

**From:** Jim Andersen [mailto:[andersej@co.mendocino.ca.us](mailto:andersej@co.mendocino.ca.us)]  
**Sent:** Monday, January 24, 2011 8:39 AM  
**Subject:** Rate Survey

Good morning,

Attached is the survey of rates that I sent out late last fall. The systems/rates in bold for 2010 have already responded, and I thank you for that. If there are any corrections or adjustment to the data, please let me know. I would greatly appreciate responses from the remaining systems.

Thanks for you help,

Jim

**Jim Andersen**  
**Retirement Administrator**

Mendocino County Employees' Retirement Association  
625-B Kings Court  
Ukiah, CA 95482  
(707) 463-4329  
[andersej@co.mendocino.ca.us](mailto:andersej@co.mendocino.ca.us)

| <b>Rate Comparison of SACRS Counties</b> |                            |                                |                                 |                                    |
|--|----------------------------|--------------------------------|---------------------------------|------------------------------------|
| <b>2010</b>                              |                            |                                |                                 |                                    |
| <b>System</b>                            | <b>Date of Calculation</b> | <b>Combined Employer Share</b> | <b>Combined P&amp;I on POBs</b> | <b>Combined Total % of Payroll</b> |
| <b>Tulare</b>                            | <b>6/30/2010</b>           | <b>12.39%</b>                  | <b>2.92%</b>                    | <b>15.31%</b>                      |
| <b>Los Angeles</b>                       | <b>6/30/2009</b>           | <b>14.22%</b>                  | <b>4.00%</b>                    | <b>18.22%</b>                      |
| <b>Imperial</b>                          | <b>6/30/2010</b>           | <b>13.62%</b>                  | <b>5.85%</b>                    | <b>19.47%</b>                      |
| Alameda                                  | 12/31/2008                 | 16.91%                         | 4.64%                           | 21.55%                             |
| San Bernardino                           | 6/30/2009                  | 15.40%                         | 6.59%                           | 21.99%                             |
| <b>Ventura</b>                           | <b>6/30/2010</b>           | <b>22.43%</b>                  | <b>0.00%</b>                    | <b>22.43%</b>                      |
| <b>Stanislaus</b>                        | <b>6/30/2010</b>           | <b>20.09%</b>                  | <b>4.84%</b>                    | <b>24.93%</b>                      |
| <b>Sonoma</b>                            | <b>12/31/2008</b>          | <b>11.65%</b>                  | <b>13.93%</b>                   | <b>25.58%</b>                      |
| Merced                                   | 6/30/2008                  | 23.19%                         | 3.25%                           | 26.44%                             |
| <b>Mendocino</b>                         | <b>6/30/2010</b>           | <b>19.08%</b>                  | <b>11.59%</b>                   | <b>30.67%</b>                      |
| <b>Orange</b>                            | <b>12/31/2009</b>          | <b>30.13%</b>                  | <b>1.37%</b>                    | <b>31.50%</b>                      |
| <b>San Joaquin</b>                       | <b>1/1/2010</b>            | <b>31.92%</b>                  | <b>0.00%</b>                    | <b>31.92%</b>                      |
| <b>San Mateo</b>                         | <b>6/30/2010</b>           | <b>34.00%</b>                  | <b>0.00%</b>                    | <b>34.00%</b>                      |
| <b>Sacramento</b>                        | <b>6/30/2010</b>           | <b>21.74%</b>                  | <b>12.42%</b>                   | <b>34.16%</b>                      |
| <b>Santa Barbara</b>                     | <b>6/30/2010</b>           | <b>34.48%</b>                  | <b>0.00%</b>                    | <b>34.48%</b>                      |
| Kern                                     | 6/30/2008                  | 29.79%                         | 5.53%                           | 35.32%                             |
| <b>San Diego</b>                         | <b>6/30/2010</b>           | <b>26.98%</b>                  | <b>8.40%</b>                    | <b>35.38%</b>                      |
| Contra Costa                             | 6/30/2008                  | 24.41%                         | 13.07%                          | 39.21%                             |
| <b>Fresno</b>                            | <b>6/30/2010</b>           | <b>44.01%</b>                  | <b>9.42%</b>                    | <b>53.43%</b>                      |