

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	MV Unfunded Liability	MV Funded Status
Fire												
2013 / 2014	06/30/2011	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%	(52,308,401)	66.5%
2012 / 2013	06/30/2010	39.4280%	(22,960,635)	1,518,711								
2011 / 2012	06/30/2009	37.4040%	(21,558,996)	1,011,590								
2010 / 2011	06/30/2008	26.2420%	(15,755,500)	979,748								
2009 / 2010	06/30/2007	25.9680%	(15,536,420)	948,908								
2008 / 2009	06/30/2006	24.6740%	(15,304,322)	919,039								
2007 / 2008	06/30/2005	23.9980%	(15,180,121)	1,013,710								
2006 / 2007	06/30/2004	28.0370%	-	-	88,378,136	149,541,139	116,198,972	89,227,916	(26,971,056)	76.8%	(27,820,836)	76.1%
2005 / 2006	06/30/2003	24.5380%	-	-	61,695,320	100,217,127	82,612,633	67,864,852	(14,747,781)	82.1%	(20,917,313)	74.7%
2004 / 2005	06/30/2002	25.1670%	-	-	60,253,375	95,788,005	78,702,427	66,278,713	(12,423,714)	84.2%	(18,449,052)	76.6%
2003 / 2004	06/30/2001	19.2460%	-	-	64,629,710	88,160,203	72,658,442	69,698,779	(2,959,663)	95.9%	(8,028,732)	89.0%
2002 / 2003	06/30/2000	11.8840%	-	-	70,368,463	78,781,668	64,673,141	66,872,256	2,199,115	103.4%	5,695,322	108.8%
2001 / 2002	06/30/1999	16.6040%	-	-	64,527,086	75,502,227	61,170,714	60,599,950	(570,764)	99.1%	3,356,372	105.5%
Police												
2013 / 2014	06/30/2011	33.542%			131,247,164	248,929,210	204,751,113	146,669,122	(58,081,991)	71.6%	(73,503,949.00)	64.1%
2012 / 2013	06/30/2010	36.286%			109,441,036	236,099,767	190,631,006	139,146,320	(51,484,686)	73.0%	(81,189,970.00)	57.4%
2011 / 2012	06/30/2009	34.063%			96,957,954	228,411,962	180,400,543	132,550,805	(47,849,738)	73.5%	(83,442,589.00)	53.7%
2010 / 2011	06/30/2008	30.145%			128,308,734	207,374,005	164,144,076	125,377,222	(38,766,854)	76.4%	(35,835,342.00)	78.2%
2009 / 2010	06/30/2007	29.206%			134,913,753	187,930,664	148,930,664	115,853,564	(33,077,100)	77.8%	(14,016,911.00)	90.6%
2008 / 2009	06/30/2006	29.372%			113,072,143	173,259,459	137,409,707	106,100,711	(31,308,996)	77.2%	(24,337,564.00)	82.3%
2007 / 2008	06/30/2005	28.405%			100,722,300	160,502,404	125,802,397	97,319,291	(28,483,106)	77.4%	(25,080,097.00)	80.1%
2006 / 2007	06/30/2004	28.037%			88,378,136	149,541,139	116,198,972	89,227,916	(26,971,056)	76.8%	(27,820,836.00)	76.1%
2005 / 2006	06/30/2003	29.858%			74,869,007	143,912,705	109,769,327	82,355,908	(27,413,419)	75.0%	(34,900,320.00)	68.2%
2004 / 2005	06/30/2002	35.515%			72,048,951	134,008,301	102,106,276	79,253,846	(22,852,430)	77.6%	(30,057,325.00)	70.6%
2003 / 2004	06/30/2001	25.619%			75,689,809	123,407,721	92,193,866	80,984,544	(11,209,322)	87.8%	(16,504,057.00)	82.1%
2002 / 2003	06/30/2000	21.048%			81,364,017	111,801,217	82,773,366	77,265,937	(5,507,429)	93.3%	(1,409,349.00)	98.3%
2001 / 2002	06/30/1999	24.130%			75,491,186	102,904,624	76,717,509	70,878,691	(5,838,818)	92.4%	(1,226,323.00)	98.4%
Miscellaneous												
2013 / 2014	06/30/2011	24.914%			147,217,268	244,384,520	217,132,722	165,287,129	(51,845,593)	76.1%	(69,915,454.00)	67.8%
2012 / 2013	06/30/2010	21.803%			124,738,016	234,111,145	202,584,277	158,818,814	(43,765,463)	78.4%	(77,846,261.00)	61.6%
2011 / 2012	06/30/2009	19.052%			110,703,488	225,279,704	190,477,963	151,347,876	(39,130,087)	79.5%	(79,774,475.00)	58.1%
2010 / 2011	06/30/2008	14.613%			145,446,140	204,452,391	165,493,247	142,801,170	(22,692,077)	86.3%	(20,047,107.00)	87.9%
2009 / 2010	06/30/2007	14.377%			153,310,763	190,891,219	152,897,755	132,442,055	(20,455,700)	86.6%	413,008.00	100.3%
2008 / 2009	06/30/2006	12.564%			128,960,718	170,094,689	137,864,390	121,732,046	(16,132,344)	88.3%	(8,903,672.00)	93.5%
2007 / 2008	06/30/2005	12.144%			116,388,975	154,883,616	126,027,009	113,212,821	(12,814,188)	89.8%	(9,638,034.00)	92.4%
2006 / 2007	06/30/2004	11.287%			104,534,268	141,517,434	113,526,442	106,285,992	(7,240,450)	93.6%	(8,992,174.00)	92.1%
2005 / 2006	06/30/2003	11.222%			91,375,242	135,344,450	106,278,206	100,512,766	(5,765,440)	94.6%	(14,902,964.00)	86.0%
2004 / 2005	06/30/2002	7.808%			89,427,567	116,753,641	89,756,712	98,370,324	8,613,612	109.6%	(329,145.00)	99.6%
2003 / 2004	06/30/2001	0.000%			97,339,026	105,417,075	81,571,238	102,813,108	21,241,870	126.0%	15,767,788.00	119.3%
2002 / 2003	06/30/2000	0.000%			106,243,079	97,007,912	74,370,044	98,699,657	24,329,613	132.7%	31,873,035.00	142.9%
2001 / 2002	06/30/1999	0.000%			97,947,054	89,089,404	68,101,159	88,782,639	20,681,480	130.4%	29,845,895.00	143.8%

Please note the data above does not include retiree medical expenses