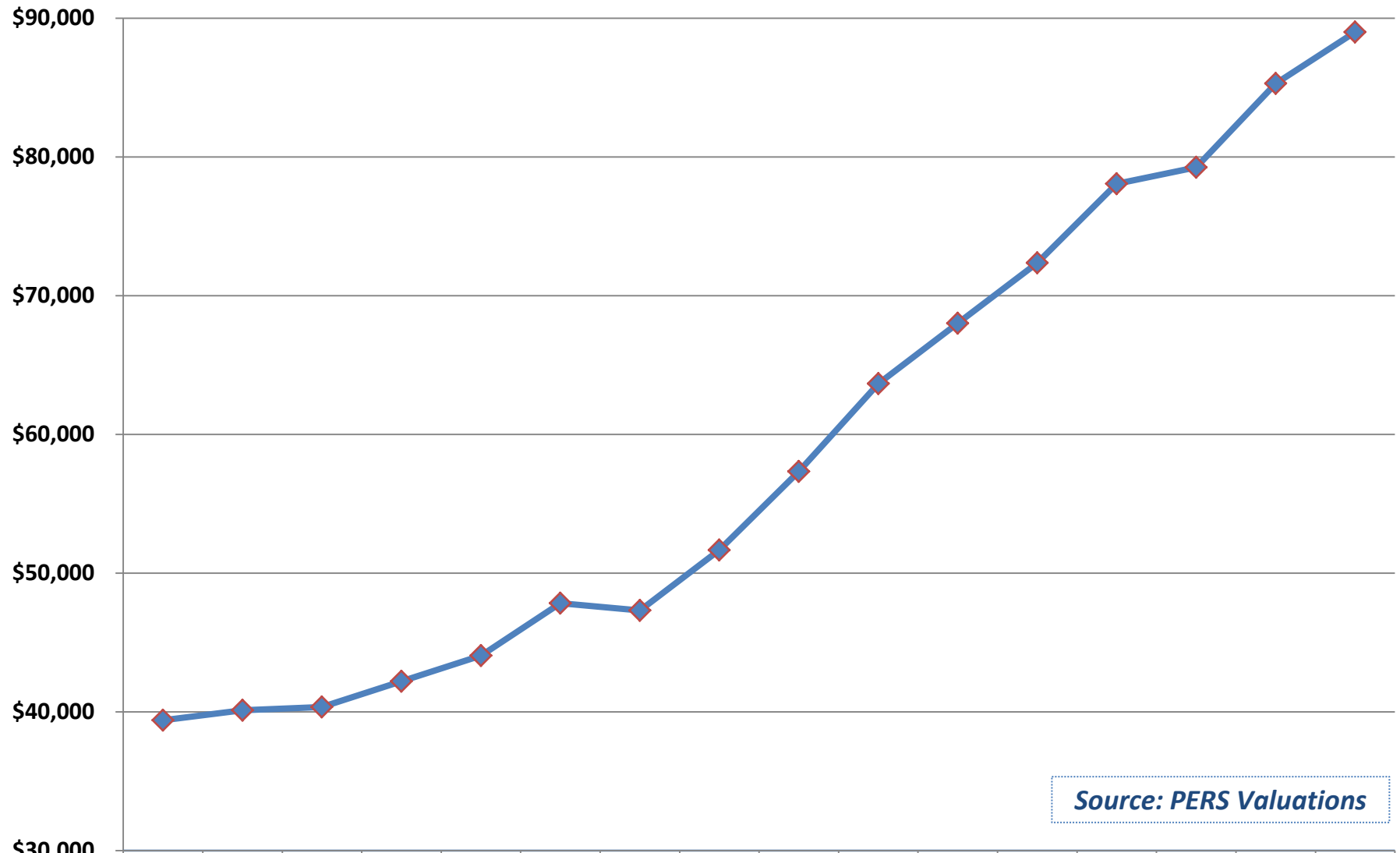


City of Costa Mesa - Sworn Police Employees CalPERS Participant Data

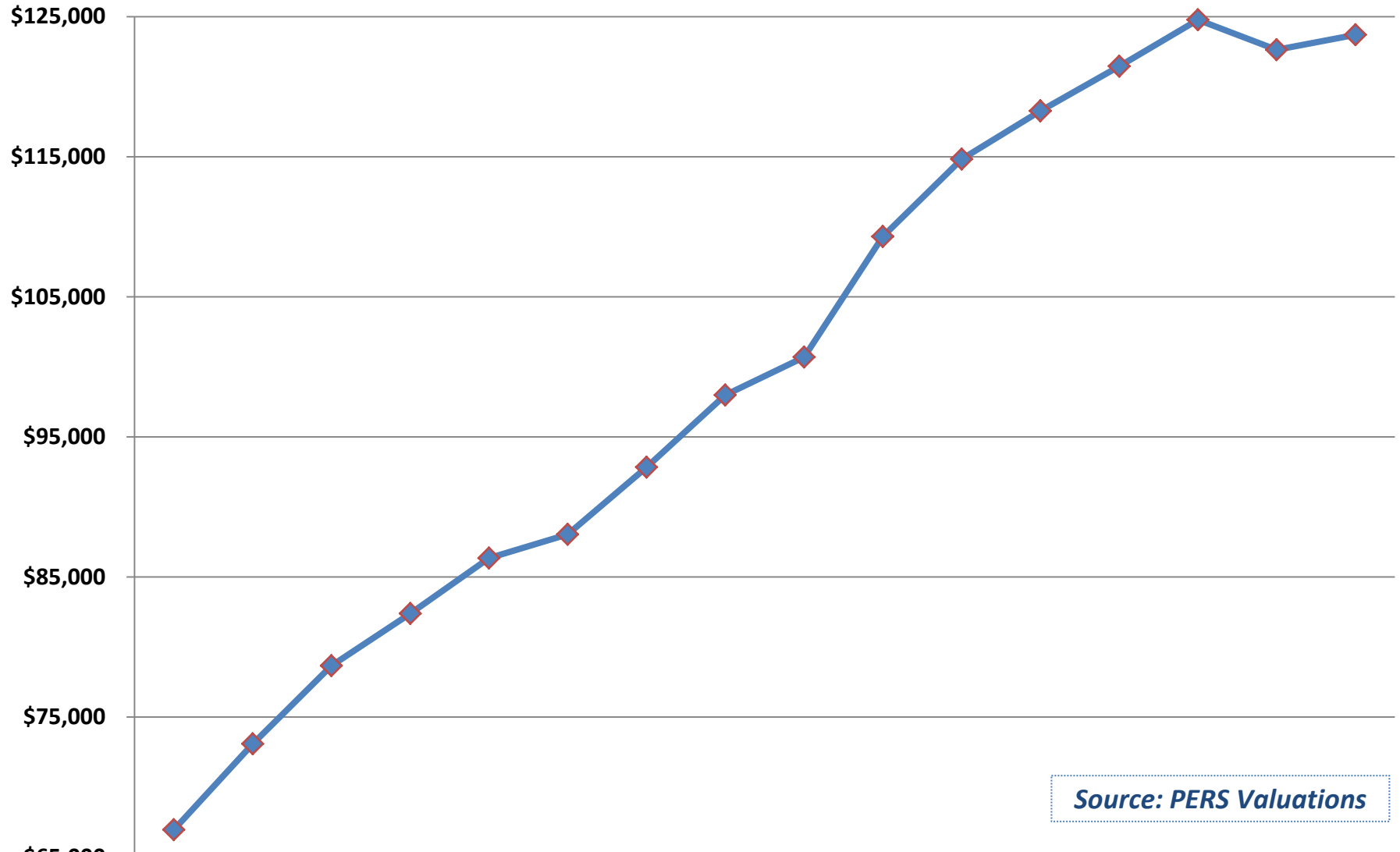
Service Retirement				Industrial Disability			Death After Retirement			Non-Industrial Disability			Total Benefits			Salary		
Year	#	Average	Total	#	Average	Total	#	Average	Total	#	Average	Total	#	Average	Total	#	Average	Total
Jun-99	52	\$39,400	\$2,048,800	23	\$34,379	\$790,717	4	\$13,651	\$54,604	1	\$29,460	\$29,460	80	\$36,545	\$2,923,581	154	\$66,958	\$10,311,532
Jun-00	52	\$40,112	\$2,085,824	23	\$35,033	\$805,759	6	\$11,847	\$71,082	1	\$30,050	\$30,050	82	\$36,497	\$2,992,715	153	\$73,091	\$11,182,923
Jun-01	51	\$40,351	\$2,057,901	28	\$38,095	\$1,066,660	7	\$14,708	\$102,956	2	\$28,882	\$57,764	88	\$37,333	\$3,285,281	153	\$78,668	\$12,036,204
Jun-02	54	\$42,201	\$2,278,854	33	\$39,646	\$1,308,318	8	\$15,772	\$126,176	1	\$31,264	\$31,264	96	\$39,006	\$3,744,612	152	\$82,385	\$12,522,520
Jun-03	56	\$44,048	\$2,466,688	35	\$40,100	\$1,403,500	8	\$16,087	\$128,696	1	\$31,890	\$31,890	100	\$40,308	\$4,030,774	161	\$86,347	\$13,901,867
Jun-04	56	\$47,830	\$2,678,480	36	\$41,179	\$1,482,444	8	\$16,409	\$131,272	1	\$32,527	\$32,527	101	\$42,819	\$4,324,723	158	\$88,039	\$13,910,162
Jun-05	60	\$47,306	\$2,838,360	38	\$44,067	\$1,674,546	9	\$16,774	\$150,966	1	\$33,177	\$33,177	108	\$43,491	\$4,697,049	159	\$92,828	\$14,759,652
Jun-06	63	\$51,655	\$3,254,265	39	\$45,013	\$1,755,507	11	\$18,511	\$203,621	1	\$33,841	\$33,841	114	\$46,028	\$5,247,234	155	\$97,978	\$15,186,590
Jun-07	69	\$57,333	\$3,955,977	40	\$46,000	\$1,840,000	12	\$18,997	\$227,964	1	\$34,516	\$34,516	122	\$49,659	\$6,058,457	160	\$100,699	\$16,111,840
Jun-08	72	\$63,654	\$4,583,088	41	\$46,774	\$1,917,734	12	\$19,377	\$232,524	1	\$35,208	\$35,208	126	\$53,719	\$6,768,554	161	\$109,307	\$17,598,427
Jun-09	75	\$68,004	\$5,100,300	39	\$48,295	\$1,883,505	12	\$20,565	\$246,780	1	\$35,913	\$35,913	127	\$57,217	\$7,266,498	164	\$114,832	\$18,832,448
Jun-10	86	\$72,367	\$6,223,562	40	\$48,787	\$1,951,480	12	\$20,926	\$251,112	1	\$36,631	\$36,631	139	\$60,883	\$8,462,785	151	\$118,274	\$17,859,374
Jun-11	85	\$78,056	\$6,634,760	43	\$49,761	\$2,139,723	13	\$24,470	\$318,110	1	\$37,363	\$37,363	142	\$64,295	\$9,129,956	145	\$121,467	\$17,612,715
Jun-12	89	\$79,245	\$7,052,805	40	\$52,390	\$2,095,600	14	\$25,624	\$358,736	1	\$38,109	\$38,109	144	\$66,286	\$9,545,250	133	\$124,771	\$16,594,543
Jun-13	93	\$85,288	\$7,931,784	43	\$53,839	\$2,315,077	17	\$28,486	\$484,262	1	\$38,871	\$38,871	154	\$69,935	\$10,769,994	122	\$122,631	\$14,960,982
Jun-14	103	\$88,993	\$9,166,279	47	\$55,116	\$2,590,452	16	\$30,004	\$480,064	1	\$39,649	\$39,649	167	\$73,512	\$12,276,444	108	\$123,700	\$13,359,600

Costa Mesa Police Average CalPERS Pension



	Jun-99	Jun-00	Jun-01	Jun-02	Jun-03	Jun-04	Jun-05	Jun-06	Jun-07	Jun-08	Jun-09	Jun-10	Jun-11	Jun-12	Jun-13	Jun-14
Pension	\$39,400	\$40,112	\$40,351	\$42,201	\$44,048	\$47,830	\$47,306	\$51,655	\$57,333	\$63,654	\$68,004	\$72,367	\$78,056	\$79,245	\$85,288	\$88,993
Count	52	52	51	54	56	56	60	63	69	72	75	86	85	89	93	103

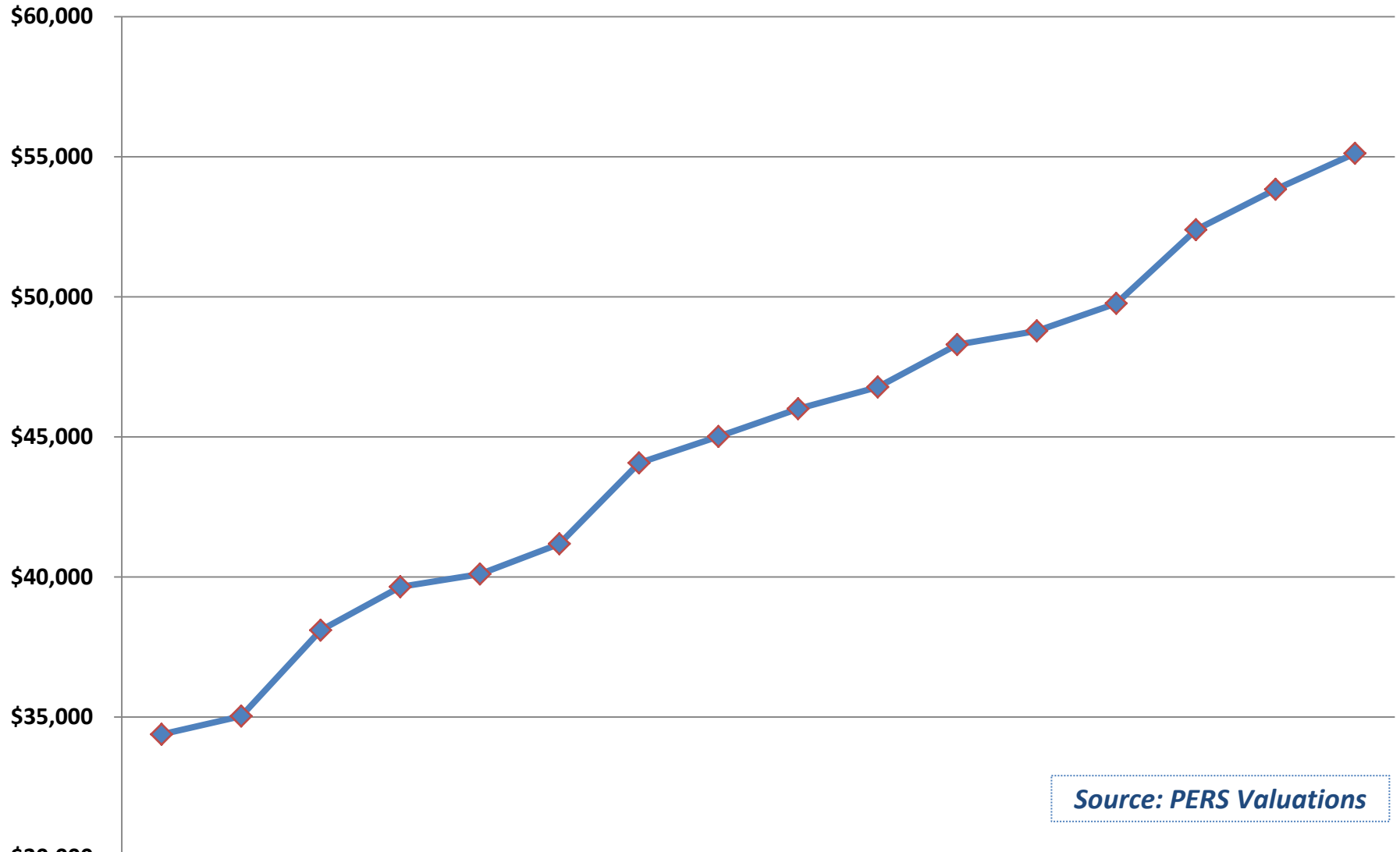
Costa Mesa Police Average CalPERS Salary Base



Source: PERS Valuations

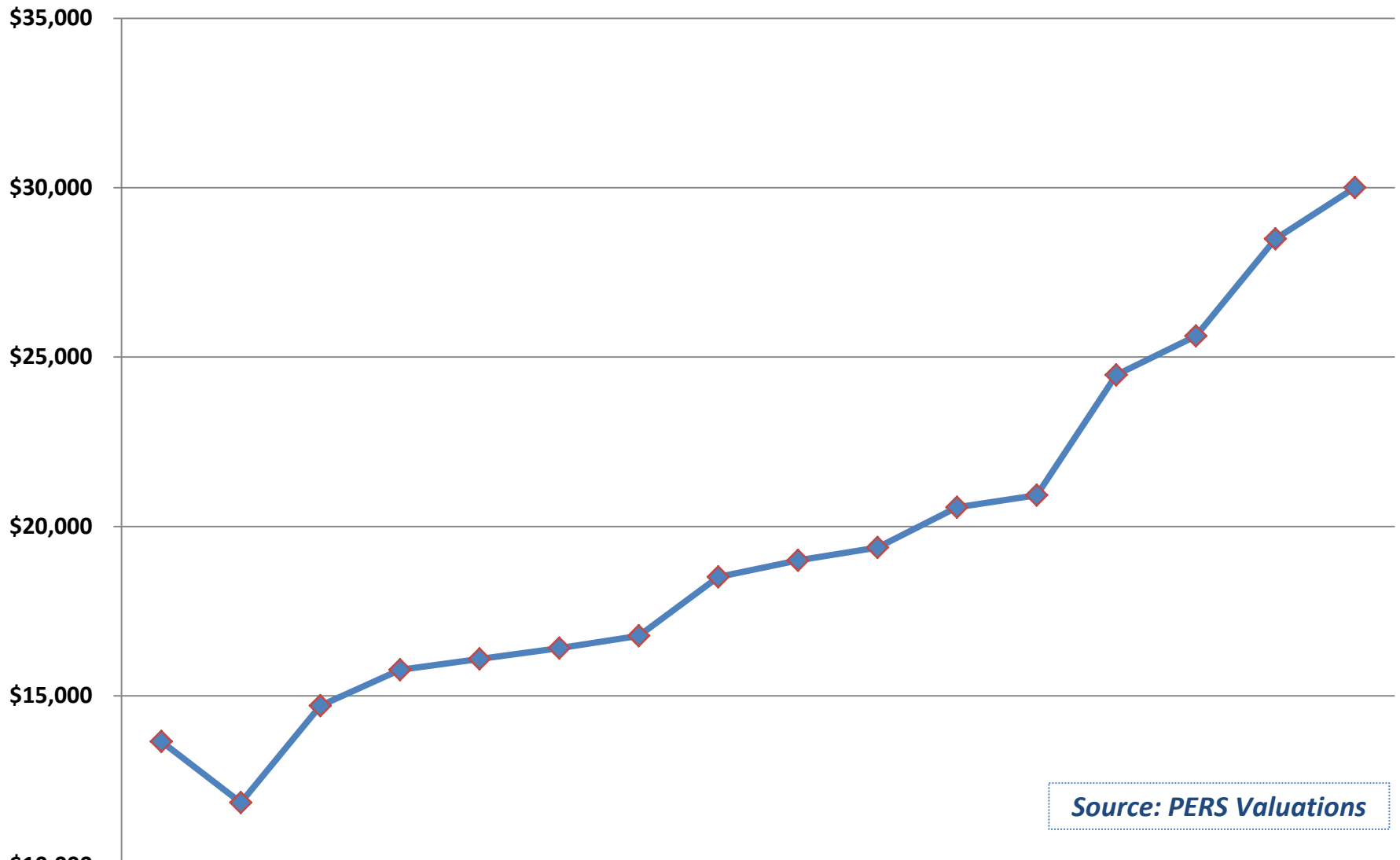
	Jun-99	Jun-00	Jun-01	Jun-02	Jun-03	Jun-04	Jun-05	Jun-06	Jun-07	Jun-08	Jun-09	Jun-10	Jun-11	Jun-12	Jun-13	Jun-14
Salary	\$66,958	\$73,091	\$78,668	\$82,385	\$86,347	\$88,039	\$92,828	\$97,978	\$100,699	\$109,307	\$114,832	\$118,274	\$121,467	\$124,771	\$122,631	\$123,700
Count	154	153	153	152	161	158	159	155	160	161	164	151	145	133	122	108

Costa Mesa Police Average CalPERS Industrial Disability Pension



	Jun-99	Jun-00	Jun-01	Jun-02	Jun-03	Jun-04	Jun-05	Jun-06	Jun-07	Jun-08	Jun-09	Jun-10	Jun-11	Jun-12	Jun-13	Jun-14
Disability	\$34,379	\$35,033	\$38,095	\$39,646	\$40,100	\$41,179	\$44,067	\$45,013	\$46,000	\$46,774	\$48,295	\$48,787	\$49,761	\$52,390	\$53,839	\$55,116
Count	23	23	28	33	35	36	38	39	40	41	39	40	43	40	43	47

Costa Mesa Police Average CalPERS Death Beneficiary Pension



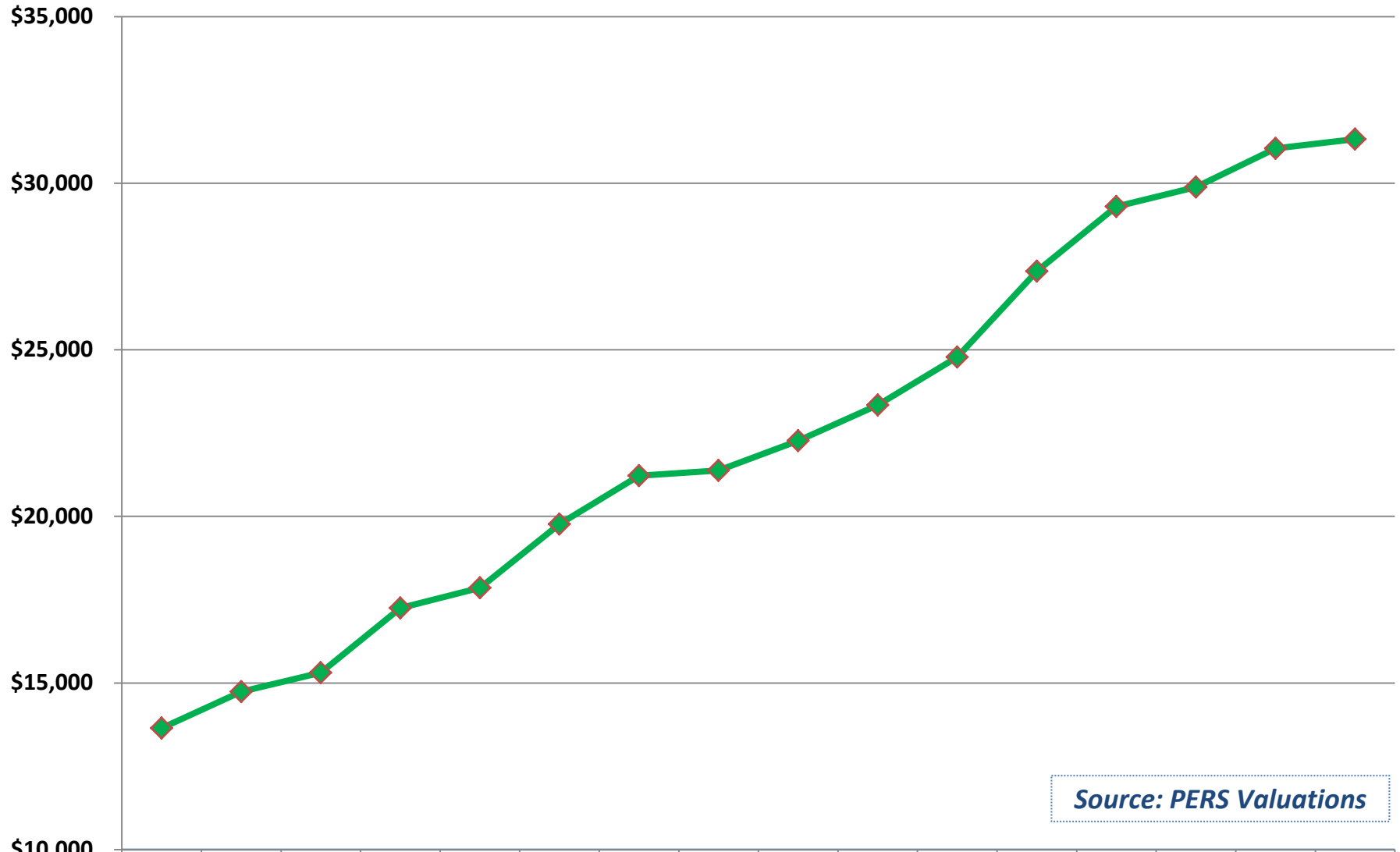
Source: PERS Valuations

	Jun-99	Jun-00	Jun-01	Jun-02	Jun-03	Jun-04	Jun-05	Jun-06	Jun-07	Jun-08	Jun-09	Jun-10	Jun-11	Jun-12	Jun-13	Jun-14
Death Bene	\$13,651	\$11,847	\$14,708	\$15,772	\$16,087	\$16,409	\$16,774	\$18,511	\$18,997	\$19,377	\$20,565	\$20,926	\$24,470	\$25,624	\$28,486	\$30,004
Count	4	6	7	8	8	8	9	11	12	12	12	12	13	14	17	16

City of Costa Mesa - Miscellaneous Employees CalPERS Participant Data

Service Retirement				Industrial Disability			Death After Retirement			Non-Industrial Disability			Total Benefits			Salary		
Year	#	Average	Total	#	Average	Total	#	Average	Total	#	Average	Total	#	Average	Total	#	Average	Total
Jun-99	125	\$13,643	\$1,705,375	3	\$3,153	\$9,459	10	\$9,961	\$99,610	17	\$10,189	\$173,213	155	\$12,824	\$1,987,657	361	\$46,121	\$16,649,681
Jun-00	136	\$14,737	\$2,004,232	1	\$891	\$891	10	\$8,456	\$84,560	15	\$10,536	\$158,040	162	\$13,875	\$2,247,723	363	\$48,510	\$17,609,130
Jun-01	144	\$15,307	\$2,204,208	2	\$863	\$1,726	12	\$9,303	\$111,636	16	\$11,349	\$181,584	174	\$14,363	\$2,499,154	373	\$49,559	\$18,485,507
Jun-02	154	\$17,247	\$2,656,038	3	\$2,105	\$6,315	13	\$8,040	\$104,520	17	\$11,836	\$201,212	187	\$15,872	\$2,968,085	418	\$49,522	\$20,700,196
Jun-03	164	\$17,856	\$2,928,384	2	\$898	\$1,796	14	\$8,612	\$120,568	19	\$12,136	\$230,584	199	\$16,489	\$3,281,332	424	\$52,678	\$22,335,472
Jun-04	180	\$19,767	\$3,558,060	3	\$2,160	\$6,480	18	\$8,121	\$146,178	19	\$12,438	\$236,322	220	\$17,941	\$3,947,040	412	\$52,185	\$21,500,220
Jun-05	201	\$21,218	\$4,264,818	3	\$2,234	\$6,702	20	\$9,382	\$187,640	18	\$12,763	\$229,734	242	\$19,376	\$4,688,894	407	\$54,985	\$22,378,895
Jun-06	224	\$21,379	\$4,788,896	3	\$2,279	\$6,837	22	\$10,519	\$231,418	18	\$13,024	\$234,432	267	\$19,706	\$5,261,583	416	\$59,590	\$24,789,440
Jun-07	230	\$22,267	\$5,121,410	2	\$972	\$1,944	24	\$10,622	\$254,928	18	\$14,364	\$258,552	274	\$20,572	\$5,636,834	416	\$62,912	\$26,171,392
Jun-08	238	\$23,339	\$5,554,682	2	\$991	\$1,982	24	\$10,856	\$260,544	19	\$15,379	\$292,201	283	\$21,588	\$6,109,409	418	\$65,324	\$27,305,432
Jun-09	250	\$24,780	\$6,195,000	2	\$1,011	\$2,022	28	\$13,825	\$387,100	19	\$15,703	\$298,357	299	\$23,018	\$6,882,479	400	\$68,145	\$27,258,000
Jun-10	302	\$27,359	\$8,262,418	3	\$2,826	\$8,478	31	\$13,649	\$423,119	20	\$16,516	\$330,320	356	\$25,349	\$9,024,335	355	\$67,930	\$24,115,150
Jun-11	329	\$29,303	\$9,640,687	5	\$2,341	\$11,705	33	\$14,093	\$465,069	18	\$17,656	\$317,808	385	\$27,105	\$10,435,269	286	\$70,753	\$20,235,358
Jun-12	346	\$29,881	\$10,338,826	6	\$2,935	\$17,610	34	\$14,637	\$497,658	17	\$18,213	\$309,621	403	\$27,702	\$11,163,715	270	\$72,597	\$19,601,190
Jun-13	367	\$31,046	\$11,393,882	6	\$2,996	\$17,976	38	\$15,926	\$605,188	16	\$17,273	\$276,368	427	\$28,790	\$12,293,414	273	\$69,378	\$18,940,194
Jun-14	391	\$31,325	\$12,248,075	9	\$2,106	\$18,954	39	\$16,060	\$626,340	16	\$17,614	\$281,824	455	\$28,956	\$13,175,193	281	\$67,414	\$18,943,334

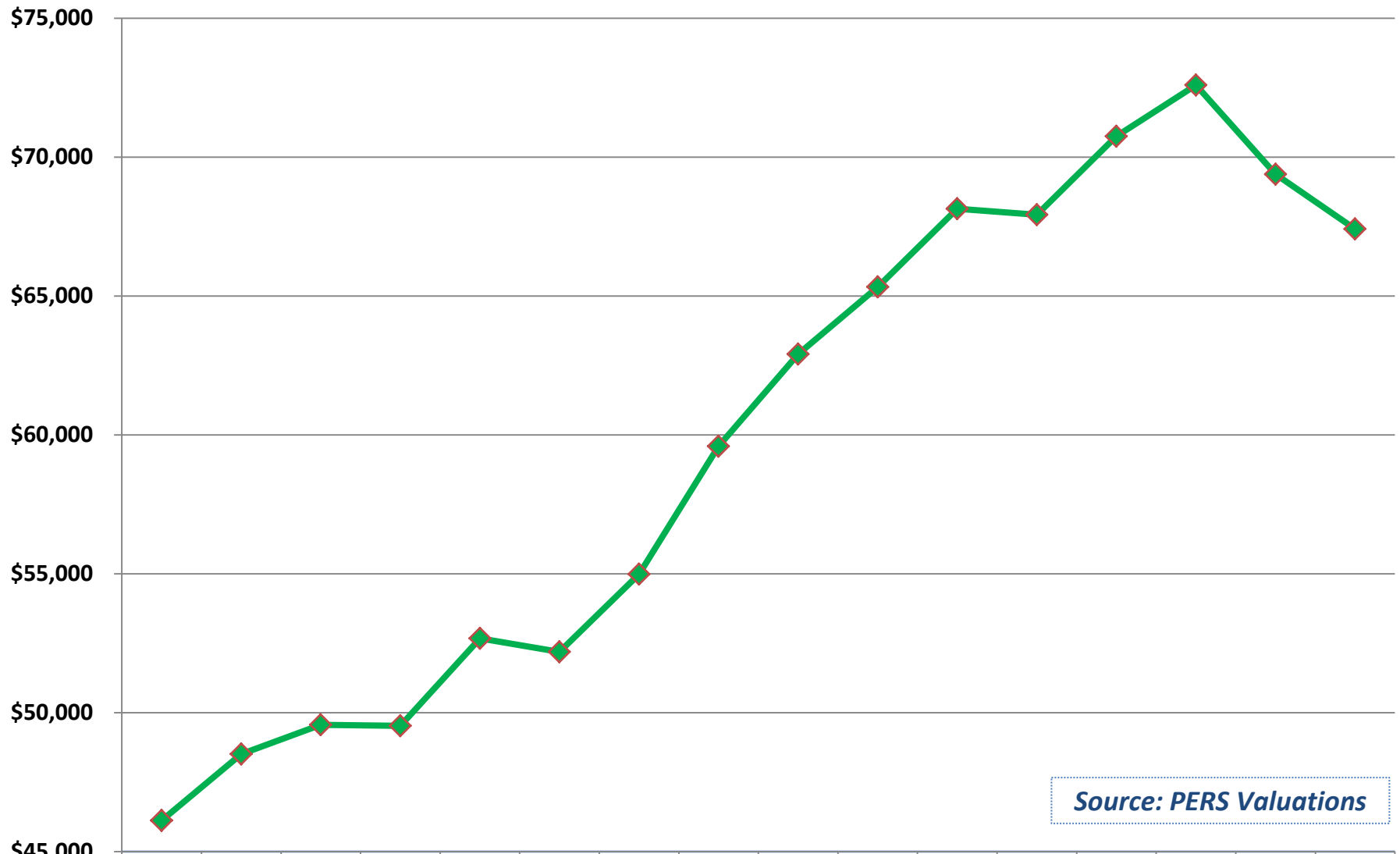
Costa Mesa Miscellaneous Employee Average CalPERS Pension



Source: PERS Valuations

	Jun-99	Jun-00	Jun-01	Jun-02	Jun-03	Jun-04	Jun-05	Jun-06	Jun-07	Jun-08	Jun-09	Jun-10	Jun-11	Jun-12	Jun-13	Jun-14
Pension	\$13,643	\$14,737	\$15,307	\$17,247	\$17,856	\$19,767	\$21,218	\$21,379	\$22,267	\$23,339	\$24,780	\$27,359	\$29,303	\$29,881	\$31,046	\$31,325
Count	125	136	144	154	164	180	201	224	230	238	250	302	329	346	367	391

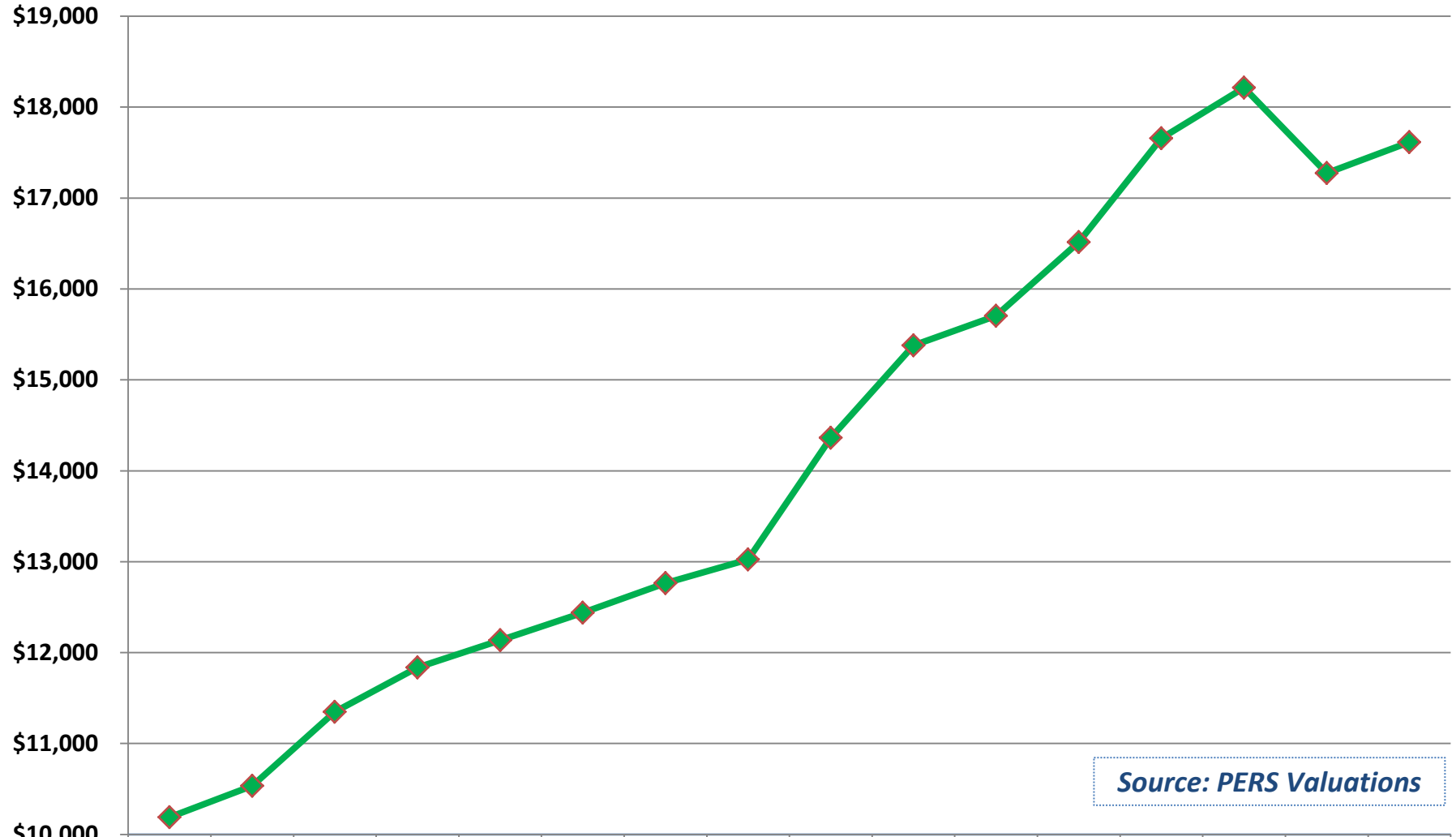
Costa Mesa Miscellaneous Employee Average CalPERS Salary Base



Source: PERS Valuations

	Jun-99	Jun-00	Jun-01	Jun-02	Jun-03	Jun-04	Jun-05	Jun-06	Jun-07	Jun-08	Jun-09	Jun-10	Jun-11	Jun-12	Jun-13	Jun-14
Salary	\$46,121	\$48,510	\$49,559	\$49,522	\$52,678	\$52,185	\$54,985	\$59,590	\$62,912	\$65,324	\$68,145	\$67,930	\$70,753	\$72,597	\$69,378	\$67,414
Count	361	363	373	418	424	412	407	416	416	418	400	355	286	270	273	281

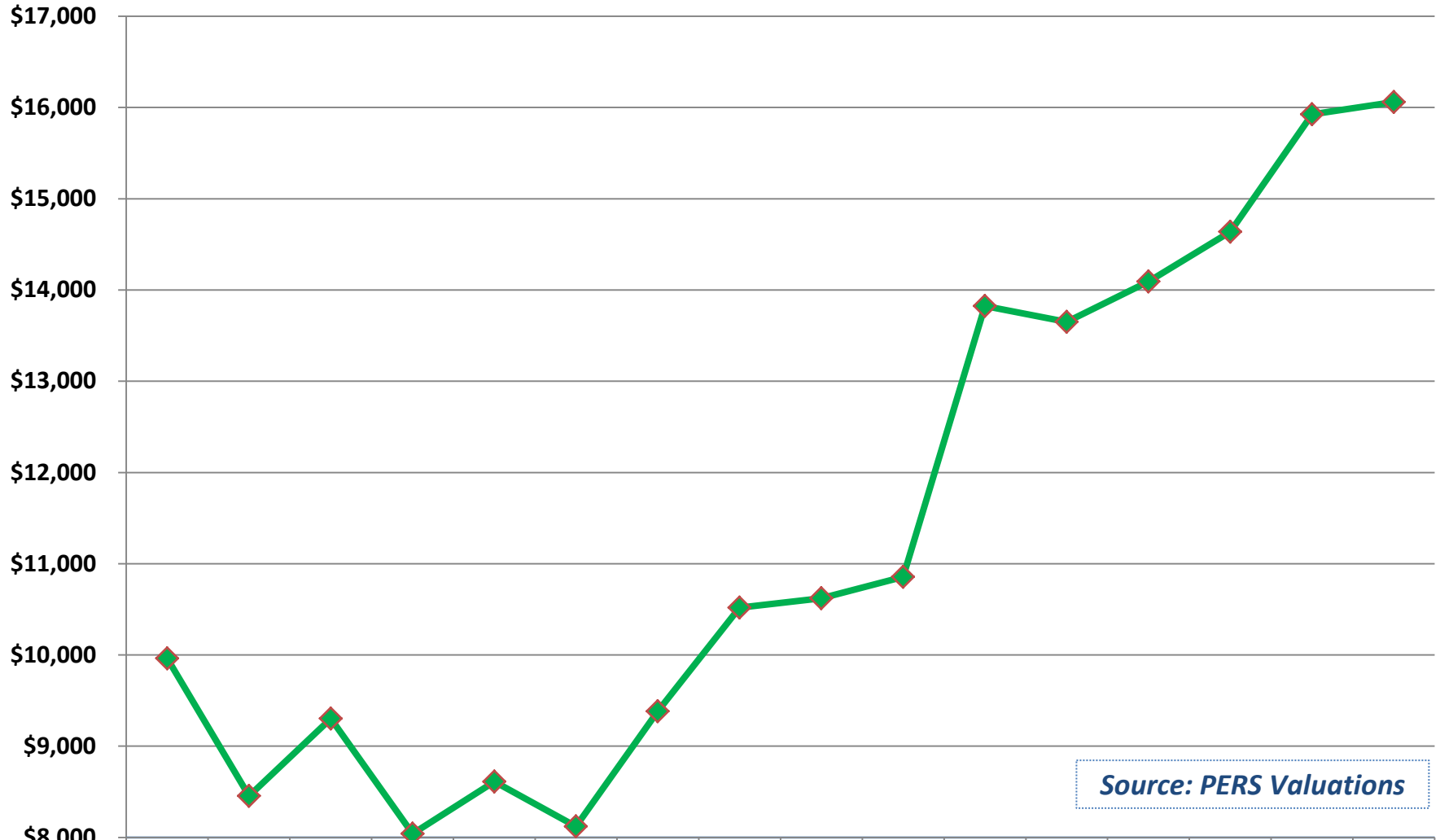
Costa Mesa Miscellaneous Employee Average CalPERS Non-Industrial Disability Pension



Source: PERS Valuations

	Jun-99	Jun-00	Jun-01	Jun-02	Jun-03	Jun-04	Jun-05	Jun-06	Jun-07	Jun-08	Jun-09	Jun-10	Jun-11	Jun-12	Jun-13	Jun-14
Disability	\$10,189	\$10,536	\$11,349	\$11,836	\$12,136	\$12,438	\$12,763	\$13,024	\$14,364	\$15,379	\$15,703	\$16,516	\$17,656	\$18,213	\$17,273	\$17,614
Count	17	15	16	17	19	19	18	18	18	19	19	20	18	17	16	16

Costa Mesa Miscellaneous Employee Average CalPERS Death Beneficiary Pension



	Jun-99	Jun-00	Jun-01	Jun-02	Jun-03	Jun-04	Jun-05	Jun-06	Jun-07	Jun-08	Jun-09	Jun-10	Jun-11	Jun-12	Jun-13	Jun-14
Death Bene	\$9,961	\$8,456	\$9,303	\$8,040	\$8,612	\$8,121	\$9,382	\$10,519	\$10,622	\$10,856	\$13,825	\$13,649	\$14,093	\$14,637	\$15,926	\$16,060
Count	10	10	12	13	14	18	20	22	24	24	28	31	33	34	38	39