4	7.00	18.507%
Misc 999107056	2% @ 55		1	2%	Y	Y	Y	Y	4	7.00	18.507%
Fire 000107064	3% @ 55		1	2%	Y	Y	Y	Y	4	9.00	23.948%
Fire 444107543	3% @ 55		1	2%	Y	Y	Y	Y	4	9.00	23.948%
Fire 444108152	3% @ 55		1	2%	Y	Y			4	9.00	23.948%
Fire 444108153	3% @ 55		1	2%	Y	Y			4	9.00	23.948%
Fire 444108156	3% @ 55		1	2%	Y	Y	Y	Y	4	9.00	23.948%
Fire 444108159	3% @ 55		1	2%	Y	Y	Y	Y	4	9.00	23.948%
Fire 999107062	3% @ 55		1	2%	Y	Y	Y	Y	4	9.00	23.948%
San Pablo, City of											
Misc 000100636	2% @ 55	Y	1	2%	Y	Y				7.00	15.701%
Misc 000100637	2% @ 55		1	2%	Y	Y			3	7.00	15.701%
Misc 000100639	2.5% @ 55		1	2%	Y	Y			3	8.00	15.701%
Misc 444107383	2% @ 55		1	2%	Y	Y			3	7.00	15.701%
Misc 999100633	2.5% @ 55		1	2%	Y	Y			3	8.00	15.701%
Police 000100642	3% @ 50		1	2%	Y	Y			3	9.00	27.849%
Police 999100640	3% @ 50		1	2%	Y	Y			3	9.00	27.849%
San Ramon, City of											
Misc 000104054	2% @ 55		1	2%	Y	Y			4	7.00	14.038%
Misc 000104055	2.7% @ 55		1	2%	Y	Y			4	8.00	14.038%
Misc 999104052	2.7% @ 55		1	2%	Y	Y			4	8.00	14.038%
Police 000104057	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Police 999108583	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
San Simeon Community Services District											
Misc 000106328	2% @ 60		3	2%	Y	Y			4	7.00	0.000%
Misc 999106327	2% @ 60		3	2%	Y	Y			4	7.00	0.000%
Sand City, City of											
Misc 000103556	2% @ 55		1	2%	Y	Y			4	7.00	25.575%
Misc 000103557	3% @ 60		1	2%	Y	Y			4	8.00	25.575%
Misc 999103555	3% @ 60		1	2%	Y	Y			4	8.00	25.575%
Police 000103560	3% @ 55		1	2%	Y	Y			4	9.00	24.714%
Police 999103558	3% @ 55		1	2%	Y	Y			4	9.00	24.714%
Sanger Cemetery District											
Misc 000101383	2% @ 60	Y	3	2%	Y	Y				7.00	8.150%
Misc 999101382	2% @ 60	Y	3	2%	Y	Y				7.00	8.150%
Sanger, City of											
Misc 000105042	2% @ 55	Y	3	2%	Y	Y				7.00	23.725%
Misc 000105043	2.5% @ 55	Y	3	2%	Y	Y				8.00	23.725%
Misc 999105040	2.5% @ 55	Y	3	2%	Y	Y				8.00	23.725%
Fire 000105046	3% @ 55	Y	1	2%	Y	Y				9.00	0.000%
Fire 112105049	3% @ 55	Y	3	2%	Y	Y				9.00	27.328%
Fire 999105044	3% @ 55	Y	1	2%	Y	Y				9.00	0.000%
Fire 999105047	3% @ 55	Y	3	2%	Y	Y				9.00	27.328%
Police 000105054	2% @ 50	Y	1	2%	Y	Y				9.00	29.097%
Police 112105052	2% @ 50	Y	3	2%	Y	Y				9.00	29.097%
Police 999105050	2% @ 50	Y	3	2%	Y	Y				9.00	29.097%
Sanitary District No. 5 of Marin County											
Misc 000103486	2% @ 55		1	2%	Y	Y				7.00	35.571%
Misc 000103487	2.7% @ 55		1	2%	Y	Y				8.00	35.571%
Misc 999103485	2.7% @ 55		1	2%	Y	Y				8.00	35.571%
Sanitation Districts of Orange County											
Misc 000107636	2% @ 60		1	2%			Y		1	7.00	0.000%
Misc 999107703	2% @ 60		1	2%			Y		1	7.00	0.000%
Santa Ana Unified School District											
Police 000105279	3% @ 50		1	2%	Y	Y	Y		4	9.00	34.518%
Police 999105278	3% @ 50		1	2%	Y	Y	Y		4	9.00	34.518%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Santa Ana Watershed Project Authority											
Misc 000101324	2% @ 55		1	5%	Y	Y				7.00	12.434%
Misc 000107931	2% @ 55			5%	Y	Y				7.00	12.434%
Misc 999101323	2% @ 55		1	5%	Y	Y				7.00	12.434%
Santa Ana, City of											
Misc 000104015	2% @ 55		1	2%	Y	Y	Y		4	7.00	25.688%
Misc 000104017	2.7% @ 55		1	2%	Y	Y	Y		4	8.00	25.688%
Misc 999104013	2.7% @ 55		1	2%	Y	Y	Y		4	8.00	25.688%
Fire 000104026	3% @ 50		1	2%	Y	Y	Y		4	9.00	41.710%
Fire 000108579	2% @ 50		1	2%	Y	Y	Y		4	9.00	41.710%
Fire 999104022	3% @ 50		1	2%	Y	Y	Y		4	9.00	41.710%
Police 000104034	3% @ 50		1	2%	Y	Y	Y		4	9.00	41.710%
Police 000108581	2% @ 50		1	2%	Y	Y	Y		4	9.00	41.710%
Police 999104023	3% @ 50		1	2%	Y	Y	Y		4	9.00	41.710%
Santa Barbara County Housing Authority											
Misc 999107721	2% @ 60	Y	3	2%						7.00	0.000%
Santa Barbara County Law Library											
Misc 000105550	2% @ 60	Y	3	2%	Y	Y				7.00	1.836%
Misc 999105549	2% @ 60	Y	3	2%	Y	Y				7.00	1.836%
Santa Barbara County Special Education Local Plan Area											
Misc 000103778	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999103777	2% @ 60		3	2%	Y	Y				7.00	8.005%
Santa Barbara Regional Health Authority											
Misc 000102877	2% @ 60		3	2%	Y	Y			3	7.00	8.171%
Misc 999102876	2% @ 60		3	2%	Y	Y			3	7.00	8.171%
Santa Barbara, City of											
Misc 000105845	2% @ 55		1	2%			Y		4	7.00	24.725%
Misc 000105847	2.7% @ 55		1	2%			Y		4	8.00	24.725%
Misc 999105843	2.7% @ 55		1	2%			Y		4	8.00	24.725%
Fire 000105850	3% @ 50		1	2%	Y	Y	Y		2	9.00	37.535%
Fire 999105848	3% @ 50		1	2%		Y	Y		2	9.00	37.535%
Police 000105853	3% @ 50		1	2%			Y		2	9.00	35.958%
Police 000108684	2% @ 50		1	2%			Y		2	9.00	35.958%
Police 999105851	3% @ 50		1	2%			Y		2	9.00	35.958%
Santa Clara City Redevelopment Agency											
Misc 999107786	2% @ 60		3	2%						7.00	0.000%
Santa Clara County Central Fire Protection District											
Misc 000104629	2% @ 55		1	2%	Y	Y	Y		3	7.00	25.525%
Misc 000104630	2.7% @ 55		1	2%	Y	Y	Y		3	8.00	25.525%
Misc 000108617	2% @ 55		3	2%	Y	Y	Y		3	7.00	25.525%
Misc 444108062	2% @ 55		1	2%	Y	Y	Y		3	7.00	25.525%
Misc 444108063	2.7% @ 55		1	2%	Y	Y	Y		3	8.00	25.525%
Misc 999104628	2% @ 55		3	2%	Y	Y	Y		3	7.00	25.525%
Fire 000104633	3% @ 50		1	2%	Y	Y	Y		3	9.00	34.523%
Fire 000108069	3% @ 50		1	2%		Y			4	9.00	34.523%
Fire 000108070	3% @ 50		3	2%		Y			1	9.00	34.523%
Fire 000108072	3% @ 50		1	2%			Y		1	9.00	34.523%
Fire 000108073	3% @ 50		1	2%	Y	Y	Y		3	9.00	34.523%
Fire 444108064	3% @ 50		1	2%	Y	Y	Y		3	9.00	34.523%
Fire 444108065	3% @ 50		1	2%		Y			4	9.00	34.523%
Fire 444108067	3% @ 50		1	2%		Y			1	9.00	34.523%
Fire 444108068	2% @ 50		3	2%					1	9.00	34.523%
Fire 999104631	3% @ 50		1	2%	Y	Y	Y		3	9.00	34.523%
Santa Clara County Health Authority											
Misc 000104926	2% @ 55		3	2%	Y	Y			3	7.00	11.032%
Misc 999104924	2% @ 55		3	2%	Y	Y			3	7.00	11.032%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Santa Clara County Law Library											
Misc 000104729	2% @ 55	Y	1	5%	Y	Y	Y			7.00	17.688%
Misc 000104730	2.5% @ 55	Y	1	5%	Y	Y	Y			8.00	17.688%
Misc 999104728	2.5% @ 55	Y	1	5%	Y	Y	Y			8.00	17.688%
Santa Clara County Open-Space Authority											
Misc 000103732	2% @ 55		3	2%	Y	Y			8	7.00	11.032%
Misc 999103731	2% @ 55		3	2%	Y	Y			8	7.00	11.032%
Santa Clara County Schools Insurance Group											
Misc 000106092	2% @ 55		1	2%	Y	Y				7.00	11.961%
Misc 999106091	2% @ 55		1	2%	Y	Y				7.00	11.961%
Santa Clara County Traffic Authority											
Misc 000107657	2% @ 55		1	2%			Y			7.00	0.000%
Misc 999107720	2% @ 55		1	2%			Y			7.00	0.000%
Santa Clara Valley Transportation Authority											
Misc 000100419	2% @ 55	Y	1	2%			Y			7.00	14.904%
Misc 000107901	2% @ 55	Y	1	2%		Y	Y			7.00	14.904%
Misc 000107903	2% @ 55		1	2%		Y	Y	1		7.00	14.904%
Misc 999100417	2% @ 55		1	2%			Y	1		7.00	14.904%
Santa Clara Valley Water District											
Misc 000103552	2% @ 55		1	2%	Y	Y	Y		4	7.00	19.632%
Misc 000103554	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	19.632%
Misc 112108547	2% @ 60		3	2%	Y	Y	Y		4	7.00	19.632%
Misc 999103551	2% @ 60		3	2%	Y	Y	Y		4	7.00	19.632%
Santa Clara, City of											
Misc 000104316	2% @ 55	Y	1	2%	Y					7.00	26.989%
Misc 000104317	2% @ 55		1	2%	Y			1		7.00	26.989%
Misc 000104319	2.7% @ 55	Y	1	2%	Y					8.00	26.989%
Misc 000104320	2.7% @ 55		1	2%	Y			1		8.00	26.989%
Misc 999104314	2.7% @ 55		1	2%	Y			1		8.00	26.989%
Fire 000104324	3% @ 50		3	2%	Y		Y		4	9.00	38.977%
Fire 999104321	3% @ 50		3	2%	Y		Y		4	9.00	38.977%
Police 000104326	3% @ 50		1	2%	Y		Y		4	9.00	38.977%
Police 999104322	3% @ 50		1	2%	Y		Y		4	9.00	38.977%
Santa Clara, County of											
Misc 000101720	2% @ 55	Y	1	2%	Y		Y			7.00	16.934%
Misc 000101721	2% @ 55		1	2%	Y		Y		1	7.00	16.934%
Misc 000101723	2.5% @ 55	Y	1	2%	Y		Y			8.00	16.934%
Misc 000101724	2.5% @ 55		1	2%	Y		Y		1	8.00	16.934%
Misc 000108425	2% @ 60	Y	3	2%	Y		Y			7.00	16.934%
Misc 000108426	2% @ 55	Y	3	2%	Y		Y			7.00	16.934%
Misc 999101717	2.5% @ 55		1	2%	Y		Y		1	8.00	16.934%
Fire 000101727	3% @ 50		1	2%	Y		Y		1	9.00	30.453%
Fire 999101725	3% @ 50		1	2%	Y		Y		1	9.00	30.453%
Peace 000101730	3% @ 50		1	2%	Y		Y		1	9.00	30.453%
Peace 000108427	2% @ 50		1	2%	Y		Y		1	9.00	30.453%
Peace 000108898	3% @ 50	Y	1	2%	Y		Y			9.00	30.453%
Peace 999101726	3% @ 50		1	2%	Y		Y		1	9.00	30.453%
Santa Clarita Valley School Food Services Agency											
Misc 000101180	2% @ 55	Y	1	2%	Y	Y	Y			7.00	14.732%
Misc 000101181	2% @ 55		1	2%	Y	Y	Y		3	7.00	14.732%
Misc 999101179	2% @ 55		1	2%	Y	Y	Y		3	7.00	14.732%
Santa Clarita, City of											
Misc 000107516	2% @ 55		3	2%					8	7.00	13.738%
Misc 000107517	2.7% @ 55		3	2%					8	8.00	13.738%
Misc 112106544	2% @ 60		3	2%					8	7.00	13.738%
Misc 999106543	2.7% @ 55		3	2%					8	8.00	13.738%
Santa Cruz County Law Library											
Misc 000105713	2% @ 55		1	2%	Y	Y				7.00	0.000%
Misc 999105712	2% @ 55		1	2%	Y	Y				7.00	0.000%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Santa Cruz County Regional Transportation Commission											
Misc 000102439	2% @ 55		1	2%	Y	Y			4	7.00	13.123%
Misc 000102440	2% @ 55		1	2%	Y	Y				7.00	13.123%
Misc 444107967	2% @ 55	Y	1	2%	Y	Y				7.00	13.123%
Misc 444107968	2% @ 55		1	2%	Y	Y				7.00	13.123%
Misc 999102438	2% @ 55		1	2%	Y	Y				7.00	13.123%
Santa Cruz Local Agency Formation Commission											
Misc 000104570	2% @ 55		1	2%	Y	Y				7.00	16.493%
Misc 999104569	2% @ 55		1	2%	Y	Y				7.00	16.493%
Santa Cruz Metropolitan Transit District											
Misc 000100524	2% @ 55		1	2%		Y			3	7.00	20.651%
Misc 000100526	2.5% @ 55		1	2%		Y			3	8.00	20.651%
Misc 999100523	2.5% @ 55		1	2%		Y			3	8.00	20.651%
Santa Cruz Port District											
Misc 000103094	2% @ 55		3	2%	Y	Y				7.00	15.135%
Misc 000103096	2.5% @ 55		3	2%	Y	Y				8.00	15.135%
Misc 000107647	2% @ 60	Y	3	2%		Y				7.00	0.000%
Misc 000107993	2% @ 60	Y	3	2%	Y	Y				7.00	15.135%
Misc 112108510	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999103093	2% @ 60		3	2%	Y	Y				7.00	15.135%
Misc 999108870	2% @ 60	Y	3	2%		Y				7.00	0.000%
Santa Cruz Regional 9-1-1											
Misc 000107108	2% @ 55		1	2%	Y	Y			3	7.00	14.867%
Misc 112108758	2% @ 60		3	2%	Y	Y			3	7.00	8.005%
Misc 999107107	2% @ 55		1	2%	Y	Y			3	7.00	14.867%
Santa Cruz, City of											
Misc 000102897	2% @ 55	Y	1	2%	Y		Y			7.00	16.736%
Misc 000102898	2% @ 55		1	2%	Y		Y		3	7.00	16.736%
Misc 112108489	2% @ 60		3	2%	Y		Y		3	7.00	16.736%
Misc 999102895	2% @ 60		3	2%	Y		Y		3	7.00	16.736%
Fire 000102901	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.556%
Fire 999102899	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.556%
Police 000102904	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.556%
Police 112108490	3% @ 55		3	2%	Y	Y	Y		3	9.00	23.065%
Police 999102902	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.556%
Santa Cruz, County of											
Misc 000104585	2% @ 55	Y	1	2%	Y					7.00	16.084%
Misc 000104586	2% @ 55		1	2%						7.00	16.084%
Misc 999104582	2% @ 55		1	2%	Y					7.00	16.084%
Fire 000104594	2% @ 50		1	2%					1	9.00	20.292%
Fire 999104590	2% @ 50		1	2%					1	9.00	20.292%
Peace 000104593	2% @ 50		1	2%					3	9.00	20.292%
Peace 112108615	2% @ 50		3	2%					3	9.00	20.292%
Peace 999104591	2% @ 50		3	2%					3	9.00	20.292%
Police 000104589	3% @ 50		1	2%					3	9.00	34.020%
Police 999104587	3% @ 50		1	2%					3	9.00	34.020%
Santa Fe Irrigation District											
Misc 000102619	2% @ 55		1	2%	Y	Y			3	7.00	16.691%
Misc 000102620	2.7% @ 55		1	2%	Y	Y			3	8.00	16.691%
Misc 999102618	2.7% @ 55		1	2%	Y	Y			3	8.00	16.691%
Santa Fe Springs, City of											
Misc 000102680	2% @ 55		1	2%		Y			4	7.00	39.862%
Misc 000102682	2.7% @ 55		1	2%		Y			4	8.00	39.862%
Misc 999102679	2.7% @ 55		1	2%		Y			4	8.00	39.862%
Fire 000102684	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.814%
Fire 999102683	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.814%
Police 000102685	3% @ 50		1	2%	Y	Y	Y		1	9.00	29.814%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Santa Margarita Water District											
Misc 000103019	2% @ 55		1	2%	Y				4	7.00	21.137%
Misc 000103020	2.5% @ 55		1	2%	Y				4	8.00	21.137%
Misc 000103021	2.7% @ 55		1	2%	Y				4	8.00	21.137%
Misc 999103017	2.7% @ 55		1	2%	Y				4	8.00	21.137%
Santa Maria Public Airport District											
Misc 000103214	2% @ 55		1	2%	Y	Y			3	7.00	11.522%
Misc 999103212	2% @ 55		1	2%	Y	Y			3	7.00	11.522%
Santa Maria, City of											
Misc 000103356	2% @ 55		1	2%	Y	Y	Y		4	7.00	20.020%
Misc 000103358	2.7% @ 55		1	2%	Y	Y	Y		4	8.00	20.020%
Misc 112108536	2% @ 55		3	2%	Y	Y	Y		4	7.00	20.020%
Misc 999103353	2% @ 55		3	2%	Y	Y	Y		4	7.00	20.020%
Fire 000103365	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Fire 999103362	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Police 000103361	3% @ 50		1	2%	Y	Y			4	9.00	30.666%
Police 112108537	3% @ 55		3	2%	Y	Y			4	9.00	21.235%
Police 999103359	3% @ 55		3	2%	Y	Y			4	9.00	30.666%
Santa Monica Community College District											
Police 000102636	3% @ 55		3	2%	Y	Y	Y		8	9.00	23.065%
Police 999102635	3% @ 55		3	2%	Y	Y	Y		8	9.00	23.065%
Santa Monica, City of											
Misc 000106012	2% @ 55		1	2%	Y				4	7.00	18.509%
Misc 000106014	2.7% @ 55		1	2%	Y				4	8.00	18.509%
Misc 999106010	2.7% @ 55		1	2%	Y				4	8.00	18.509%
Fire 000106017	3% @ 55		1	2%	Y		Y		4	9.00	30.738%
Fire 999106015	3% @ 55		1	2%	Y		Y		4	9.00	30.738%
Police 000106019	3% @ 50		1	2%			Y		4	9.00	40.415%
Police 999106018	3% @ 50		1	2%			Y		4	9.00	40.415%
Safety 000106021	1/2 @ 55		3	2%	Y	Y			1	Varies	0.000%
Safety 999106020	1/2 @ 55		3	2%	Y	Y			1	Varies	0.000%
Santa Nella County Water District											
Misc 000102608	2% @ 55		3	2%	Y	Y				7.00	22.877%
Misc 999102607	2% @ 55		3	2%	Y	Y				7.00	22.877%
Santa Paula City Housing Authority											
Misc 000105651	2% @ 60	Y	1	2%	Y	Y	Y			7.00	8.198%
Misc 999105650	2% @ 60	Y	1	2%	Y	Y	Y			7.00	8.198%
Santa Paula, City of											
Misc 000102070	2% @ 55		1	2%	Y	Y		Y	3	7.00	30.220%
Misc 000102072	2.5% @ 55		1	2%	Y	Y		Y	3	8.00	30.220%
Misc 112102074	2% @ 55		1	2%	Y	Y		Y	3	7.00	11.522%
Misc 999102068	2.5% @ 55		1	2%	Y	Y		Y	3	8.00	30.220%
Misc 999102073	2% @ 55		1	2%	Y	Y		Y	3	7.00	11.522%
Fire 000102065	3% @ 50		3	2%	Y	Y		Y	1	9.00	44.738%
Fire 999102062	3% @ 50		3	2%	Y	Y		Y	1	9.00	44.738%
Police 000102067	3% @ 50		3	2%	Y	Y		Y	3	9.00	44.738%
Police 999102063	3% @ 50		3	2%	Y	Y		Y	3	9.00	44.738%
Santa Rosa, City of											
Misc 000104597	2% @ 55		1	2%	Y	Y			4	7.00	17.942%
Misc 000104599	3% @ 60		1	2%	Y	Y			4	8.00	17.942%
Misc 999104595	3% @ 60		1	2%	Y	Y			4	8.00	17.942%
Fire 000104602	3% @ 50		1	2%	Y	Y			4	9.00	31.508%
Fire 999104600	3% @ 50		1	2%	Y	Y			4	9.00	31.508%
Police 000104605	3% @ 50		1	2%		Y			4	9.00	32.585%
Police 999104603	3% @ 50		1	2%		Y			4	9.00	32.585%
Santa Ynez River Water Conservation District, Improvement District No. 1											
Misc 000106135	2% @ 55	Y	3	2%	Y	Y	Y			7.00	16.089%
Misc 999106134	2% @ 55		3	2%	Y	Y	Y			7.00	16.089%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Santee, City of											
Misc 000107050	2% @ 55		1	2%	Y	Y			3	7.00	18.642%
Misc 000107051	2.5% @ 55		1	2%	Y	Y			3	8.00	18.642%
Misc 000107052	2.7% @ 55		1	2%	Y	Y			3	8.00	18.642%
Misc 999107048	2.7% @ 55		1	2%	Y	Y			3	8.00	18.642%
Fire 000107055	3% @ 50		1	2%	Y	Y	Y		8	9.00	29.556%
Fire 112108756	3% @ 55		3	2%	Y	Y	Y		8	9.00	23.065%
Fire 444108151	3% @ 50		1	2%	Y	Y	Y		8	9.00	29.556%
Fire 999107053	3% @ 50		1	2%	Y	Y	Y		8	9.00	29.556%
Saratoga Cemetery District											
Misc 999107827	2% @ 60		3	2%						7.00	0.000%
Saratoga, City of											
Misc 000103542	2% @ 55	Y	1	2%	Y	Y	Y			7.00	12.330%
Misc 000103543	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.330%
Misc 999103540	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.330%
Sausalito, City of											
Misc 000101960	2% @ 55		1	2%	Y	Y	Y		1	7.00	16.601%
Misc 000101962	2.5% @ 55	Y	1	2%	Y	Y	Y			8.00	16.601%
Misc 000101963	2.5% @ 55		1	2%	Y	Y	Y		1	8.00	16.601%
Misc 999101959	2.5% @ 55		1	2%	Y	Y	Y		1	8.00	16.601%
Fire 000101966	3% @ 55		1	2%	Y	Y	Y		4	9.00	23.948%
Fire 999101964	3% @ 55		1	2%	Y	Y	Y		4	9.00	23.948%
Police 000101969	3% @ 55		1	2%	Y	Y	Y		4	9.00	42.005%
Police 999101967	3% @ 55		1	2%	Y	Y	Y		4	9.00	42.005%
Sausalito-Marín City Sanitary District											
Misc 000101365	2.7% @ 55		1	2%	Y	Y				8.00	17.826%
Misc 999101363	2% @ 55		1	2%	Y	Y				7.00	17.826%
School Personnel Credit Union											
Misc 000107645	2% @ 60	Y	3	2%						7.00	0.000%
Misc 999107712	2% @ 60		3	2%						7.00	0.000%
School Risk and Insurance Management Group											
Misc 000104372	2% @ 55		1	2%	Y	Y			3	7.00	14.280%
Misc 999104371	2% @ 55		1	2%	Y	Y			3	7.00	14.280%
Schools Excess Liability Fund											
Misc 000103734	2% @ 55		1	2%	Y	Y			3	7.00	14.873%
Misc 999103733	2% @ 55		1	2%	Y	Y			3	7.00	14.873%
Schools Insurance Authority											
Misc 000105925	2% @ 55		1	2%	Y	Y	Y		8	7.00	13.135%
Misc 999105923	2% @ 55		1	2%	Y	Y	Y		8	7.00	13.135%
Scotts Valley Fire Protection District											
Misc 000103312	2% @ 55		1	2%	Y	Y			8	7.00	14.219%
Misc 999103311	2% @ 55		1	2%	Y	Y			8	7.00	14.219%
Fire 000103315	3% @ 55		1	2%	Y	Y			8	9.00	22.250%
Fire 999103313	3% @ 55		1	2%	Y	Y			8	9.00	22.250%
Scotts Valley Water District											
Misc 000105901	2% @ 55		1	2%	Y	Y			3	7.00	17.157%
Misc 000105902	2.7% @ 55		1	2%	Y	Y			3	8.00	17.157%
Misc 112108691	2% @ 55		3	2%	Y	Y			3	7.00	11.032%
Misc 999105900	2.7% @ 55		1	2%	Y	Y			3	8.00	17.157%
Scotts Valley, City of											
Misc 000106741	2% @ 55	Y	1	2%	Y	Y				7.00	15.701%
Misc 000106743	2.5% @ 55	Y	1	2%	Y	Y				8.00	15.701%
Misc 999106740	2.5% @ 55	Y	1	2%	Y	Y				8.00	15.701%
Police 000106746	3% @ 50	Y	3	2%	Y	Y				9.00	26.881%
Police 999106744	3% @ 50		3	2%	Y	Y				9.00	26.881%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Seal Beach, City of											
Misc 000104555	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.330%
Misc 999104553	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.330%
Fire 000108614	2% @ 50		1	2%	Y	Y	Y		1	9.00	0.000%
Fire 999104556	2% @ 50		1	2%	Y	Y	Y		1	9.00	0.000%
Police 000104562	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.556%
Police 999104558	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.556%
Safety 000104560	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.556%
Safety 999104559	3% @ 50		1	2%	Y	Y	Y		3	9.00	29.556%
Seaside, City of											
Misc 000101039	2% @ 55		1	2%	Y	Y			4	7.00	11.921%
Misc 999101037	2% @ 55		1	2%	Y	Y			4	7.00	11.921%
Fire 000101045	3% @ 50		1	2%	Y	Y			4	9.00	28.647%
Fire 112101046	2% @ 50		1	2%	Y	Y			4	9.00	20.922%
Fire 999101040	3% @ 50		1	2%	Y	Y			4	9.00	28.647%
Police 000101043	3% @ 50		1	2%	Y	Y			4	9.00	28.647%
Police 999101041	3% @ 50		1	2%	Y	Y			4	9.00	28.647%
Sebastopol, City of											
Misc 000105991	2% @ 55	Y	1	2%	Y	Y				7.00	17.863%
Misc 000105992	2% @ 55		1	2%	Y	Y			3	7.00	17.863%
Misc 999105990	2% @ 55		1	2%	Y	Y			3	7.00	17.863%
Fire 000105994	3% @ 50		3	2%	Y	Y			3	9.00	55.495%
Fire 999105993	3% @ 50		3	2%	Y	Y			3	9.00	55.495%
Police 000105996	3% @ 50		3	2%	Y	Y			3	9.00	39.597%
Police 999105995	3% @ 50		3	2%	Y	Y			3	9.00	39.597%
Selection Consulting Center											
Misc 999107798	2% @ 60		3	2%						7.00	0.000%
Selma Cemetery District											
Misc 000105379	2% @ 55	Y	3	2%	Y	Y	Y			7.00	11.840%
Misc 999105378	2% @ 55		3	2%	Y	Y	Y			7.00	11.840%
Selma, City of											
Misc 000102289	2% @ 60	Y	3	2%	Y	Y				7.00	27.846%
Misc 000102291	2.7% @ 55	Y	3	2%	Y	Y				8.00	27.846%
Misc 999102288	2.7% @ 55		3	2%	Y	Y				8.00	27.846%
Fire 000102295	2% @ 50	Y	3	2%	Y	Y				9.00	20.083%
Fire 999102292	2% @ 50	Y	3	2%	Y	Y				9.00	20.083%
Police 000102294	2% @ 50	Y	3	2%	Y	Y				9.00	20.083%
Police 999102293	2% @ 50	Y	3	2%	Y	Y				9.00	20.083%
Selma-Kingsburg-Fowler County Sanitation District											
Misc 000104706	2% @ 55		3	5%	Y	Y			4	7.00	19.059%
Misc 999104705	2% @ 55		3	5%	Y	Y			4	7.00	19.059%
Serrano Water District											
Misc 000105215	2% @ 60		1	2%	Y	Y				7.00	8.435%
Misc 999105214	2% @ 60		1	2%	Y	Y				7.00	8.435%
Sewer Authority Mid-Coastside											
Misc 000107104	2% @ 55		1	2%	Y	Y	Y		3	7.00	15.189%
Misc 999107103	2% @ 55		1	2%	Y	Y	Y		3	7.00	15.189%
Sewerage Commission - Oroville Region											
Misc 000105088	2% @ 60	Y	1	2%	Y	Y				7.00	24.185%
Misc 000105089	2.5% @ 55	Y	1	2%	Y	Y				8.00	24.185%
Misc 999105087	2.5% @ 55	Y	1	2%	Y	Y				8.00	24.185%
Shafter Wasco Irrigation District											
Misc 000102029	2% @ 55	Y	1	2%	Y	Y				7.00	11.522%
Misc 999102028	2% @ 55		1	2%	Y	Y				7.00	11.522%



## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Shafter, City of											
Misc 000104945	2% @ 55	Y	1	2%	Y	Y				7.00	22.057%
Misc 000104946	2% @ 55		1	2%	Y	Y				7.00	22.057%
Misc 999104943	2% @ 55		1	2%	Y	Y				7.00	22.057%
Police 000104948	3% @ 55	Y	1	2%	Y	Y				9.00	22.250%
Police 000104949	3% @ 55		1	2%	Y	Y				9.00	22.250%
Police 999104947	3% @ 55		1	2%	Y	Y				9.00	22.250%
Shasta Area Safety Communications Agency											
Misc 000106332	2% @ 55		1	2%	Y	Y				7.00	14.086%
Misc 999106331	2% @ 55		1	2%	Y	Y				7.00	14.086%
Shasta Community Services District											
Misc 000105687	2% @ 60	Y	3	2%	Y	Y				7.00	0.837%
Misc 000108670	2% @ 60		3	2%	Y	Y				7.00	0.837%
Misc 999105686	2% @ 60	Y	3	2%	Y	Y				7.00	0.837%
Shasta Lake Fire Protection District											
Misc 000105086	2.5% @ 55		3	2%	Y	Y			4	8.00	15.412%
Fire 000107481	3% @ 55		1	2%	Y	Y			3	9.00	30.335%
Fire 999105083	3% @ 55		1	2%	Y	Y			3	9.00	30.335%
Shasta Lake, City of											
Misc 000103066	2% @ 55		1	2%	Y	Y			8	7.00	24.457%
Misc 000103068	3% @ 60		1	2%	Y	Y			8	8.00	24.457%
Misc 444107989	2% @ 55	Y	1	2%	Y	Y				7.00	24.457%
Misc 444107990	3% @ 60	Y	1	2%	Y	Y				8.00	24.457%
Misc 999103064	3% @ 60		1	2%	Y	Y				8.00	24.457%
Shasta Local Agency Formation Commission											
Misc 000104344	2.5% @ 55		3	2%	Y	Y			8	8.00	17.632%
Shasta Mosquito and Vector Control District											
Misc 000105159	2% @ 55	Y	1	2%	Y	Y				7.00	17.806%
Misc 999105158	2% @ 55		1	2%	Y	Y				7.00	17.806%
Shasta Valley Cemetery District											
Misc 000106324	2% @ 60	Y	3	2%	Y	Y				7.00	0.453%
Misc 999106323	2% @ 60	Y	3	2%	Y	Y				7.00	0.453%
Shasta, County of											
Misc 000106479	2% @ 55	Y	1	2%	Y	Y	Y			7.00	14.774%
Misc 000106482	2% @ 55	Y	1	2%	Y	Y	Y			7.00	14.774%
Misc 000108730	2% @ 55		1	2%	Y	Y	Y			7.00	14.774%
Misc 112106483	2% @ 60	Y	3	2%	Y	Y	Y			7.00	14.774%
Misc 999106477	2% @ 60		3	2%	Y	Y	Y			7.00	14.774%
Fire 999106485	2% @ 50		1	2%			Y			9.00	40.622%
Peace 000106488	2% @ 50		1	2%	Y	Y	Y			9.00	40.622%
Peace 000106495	2% @ 50		3	2%	Y	Y	Y			9.00	40.622%
Peace 999106486	2% @ 50		3	2%	Y	Y	Y			9.00	40.622%
Police 000106490	3% @ 50		1	2%			Y	Y	4	9.00	40.622%
Police 000106492	3% @ 50		1	2%	Y	Y	Y		4	9.00	40.622%
Police 112108731	3% @ 55		3	2%	Y	Y	Y		4	9.00	40.622%
Police 999106484	3% @ 55		3	2%	Y	Y	Y		4	9.00	40.622%
Shasta-Trinity Schools Insurance Group											
Misc 000107664	2% @ 60		3	2%					1	7.00	0.000%
Misc 999107725	2% @ 60		3	2%					1	7.00	0.000%
Shiloh Public Cemetery District											
Misc 000100342	2% @ 55		3	2%	Y	Y				7.00	11.979%
Sierra Lakes County Water District											
Misc 000101198	2% @ 60	Y	3	2%	Y	Y				7.00	13.672%
Misc 999101197	2% @ 60	Y	3	2%	Y	Y				7.00	13.672%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Sierra Madre, City of											
Misc 000105833	2% @ 55		1	2%	Y	Y	Y		4	7.00	21.374%
Misc 000105835	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	21.374%
Misc 999105830	2.5% @ 55		1	2%	Y	Y	Y			8.00	21.374%
Fire 000105840	3% @ 55		1	2%	Y	Y	Y		4	9.00	33.754%
Police 000105838	3% @ 55		1	2%	Y	Y	Y		2	9.00	33.754%
Police 999105836	3% @ 55		1	2%	Y	Y	Y		2	9.00	33.754%
Sierra, County of											
Misc 000106569	2% @ 55	Y	1	2%	Y	Y				7.00	16.691%
Misc 000106570	2.7% @ 55	Y	1	2%	Y	Y				8.00	16.691%
Misc 999106568	2.7% @ 55		1	2%	Y	Y				8.00	16.691%
Peace 000106572	3% @ 55	Y	1	2%	Y	Y				9.00	35.722%
Peace 999106571	3% @ 55	Y	1	2%	Y	Y				9.00	35.722%
Sierra-Sacramento Valley Emergency Medical Services Agency											
Misc 000101144	2% @ 55		1	2%	Y	Y			4	7.00	21.249%
Misc 000101146	2.7% @ 55		1	2%	Y	Y			4	8.00	21.249%
Misc 112101148	2% @ 60		3	2%	Y	Y			4	7.00	8.005%
Misc 999101143	2.7% @ 55		1	2%	Y	Y			4	8.00	21.249%
Signal Hill, City of											
Misc 000103127	2% @ 55		1	2%	Y	Y				7.00	17.722%
Misc 112103129	2% @ 60		1	2%	Y	Y				7.00	8.435%
Misc 999103126	2% @ 55		1	2%	Y	Y				7.00	17.722%
Fire 999103130	1/2 @ 55		3	2%	Y	Y			1	Varies	44.947%
Police 000103133	3% @ 50		1	2%	Y	Y	Y		4	9.00	44.947%
Police 000108514	2% @ 50		1	2%	Y	Y	Y		4	9.00	44.947%
Police 112103134	3% @ 55		1	2%	Y	Y	Y		4	9.00	23.948%
Police 999103131	3% @ 50		1	2%	Y	Y	Y		4	9.00	44.947%
Silicon Valley Animal Control Authority											
Misc 000102654	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
Misc 999102653	2% @ 55		3	2%	Y	Y			4	7.00	11.032%
Silveyville Cemetery District											
Misc 000103341	2% @ 60		3	2%	Y	Y				7.00	12.440%
Misc 999108534	2% @ 60		3	2%	Y	Y				7.00	12.440%
Simi Valley, City of											
Misc 000103677	2% @ 55		1	2%					4	7.00	16.990%
Misc 999103675	2% @ 55		1	2%					4	7.00	16.990%
Police 000103680	3% @ 55		1	2%	Y				4	9.00	30.784%
Police 999103678	3% @ 55		1	2%	Y				4	9.00	30.784%
Siskiyou, County of											
Misc 000102089	2% @ 55	Y	1	2%		Y				7.00	16.668%
Misc 000102090	2% @ 55		1	2%		Y				7.00	16.668%
Misc 999102087	2% @ 55		1	2%		Y				7.00	16.668%
Fire 000102095	3% @ 50		3	2%		Y	Y		1	9.00	24.246%
Peace 000102094	3% @ 50		1	2%		Y	Y		4	9.00	24.246%
Peace 000108440	2% @ 50		3	2%		Y	Y			9.00	24.246%
Peace 112108441	3% @ 55		3	2%		Y	Y		4	9.00	24.246%
Peace 999102091	3% @ 55		3	2%		Y	Y		4	9.00	24.246%
Solana Beach, City of											
Misc 000101339	2% @ 55		1	2%	Y	Y			2	7.00	15.701%
Misc 000101341	2.5% @ 55		1	2%	Y	Y			2	8.00	15.701%
Misc 112101342	2% @ 60		3	2%	Y	Y			2	7.00	8.005%
Misc 999101338	2.5% @ 55		1	2%	Y	Y			2	8.00	15.701%
Fire 000101344	3% @ 50		1	2%	Y	Y			8	9.00	27.849%
Fire 444107933	3% @ 50		1	2%	Y	Y			8	9.00	27.849%
Fire 999101343	3% @ 50		1	2%	Y	Y			8	9.00	27.849%
Safety 000101347	3% @ 50		1	2%	Y	Y			2	9.00	27.849%
Safety 999101345	3% @ 50		1	2%	Y	Y			2	9.00	27.849%
Solano County Mosquito Abatement District											
Misc 000102280	2% @ 55	Y	3	2%	Y	Y				7.00	18.726%
Misc 999102279	2% @ 55		3	2%	Y	Y				7.00	18.726%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Solano County Water Agency											
Misc 000104484	2% @ 55		1	2%	Y	Y			3	7.00	13.627%
Misc 999104483	2% @ 55		1	2%	Y	Y			3	7.00	13.627%
Solano Irrigation District											
Misc 000102674	2% @ 55		3	2%	Y	Y				7.00	19.788%
Misc 000102675	2.7% @ 55		3	2%	Y	Y				8.00	19.788%
Misc 112102676	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999102673	2.7% @ 55		3	2%	Y	Y				8.00	19.788%
Solano Transportation Authority											
Misc 000102042	2% @ 55		3	2%	Y	Y			3	7.00	12.357%
Misc 999102041	2% @ 55		3	2%	Y	Y			3	7.00	12.357%
Solano, County of											
Misc 000106817	2% @ 55	Y	1	2%		Y				7.00	17.427%
Misc 000106818	2% @ 55		1	2%		Y				7.00	17.427%
Misc 000106820	2.7% @ 55	Y	1	2%		Y				8.00	17.427%
Misc 000108739	2.7% @ 55		1	2%		Y				8.00	17.427%
Misc 112108740	2% @ 60	Y	3	2%		Y				7.00	17.427%
Misc 444108138	2% @ 55	Y	1	2%						7.00	17.427%
Misc 999106815	2% @ 60		3	2%		Y				7.00	17.427%
Peace 000107524	2% @ 50		1	2%		Y			4	9.00	21.838%
Peace 000107526	2% @ 55		1	2%		Y			4	7.00	21.838%
Peace 000107527	2.7% @ 55		1	2%		Y			4	8.00	21.838%
Peace 000108900	1/2 @ 55		1	2%		Y			4	Varies	21.838%
Peace 112108741	2% @ 55		3	2%		Y			4	7.00	21.838%
Peace 999106822	2% @ 55		3	2%		Y			4	7.00	21.838%
Police 000107525	3% @ 50		1	2%		Y			4	9.00	21.838%
Police 112107528	3% @ 55		3	2%		Y			4	9.00	21.838%
Police 999106821	3% @ 55		3	2%		Y			4	9.00	21.838%
Soledad Community Health Care District											
Misc 999107826	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Soledad, City of											
Misc 000104301	2% @ 60		3	2%	Y	Y				7.00	8.264%
Misc 999104299	2% @ 60		3	2%	Y	Y				7.00	8.264%
Fire 000104298	3% @ 55	Y	3	2%	Y	Y				9.00	24.749%
Fire 999104295	3% @ 55	Y	3	2%	Y	Y				9.00	24.749%
Police 000104297	3% @ 55	Y	3	2%	Y	Y				9.00	24.749%
Police 999104296	3% @ 55	Y	3	2%	Y	Y				9.00	24.749%
Solvang, City of											
Misc 000106046	2% @ 55	Y	1	2%	Y	Y	Y			7.00	19.857%
Misc 000106047	2.5% @ 55	Y	1	2%	Y	Y	Y			8.00	19.857%
Misc 444108117	2% @ 55	Y	1	2%	Y	Y	Y			7.00	19.857%
Misc 999106044	2.5% @ 55	Y	1	2%	Y	Y	Y			8.00	19.857%
Fire 000106049	2% @ 50	Y	1	2%	Y	Y	Y			9.00	0.000%
Fire 999106048	2% @ 50		1	2%	Y	Y	Y			9.00	0.000%
Sonoma County Library											
Misc 000105503	2% @ 55		1	3%		Y			2	7.00	16.458%
Misc 999105502	2% @ 55		1	3%		Y			2	7.00	16.458%
Sonoma State Enterprises, Inc.											
Misc 000105091	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999105090	2% @ 60		3	2%	Y	Y				7.00	0.000%
Sonoma Student Union Corporation											
Misc 000100414	2% @ 55		1	2%	Y	Y				7.00	0.000%
Misc 999100413	2% @ 55		1	2%	Y	Y				7.00	0.000%
Sonoma, City of											
Misc 000100893	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.330%
Misc 999100892	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.330%
Fire 000100895	3% @ 50		1	2%	Y	Y	Y		3	9.00	0.000%
Fire 999100894	3% @ 50		1	2%	Y	Y	Y		3	9.00	0.000%
Police 000100898	3% @ 50		3	2%	Y	Y	Y		4	9.00	0.000%
Police 999100896	3% @ 50		3	2%	Y	Y	Y		4	9.00	0.000%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Sonoma-Marín Area Rail Transit District											
Misc 000103901	2% @ 55		3	2%	Y	Y			8	7.00	12.757%
Misc 112108569	2% @ 60		3	2%	Y	Y			8	7.00	8.005%
Sonora, City of											
Misc 000103578	2% @ 55	Y	1	2%	Y	Y	Y			7.00	30.400%
Misc 000103579	2.7% @ 55	Y	1	2%	Y	Y	Y			8.00	30.400%
Misc 000103580	2.7% @ 55		1	2%	Y	Y	Y			8.00	30.400%
Misc 999103577	2.7% @ 55		1	2%	Y	Y	Y			8.00	30.400%
Fire 000103583	3% @ 50	Y	1	2%	Y	Y				9.00	39.476%
Fire 999103581	3% @ 50		1	2%	Y	Y				9.00	39.476%
Police 000103586	3% @ 50	Y	1	2%	Y	Y				9.00	51.195%
Police 999103584	3% @ 50		1	2%	Y	Y				9.00	51.195%
Soquel Creek Water District											
Misc 000102125	2% @ 55		3	2%	Y	Y			4	7.00	15.581%
Misc 000102126	2.5% @ 55		3	2%	Y	Y			4	8.00	15.581%
Misc 112102127	2.5% @ 55		3	2%	Y	Y			4	8.00	15.135%
Misc 999102124	2.5% @ 55		3	2%	Y	Y			4	8.00	15.581%
South Bay Regional Public Communications Authority											
Misc 000102158	2% @ 55		1	2%	Y	Y				7.00	11.522%
Misc 112108443	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999102157	2% @ 55		1	2%	Y	Y				7.00	11.522%
South Bayside System Authority											
Misc 000105093	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 112108641	2% @ 60		3	2%	Y	Y			4	7.00	8.005%
Misc 999105092	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
South Central Los Angeles Regional Center for Developmentally Disabled Persons											
Misc 000107419	3% @ 60		3	2%					4	8.00	15.359%
Misc 112102099	2% @ 60		3	2%					4	7.00	15.359%
Misc 999102098	3% @ 60		3	2%					4	8.00	15.359%
South Coast Water District											
Misc 000101537	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 444108888	2% @ 55	Y	3	2%	Y	Y				7.00	11.522%
Misc 999101535	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
South County Support Services Agency											
Misc 000102315	2% @ 55		1	2%	Y	Y	Y		4	7.00	17.023%
Misc 000102317	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	17.023%
Misc 999108450	2% @ 60		3	2%	Y	Y	Y		4	7.00	17.023%
South El Monte, City of											
Misc 000102593	2% @ 55	Y	1	2%	Y	Y				7.00	23.293%
Misc 000102594	2% @ 55		1	2%	Y	Y				7.00	23.293%
Misc 000102595	2.5% @ 55		1	2%	Y	Y				8.00	23.293%
Misc 112108464	2% @ 60		1	2%	Y	Y				7.00	8.435%
Misc 999102592	2.5% @ 55		1	2%	Y	Y				8.00	23.293%
South Feather Water and Power Agency											
Misc 000100377	3% @ 60		3	2%	Y	Y				8.00	16.161%
South Gate, City of											
Misc 000106610	2% @ 55		1	2%		Y	Y		4	7.00	15.293%
Misc 000106612	2.7% @ 55		1	2%		Y	Y		4	8.00	15.293%
Misc 999106608	2.7% @ 55		1	2%		Y	Y		4	8.00	15.293%
Fire 999106613	3% @ 50		1	2%	Y	Y	Y			9.00	30.748%
Police 000106616	3% @ 50		1	2%	Y	Y	Y			9.00	30.748%
Police 999106614	3% @ 50		1	2%	Y	Y	Y			9.00	30.748%
South Kern Cemetery District											
Misc 000100660	2% @ 60		3	2%	Y	Y				7.00	5.776%
Misc 999100659	2% @ 60		3	2%	Y	Y				7.00	5.776%
South Lake County Fire Protection District											
Misc 999107799	2% @ 60		3	2%						7.00	0.000%
Fire 000107634	2% @ 55	Y	3	2%		Y				7.00	0.000%
Fire 999107702	2% @ 55		3	2%		Y				7.00	0.000%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
South Lake Tahoe, City of											
Misc 000106183	2% @ 55	Y	3	2%			Y			7.00	28.516%
Misc 000106184	2% @ 55		3	2%			Y		8	7.00	28.516%
Misc 000106186	2.7% @ 55		3	2%			Y		8	8.00	28.516%
Misc 112108710	2% @ 55		3	2%			Y		8	7.00	28.516%
Misc 999106182	2% @ 55		3	2%			Y		8	7.00	28.516%
Fire 000106189	3% @ 50		1	2%	Y	Y	Y		8	9.00	77.282%
Fire 112106187	3% @ 50		3	2%	Y	Y	Y		8	9.00	28.588%
Fire 999106188	3% @ 50		1	2%	Y	Y	Y		8	9.00	77.282%
Police 000106192	3% @ 50		1	2%	Y	Y	Y		1	9.00	59.882%
Police 000108711	3% @ 50		3	2%	Y	Y	Y		1	9.00	59.882%
Police 112106193	3% @ 50		3	2%	Y	Y	Y		1	9.00	28.588%
Police 113106194	3% @ 55		3	2%	Y	Y	Y		1	9.00	23.065%
Police 999106190	3% @ 50		1	2%	Y	Y	Y		1	9.00	59.882%
South Orange County Waste Water Authority											
Misc 000106320	2% @ 55		1	2%	Y	Y			4	7.00	15.701%
Misc 000108130	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Misc 112106322	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 444108129	2% @ 55		1	2%	Y	Y			4	7.00	15.701%
Misc 999106319	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
South Pasadena, City of											
Misc 000101394	2% @ 55		1	2%	Y	Y	Y		1	7.00	15.661%
Misc 999101392	2% @ 55		1	2%	Y	Y	Y		1	7.00	15.661%
Fire 000101398	2% @ 50		1	2%	Y	Y	Y		1	9.00	22.302%
Fire 999101395	2% @ 50		1	2%	Y	Y			1	9.00	22.302%
Police 000101397	2% @ 50		1	2%	Y	Y	Y		1	9.00	22.302%
Police 999101396	2% @ 50		1	2%	Y	Y			1	9.00	22.302%
South Placer Fire District											
Misc 000102954	2% @ 55		1	2%	Y	Y			1	7.00	31.251%
Misc 000102955	3% @ 60		1	2%	Y	Y			1	8.00	31.251%
Misc 999102953	3% @ 60		1	2%	Y	Y			1	8.00	31.251%
Fire 000102958	3% @ 55		1	2%	Y	Y			1	9.00	27.031%
Fire 999102956	3% @ 55		1	2%	Y	Y			1	9.00	27.031%
South Placer Municipal Utility District											
Misc 000105176	2% @ 55	Y	1	2%	Y	Y				7.00	16.691%
Misc 000105177	2.7% @ 55	Y	1	2%	Y	Y				8.00	16.691%
Misc 112108645	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%
Misc 999105175	2.7% @ 55		1	2%	Y	Y				8.00	16.691%
South San Francisco, City of											
Misc 000107508	2% @ 55	Y	1	2%		Y	Y			7.00	23.309%
Misc 000107509	2% @ 55		1	2%		Y	Y		1	7.00	23.309%
Misc 000107510	2.7% @ 55	Y	1	2%		Y	Y			8.00	23.309%
Misc 000107511	2.7% @ 55		1	2%		Y	Y		1	8.00	23.309%
Misc 112106255	2% @ 60	Y	3	2%		Y	Y			7.00	23.309%
Misc 999106254	2.7% @ 55		1	2%		Y	Y		1	8.00	23.309%
Fire 000106263	3% @ 50		1	2%	Y	Y	Y		3	9.00	39.027%
Fire 112108715	3% @ 55		3	2%	Y	Y	Y		3	9.00	39.027%
Fire 999106260	3% @ 55		3	2%	Y	Y	Y		3	9.00	39.027%
Police 000106265	3% @ 50		1	2%		Y	Y		3	9.00	39.027%
Police 112106266	3% @ 55		3	2%		Y	Y		3	9.00	39.027%
Police 999106261	3% @ 55		3	2%		Y	Y		3	9.00	39.027%
South San Joaquin Irrigation District											
Misc 000103717	2% @ 60	Y	1	2%	Y	Y				7.00	19.315%
Misc 000103718	2.5% @ 55	Y	1	2%	Y	Y				8.00	19.315%
Misc 999103716	2.5% @ 55	Y	1	2%	Y	Y				8.00	19.315%
South San Luis Obispo County Sanitation District											
Misc 000106115	2% @ 55	Y	3	2%	Y	Y				7.00	13.187%
Misc 000106116	2.5% @ 55	Y	3	2%	Y	Y				8.00	13.187%
Misc 999106114	2.5% @ 55	Y	3	2%	Y	Y				8.00	13.187%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
South Tahoe Public Utility District											
Misc 000106941	2% @ 55		3	2%	Y	Y				7.00	17.314%
Misc 000106942	2.7% @ 55		3	2%	Y	Y				8.00	17.314%
Misc 999106940	2.7% @ 55		3	2%	Y	Y				8.00	17.314%
Southeast Area Social Services Funding Authority											
Misc 000104753	2% @ 60		1	2%	Y	Y			4	7.00	18.626%
Misc 000104754	2.5% @ 55		1	2%	Y	Y			4	8.00	18.626%
Misc 112108620	2% @ 60		1	2%	Y	Y			4	7.00	8.4359%
Misc 999104752	2.5% @ 55		1	2%	Y	Y			4	8.00	18.626%
Southeast Recreation And Park District											
Misc 000107618	2% @ 60	Y	1	2%		Y				7.00	0.000%
Misc 999107689	2% @ 60		1	2%		Y				7.00	0.000%
Southern California Association of Governments											
Misc 000104248	2% @ 55		1	2%		Y				7.00	16.760%
Misc 999104245	2% @ 55		1	2%		Y				7.00	16.760%
Southern California Library Cooperative											
Misc 000106618	2% @ 55		3	2%	Y	Y				7.00	11.032%
Misc 999106617	2% @ 55		3	2%	Y	Y				7.00	11.032%
Southern California Public Power Authority											
Misc 000103489	2% @ 55		1	3%	Y	Y				7.00	19.501%
Misc 000103490	2.5% @ 55		1	3%	Y	Y				8.00	19.501%
Misc 999103488	2.5% @ 55		1	3%	Y	Y				8.00	19.501%
Southern California Regional Rail Authority											
Misc 000104521	2% @ 60		3	2%					3	7.00	9.246%
Misc 999104520	2% @ 60		3	2%					3	7.00	9.246%
Southern Mono Health Care District											
Misc 000107640	2% @ 60		3	2%						7.00	0.000%
Misc 999107707	2% @ 60		3	2%						7.00	0.000%
Southern San Joaquin Municipal Utility District											
Misc 000103227	2% @ 55	Y	1	2%	Y	Y				7.00	24.955%
Misc 000103228	3% @ 60	Y	1	2%	Y	Y				8.00	24.955%
Misc 999103226	3% @ 60	Y	1	2%	Y	Y				8.00	24.955%
Southern Sonoma County Resource Conservation District											
Misc 000108597	2% @ 55		3	2%	Y	Y				7.00	22.033%
Southwest Transportation Agency											
Misc 000102582	2% @ 55	Y	1	2%	Y	Y	Y			7.00	24.282%
Misc 000102583	2.5% @ 55	Y	1	2%	Y	Y	Y			8.00	24.282%
Misc 999102581	2.5% @ 55	Y	1	2%	Y	Y	Y			8.00	24.282%
Special District Risk Management Authority											
Misc 000107080	2% @ 55		3	2%	Y	Y				7.00	11.032%
Misc 999107078	2% @ 55		3	2%	Y	Y				7.00	11.032%
Springville Public Utility District											
Misc 000107635	2% @ 60	Y	3	2%						7.00	0.000%
Squaw Valley Public Service District											
Misc 000104670	2% @ 55	Y	1	2%	Y	Y	Y			7.00	18.158%
Misc 000104671	2% @ 55		1	2%	Y	Y	Y			7.00	18.158%
Misc 000104672	2.7% @ 55	Y	1	2%	Y	Y	Y			8.00	18.158%
Misc 000104673	2.7% @ 55		1	2%	Y	Y	Y			8.00	18.158%
Misc 000108074	2.7% @ 55			2%	Y	Y	Y			8.00	18.158%
Misc 112104674	2% @ 55	Y	3	2%	Y	Y	Y			7.00	12.321%
Misc 999104669	2.7% @ 55		1	2%	Y	Y	Y			8.00	18.158%
Fire 112104668	3% @ 50	Y	1	2%	Y	Y				9.00	27.849%
Fire 999104667	3% @ 50		1	2%	Y	Y				9.00	27.849%
St. Helena, City of											
Misc 000102105	2% @ 55	Y	1	2%	Y	Y				7.00	17.009%
Misc 999102103	2% @ 55		1	2%	Y	Y				7.00	17.009%
Police 000107420	3% @ 50		1	2%	Y	Y				9.00	48.240%
Police 999102106	3% @ 50		1	2%	Y	Y				9.00	48.240%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Stallion Springs Community Services District											
Misc 000106652	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Misc 999106651	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Police 000106653	3% @ 55	Y	3	2%	Y	Y				9.00	21.367%
Stanislaus Consolidated Fire Protection District											
Misc 000106231	2% @ 55		1	2%	Y	Y			4	7.00	16.691%
Misc 000106232	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
Misc 999106230	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
Fire 000106235	3% @ 50		1	2%	Y	Y			4	9.00	27.849%
Fire 444108120	3% @ 50		1	2%	Y	Y				9.00	27.849%
Fire 999106233	3% @ 50		1	2%	Y	Y				9.00	27.849%
Stanislaus County Housing Authority											
Misc 000101485	2% @ 60	Y	3	2%	Y	Y				7.00	3.916%
Misc 112101484	2% @ 60	Y	3	2%	Y	Y				7.00	3.916%
Misc 999101483	2% @ 60	Y	3	2%	Y	Y				7.00	3.916%
Stanton, City of											
Misc 000100370	2% @ 55		1	2%	Y	Y			2	7.00	16.016%
Misc 999100368	2% @ 55		1	2%	Y	Y			2	7.00	16.016%
Fire 000100367	1/2 @ 55		3	2%	Y	Y			2	Varies	0.000%
Fire 999100364	1/2 @ 55		3	2%	Y	Y			2	Varies	0.000%
Police 000100366	1/2 @ 55		3	2%	Y	Y			2	Varies	0.000%
Police 999100365	1/2 @ 55		3	2%	Y	Y			2	Varies	0.000%
State Bar of California											
Misc 000105822	2% @ 55	Y	1	4%		Y				7.00	8.605%
Misc 000105823	2% @ 55		1	4%		Y				7.00	8.605%
Misc 999105820	2% @ 55		1	4%		Y				7.00	8.605%
State Water Contractors											
Misc 000106884	2% @ 55		1	2%	Y	Y				7.00	18.764%
Misc 999106882	2% @ 55		1	2%	Y	Y				7.00	18.764%
Stege Sanitary District											
Misc 000101935	2% @ 55		1	2%	Y	Y			8	7.00	16.017%
Misc 999101934	2% @ 55		1	2%	Y	Y			8	7.00	16.017%
Stinson Beach County Water District											
Misc 000103834	2% @ 55		3	2%	Y	Y			4	7.00	24.959%
Misc 000103835	2.7% @ 55		3	2%	Y	Y			4	8.00	24.959%
Misc 999103833	2.7% @ 55		3	2%	Y	Y			4	8.00	24.959%
Stockton East Water District											
Misc 000100596	2% @ 55	Y	1	5%	Y	Y	Y			7.00	16.541%
Misc 000100597	2% @ 55		1	5%	Y	Y	Y		4	7.00	16.541%
Misc 999100594	2% @ 55		1	5%	Y	Y	Y		4	7.00	16.541%
Stockton Unified School District											
Police 000102850	3% @ 50		3	2%	Y	Y	Y		3	9.00	37.691%
Police 999102849	3% @ 50		3	2%	Y	Y	Y		3	9.00	37.691%
Stockton, City of											
Misc 000105410	2% @ 55	Y	1	5%		Y	Y			7.00	20.090%
Misc 000105411	2% @ 55		1	5%		Y	Y		4	7.00	20.090%
Misc 999105408	2% @ 55		1	5%		Y	Y		4	7.00	20.090%
Misc 999108760	2% @ 60	Y	3	2%		Y				7.00	20.090%
Fire 000105418	3% @ 50		1	2%		Y	Y		4	9.00	41.385%
Fire 000108655	2% @ 50		1	2%		Y	Y		4	9.00	41.385%
Fire 999105412	3% @ 50		1	2%		Y	Y		4	9.00	41.385%
Police 000105415	3% @ 50		1	2%		Y	Y		4	9.00	41.385%
Police 999105413	3% @ 50		1	2%		Y	Y		4	9.00	41.385%
Strawberry Recreation District											
Misc 000100437	2% @ 60	Y	3	2%	Y	Y				7.00	6.846%
Misc 999100436	2% @ 60	Y	3	2%	Y	Y				7.00	6.846%
Student Union of San Jose State University											
Misc 000107685	2% @ 60		1	2%		Y	Y	Y	3	6.00	0.000%
Misc 999107740	2% @ 60		1	2%		Y	Y	Y	3	6.00	0.000%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Successor Agency to the Redevelopment Agency of the City of Fresno											
Misc 000108907	2% @ 55		1	2%	Y	Y				7.00	16.401%
Misc 999108906	2% @ 55		1	2%	Y	Y				7.00	16.401%
Suisun City, City of											
Misc 000101586	2% @ 55		1	2%	Y	Y			3	7.00	13.900%
Misc 999101585	2% @ 55		1	2%	Y	Y			3	7.00	13.900%
Fire 000101588	2% @ 55		1	2%	Y	Y			3	7.00	29.413%
Fire 999101587	2% @ 55		1	2%	Y	Y			3	7.00	29.413%
Police 000101590	3% @ 50		1	2%	Y	Y			4	9.00	44.443%
Police 999101589	3% @ 50		1	2%	Y	Y			4	9.00	44.443%
Suisun Fire Protection District											
Fire 000100715	3% @ 50	Y	3	2%	Y	Y				9.00	38.127%
Fire 112100716	2% @ 50	Y	3	2%	Y	Y				9.00	38.127%
Fire 999100713	2% @ 50	Y	3	2%	Y	Y				9.00	38.127%
Suisun Resource Conservation District											
Misc 000105433	2% @ 55	Y	3	2%	Y	Y				7.00	13.501%
Misc 999108658	2% @ 55		3	2%	Y	Y				7.00	13.501%
Suisun-Fairfield-Rockville Cemetery District											
Misc 000105657	2.7% @ 55		1	2%	Y	Y			3	8.00	15.790%
Misc 444107489	2% @ 60	Y	3	2%	Y	Y				7.00	15.790%
Misc 999105654	2% @ 60		3	2%	Y	Y				7.00	15.790%
Summit Cemetery District											
Misc 000104693	2% @ 55		1	2%	Y	Y			4	7.00	24.951%
Misc 000104694	2.5% @ 55		1	2%	Y	Y			4	8.00	24.951%
Misc 000107475	2% @ 55	Y	1	2%	Y	Y				7.00	24.951%
Misc 000107477	2.5% @ 55	Y	1	2%	Y	Y				8.00	24.951%
Misc 444107476	2% @ 55	Y	1	2%	Y	Y				7.00	24.951%
Misc 999104692	2.5% @ 55		1	2%	Y	Y			4	8.00	24.951%
Sunline Transit Agency											
Misc 000107656	2% @ 60		3	2%			Y		1	7.00	0.000%
Misc 999107719	2% @ 60		3	2%			Y		1	7.00	0.000%
Sunnyslope County Water District											
Misc 000104678	2% @ 55		1	2%	Y	Y			3	7.00	16.691%
Misc 000104679	2.7% @ 55		1	2%	Y	Y			3	8.00	16.691%
Misc 999104677	2.7% @ 55		1	2%	Y	Y			3	8.00	16.691%
Sunnyvale, City of											
Misc 000106660	2% @ 55		1	2%					3	7.00	22.998%
Misc 000106662	2.7% @ 55		1	2%					3	8.00	22.998%
Misc 999106658	2.7% @ 55		1	2%					3	8.00	22.998%
Fire 999106663	3% @ 50		1	2%			Y		1	9.00	37.456%
Police 000106666	3% @ 50		1	2%			Y		3	9.00	37.456%
Police 999106664	3% @ 50		1	2%			Y		3	9.00	37.456%
Susanville Consolidated Sanitary District											
Misc 000106871	2% @ 55		3	2%	Y	Y			4	7.00	29.906%
Misc 000106872	2.5% @ 55		3	2%	Y	Y			4	8.00	29.906%
Misc 999106870	2.5% @ 55		3	2%	Y	Y			4	8.00	29.906%
Susanville, City of											
Misc 000107530	2% @ 55	Y	1	2%	Y	Y				7.00	30.546%
Misc 000107531	3% @ 60	Y	1	2%	Y	Y				8.00	30.546%
Misc 999106933	3% @ 60	Y	1	2%	Y	Y				8.00	30.546%
Fire 000107532	3% @ 50	Y	1	2%	Y	Y				9.00	46.097%
Fire 999106936	3% @ 50		1	2%	Y	Y				9.00	46.097%
Police 000106938	3% @ 50		1	2%	Y	Y			2	9.00	46.097%
Police 999106937	3% @ 50		1	2%	Y	Y			2	9.00	46.097%
Sutter Cemetery District											
Misc 000104971	2% @ 55	Y	3	2%	Y	Y				7.00	8.855%
Misc 999104969	2% @ 55		3	2%	Y	Y				7.00	8.855%



5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Sutter Creek, City of											
Misc 000103860	2% @ 55	Y	1	2%	Y	Y				7.00	33.950%
Misc 000103862	3% @ 60	Y	1	2%	Y	Y				8.00	33.950%
Misc 000108567	3% @ 60		1	2%	Y	Y				8.00	33.950%
Misc 999103859	3% @ 60	Y	1	2%	Y	Y				8.00	33.950%
Police 000103864	3% @ 50	Y	1	2%	Y	Y				9.00	32.013%
Police 999103863	3% @ 50		1	2%	Y	Y				9.00	32.013%
Sutter, County of											
Misc 000102764	2% @ 55	Y	1	2%		Y				7.00	20.790%
Misc 000102769	2.7% @ 55	Y	1	2%	Y	Y				8.00	20.790%
Misc 000108477	2% @ 55		1	2%		Y				7.00	20.790%
Misc 112108478	2% @ 60	Y	3	2%		Y				7.00	20.790%
Misc 999102762	2% @ 60		3	2%		Y				7.00	20.790%
Fire 000102774	3% @ 50	Y	1	2%	Y	Y				9.00	30.116%
Fire 000107972	3% @ 50		1	2%	Y	Y				9.00	30.116%
Fire 112108480	2% @ 50	Y	3	2%	Y	Y				9.00	30.116%
Fire 999102770	2% @ 50		3	2%	Y	Y				9.00	30.116%
Peace 000102773	3% @ 50	Y	1	2%	Y	Y				9.00	30.116%
Peace 112108479	2% @ 50	Y	3	2%	Y	Y				9.00	30.116%
Peace 999102771	2% @ 50		3	2%	Y	Y				9.00	30.116%
Sweetwater Authority											
Misc 000104502	2% @ 55	Y	1	2%	Y	Y				7.00	22.449%
Misc 000104503	2% @ 55		1	2%	Y	Y				7.00	22.449%
Misc 000104504	2.5% @ 55		1	2%	Y	Y				8.00	22.449%
Misc 999104501	2.5% @ 55		1	2%	Y	Y				8.00	22.449%
Sweetwater Springs Water District											
Misc 000102755	2% @ 55		3	2%	Y	Y			3	7.00	11.032%
Misc 999102754	2% @ 55		3	2%	Y	Y			3	7.00	11.032%
Sylvan Cemetery District											
Misc 000101420	2% @ 60		3	2%	Y	Y		Y		7.00	9.403%
Misc 999101419	2% @ 60		3	2%	Y	Y		Y		7.00	9.403%
Taft, City of											
Misc 000103739	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%
Misc 000108559	2% @ 55		3	2%	Y	Y				7.00	11.032%
Misc 999103737	2% @ 55		3	2%	Y	Y				7.00	11.032%
Fire 000103745	2% @ 50	Y	3	2%	Y	Y				9.00	0.000%
Fire 112107460	2% @ 55	Y	3	2%	Y	Y				7.00	0.000%
Fire 999103744	2% @ 55		3	2%	Y	Y				7.00	0.000%
Police 000103741	2% @ 50	Y	3	2%	Y	Y				9.00	227.497%
Police 112103743	2% @ 55	Y	3	2%	Y	Y				7.00	16.132%
Police 999103740	2% @ 50	Y	3	2%	Y	Y				9.00	227.497%
Police 999103742	2% @ 55	Y	3	2%	Y	Y				7.00	16.132%
Tahoe City Public Utility District											
Misc 000106597	2% @ 55	Y	1	2%	Y	Y				7.00	16.691%
Misc 000106598	2% @ 55		1	2%	Y	Y				7.00	16.691%
Misc 000106599	2.7% @ 55	Y	1	2%	Y	Y				8.00	16.691%
Misc 000106600	2.7% @ 55		1	2%	Y	Y				8.00	16.691%
Misc 999106596	2.7% @ 55		1	2%	Y	Y				8.00	16.691%
Tahoe Resource Conservation District											
Misc 000102299	2% @ 60	Y	3	2%	Y	Y	Y			7.00	8.934%
Misc 999102298	2% @ 60	Y	3	2%	Y	Y	Y			7.00	8.934%
Tahoe-Truckee Sanitation Agency											
Misc 000104261	2% @ 55		3	3%	Y	Y			3	7.00	17.252%
Misc 000104263	2.7% @ 55		3	3%	Y	Y			3	8.00	17.252%
Misc 999104259	2.7% @ 55		3	3%	Y	Y			3	8.00	17.252%
Tehachapi Valley Recreation and Park District											
Misc 000104923	2% @ 60	Y	3	2%	Y	Y				7.00	3.091%
Misc 999104922	2% @ 60	Y	3	2%	Y	Y				7.00	3.091%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Tehachapi, City of											
Misc 000102410	2% @ 55	Y	3	2%	Y	Y				7.00	12.087%
Misc 999102408	2% @ 55		3	2%	Y	Y				7.00	12.087%
Fire 000102412	2% @ 55	Y	3	2%	Y	Y				7.00	0.000%
Fire 999102411	2% @ 55		3	2%	Y	Y				7.00	0.000%
Police 000102414	3% @ 50	Y	1	2%	Y	Y				9.00	27.849%
Police 999102413	3% @ 50		1	2%	Y	Y				9.00	27.849%
Tehachapi-Cummings County Water District											
Misc 000101163	2% @ 60	Y	1	2%	Y	Y				7.00	8.906%
Misc 999101162	2% @ 60	Y	1	2%	Y	Y				7.00	8.906%
Tehama County Mosquito Abatement District											
Misc 000106577	2% @ 60		3	2%	Y	Y			3	7.00	8.005%
Misc 999106576	2% @ 60		3	2%	Y	Y			3	7.00	8.005%
Tehama, County of											
Misc 000104647	2% @ 55	Y	1	2%	Y					7.00	14.765%
Misc 000104649	2% @ 55		1	2%	Y					7.00	14.765%
Misc 999104645	2% @ 55		1	2%	Y					7.00	14.765%
Fire 999104650	2% @ 50	Y	1	2%						9.00	26.640%
Peace 000104653	3% @ 55	Y	1	2%						9.00	26.640%
Peace 000104655	3% @ 55		1	2%						9.00	26.640%
Peace 999104651	3% @ 55		1	2%						9.00	26.640%
Temecula, City of											
Misc 000103547	2% @ 55		1	2%			Y		4	7.00	23.084%
Misc 000103548	2.5% @ 55		1	2%			Y		4	8.00	23.084%
Misc 000103550	2.7% @ 55		1	2%			Y		4	8.00	23.084%
Misc 112108546	2% @ 60		3	2%			Y		4	7.00	23.084%
Misc 999103546	2% @ 60		3	2%			Y		4	7.00	23.084%
Temple City, City of											
Misc 000106303	2% @ 55		1	2%	Y	Y	Y		4	7.00	16.601%
Misc 000106304	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	16.601%
Misc 999106302	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	16.601%
Templeton Community Services District											
Misc 000106804	2% @ 55		1	2%	Y	Y				7.00	24.895%
Misc 000106805	3% @ 60		1	2%	Y	Y				8.00	24.895%
Misc 999106803	3% @ 60		1	2%	Y	Y				8.00	24.895%
Fire 000106807	3% @ 50		1	2%	Y	Y				9.00	54.801%
Fire 999106806	3% @ 50		1	2%	Y	Y				9.00	54.801%
Thermalito Water And Sewer District											
Misc 000106505	3% @ 60		3	2%	Y	Y				8.00	35.551%
Misc 999106504	3% @ 60		3	2%	Y	Y				8.00	35.551%
Thousand Oaks, City of											
Misc 000101003	2% @ 55		1	2%		Y			4	7.00	16.778%
Misc 999100999	2% @ 55		1	2%		Y			4	7.00	16.778%
Three Arch Bay Community Services District											
Misc 999107828	2% @ 60		3	2%	Y	Y				7.00	0.000%
Three Rivers Community Services District											
Misc 000105374	2% @ 60		3	2%	Y	Y			4	7.00	17.068%
Misc 999105373	2% @ 60		3	2%	Y	Y			4	7.00	17.068%
Three Valleys Municipal Water District											
Misc 000101705	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 999101704	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Tiburon Fire Protection District											
Misc 000100537	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
Fire 000100539	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Fire 999100538	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Tiburon, Town of											
Misc 000102837	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 999102836	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Police 000102840	3% @ 55		3	2%	Y	Y			1	9.00	21.367%
Police 999102838	3% @ 55		3	2%	Y	Y			1	9.00	21.367%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Torrance City Redevelopment Agency											
Misc 999107846	2% @ 60		1	2%	Y	Y	Y			7.00	0.000%
Torrance, City of											
Misc 000104794	2% @ 55		1	2%	Y		Y			7.00	13.547%
Misc 999104792	2% @ 55		1	2%	Y		Y			7.00	13.547%
Fire 000104800	3% @ 50		1	2%	Y		Y	Y	4	9.00	43.038%
Fire 999104798	3% @ 50		1	2%	Y		Y	Y	4	9.00	43.038%
Police 000104803	3% @ 50		1	2%	Y		Y		4	9.00	50.829%
Police 999104801	3% @ 50		1	2%	Y		Y		4	9.00	50.829%
Trabuco Canyon Water District											
Misc 000101096	2% @ 55		1	2%	Y	Y	Y	Y		7.00	17.047%
Misc 000101097	2.5% @ 55		1	2%	Y	Y	Y	Y		8.00	17.047%
Misc 999101095	2.5% @ 55		1	2%	Y	Y	Y	Y		8.00	17.047%
Tracy Rural County Fire Protection District											
Misc 000106970	2% @ 60		3	2%	Y	Y				7.00	0.000%
Misc 999106969	2% @ 60		3	2%	Y	Y				7.00	0.000%
Fire 000106973	3% @ 55		1	2%	Y	Y				9.00	0.000%
Fire 999106971	3% @ 55		1	2%	Y	Y				9.00	0.000%
Tracy, City of											
Misc 000102571	2% @ 55	Y	1	2%						7.00	16.073%
Misc 000102573	2.5% @ 55	Y	1	2%						8.00	16.073%
Misc 112107441	2% @ 55	Y	3	2%						7.00	16.073%
Misc 999102569	2% @ 55		3	2%						7.00	16.073%
Fire 000102578	3% @ 55		1	2%			Y		4	9.00	27.823%
Fire 112102577	3% @ 55		1	2%		Y	Y		4	9.00	27.823%
Fire 999102575	3% @ 55		1	2%			Y		4	9.00	27.823%
Police 000102580	3% @ 50		1	2%			Y		4	9.00	27.823%
Police 999102576	3% @ 50		1	2%			Y		4	9.00	27.823%
Transbay Joint Powers Authority											
Misc 999108914	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Transportation Agency for Monterey County											
Misc 000100534	2% @ 55		1	2%	Y	Y			3	7.00	13.219%
Misc 999100533	2% @ 55		1	2%	Y	Y			3	7.00	13.219%
Treasure Island Development Authority											
Misc 999107834	2% @ 55		1	2%	Y	Y			4	7.00	0.000%
Tri-City Mental Health Center											
Misc 000106716	2% @ 55		1	2%	Y	Y			3	7.00	10.423%
Misc 999106715	2% @ 55		1	2%	Y	Y			3	7.00	10.423%
Tri-Counties Association for the Developmentally Disabled											
Misc 000105906	2% @ 60		1	2%		Y			3	7.00	14.192%
Misc 000105908	3% @ 60		1	2%		Y			3	8.00	14.192%
Misc 112107496	2% @ 60		3	2%					3	7.00	14.192%
Misc 999105905	2% @ 60		3	2%					3	7.00	14.192%
Tri-County Schools Insurance Group											
Misc 000106389	2% @ 55		1	2%	Y	Y				7.00	16.691%
Misc 000106390	2.7% @ 55		1	2%	Y	Y				8.00	16.691%
Misc 999106388	2.7% @ 55		1	2%	Y	Y				8.00	16.691%
Tri-Dam Housing and Personnel Agency											
Misc 000106685	2% @ 55	Y	1	2%	Y	Y				7.00	15.701%
Misc 000106686	2.5% @ 55	Y	1	2%	Y	Y				8.00	15.701%
Misc 999106684	2.5% @ 55	Y	1	2%	Y	Y				8.00	15.701%
Trindel Insurance Fund											
Misc 000100662	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Misc 999100661	2.5% @ 55		1	2%	Y	Y			4	8.00	15.701%
Trinity County Waterworks District No. 1											
Misc 000106267	2.7% @ 55		3	2%	Y	Y				8.00	32.283%
Trinity Public Utilities District											
Misc 000103903	3% @ 60		3	2%	Y	Y				8.00	22.608%
Misc 999103902	3% @ 60		3	2%	Y	Y				8.00	22.608%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Trinity, County of											
Misc 000105510	2% @ 55	Y	3	2%		Y				7.00	28.408%
Misc 000105511	2.5% @ 55	Y	3	2%		Y				8.00	28.408%
Misc 000108660	2% @ 55		3	2%		Y				7.00	28.408%
Misc 999105508	2.5% @ 55		3	2%		Y				8.00	28.408%
Peace 000105513	3% @ 50	Y	3	2%	Y	Y				9.00	42.772%
Peace 999105512	3% @ 50		3	2%	Y	Y				9.00	42.772%
Truckee Donner Public Utility District											
Misc 000100604	2% @ 60		3	2%	Y	Y				7.00	16.086%
Misc 000100605	2.7% @ 55		3	2%	Y	Y				8.00	16.086%
Misc 999100602	2.7% @ 55		3	2%	Y	Y				8.00	16.086%
Truckee Fire Protection District											
Misc 000102321	2.7% @ 55		1	3%	Y	Y	Y	Y	4	8.00	26.168%
Misc 999102320	2.7% @ 55		1	3%	Y	Y	Y	Y	4	8.00	26.168%
Fire 000102323	3% @ 55		1	3%	Y	Y	Y	Y	4	9.00	28.665%
Fire 999102322	3% @ 55		1	3%	Y	Y	Y	Y	4	9.00	28.665%
Truckee Sanitary District											
Misc 000105582	2% @ 55		3	2%	Y	Y				7.00	16.086%
Misc 000105584	2.7% @ 55		3	2%	Y	Y				8.00	16.086%
Misc 999105581	2.7% @ 55		3	2%	Y	Y				8.00	16.086%
Truckee, Town of											
Misc 000102947	2% @ 55		1	2%	Y	Y	Y		3	7.00	17.692%
Misc 000102949	2.7% @ 55		1	2%	Y	Y	Y		3	8.00	17.692%
Misc 112108494	2.5% @ 55		3	2%	Y	Y	Y		3	8.00	16.035%
Misc 999102945	2.7% @ 55		1	2%	Y	Y	Y		3	8.00	17.692%
Police 000102952	3% @ 50		1	2%	Y	Y	Y		8	9.00	29.556%
Police 112108495	3% @ 55		3	2%	Y	Y	Y		8	9.00	23.065%
Police 999102950	3% @ 50		1	2%	Y	Y	Y		8	9.00	29.556%
Truckee-Tahoe Airport District											
Misc 000100983	2% @ 55		1	2%	Y	Y			4	7.00	16.691%
Misc 000100984	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
Misc 999100982	2.7% @ 55		1	2%	Y	Y			4	8.00	16.691%
Tulare Cemetery District											
Misc 000106085	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999106084	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Tulare County Housing Authority											
Misc 999107823	2% @ 60		3	2%					1	7.00	0.000%
Tulare Mosquito Abatement District											
Misc 000104241	2% @ 60	Y	3	2%	Y	Y				7.00	4.049%
Misc 999104240	2% @ 60	Y	3	2%	Y	Y				7.00	4.049%
Tulare, City of											
Misc 000106402	2% @ 55		1	2%	Y	Y			4	7.00	22.926%
Misc 000106404	2.7% @ 55		1	2%	Y	Y			4	8.00	22.926%
Misc 112106405	2.5% @ 55		1	2%	Y	Y			4	8.00	22.926%
Misc 999106401	2.5% @ 55		1	2%	Y	Y			4	8.00	22.926%
Fire 000106407	3% @ 50		1	2%	Y	Y			4	9.00	42.272%
Fire 112106408	3% @ 55		1	2%	Y	Y			4	9.00	22.250%
Fire 999106406	3% @ 50		1	2%	Y	Y			4	9.00	42.272%
Police 000106411	3% @ 50		1	2%	Y	Y			4	9.00	36.597%
Police 112108724	3% @ 55		3	2%	Y	Y			4	9.00	21.367%
Police 999106409	3% @ 50		1	2%	Y	Y			4	9.00	36.597%
Tulelake, City of											
Misc 000100515	2% @ 55	Y	3	2%	Y	Y				7.00	0.000%
Misc 999100514	2% @ 55		3	2%	Y	Y				7.00	0.000%
Police 000100517	2% @ 55	Y	3	2%	Y	Y				7.00	10.279%
Police 999100516	2% @ 55	Y	3	2%	Y	Y				7.00	10.279%
Tuolumne Fire Protection District											
Fire 000100520	3% @ 55		3	2%	Y	Y			4	9.00	30.529%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Tuolumne Utilities District											
Misc 000103942	2% @ 55	Y	1	2%	Y	Y				7.00	23.046%
Misc 000103943	2% @ 55		1	2%	Y	Y			3	7.00	23.046%
Misc 000103945	2.7% @ 55	Y	1	2%	Y	Y				8.00	23.046%
Misc 000103946	2.7% @ 55		1	2%	Y	Y			3	8.00	23.046%
Misc 444108042	2% @ 55	Y	1	2%	Y	Y				7.00	23.046%
Misc 444108043	2.7% @ 55	Y	1	2%	Y	Y				8.00	23.046%
Misc 999103941	2.7% @ 55		1	2%	Y	Y				8.00	23.046%
Tuolumne, County of											
Misc 000105188	2% @ 55	Y	1	2%						7.00	16.114%
Misc 000105189	2% @ 55		1	2%						7.00	16.114%
Misc 000108647	2% @ 60		1	2%						7.00	16.114%
Misc 112105185	2% @ 60	Y	3	2%						7.00	16.114%
Misc 999105184	2% @ 55		1	2%						7.00	16.114%
Fire 999105190	1/2 @ 55		1	2%	Y	Y				Varies	35.866%
Peace 000105193	3% @ 50		1	2%	Y	Y				9.00	35.866%
Peace 112105195	2% @ 50		3	2%	Y	Y				9.00	20.083%
Peace 999105191	3% @ 50		1	2%	Y	Y				9.00	35.866%
Turlock Mosquito Abatement District											
Misc 000105855	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%
Misc 112108685	2% @ 60	Y	3	2%	Y	Y				7.00	8.005%
Misc 999105854	2% @ 55		3	2%	Y	Y				7.00	11.032%
Turlock, City of											
Misc 000103324	2% @ 55		1	2%		Y			3	7.00	22.418%
Misc 000103326	2.7% @ 55		1	2%		Y			3	8.00	22.418%
Misc 999103322	2.7% @ 55		1	2%		Y			3	8.00	22.418%
Fire 000103328	3% @ 50		1	2%	Y	Y			4	9.00	32.456%
Fire 999103327	3% @ 50		1	2%	Y	Y			4	9.00	32.456%
Police 000103330	3% @ 50		1	2%	Y	Y			4	9.00	34.095%
Police 999103329	3% @ 50		1	2%	Y	Y			4	9.00	34.095%
Tustin, City of											
Misc 000104826	2% @ 55		1	2%					3	7.00	11.701%
Misc 112108626	2% @ 60		3	2%					3	7.00	11.701%
Misc 999104824	2% @ 60		3	2%					3	7.00	11.701%
Fire 000107478	1/2 @ 55		3	2%	Y	Y			1	Varies	36.343%
Fire 999104827	1/2 @ 55		3	2%	Y	Y			1	Varies	36.343%
Police 000104830	3% @ 50		1	2%	Y	Y			4	9.00	36.343%
Police 112108627	2% @ 50		3	2%	Y	Y			4	9.00	20.083%
Police 999104828	3% @ 50		1	2%	Y	Y			4	9.00	36.343%
Twain Harte Community Services District											
Misc 000106373	3% @ 60		3	2%	Y	Y			4	8.00	16.161%
Misc 999106372	3% @ 60		3	2%	Y	Y			4	8.00	16.161%
Fire 000106374	3% @ 55		3	2%	Y	Y			4	9.00	21.367%
Twenty-nine Palms Water District											
Misc 000101213	2% @ 55	Y	3	2%	Y	Y				7.00	18.041%
Misc 000101214	3% @ 60	Y	3	2%	Y	Y				8.00	18.041%
Misc 999101212	3% @ 60	Y	3	2%	Y	Y				8.00	18.041%
Fire 000101216	3% @ 55	Y	3	2%	Y	Y				9.00	20.901%
Fire 999101215	3% @ 55	Y	3	2%	Y	Y				9.00	20.901%
Twenty-nine Palms, City of											
Misc 000107071	2% @ 55		1	2%	Y	Y			3	7.00	20.596%
Misc 000107072	2.5% @ 55		1	2%	Y	Y			3	8.00	20.596%
Misc 999107070	2.5% @ 55		1	2%	Y	Y			3	8.00	20.596%

## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Twin Cities Police Authority											
Misc 000101871	2% @ 55		1	2%	Y	Y	Y		4	7.00	31.784%
Misc 000101872	2.5% @ 55		1	2%	Y	Y	Y		4	8.00	31.784%
Misc 112101873	2% @ 55		1	2%	Y	Y			4	7.00	31.784%
Misc 112101874	2.5% @ 55		1	2%	Y	Y			4	8.00	31.784%
Misc 999108174	2.5% @ 55		1	2%	Y	Y			4	8.00	31.784%
Police 000101867	3% @ 55		1	2%	Y	Y	Y		4	9.00	310.622%
Police 000107952	3% @ 50		3	2%	Y	Y				9.00	310.622%
Police 112101870	3% @ 55		1	2%	Y	Y			4	9.00	26.329%
Police 444107953	3% @ 55		1	2%	Y	Y	Y		1	9.00	310.622%
Police 999101866	3% @ 55		1	2%	Y	Y	Y		4	9.00	310.622%
Police 999101868	3% @ 55		1	2%	Y	Y			4	9.00	26.329%
Twin Rivers Unified School District											
Police 000108075	3% @ 50		1	3%	Y	Y	Y		4	9.00	36.455%
Police 444108189	3% @ 50		1	3%	Y	Y	Y		4	9.00	36.455%
Police 999104748	3% @ 50		1	3%	Y	Y	Y		4	9.00	36.455%
Ukiah Valley Fire District											
Misc 000101353	2% @ 60		3	2%	Y	Y				7.00	0.000%
Misc 999101352	2% @ 60		3	2%	Y	Y				7.00	0.000%
Fire 000101355	2% @ 50		1	2%	Y	Y			4	9.00	20.113%
Fire 999101354	2% @ 50		1	2%	Y	Y			4	9.00	20.113%
Ukiah, City of											
Misc 000101775	2% @ 55		1	2%		Y	Y		3	7.00	27.955%
Misc 000101776	2.7% @ 55	Y	1	2%		Y	Y			8.00	27.955%
Misc 000101777	2.7% @ 55		1	2%		Y	Y		3	8.00	27.955%
Misc 999101772	2.7% @ 55		1	2%		Y	Y		3	8.00	27.955%
Fire 000101779	3% @ 55		1	2%	Y	Y	Y		3	9.00	33.818%
Fire 999101778	3% @ 55		1	2%	Y	Y	Y		3	9.00	33.818%
Police 000101781	3% @ 50		1	2%	Y	Y	Y		4	9.00	39.792%
Police 999101780	3% @ 50		1	2%	Y	Y	Y		4	9.00	39.792%
Union City, City of											
Misc 000107415	2% @ 55	Y	1	2%	Y	Y	Y	Y		7.00	18.908%
Misc 000107416	2% @ 55		1	2%	Y	Y	Y	Y	3	7.00	18.908%
Misc 000107417	2.5% @ 55	Y	1	2%	Y	Y	Y	Y		8.00	18.908%
Misc 000107418	2.5% @ 55		1	2%	Y	Y	Y	Y	3	8.00	18.908%
Misc 112102050	2% @ 60		3	2%	Y	Y	Y	Y	3	7.00	18.908%
Misc 999102049	2.5% @ 55		1	2%	Y	Y	Y	Y	3	8.00	18.908%
Fire 000102061	3% @ 50		1	2%	Y	Y		Y	1	9.00	20.307%
Fire 999102056	3% @ 50		1	2%	Y	Y		Y	1	9.00	20.307%
Police 000102059	3% @ 50		1	2%	Y	Y		Y	1	9.00	20.307%
Police 000108175	3% @ 50	Y	1	2%	Y	Y		Y	1	9.00	20.307%
Police 112108439	3% @ 55		3	2%	Y	Y		Y	1	9.00	21.367%
Police 999102057	3% @ 50	Y	1	2%	Y	Y		Y	1	9.00	20.307%
Union Public Utility District											
Misc 000104399	2% @ 60	Y	3	2%	Y	Y				7.00	14.716%
Misc 999104398	2% @ 60	Y	3	2%	Y	Y				7.00	14.716%
Union Sanitary District											
Misc 000105134	2% @ 55	Y	1	2%		Y				7.00	17.410%
Misc 000105135	2% @ 55		1	2%		Y			4	7.00	17.410%
Misc 000105136	2.5% @ 55		1	2%		Y			4	8.00	17.410%
Misc 999105133	2.5% @ 55		1	2%		Y			4	8.00	17.410%
United Water Conservation District											
Misc 000102505	2% @ 55	Y	1	2%	Y	Y				7.00	22.645%
Misc 000102506	2.5% @ 55	Y	1	2%	Y	Y				8.00	22.645%
Misc 999102504	2.5% @ 55	Y	1	2%	Y	Y				8.00	22.645%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
University Enterprises Inc.											
Misc 000103713	2% @ 55	Y	1	2%		Y				5.00	13.155%
Misc 000103715	2% @ 55		1	2%		Y				6.00	13.155%
Misc 444107458	2% @ 55	Y	1	2%		Y				5.00	13.155%
Misc 444107459	2% @ 55		1	2%		Y				6.00	13.155%
Misc 999103709	2% @ 55		1	2%		Y				6.00	13.155%
University Student Union California State University Stanislaus											
Misc 000108928	2% @ 60	Y	1	2%	Y	Y				5.00	14.497%
Misc 444108929	2% @ 60	Y	1	2%	Y	Y				5.00	14.497%
Upland City Housing Authority											
Misc 000100480	2% @ 55	Y	3	2%	Y	Y				7.00	13.996%
Misc 999100479	2% @ 55		3	2%	Y	Y				7.00	13.996%
Upland, City of											
Misc 000100344	2% @ 55		1	2%			Y		3	7.00	22.873%
Misc 000100346	2.5% @ 55		1	2%			Y		3	8.00	22.873%
Misc 999100343	2.5% @ 55		1	2%			Y		3	8.00	22.873%
Fire 000100353	3% @ 55		1	2%			Y		3	9.00	35.299%
Fire 999100347	3% @ 55		1	2%			Y		3	9.00	35.299%
Police 000100351	3% @ 55		1	2%			Y		3	9.00	35.299%
Police 999100348	3% @ 55		1	2%			Y		3	9.00	35.299%
Upper San Gabriel Valley Municipal Water District											
Misc 000102037	2% @ 55		1	5%	Y	Y	Y		4	7.00	28.483%
Misc 000102038	2.7% @ 55		1	5%	Y	Y	Y		4	8.00	28.483%
Misc 999102036	2.7% @ 55		1	5%	Y	Y	Y		4	8.00	28.483%
Vacaville Fire Protection District											
Misc 000105516	2% @ 60		3	2%	Y	Y				7.00	8.665%
Fire 000105518	2% @ 55		3	2%	Y	Y				7.00	16.109%
Fire 444108090	2% @ 55		3	2%	Y	Y				7.00	16.109%
Fire 999105517	2% @ 55		3	2%	Y	Y				7.00	16.109%
Vacaville, City of											
Misc 000104141	2% @ 55		1	2%	Y	Y		Y	4	7.00	18.791%
Misc 999104139	2% @ 55		1	2%	Y	Y		Y	4	7.00	18.791%
Fire 000104144	3% @ 50		1	2%	Y	Y	Y	Y	4	9.00	43.738%
Fire 999104142	3% @ 50		1	2%	Y	Y	Y	Y	4	9.00	43.738%
Police 000104146	3% @ 50		1	2%	Y	Y	Y		4	9.00	43.738%
Police 999104143	3% @ 50		1	2%	Y	Y	Y		4	9.00	43.738%
Vacaville-Elmira Cemetery District											
Misc 000104954	2% @ 60		3	2%	Y	Y				7.00	8.468%
Misc 999104952	2% @ 60		3	2%	Y	Y				7.00	8.468%
Vallecitos Water District											
Misc 000106926	2% @ 55	Y	1	2%	Y	Y				7.00	16.786%
Misc 000106928	3% @ 60	Y	1	2%	Y	Y				8.00	16.786%
Misc 000106929	3% @ 60		1	2%	Y	Y				8.00	16.786%
Misc 999106924	3% @ 60		1	2%	Y	Y				8.00	16.786%
Vallejo Sanitation and Flood Control District											
Misc 000101422	2% @ 55		1	2%	Y	Y			8	7.00	16.691%
Misc 000101424	2.7% @ 55		1	2%	Y	Y			8	8.00	16.691%
Misc 999101421	2.7% @ 55		1	2%	Y	Y			8	8.00	16.691%
Vallejo, City of											
Misc 000107029	2% @ 55	Y	1	2%		Y				7.00	30.228%
Misc 000107031	2.7% @ 55	Y	1	2%		Y				8.00	30.228%
Misc 999107027	2.7% @ 55		1	2%		Y			1	8.00	30.228%
Fire 000107035	3% @ 50		1	2%	Y	Y	Y		4	9.00	50.838%
Fire 999107032	3% @ 50		1	2%	Y	Y	Y		4	9.00	50.838%
Police 000107037	3% @ 50		1	2%	Y	Y	Y		4	9.00	50.838%
Police 999107033	3% @ 50		1	2%	Y	Y	Y		4	9.00	50.838%
Valley Center Municipal Water District											
Misc 000103950	2% @ 55		1	2%	Y	Y		Y	4	7.00	31.719%
Misc 000103951	2.7% @ 55		1	2%	Y	Y		Y	4	8.00	31.719%
Misc 999103949	2.7% @ 55		1	2%	Y	Y		Y	4	8.00	31.719%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Valley County Water District											
Misc 000102721	2% @ 55		1	2%	Y	Y	Y			7.00	21.866%
Misc 000102722	2.7% @ 55		1	2%	Y	Y	Y			8.00	21.866%
Misc 999102720	2.7% @ 55		1	2%	Y	Y	Y			8.00	21.866%
Valley Mountain Regional Center, Inc.											
Misc 000102678	2% @ 60		1	2%		Y			3	7.00	8.395%
Misc 999102677	2% @ 60		1	2%		Y			3	7.00	8.395%
Valley of the Moon Water District											
Misc 000106237	2% @ 55	Y	3	2%	Y	Y				7.00	15.135%
Misc 000106239	2.5% @ 55	Y	3	2%	Y	Y				8.00	15.135%
Misc 999106236	2.5% @ 55	Y	3	2%	Y	Y				8.00	15.135%
Valley Sanitary District											
Misc 000103449	2% @ 55	Y	3	2%	Y	Y	Y			7.00	22.504%
Misc 000103450	2.5% @ 55	Y	3	2%	Y	Y	Y			8.00	22.504%
Misc 999103448	2.5% @ 55	Y	3	2%	Y	Y	Y			8.00	22.504%
Valley Springs Public Utility District											
Misc 000102665	2% @ 55		3	2%	Y	Y				7.00	11.032%
Misc 999102664	2% @ 55		3	2%	Y	Y				7.00	11.032%
Valley-Wide Recreation and Park District											
Misc 000105247	2% @ 55		1	2%	Y	Y			3	7.00	17.235%
Misc 000105248	2.5% @ 55		1	2%	Y	Y			3	8.00	17.235%
Misc 112108649	2% @ 60		3	2%	Y	Y			3	7.00	8.005%
Misc 999105246	2.5% @ 55		1	2%	Y	Y			3	8.00	17.235%
Vandenberg Village Community Services District											
Misc 000100507	2% @ 55		1	2%	Y	Y				7.00	16.691%
Misc 000100508	2.7% @ 55		1	2%	Y	Y				8.00	16.691%
Misc 999100506	2.7% @ 55		1	2%	Y	Y				8.00	16.691%
Ventura College Foundation											
Misc 000104833	2% @ 55		3	2%	Y	Y			4	7.00	13.018%
Ventura County Law Library											
Misc 000103343	2% @ 60		3	2%	Y	Y				7.00	8.005%
Misc 999103342	2% @ 60		3	2%	Y	Y				7.00	8.005%
Ventura County Schools Business Services Authority											
Misc 000103352	2% @ 55		1	2%	Y	Y	Y		3	7.00	13.894%
Misc 999103351	2% @ 55		1	2%	Y	Y	Y		3	7.00	13.894%
Ventura County Schools Self-Funding Authority											
Misc 000102549	2% @ 55		1	2%	Y	Y	Y		4	7.00	17.904%
Misc 999102548	2% @ 55		1	2%	Y	Y	Y		4	7.00	17.904%
Ventura County Transportation Commission											
Misc 000105699	2% @ 60		1	2%	Y	Y				7.00	8.435%
Misc 999105698	2% @ 60		1	2%	Y	Y				7.00	8.435%
Ventura Port District											
Misc 000102149	2% @ 55		1	2%	Y	Y		Y	4	7.00	18.432%
Misc 999102148	2% @ 55		1	2%	Y	Y		Y	4	7.00	18.432%
Police 000102152	2% @ 55		1	2%	Y	Y		Y	4	7.00	11.482%
Police 999102150	2% @ 55		1	2%	Y	Y		Y	4	7.00	11.482%
Ventura River County Water District											
Misc 000107106	2% @ 60		3	2%	Y	Y				7.00	7.534%
Misc 999107105	2% @ 60		3	2%	Y	Y				7.00	7.534%
Vernon, City of											
Misc 000102708	2% @ 55		1	2%	Y		Y		3	7.00	18.568%
Misc 000102710	2.7% @ 55		1	2%	Y		Y		3	8.00	18.568%
Misc 999102707	2.7% @ 55		1	2%	Y		Y		3	8.00	18.568%
Fire 000102717	3% @ 50		1	2%	Y	Y	Y		4	9.00	32.578%
Fire 999102711	3% @ 50		1	2%	Y		Y		4	9.00	32.578%
Police 000102714	3% @ 50		1	2%		Y	Y		1	9.00	32.578%
Police 999102712	3% @ 50		1	2%			Y		1	9.00	32.578%
Peace 000102715	3% @ 55		1	2%		Y	Y		3	9.00	32.578%



## 5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Veterans Home of California Post Fund											
Misc 000105899	2% @ 60		3	2%	Y	Y				7.00	0.000%
Misc 999105898	2% @ 60		3	2%	Y	Y				7.00	0.000%
Victor Valley Wastewater Reclamation Authority											
Misc 000103966	2% @ 55		3	2%	Y	Y			3	7.00	17.863%
Misc 000103967	2.5% @ 55		3	2%	Y	Y			3	8.00	17.863%
Misc 999103965	2.5% @ 55		3	2%	Y	Y			3	8.00	17.863%
Victorville Fire Protection District											
Fire 999107829	2% @ 50		3	2%						9.00	0.000%
Victorville, City of											
Misc 000102207	2% @ 55	Y	1	2%			Y	Y		7.00	15.987%
Misc 000102208	2% @ 55		1	2%			Y	Y	4	7.00	15.987%
Misc 000102210	2.5% @ 55	Y	1	2%			Y	Y		8.00	15.987%
Misc 000102211	2.5% @ 55		1	2%			Y	Y	4	8.00	15.987%
Misc 444108908	2% @ 55	Y	3	2%	Y	Y				7.00	15.987%
Misc 999102205	2.5% @ 55		1	2%			Y	Y	4	8.00	15.987%
Fire 000102213	2% @ 50		1	2%	Y	Y	Y	Y	4	9.00	0.000%
Fire 999102212	2% @ 50		1	2%	Y	Y	Y	Y	4	9.00	0.000%
Villa Park, City of											
Misc 000106334	2% @ 55		1	2%	Y	Y			4	7.00	22.692%
Misc 999106333	2% @ 55		1	2%	Y	Y			4	7.00	22.692%
Visalia Public Cemetery District											
Misc 000103113	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999103112	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Visalia, City of											
Misc 000106215	2% @ 55	Y	3	2%	Y		Y			7.00	19.979%
Misc 000106216	2% @ 55		3	2%	Y		Y		2	7.00	19.979%
Misc 000106219	3% @ 60		3	2%	Y		Y		2	8.00	19.979%
Misc 000106220	2.5% @ 55		3	2%	Y		Y		2	8.00	19.979%
Misc 112107506	2% @ 60		3	2%	Y		Y		2	7.00	19.979%
Misc 999106213	2% @ 60		3	2%	Y		Y		2	7.00	19.979%
Fire 000106228	3% @ 50		1	2%	Y		Y		4	9.00	32.463%
Fire 112106229	3% @ 55		3	2%	Y		Y		4	9.00	32.463%
Fire 999106222	3% @ 55		3	2%	Y		Y		4	9.00	32.463%
Police 000106226	3% @ 50		1	2%	Y		Y		4	9.00	32.463%
Police 000108713	2% @ 50		1	2%	Y		Y		4	9.00	32.463%
Police 112108714	3% @ 55		3	2%	Y		Y		4	9.00	32.463%
Police 999106223	3% @ 55		3	2%	Y		Y		4	9.00	32.463%
Vista Irrigation District											
Misc 000100676	2% @ 55	Y	1	2%	Y	Y	Y			7.00	21.322%
Misc 000100678	2% @ 55		1	2%	Y	Y	Y			7.00	21.322%
Misc 000100681	3% @ 60		1	2%	Y	Y	Y			8.00	21.322%
Misc 999100675	3% @ 60		1	2%	Y	Y	Y			8.00	21.322%
Vista, City of											
Misc 000101184	2% @ 55		1	2%		Y			2	7.00	21.527%
Misc 000101186	3% @ 60		1	2%		Y			2	8.00	21.527%
Misc 999101182	3% @ 60		1	2%		Y			2	8.00	21.527%
Fire 000101189	3% @ 50		1	2%	Y	Y			3	9.00	35.355%
Fire 999101187	3% @ 50		1	2%	Y	Y			3	9.00	35.355%
Walnut Creek, City of											
Misc 000101823	2% @ 55		1	2%		Y	Y		4	7.00	19.025%
Misc 112108432	2% @ 60		3	2%		Y	Y		4	7.00	19.025%
Misc 999101821	2% @ 60		3	2%		Y	Y		4	7.00	19.025%
Police 000101826	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Police 999101824	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Walnut Valley Water District											
Misc 000106641	2% @ 55		1	3%	Y	Y		Y		7.00	17.857%
Misc 000106642	2.7% @ 55		1	3%	Y	Y		Y		8.00	17.857%
Misc 112106643	2% @ 55		1	3%	Y	Y		Y		7.00	12.434%
Misc 999106640	2.7% @ 55		1	3%	Y	Y		Y		8.00	17.857%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Walnut, City of											
Misc 000105230	2% @ 55		1	2%	Y	Y			4	7.00	13.699%
Misc 999105228	2% @ 55		1	2%	Y	Y			4	7.00	13.699%
Wasco Recreation and Park District											
Misc 000100618	2% @ 60	Y	3	2%	Y	Y				7.00	8.449%
Wasco, City of											
Misc 000104508	2% @ 55	Y	1	2%	Y	Y				7.00	29.818%
Misc 000104509	3% @ 60	Y	1	2%	Y	Y				8.00	29.818%
Misc 112108607	2.5% @ 55	Y		2%	Y	Y				8.00	15.135%
Misc 112108608	2.5% @ 55	Y	3	2%	Y	Y				8.00	15.135%
Misc 444108056	2% @ 55	Y	1	2%	Y	Y				7.00	29.818%
Misc 444108057	3% @ 60	Y	1	2%	Y	Y				8.00	29.818%
Misc 999104507	3% @ 60	Y	1	2%	Y	Y				8.00	29.818%
Fire 999104510	2% @ 55	Y	3	2%	Y	Y				7.00	0.000%
Police 000104513	2% @ 55	Y	3	2%	Y	Y				7.00	0.000%
Police 999104511	2% @ 55		3	2%	Y	Y				7.00	0.000%
Washington Colony Cemetery District											
Misc 000106792	2% @ 60	Y	3	2%	Y	Y				7.00	14.734%
Misc 999106791	2% @ 60	Y	3	2%	Y	Y				7.00	14.734%
Water Employee Services Authority											
Misc 000100929	2.7% @ 55		1	2%	Y		Y		4	8.00	20.610%
Misc 000107925	2.7% @ 55	Y	1	2%	Y		Y		3	8.00	20.610%
Misc 444107386	2% @ 55		1	2%	Y		Y		3	7.00	20.610%
Misc 444107926	2.7% @ 55		1	2%	Y		Y		3	8.00	20.610%
Misc 999100927	2.7% @ 55		1	2%	Y		Y		3	8.00	20.610%
Water Facilities Authority											
Misc 000105081	2% @ 55		1	2%	Y	Y			3	7.00	15.701%
Misc 000105082	2.5% @ 55		1	2%	Y	Y			3	8.00	15.701%
Misc 999105080	2.5% @ 55		1	2%	Y	Y			3	8.00	15.701%
Water Replenishment District of Southern California											
Misc 000106559	2% @ 55	Y	1	2%	Y	Y	Y			7.00	17.822%
Misc 000106560	2% @ 55		1	2%	Y	Y	Y			7.00	17.822%
Misc 000106561	3% @ 60	Y	1	2%	Y	Y	Y			8.00	17.822%
Misc 000106562	3% @ 60		1	2%	Y	Y	Y			8.00	17.822%
Misc 999106558	3% @ 60		1	2%	Y	Y	Y			8.00	17.822%
Waterford, City of											
Misc 000104578	2% @ 60		3	2%	Y	Y				7.00	16.105%
Misc 000104579	2.5% @ 55		3	2%	Y	Y				8.00	16.105%
Misc 999104577	2.5% @ 55		3	2%	Y	Y				8.00	16.105%
Police 000104581	1/2 @ 55		3	2%	Y	Y				Varies	0.000%
Police 999104580	1/2 @ 55		3	2%	Y	Y				Varies	0.000%
Watsonville, City of											
Misc 000101404	2% @ 55	Y	3	2%	Y	Y			1	7.00	12.124%
Misc 999101402	2% @ 60		3	2%	Y	Y				7.00	12.124%
Fire 000101409	3% @ 50		1	2%	Y	Y			2	9.00	27.849%
Fire 999101406	3% @ 50		1	2%	Y	Y			2	9.00	27.849%
Police 000101412	3% @ 50		1	2%	Y	Y			2	9.00	27.849%
Police 999101410	3% @ 50		1	2%	Y	Y			2	9.00	27.849%
Weaverville Community Services District											
Misc 000106945	2% @ 55		3	2%	Y	Y	Y	Y	3	7.00	17.651%
Misc 000106946	3% @ 60		3	2%	Y	Y	Y	Y	3	8.00	17.651%
Misc 999106944	3% @ 60		3	2%	Y	Y	Y	Y	3	8.00	17.651%
Weaverville Fire Protection District											
Fire 999107787	2% @ 55		3	2%	Y	Y				7.00	0.000%
Weaverville Sanitary District											
Misc 000104136	2% @ 60		3	2%	Y	Y				7.00	27.538%
Misc 999104135	2% @ 60		3	2%	Y	Y				7.00	27.538%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Weed, City of											
Misc 000101113	2% @ 60	Y	3	2%	Y	Y				7.00	7.445%
Misc 999101111	2% @ 60	Y	3	2%	Y	Y				7.00	7.445%
Fire 000101117	2% @ 55		3	2%	Y	Y				7.00	22.339%
Fire 999101114	2% @ 55		3	2%	Y	Y				7.00	22.339%
Police 000101116	2% @ 55		3	2%	Y	Y				7.00	22.339%
Police 999101115	2% @ 55		3	2%	Y	Y				7.00	22.339%
West Almanor Community Services District											
Fire 000106285	3% @ 55		1	2%	Y	Y			3	9.00	22.250%
Fire 999106284	3% @ 55		1	2%	Y	Y			3	9.00	22.250%
West Basin Municipal Water District											
Misc 000106089	2% @ 60		1	2%	Y	Y	Y			7.00	16.963%
Misc 000106090	3% @ 60		1	2%	Y	Y	Y			8.00	16.963%
Misc 999106088	3% @ 60		1	2%	Y	Y	Y			8.00	16.963%
West Bay Rapid Transit Authority											
Misc 999107783	2% @ 60		3	2%						Varies	0.000%
West Bay Sanitary District											
Misc 000100552	2% @ 55		3	2%	Y	Y			4	7.00	15.135%
Misc 000100553	2.5% @ 55		3	2%	Y	Y			4	8.00	15.135%
Misc 999100551	2.5% @ 55		3	2%	Y	Y			4	8.00	15.135%
West Cities Communication Center											
Misc 000103085	2% @ 55		1	2%	Y	Y	Y		3	7.00	14.441%
Misc 999103084	2% @ 55		1	2%	Y	Y	Y		3	7.00	14.441%
West Contra Costa Hospital District											
Misc 000107668	2% @ 60	Y	3	2%						7.00	0.000%
Misc 999107728	2% @ 60		3	2%						7.00	0.000%
West Contra Costa Integrated Waste Management Authority											
Misc 000106313	2% @ 55		3	2%	Y	Y			4	7.00	15.135%
Misc 000106314	2.5% @ 55		3	2%	Y	Y			4	8.00	15.135%
Misc 999106312	2.5% @ 55		3	2%	Y	Y			4	8.00	15.135%
West County Transportation Agency											
Misc 000104424	2% @ 55	Y	1	2%	Y	Y				7.00	13.667%
Misc 000104425	2% @ 55		1	2%	Y	Y				7.00	13.667%
Misc 999104422	2% @ 55		1	2%	Y	Y				7.00	13.667%
West County Wastewater District											
Misc 000100510	2% @ 55	Y	1	2%	Y	Y				7.00	16.786%
Misc 000100511	2% @ 55		1	2%	Y	Y			4	7.00	16.786%
Misc 000100513	3% @ 60		1	2%	Y	Y			4	8.00	16.786%
Misc 999100509	3% @ 60		1	2%	Y	Y			4	8.00	16.786%
West Covina, City of											
Misc 000103261	2% @ 55		1	2%		Y			4	7.00	17.090%
Misc 000103263	2.5% @ 55		1	2%		Y			4	8.00	17.090%
Misc 112108523	2% @ 60		1	2%		Y			4	7.00	17.090%
Misc 999103259	2% @ 60		1	2%		Y			4	7.00	17.090%
Fire 000108656	3% @ 50		1	2%	Y	Y	Y		4	9.00	43.275%
Fire 112108524	3% @ 55		1	2%	Y	Y	Y		4	9.00	43.275%
Fire 444108000	3% @ 50		1	2%	Y	Y	Y		4	9.00	43.275%
Fire 999103264	3% @ 55		1	2%	Y	Y	Y		4	9.00	43.275%
Police 000103267	3% @ 50		1	2%	Y	Y	Y		4	9.00	43.275%
Police 999103265	3% @ 50		1	2%	Y	Y	Y		4	9.00	43.275%
West End Communications Authority											
Misc 000103418	2% @ 55		3	2%	Y	Y			3	7.00	0.000%
Misc 999103417	2% @ 55		3	2%	Y	Y			3	7.00	0.000%
West Hollywood, City of											
Misc 000105151	2% @ 55		1	2%					4	7.00	19.138%
Misc 000105152	2.7% @ 55		1	2%					4	8.00	19.138%
Misc 999105150	2.7% @ 55		1	2%					4	8.00	19.138%
West Kern Water District											
Misc 000104266	2% @ 60		1	2%	Y	Y				7.00	21.121%
Misc 999104265	2% @ 60		1	2%	Y	Y				7.00	21.121%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
West Sacramento, City of											
Misc 000103532	2% @ 55		3	2%		Y			3	7.00	17.835%
Misc 000103534	2.5% @ 55		3	2%		Y			3	8.00	17.835%
Misc 112108544	2% @ 60		3	2%		Y			3	7.00	17.835%
Misc 444108012	2% @ 55	Y	3	2%		Y				7.00	17.835%
Misc 444108013	2.5% @ 55	Y	3	2%		Y				8.00	17.835%
Misc 999103531	2% @ 60		3	2%		Y			3	7.00	17.835%
Fire 000103536	3% @ 50		1	2%	Y	Y		Y	4	9.00	27.849%
Fire 000108015	2% @ 50		1	2%	Y	Y				9.00	27.849%
Fire 000108016	3% @ 50		1	2%	Y	Y				9.00	27.849%
Fire 999103535	3% @ 50		1	2%	Y	Y				9.00	27.849%
Police 000103539	3% @ 50		1	2%	Y	Y			3	9.00	27.849%
Police 112108545	3% @ 55		3	2%	Y	Y			3	9.00	21.367%
Police 999103537	3% @ 50		1	2%	Y	Y			3	9.00	27.849%
West Stanislaus Irrigation District											
Misc 000102467	2% @ 55	Y	3	2%	Y	Y				7.00	5.183%
Misc 999102466	2% @ 55		3	2%	Y	Y				7.00	5.183%
West Valley Mosquito and Vector Control District											
Misc 000104206	2.5% @ 55		3	2%	Y	Y			4	8.00	15.135%
West Valley Sanitation District of Santa Clara County											
Misc 000106931	2% @ 55	Y	1	2%	Y	Y				7.00	15.701%
Misc 000106932	2.5% @ 55	Y	1	2%	Y	Y				8.00	15.701%
Misc 999106930	2.5% @ 55	Y	1	2%	Y	Y				8.00	15.701%
West Valley Water District											
Misc 000101764	2% @ 55	Y	1	2%	Y	Y				7.00	15.878%
Misc 000101765	2% @ 55		1	2%	Y	Y				7.00	15.878%
Misc 000101766	2% @ 55		1	2%	Y	Y				7.00	15.878%
Misc 999101762	2% @ 55		1	2%	Y	Y				7.00	15.878%
West Valley-Mission Community College District											
Police 000101547	3% @ 55		3	2%	Y	Y	Y		3	9.00	34.525%
Police 999101546	3% @ 55		3	2%	Y	Y	Y		3	9.00	34.525%
Westborough Water District											
Misc 000106759	2% @ 55		3	2%	Y	Y				7.00	11.032%
Western Contra Costa County Transit Authority											
Misc 000102269	2% @ 55		3	2%	Y	Y			4	7.00	27.589%
Misc 999102268	2% @ 55		3	2%	Y	Y			4	7.00	27.589%
Western Municipal Water District											
Misc 000101653	2% @ 55	Y	1	2%	Y	Y				7.00	15.869%
Misc 000101654	2% @ 55		1	2%	Y	Y				7.00	15.869%
Misc 000101655	2.5% @ 55	Y	1	2%	Y	Y				8.00	15.869%
Misc 000101656	2.5% @ 55		1	2%	Y	Y				8.00	15.869%
Misc 444107950	2% @ 55		1	2%	Y	Y				7.00	15.869%
Misc 444107951	2.5% @ 55		1	2%	Y	Y				8.00	15.869%
Misc 999101652	2.5% @ 55		1	2%	Y	Y				8.00	15.869%
Western Riverside Council of Governments											
Misc 000106975	2% @ 60		1	2%	Y	Y	Y	Y		7.00	19.510%
Misc 000106976	2.7% @ 55		1	2%	Y	Y	Y	Y		8.00	19.510%
Misc 999106974	2.7% @ 55		1	2%	Y	Y	Y	Y		8.00	19.510%
Westlake Village, City of											
Misc 000107024	2% @ 55		3	2%	Y	Y				7.00	16.161%
Misc 000107025	3% @ 60		3	2%	Y	Y				8.00	16.161%
Misc 999107023	3% @ 60		3	2%	Y	Y				8.00	16.161%
Westlands Water District											
Misc 000106656	2% @ 55		1	2%	Y	Y			3	7.00	5.952%
Misc 999106654	2% @ 55		1	2%	Y	Y			3	7.00	5.952%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Westminster, City of											
Misc 000104474	2% @ 55		1	2%		Y	Y		4	7.00	20.757%
Misc 000104476	2.5% @ 55		1	2%		Y	Y		4	8.00	20.757%
Misc 112108600	2% @ 60		3	2%		Y	Y		4	7.00	20.757%
Misc 999104473	2% @ 60		3	2%		Y	Y		4	7.00	20.757%
Fire 000104482	3% @ 50		1	2%	Y	Y	Y		1	9.00	29.971%
Fire 999104477	3% @ 50		1	2%	Y	Y	Y		1	9.00	29.971%
Police 000104480	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.971%
Police 999104478	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.971%
Westmorland, City of											
Misc 000107642	2% @ 60		3	2%	Y	Y				7.00	0.000%
Misc 999107709	2% @ 60		3	2%						7.00	0.000%
Police 000107643	2% @ 55		3	2%	Y	Y				7.00	0.000%
Police 999107710	2% @ 55		3	2%						7.00	0.000%
Westwood Community Services District											
Misc 000102191	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Misc 999102190	2% @ 60	Y	3	2%	Y	Y				7.00	0.000%
Fire 000102193	2% @ 50	Y	3	2%	Y	Y				9.00	20.083%
Fire 999102192	2% @ 50	Y	3	2%	Y	Y				9.00	20.083%
Wheeler Ridge-Maricopa Water Storage District											
Misc 000103422	2% @ 60	Y	1	3%	Y	Y				7.00	14.064%
Misc 000103423	3% @ 60	Y	1	3%	Y	Y				8.00	14.064%
Misc 999103421	3% @ 60	Y	1	3%	Y	Y				8.00	14.064%
Whittier, City of											
Misc 000104164	2% @ 55		1	2%	Y	Y			3	7.00	14.792%
Misc 000104165	2.5% @ 55		1	2%	Y	Y			3	8.00	14.792%
Misc 999104162	2.5% @ 55		1	2%	Y	Y			3	8.00	14.792%
Fire 000107471	1/2 @ 55		3	2%			Y		1	Varies	40.241%
Fire 999104166	1/2 @ 55		3	2%			Y		1	Varies	40.241%
Police 000104169	3% @ 50		1	2%	Y	Y			3	9.00	40.241%
Police 999104167	3% @ 50		1	2%	Y	Y			3	9.00	40.241%
Wildomar Cemetery District											
Misc 000106083	2.7% @ 55	Y	3	2%	Y	Y				8.00	0.000%
Misc 999106082	2.7% @ 55		3	2%	Y	Y				8.00	0.000%
Wildomar, City of											
Misc 000106476	2.7% @ 55		1	2%	Y	Y			4	8.00	16.986%
Williams, City of											
Misc 000101087	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%
Misc 999101086	2% @ 55		3	2%	Y	Y				7.00	11.032%
Police 000101091	3% @ 50	Y	3	2%	Y	Y				9.00	33.471%
Police 999101088	3% @ 50		3	2%	Y	Y				9.00	33.471%
Willits, City of											
Misc 000101804	2% @ 55	Y	3	2%	Y	Y				7.00	22.678%
Misc 000101805	2.7% @ 55	Y	3	2%	Y	Y				8.00	22.678%
Misc 999101803	2.7% @ 55		3	2%	Y	Y				8.00	22.678%
Police 000101807	3% @ 50	Y	3	2%	Y	Y				9.00	47.515%
Police 999101806	3% @ 50		3	2%	Y	Y				9.00	47.515%
Willow County Water District											
Misc 000107026	2.5% @ 55	Y	3	3%	Y	Y				8.00	16.222%
Willow Creek Community Services District											
Misc 000104268	2% @ 60	Y	3	2%	Y	Y				7.00	18.469%
Misc 000104269	2.5% @ 55	Y	3	2%	Y	Y				8.00	18.469%
Misc 999104267	2.5% @ 55	Y	3	2%	Y	Y				8.00	18.469%
Willows Cemetery District											
Misc 000104572	2% @ 55	Y	3	2%	Y	Y				7.00	12.167%
Misc 000104573	2.7% @ 55	Y	3	2%	Y	Y				8.00	12.167%
Misc 999104571	2.7% @ 55		3	2%	Y	Y				8.00	12.167%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Willows, City of											
Misc 000102457	2% @ 55	Y	3	2%	Y	Y				7.00	26.582%
Misc 000102458	3% @ 60	Y	3	2%	Y	Y				8.00	26.582%
Misc 999102456	3% @ 60	Y	3	2%	Y	Y				8.00	26.582%
Fire 000102461	3% @ 50	Y	3	2%	Y	Y				9.00	44.325%
Fire 999102459	3% @ 50		3	2%	Y	Y				9.00	44.325%
Police 000102462	3% @ 50	Y	3	2%	Y	Y				9.00	44.325%
Police 999102460	3% @ 50		3	2%	Y	Y				9.00	44.325%
Wilton Fire Protection District											
Misc 000102297	2% @ 60		3	2%	Y	Y				7.00	19.427%
Misc 999102296	2% @ 60		3	2%	Y	Y				7.00	19.427%
Windsor Fire Protection District											
Misc 000100340	2.7% @ 55		3	2%	Y	Y		4		8.00	16.086%
Misc 999100339	2.7% @ 55		3	2%	Y	Y		4		8.00	16.086%
Fire 000100341	3% @ 55		1	2%	Y	Y		4		9.00	22.250%
Windsor, Town of											
Misc 000103588	2% @ 55		1	2%	Y	Y		4		7.00	11.522%
Misc 444108021	2% @ 55		1	2%	Y	Y				7.00	11.522%
Misc 444108022	2% @ 55	Y	1	2%	Y	Y				7.00	11.522%
Misc 999103587	2% @ 55		1	2%	Y	Y				7.00	11.522%
Winterhaven Water District											
Misc 000106306	2% @ 60		3	2%	Y	Y				7.00	12.267%
Misc 999106305	2% @ 60		3	2%	Y	Y				7.00	12.267%
Winters Cemetery District											
Misc 000107084	2.5% @ 55		3	2%	Y	Y				8.00	19.255%
Misc 999107083	2.5% @ 55		3	2%	Y	Y				8.00	19.255%
Winters Fire Protection District											
Misc 000106747	2% @ 60		3	2%	Y	Y				7.00	0.000%
Fire 000106749	3% @ 50		3	2%	Y	Y				9.00	0.000%
Fire 999106748	3% @ 50		3	2%	Y	Y				9.00	0.000%
Winters, City of											
Misc 000101809	2% @ 55	Y	1	2%	Y	Y				7.00	14.952%
Misc 000101810	2% @ 55		1	2%	Y	Y				7.00	14.952%
Misc 999101808	2% @ 55		1	2%	Y	Y				7.00	14.952%
Fire 000101814	2% @ 50	Y	3	2%	Y	Y				9.00	19.613%
Fire 999101811	2% @ 50	Y	3	2%	Y	Y				9.00	19.613%
Police 000101813	3% @ 55	Y	3	2%	Y	Y				9.00	34.515%
Police 112107412	2% @ 50	Y	3	2%	Y	Y				9.00	20.083%
Police 999101812	3% @ 55	Y	3	2%	Y	Y				9.00	34.515%
Winton Water and Sanitary District											
Misc 000105132	2% @ 60		3	2%	Y	Y		4		7.00	11.253%
Woodbridge Rural County Fire Protection District											
Misc 000106896	3% @ 60		1	2%	Y	Y		4		8.00	37.143%
Misc 999106895	3% @ 60		1	2%	Y	Y		4		8.00	37.143%
Fire 000106900	3% @ 55		1	2%	Y	Y		4		9.00	31.090%
Fire 999106897	3% @ 55		1	2%	Y	Y		4		9.00	31.090%
Woodlake Fire District											
Fire 000100813	2% @ 55	Y	3	2%	Y	Y				7.00	14.763%
Woodlake, City of											
Misc 000104402	2% @ 55		3	2%	Y	Y		3		7.00	12.811%
Misc 999104400	2% @ 55		3	2%	Y	Y		3		7.00	12.811%
Police 000104405	2% @ 55		3	2%	Y	Y		3		7.00	23.869%
Police 999104403	2% @ 55		3	2%	Y	Y		3		7.00	23.869%
Woodland, City of											
Misc 000102794	2% @ 55		1	2%		Y		4		7.00	24.906%
Misc 000102796	2.7% @ 55		1	2%		Y		4		8.00	24.906%
Misc 999102792	2.7% @ 55		1	2%		Y		4		8.00	24.906%
Fire 000102802	3% @ 50		1	2%	Y	Y		4		9.00	34.827%
Fire 999102797	3% @ 50		1	2%	Y	Y		4		9.00	34.827%
Police 000102800	3% @ 50		1	2%	Y	Y		4		9.00	34.827%
Police 999102798	3% @ 50		1	2%	Y	Y		4		9.00	34.827%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Woodside Fire Protection District											
Misc 000103606	2% @ 55		3	2%	Y	Y				7.00	11.032%
Misc 999103605	2% @ 55		3	2%	Y	Y				7.00	11.032%
Fire 000103609	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Fire 999103607	3% @ 50		1	2%	Y	Y	Y		4	9.00	29.556%
Woodside, Town of											
Misc 000105643	2% @ 55	Y	1	2%	Y	Y				7.00	17.848%
Misc 000105644	2.5% @ 55	Y	1	2%	Y	Y				8.00	17.848%
Misc 999105642	2.5% @ 55	Y	1	2%	Y	Y				8.00	17.848%
Yolo County Communications Emergency Services Agency											
Misc 000104450	2% @ 55		1	2%	Y	Y				7.00	13.460%
Misc 999104449	2% @ 55		1	2%	Y	Y				7.00	13.460%
Yolo County Federal Credit Union											
Misc 000102417	2% @ 60	Y	3	3%	Y	Y				7.00	10.396%
Misc 999102415	2% @ 60	Y	3	3%	Y	Y				7.00	10.396%
Yolo County Housing Authority											
Misc 000101071	2% @ 55	Y	3	2%	Y	Y				7.00	12.290%
Misc 999101070	2% @ 55		3	2%	Y	Y				7.00	12.290%
Yolo County In-Home Supportive Services Public Authority											
Misc 000107046	2% @ 55		1	2%	Y	Y			8	7.00	13.017%
Misc 999107045	2% @ 55		1	2%	Y	Y			8	7.00	13.017%
Yolo County Public Agency Risk Management Insurance Authority											
Misc 000106379	2% @ 55		1	2%	Y	Y			3	7.00	18.915%
Misc 000106380	2.5% @ 55		1	2%	Y	Y			3	8.00	18.915%
Misc 999106378	2.5% @ 55		1	2%	Y	Y			3	8.00	18.915%
Yolo County Transportation District											
Misc 000106069	2% @ 60		1	2%	Y	Y			3	7.00	19.688%
Misc 000107504	2.5% @ 55		1	2%	Y	Y			3	8.00	19.688%
Misc 444107503	2% @ 60		1	2%	Y	Y			3	7.00	19.688%
Misc 999106068	2.5% @ 55		1	2%	Y	Y			3	8.00	19.688%
Yolo, County of											
Misc 000105436	2% @ 55	Y	1	2%		Y				7.00	20.558%
Misc 000105437	2% @ 55		1	2%		Y				7.00	20.558%
Misc 000105439	2.5% @ 55	Y	1	2%	Y	Y				8.00	20.558%
Misc 999105434	2.5% @ 55		1	2%	Y	Y				8.00	20.558%
Peace 000105443	3% @ 55	Y	1	2%	Y	Y				9.00	27.114%
Peace 999105441	3% @ 55		1	2%	Y	Y				9.00	27.114%
Police 000105447	3% @ 50	Y	1	2%	Y	Y				9.00	27.114%
Police 999105440	3% @ 50		1	2%	Y	Y				9.00	27.114%
Yolo-Solano Air Quality Management District											
Misc 000106149	2% @ 55		1	2%	Y	Y				7.00	13.290%
Misc 999106148	2% @ 55		1	2%	Y	Y				7.00	13.290%
Yorba Linda Water District											
Misc 000102035	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Misc 112108438	2% @ 60		1	2%	Y	Y			4	7.00	8.435%
Misc 999102033	2% @ 55		1	2%	Y	Y			4	7.00	11.522%
Yorba Linda, City of											
Misc 000105986	2% @ 55		1	2%		Y	Y		3	7.00	18.237%
Misc 000108891	2% @ 55	Y	3	2%		Y				7.00	18.237%
Misc 444107499	2% @ 55		3	2%		Y				7.00	18.237%
Misc 999105983	2% @ 55		3	2%		Y				7.00	18.237%
Yountville, Town of											
Misc 000100954	2% @ 55		1	2%	Y	Y			1	7.00	21.472%
Misc 000100955	2.7% @ 55		1	2%	Y	Y			1	8.00	21.472%
Misc 999100953	2.7% @ 55		1	2%	Y	Y			1	8.00	21.472%

5. CalPERS Supplement - Summary of Contracting Agency Benefits - (Continued)

Employer Name	Benefit Formula	Final Compensation Offset	Final Compensation Period	COLA	Pre-Retirement Option 2	Sick Leave Credit	Post Retirement Survivor Allowance	Ordinary Disability Increase	1959 Survivor Benefit	Contribution Rate	
										Member	Employer
Yreka, City of											
Misc 000104859	2% @ 55	Y	3	2%	Y	Y				7.00	11.032%
Misc 999104857	2% @ 55		3	2%	Y	Y				7.00	11.032%
Police 000104862	2% @ 50	Y	3	2%	Y	Y				9.00	20.083%
Police 999104860	2% @ 50	Y	3	2%	Y	Y				9.00	20.083%
Yuba City, City of											
Misc 000105560	2% @ 55	Y	1	3%	Y		Y	Y		7.00	24.815%
Misc 000105561	2% @ 55		1	3%	Y		Y	Y	8	7.00	24.815%
Misc 000105562	2.7% @ 55	Y	1	3%	Y		Y	Y		8.00	24.815%
Misc 000105563	2.7% @ 55		1	3%	Y		Y	Y	8	8.00	24.815%
Misc 000107767	2% @ 55	Y	1	3%	Y		Y	Y	8	7.00	24.815%
Misc 112105565	2% @ 55		3	3%	Y		Y	Y	8	7.00	24.815%
Misc 112105567	2.7% @ 55		3	3%	Y		Y	Y	8	8.00	24.815%
Misc 999105558	2.7% @ 55		3	3%	Y		Y	Y	8	8.00	24.815%
Fire 000105572	3% @ 50		1	3%	Y	Y	Y	Y	8	9.00	31.721%
Fire 000108095	3% @ 50		1	2%	Y	Y		Y	3	9.00	31.721%
Fire 112105577	3% @ 50		3	3%	Y	Y	Y		8	9.00	30.753%
Fire 112108096	3% @ 50		1	2%	Y	Y		Y	3	9.00	30.753%
Fire 999105568	3% @ 50		1	3%	Y	Y			3	9.00	31.721%
Fire 999105573	3% @ 50		1	3%	Y	Y			3	9.00	30.753%
Fire 999108861	3% @ 50		1	2%	Y	Y		Y	3	9.00	30.753%
Police 000105570	3% @ 50		1	3%	Y	Y	Y	Y	8	9.00	31.721%
Police 112105576	3% @ 50		3	3%	Y	Y	Y		8	9.00	30.753%
Police 999105569	3% @ 50		1	3%	Y	Y	Y	Y	8	9.00	31.721%
Police 999105574	3% @ 50		3	3%	Y	Y	Y		8	9.00	30.753%
Yuba Community College District											
Police 000104975	2% @ 55		1	2%	Y	Y	Y		8	7.00	17.908%
Police 999104974	2% @ 55		1	2%	Y	Y	Y		8	7.00	17.908%
Yuba County Water Agency											
Misc 000107977	2% @ 55		1	2%	Y	Y			3	7.00	13.350%
Misc 999107975	2% @ 55		1	2%	Y	Y			3	7.00	13.350%
Yuba Sutter Transit Authority											
Misc 000106210	2% @ 55		3	2%	Y	Y		Y	3	7.00	15.784%
Misc 999106209	2% @ 55		3	2%	Y	Y		Y	3	7.00	15.784%
Yuba, County of											
Misc 000102940	2% @ 55	Y	1	2%	Y	Y				7.00	15.956%
Misc 000102941	2% @ 55		1	2%	Y	Y			3	7.00	15.956%
Misc 999102938	2% @ 55		1	2%	Y	Y			3	7.00	15.956%
Peace 000102944	2% @ 50		1	2%		Y			3	9.00	20.049%
Peace 999102942	2% @ 50		1	2%		Y			3	9.00	20.049%
Yucaipa Valley Water District											
Misc 000102031	2% @ 60		1	2%	Y	Y				7.00	14.936%
Misc 999102030	2% @ 60		1	2%	Y	Y				7.00	14.936%
Yucaipa, City of											
Misc 000101474	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.330%
Misc 999101472	2% @ 55		1	2%	Y	Y	Y		3	7.00	12.330%
Yucca Valley, Town of											
Misc 000101099	2% @ 55		3	2%	Y	Y			3	7.00	21.264%
Misc 000101100	2.7% @ 55		3	2%	Y	Y			3	8.00	21.264%
Misc 999101098	2.7% @ 55		3	2%	Y	Y			3	8.00	21.264%
Yuima Municipal Water District											
Misc 000101294	2% @ 55		1	2%	Y	Y			4	7.00	35.175%
Misc 000101295	3% @ 60		1	2%	Y	Y			4	8.00	35.175%
Misc 999101293	3% @ 60		1	2%	Y	Y			4	8.00	35.175%