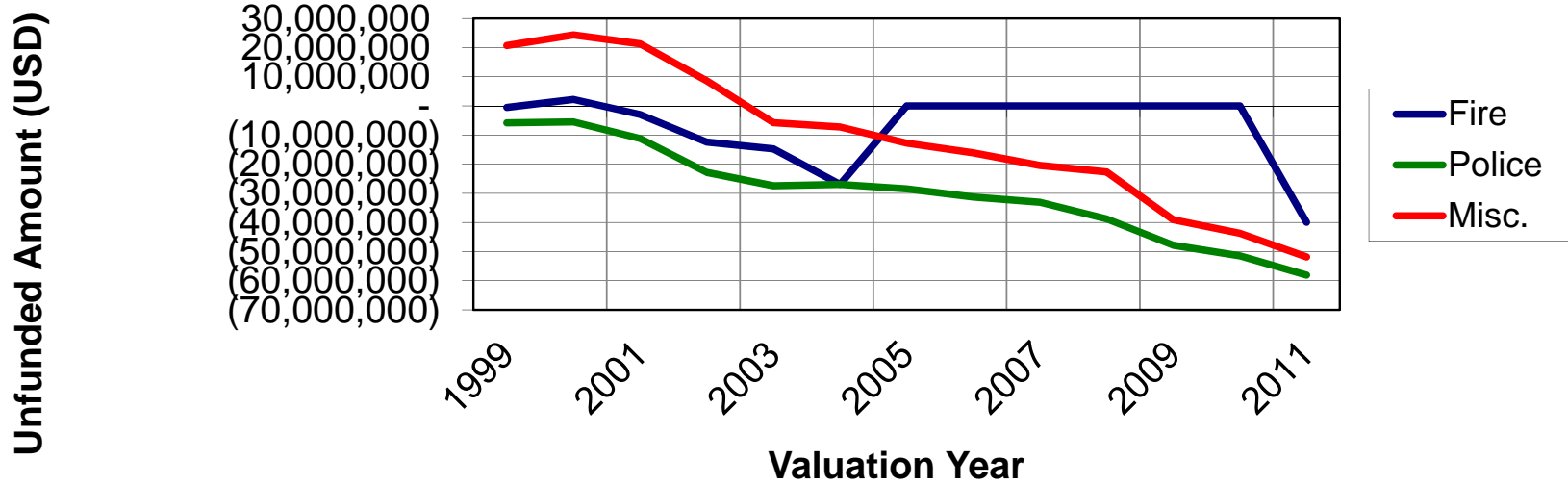


Costa Mesa CalPERS Pensions Valuations

| Fiscal Year | Valuation Date | Employer Contribution | Side Fund (Aggregate) | Side Fund Payment | Market Value of Assets | Present Value of Projected Benefits | Accrued Liability | Actuarial Value of Assets | AVA Unfunded Liability | AVA Funded Status |
|----------------------|----------------|-----------------------|-----------------------|-------------------|------------------------|-------------------------------------|-------------------|---------------------------|------------------------|-------------------|
| Fire | | | | | | | | | | |
| 2013 / 2014 | 6/30/2011 | 45.6180% | (24,530,390) | 1,568,069 | 103,982,067 | 181,643,317 | 156,290,468 | 116,350,761 | (39,939,707) | 74.4% |
| 2012 / 2013 | 6/30/2010 | 39.4280% | (22,960,635) | 1,518,711 | | | | | | |
| 2011 / 2012 | 6/30/2009 | 37.4040% | (21,558,996) | 1,011,590 | | | | | | |
| 2010 / 2011 | 6/30/2008 | 26.2420% | (15,755,500) | 979,748 | | | | | | |
| 2009 / 2010 | 6/30/2007 | 25.9680% | (15,536,420) | 948,908 | | | | | | |
| 2008 / 2009 | 6/30/2006 | 24.6740% | (15,304,322) | 919,039 | | | | | | |
| 2007 / 2008 | 6/30/2005 | 23.9980% | (15,180,121) | 1,013,710 | | | | | | |
| 2006 / 2007 | 6/30/2004 | 28.0370% | 0 | 0 | 88,378,136 | 149,541,139 | 116,198,972 | 89,227,916 | (26,971,056) | 76.8% |
| 2005 / 2006 | 6/30/2003 | 24.5380% | 0 | 0 | 61,695,320 | 100,217,127 | 82,612,633 | 67,864,852 | (14,747,781) | 82.1% |
| 2004 / 2005 | 6/30/2002 | 25.1670% | 0 | 0 | 60,253,375 | 95,788,005 | 78,702,427 | 66,278,713 | (12,423,714) | 84.2% |
| 2003 / 2004 | 6/30/2001 | 19.2460% | 0 | 0 | 64,629,710 | 88,160,203 | 72,658,442 | 69,698,779 | (2,959,663) | 95.9% |
| 2002 / 2003 | 6/30/2000 | 11.8840% | 0 | 0 | 70,368,463 | 78,781,668 | 64,673,141 | 66,872,256 | 2,199,115 | 103.4% |
| 2001 / 2002 | 6/30/1999 | 16.6040% | 0 | 0 | 64,527,086 | 75,502,227 | 61,170,714 | 60,599,950 | (570,764) | 99.1% |
| Police | | | | | | | | | | |
| 2013 / 2014 | 6/30/2011 | 33.542% | | | 131,247,164 | 248,929,210 | 204,751,113 | 146,669,122 | (58,081,991) | 71.6% |
| 2012 / 2013 | 6/30/2010 | 36.286% | | | 109,441,036 | 236,099,767 | 190,631,006 | 139,146,320 | (51,484,686) | 73.0% |
| 2011 / 2012 | 6/30/2009 | 34.063% | | | 96,957,954 | 228,411,962 | 180,400,543 | 132,550,805 | (47,849,738) | 73.5% |
| 2010 / 2011 | 6/30/2008 | 30.145% | | | 128,308,734 | 207,374,005 | 164,144,076 | 125,377,222 | (38,766,854) | 76.4% |
| 2009 / 2010 | 6/30/2007 | 29.206% | | | 134,913,753 | 187,930,664 | 148,930,664 | 115,853,564 | (33,077,100) | 77.8% |
| 2008 / 2009 | 6/30/2006 | 29.372% | | | 113,072,143 | 173,259,459 | 137,409,707 | 106,100,711 | (31,308,996) | 77.2% |
| 2007 / 2008 | 6/30/2005 | 28.405% | | | 100,722,300 | 160,502,404 | 125,802,397 | 97,319,291 | (28,483,106) | 77.4% |
| 2006 / 2007 | 6/30/2004 | 28.037% | | | 88,378,136 | 149,541,139 | 116,198,972 | 89,227,916 | (26,971,056) | 76.8% |
| 2005 / 2006 | 6/30/2003 | 29.858% | | | 74,869,007 | 143,912,705 | 109,769,327 | 82,355,908 | (27,413,419) | 75.0% |
| 2004 / 2005 | 6/30/2002 | 35.515% | | | 72,048,951 | 134,008,301 | 102,106,276 | 79,253,846 | (22,852,430) | 77.6% |
| 2003 / 2004 | 6/30/2001 | 25.619% | | | 75,689,809 | 123,407,721 | 92,193,866 | 80,984,544 | (11,209,322) | 87.8% |
| 2002 / 2003 | 6/30/2000 | 21.048% | | | 81,364,017 | 111,801,217 | 82,773,366 | 77,265,937 | (5,507,429) | 93.3% |
| 2001 / 2002 | 6/30/1999 | 24.130% | | | 75,491,186 | 102,904,624 | 76,717,509 | 70,878,691 | (5,838,818) | 92.4% |
| Miscellaneous | | | | | | | | | | |
| 2013 / 2014 | 6/30/2011 | 24.914% | | | 147,217,268 | 244,384,520 | 217,132,722 | 165,287,129 | (51,845,593) | 76.1% |
| 2012 / 2013 | 6/30/2010 | 21.803% | | | 124,738,016 | 234,111,145 | 202,584,277 | 158,818,814 | (43,765,463) | 78.4% |
| 2011 / 2012 | 6/30/2009 | 19.052% | | | 110,703,488 | 225,279,704 | 190,477,963 | 151,347,876 | (39,130,087) | 79.5% |
| 2010 / 2011 | 6/30/2008 | 14.613% | | | 145,446,140 | 204,452,391 | 165,493,247 | 142,801,170 | (22,692,077) | 86.3% |
| 2009 / 2010 | 6/30/2007 | 14.377% | | | 153,310,763 | 190,891,219 | 152,897,755 | 132,442,055 | (20,455,700) | 86.6% |
| 2008 / 2009 | 6/30/2006 | 12.564% | | | 128,960,718 | 170,094,689 | 137,864,390 | 121,732,046 | (16,132,344) | 88.3% |
| 2007 / 2008 | 6/30/2005 | 12.144% | | | 116,388,975 | 154,883,616 | 126,027,009 | 113,212,821 | (12,814,188) | 89.8% |
| 2006 / 2007 | 6/30/2004 | 11.287% | | | 104,534,268 | 141,517,434 | 113,526,442 | 106,285,992 | (7,240,450) | 93.6% |
| 2005 / 2006 | 6/30/2003 | 11.222% | | | 91,375,242 | 135,344,450 | 106,278,206 | 100,512,766 | (5,765,440) | 94.6% |
| 2004 / 2005 | 6/30/2002 | 7.808% | | | 89,427,567 | 116,753,641 | 89,756,712 | 98,370,324 | 8,613,612 | 109.6% |
| 2003 / 2004 | 6/30/2001 | 0.000% | | | 97,339,026 | 105,417,075 | 81,571,238 | 102,813,108 | 21,241,870 | 126.0% |
| 2002 / 2003 | 6/30/2000 | 0.000% | | | 106,243,079 | 97,007,912 | 74,370,044 | 98,699,657 | 24,329,613 | 132.7% |
| 2001 / 2002 | 6/30/1999 | 0.000% | | | 97,947,054 | 89,089,404 | 68,101,159 | 88,782,639 | 20,681,480 | 130.4% |

Costa Mesa Pensions Unfunded Liability History



Costa Mesa Pensions Funding Status

