

ORANGE COUNTY
EMPLOYEES RETIREMENT SYSTEM

ACTUARIAL VALUATION

as of

December 31, 2003



**TOWERS
PERRIN**

HR SERVICES

July 16, 2004

Board of Retirement
Orange County Employees Retirement System
2223 Wellington Avenue
Santa Ana, CA 92701

Dear Members of the Board:

We are pleased to present this report giving the results of the December 31, 2003, actuarial valuation of your Retirement System. The System continues to be a well-funded system determined using reasonable actuarial methods and assumptions. The System's funded status, like most systems, has fallen during the last few years largely due to investment returns less than expected.

The valuation was based on financial statement and employee data furnished by the Retirement Office. The data provided was generally excellent.

The results shown in this report are reasonable actuarial results. However, a different set of results could also be considered reasonable actuarial results, since the Actuarial Standards of Practice describe a "best-estimate range" for each assumption, rather than a single best-estimate value. Thus, reasonable results differing from those presented in this report could have been developed by selecting different points within the best-estimate ranges for various assumptions.

We would like to take this opportunity to express our appreciation for the courtesy and cooperation accorded us by the Retirement Office during the course of our work.



Timothy J. Marnell

TJM:mlb

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SECTION I**INTRODUCTION****Overview**

An agreement between the Board of Retirement of the Orange County Employees Retirement System (OCERS) and Towers Perrin authorized us to conduct an actuarial valuation of the System as of December 31, 2003. We have completed the study, pursuant to this agreement, and the results are set forth in the following sections of this report.

The results shown in this report are based on benefit levels that are somewhat different from those shown in the prior valuation. In particular:

- City of Rancho Santa Margarita employees now receive "2.5% at age 55" benefits under Act Section 31676.18.
- City of San Juan Capistrano employees now receive "2.7% at age 55" benefits under Act Section 31676.19.

The changes in benefit levels and poor investment returns from prior periods that are being recognized into the actuarial value of assets overtime resulted in an overall increase in employer contributions.

This actuarial valuation fulfills the statutory requirement of Section 31453 of the County Employees Retirement Law of 1937 ('37 Act) and provides information needed for compliance with Government Accounting Standards Board Statement Number 25.

We were provided with an electronic file containing the pertinent employee information on which our study was based. We found the quality of the data to be generally excellent. We did not, however, audit the data on a person-by-person basis. The schedules on the following pages summarize the employee data provided to us relating to active employees, members receiving benefits, and vested terminated members.

We were provided with a statement of assets and liabilities of the System as of December 31, 2003. We summarize these fund assets and liabilities in Section III. We accepted this information without further audit.

Section II discusses member contribution rates. The results of the valuation are shown in Section III. The recommended employer contributions are summarized and explained in Section IV. Section V analyzes the experience gains and losses. The schedules in Section VI show statistical information pertinent to the valuation.

The results shown in this report are reasonable actuarial results. However, a different set of results could also be considered reasonable actuarial results, since the Actuarial Standards of Practice describe a "best-estimate range" for each assumption, rather than a single best-estimate value. Thus, reasonable results differing from those presented in this report could have been developed by selecting different points within the best-estimate ranges for various assumptions.

Orange County Employees Retirement System

A. Active Members as of December 31, 2003

General Members		Number	Annual Salary	Average	
				Age	Monthly Salary
<u>Employer</u>	<u>Code</u>				
OCTA	112	2,023	86,061,172	45.9	3,545
Other:					
Orange County	101	15,698	820,905,382	43.8	4,358
Cemetery District	102	18	802,272	42.4	3,714
Law Library	103	22	1,035,109	50.6	3,921
Vector Control District	104	61	3,436,973	44.3	4,695
Retirement System	105	56	3,519,486	43.4	5,237
Fire Authority	106	266	15,324,618	43.2	4,801
Department of Education	108	6	424,675	57.8	5,898
Transportation Corridor Agency	109	115	4,602,944	39.4	3,335
City of San Juan Capistrano	110	94	5,171,561	46.3	4,585
Sanitation District	111	572	38,515,591	46.0	5,611
U.C.I. (Bi-weekly)	113	51	2,955,604	56.3	4,829
U.C.I. (Monthly)	114	9	483,700	54.7	4,479
Children & Families Comm.	118	11	898,187	42.3	6,804
Local Agency Formation Comm.	119	7	546,515	40.1	6,506
City of Rancho Santa Margarita	120	14	850,746	47.4	5,064
Total General	12/31/2003	19,023	985,534,535	42.5	4,317
	12/31/2002	19,000	955,583,609	43.8	4,191
Percent Increase		0.1%	3.1%		3.0%
Safety Members		Number	Annual Salary	Average	
				Age	Monthly Salary
<u>Employer</u>	<u>Code</u>				
Law Enforcement	101	1,846	141,377,525	40.2	6,382
Probation Officers	101	1,008	54,612,276	37.1	4,515
Fire Authority	106	795	62,439,478	44.6	6,545
Total Safety	12/31/2003	3,649	258,429,279	40.3	5,902
	12/31/2002	3,720	262,205,847	40.0	5,874
Percent Increase		-1.9%	-1.4%		0.5%
Grand Total		Number	Annual Salary	Average	
				Age	Monthly Salary
Total System	12/31/2003	22,672	1,243,963,814	42.2	4,572
	12/31/2002	22,720	1,217,789,456	43.1	4,467
Percent Increase		-0.2%	2.1%		2.4%

Orange County Employees Retirement System

B. Retired Members as of December 31, 2003

General Members		Number	Total Annual Allowance	Average Monthly Allowance
Employer				
	OCTA	560	9,422,306	1,402
	City of San Juan Capistrano	2	96,561	4,023
	Other General	7,418	152,425,264	1,712
Total General	12/31/2003	7,980	161,944,131	1,691
	12/31/2002	7,688	145,032,052	1,572
Percent Increase		3.8%	11.7%	7.6%
Safety Members		Number	Total Annual Allowance	Average Monthly Allowance
Employer				
	Fire Authority	127	4,877,573	3,201
	Law Enforcement	921	41,684,672	3,772
	Probation Officers	51	2,403,151	3,927
Total Safety	12/31/2003	1,099	48,965,396	3,713
	12/31/2002	1,000	41,254,502	3,438
Percent Increase		9.9%	18.7%	8.0%
Grand Total		Number	Total Annual Allowance	Average Monthly Allowance
Total System	12/31/2003	9,079*	210,909,527	1,936
	12/31/2002	8,688	186,286,554	1,787
Percent Increase		4.5%	13.2%	8.3%

* The count includes 129 QDRO recipients.

Orange County Employees Retirement System

C. Vested Terminated Members as of December 31, 2003

General Members		Number	Accum. Contributions (Including Interest)
<u>Employer</u>			
	OCTA	190	5,065,832
	Other General	1,953	39,957,126
Total General	12/31/2003	2,143	45,022,958
	12/31/2002	1,284	38,882,207
Percent Increase		66.9%	15.8%
Safety Members		Number	Accum. Contributions (Including Interest)
<u>Employer</u>			
	Law Enforcement	87	1,940,181
	Probation Officers	34	509,553
	Fire Authority	14	280,858
Total Safety	12/31/2003	135	2,730,592
	12/31/2002	93	1,844,844
Percent Increase		45.2%	48.0%
Grand Total		Number	Accum. Contributions (Including Interest)
Total System	12/31/2003	2,278	47,753,550
	12/31/2002	1,377	40,727,051
Percent Increase		65.4%	17.3%

SECTION II
MEMBER CONTRIBUTIONS

A. MEMBER NORMAL CONTRIBUTIONS

In this section, we present employee contribution rates for members of the Retirement System. The basis for determining normal rates of contributions for System Members are the following sections of the County Employees Retirement Law:

	General	Safety
Tier I	31621.5	31639.5
Tier II	31621	31639.25

To calculate the rates of contribution in accordance with these sections, it is necessary to use only the following actuarial assumptions (as summarized in Section VI):

1. Interest rate expected to be earned on System funds,
2. Annual salary increase rate,
3. Mortality anticipated among service-retired members.

Since the interest rate and annual salary increase rate have not changed since the last valuation, there is no change to the current member normal contribution rates.

Member contribution rates for the City of Rancho Santa Margarita and the City of San Juan Capistrano are the rates specified in Section 31621.8.

Member contribution rates are summarized in Section VI.

B. COST-OF-LIVING CONTRIBUTIONS

Section 31873 of the County Employees Retirement Law states:

“Any increases in contributions shall be shared equally between the county or district and the contributing members, with the individual member’s contributions based upon the member’s age at his or her nearest birthday at time of entrance into the retirement system...”

Such contributions will be refunded in the event the member’s normal contributions are refunded. The member’s cost-of-living contribution rates are based on all assumptions (not just interest, salary, and mortality as for normal contributions). Since none of these assumptions have changed since the last valuation, new member cost-of-living contribution rates have not been determined.

The employee portion of the cost of the cost-of-living provisions of the different tiers is expressed as a percentage of their normal contribution rates. The following chart shows the current percentages for each tier and employer:

	General Members				Safety Members		
	All Other	OCTA	Rancho Santa Margarita	San Juan Capistrano	Law	Fire	Probation
Tier I	51.90	50.96	27.37	29.15	113.32	108.80	28.28
Tier II	31.40	35.56	27.37	29.16	57.36	54.86	14.10

In comparing the above percentages, we should remember that Tier I normal contribution rates are lower than the normal rates for Tier II. Naturally, to fund cost-of-living benefits that are roughly equivalent, Tier I members must contribute nearly equivalent dollar amounts, which in terms of the percentage of normal rate must be higher than those of Tier II.

Section VI of this report contains a complete listing of all member contribution rates.

SECTION III
RESULTS OF VALUATION

Our valuation of the Retirement System as of December 31, 2003 was based on the Statement of Assets and Liabilities furnished to us by the Retirement Office. We accepted this statement of assets of the System without audit.

A. DEVELOPMENT OF ACTUARIAL VALUE OF ASSETS

The total value of applicable assets for the valuation of the Retirement System was determined as follows:

	December 31, 2003	December 31, 2002
1. Total assets - book value	\$5,203,928,599	\$4,940,762,344
2. Less reserves and liabilities established for the following:		
a. unallocated fund balance	0	0
b. accounts payable - miscellaneous	339,432,677	355,379,298
c. unclaimed member deposits	713,000	780,509
d. insurance reserve	0	82,304
e. ARBA	0	56,950,124
f. STAR reserve	7,215,123	6,484,631
g. A/R interest credited to reserves	<u>122,839,312</u>	<u>0</u>
h. Total	\$ 470,200,112	\$ 419,676,866
3. Investment account	143,743,716	143,674,734
4. Net applicable assets on a book value basis (item 1 minus item 2(h) minus item 3)	4,589,984,771	4,377,410,744
5. Appreciation in market value	232,390,898	(394,338,797)
6. Net applicable assets on a market value basis (items 4 plus item 5)	4,822,375,669	3,983,071,947

Due to the realized returns during 2003 being less than needed to credit interest to the reserves, the unallocated fund balance and the insurance reserve were used to credit interest to the statutory reserves.

Explanation of Various Reserves

In the past, the unallocated fund balance (item 2.a) has been funded by investment income that has exceeded the interest crediting benchmark. The following describes its importance in the financial operations of the 1937 Act and the setting of actuarial interest rates.

There are two aspects to the application of the actuarial interest rate in 1937 Act retirement systems:

1. The expected long-term total rate of return on the fund, and
2. A short-term benchmark for the semiannual crediting of interest on the fund's reserves.

With respect to aspect number 2, six-month returns on the fund are volatile due to the short measuring period. In some six-month periods, the return will exceed the benchmark, and in others, it will fall short. Given that the actuarial rate serves as a benchmark, there is a natural tendency to minimize the probability of a shortfall by setting a lower benchmark. The unallocated fund balance counteracts this tendency by serving as a stabilizing mechanism, which allows OCERS to consistently maintain a higher level of interest crediting on reserve accounts that are used to determine employer contribution rates.

Thus, the unallocated fund balance reserve mechanism is a factor in the actuarial interest rate setting process. It allows us to base the interest rate assumption on the expected long-term total rate of return by greatly reducing the need to focus on short-term downside risks.

The insurance reserve — miscellaneous (item 2.d) is an actuarially determined reserve necessary to cover certain obligations. It is technically part of the UFB and was used this year to credit interest on the fund's reserves. ARBA (item 2.e) was established to help fund retiree medical subsidies and is less than the actuarially determined amount of these benefits. ARBA was used during 2003 to credit interest on the fund's reserves. The remaining reserves and liabilities are payables and are not includable in the assets.

The Investment Account (item 3) represents the remaining amount from a contribution made by the County in September 1994. This contribution was used to pay the County's portion of the then unfunded actuarial accrued liability (UAAL). Because other participating employers did not fund their UAALs, this account is removed from the assets to determine the employer contribution rate. The County's contribution is then adjusted based on a separate schedule.

Development of Actuarial Value of Assets

The actuarial value of assets is a five-year moving average of book and market values and was determined as follows:

1.	As of December 31:	(a) Market Value	(b) Book Value	(a)/(b) Ratio of Market Value to Book Value
	2003	\$4,822,375,669	\$4,589,984,771	1.050630
	2002	3,983,071,947	4,377,410,744	0.909915
	2001	3,793,056,765	4,071,017,323	0.931722
	2000	4,015,261,166	3,826,675,630	1.049282
	1999	4,183,305,471	3,277,313,800	1.276443
	1998	3,643,078,679	3,045,622,732	1.196169

2.	Actuarial value of assets on December 31:		
	2003	2002	
(a)	Average ratio in five preceding years	1.043598	1.072706
(b)	Book value on December 31	\$4,589,984,771	\$4,377,410,744
(c)	Actuarial value of assets: (a)x(b)	\$4,790,098,927	\$4,695,674,770

The actuarial value of assets (AVA) increased this year, although by less than the actuarial interest rate assumption. This is expected under the smoothing implicit in the AVA. Recent market losses will be reflected in the AVA gradually over time, just as the market gains of the 1990s were reflected in the AVA gradually over time.

The actuarial value of assets of the entire system was allocated among the seven employer reporting groups as follows:

Allocation of Actuarial Value of Assets	
	December 31, 2003
General	
– OCTA	\$ 260,694,234
– City of Rancho Santa Margarita	231,891
– City of San Juan Capistrano	10,594,134
– All Other General	<u>3,222,363,364</u>
– Total General	\$ 3,493,883,624
Safety	
– Law Enforcement	\$ 895,294,008
– Fire Authority	301,279,294
– Probation Officers	<u>99,642,001</u>
– Total Safety	\$ 1,296,215,303
Total System	\$ 4,790,098,927

The AVA is being tracked by employer based on each employer's contributions, attributed benefit payments and allocated expenses and investment return.

B. UNFUNDED ACTUARIAL ACCRUED LIABILITY

	December 31, 2003	December 31, 2002
(1) Actuarial accrued liability	\$6,099,432,572	\$5,673,754,301
(2) Actuarial value of assets	4,790,098,927	4,695,674,770
(3) Unfunded actuarial accrued liability	1,309,333,645	978,079,531

C. FUNDED RATIO

Another view of the funding of your System involves measuring the present value of accrued (earned) benefits and then comparing them with accumulated assets. This view focuses on benefits earned to date and assumes that no benefits will be earned in the future as opposed to the balance sheet view, which projects all benefits for current members.

There is more than one way to define benefits earned to date. We will use the definition specified in GASB Statement No. 5 such that the present value of accrued benefits is determined using the unit credit actuarial cost method with benefits based on projected salary increases. While this definition is no longer used for reporting purposes, it provides a good basis for year-over-year comparison.

This definition of an accrued benefit assumes future salary increases. The following example should be helpful. In a plan that provides 2% of final average pay for each year of service beginning at age 60, a person who entered the plan at age 30 and is now age 50 is two-thirds of the way to retirement and therefore has earned two-thirds of the projected benefit expected at age 60. If the member's current average monthly salary were \$1,000, projected final salary would be about \$1,800, depending on the assumed rate of salary increase, and total earned or accrued monthly benefit would be \$720 ($\$1,800 \times 2\% \times 30 \text{ years} \times 2/3$). We then determine the present value of \$720 per month, taking into account the probability the member will receive the benefit, the likely duration of the benefit, and any cost-of-living increases expected.

Applying the above methodology to your System, we have determined the following:

	December 31, 2003	December 31, 2002
(1) Present value of accrued benefits	\$5,526,115,089	\$5,061,103,691
(2) Actuarial value of assets	4,790,098,927	4,695,674,775
(3) Percentage funded	86.7%	92.8%

In the absence of large variations in experience from actuarial assumptions, assumption changes or plan changes, one would generally expect the Projected Unit Credit Cost Method to result in an increase in the percentage funded year-over-year. The December 31, 2003, valuation indicates a decrease in the percentage funded due to the combined effects of asset and liability losses and plan changes.

D. FUNDING — OVERALL CONSIDERATIONS

There are two basic considerations in contemplating the current funding status of a system. The first is the value of the assets accumulated to pay benefits and how that value compares with the current liability for benefits already earned. Subsection C above is intended to evaluate this aspect of funding. However, the second consideration is normally more important: what is the financial commitment of the plan sponsor to continue to fund both benefits earned to date and benefits to be earned in the future, and does the plan sponsor have the financial resources to meet future budgetary obligations, both next year and in the future? We summarize the recommended commitment of the plan sponsor in the next section.

SECTION IV

EMPLOYER CONTRIBUTIONS

A. RECOMMENDED RATES

The table below displays the recommended employer contribution rates as of December 31, 2003 and December 31, 2002.

Note that the unfunded actuarial accrued liability (UAAL) for all General Members and for Probation Officers has been re-amortized over a new 30-year period beginning December 31, 2002. Hence, the amortization amounts for these groups with effective dates before December 31, 2002 are all zero. These amounts have been combined into the 2003 UAAL this is being reamortized over 30 years.

	General Members							
	OCTA		Rancho Santa Margarita		San Juan Capistrano		All Other	
	12/03	12/02	12/03	12/02	12/03	12/02	12/03	12/02
	%	%	%	%(3)	%	%(3)	%	%
A. Basic Benefits								
1. Normal cost	3.81	3.57	1.34	N/A	5.51	N/A	4.45	4.20
2. UAAL amortization(1)	4.42	2.17	2.24	N/A	7.33	N/A	4.40	2.05
3. Total	8.23	5.74	3.58	N/A	12.84	N/A	8.85	6.25
B. Cost-of-Living Benefits								
1. Normal cost	0.60	0.79	0.43	N/A	1.71	N/A	1.11	1.24
2. UAAL amortization(1)	2.12	1.20	0.69	N/A	3.13	N/A	2.16	1.16
3. Total	2.72	1.99	1.12	N/A	4.84	N/A	3.27	2.40
C. Total Benefits								
1. Normal cost	4.41	4.36	1.77	N/A	7.22	N/A	5.56	5.44
2. UAAL amortization(1)	6.54	3.37	2.93	N/A	10.46	N/A	6.56	3.21
3. Preliminary total	10.95	7.73	4.70	N/A	17.68	N/A	12.12	8.65
4. Additional contribution(2)	0.50	0.50	0.50	N/A	0.50	N/A	0.50	0.50
5. Total	11.45	8.23	5.20	N/A	18.18	N/A	12.62	9.15

	Safety Members					
	Law Enforcement		Fire Authority		Probation Officers	
	12/03	12/02	12/03	12/02	12/03	12/02
	%	%	%	%(3)	%	%(3)
A. Basic Benefits						
1. Normal cost	13.35	13.09	13.99	13.86	2.33	2.41
2. UAAL amortization(1)	17.53	16.69	7.71	8.88	6.12	2.68
3. Total	30.88	29.78	21.70	22.74	8.45	5.09
B. Cost-of-Living Benefits						
1. Normal cost	3.51	3.44	3.99	3.99	1.69	1.97
2. UAAL amortization(1)	4.50	4.15	7.19	7.45	2.11	1.01
3. Total	8.01	7.59	11.18	11.44	3.80	2.98
C. Total Benefits						
1. Normal cost	16.86	16.53	17.98	17.85	4.02	4.38
2. UAAL amortization(1)	22.03	20.84	14.90	16.31	8.23	3.69
3. Preliminary total	38.89	37.37	32.88	34.16	12.25	8.07
4. Additional contribution(2)	0.50	0.50	0.50	0.50	0.50	0.50
5. Total	39.39	37.87	33.38	34.66	12.75	8.57

- (1) The UAAL amortizations are developed on the following pages.
- (2) The unallocated fund balance (UFB) is less than 3% of the System's assets, requiring an additional 0.50% of pay contribution.
- (3) Separate contribution rates for The City of Rancho Santa Margarita and The City of San Juan Capistrano were not produced for the December 12, 2002 valuation.

B. UAAL AMORTIZATION RATES

	Effective Date	Amort. Period (yrs.)	County			OCTA			Law		
			Basic	Col	Total	Basic	Col	Total	Basic	Col	Total
1. 12/31/1995 UAAL amortization	12/31/1995	28	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.40%	2.89%	11.29%
2. 1996 loss (gain) amortization	12/31/1996	15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.02%	0.10%
3. 1997 loss (gain) amortization	12/31/1997	15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-1.09%	-0.59%	-1.68%
4. Ventura amendment amortization	12/31/1997	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.20%	0.97%	3.17%
5. 1998 loss (gain) amortization	12/31/1998	15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.51%	-0.39%	-0.90%
6. 1999 assumption change amortization	12/31/1998	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	-0.03%	0.16%
7. 1999 loss (gain) amortization	12/31/1999	15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.43%	-0.31%	-0.74%
8. 2000 loss (gain) amortization	12/31/2000	15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-7.41%	-4.03%	-11.44%
9. 2001 loss (gain) amortization	12/31/2001	15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.26%	0.95%	3.21%
10. 2002 assumption change amortization	12/31/2001	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-1.42%	-0.84%	-2.26%
11. 2002 plan change amortization	12/31/2001	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.32%	0.84%	7.16%
12. 2002 loss (gain) amortization	12/31/2002	15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.07%	3.21%	10.28%
13. 2003 plan change amortization	12/31/2002	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14. 2003 assumption change amortization	12/31/2002	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.29%	1.54%	2.83%
15. 2003 UAAL reamortization over 30 yrs.	12/31/2002	30	2.04%	1.16%	3.20%	2.01%	1.12%	3.13%	0.00%	0.00%	0.00%
16. 2003 loss (gain) amortization	12/31/2003	15	2.36%	1.00%	3.36%	2.41%	1.00%	3.41%	0.58%	0.27%	0.85%
17. 2004 plan change amortization	12/31/2003	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total UAAL Amortization			4.40%	2.16%	6.56%	4.42%	2.12%	6.54%	17.53%	4.50%	22.03%

B. UAAL AMORTIZATION RATES (Cont'd)

	Effective Date	Period (yrs.)	Fire			Probation			Rancho Santa Margarita		
			Basic	Col	Total	Basic	Col	Total	Basic	Col	Total
1. 12/31/1995 UAAL amortization	12/31/1995	28	8.28%	2.86%	11.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2. 1996 loss (gain) amortization	12/31/1996	15	0.08%	0.02%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3. 1997 loss (gain) amortization	12/31/1997	15	-1.08%	-0.58%	-1.66%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4. Ventura amendment amortization	12/31/1997	30	2.17%	0.95%	3.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5. 1998 loss (gain) amortization	12/31/1998	15	-0.50%	-0.39%	-0.89%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6. 1999 assumption change amortization	12/31/1998	30	0.19%	-0.03%	0.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7. 1999 loss (gain) amortization	12/31/1999	15	-0.42%	-0.31%	-0.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8. 2000 loss (gain) amortization	12/31/2000	15	-7.31%	-3.98%	-11.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9. 2001 loss (gain) amortization	12/31/2001	15	2.23%	0.93%	3.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10. 2002 assumption change amortization	12/31/2001	30	-1.19%	-0.76%	-1.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11. 2002 plan change amortization	12/31/2001	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12. 2002 loss (gain) amortization	12/31/2002	15	2.74%	1.01%	3.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13. 2003 plan change amortization	12/31/2002	30	2.98%	6.97%	9.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14. 2003 assumption change amortization	12/31/2002	30	1.14%	1.13%	2.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15. 2003 UAAL reamortization over 30 yrs.	12/31/2002	30	0.00%	0.00%	0.00%	2.73%	1.03%	3.76%	0.00%	0.00%	0.00%
16. 2003 loss (gain) amortization	12/31/2003	15	-1.60%	-0.63%	-2.23%	3.39%	1.08%	4.47%	0.00%	0.00%	0.00%
17. 2004 plan change amortization	12/31/2003	30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.24%	0.69%	2.93%
Total UAAL Amortization			7.71%	7.19%	14.90%	6.12%	2.11%	8.23%	2.24%	0.69%	2.93%

B. UAAL AMORTIZATION RATES (Cont'd)

	----- San Juan Capistrano -----		
	Basic	Col	Total
1. 12/31/1995 UAAL amortization	0.00%	0.00%	0.00%
2. 1996 loss (gain) amortization	0.00%	0.00%	0.00%
3. 1997 loss (gain) amortization	0.00%	0.00%	0.00%
4. Ventura amendment amortization	0.00%	0.00%	0.00%
5. 1998 loss (gain) amortization	0.00%	0.00%	0.00%
6. 1999 assumption change amortization	0.00%	0.00%	0.00%
7. 1999 loss (gain) amortization	0.00%	0.00%	0.00%
8. 2000 loss (gain) amortization	0.00%	0.00%	0.00%
9. 2001 loss (gain) amortization	0.00%	0.00%	0.00%
10. 2002 assumption change amortization	0.00%	0.00%	0.00%
11. 2002 plan change amortization	0.00%	0.00%	0.00%
12. 2002 loss (gain) amortization	0.00%	0.00%	0.00%
13. 2003 plan change amortization	0.00%	0.00%	0.00%
14. 2003 assumption change amortization	0.00%	0.00%	0.00%
15. 2003 UAAL reamortization over 30 yrs.	2.04%	1.16%	3.20%
16. 2003 loss (gain) amortization	2.36%	1.00%	3.36%
17. 2004 plan change amortization	2.93%	0.97%	3.90%
Total UAAL Amortization	7.33%	3.13%	10.46%

B. UAAL AMORTIZATION RATES (Cont'd)

As mentioned earlier, the UAAL for Law Enforcement and Fire Authority is being amortized over varying periods depending on its source. In particular, the UAAL as of December 31, 1995 continues to be amortized as a level dollar amount over the 28-year period beginning on that date. Emerging gains and losses for 1996 and later years are amortized over separate 15-year periods. The plan amendment reflecting the Ventura County Ruling is amortized over a 30-year period beginning on December 31, 1997. The increase in the UAAL due to assumption changes is amortized over a 30-year period beginning on the effective date of the change. Plan changes are amortized over a 30-year period beginning with the valuation date coincident with or next following the effective date of the change. The UAAL for all other employees as of December 31, 2002 is being amortized over a new 30-year period.

C. "PICK-UP" PERCENTAGES

In addition to our recommendations concerning contribution rates, we were also asked to provide "pick-up" percentages:

	Proposed Pick-up Percentage		Existing Pick-up Percentage	
	Tier 1	Tier 2	Tier 1	Tier 2
General Members				
– OCTA	78.40%	79.48%	72.17%	76.11%
– Rancho Santa Margarita	N/A	86.52%	N/A	N/A
– San Juan Capistrano	97.78	85.41%	N/A	N/A
– All others	90.42%	83.28%	87.21%	80.00%
Safety Members				
– Fire Authority	99.01%	98.36%	99.52%	98.57%
– Law Enforcement	99.47%	97.88%	99.65%	97.83%
– Probation	89.52%	79.18%	86.52%	75.30%

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

D. ADJUSTMENT TO RETIRED RESERVES

Finally, we were asked to provide our recommendations concerning adjustments to the System's retired reserves to bring them in line with the current retiree liability determined as of December 31, 2003.

System Retired Reserve Balance (From Assets)	
Basic	\$1,575,270,102
COL	920,559,734
Total	\$2,495,829,836
Actuarially Computed Present Value	
Basic	\$1,672,471,954
COL	977,362,761
Total	\$2,649,834,715
Recommended Transfer from County Advance Reserves to Retired Reserves	
Basic	\$97,201,852
COL	56,803,027
Total	\$154,004,879

SECTION V**GAIN AND LOSS ANALYSIS**

The purpose of this section is to analyze the change in the unfunded actuarial accrued liability (UAAL) from December 31, 2002, to December 31, 2003, and to identify the sources of experience gains and losses that have occurred during that period.

Exhibit A indicates how the UAAL changed during 2003 due to interest, amortization payments, experience gains and losses, assumption changes, and plan changes.

Exhibit B develops the asset gain or loss, indicating the effect on assets of contributions, benefit payments, and investment return.

Exhibit C develops the aggregate liability gain or loss, indicating the impact on liabilities of actuarial experience during 2003. Note that changes in liabilities due to plan changes are not reflected in this table.

Exhibit D analyzes the liability gain or loss by source and shows its impact on the contribution.

Exhibit A

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM

CHANGE IN

UNFUNDED ACTUARIAL ACCRUED LIABILITY

12/31/2002 UAAL	\$ 978,079,531
Change in UAAL due to:	
— Interest (7.5%)	78,359,367
— Amortization payment	<u>(58,355,527)</u>
	20,003,840
Expected UAAL at 12/31/2003	998,083,371
Actuarial (gain)/loss	
— Assets	287,828,001
— Liability	<u>21,084,374</u>
	308,912,375
12/31/2003 UAAL before plan changes	\$1,306,995,746
Impact of plan changes*	
— Assets	0
— Liability	2,337,899
Actual UAAL at 12/31/2003 after plan changes	1,309,333,645

* City of Rancho Santa Margarita and City of San Juan Capistrano.

Exhibit B

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM

(GAIN) AND LOSS ANALYSIS

ASSETS

Actuarial Value of Assets 12/31/2002	\$4,695,674,770
Contributions for 2003:	
— Employer	164,112,135
— Member	<u>81,581,266</u>
	245,693,401
Benefit payments	(216,685,000)
Expected return	353,243,757
Expected AVA 12/31/2003	5,077,926,928
Actual AVA 12/31/2003	4,790,098,927
(Gain)/Loss	287,828,001
Change in contribution due to asset (gain)/loss*	32,607,239

* Asset (gain)/loss amortized over 15 years at 7.5%

Exhibit C

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM**(GAIN) AND LOSS ANALYSIS****LIABILITY**

Accrued liability 12/31/2002	\$5,673,754,301
2003 employer normal cost	89,525,256
2003 member normal cost	97,812,618
Benefit payments	(216,685,000)
Interest	431,603,124
Expected accrued liability 12/31/2003	6,076,010,299
Actual accrued liability 12/31/2003 before plan changes	6,097,094,673
Actuarial (gain)/loss	21,084,374
Change in contribution due to liability (gain)/loss*	2,388,591

* Liability (gain)/loss amortized over 15 years at 7.5%

Exhibit D

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
ANALYSIS OF LIABILITY (GAIN)/LOSS BY SOURCE
(\$000)

Source	Change in UAAL	Change as a Percentage of AL*	Amortization Payment**
Salary increases	\$ (103,234)	(1.69)%	\$ (11,695)
Mortality	(7,574)	(0.12)%	(858)
Terminations	1,962	0.03%	222
Retirements	119,420	1.96%	13,529
Disabilities	(24,833)	(0.41)%	(2,813)
New entrants and other	<u>35,343</u>	<u>0.58%</u>	<u>4,004</u>
Total	\$ 21,084	0.35%	\$ 2,389

* Accrued liability as of December 31, 2003 before plan changes, \$6,097,094,673.

** Amortized over 15 years at 7.5%.

SECTION VI
STATISTICAL INFORMATION

	<u>Page</u>
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■ 1983 GAM Male and Female Mortality Table (Schedule 1)	25
■ 1981 Disability Mortality Table (Schedule 2)	28
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ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM

RECONCILIATION OF PARTICIPANT DATA

	Valuation Group		
	Active Participants	Retired Participants and Beneficiaries	All Participants
1. As reported in December 31, 2002 valuation	22,720	8,688	31,408
2. Withdrawals:			
(a) nonvested	(471)	N/A	(471)
(b) vested	(375)	N/A	(375)
3. Death:			
(a) ordinary	(18)	(402)	(420)
(b) service connected	0	N/A	0
(c) DWE service retirement	0	N/A	0
(d) DWE disability retirement	0	N/A	0
(e) no continuance	0	N/A	0
4. Disability:			
(a) ordinary	(9)	N/A	(9)
(b) service connected	(42)	N/A	(42)
5. Service retirement	(511)	N/A	(511)
6. Reemployed	N/A	0	0
7. New entrants to valuation group	1,378	793	2,171
8. Data corrections	0	0	0
9. As reported in December 31, 2003 valuation: (1)+(2)+(3)+(4)+(5)+(6)+(7)+(8)	22,672	9,079*	31,751

* Includes 129 QDRO recipients.

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM**SUMMARY OF ACTUARIAL ASSUMPTIONS**

The Projected Unit Credit Actuarial Cost Method was used in conjunction with the following actuarial assumptions.

1. *Interest:* 7.50% per annum.
2. *Salary Scale:* 4.50% per annum per individual.
3. *Consumer Price Index:* Increase of 4.00% per annum subject to Tier maximum.
4. *Spouses and Dependents:* 80% of male employees and 50% of female employees assumed married at retirement, with wives assumed four years younger than husbands.
5. *Rehire of Former Employees:* Assumed not to be rehired.
6. *Asset Valuation:* Asset values taken directly from statement furnished by the Retirement System. The actuarial value of assets is a five-year moving average of the ratio of market value to book value multiplied by the current year's book value.
7. *Expectations of Life After Retirement:* As shown in Schedule 1, which follows.
8. *Expectations of Life After Disability:* 60% of values shown in Schedule 2, which follows.
9. *Rates of Termination of Employment:* As shown in Schedule 3, which follows.
10. *Assumptions Specific to the Ventura County Ruling:* As shown on page 34.

SCHEDULE 1**MORTALITY TABLE****1983 Group Annuity — Rates of Mortality**

<i>Age</i>	<i>Male</i>	<i>Female</i>
15	.000325	.000140
16	.000333	.000149
17	.000343	.000159
18	.000353	.000168
19	.000365	.000179
20	.000377	.000189
21	.000392	.000201
22	.000408	.000212
23	.000424	.000225
24	.000444	.000239
25	.000464	.000253
26	.000488	.000268
27	.000513	.000284
28	.000542	.000302
29	.000572	.000320
30	.000607	.000342
31	.000645	.000364
32	.000687	.000388
33	.000734	.000414
34	.000785	.000443
35	.000860	.000476
36	.000907	.000502
37	.000966	.000536
38	.001039	.000573
39	.001128	.000617
40	.001238	.000665
41	.001370	.000716
42	.001527	.000775
43	.001715	.000842
44	.001932	.000919
45	.002183	.001010
46	.002471	.001117
47	.002790	.001237
48	.003138	.001366
49	.003513	.001505

SCHEDULE 1**MORTALITY TABLE****1983 Group Annuity — Rates of Mortality**

<i>Age</i>	<i>Male</i>	<i>Female</i>
50	.003909	.001647
51	.004324	.001793
52	.004755	.001949
53	.005200	.002120
54	.005660	.002315
55	.006131	.002541
56	.006618	.002803
57	.007139	.003103
58	.007719	.003443
59	.008384	.003821
60	.009158	.004241
61	.010064	.004703
62	.011133	.005210
63	.012391	.005769
64	.013868	.006386
65	.015592	.007064
66	.017579	.007817
67	.019804	.008681
68	.022229	.009702
69	.024817	.010922
70	.027530	.012385
71	.030354	.014128
72	.033370	.016160
73	.036680	.018481
74	.040388	.021092
75	.044597	.023992
76	.049388	.027185
77	.054758	.030672
78	.060678	.034459
79	.067125	.038549
80	.074070	.042945
81	.081484	.047655
82	.089320	.052691
83	.097525	.058071
84	.106047	.063807

SCHEDULE 1**MORTALITY TABLE****1983 Group Annuity — Rates of Mortality**

<i>Age</i>	<i>Male</i>	<i>Female</i>
85	.114836	.069918
86	.124170	.076570
87	.133870	.083870
88	.144073	.091935
89	.154859	.101354
90	.166307	.111750
91	.178214	.123076
92	.190460	.135630
93	.203007	.149577
94	.217904	.165103
95	.234086	.182419
96	.248436	.201757
97	.263954	.222044
98	.280803	.243899
99	.299154	.268185
100	.319185	.295187
101	.341086	.325225
102	.365052	.358897
103	.393102	.395843
104	.427255	.438360
105	.469531	.487816
106	.521945	.545886
107	.586518	.614309
108	.665268	.694885
109	.760215	.789474
110	1.000000	1.000000

SCHEDULE 2
1981 DISABILITY MORTALITY TABLE

<i>Age</i>	<i>General</i>	<i>Safety</i>	<i>Age</i>	<i>General</i>	<i>Safety</i>
20	.0066	.0019	65	.0379	.0368
21	.0074	.0020	66	.0390	.0385
22	.0080	.0021	67	.0400	.0400
23	.0085	.0022	68	.0411	.0411
24	.0091	.0023	69	.0422	.0422
25	.0096	.0024	70	.0437	.0437
26	.0100	.0026	71	.0454	.0454
27	.0106	.0027	72	.0472	.0472
28	.0112	.0028	73	.0496	.0496
29	.0116	.0030	74	.0526	.0526
30	.0122	.0031	75	.0553	.0553
31	.0127	.0033	76	.0601	.0601
32	.0132	.0034	77	.0659	.0659
33	.0137	.0036	78	.0726	.0726
34	.0143	.0038	79	.0797	.0797
35	.0148	.0040	80	.0874	.0874
36	.0154	.0042	81	.0955	.0955
37	.0159	.0044	82	.1037	.1037
38	.0165	.0046	83	.1123	.1123
39	.0170	.0049	84	.1211	.1211
40	.0176	.0051	85	.1301	.1301
41	.0182	.0054	86	.1393	.1393
42	.0188	.0057	87	.1487	.1487
43	.0194	.0060	88	.1585	.1585
44	.0201	.0064	89	.1687	.1687
45	.0208	.0067	90	.1795	.1795
46	.0215	.0071	91	.1905	.1905
47	.0222	.0076	92	.2017	.2017
48	.0229	.0081	93	.2123	.2123
49	.0236	.0086	94	.2265	.2265
50	.0244	.0092	95	.2412	.2412
51	.0252	.0099	96	.2562	.2562
52	.0259	.0107	97	.2725	.2725
53	.0267	.0117	98	.2902	.2902
54	.0275	.0130	99	.3091	.3091
55	.0284	.0150	100	.3298	.3298
56	.0293	.0177	101	.3525	.3525
57	.0303	.0210	102	.3772	.3772
58	.0312	.0236	103	.4062	.4062
59	.0321	.0260	104	.4415	.4415
60	.0330	.0280	105	.4852	.4852
61	.0339	.0298	106	.5393	.5393
62	.0348	.0315	107	.6061	.6061
63	.0358	.0332	108	.6874	.6874
64	.0369	.0350	109	.7856	.7856
			110	1.0000	1.0000

SCHEDULE 3**PROBABILITIES OF TERMINATION OF EMPLOYMENT**

The following pages indicate the probability of termination of employment for each of nine separate sources of termination:

- *Ordinary Withdrawal:* Member terminates and elects refund of member contributions.
- *Vested Withdrawal:* Member terminates and contributions are left on deposit.
- *Ordinary Death:* Member dies before eligible for retirement; death not employment-related.
- *Ordinary Disability:* Member receives disability retirement where the member's disability is not employment-related.
- *Service Retirement:* Member retires, for reasons other than disability, after satisfying requirements of age and/or service.
- *Service Disability:* Member receives disability retirement as the result of employment-related disability.
- *Service Death:* Member dies before retiring as the result of performance of assigned duties.
- *DWE - Service Retirement:* Member dies before retiring but after satisfying age and/or service requirements for service retirement.
- *DWE - Disability Retirement:* Member dies before retiring but after satisfying age and/or service requirements for disability retirement.

The probabilities shown for each cause of termination represent the probability that a given member will terminate at a particular age for the indicated reason. For example, if the probability of ordinary withdrawal at age 25 is .1000, then we are assuming that 10% of the active members at age 25 will terminate without vested rights during the next year.

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
 OCTA - GENERAL MEMBERS -- MALE
 PROBABILITY OF OCCURENCE (INCLUDING ELIGIBILITY)

AGE NEAREST	ORDINARY WITHDRAW	VESTED WITHDRAW	ORDINARY DEATH	ORDINARY DISABTY	SERVICE RETIRE	SERVICE DISABTY	SERVICE DEATH	DWE SVC RET	DWE DIS RET
18	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
19	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
20	0.2200	0.0000	0.000377	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
21	0.2040	0.0000	0.000392	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
22	0.2045	0.0000	0.000408	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
23	0.1891	0.0000	0.000424	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
24	0.1757	0.0000	0.000444	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
25	0.1507	0.0070	0.000464	0.0000	0.0000	0.0001	0.0000	0.000000	0.0000
26	0.1382	0.0070	0.000488	0.0000	0.0000	0.0001	0.0000	0.000000	0.0000
27	0.1286	0.0080	0.000513	0.0000	0.0000	0.0002	0.0000	0.000000	0.0000
28	0.1200	0.0080	0.000542	0.0000	0.0000	0.0002	0.0000	0.000000	0.0000
29	0.1114	0.0090	0.000572	0.0000	0.0000	0.0002	0.0000	0.000000	0.0000
30	0.1066	0.0090	0.000607	0.0001	0.0000	0.0002	0.0000	0.000000	0.0000
31	0.0998	0.0100	0.000645	0.0001	0.0000	0.0003	0.0000	0.000000	0.0000
32	0.0922	0.0100	0.000687	0.0001	0.0000	0.0003	0.0000	0.000000	0.0000
33	0.0864	0.0100	0.000734	0.0002	0.0000	0.0003	0.0000	0.000000	0.0000
34	0.0816	0.0102	0.000785	0.0002	0.0000	0.0003	0.0000	0.000000	0.0000
35	0.0739	0.0100	0.000860	0.0002	0.0000	0.0004	0.0000	0.000000	0.0000
36	0.0662	0.0097	0.000907	0.0002	0.0000	0.0004	0.0000	0.000000	0.0000
37	0.0595	0.0105	0.000966	0.0002	0.0000	0.0004	0.0000	0.000000	0.0000
38	0.0566	0.0111	0.001039	0.0003	0.0000	0.0004	0.0000	0.000000	0.0000
39	0.0538	0.0110	0.001128	0.0004	0.0000	0.0004	0.0000	0.000000	0.0000
40	0.0518	0.0110	0.001238	0.0004	0.0000	0.0005	0.0000	0.000000	0.0000
41	0.0490	0.0100	0.001370	0.0004	0.0000	0.0006	0.0000	0.000000	0.0000
42	0.0461	0.0100	0.001527	0.0006	0.0000	0.0006	0.0000	0.000000	0.0000
43	0.0442	0.0100	0.001715	0.0006	0.0000	0.0008	0.0000	0.000000	0.0000
44	0.0413	0.0073	0.001932	0.0006	0.0000	0.0008	0.0000	0.000000	0.0000
45	0.0394	0.0074	0.002183	0.0006	0.0000	0.0015	0.0000	0.000000	0.0000
46	0.0355	0.0073	0.002471	0.0007	0.0000	0.0015	0.0000	0.000000	0.0000
47	0.0336	0.0070	0.002790	0.0008	0.0000	0.0019	0.0000	0.000000	0.0000
48	0.0317	0.0061	0.003138	0.0009	0.0000	0.0021	0.0000	0.000000	0.0000
49	0.0317	0.0052	0.003513	0.0010	0.0000	0.0021	0.0000	0.000000	0.0000
50	0.0317	0.0041	0.000000	0.0011	0.0200	0.0022	0.0000	0.003909	0.0000
51	0.0298	0.0033	0.000000	0.0012	0.0144	0.0024	0.0000	0.004324	0.0000
52	0.0288	0.0026	0.000000	0.0014	0.0190	0.0026	0.0000	0.004755	0.0000
53	0.0269	0.0023	0.000000	0.0016	0.0215	0.0031	0.0000	0.005200	0.0000
54	0.0259	0.0019	0.000000	0.0018	0.0237	0.0036	0.0000	0.005660	0.0000
55	0.0259	0.0016	0.000000	0.0021	0.0326	0.0040	0.0000	0.006131	0.0000
56	0.0250	0.0013	0.000000	0.0025	0.0410	0.0050	0.0000	0.006618	0.0000
57	0.0192	0.0011	0.000000	0.0029	0.0486	0.0055	0.0000	0.007139	0.0000
58	0.0134	0.0009	0.000000	0.0034	0.0508	0.0060	0.0000	0.007719	0.0000
59	0.0086	0.0008	0.000000	0.0045	0.0595	0.0063	0.0000	0.008384	0.0000
60	0.0000	0.0000	0.000000	0.0052	0.0632	0.0063	0.0000	0.009158	0.0000
61	0.0000	0.0000	0.000000	0.0060	0.0829	0.0065	0.0000	0.010064	0.0000
62	0.0000	0.0000	0.000000	0.0069	0.1198	0.0070	0.0000	0.011133	0.0000
63	0.0000	0.0000	0.000000	0.0078	0.1144	0.0070	0.0000	0.012391	0.0000
64	0.0000	0.0000	0.000000	0.0089	0.1200	0.0070	0.0000	0.013868	0.0000
65	0.0000	0.0000	0.000000	0.0000	0.1500	0.0000	0.0000	0.015592	0.0000
66	0.0000	0.0000	0.000000	0.0000	0.1312	0.0000	0.0000	0.017579	0.0000
67	0.0000	0.0000	0.000000	0.0000	0.1455	0.0000	0.0000	0.019804	0.0000
68	0.0000	0.0000	0.000000	0.0000	0.2114	0.0000	0.0000	0.022229	0.0000
69	0.0000	0.0000	0.000000	0.0000	0.2142	0.0000	0.0000	0.024817	0.0000
70	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
 OCTA - GENERAL MEMBERS -- FEMALE
 PROBABILITY OF OCCURENCE (INCLUDING ELIGIBILITY)

AGE NEAREST	ORDINARY WITHDRAW	VESTED WITHDRAW	ORDINARY DEATH	ORDINARY DISABLTY	SERVICE RETIRE	SERVICE DISABLTY	SERVICE DEATH	DWE SVC RET	DWE DIS RET
18	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
19	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
20	0.2200	0.0000	0.000189	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
21	0.2040	0.0000	0.000201	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
22	0.2040	0.0000	0.000212	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
23	0.1890	0.0010	0.000225	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
24	0.1800	0.0011	0.000239	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
25	0.1700	0.0020	0.000253	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
26	0.1600	0.0030	0.000268	0.0000	0.0000	0.0000	0.0000	0.000008	0.0000
27	0.1580	0.0050	0.000284	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
28	0.1550	0.0060	0.000302	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
29	0.1530	0.0070	0.000320	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
30	0.1510	0.0080	0.000342	0.0001	0.0000	0.0004	0.0000	0.000000	0.0000
31	0.1500	0.0100	0.000364	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
32	0.1490	0.0100	0.000388	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
33	0.1410	0.0100	0.000414	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
34	0.1350	0.0100	0.000443	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
35	0.1200	0.0100	0.000476	0.0003	0.0000	0.0005	0.0000	0.000000	0.0000
36	0.1100	0.0100	0.000502	0.0004	0.0000	0.0006	0.0000	0.000000	0.0000
37	0.0900	0.0100	0.000536	0.0004	0.0000	0.0006	0.0000	0.000000	0.0000
38	0.0850	0.0100	0.000573	0.0005	0.0000	0.0006	0.0000	0.000000	0.0000
39	0.0800	0.0100	0.000617	0.0006	0.0000	0.0006	0.0000	0.000000	0.0000
40	0.0750	0.0102	0.000665	0.0006	0.0000	0.0010	0.0000	0.000000	0.0000
41	0.0600	0.0109	0.000716	0.0007	0.0000	0.0050	0.0000	0.000000	0.0000
42	0.0533	0.0114	0.000775	0.0008	0.0000	0.0050	0.0000	0.000000	0.0000
43	0.0503	0.0120	0.000842	0.0009	0.0000	0.0080	0.0000	0.000000	0.0000
44	0.0480	0.0121	0.000919	0.0010	0.0000	0.0080	0.0000	0.000000	0.0000
45	0.0473	0.0118	0.001010	0.0010	0.0000	0.0090	0.0000	0.000000	0.0000
46	0.0450	0.0107	0.001117	0.0010	0.0000	0.0090	0.0000	0.000000	0.0000
47	0.0420	0.0095	0.001237	0.0011	0.0000	0.0100	0.0000	0.000000	0.0000
48	0.0405	0.0083	0.001366	0.0012	0.0000	0.0100	0.0000	0.000000	0.0000
49	0.0375	0.0072	0.001505	0.0014	0.0000	0.0100	0.0000	0.000000	0.0000
50	0.0338	0.0060	0.000000	0.0015	0.0293	0.0100	0.0000	0.001647	0.0000
51	0.0323	0.0050	0.000000	0.0017	0.0190	0.0100	0.0000	0.001793	0.0000
52	0.0315	0.0050	0.000000	0.0018	0.0203	0.0100	0.0000	0.001949	0.0000
53	0.0293	0.0039	0.000000	0.0018	0.0229	0.0100	0.0000	0.002120	0.0000
54	0.0278	0.0033	0.000000	0.0020	0.0225	0.0100	0.0000	0.002315	0.0000
55	0.0248	0.0028	0.000000	0.0021	0.0405	0.0100	0.0000	0.002541	0.0000
56	0.0240	0.0024	0.000000	0.0023	0.0370	0.0100	0.0000	0.002803	0.0000
57	0.0233	0.0021	0.000000	0.0025	0.0514	0.0100	0.0000	0.003103	0.0000
58	0.0203	0.0017	0.000000	0.0026	0.0523	0.0100	0.0000	0.003443	0.0000
59	0.0195	0.0013	0.000000	0.0026	0.0558	0.0100	0.0000	0.003821	0.0000
60	0.0000	0.0000	0.000000	0.0026	0.0721	0.0100	0.0000	0.004241	0.0000
61	0.0000	0.0000	0.000000	0.0026	0.0925	0.0000	0.0000	0.004703	0.0000
62	0.0000	0.0000	0.000000	0.0026	0.1300	0.0000	0.0000	0.005210	0.0000
63	0.0000	0.0000	0.000000	0.0026	0.1152	0.0000	0.0000	0.005769	0.0000
64	0.0000	0.0000	0.000000	0.0026	0.1207	0.0000	0.0000	0.006386	0.0000
65	0.0000	0.0000	0.000000	0.0000	0.1940	0.0000	0.0000	0.007064	0.0000
66	0.0000	0.0000	0.000000	0.0000	0.1946	0.0000	0.0000	0.007817	0.0000
67	0.0000	0.0000	0.000000	0.0000	0.2089	0.0000	0.0000	0.008681	0.0000
68	0.0000	0.0000	0.000000	0.0000	0.2094	0.0000	0.0000	0.009702	0.0000
69	0.0000	0.0000	0.000000	0.0000	0.3725	0.0000	0.0000	0.010922	0.0000
70	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
NON-OCTA - GENERAL MEMBERS -- MALE
PROBABILITY OF OCCURENCE (INCLUDING ELIGIBILITY)

AGE NEAREST	ORDINARY WITHDRAW	VESTED WITHDRAW	ORDINARY DEATH	ORDINARY DISABLY	SERVICE RETIRE	SERVICE DISABLY	SERVICE DEATH	DWE SVC RET	DWE DIS RET
18	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
19	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
20	0.1700	0.0000	0.000377	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
21	0.1700	0.0000	0.000392	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
22	0.1704	0.0000	0.000408	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
23	0.1576	0.0000	0.000424	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
24	0.1464	0.0000	0.000444	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
25	0.1256	0.0070	0.000464	0.0000	0.0000	0.0001	0.0000	0.000000	0.0000
26	0.1152	0.0070	0.000488	0.0000	0.0000	0.0001	0.0000	0.000000	0.0000
27	0.1072	0.0080	0.000513	0.0000	0.0000	0.0002	0.0000	0.000000	0.0000
28	0.1000	0.0080	0.000542	0.0000	0.0000	0.0002	0.0000	0.000000	0.0000
29	0.0928	0.0090	0.000572	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
30	0.0888	0.0090	0.000607	0.0001	0.0000	0.0004	0.0000	0.000000	0.0000
31	0.0832	0.0100	0.000645	0.0001	0.0000	0.0005	0.0000	0.000000	0.0000
32	0.0768	0.0100	0.000687	0.0001	0.0000	0.0006	0.0000	0.000000	0.0000
33	0.0720	0.0100	0.000734	0.0002	0.0000	0.0006	0.0000	0.000000	0.0000
34	0.0680	0.0102	0.000785	0.0002	0.0000	0.0006	0.0000	0.000000	0.0000
35	0.0616	0.0100	0.000860	0.0002	0.0000	0.0010	0.0000	0.000000	0.0000
36	0.0552	0.0097	0.000907	0.0002	0.0000	0.0010	0.0000	0.000000	0.0000
37	0.0496	0.0105	0.000966	0.0002	0.0000	0.0010	0.0000	0.000000	0.0000
38	0.0472	0.0111	0.001039	0.0003	0.0000	0.0010	0.0000	0.000000	0.0000
39	0.0448	0.0110	0.001128	0.0004	0.0000	0.0010	0.0000	0.000000	0.0000
40	0.0432	0.0110	0.001238	0.0004	0.0000	0.0010	0.0000	0.000000	0.0000
41	0.0408	0.0100	0.001370	0.0004	0.0000	0.0012	0.0000	0.000000	0.0000
42	0.0384	0.0100	0.001527	0.0006	0.0000	0.0013	0.0000	0.000000	0.0000
43	0.0368	0.0100	0.001715	0.0006	0.0000	0.0013	0.0000	0.000000	0.0000
44	0.0344	0.0073	0.001932	0.0006	0.0000	0.0013	0.0000	0.000000	0.0000
45	0.0328	0.0074	0.002183	0.0006	0.0000	0.0014	0.0000	0.000000	0.0000
46	0.0296	0.0073	0.002471	0.0007	0.0000	0.0015	0.0000	0.000000	0.0000
47	0.0280	0.0070	0.002790	0.0008	0.0000	0.0015	0.0000	0.000000	0.0000
48	0.0264	0.0061	0.003138	0.0009	0.0000	0.0016	0.0000	0.000000	0.0000
49	0.0264	0.0052	0.003513	0.0010	0.0000	0.0016	0.0000	0.000000	0.0000
50	0.0264	0.0041	0.000000	0.0011	0.0200	0.0016	0.0000	0.003909	0.0000
51	0.0248	0.0033	0.000000	0.0012	0.0144	0.0018	0.0000	0.004324	0.0000
52	0.0240	0.0026	0.000000	0.0014	0.0190	0.0018	0.0000	0.004755	0.0000
53	0.0224	0.0023	0.000000	0.0016	0.0215	0.0018	0.0000	0.005200	0.0000
54	0.0216	0.0019	0.000000	0.0018	0.0237	0.0019	0.0000	0.005660	0.0000
55	0.0216	0.0016	0.000000	0.0021	0.0326	0.0019	0.0000	0.006131	0.0000
56	0.0208	0.0013	0.000000	0.0025	0.0410	0.0019	0.0000	0.006618	0.0000
57	0.0160	0.0011	0.000000	0.0029	0.0486	0.0019	0.0000	0.007139	0.0000
58	0.0112	0.0009	0.000000	0.0034	0.0508	0.0019	0.0000	0.007719	0.0000
59	0.0072	0.0008	0.000000	0.0045	0.0595	0.0019	0.0000	0.008384	0.0000
60	0.0000	0.0000	0.000000	0.0052	0.0632	0.0019	0.0000	0.009158	0.0000
61	0.0000	0.0000	0.000000	0.0060	0.0829	0.0019	0.0000	0.010064	0.0000
62	0.0000	0.0000	0.000000	0.0069	0.1198	0.0019	0.0000	0.011133	0.0000
63	0.0000	0.0000	0.000000	0.0078	0.1144	0.0019	0.0000	0.012391	0.0000
64	0.0000	0.0000	0.000000	0.0089	0.1200	0.0019	0.0000	0.013868	0.0000
65	0.0000	0.0000	0.000000	0.0000	0.1500	0.0000	0.0000	0.015592	0.0000
66	0.0000	0.0000	0.000000	0.0000	0.1312	0.0000	0.0000	0.017579	0.0000
67	0.0000	0.0000	0.000000	0.0000	0.1455	0.0000	0.0000	0.019804	0.0000
68	0.0000	0.0000	0.000000	0.0000	0.2114	0.0000	0.0000	0.022229	0.0000
69	0.0000	0.0000	0.000000	0.0000	0.2142	0.0000	0.0000	0.024817	0.0000
70	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
NON-OCTA - GENERAL MEMBERS -- FEMALE
PROBABILITY OF OCCURENCE (INCLUDING ELIGIBILITY)

AGE NEAREST	ORDINARY WITHDRAW	VESTED WITHDRAW	ORDINARY DEATH	ORDINARY DISABTY	SERVICE RETIRE	SERVICE DISABTY	SERVICE DEATH	DWE SVC RET	DWE DIS RET
18	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
19	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
20	0.1254	0.0000	0.000189	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
21	0.1182	0.0000	0.000201	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
22	0.1122	0.0000	0.000212	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
23	0.1056	0.0010	0.000225	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
24	0.0990	0.0011	0.000239	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
25	0.0990	0.0020	0.000253	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
26	0.0878	0.0030	0.000268	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
27	0.0827	0.0050	0.000284	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
28	0.0782	0.0060	0.000302	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
29	0.0737	0.0070	0.000320	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
30	0.0720	0.0080	0.000342	0.0001	0.0000	0.0004	0.0000	0.000000	0.0000
31	0.0686	0.0100	0.000364	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
32	0.0653	0.0100	0.000388	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
33	0.0630	0.0100	0.000414	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
34	0.0608	0.0100	0.000443	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
35	0.0551	0.0100	0.000476	0.0003	0.0000	0.0005	0.0000	0.000000	0.0000
36	0.0518	0.0100	0.000502	0.0004	0.0000	0.0006	0.0000	0.000000	0.0000
37	0.0484	0.0100	0.000536	0.0004	0.0000	0.0006	0.0000	0.000000	0.0000
38	0.0473	0.0100	0.000573	0.0005	0.0000	0.0006	0.0000	0.000000	0.0000
39	0.0456	0.0100	0.000617	0.0006	0.0000	0.0006	0.0000	0.000000	0.0000
40	0.0444	0.0102	0.000665	0.0006	0.0000	0.0006	0.0000	0.000000	0.0000
41	0.0428	0.0109	0.000716	0.0007	0.0000	0.0008	0.0000	0.000000	0.0000
42	0.0399	0.0114	0.000775	0.0008	0.0000	0.0009	0.0000	0.000000	0.0000
43	0.0377	0.0120	0.000842	0.0009	0.0000	0.0013	0.0000	0.000000	0.0000
44	0.0360	0.0121	0.000919	0.0010	0.0000	0.0013	0.0000	0.000000	0.0000
45	0.0354	0.0118	0.001010	0.0010	0.0000	0.0014	0.0000	0.000000	0.0000
46	0.0338	0.0107	0.001117	0.0010	0.0000	0.0015	0.0000	0.000000	0.0000
47	0.0315	0.0095	0.001237	0.0011	0.0000	0.0015	0.0000	0.000000	0.0000
48	0.0304	0.0083	0.001366	0.0012	0.0000	0.0016	0.0000	0.000000	0.0000
49	0.0281	0.0072	0.001505	0.0014	0.0000	0.0016	0.0000	0.000000	0.0000
50	0.0253	0.0060	0.000000	0.0015	0.0293	0.0016	0.0000	0.001647	0.0000
51	0.0242	0.0050	0.000000	0.0017	0.0190	0.0018	0.0000	0.001793	0.0000
52	0.0236	0.0050	0.000000	0.0018	0.0203	0.0018	0.0000	0.001949	0.0000
53	0.0219	0.0039	0.000000	0.0018	0.0229	0.0018	0.0000	0.002120	0.0000
54	0.0208	0.0033	0.000000	0.0020	0.0225	0.0019	0.0000	0.002315	0.0000
55	0.0186	0.0028	0.000000	0.0021	0.0405	0.0019	0.0000	0.002541	0.0000
56	0.0180	0.0024	0.000000	0.0023	0.0370	0.0019	0.0000	0.002803	0.0000
57	0.0174	0.0021	0.000000	0.0025	0.0514	0.0019	0.0000	0.003103	0.0000
58	0.0152	0.0017	0.000000	0.0026	0.0523	0.0019	0.0000	0.003443	0.0000
59	0.0146	0.0013	0.000000	0.0026	0.0558	0.0019	0.0000	0.003821	0.0000
60	0.0000	0.0000	0.000000	0.0026	0.0721	0.0019	0.0000	0.004241	0.0000
61	0.0000	0.0000	0.000000	0.0026	0.0925	0.0019	0.0000	0.004703	0.0000
62	0.0000	0.0000	0.000000	0.0026	0.1300	0.0019	0.0000	0.005210	0.0000
63	0.0000	0.0000	0.000000	0.0026	0.1152	0.0019	0.0000	0.005769	0.0000
64	0.0000	0.0000	0.000000	0.0026	0.1207	0.0019	0.0000	0.006386	0.0000
65	0.0000	0.0000	0.000000	0.0000	0.1940	0.0000	0.0000	0.007064	0.0000
66	0.0000	0.0000	0.000000	0.0000	0.1946	0.0000	0.0000	0.007817	0.0000
67	0.0000	0.0000	0.000000	0.0000	0.2089	0.0000	0.0000	0.008681	0.0000
68	0.0000	0.0000	0.000000	0.0000	0.2094	0.0000	0.0000	0.009702	0.0000
69	0.0000	0.0000	0.000000	0.0000	0.3725	0.0000	0.0000	0.010922	0.0000
70	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
 LAW ENFORCEMENT - SAFETY MEMBERS
 PROBABILITY OF OCCURENCE (INCLUDING ELIGIBILITY)

AGE NEAREST	ORDINARY WITHDRAW	VESTED WITHDRAW	ORDINARY DEATH	ORDINARY DISABILITY	SERVICE RETIRE	SERVICE DISABILITY	SERVICE DEATH	DWE SVC RET	DWE DIS RET
18	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
19	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
20	0.0358	0.0000	0.000377	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
21	0.0340	0.0000	0.000392	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
22	0.0322	0.0000	0.000408	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
23	0.0305	0.0000	0.000424	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
24	0.0262	0.0000	0.000444	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
25	0.0175	0.0034	0.000464	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
26	0.0163	0.0034	0.000488	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
27	0.0150	0.0032	0.000513	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
28	0.0136	0.0031	0.000542	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
29	0.0124	0.0030	0.000572	0.0000	0.0000	0.0011	0.0000	0.000000	0.0000
30	0.0118	0.0029	0.000607	0.0001	0.0000	0.0013	0.0000	0.000000	0.0000
31	0.0114	0.0028	0.000645	0.0001	0.0000	0.0015	0.0000	0.000000	0.0000
32	0.0100	0.0027	0.000687	0.0001	0.0000	0.0019	0.0000	0.000000	0.0000
33	0.0086	0.0026	0.000734	0.0002	0.0000	0.0024	0.0000	0.000000	0.0000
34	0.0073	0.0026	0.000785	0.0002	0.0000	0.0029	0.0000	0.000000	0.0000
35	0.0067	0.0025	0.000860	0.0002	0.0000	0.0032	0.0000	0.000000	0.0000
36	0.0057	0.0027	0.000907	0.0002	0.0000	0.0038	0.0000	0.000000	0.0000
37	0.0047	0.0028	0.000966	0.0002	0.0000	0.0043	0.0000	0.000000	0.0000
38	0.0041	0.0028	0.001039	0.0003	0.0000	0.0049	0.0000	0.000000	0.0000
39	0.0037	0.0027	0.001128	0.0004	0.0000	0.0058	0.0000	0.000000	0.0000
40	0.0026	0.0026	0.001238	0.0004	0.0000	0.0066	0.0000	0.000000	0.0000
41	0.0026	0.0025	0.001370	0.0005	0.0000	0.0066	0.0000	0.000000	0.0000
42	0.0024	0.0025	0.001527	0.0007	0.0000	0.0066	0.0000	0.000000	0.0000
43	0.0024	0.0023	0.001715	0.0008	0.0000	0.0066	0.0000	0.000000	0.0000
44	0.0022	0.0023	0.001932	0.0010	0.0000	0.0066	0.0000	0.000000	0.0000
45	0.0000	0.0022	0.002183	0.0012	0.0000	0.0066	0.0000	0.000000	0.0000
46	0.0000	0.0020	0.002471	0.0014	0.0000	0.0066	0.0000	0.000000	0.0000
47	0.0000	0.0019	0.002790	0.0017	0.0000	0.0066	0.0000	0.000000	0.0000
48	0.0000	0.0017	0.003138	0.0019	0.0000	0.0066	0.0000	0.000000	0.0000
49	0.0000	0.0016	0.003513	0.0022	0.0000	0.0066	0.0000	0.000000	0.0000
50	0.0000	0.0015	0.000000	0.0023	0.2660	0.0066	0.0000	0.003909	0.0000
51	0.0000	0.0012	0.000000	0.0025	0.2000	0.0066	0.0000	0.004324	0.0000
52	0.0000	0.0011	0.000000	0.0026	0.2000	0.0066	0.0000	0.004755	0.0000
53	0.0000	0.0010	0.000000	0.0028	0.2000	0.0070	0.0000	0.005200	0.0000
54	0.0000	0.0007	0.000000	0.0030	0.2000	0.0073	0.0000	0.005660	0.0000
55	0.0000	0.0000	0.000000	0.0000	0.2000	0.0100	0.0000	0.006131	0.0000
56	0.0000	0.0000	0.000000	0.0000	0.2000	0.0100	0.0000	0.006618	0.0000
57	0.0000	0.0000	0.000000	0.0000	0.2000	0.0110	0.0000	0.007139	0.0000
58	0.0000	0.0000	0.000000	0.0000	0.2000	0.0120	0.0000	0.007719	0.0000
59	0.0000	0.0000	0.000000	0.0000	0.2000	0.0140	0.0000	0.008384	0.0000
60	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.009158	0.0000
61	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.010064	0.0000
62	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
63	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
64	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
65	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
66	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
67	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
68	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
69	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
70	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
 FIRE AUTHORITY - SAFETY MEMBERS
 PROBABILITY OF OCCURENCE (INCLUDING ELIGIBILITY)

AGE NEAREST	ORDINARY WITHDRAW	VESTED WITHDRAW	ORDINARY DEATH	ORDINARY DISABTY	SERVICE RETIRE	SERVICE DISABTY	SERVICE DEATH	DWE SVC RET	DWE DIS RET
18	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
19	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
20	0.0358	0.0000	0.000377	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
21	0.0340	0.0000	0.000392	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
22	0.0322	0.0000	0.000408	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
23	0.0305	0.0000	0.000424	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
24	0.0262	0.0000	0.000444	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
25	0.0175	0.0034	0.000464	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
26	0.0163	0.0034	0.000488	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
27	0.0150	0.0032	0.000513	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
28	0.0136	0.0031	0.000542	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
29	0.0124	0.0030	0.000572	0.0000	0.0000	0.0003	0.0000	0.000000	0.0000
30	0.0118	0.0029	0.000607	0.0001	0.0000	0.0004	0.0000	0.000000	0.0000
31	0.0114	0.0028	0.000645	0.0001	0.0000	0.0004	0.0000	0.000000	0.0000
32	0.0100	0.0027	0.000687	0.0001	0.0000	0.0004	0.0000	0.000000	0.0000
33	0.0086	0.0026	0.000734	0.0002	0.0000	0.0004	0.0000	0.000000	0.0000
34	0.0073	0.0026	0.000785	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
35	0.0067	0.0025	0.000860	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
36	0.0057	0.0027	0.000907	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
37	0.0047	0.0028	0.000966	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
38	0.0041	0.0028	0.001039	0.0003	0.0000	0.0005	0.0000	0.000000	0.0000
39	0.0037	0.0027	0.001128	0.0004	0.0000	0.0007	0.0000	0.000000	0.0000
40	0.0026	0.0026	0.001238	0.0004	0.0000	0.0009	0.0000	0.000000	0.0000
41	0.0026	0.0025	0.001370	0.0005	0.0000	0.0010	0.0000	0.000000	0.0000
42	0.0024	0.0025	0.001527	0.0007	0.0000	0.0020	0.0000	0.000000	0.0000
43	0.0024	0.0023	0.001715	0.0008	0.0000	0.0040	0.0000	0.000000	0.0000
44	0.0022	0.0023	0.001932	0.0010	0.0000	0.0050	0.0000	0.000000	0.0000
45	0.0000	0.0022	0.002183	0.0012	0.0000	0.0050	0.0000	0.000000	0.0000
46	0.0000	0.0020	0.002471	0.0014	0.0000	0.0050	0.0000	0.000000	0.0000
47	0.0000	0.0019	0.002790	0.0017	0.0000	0.0060	0.0000	0.000000	0.0000
48	0.0000	0.0017	0.003138	0.0019	0.0000	0.0080	0.0000	0.000000	0.0000
49	0.0000	0.0016	0.003513	0.0022	0.0000	0.0110	0.0000	0.000000	0.0000
50	0.0000	0.0015	0.000000	0.0023	0.2660	0.0120	0.0000	0.003909	0.0000
51	0.0000	0.0012	0.000000	0.0025	0.2000	0.0120	0.0000	0.004324	0.0000
52	0.0000	0.0011	0.000000	0.0026	0.2000	0.0150	0.0000	0.004755	0.0000
53	0.0000	0.0010	0.000000	0.0028	0.2000	0.0150	0.0000	0.005200	0.0000
54	0.0000	0.0007	0.000000	0.0030	0.2000	0.0150	0.0000	0.005660	0.0000
55	0.0000	0.0000	0.000000	0.0000	0.2000	0.0200	0.0000	0.006131	0.0000
56	0.0000	0.0000	0.000000	0.0000	0.2000	0.0220	0.0000	0.006618	0.0000
57	0.0000	0.0000	0.000000	0.0000	0.2000	0.0220	0.0000	0.007139	0.0000
58	0.0000	0.0000	0.000000	0.0000	0.2000	0.0220	0.0000	0.007719	0.0000
59	0.0000	0.0000	0.000000	0.0000	0.2000	0.0220	0.0000	0.008384	0.0000
60	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.009158	0.0000
61	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.010064	0.0000
62	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
63	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
64	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
65	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
66	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
67	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
68	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
69	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000
70	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
 PROBATION OFFICERS - SAFETY MEMBERS -- MALE
 PROBABILITY OF OCCURENCE (INCLUDING ELIGIBILITY)

AGE NEAREST	ORDINARY WITHDRAW	VESTED WITHDRAW	ORDINARY DEATH	ORDINARY DISABLTY	SERVICE RETIRE	SERVICE DISABLTY	SERVICE DEATH	DWE SVC RET	DWE DIS RET
18	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
19	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
20	0.1700	0.0000	0.000377	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
21	0.1700	0.0000	0.000392	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
22	0.1704	0.0000	0.000408	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
23	0.1576	0.0000	0.000424	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
24	0.1464	0.0000	0.000444	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
25	0.1256	0.0070	0.000464	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
26	0.1152	0.0070	0.000488	0.0000	0.0000	0.0000	0.0001	0.000000	0.0000
27	0.1072	0.0080	0.000513	0.0000	0.0000	0.0000	0.0001	0.000000	0.0000
28	0.1000	0.0080	0.000542	0.0000	0.0000	0.0000	0.0002	0.000000	0.0000
29	0.0928	0.0090	0.000572	0.0000	0.0000	0.0000	0.0002	0.000000	0.0000
30	0.0888	0.0090	0.000607	0.0001	0.0000	0.0000	0.0003	0.000000	0.0000
31	0.0832	0.0100	0.000645	0.0001	0.0000	0.0000	0.0004	0.000000	0.0000
32	0.0768	0.0100	0.000687	0.0001	0.0000	0.0000	0.0005	0.000000	0.0000
33	0.0720	0.0100	0.000734	0.0002	0.0000	0.0000	0.0006	0.000000	0.0000
34	0.0680	0.0102	0.000785	0.0002	0.0000	0.0000	0.0006	0.000000	0.0000
35	0.0616	0.0100	0.000860	0.0002	0.0000	0.0000	0.0010	0.000000	0.0000
36	0.0552	0.0097	0.000907	0.0002	0.0000	0.0000	0.0010	0.000000	0.0000
37	0.0496	0.0105	0.000966	0.0002	0.0000	0.0000	0.0010	0.000000	0.0000
38	0.0472	0.0111	0.001039	0.0003	0.0000	0.0000	0.0010	0.000000	0.0000
39	0.0448	0.0110	0.001128	0.0004	0.0000	0.0000	0.0010	0.000000	0.0000
40	0.0432	0.0110	0.001238	0.0004	0.0000	0.0000	0.0020	0.000000	0.0000
41	0.0408	0.0100	0.001370	0.0004	0.0000	0.0000	0.0024	0.000000	0.0000
42	0.0384	0.0100	0.001527	0.0006	0.0000	0.0000	0.0026	0.000000	0.0000
43	0.0368	0.0100	0.001715	0.0006	0.0000	0.0000	0.0026	0.000000	0.0000
44	0.0344	0.0073	0.001932	0.0006	0.0000	0.0000	0.0026	0.000000	0.0000
45	0.0328	0.0074	0.002183	0.0006	0.0000	0.0000	0.0028	0.000000	0.0000
46	0.0296	0.0073	0.002471	0.0007	0.0000	0.0000	0.0030	0.000000	0.0000
47	0.0280	0.0070	0.002790	0.0008	0.0000	0.0000	0.0030	0.000000	0.0000
48	0.0264	0.0061	0.003138	0.0009	0.0000	0.0000	0.0032	0.000000	0.0000
49	0.0264	0.0052	0.003513	0.0010	0.0000	0.0000	0.0032	0.000000	0.0000
50	0.0264	0.0041	0.000000	0.0011	0.0000	0.0000	0.0032	0.000000	0.0000
51	0.0248	0.0033	0.000000	0.0012	0.0144	0.0036	0.0000	0.004324	0.0000
52	0.0240	0.0026	0.000000	0.0014	0.0190	0.0036	0.0000	0.004755	0.0000
53	0.0224	0.0023	0.000000	0.0016	0.0215	0.0036	0.0000	0.005200	0.0000
54	0.0216	0.0019	0.000000	0.0018	0.0237	0.0038	0.0000	0.005660	0.0000
55	0.0216	0.0016	0.000000	0.0021	0.0326	0.0038	0.0000	0.006131	0.0000
56	0.0208	0.0013	0.000000	0.0025	0.0410	0.0038	0.0000	0.006618	0.0000
57	0.0160	0.0011	0.000000	0.0029	0.0486	0.0038	0.0000	0.007139	0.0000
58	0.0112	0.0009	0.000000	0.0034	0.0508	0.0038	0.0000	0.007719	0.0000
59	0.0072	0.0008	0.000000	0.0045	0.0595	0.0038	0.0000	0.008384	0.0000
60	0.0000	0.0000	0.000000	0.0052	0.0632	0.0038	0.0000	0.009158	0.0000
61	0.0000	0.0000	0.000000	0.0060	0.0829	0.0038	0.0000	0.010064	0.0000
62	0.0000	0.0000	0.000000	0.0069	0.1198	0.0038	0.0000	0.011133	0.0000
63	0.0000	0.0000	0.000000	0.0078	0.1144	0.0038	0.0000	0.012391	0.0000
64	0.0000	0.0000	0.000000	0.0089	0.1200	0.0038	0.0000	0.013868	0.0000
65	0.0000	0.0000	0.000000	0.0000	0.1500	0.0000	0.0000	0.015592	0.0000
66	0.0000	0.0000	0.000000	0.0000	0.1312	0.0000	0.0000	0.017579	0.0000
67	0.0000	0.0000	0.000000	0.0000	0.1455	0.0000	0.0000	0.019804	0.0000
68	0.0000	0.0000	0.000000	0.0000	0.2114	0.0000	0.0000	0.022229	0.0000
69	0.0000	0.0000	0.000000	0.0000	0.2142	0.0000	0.0000	0.024817	0.0000
70	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
 PROBATION OFFICERS - SAFETY MEMBERS -- FEMALE
 PROBABILITY OF OCCURENCE (INCLUDING ELIGIBILITY)

AGE NEAREST	ORDINARY WITHDRAW	VESTED WITHDRAW	ORDINARY DEATH	ORDINARY DISABILITY	SERVICE RETIRE	SERVICE DISABILITY	SERVICE DEATH	DWE SVC RET	DWE DIS RET
18	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
19	0.0000	0.0000	0.000000	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
20	0.1254	0.0000	0.000189	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
21	0.1182	0.0000	0.000201	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
22	0.1122	0.0000	0.000212	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
23	0.1056	0.0010	0.000225	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
24	0.0990	0.0011	0.000239	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
25	0.0990	0.0020	0.000253	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
26	0.0878	0.0030	0.000268	0.0000	0.0000	0.0000	0.0000	0.000008	0.0000
27	0.0827	0.0050	0.000284	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
28	0.0782	0.0060	0.000302	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
29	0.0737	0.0070	0.000320	0.0000	0.0000	0.0000	0.0000	0.000000	0.0000
30	0.0720	0.0080	0.000342	0.0001	0.0000	0.0004	0.0000	0.000000	0.0000
31	0.0686	0.0100	0.000364	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
32	0.0653	0.0100	0.000388	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
33	0.0630	0.0100	0.000414	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
34	0.0608	0.0100	0.000443	0.0002	0.0000	0.0005	0.0000	0.000000	0.0000
35	0.0551	0.0100	0.000476	0.0003	0.0000	0.0005	0.0000	0.000000	0.0000
36	0.0518	0.0100	0.000502	0.0004	0.0000	0.0006	0.0000	0.000000	0.0000
37	0.0484	0.0100	0.000536	0.0004	0.0000	0.0006	0.0000	0.000000	0.0000
38	0.0473	0.0100	0.000573	0.0005	0.0000	0.0006	0.0000	0.000000	0.0000
39	0.0456	0.0100	0.000617	0.0006	0.0000	0.0006	0.0000	0.000000	0.0000
40	0.0444	0.0102	0.000665	0.0006	0.0000	0.0012	0.0000	0.000000	0.0000
41	0.0428	0.0109	0.000716	0.0007	0.0000	0.0016	0.0000	0.000000	0.0000
42	0.0399	0.0114	0.000775	0.0008	0.0000	0.0018	0.0000	0.000000	0.0000
43	0.0377	0.0120	0.000842	0.0009	0.0000	0.0026	0.0000	0.000000	0.0000
44	0.0360	0.0121	0.000919	0.0010	0.0000	0.0026	0.0000	0.000000	0.0000
45	0.0354	0.0118	0.001010	0.0010	0.0000	0.0028	0.0000	0.000000	0.0000
46	0.0338	0.0107	0.001117	0.0010	0.0000	0.0030	0.0000	0.000000	0.0000
47	0.0315	0.0095	0.001237	0.0011	0.0000	0.0030	0.0000	0.000000	0.0000
48	0.0304	0.0083	0.001366	0.0012	0.0000	0.0032	0.0000	0.000000	0.0000
49	0.0281	0.0072	0.001505	0.0014	0.0000	0.0032	0.0000	0.000000	0.0000
50	0.0253	0.0060	0.000000	0.0015	0.0293	0.0032	0.0000	0.001647	0.0000
51	0.0242	0.0050	0.000000	0.0017	0.0190	0.0036	0.0000	0.001793	0.0000
52	0.0236	0.0050	0.000000	0.0018	0.0203	0.0036	0.0000	0.001949	0.0000
53	0.0219	0.0039	0.000000	0.0018	0.0229	0.0036	0.0000	0.002120	0.0000
54	0.0208	0.0033	0.000000	0.0020	0.0225	0.0038	0.0000	0.002315	0.0000
55	0.0186	0.0028	0.000000	0.0021	0.0405	0.0038	0.0000	0.002541	0.0000
56	0.0180	0.0024	0.000000	0.0023	0.0370	0.0038	0.0000	0.002803	0.0000
57	0.0174	0.0021	0.000000	0.0025	0.0514	0.0038	0.0000	0.003103	0.0000
58	0.0152	0.0017	0.000000	0.0026	0.0523	0.0038	0.0000	0.003443	0.0000
59	0.0146	0.0013	0.000000	0.0026	0.0558	0.0038	0.0000	0.003821	0.0000
60	0.0000	0.0000	0.000000	0.0026	0.0721	0.0038	0.0000	0.004241	0.0000
61	0.0000	0.0000	0.000000	0.0026	0.0925	0.0038	0.0000	0.004703	0.0000
62	0.0000	0.0000	0.000000	0.0026	0.1300	0.0038	0.0000	0.005210	0.0000
63	0.0000	0.0000	0.000000	0.0026	0.1152	0.0038	0.0000	0.005769	0.0000
64	0.0000	0.0000	0.000000	0.0026	0.1207	0.0038	0.0000	0.006386	0.0000
65	0.0000	0.0000	0.000000	0.0000	0.1940	0.0000	0.0000	0.007064	0.0000
66	0.0000	0.0000	0.000000	0.0000	0.1946	0.0000	0.0000	0.007817	0.0000
67	0.0000	0.0000	0.000000	0.0000	0.2089	0.0000	0.0000	0.008681	0.0000
68	0.0000	0.0000	0.000000	0.0000	0.2094	0.0000	0.0000	0.009702	0.0000
69	0.0000	0.0000	0.000000	0.0000	0.3725	0.0000	0.0000	0.010922	0.0000
70	0.0000	0.0000	0.000000	0.0000	1.0000	0.0000	0.0000	0.000000	0.0000

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM**ASSUMPTIONS SPECIFIC TO THE
VENTURA COUNTY RULING**

The Ventura County Ruling changed the definition of compensation earnable, a key variable in the determination of benefits payable from the Orange County Employees Retirement System. Because many of the elements of compensation were unavailable, assumptions were made to complete the December 31, 2003, actuarial valuation. The following describes the key assumptions that were made and the rationale behind the assumptions. Overall, the assumptions used in the actuarial valuation are conservative but not overly conservative. As more information becomes available, changes to these assumptions will be considered.

Compensation Earnable

Data on premium pay for individual members was included in the participant data supplied by OCERS, so no further assumptions about premium pay were necessary.

Compensation earnable also includes vacation, sick time and compensatory time that is earned and can be cashed out in the measurement period. The amount of these items that are included in final compensation will change over time as members learn the impact that these items can have on their retirement benefits. For the purpose of this valuation, it was assumed that members would cash out the maximum amount available.

ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM

SUMMARY OF MAJOR PLAN PROVISIONS

1. **Membership Requirements**

Date of employment.

2. **Monthly Salary Base for Benefits**

Highest one-year average (three-year average for Tier II members).

3. **Service Retirement**

A. **Eligibility**

10 years of service and age 50, or 30 years of service.

B. **Benefit Formula per Year of Service**

General Members — City of Rancho Santa Margarita

Tier I – N/A

Tier II – 2.0% times final three-year average pay

General Members — City of San Juan Capistrano

Tier I – 2.0% times final one-year average pay

Tier II – 2.0% times final three-year average pay

General Members — All Others

Tier I – 2.0% times final one-year average pay

Tier II – 1.67% times final three-year average pay

Safety Members — Law Enforcement and Fire Protection

Tier I – 3.0% times final one-year average pay

Tier II – 3.0% times final three-year average pay

Safety Members — Probation Officers

Tier I – 2.0% times final one-year average pay

Tier II – 2.0% times final three-year average pay

(service classified as General follows the General Members formula, above)

Benefits are reduced or increased by age at retirement according to the following sections of the County Employees Retirement Law of 1937:

Law Enforcement/Firefighters	31664.1
Probation Officers	31664
San Juan Capistrano	31676.19
Rancho Santa Margarita	31676.18
All other General Members:	
■ Tier 1	31676.12
■ Tier 2	31676.1

4. **Ordinary Disability**

A. **Eligibility**

Five years of service.

B. **Benefit Formula per Year of Service**

For Tier I members, 1.8% per year of service (in most cases a minimum of one-third salary). Tier II members receive 1.5% per year of service. Member receives service retirement benefit if greater and member otherwise qualifies for this benefit.

5. **Line-of-Duty Disability**
 - A. Eligibility
No age or service requirement.
 - B. Benefit
50% of salary or service retirement benefit, if greater and member otherwise eligible for this benefit.
6. **Ordinary Death Before Eligible to Retire**
Refund of employee contributions with interest plus one month's salary for each year of service to a maximum of six months' salary.
7. **Ordinary Death After Eligible to Retire for Service or Ordinary Disability**
60% of earned benefit payable to surviving eligible spouse.
8. **Line-of-Duty Death**
50% of salary payable to spouse.
9. **Death After Retirement**
 - A. Service or Ordinary Disability Retirement
60% of member's unmodified allowance continued to eligible spouse.
 - B. Line-of-Duty Disability
100% of member's allowance continued to spouse.
 - C. \$1,000 Lump Sum
10. **Withdrawal Benefits**
 - A. Fewer than Five Years of Service
Refund of accumulated member contributions with interest.
 - B. Five or More Years of Service
If contributions left on deposit, entitled to earned benefits commencing at any time after member would have been eligible to retire.
11. **Postretirement Cost-of-Living Benefits**
Based on changes in Consumer Price Index to maximum of 3% per year; excess "banked."
12. **Employer Contributions**
Determined by Projected Unit Credit funding method with amortization of Unfunded Actuarial Accrued Liability over varying periods.
13. **Member Contributions - Tier I (Tier II in parentheses)**
Normal based on entry age, 1/100 at age 55 for City of San Juan Capistrano and City of Ranch Santa Margarita members, 1/200 (1/120) at 60 for all other General Members; 1/200 (1/100) at 50 for Safety Members. Cost-of-living contributions equal to percentage of normal:

	General Members				Safety Members		
	County	OCTA	Rancho Santa Margarita	San Juan Capistrano	Law	Fire	Probation
Tier I	51.90%	50.96%	27.37%	29.15%	113.32%	108.80%	28.28%
Tier II	31.40%	35.56%	27.37%	29.16%	57.36%	54.86%	14.10%

AGE/SERVICE DISTRIBUTION OCTA TIER 1

AGE *****	** SERVICE **											TOTAL *****	
	0-1 *****	1-2 *****	2-3 *****	3-4 *****	4-5 *****	5-9 *****	10-14 *****	15-19 *****	20-24 *****	25-29 *****	30-34 *****		35- *****
15-19 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
25-29 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
35-39 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
40-44 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
45-49 *NO. *	0	0	0	0	0	0	0	0	3	17	0	0	20
TOT. AMT	0	0	0	0	0	0	0	0	176345	781648	0	0	957993
AVE. AMT*	0	0	0	0	0	0	0	0	58782	45979	0	0	47900
50-54 *NO. *	0	0	0	0	0	0	1	2	4	46	10	0	63
TOT. AMT	0	0	0	0	0	0	102289	81638	243829	2346777	542955	0	3317488
AVE. AMT*	0	0	0	0	0	0	102289	40819	60957	51017	54296	0	52659
55-59 *NO. *	0	0	0	0	1	0	0	0	3	24	8	0	36
TOT. AMT	0	0	0	0	42957	0	0	0	256120	1123457	465464	0	1887998
AVE. AMT*	0	0	0	0	42957	0	0	0	85373	46811	58183	0	52444
60-64 *NO. *	0	0	0	0	0	0	1	0	3	28	3	1	36
TOT. AMT	0	0	0	0	0	0	42933	0	138154	1390204	157672	26340	1755303
AVE. AMT*	0	0	0	0	0	0	42933	0	46051	49650	52557	26340	48758
65- *NO. *	0	0	0	0	0	0	0	0	0	10	1	0	11
TOT. AMT	0	0	0	0	0	0	0	0	0	551234	44692	0	595926
AVE. AMT*	0	0	0	0	0	0	0	0	0	55123	44692	0	54175
TOTAL *NO. *	0	0	0	0	1	0	2	2	13	125	22	1	166
TOT. AMT	0	0	0	0	42957	0	145222	81638	814448	6193320	1210783	26340	8514708
AVE. AMT*	0	0	0	0	42957	0	72611	40819	62650	49547	55036	26340	51293

AVERAGE AGE * 55.4 * AVERAGE SERVICE * 26.7 *

**TOWERS
PERRIN**

HR SERVICES

AGE/SERVICE DISTRIBUTION OCTA TIER 2

AGE *****	** SERVICE **											TOTAL *****		
	0-1 *****	1-2 *****	2-3 *****	3-4 *****	4-5 *****	5-9 *****	10-14 *****	15-19 *****	20-24 *****	25-29 *****	30-34 *****		35- *****	
15-19 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO. *	4	9	5	1	0	0	0	0	0	0	0	0	0	19
TOT. AMT	100548	256524	156522	27468	0	0	0	0	0	0	0	0	0	541062
AVE. AMT*	25137	28503	31304	27468	0	0	0	0	0	0	0	0	0	28477
25-29 *NO. *	13	29	27	19	10	19	0	0	0	0	0	0	0	117
TOT. AMT	414508	893473	842930	744880	385252	772044	0	0	0	0	0	0	0	4053087
AVE. AMT*	31885	30809	31220	39204	38525	40634	0	0	0	0	0	0	0	34642
30-34 *NO. *	5	30	29	22	22	41	12	0	0	0	0	0	0	161
TOT. AMT	181111	953064	1097556	766753	931960	1708093	571391	0	0	0	0	0	0	6209928
AVE. AMT*	36222	31769	37847	34852	42362	41661	47616	0	0	0	0	0	0	38571
35-39 *NO. *	21	32	41	30	14	55	29	12	1	0	0	0	0	235
TOT. AMT	641968	1142047	1548078	1097570	553086	2415354	1458164	570374	37006	0	0	0	0	9463647
AVE. AMT*	30570	35689	37758	36586	39506	43916	50282	47531	37006	0	0	0	0	40271
40-44 *NO. *	30	53	31	50	19	65	55	38	15	0	0	0	0	356
TOT. AMT	850588	1953411	1136300	1850474	695373	2967685	2814177	1849267	749670	0	0	0	0	14866945
AVE. AMT*	28353	36857	36655	37009	36599	45657	51167	48665	49978	0	0	0	0	41761
45-49 *NO. *	17	34	28	26	17	56	59	47	47	0	0	0	0	331
TOT. AMT	480727	1205601	1103971	896952	593215	2661459	2920209	2248087	2140482	0	0	0	0	14250703
AVE. AMT*	28278	35459	39428	34498	34895	47526	49495	47832	45542	0	0	0	0	43053
50-54 *NO. *	24	17	26	29	20	50	43	48	36	0	0	0	0	293
TOT. AMT	724101	642149	1029780	1032107	775498	2055465	2212763	2409546	1641124	0	0	0	0	12522533
AVE. AMT*	30171	37773	39607	35590	38775	41109	51460	50199	45587	0	0	0	0	42739
55-59 *NO. *	10	13	24	17	13	26	43	31	26	0	1	0	0	204
TOT. AMT	240384	580460	1071061	1042105	524638	1035039	2230523	1528932	1084421	0	42950	0	0	9380513
AVE. AMT*	24038	44651	44628	61300	40357	39809	51873	49320	41709	0	42950	0	0	45983
60-64 *NO. *	3	3	11	7	7	15	21	25	19	0	0	0	0	111
TOT. AMT	71848	110256	400652	257192	259734	660809	988585	1118477	967044	0	0	0	0	4834597
AVE. AMT*	23949	36752	36423	36742	37105	44054	47075	44739	50897	0	0	0	0	43555
65- *NO. *	1	0	1	0	1	13	7	4	3	0	0	0	0	30
TOT. AMT	6832	0	24472	0	38573	640568	274639	250689	126280	0	0	0	0	1362053
AVE. AMT*	6832	0	24472	0	38573	49274	39234	62672	42093	0	0	0	0	45402
TOTAL *NO. *	128	220	223	201	123	340	269	205	147	0	1	0	0	1857
TOT. AMT	3712615	7736985	8411322	7715501	4757329	14916516	13470451	9975372	6746027	0	42950	0	0	77485068
AVE. AMT*	29005	35168	37719	38386	38677	43872	50076	48660	45891	0	42950	0	0	41726

AVERAGE AGE * 45.1 * AVERAGE SERVICE * 7.5 *

AGE/SERVICE DISTRIBUTION TOTAL OCTA

AGE	** SERVICE **											TOTAL		
	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34		35-	
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	
15-19 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
*TOT. AMT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO. *	4	9	5	1	0	0	0	0	0	0	0	0	0	19
*TOT. AMT**	100548	256524	156522	27468	0	0	0	0	0	0	0	0	0	541062
AVE. AMT**	25137	28503	31304	27468	0	0	0	0	0	0	0	0	0	28477
25-29 *NO. *	13	29	27	19	10	19	0	0	0	0	0	0	0	117
*TOT. AMT**	414508	893473	842930	744880	385252	772044	0	0	0	0	0	0	0	4053087
AVE. AMT**	31885	30809	31220	39204	38525	40634	0	0	0	0	0	0	0	34642
30-34 *NO. *	5	30	29	22	22	41	12	0	0	0	0	0	0	161
*TOT. AMT**	181111	953064	1097556	766753	931960	1708093	571391	0	0	0	0	0	0	6209928
AVE. AMT**	36222	31769	37847	34852	42362	41661	47616	0	0	0	0	0	0	38571
35-39 *NO. *	21	32	41	30	14	55	29	12	1	0	0	0	0	235
*TOT. AMT**	641968	1142047	1548078	1097570	553086	2415354	1458164	570374	37006	0	0	0	0	9463647
AVE. AMT**	30570	35689	37758	36586	39506	43916	50282	47531	37006	0	0	0	0	40271
40-44 *NO. *	30	53	31	50	19	65	55	38	15	0	0	0	0	356
*TOT. AMT**	850588	1953411	1136300	1850474	695373	2967685	2814177	1849267	749670	0	0	0	0	14866945
AVE. AMT**	28353	36857	36655	37009	36599	45657	51167	48665	49978	0	0	0	0	41761
45-49 *NO. *	17	34	28	26	17	56	59	47	50	17	0	0	0	351
*TOT. AMT**	480727	1205601	1103971	896952	593215	2661459	2920209	2248087	2316827	781648	0	0	0	15208696
AVE. AMT**	28278	35459	39428	34498	34895	47526	49495	47832	46337	45979	0	0	0	43330
50-54 *NO. *	24	17	26	29	20	50	44	50	40	46	10	0	0	356
*TOT. AMT**	724101	642149	1029780	1032107	775498	2055465	2315052	2491184	1884953	2346777	542955	0	0	15840021
AVE. AMT**	30171	37773	39607	35590	38775	41109	52615	49824	47124	51017	54296	0	0	44494
55-59 *NO. *	10	13	24	17	14	26	43	31	29	24	9	0	0	240
*TOT. AMT**	240384	580460	1071061	1042105	567595	1035039	2230523	1528932	1340541	1123457	508414	0	0	11268511
AVE. AMT**	24038	44651	44628	61300	40543	39809	51873	49320	46226	46811	56490	0	0	46952
60-64 *NO. *	3	3	11	7	7	15	22	25	22	28	3	1	1	147
*TOT. AMT**	71848	110256	400652	257192	259734	660809	1031518	1118477	1105198	1390204	157672	26340	26340	6589900
AVE. AMT**	23949	36752	36423	36742	37105	44054	46887	44739	50236	49650	52557	26340	26340	44829
65- *NO. *	1	0	1	0	1	13	7	4	3	10	1	0	0	41
*TOT. AMT**	6832	0	24472	0	38573	640568	274639	250689	126280	551234	44692	0	0	1957979
AVE. AMT**	6832	0	24472	0	38573	49274	39234	62672	42093	55123	44692	0	0	47756
TOTAL *NO. *	128	220	223	201	124	340	271	207	160	125	23	1	1	2023
*TOT. AMT**	3712615	7736985	8411322	7715501	4800286	14916516	13615673	10057010	7560475	6193320	1253733	26340	26340	85999776
AVE. AMT**	29005	35168	37719	38386	38712	43872	50242	48585	47253	49547	54510	26340	26340	42511

AVERAGE AGE * 45.9 * AVERAGE SERVICE * 9.1 *

AGE/SERVICE DISTRIBUTION RANCHO SANTA MARGARITA TIER 2

AGE *****	** SERVICE **											TOTAL *****	
	0-1 *****	1-2 *****	2-3 *****	3-4 *****	4-5 *****	5-9 *****	10-14 *****	15-19 *****	20-24 *****	25-29 *****	30-34 *****		35- *****
15-19 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
25-29 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
35-39 *NO. *	0	3	1	0	0	0	0	0	0	0	0	0	4
TOT.AMT	0	221913	72700	0	0	0	0	0	0	0	0	0	294613
AVE.AMT*	0	73971	72700	0	0	0	0	0	0	0	0	0	73653
40-44 *NO. *	0	0	0	1	0	0	0	0	0	0	0	0	1
TOT.AMT	0	0	0	36077	0	0	0	0	0	0	0	0	36077
AVE.AMT*	0	0	0	36077	0	0	0	0	0	0	0	0	36077
45-49 *NO. *	0	1	0	1	0	0	0	0	0	0	0	0	2
TOT.AMT	0	40961	0	42934	0	0	0	0	0	0	0	0	83895
AVE.AMT*	0	40961	0	42934	0	0	0	0	0	0	0	0	41948
50-54 *NO. *	0	1	1	1	0	0	0	0	0	0	0	0	3
TOT.AMT	0	40483	151725	41374	0	0	0	0	0	0	0	0	233582
AVE.AMT*	0	40483	151725	41374	0	0	0	0	0	0	0	0	77861
55-59 *NO. *	0	0	2	2	0	0	0	0	0	0	0	0	4
TOT.AMT	0	0	87212	115367	0	0	0	0	0	0	0	0	202579
AVE.AMT*	0	0	43606	57684	0	0	0	0	0	0	0	0	50645
60-64 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
65- *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL *NO. *	0	5	4	5	0	0	0	0	0	0	0	0	14
TOT.AMT	0	303357	311637	235752	0	0	0	0	0	0	0	0	850746
AVE.AMT*	0	60671	77909	47150	0	0	0	0	0	0	0	0	60768

AVERAGE AGE * 47.4 * AVERAGE SERVICE * 2.0 *

AGE/SERVICE DISTRIBUTION TOTAL RANCHO SANTA MARGARITA

AGE *****	** SERVICE **												TOTAL *****	
	0-1 *****	1-2 *****	2-3 *****	3-4 *****	4-5 *****	5-9 *****	10-14 *****	15-19 *****	20-24 *****	25-29 *****	30-34 *****	35- *****		
15-19 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-29 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35-39 *NO. *	0	3	1	0	0	0	0	0	0	0	0	0	0	4
TOT. AMT	0	221913	72700	0	0	0	0	0	0	0	0	0	0	294613
AVE. AMT*	0	73971	72700	0	0	0	0	0	0	0	0	0	0	73653
40-44 *NO. *	0	0	0	1	0	0	0	0	0	0	0	0	0	1
TOT. AMT	0	0	0	36077	0	0	0	0	0	0	0	0	0	36077
AVE. AMT*	0	0	0	36077	0	0	0	0	0	0	0	0	0	36077
45-49 *NO. *	0	1	0	1	0	0	0	0	0	0	0	0	0	2
TOT. AMT	0	40961	0	42934	0	0	0	0	0	0	0	0	0	83895
AVE. AMT*	0	40961	0	42934	0	0	0	0	0	0	0	0	0	41948
50-54 *NO. *	0	1	1	1	0	0	0	0	0	0	0	0	0	3
TOT. AMT	0	40483	151725	41374	0	0	0	0	0	0	0	0	0	233582
AVE. AMT*	0	40483	151725	41374	0	0	0	0	0	0	0	0	0	77861
55-59 *NO. *	0	0	2	2	0	0	0	0	0	0	0	0	0	4
TOT. AMT	0	0	87212	115367	0	0	0	0	0	0	0	0	0	202579
AVE. AMT*	0	0	43606	57684	0	0	0	0	0	0	0	0	0	50645
60-64 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65- *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL *NO. *	0	5	4	5	0	0	0	0	0	0	0	0	0	14
TOT. AMT	0	303357	311637	235752	0	0	0	0	0	0	0	0	0	850746
AVE. AMT*	0	60671	77909	47150	0	0	0	0	0	0	0	0	0	60768

AVERAGE AGE * 47.4 * AVERAGE SERVICE * 2.0 *

AGE/SERVICE DISTRIBUTION SAN JUAN CAPISTRANO TIER 1

AGE *****	** SERVICE **											TOTAL *****	
	0-1 *****	1-2 *****	2-3 *****	3-4 *****	4-5 *****	5-9 *****	10-14 *****	15-19 *****	20-24 *****	25-29 *****	30-34 *****		35- *****
15-19 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
25-29 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
35-39 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
40-44 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
45-49 *NO. *	0	0	0	0	0	0	0	0	0	2	0	0	2
TOT.AMT	0	0	0	0	0	0	0	0	0	95124	0	0	95124
AVE.AMT*	0	0	0	0	0	0	0	0	0	47562	0	0	47562
50-54 *NO. *	0	0	0	0	0	0	0	0	0	1	0	0	1
TOT.AMT	0	0	0	0	0	0	0	0	0	54508	0	0	54508
AVE.AMT*	0	0	0	0	0	0	0	0	0	54508	0	0	54508
55-59 *NO. *	0	0	0	0	0	0	0	0	1	1	2	0	4
TOT.AMT	0	0	0	0	0	0	0	0	53778	48887	119678	0	222343
AVE.AMT*	0	0	0	0	0	0	0	0	53778	48887	59839	0	55586
60-64 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
65- *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL *NO. *	0	0	0	0	0	0	0	0	1	4	2	0	7
TOT.AMT	0	0	0	0	0	0	0	0	53778	198519	119678	0	371975
AVE.AMT*	0	0	0	0	0	0	0	0	53778	49630	59839	0	53139

AVERAGE AGE * 53.0 * AVERAGE SERVICE * 28.0 *

AGE/SERVICE DISTRIBUTION SAN JUAN CAPISTRANO TIER 2

AGE	** SERVICE **											TOTAL		
	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34		35-	
15-19	*NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
	AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24	*NO. *	3	1	0	0	0	0	0	0	0	0	0	0	4
	TOT.AMT	114170	36757	0	0	0	0	0	0	0	0	0	0	150927
	AVE.AMT*	38057	36757	0	0	0	0	0	0	0	0	0	0	37732
25-29	*NO. *	0	2	0	0	0	0	0	0	0	0	0	0	2
	TOT.AMT	0	68286	0	0	0	0	0	0	0	0	0	0	68286
	AVE.AMT*	0	34143	0	0	0	0	0	0	0	0	0	0	34143
30-34	*NO. *	0	1	0	0	1	1	0	0	0	0	0	0	3
	TOT.AMT	0	70170	0	0	38970	48632	0	0	0	0	0	0	157772
	AVE.AMT*	0	70170	0	0	38970	48632	0	0	0	0	0	0	52591
35-39	*NO. *	2	3	0	1	0	5	3	2	0	0	0	0	16
	TOT.AMT	89007	64317	0	45386	0	258303	167520	99412	0	0	0	0	723945
	AVE.AMT*	44504	21439	0	45386	0	51661	55840	49706	0	0	0	0	45247
40-44	*NO. *	1	0	2	1	2	3	3	2	1	0	0	0	15
	TOT.AMT	38441	0	144153	42004	95761	122425	135963	170468	47424	0	0	0	796639
	AVE.AMT*	38441	0	72077	42004	47881	40808	45321	85234	47424	0	0	0	53109
45-49	*NO. *	0	1	1	0	0	4	4	4	0	0	0	0	14
	TOT.AMT	0	41018	51705	0	0	302754	234503	201313	0	0	0	0	831293
	AVE.AMT*	0	41018	51705	0	0	75689	58626	50328	0	0	0	0	59378
50-54	*NO. *	1	0	0	1	1	0	2	5	1	0	0	0	11
	TOT.AMT	45242	0	0	73399	30787	0	112161	435588	51209	0	0	0	748386
	AVE.AMT*	45242	0	0	73399	30787	0	56081	87118	51209	0	0	0	68035
55-59	*NO. *	0	1	1	0	0	0	5	6	2	0	0	0	15
	TOT.AMT	0	73901	52336	0	0	0	377269	280882	138250	0	0	0	922638
	AVE.AMT*	0	73901	52336	0	0	0	75454	46814	69125	0	0	0	61509
60-64	*NO. *	0	0	0	0	0	0	1	1	1	0	0	0	3
	TOT.AMT	0	0	0	0	0	0	90105	51924	48992	0	0	0	191021
	AVE.AMT*	0	0	0	0	0	0	90105	51924	48992	0	0	0	63674
65-	*NO. *	0	0	0	0	1	0	1	1	1	0	0	0	4
	TOT.AMT	0	0	0	0	38675	0	72363	42597	55044	0	0	0	208679
	AVE.AMT*	0	0	0	0	38675	0	72363	42597	55044	0	0	0	52170
TOTAL	*NO. *	7	9	4	3	5	13	19	21	6	0	0	0	87
	TOT.AMT	286860	354449	248194	160789	204193	732114	1189884	1282184	340919	0	0	0	4799586
	AVE.AMT*	40980	39383	62049	53596	40839	56316	62625	61056	56820	0	0	0	55168

AVERAGE AGE * 45.7 * AVERAGE SERVICE * 9.8 *

AGE/SERVICE DISTRIBUTION TOTAL SAN JUAN CAPISTRANO

AGE *****	** SERVICE **											TOTAL *****	
	0-1 *****	1-2 *****	2-3 *****	3-4 *****	4-5 *****	5-9 *****	10-14 *****	15-19 *****	20-24 *****	25-29 *****	30-34 *****		35- *****
15-19 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO. *	3	1	0	0	0	0	0	0	0	0	0	0	4
TOT. AMT	114170	36757	0	0	0	0	0	0	0	0	0	0	150927
AVE. AMT*	38057	36757	0	0	0	0	0	0	0	0	0	0	37732
25-29 *NO. *	0	2	0	0	0	0	0	0	0	0	0	0	2
TOT. AMT	0	68286	0	0	0	0	0	0	0	0	0	0	68286
AVE. AMT*	0	34143	0	0	0	0	0	0	0	0	0	0	34143
30-34 *NO. *	0	1	0	0	1	1	0	0	0	0	0	0	3
TOT. AMT	0	70170	0	0	38970	48632	0	0	0	0	0	0	157772
AVE. AMT*	0	70170	0	0	38970	48632	0	0	0	0	0	0	52591
35-39 *NO. *	2	3	0	1	0	5	3	2	0	0	0	0	16
TOT. AMT	89007	64317	0	45386	0	258303	167520	99412	0	0	0	0	723945
AVE. AMT*	44504	21439	0	45386	0	51661	55840	49706	0	0	0	0	45247
40-44 *NO. *	1	0	2	1	2	3	3	2	1	0	0	0	15
TOT. AMT	38441	0	144153	42004	95761	122425	135963	170468	47424	0	0	0	796639
AVE. AMT*	38441	0	72077	42004	47881	40808	45321	85234	47424	0	0	0	53109
45-49 *NO. *	0	1	1	0	0	4	4	4	0	2	0	0	16
TOT. AMT	0	41018	51705	0	0	302754	234503	201313	0	95124	0	0	926417
AVE. AMT*	0	41018	51705	0	0	75689	58626	50328	0	47562	0	0	57901
50-54 *NO. *	1	0	0	1	1	0	2	5	1	1	0	0	12
TOT. AMT	45242	0	0	73399	30787	0	112161	435588	51209	54508	0	0	802894
AVE. AMT*	45242	0	0	73399	30787	0	56081	87118	51209	54508	0	0	66908
55-59 *NO. *	0	1	1	0	0	0	5	6	3	1	2	0	19
TOT. AMT	0	73901	52336	0	0	0	377269	280882	192028	48887	119678	0	1144981
AVE. AMT*	0	73901	52336	0	0	0	75454	46814	64009	48887	59839	0	60262
60-64 *NO. *	0	0	0	0	0	0	1	1	1	0	0	0	3
TOT. AMT	0	0	0	0	0	0	90105	51924	48992	0	0	0	191021
AVE. AMT*	0	0	0	0	0	0	90105	51924	48992	0	0	0	63674
65- *NO. *	0	0	0	0	1	0	1	1	1	0	0	0	4
TOT. AMT	0	0	0	0	38675	0	72363	42597	55044	0	0	0	208679
AVE. AMT*	0	0	0	0	38675	0	72363	42597	55044	0	0	0	52170
TOTAL *NO. *	7	9	4	3	5	13	19	21	7	4	2	0	94
TOT. AMT	286860	354449	248194	160789	204193	732114	1189884	1282184	394697	198519	119678	0	5171561
AVE. AMT*	40980	39383	62049	53596	40839	56316	62625	61056	56385	49630	59839	0	55017

AVERAGE AGE * 46.3 * AVERAGE SERVICE * 11.1 *

AGE/SERVICE DISTRIBUTION ALL OTHER GENERAL TIER 1

AGE *****	** SERVICE **											TOTAL *****	
	0-1 *****	1-2 *****	2-3 *****	3-4 *****	4-5 *****	5-9 *****	10-14 *****	15-19 *****	20-24 *****	25-29 *****	30-34 *****		35- *****
15-19 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
25-29 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
35-39 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
40-44 *NO. *	0	0	0	0	0	0	1	1	9	8	0	0	19
TOT.AMT	0	0	0	0	0	0	67665	61023	548618	573538	0	0	1250844
AVE.AMT*	0	0	0	0	0	0	67665	61023	60958	71692	0	0	65834
45-49 *NO. *	0	0	0	0	0	2	0	9	24	140	5	0	180
TOT.AMT	0	0	0	0	0	113614	0	517660	1466501	8572911	290746	0	10961432
AVE.AMT*	0	0	0	0	0	56807	0	57518	61104	61235	58149	0	60897
50-54 *NO. *	0	1	0	0	0	6	7	10	36	243	119	7	429
TOT.AMT	0	67665	0	0	0	356984	311927	719954	2134356	16412840	7282379	430405	27716510
AVE.AMT*	0	67665	0	0	0	59497	44561	71995	59288	67543	61196	61486	64607
55-59 *NO. *	0	0	0	1	1	6	12	7	18	197	213	38	493
TOT.AMT	0	0	0	75678	46087	470818	866335	474318	1286505	14472717	15388769	2627920	35709147
AVE.AMT*	0	0	0	75678	46087	78470	72195	67760	71473	73466	72248	69156	72432
60-64 *NO. *	0	0	0	0	0	5	3	6	11	63	69	32	189
TOT.AMT	0	0	0	0	0	426481	185952	372543	621898	4078585	4865468	2474301	13025228
AVE.AMT*	0	0	0	0	0	85296	61984	62091	56536	64739	70514	77322	68917
65- *NO. *	0	0	0	0	1	2	5	4	4	31	13	2	62
TOT.AMT	0	0	0	0	68821	198287	408843	200600	206829	1737691	704407	89747	3615225
AVE.AMT*	0	0	0	0	68821	99144	81769	50150	51707	56055	54185	44874	58310
TOTAL *NO. *	0	1	0	1	2	21	28	37	102	682	419	79	1372
TOT.AMT	0	67665	0	75678	114908	1566184	1840722	2346098	6264707	45848282	28531769	5622373	92278386
AVE.AMT*	0	67665	0	75678	57454	74580	65740	63408	61419	67226	68095	71169	67258

AVERAGE AGE * 54.9 * AVERAGE SERVICE * 27.6 *

AGE/SERVICE DISTRIBUTION ALL OTHER GENERAL TIER 2

AGE	** SERVICE **											TOTAL	
	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34		35-
15-19	*NO. 9	1	0	0	0	0	0	0	0	0	0	0	10
	TOT.AMT 268413	31662	0	0	0	0	0	0	0	0	0	0	300075
	AVE.AMT* 29824	31662	0	0	0	0	0	0	0	0	0	0	30008
20-24	*NO. 67	78	139	82	33	9	0	0	0	0	0	0	408
	TOT.AMT 2218968	2377520	4627300	2769060	1198344	293757	0	0	0	0	0	0	13484949
	AVE.AMT* 33119	30481	33290	33769	36313	32640	0	0	0	0	0	0	33051
25-29	*NO. 120	172	365	261	203	353	12	0	0	0	0	0	1486
	TOT.AMT 4558610	6490417	14174241	10164796	8057179	14658072	494914	0	0	0	0	0	58598229
	AVE.AMT* 37988	37735	38834	38946	39691	41524	41243	0	0	0	0	0	39434
30-34	*NO. 94	124	267	272	267	728	384	16	0	0	0	0	2152
	TOT.AMT 3982650	5526049	11727777	12460849	12976474	36020053	17796882	776161	0	0	0	0	0101266895
	AVE.AMT* 42369	44565	43924	45812	48601	49478	46346	48510	0	0	0	0	47057
35-39	*NO. 50	84	204	171	192	566	738	238	7	0	0	0	2250
	TOT.AMT 2294717	3882847	9136747	8067179	9817399	31562055	39087802	11746213	313433	0	0	0	0115908392
	AVE.AMT* 45894	46224	44788	47176	51132	55763	52964	49354	44776	0	0	0	51515
40-44	*NO. 50	74	165	124	153	466	647	563	174	0	0	0	2416
	TOT.AMT 2145115	3658475	7756147	5680060	7971420	26164544	36133556	32696242	9307155	0	0	0	0131512714
	AVE.AMT* 42902	49439	47007	45807	52101	56147	55848	58075	53489	0	0	0	54434
45-49	*NO. 46	68	111	133	111	373	534	511	308	1	0	0	2196
	TOT.AMT 2049949	3305106	5040287	6232540	5488426	20923549	30026791	31511201	19236633	62022	0	0	0123876504
	AVE.AMT* 44564	48605	45408	46861	49445	56095	56230	61666	62457	62022	0	0	56410
50-54	*NO. 31	50	117	106	93	358	464	414	269	1	0	0	1903
	TOT.AMT 1281210	2880693	5576535	5226898	5232731	20251356	25939884	25436960	17506263	55103	0	0	0109387633
	AVE.AMT* 41329	57614	47663	49310	56266	56568	55905	61442	65079	55103	0	0	57482
55-59	*NO. 26	37	82	74	76	258	370	332	194	0	0	0	1449
	TOT.AMT 927637	1858933	3954268	3531007	3910038	14572572	20668148	19487374	12179912	0	0	0	81089889
	AVE.AMT* 35678	50241	48223	47716	51448	56483	55860	58697	62783	0	0	0	55963
60-64	*NO. 11	18	32	29	54	150	238	203	103	1	0	0	839
	TOT.AMT 492172	1154062	1625420	1338264	2589792	8261152	11862367	11027520	6159022	64469	0	0	0 44574240
	AVE.AMT* 44743	64115	50794	46147	47959	55074	49842	54323	59796	64469	0	0	53128
65-	*NO. 4	7	11	6	17	65	124	107	69	0	0	0	410
	TOT.AMT 163400	325111	358510	231559	837355	3300632	6287111	5730346	3308131	0	0	0	0 20542155
	AVE.AMT* 40850	46444	32592	38593	49256	50779	50703	53555	47944	0	0	0	50103
TOTAL	*NO. 508	713	1493	1258	1199	3326	3511	2384	1124	3	0	0	15519
	TOT.AMT 20382841	31490875	63977232	55702212	580791581	760077421	1882974551	138412017	68010549	181594	0	0	0800541675
	AVE.AMT* 40124	44167	42851	44278	48440	52919	53631	58059	60508	60531	0	0	51585

AVERAGE AGE * 42.9 * AVERAGE SERVICE * 9.1 *

AGE/SERVICE DISTRIBUTION TOTAL ALL OTHER GENERAL

AGE	** SERVICE **											TOTAL		
	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34		35-	
15-19	*NO. *	9	1	0	0	0	0	0	0	0	0	0	0	10
	TOT. AMT	268413	31662	0	0	0	0	0	0	0	0	0	0	300075
	AVE. AMT*	29824	31662	0	0	0	0	0	0	0	0	0	0	30008
20-24	*NO. *	67	78	139	82	33	9	0	0	0	0	0	0	408
	TOT. AMT	2218968	2377520	4627300	2769060	1198344	293757	0	0	0	0	0	0	13484949
	AVE. AMT*	33119	30481	33290	33769	36313	32640	0	0	0	0	0	0	33051
25-29	*NO. *	120	172	365	261	203	353	12	0	0	0	0	0	1486
	TOT. AMT	4558610	6490417	14174241	10164796	8057179	14658072	494914	0	0	0	0	0	58598229
	AVE. AMT*	37988	37735	38834	38946	39691	41524	41243	0	0	0	0	0	39434
30-34	*NO. *	94	124	267	272	267	728	384	16	0	0	0	0	2152
	TOT. AMT	3982650	5526049	11727777	12460849	12976474	36020053	17796882	776161	0	0	0	0	0101266895
	AVE. AMT*	42369	44565	43924	45812	48601	49478	46346	48510	0	0	0	0	47057
35-39	*NO. *	50	84	204	171	192	566	738	238	7	0	0	0	2250
	TOT. AMT	2294717	3882847	9136747	8067179	9817399	31562055	39087802	11746213	313433	0	0	0	0115908392
	AVE. AMT*	45894	46224	44788	47176	51132	55763	52964	49354	44776	0	0	0	51515
40-44	*NO. *	50	74	165	124	153	466	648	564	183	8	0	0	2435
	TOT. AMT	2145115	3658475	7756147	5680060	7971420	26164544	36201221	32757265	9855773	573538	0	0	0132763558
	AVE. AMT*	42902	49439	47007	45807	52101	56147	55866	58080	53857	71692	0	0	54523
45-49	*NO. *	46	68	111	133	111	375	534	520	332	141	5	0	2376
	TOT. AMT	2049949	3305106	5040287	6232540	5488426	21037163	30026791	32028861	20703134	8634933	290746	0	0134837936
	AVE. AMT*	44564	48605	45408	46861	49445	56099	56230	61594	62359	61241	58149	0	56750
50-54	*NO. *	31	51	117	106	93	364	471	424	305	244	119	7	2332
	TOT. AMT	1281210	2948358	5576535	5226898	5232731	20608340	26251811	26156914	19640619	16467943	7282379	430405137104143	
	AVE. AMT*	41329	57811	47663	49310	56266	56616	55736	61691	64395	67492	61196	61486	58793
55-59	*NO. *	26	37	82	75	77	264	382	339	212	197	213	38	1942
	TOT. AMT	927637	1858933	3954268	3606685	3956125	15043390	21534483	19961692	13466417	14472717	15388769	2627920116799036	
	AVE. AMT*	35678	50241	48223	48089	51378	56983	56373	58884	63521	73466	72248	69156	60144
60-64	*NO. *	11	18	32	29	54	155	241	209	114	64	69	32	1028
	TOT. AMT	492172	1154062	1625420	1338264	2589792	8687633	12048319	11400063	6780920	4143054	4865468	2474301	57599468
	AVE. AMT*	44743	64115	50794	46147	47959	56049	49993	54546	59482	64735	70514	77322	56031
65-	*NO. *	4	7	11	6	18	67	129	111	73	31	13	2	472
	TOT. AMT	163400	325111	358510	231559	906176	3498919	6695954	5930946	3514960	1737691	704407	89747	24157380
	AVE. AMT*	40850	46444	32592	38593	50343	52223	51907	53432	48150	56055	54185	44874	51181
TOTAL	*NO. *	508	714	1493	1259	1201	3347	3539	2421	1226	685	419	79	16891
	TOT. AMT	20382841	31558540	63977232	55777890	581940661	775739261	90138177140758115	74275256	46029876	28531769	5622373892820061		
	AVE. AMT*	40124	44200	42851	44303	48455	53055	53727	58140	60583	67197	68095	71169	52858

AVERAGE AGE * 43.9 * AVERAGE SERVICE * 10.6 *

AGE/SERVICE DISTRIBUTION LAW ENFORCEMENT TIER 1

AGE	** SERVICE **											TOTAL		
	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34		35-	
15-19	*NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
	AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24	*NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
	AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
25-29	*NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
	AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34	*NO. *	0	0	1	0	0	0	0	0	0	0	0	0	1
	TOT. AMT	0	0	52489	0	0	0	0	0	0	0	0	0	52489
	AVE. AMT*	0	0	52489	0	0	0	0	0	0	0	0	0	52489
35-39	*NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
	AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
40-44	*NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
	AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
45-49	*NO. *	0	0	0	0	0	1	0	1	6	35	2	0	45
	TOT. AMT	0	0	0	0	0	56891	0	93915	565503	3358456	176011	0	4250776
	AVE. AMT*	0	0	0	0	0	56891	0	93915	94251	95956	88006	0	94462
50-54	*NO. *	0	0	0	0	0	0	0	1	5	52	12	0	70
	TOT. AMT	0	0	0	0	0	0	0	94089	476051	4583638	1268227	0	6422005
	AVE. AMT*	0	0	0	0	0	0	0	94089	95210	88147	105686	0	91743
55-59	*NO. *	0	0	0	0	0	0	0	0	2	16	7	0	25
	TOT. AMT	0	0	0	0	0	0	0	0	157924	1452570	595066	0	2205560
	AVE. AMT*	0	0	0	0	0	0	0	0	78962	90786	85009	0	88222
60-64	*NO. *	0	0	0	0	0	0	0	0	0	1	1	1	3
	TOT. AMT	0	0	0	0	0	0	0	0	0	75756	95417	129112	300285
	AVE. AMT*	0	0	0	0	0	0	0	0	0	75756	95417	129112	100095
65-	*NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
	AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	*NO. *	0	0	1	0	0	1	0	2	13	104	22	1	144
	TOT. AMT	0	0	52489	0	0	56891	0	188004	1199478	9470420	2134721	129112	13231115
	AVE. AMT*	0	0	52489	0	0	56891	0	94002	92268	91062	97033	129112	91883

AVERAGE AGE * 51.3 * AVERAGE SERVICE * 26.7 *

AGE/SERVICE DISTRIBUTION LAW ENFORCEMENT TIER 2

AGE *****	** SERVICE **											TOTAL *****		
	0-1 *****	1-2 *****	2-3 *****	3-4 *****	4-5 *****	5-9 *****	10-14 *****	15-19 *****	20-24 *****	25-29 *****	30-34 *****		35- *****	
15-19 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO. *	0	1	7	2	2	1	0	0	0	0	0	0	0	13
TOT. AMT	0	49438	371710	117885	120973	65366	0	0	0	0	0	0	0	725372
AVE. AMT*	0	49438	53101	58943	60487	65366	0	0	0	0	0	0	0	55798
25-29 *NO. *	1	5	21	17	37	59	0	0	0	0	0	0	0	140
TOT. AMT	61752	261637	1191731	993775	2365419	4105110	0	0	0	0	0	0	0	8979424
AVE. AMT*	61752	52327	56749	58457	63930	69578	0	0	0	0	0	0	0	64139
30-34 *NO. *	2	3	22	15	33	179	59	1	0	0	0	0	0	314
TOT. AMT	131353	187870	1358692	933619	2196339	12835288	4361528	75068	0	0	0	0	0	22079757
AVE. AMT*	65677	62623	61759	62241	66556	71706	73924	75068	0	0	0	0	0	70318
35-39 *NO. *	1	6	15	6	15	121	186	75	0	0	0	0	0	425
TOT. AMT	69567	401853	956892	407146	1029186	8854988	13898896	5954417	0	0	0	0	0	31572945
AVE. AMT*	69567	66976	63793	67858	68612	73182	74725	79392	0	0	0	0	0	74289
40-44 *NO. *	2	3	5	7	6	37	75	229	57	0	0	0	0	421
TOT. AMT	139158	214993	296778	455004	437686	2885958	5762609	18285307	4771076	0	0	0	0	33248569
AVE. AMT*	69579	71664	59356	65001	72948	77999	76835	79848	83703	0	0	0	0	78975
45-49 *NO. *	1	2	1	2	3	15	39	76	85	0	0	0	0	224
TOT. AMT	69579	149217	58347	165248	220958	1161390	3032059	5901072	6963853	0	0	0	0	17721723
AVE. AMT*	69579	74609	58347	82624	73653	77426	77745	77646	81928	0	0	0	0	79115
50-54 *NO. *	1	1	2	2	3	6	16	47	30	0	0	0	0	108
TOT. AMT	69579	63277	140333	165670	245886	508168	1375351	3925925	2541977	0	0	0	0	9036166
AVE. AMT*	69579	63277	70167	82835	81962	84695	85959	83530	84733	0	0	0	0	83668
55-59 *NO. *	0	1	2	0	3	4	12	20	9	0	0	0	0	51
TOT. AMT	0	74700	160651	0	237962	372041	1036937	1703551	705170	0	0	0	0	4291012
AVE. AMT*	0	74700	80326	0	79321	93010	86411	85178	78352	0	0	0	0	84137
60-64 *NO. *	0	0	0	0	0	1	2	3	0	0	0	0	0	6
TOT. AMT	0	0	0	0	0	82624	145115	263703	0	0	0	0	0	491442
AVE. AMT*	0	0	0	0	0	82624	72558	87901	0	0	0	0	0	81907
65- *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL *NO. *	8	22	75	51	102	423	389	451	181	0	0	0	0	1702
TOT. AMT	540988	1402985	4535134	3238347	6854409	30870933	29612495	36109043	14982076	0	0	0	0	0128146410
AVE. AMT*	67624	63772	60468	63497	67200	72981	76125	80064	82774	0	0	0	0	75292

AVERAGE AGE * 39.3 * AVERAGE SERVICE * 11.8 *

AGE/SERVICE DISTRIBUTION TOTAL LAW ENFORCEMENT

AGE	** SERVICE **											TOTAL	
	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34		35-
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
15-19 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO. *	0	1	7	2	2	1	0	0	0	0	0	0	13
TOT.AMT	0	49438	371710	117885	120973	65366	0	0	0	0	0	0	725372
AVE.AMT*	0	49438	53101	58943	60487	65366	0	0	0	0	0	0	55798
25-29 *NO. *	1	5	21	17	37	59	0	0	0	0	0	0	140
TOT.AMT	61752	261637	1191731	993775	2365419	4105110	0	0	0	0	0	0	8979424
AVE.AMT*	61752	52327	56749	58457	63930	69578	0	0	0	0	0	0	64139
30-34 *NO. *	2	3	23	15	33	179	59	1	0	0	0	0	315
TOT.AMT	131353	187870	1411181	933619	2196339	12835288	4361528	75068	0	0	0	0	22132246
AVE.AMT*	65677	62623	61356	62241	66556	71706	73924	75068	0	0	0	0	70261
35-39 *NO. *	1	6	15	6	15	121	186	75	0	0	0	0	425
TOT.AMT	69567	401853	956892	407146	1029186	8854988	13898896	5954417	0	0	0	0	31572945
AVE.AMT*	69567	66976	63793	67858	68612	73182	74725	79392	0	0	0	0	74289
40-44 *NO. *	2	3	5	7	6	37	75	229	57	0	0	0	421
TOT.AMT	139158	214993	296778	455004	437686	2885958	5762609	18285307	4771076	0	0	0	33248569
AVE.AMT*	69579	71664	59356	65001	72948	77999	76835	79848	83703	0	0	0	78975
45-49 *NO. *	1	2	1	2	3	16	39	77	91	35	2	0	269
TOT.AMT	69579	149217	58347	165248	220958	1218281	3032059	5994987	7529356	3358456	176011	0	21972499
AVE.AMT*	69579	74609	58347	82624	73653	76143	77745	77857	82740	95956	88006	0	81682
50-54 *NO. *	1	1	2	2	3	6	16	48	35	52	12	0	178
TOT.AMT	69579	63277	140333	165670	245886	508168	1375351	4020014	3018028	4583638	1268227	0	15458171
AVE.AMT*	69579	63277	70167	82835	81962	84695	85959	83750	86229	88147	105686	0	86844
55-59 *NO. *	0	1	2	0	3	4	12	20	11	16	7	0	76
TOT.AMT	0	74700	160651	0	237962	372041	1036937	1703551	863094	1452570	595066	0	6496572
AVE.AMT*	0	74700	80326	0	79321	93010	86411	85178	78463	90786	85009	0	85481
60-64 *NO. *	0	0	0	0	0	1	2	3	0	1	1	1	9
TOT.AMT	0	0	0	0	0	82624	145115	263703	0	75756	95417	129112	791727
AVE.AMT*	0	0	0	0	0	82624	72558	87901	0	75756	95417	129112	87970
65- *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL *NO. *	8	22	76	51	102	424	389	453	194	104	22	1	1846
TOT.AMT	540988	1402985	4587623	3238347	6854409	30927824	29612495	36297047	16181554	9470420	2134721	1291121	141377525
AVE.AMT*	67624	63772	60363	63497	67200	72943	76125	80126	83410	91062	97033	129112	76586

AVERAGE AGE * 40.3 * AVERAGE SERVICE * 12.9 *

AGE/SERVICE DISTRIBUTION FIRE AUTHORITY TIER 1

AGE *****	** SERVICE **											TOTAL *****	
	0-1 *****	1-2 *****	2-3 *****	3-4 *****	4-5 *****	5-9 *****	10-14 *****	15-19 *****	20-24 *****	25-29 *****	30-34 *****		35- *****
15-19 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
25-29 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
35-39 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
40-44 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
45-49 *NO. *	0	0	0	0	0	0	0	0	0	1	0	0	1
TOT.AMT	0	0	0	0	0	0	0	0	0	92611	0	0	92611
AVE.AMT*	0	0	0	0	0	0	0	0	0	92611	0	0	92611
50-54 *NO. *	0	0	0	0	0	0	0	0	2	2	0	1	5
TOT.AMT	0	0	0	0	0	0	0	0	148625	164146	0	16098	328869
AVE.AMT*	0	0	0	0	0	0	0	0	74313	82073	0	16098	65774
55-59 *NO. *	0	0	0	0	0	0	0	0	0	1	1	0	2
TOT.AMT	0	0	0	0	0	0	0	0	0	91016	77542	0	168558
AVE.AMT*	0	0	0	0	0	0	0	0	0	91016	77542	0	84279
60-64 *NO. *	0	0	0	0	0	0	0	0	0	0	1	0	1
TOT.AMT	0	0	0	0	0	0	0	0	0	0	94304	0	94304
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	94304	0	94304
65- *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL *NO. *	0	0	0	0	0	0	0	0	2	4	2	1	9
TOT.AMT	0	0	0	0	0	0	0	0	148625	347773	171846	16098	684342
AVE.AMT*	0	0	0	0	0	0	0	0	74313	86943	85923	16098	76038

AVERAGE AGE * 53.4 * AVERAGE SERVICE * 28.1 *

AGE/SERVICE DISTRIBUTION FIRE AUTHORITY TIER 2

AGE	** SERVICE **											TOTAL	
	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34		35-
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
15-19 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO. *	0	2	0	1	0	0	0	0	0	0	0	0	3
TOT. AMT	0	93956	0	62013	0	0	0	0	0	0	0	0	155969
AVE. AMT*	0	46978	0	62013	0	0	0	0	0	0	0	0	51990
25-29 *NO. *	0	14	1	10	3	6	0	0	0	0	0	0	34
TOT. AMT	0	759167	55114	599044	178153	398289	0	0	0	0	0	0	1989767
AVE. AMT*	0	54226	55114	59904	59384	66382	0	0	0	0	0	0	58523
30-34 *NO. *	0	16	0	7	7	23	6	0	0	0	0	0	59
TOT. AMT	0	969585	0	423160	458194	1626880	440468	0	0	0	0	0	3918287
AVE. AMT*	0	60599	0	60451	65456	70734	73411	0	0	0	0	0	66412
35-39 *NO. *	0	9	0	13	13	28	45	11	0	0	0	0	119
TOT. AMT	0	548272	0	884884	930686	2051652	3353442	847944	0	0	0	0	8616880
AVE. AMT*	0	60919	0	68068	71591	73273	74521	77086	0	0	0	0	72411
40-44 *NO. *	0	3	0	5	10	40	28	52	24	0	0	0	162
TOT. AMT	0	161531	0	324917	699042	3064131	2212964	4141945	2059775	0	0	0	12664305
AVE. AMT*	0	53844	0	64983	69904	76603	79034	79653	85824	0	0	0	78175
45-49 *NO. *	0	2	0	2	2	29	26	20	98	0	0	0	179
TOT. AMT	0	125797	0	135653	144997	2407487	2032213	1554583	8392080	0	0	0	14792810
AVE. AMT*	0	62899	0	67827	72499	83017	78162	77729	85633	0	0	0	82641
50-54 *NO. *	0	0	0	2	1	24	3	9	96	0	0	0	135
TOT. AMT	0	0	0	125008	66530	1968224	227226	745037	8147914	0	0	0	11279939
AVE. AMT*	0	0	0	62504	66530	82009	75742	82782	84874	0	0	0	83555
55-59 *NO. *	0	0	0	0	0	15	1	2	66	0	0	0	84
TOT. AMT	0	0	0	0	0	1314157	78549	229832	5751588	0	0	0	7374126
AVE. AMT*	0	0	0	0	0	87610	78549	114916	87145	0	0	0	87787
60-64 *NO. *	0	0	0	0	1	4	0	0	5	0	0	0	10
TOT. AMT	0	0	0	0	69958	353220	0	0	412765	0	0	0	835943
AVE. AMT*	0	0	0	0	69958	88305	0	0	82553	0	0	0	83594
65- *NO. *	0	0	0	0	0	0	0	1	0	0	0	0	1
TOT. AMT	0	0	0	0	0	0	0	127110	0	0	0	0	127110
AVE. AMT*	0	0	0	0	0	0	0	127110	0	0	0	0	127110
TOTAL *NO. *	0	46	1	40	37	169	109	95	289	0	0	0	786
TOT. AMT	0	2658308	55114	2554679	2547560	13184040	8344862	7646451	24764122	0	0	0	61755136
AVE. AMT*	0	57789	55114	63867	68853	78012	76558	80489	85689	0	0	0	78569

AVERAGE AGE * 44.5 * AVERAGE SERVICE * 14.3 *

AGE/SERVICE DISTRIBUTION TOTAL FIRE AUTHORITY

AGE	** SERVICE **											TOTAL		
	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34		35-	
15-19	*NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
	AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24	*NO. *	0	2	0	1	0	0	0	0	0	0	0	0	3
	TOT. AMT	0	93956	0	62013	0	0	0	0	0	0	0	0	155969
	AVE. AMT*	0	46978	0	62013	0	0	0	0	0	0	0	0	51990
25-29	*NO. *	0	14	1	10	3	6	0	0	0	0	0	0	34
	TOT. AMT	0	759167	55114	599044	178153	398289	0	0	0	0	0	0	1989767
	AVE. AMT*	0	54226	55114	59904	59384	66382	0	0	0	0	0	0	58523
30-34	*NO. *	0	16	0	7	7	23	6	0	0	0	0	0	59
	TOT. AMT	0	969585	0	423160	458194	1626880	440468	0	0	0	0	0	3918287
	AVE. AMT*	0	60599	0	60451	65456	70734	73411	0	0	0	0	0	66412
35-39	*NO. *	0	9	0	13	13	28	45	11	0	0	0	0	119
	TOT. AMT	0	548272	0	884884	930686	2051652	3353442	847944	0	0	0	0	8616880
	AVE. AMT*	0	60919	0	68068	71591	73273	74521	77086	0	0	0	0	72411
40-44	*NO. *	0	3	0	5	10	40	28	52	24	0	0	0	162
	TOT. AMT	0	161531	0	324917	699042	3064131	2212964	4141945	2059775	0	0	0	12664305
	AVE. AMT*	0	53844	0	64983	69904	76603	79034	79653	85824	0	0	0	78175
45-49	*NO. *	0	2	0	2	2	29	26	20	98	1	0	0	180
	TOT. AMT	0	125797	0	135653	144997	2407487	2032213	1554583	8392080	92611	0	0	14885421
	AVE. AMT*	0	62899	0	67827	72499	83017	78162	77729	85633	92611	0	0	82697
50-54	*NO. *	0	0	0	2	1	24	3	9	98	2	0	1	140
	TOT. AMT	0	0	0	125008	66530	1968224	227226	745037	8296539	164146	0	16098	11608808
	AVE. AMT*	0	0	0	62504	66530	82009	75742	82782	84659	82073	0	16098	82920
55-59	*NO. *	0	0	0	0	0	15	1	2	66	1	1	0	86
	TOT. AMT	0	0	0	0	0	1314157	78549	229832	5751588	91016	77542	0	7542684
	AVE. AMT*	0	0	0	0	0	87610	78549	114916	87145	91016	77542	0	87706
60-64	*NO. *	0	0	0	0	1	4	0	0	5	0	1	0	11
	TOT. AMT	0	0	0	0	69958	353220	0	0	412765	0	94304	0	930247
	AVE. AMT*	0	0	0	0	69958	88305	0	0	82553	0	94304	0	84568
65-	*NO. *	0	0	0	0	0	0	0	1	0	0	0	0	1
	TOT. AMT	0	0	0	0	0	0	0	127110	0	0	0	0	127110
	AVE. AMT*	0	0	0	0	0	0	0	127110	0	0	0	0	127110
TOTAL	*NO. *	0	46	1	40	37	169	109	95	291	4	2	1	795
	TOT. AMT	0	2658308	55114	2554679	2547560	13184040	8344862	7646451	24912747	347773	171846	16098	62439478
	AVE. AMT*	0	57789	55114	63867	68853	78012	76558	80489	85611	86943	85923	16098	78540

AVERAGE AGE * 44.6 * AVERAGE SERVICE * 14.5 *

AGE/SERVICE DISTRIBUTION PROBATION OFFICERS TIER 1

AGE *****	** SERVICE **											TOTAL *****		
	0-1 *****	1-2 *****	2-3 *****	3-4 *****	4-5 *****	5-9 *****	10-14 *****	15-19 *****	20-24 *****	25-29 *****	30-34 *****		35- *****	
15-19 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-29 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30-34 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35-39 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40-44 *NO. *	0	0	0	0	0	0	0	0	0	1	0	0	0	1
TOT.AMT	0	0	0	0	0	0	0	0	0	70519	0	0	0	70519
AVE.AMT*	0	0	0	0	0	0	0	0	0	70519	0	0	0	70519
45-49 *NO. *	0	0	0	0	0	1	0	0	1	6	0	0	0	8
TOT.AMT	0	0	0	0	0	61744	0	0	77782	441905	0	0	0	581431
AVE.AMT*	0	0	0	0	0	61744	0	0	77782	73651	0	0	0	72679
50-54 *NO. *	0	0	0	0	0	0	1	2	4	6	14	0	0	27
TOT.AMT	0	0	0	0	0	0	66240	116141	304157	458751	1067922	0	0	2013211
AVE.AMT*	0	0	0	0	0	0	66240	58071	76039	76459	76280	0	0	74563
55-59 *NO. *	0	0	0	0	0	0	0	1	2	7	12	1	0	23
TOT.AMT	0	0	0	0	0	0	0	66240	132480	559784	968201	82003	1808708	1808708
AVE.AMT*	0	0	0	0	0	0	0	66240	66240	79969	80683	82003	78639	78639
60-64 *NO. *	0	0	0	0	0	0	0	0	1	0	2	6	1	10
TOT.AMT	0	0	0	0	0	0	0	0	66240	0	118113	437227	78074	699654
AVE.AMT*	0	0	0	0	0	0	0	0	66240	0	59057	72871	78074	69965
65- *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT.AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE.AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL *NO. *	0	0	0	0	0	1	1	4	7	22	32	2	69	69
TOT.AMT	0	0	0	0	0	61744	66240	248621	514419	1649072	2473350	160077	5173523	5173523
AVE.AMT*	0	0	0	0	0	61744	66240	62155	73488	74958	77292	80039	74979	74979

AVERAGE AGE * 54.6 * AVERAGE SERVICE * 27.6 *

AGE/SERVICE DISTRIBUTION PROBATION OFFICERS TIER 2

AGE	** SERVICE **											TOTAL		
	0-1	1-2	2-3	3-4	4-5	5-9	10-14	15-19	20-24	25-29	30-34		35-	
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	
15-19	*NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0
	AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24	*NO. *	3	12	13	0	0	0	0	0	0	0	0	0	28
	TOT. AMT	115223	418003	529200	0	0	0	0	0	0	0	0	0	1062426
	AVE. AMT*	38408	34834	40708	0	0	0	0	0	0	0	0	0	37944
25-29	*NO. *	10	42	77	41	23	39	0	0	0	0	0	0	232
	TOT. AMT	381337	1560839	3218947	1848996	1053401	1963543	0	0	0	0	0	0	10027063
	AVE. AMT*	38134	37163	41805	45097	45800	50347	0	0	0	0	0	0	43220
30-34	*NO. *	6	10	30	21	27	125	21	1	0	0	0	0	241
	TOT. AMT	270155	374994	1246594	958355	1255234	7174015	1270233	50535	0	0	0	0	12600115
	AVE. AMT*	45026	37499	41553	45636	46490	57392	60487	50535	0	0	0	0	52283
35-39	*NO. *	3	5	9	6	5	56	74	15	0	0	0	0	173
	TOT. AMT	105692	193451	394218	272881	220191	3089744	4399529	933450	0	0	0	0	9609156
	AVE. AMT*	35231	38690	43802	45480	44038	55174	59453	62230	0	0	0	0	55544
40-44	*NO. *	0	0	6	3	4	17	27	30	9	0	0	0	96
	TOT. AMT	0	0	263584	130756	206604	924098	1666269	1929819	614279	0	0	0	5735409
	AVE. AMT*	0	0	43931	43585	51651	54359	61714	64327	68253	0	0	0	59744
45-49	*NO. *	0	2	1	2	3	12	17	25	18	0	0	0	80
	TOT. AMT	0	79288	44808	118719	139192	567573	1040337	1674974	1206914	0	0	0	4871805
	AVE. AMT*	0	39644	44808	59360	46397	47298	61196	66999	67051	0	0	0	60898
50-54	*NO. *	0	0	0	8	1	9	7	13	11	2	1	0	52
	TOT. AMT	0	0	0	328008	51254	499834	488746	804314	737360	146718	73359	0	3129593
	AVE. AMT*	0	0	0	41001	51254	55537	69821	61870	67033	73359	73359	0	60184
55-59	*NO. *	0	1	0	0	0	3	5	9	9	0	0	0	27
	TOT. AMT	0	62172	0	0	0	158378	317709	578551	600045	0	0	0	1716855
	AVE. AMT*	0	62172	0	0	0	52793	63542	64283	66672	0	0	0	63587
60-64	*NO. *	0	0	0	0	0	2	2	2	1	0	0	0	7
	TOT. AMT	0	0	0	0	0	116529	119646	105745	66301	0	0	0	408221
	AVE. AMT*	0	0	0	0	0	58265	59823	52873	66301	0	0	0	58317
65-	*NO. *	0	0	0	0	0	1	0	1	1	0	0	0	3
	TOT. AMT	0	0	0	0	0	66240	0	66339	49903	0	0	0	182482
	AVE. AMT*	0	0	0	0	0	66240	0	66339	49903	0	0	0	60827
TOTAL	*NO. *	22	72	136	81	63	264	153	96	49	2	1	0	939
	TOT. AMT	872407	2688747	5697351	3657715	2925876	14559954	9302469	6143727	3274802	146718	73359	0	49343125
	AVE. AMT*	39655	37344	41892	45157	46442	55151	60800	63997	66833	73359	73359	0	52549

AVERAGE AGE * 35.8 * AVERAGE SERVICE * 7.6 *

AGE/SERVICE DISTRIBUTION TOTAL PROBATION OFFICERS

AGE *****	** SERVICE **											TOTAL *****		
	0-1 *****	1-2 *****	2-3 *****	3-4 *****	4-5 *****	5-9 *****	10-14 *****	15-19 *****	20-24 *****	25-29 *****	30-34 *****		35- *****	
15-19 *NO. *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT. AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AVE. AMT*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20-24 *NO. *	3	12	13	0	0	0	0	0	0	0	0	0	0	28
TOT. AMT	115223	418003	529200	0	0	0	0	0	0	0	0	0	0	1062426
AVE. AMT*	38408	34834	40708	0	0	0	0	0	0	0	0	0	0	37944
25-29 *NO. *	10	42	77	41	23	39	0	0	0	0	0	0	0	232
TOT. AMT	381337	1560839	3218947	1848996	1053401	1963543	0	0	0	0	0	0	0	10027063
AVE. AMT*	38134	37163	41805	45097	45800	50347	0	0	0	0	0	0	0	43220
30-34 *NO. *	6	10	30	21	27	125	21	1	0	0	0	0	0	241
TOT. AMT	270155	374994	1246594	958355	1255234	7174015	1270233	50535	0	0	0	0	0	12600115
AVE. AMT*	45026	37499	41553	45636	46490	57392	60487	50535	0	0	0	0	0	52283
35-39 *NO. *	3	5	9	6	5	56	74	15	0	0	0	0	0	173
TOT. AMT	105692	193451	394218	272881	220191	3089744	4399529	933450	0	0	0	0	0	9609156
AVE. AMT*	35231	38690	43802	45480	44038	55174	59453	62230	0	0	0	0	0	55544
40-44 *NO. *	0	0	6	3	4	17	27	30	9	1	0	0	0	97
TOT. AMT	0	0	263584	130756	206604	924098	1666269	1929819	614279	70519	0	0	0	5805928
AVE. AMT*	0	0	43931	43585	51651	54359	61714	64327	68253	70519	0	0	0	59855
45-49 *NO. *	0	2	1	2	3	13	17	25	19	6	0	0	0	88
TOT. AMT	0	79288	44808	118719	139192	629317	1040337	1674974	1284696	441905	0	0	0	5453236
AVE. AMT*	0	39644	44808	59360	46397	48409	61196	66999	67616	73651	0	0	0	61969
50-54 *NO. *	0	0	0	8	1	9	8	15	15	8	15	0	0	79
TOT. AMT	0	0	0	328008	51254	499834	554986	920455	1041517	605469	1141281	0	0	5142804
AVE. AMT*	0	0	0	41001	51254	55537	69373	61364	69434	75684	76085	0	0	65099
55-59 *NO. *	0	1	0	0	0	3	5	10	11	7	12	1	0	50
TOT. AMT	0	62172	0	0	0	158378	317709	644791	732525	559784	968201	82003	3525563	
AVE. AMT*	0	62172	0	0	0	52793	63542	64479	66593	79969	80683	82003	70511	
60-64 *NO. *	0	0	0	0	0	2	2	3	1	2	6	1	0	17
TOT. AMT	0	0	0	0	0	116529	119646	171985	66301	118113	437227	78074	1107875	
AVE. AMT*	0	0	0	0	0	58265	59823	57328	66301	59057	72871	78074	65169	
65- *NO. *	0	0	0	0	0	1	0	1	1	0	0	0	0	3
TOT. AMT	0	0	0	0	0	66240	0	66339	49903	0	0	0	182482	
AVE. AMT*	0	0	0	0	0	66240	0	66339	49903	0	0	0	60827	
TOTAL *NO. *	22	72	136	81	63	265	154	100	56	24	33	2	1008	
TOT. AMT	872407	2688747	5697351	3657715	2925876	14621698	9368709	6392348	3789221	1795790	2546709	160077	54516648	
AVE. AMT*	39655	37344	41892	45157	46442	55176	60836	63923	67665	74825	77173	80039	54084	

AVERAGE AGE * 37.1 * AVERAGE SERVICE * 8.9 *

DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/**

GENERAL MEMBERS - OCTA

ATTAINED AGE *****	PRE '84 ***	** YEAR OF RETIREMENT **																		TOTAL *****	AVG AMT *****			
		'84 ***	'85 ***	'86 ***	'87 ***	'88 ***	'89 ***	'90 ***	'91 ***	'92 ***	'93 ***	'94 ***	'95 ***	'96 ***	'97 ***	'98 ***	'99 ***	'** ***	'** ***			'** ***	'** ***	
0- 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35- 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	3	16684
40- 44	0	0	0	0	0	0	0	0	0	0	1	0	0	2	1	2	1	1	2	1	0	11	17043	
45- 49	0	1	0	1	1	0	1	0	1	1	1	0	2	2	2	3	2	4	1	3	0	26	18143	
50- 54	0	1	0	0	3	2	2	4	0	2	1	1	3	2	4	1	6	9	7	15	8	71	15550	
55- 59	2	1	1	4	4	3	2	2	2	2	1	2	4	7	9	9	4	7	9	5	8	88	17731	
60- 64	0	0	1	2	1	2	1	1	2	6	6	3	15	10	7	7	5	11	11	10	7	108	16215	
65- 69	2	1	1	2	2	2	3	4	9	3	7	4	6	6	1	7	5	10	11	11	8	105	16804	
70- 74	0	0	2	0	3	2	6	4	3	7	8	1	15	2	4	3	5	7	6	4	4	86	18346	
75- 79	0	0	2	0	1	4	3	4	3	2	2	1	6	5	2	2	1	0	0	0	1	39	16381	
80- 84	1	0	2	2	2	1	4	4	1	0	0	1	0	0	0	0	0	0	2	0	1	21	13948	
85- 89	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	11757	
90- 94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
95- 99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
100-104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOT NUM	5	4	9	12	18	16	22	23	21	23	27	13	51	36	33	34	29	49	49	49	37	560		

AVG AMT 181061357012947173382102518944173321597216485177921788113961188061598016426155651520314786181751658816991

* AVG AMT * 16826
* TOT. PEN. 9422306 *



DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/**

GENERAL MEMBERS - SAN JUAN CAPISTRANO

ATTAINED AGE *****	PRE '84 ***	** YEAR OF RETIREMENT **																		TOTAL *****	AVG AMT *****			
		'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98	'99	'**	'**			'**	'**	
0- 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35- 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	7259	
40- 44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45- 49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50- 54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55- 59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	89302	
60- 64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65- 69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70- 74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75- 79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80- 84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85- 89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90- 94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95- 99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100-104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT NUM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2		
AVG AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	048280

* AVG AMT * 48280
* TOT.PEN. 96561 *

DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/**

GENERAL MEMBERS - COUNTY

ATTAINED AGE *****	PRE '84 ***	** YEAR OF RETIREMENT **																			TOTAL *****	AVG AMT *****		
		'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98	'99	'**	'**	'**			'**	
0- 29	0	0	0	0	0	2	0	0	0	0	2	2	0	2	0	0	2	0	0	3	1	14	9494	
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	4	1	1	7	19193	
35- 39	0	0	0	0	0	0	0	1	0	0	1	0	2	2	1	0	3	3	3	0	0	16	16247	
40- 44	0	0	0	1	0	0	0	2	0	3	2	3	5	4	9	0	9	5	4	5	7	59	16314	
45- 49	1	2	1	0	1	1	3	2	1	1	5	5	3	7	3	5	6	10	7	5	4	73	18404	
50- 54	7	2	2	2	5	4	2	2	1	2	6	7	5	7	9	10	19	55	52	65	64	328	14392	
55- 59	12	3	1	1	3	8	4	3	2	4	2	22	42	51	58	77	79	79	71	98	104	724	18866	
60- 64	21	5	4	2	3	5	19	15	33	51	57	60	83	59	78	66	78	110	98	143	167	1157	26279	
65- 69	30	12	25	28	51	53	29	41	30	35	37	58	114	61	111	106	90	112	81	78	84	1266	24323	
70- 74	164	35	29	25	43	41	46	40	52	66	75	81	137	60	55	83	66	47	37	28	46	1256	21472	
75- 79	302	42	49	36	69	53	52	44	52	52	54	60	46	29	24	34	27	21	15	20	17	1098	19453	
80- 84	366	57	61	47	42	36	24	16	24	18	20	21	28	12	16	13	8	13	9	10	16	857	16562	
85- 89	257	25	17	9	7	4	2	1	6	8	4	6	10	7	5	4	7	10	8	5	5	407	14505	
90- 94	100	3	0	1	3	0	1	1	1	3	1	4	1	2	0	2	1	1	2	1	2	130	10403	
95- 99	19	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0	0	0	22	9114	
100-104	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	4	9315	
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT NUM	1282	186	189	152	227	207	182	168	202	243	267	330	477	303	369	401	395	467	391	462	518	7418		
AVG AMT	115351722817281190582097920480213292397422821204972456021499261871908422613203722223920706230052554927208																							

* AVG AMT * 20548

* TOT. PEN. 152425264 *

DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/**

SAFETY MEMBERS - LAW ENFORCEMENT

ATTAINED AGE *****	PRE '84 ***	** YEAR OF RETIREMENT **																			TOTAL *****	AVG AMT *****	
		'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98	'99	'**	'**	'**			'**
0- 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1	0	2	17392
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35- 39	1	0	0	0	0	0	0	1	0	0	1	0	1	2	2	0	2	6	0	2	0	18	31797
40- 44	1	1	1	1	0	0	0	0	1	2	4	2	4	4	3	5	4	2	5	7	2	49	33149
45- 49	0	2	0	0	2	1	1	0	4	6	1	5	5	3	1	1	2	3	4	5	2	48	29946
50- 54	4	3	1	4	2	1	1	4	1	4	3	2	5	2	1	1	1	3	6	16	24	89	49019
55- 59	14	3	3	2	0	2	1	6	2	8	7	2	5	4	5	3	7	15	13	78	23	203	59333
60- 64	21	2	2	2	2	1	0	6	3	3	7	9	19	17	22	15	21	5	9	27	3	196	52495
65- 69	25	3	9	6	5	4	9	6	4	5	17	9	12	1	4	4	1	1	3	1	1	130	43854
70- 74	34	5	4	4	5	3	4	3	4	4	5	4	5	1	0	0	2	1	2	1	2	93	39379
75- 79	26	4	6	0	0	0	2	0	0	3	0	1	1	0	2	1	0	4	1	1	1	53	23187
80- 84	16	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0	1	2	0	0	3	25	18874
85- 89	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	18265
90- 94	4	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	5	14605
95- 99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100-104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT NUM	156	23	26	19	16	12	18	26	20	35	46	35	58	34	41	30	41	42	43	139	61	921	

AVG AMT 223192746731215316923609934809440683592039115317314503342671473594919851585492905603440870490337099565135

* AVG AMT * 45260

* TOT.PEN. 41684672 *



DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/**

SAFETY MEMBERS - FIRE AUTHORITY

ATTAINED AGE *****	PRE '84 ***	** YEAR OF RETIREMENT **																		TOTAL *****	AVG AMT *****			
		'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98	'99	'**	'**			'**	'**	
0- 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	1	30752	
35- 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	2	30616		
40- 44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1	1	0	3	32415		
45- 49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	2	0	1	7	32309		
50- 54	0	0	0	0	0	0	0	0	1	0	0	0	2	0	1	1	0	2	1	1	5	14	33036	
55- 59	0	0	0	0	0	0	0	0	0	0	0	0	2	0	3	3	5	11	4	8	13	49	40560	
60- 64	0	0	0	0	0	0	0	0	0	0	0	0	2	3	2	5	8	11	2	5	3	41	40172	
65- 69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	5	1	1	0	9	35482	
70- 74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1	45853	
75- 79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
80- 84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
85- 89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
90- 94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
95- 99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
100-104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOT NUM	0	0	0	0	0	0	0	0	1	0	0	0	6	3	7	14	13	31	14	16	22	127		
AVG AMT	0	0	0	0	0	0	0	0	033874	0	0	0	0243923144234173352234766429795374184282150838											

* AVG AMT * 38406
 * TOT.PEN. 4877573 *



DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/**

SAFETY MEMBERS - PROBATION OFFICERS

ATTAINED AGE *****	PRE '84 ***	** YEAR OF RETIREMENT **																			TOTAL *****	AVG AMT *****	
		'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98	'99	'**	'**	'**			'**
0- 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35- 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	19673
40- 44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45- 49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	24531
50- 54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	7	37393
55- 59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	20	21	48659	
60- 64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	20	52942	
65- 69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70- 74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	16512
75- 79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80- 84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85- 89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90- 94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95- 99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100-104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT NUM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	49	51	
AVG AMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	49	04204947327

* AVG AMT * 47121
 * TOT. PEN. 2403151 *



DISTRIBUTION OF PENSIONERS BY YEAR OF RETIREMENT AND BY ATTAINED AGE AS OF 12/**

TOTAL OF ALL MEMBERS

ATTAINED AGE *****	PRE '84 ***	** YEAR OF RETIREMENT **																			TOTAL *****	AVG AMT *****		
		'84	'85	'86	'87	'88	'89	'90	'91	'92	'93	'94	'95	'96	'97	'98	'99	'**	'**	'**			'**	
0- 29	0	0	0	0	0	2	0	0	0	0	2	2	0	2	1	0	2	0	0	4	1	16	10481	
30- 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	4	1	1	8	20638	
35- 39	1	0	0	0	0	0	0	2	0	0	2	0	3	4	6	0	5	9	5	3	1	41	23671	
40- 44	1	1	1	2	0	0	0	2	1	5	7	5	9	10	13	8	14	8	12	14	9	122	23537	
45- 49	1	5	1	1	4	2	5	2	6	8	7	10	10	12	6	11	10	19	14	13	8	155	22602	
50- 54	11	6	3	6	10	7	5	10	3	8	10	10	15	11	15	13	26	69	66	97	108	509	21437	
55- 59	28	7	5	7	7	13	7	11	6	14	10	26	53	62	75	92	95	112	97	190	169	1086	27957	
60- 64	42	7	7	6	6	8	20	22	38	60	70	72	119	89	109	93	112	137	120	185	200	1522	29664	
65- 69	57	16	35	36	58	59	41	51	43	43	61	71	132	68	117	118	96	128	96	91	93	1510	25547	
70- 74	198	40	35	29	51	46	56	47	59	77	88	86	157	63	59	86	73	55	46	33	53	1437	22456	
75- 79	328	46	57	36	70	57	57	48	55	57	56	62	53	34	28	37	28	25	16	21	19	1190	19518	
80- 84	383	57	63	49	44	37	28	20	25	18	21	23	29	12	16	13	9	15	11	10	20	903	16565	
85- 89	267	25	17	10	8	4	2	1	6	8	4	6	10	7	5	4	7	10	8	5	5	419	14582	
90- 94	104	3	0	1	3	0	1	1	2	3	1	4	1	2	0	2	1	1	2	1	2	135	10559	
95- 99	19	0	0	0	0	0	0	0	0	0	1	1	1	0	0	0	0	0	0	0	0	22	9114	
100-104	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	4	9315	
105-999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT NUM	1443	213	224	183	261	235	222	217	244	301	340	378	592	376	450	479	478	589	497	668	689	9079		
AVG AMT	127231826518724202572190921108227762455723656215962679923200276072160824979222762540222130251873481032262																							

* AVG AMT * 23229

* TOT. PEN. 210909527 *

COUNTY - TIER 1
GENERAL MEMBERS
MEMBER CONTRIBUTION RATES
NORMAL RATES ONLY

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
-----	-----	-----	-----
16	2.59%	38	3.71%
17	2.64%	39	3.77%
18	2.68%	40	3.83%
19	2.73%	41	3.89%
20	2.77%	42	3.95%
21	2.82%	43	4.01%
22	2.87%	44	4.07%
23	2.92%	45	4.14%
24	2.97%	46	4.20%
25	3.01%	47	4.26%
26	3.06%	48	4.33%
27	3.12%	49	4.39%
28	3.17%	50	4.46%
29	3.22%	51	4.52%
30	3.27%	52	4.59%
31	3.32%	53	4.66%
32	3.38%	54	4.73%
33	3.43%	55	4.80%
34	3.49%	56	4.87%
35	3.54%	57	4.94%
36	3.60%	58	5.01%
37	3.66%	59	5.08%

INTEREST: 7.50%
SALARY: 4.50%

COUNTY - TIER 1
 GENERAL MEMBERS
 MEMBER CONTRIBUTION RATES
 NORMAL PLUS COST OF LIVING RATES

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
-----	-----	-----	-----
16	3.94%	38	5.64%
17	4.01%	39	5.73%
18	4.07%	40	5.82%
19	4.14%	41	5.91%
20	4.21%	42	6.00%
21	4.29%	43	6.09%
22	4.36%	44	6.19%
23	4.43%	45	6.28%
24	4.50%	46	6.38%
25	4.58%	47	6.47%
26	4.65%	48	6.57%
27	4.73%	49	6.67%
28	4.81%	50	6.77%
29	4.89%	51	6.87%
30	4.97%	52	6.97%
31	5.05%	53	7.08%
32	5.13%	54	7.18%
33	5.21%	55	7.28%
34	5.30%	56	7.39%
35	5.38%	57	7.50%
36	5.47%	58	7.61%
37	5.55%	59	7.72%

INTEREST: 7.50%
 SALARY: 4.50%

COUNTY - TIER 2
GENERAL MEMBERS
MEMBER CONTRIBUTION RATES
NORMAL RATES ONLY

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
16	4.14%	38	5.93%
17	4.21%	39	6.02%
18	4.28%	40	6.11%
19	4.35%	41	6.21%
20	4.43%	42	6.30%
21	4.50%	43	6.40%
22	4.58%	44	6.50%
23	4.65%	45	6.60%
24	4.73%	46	6.70%
25	4.81%	47	6.80%
26	4.89%	48	6.90%
27	4.97%	49	7.01%
28	5.05%	50	7.11%
29	5.14%	51	7.22%
30	5.22%	52	7.33%
31	5.30%	53	7.43%
32	5.39%	54	7.54%
33	5.48%	55	7.65%
34	5.56%	56	7.77%
35	5.65%	57	7.88%
36	5.74%	58	7.99%
37	5.83%	59	8.11%

INTEREST: 7.50%
SALARY: 4.50%

COUNTY - TIER 2
 GENERAL MEMBERS
 MEMBER CONTRIBUTION RATES
 NORMAL PLUS COST OF LIVING RATES

ENTRY AGE -----	CONTRIBUTION RATE -----	ENTRY AGE -----	CONTRIBUTION RATE -----
16	5.44%	38	7.79%
17	5.53%	39	7.91%
18	5.63%	40	8.03%
19	5.72%	41	8.16%
20	5.82%	42	8.28%
21	5.92%	43	8.41%
22	6.02%	44	8.54%
23	6.12%	45	8.67%
24	6.22%	46	8.80%
25	6.32%	47	8.94%
26	6.43%	48	9.07%
27	6.53%	49	9.21%
28	6.64%	50	9.35%
29	6.75%	51	9.49%
30	6.86%	52	9.63%
31	6.97%	53	9.77%
32	7.08%	54	9.91%
33	7.20%	55	10.06%
34	7.31%	56	10.20%
35	7.43%	57	10.35%
36	7.55%	58	10.50%
37	7.67%	59	10.65%

INTEREST: 7.50%
 SALARY: 4.50%

OCTA - TIER 1
 GENERAL MEMBERS
 MEMBER CONTRIBUTION RATES
 NORMAL RATES ONLY

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
16	2.59%	38	3.71%
17	2.64%	39	3.77%
18	2.68%	40	3.83%
19	2.73%	41	3.89%
20	2.77%	42	3.95%
21	2.82%	43	4.01%
22	2.87%	44	4.07%
23	2.92%	45	4.14%
24	2.97%	46	4.20%
25	3.01%	47	4.26%
26	3.06%	48	4.33%
27	3.12%	49	4.39%
28	3.17%	50	4.46%
29	3.22%	51	4.52%
30	3.27%	52	4.59%
31	3.32%	53	4.66%
32	3.38%	54	4.73%
33	3.43%	55	4.80%
34	3.49%	56	4.87%
35	3.54%	57	4.94%
36	3.60%	58	5.01%
37	3.66%	59	5.08%

INTEREST: 7.50%
 SALARY: 4.50%

OCTA - TIER 1
 GENERAL MEMBERS
 MEMBER CONTRIBUTION RATES
 NORMAL PLUS COST OF LIVING RATES

ENTRY AGE -----	CONTRIBUTION RATE -----	ENTRY AGE -----	CONTRIBUTION RATE -----
16	3.91%	38	5.61%
17	3.98%	39	5.69%
18	4.05%	40	5.78%
19	4.12%	41	5.87%
20	4.19%	42	5.96%
21	4.26%	43	6.06%
22	4.33%	44	6.15%
23	4.40%	45	6.24%
24	4.48%	46	6.34%
25	4.55%	47	6.43%
26	4.63%	48	6.53%
27	4.70%	49	6.63%
28	4.78%	50	6.73%
29	4.86%	51	6.83%
30	4.94%	52	6.93%
31	5.02%	53	7.03%
32	5.10%	54	7.14%
33	5.18%	55	7.24%
34	5.26%	56	7.35%
35	5.35%	57	7.45%
36	5.43%	58	7.56%
37	5.52%	59	7.67%

INTEREST: 7.50%
 SALARY: 4.50%

OCTA - TIER 2
 GENERAL MEMBERS
 MEMBER CONTRIBUTION RATES
 NORMAL RATES ONLY

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
16	4.14%	38	5.93%
17	4.21%	39	6.02%
18	4.28%	40	6.11%
19	4.35%	41	6.21%
20	4.43%	42	6.30%
21	4.50%	43	6.40%
22	4.58%	44	6.50%
23	4.65%	45	6.60%
24	4.73%	46	6.70%
25	4.81%	47	6.80%
26	4.89%	48	6.90%
27	4.97%	49	7.01%
28	5.05%	50	7.11%
29	5.14%	51	7.22%
30	5.22%	52	7.33%
31	5.30%	53	7.43%
32	5.39%	54	7.54%
33	5.48%	55	7.65%
34	5.56%	56	7.77%
35	5.65%	57	7.88%
36	5.74%	58	7.99%
37	5.83%	59	8.11%

INTEREST: 7.50%
 SALARY: 4.50%

OCTA - TIER 2
 GENERAL MEMBERS
 MEMBER CONTRIBUTION RATES
 NORMAL PLUS COST OF LIVING RATES

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
16	5.61%	38	8.03%
17	5.71%	39	8.16%
18	5.80%	40	8.29%
19	5.90%	41	8.42%
20	6.00%	42	8.55%
21	6.10%	43	8.68%
22	6.21%	44	8.81%
23	6.31%	45	8.95%
24	6.42%	46	9.08%
25	6.52%	47	9.22%
26	6.63%	48	9.36%
27	6.74%	49	9.50%
28	6.85%	50	9.64%
29	6.96%	51	9.79%
30	7.08%	52	9.93%
31	7.19%	53	10.08%
32	7.31%	54	10.23%
33	7.42%	55	10.38%
34	7.54%	56	10.53%
35	7.66%	57	10.68%
36	7.79%	58	10.83%
37	7.91%	59	10.99%

INTEREST: 7.50%
 SALARY: 4.50%

LAW ENFORCEMENT - TIER 1
SAFETY MEMBER
MEMBER CONTRIBUTION RATES
NORMAL RATES ONLY

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
18	3.47%	34	4.46%
19	3.53%	35	4.53%
20	3.58%	36	4.60%
21	3.64%	37	4.67%
22	3.70%	38	4.74%
23	3.76%	39	4.81%
24	3.82%	40	4.89%
25	3.88%	41	4.96%
26	3.94%	42	5.03%
27	4.01%	43	5.11%
28	4.07%	44	5.18%
29	4.13%	45	5.26%
30	4.20%	46	5.33%
31	4.26%	47	5.41%
32	4.33%	48	5.49%
33	4.40%	49	5.57%

INTEREST: 7.50%
SALARY: 4.50%

LAW ENFORCEMENT - TIER 1
 SAFETY MEMBER
 MEMBER CONTRIBUTION RATES
 NORMAL PLUS COST OF LIVING RATES

ENTRY AGE -----	CONTRIBUTION RATE -----	ENTRY AGE -----	CONTRIBUTION RATE -----
18	7.40%	34	9.52%
19	7.52%	35	9.67%
20	7.65%	36	9.82%
21	7.77%	37	9.96%
22	7.90%	38	10.12%
23	8.02%	39	10.27%
24	8.15%	40	10.42%
25	8.28%	41	10.58%
26	8.41%	42	10.73%
27	8.55%	43	10.89%
28	8.68%	44	11.05%
29	8.82%	45	11.21%
30	8.96%	46	11.38%
31	9.10%	47	11.54%
32	9.24%	48	11.71%
33	9.38%	49	11.88%

INTEREST: 7.50%
 SALARY: 4.50%

LAW ENFORCEMENT - TIER 2
SAFETY MEMBER
MEMBER CONTRIBUTION RATES
NORMAL RATES ONLY

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
-----	-----	-----	-----
18	6.65%	34	8.55%
19	6.75%	35	8.68%
20	6.86%	36	8.81%
21	6.98%	37	8.95%
22	7.09%	38	9.08%
23	7.20%	39	9.22%
24	7.32%	40	9.36%
25	7.44%	41	9.50%
26	7.55%	42	9.64%
27	7.67%	43	9.78%
28	7.79%	44	9.92%
29	7.92%	45	10.07%
30	8.04%	46	10.21%
31	8.17%	47	10.36%
32	8.29%	48	10.51%
33	8.42%	49	10.66%

INTEREST: 7.50%
SALARY: 4.50%

LAW ENFORCEMENT - TIER 2
 SAFETY MEMBER
 MEMBER CONTRIBUTION RATES
 NORMAL PLUS COST OF LIVING RATES

ENTRY AGE -----	CONTRIBUTION RATE -----	ENTRY AGE -----	CONTRIBUTION RATE -----
18	10.46%	34	13.45%
19	10.63%	35	13.66%
20	10.80%	36	13.87%
21	10.98%	37	14.08%
22	11.16%	38	14.29%
23	11.33%	39	14.50%
24	11.52%	40	14.72%
25	11.70%	41	14.94%
26	11.89%	42	15.16%
27	12.07%	43	15.39%
28	12.26%	44	15.61%
29	12.46%	45	15.84%
30	12.65%	46	16.07%
31	12.85%	47	16.30%
32	13.05%	48	16.54%
33	13.25%	49	16.78%

INTEREST: 7.50%
 SALARY: 4.50%

FIRE AUTHORITY - TIER 1
SAFETY MEMBER
MEMBER CONTRIBUTION RATES
NORMAL RATES ONLY

ENTRY AGE -----	CONTRIBUTION RATE -----	ENTRY AGE -----	CONTRIBUTION RATE -----
18	3.47%	34	4.46%
19	3.53%	35	4.53%
20	3.58%	36	4.60%
21	3.64%	37	4.67%
22	3.70%	38	4.74%
23	3.76%	39	4.81%
24	3.82%	40	4.89%
25	3.88%	41	4.96%
26	3.94%	42	5.03%
27	4.01%	43	5.11%
28	4.07%	44	5.18%
29	4.13%	45	5.26%
30	4.20%	46	5.33%
31	4.26%	47	5.41%
32	4.33%	48	5.49%
33	4.40%	49	5.57%

INTEREST: 7.50%
SALARY: 4.50%

FIRE AUTHORITY - TIER 1
SAFETY MEMBER
MEMBER CONTRIBUTION RATES
NORMAL PLUS COST OF LIVING RATES

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
-----	-----	-----	-----
18	7.25%	34	9.32%
19	7.36%	35	9.46%
20	7.48%	36	9.61%
21	7.61%	37	9.75%
22	7.73%	38	9.90%
23	7.85%	39	10.05%
24	7.98%	40	10.20%
25	8.11%	41	10.35%
26	8.24%	42	10.51%
27	8.37%	43	10.66%
28	8.50%	44	10.82%
29	8.63%	45	10.98%
30	8.77%	46	11.14%
31	8.90%	47	11.30%
32	9.04%	48	11.46%
33	9.18%	49	11.62%

INTEREST: 7.50%
SALARY: 4.50%

FIRE AUTHORITY - TIER 2
SAFETY MEMBER
MEMBER CONTRIBUTION RATES
NORMAL RATES ONLY

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
18	6.65%	34	8.55%
19	6.75%	35	8.68%
20	6.86%	36	8.81%
21	6.98%	37	8.95%
22	7.09%	38	9.08%
23	7.20%	39	9.22%
24	7.32%	40	9.36%
25	7.44%	41	9.50%
26	7.55%	42	9.64%
27	7.67%	43	9.78%
28	7.79%	44	9.92%
29	7.92%	45	10.07%
30	8.04%	46	10.21%
31	8.17%	47	10.36%
32	8.29%	48	10.51%
33	8.42%	49	10.66%

INTEREST: 7.50%
SALARY: 4.50%

FIRE AUTHORITY - TIER 2
SAFETY MEMBER
MEMBER CONTRIBUTION RATES
NORMAL PLUS COST OF LIVING RATES

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
-----	-----	-----	-----
18	10.29%	34	13.24%
19	10.46%	35	13.44%
20	10.63%	36	13.65%
21	10.80%	37	13.85%
22	10.98%	38	14.06%
23	11.15%	39	14.27%
24	11.33%	40	14.49%
25	11.51%	41	14.70%
26	11.70%	42	14.92%
27	11.88%	43	15.14%
28	12.07%	44	15.36%
29	12.26%	45	15.59%
30	12.45%	46	15.82%
31	12.65%	47	16.05%
32	12.84%	48	16.28%
33	13.04%	49	16.51%

INTEREST: 7.50%
SALARY: 4.50%

PROBATION OFFICERS - TIER 1
SAFETY MEMBERS
MEMBER CONTRIBUTION RATES
NORMAL RATES ONLY

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
16	3.36%	33	4.40%
17	3.41%	34	4.46%
18	3.47%	35	4.53%
19	3.53%	36	4.60%
20	3.58%	37	4.67%
21	3.64%	38	4.74%
22	3.70%	39	4.81%
23	3.76%	40	4.89%
24	3.82%	41	4.96%
25	3.88%	42	5.03%
26	3.94%	43	5.11%
27	4.01%	44	5.18%
28	4.07%	45	5.26%
29	4.13%	46	5.33%
30	4.20%	47	5.41%
31	4.26%	48	5.49%
32	4.33%	49	5.57%

INTEREST: 7.50%
SALARY: 4.50%

PROBATION OFFICERS - TIER 1
 SAFETY MEMBERS
 MEMBER CONTRIBUTION RATES
 NORMAL PLUS COST OF LIVING RATES

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
16	4.31%	33	5.64%
17	4.38%	34	5.73%
18	4.45%	35	5.81%
19	4.52%	36	5.90%
20	4.60%	37	5.99%
21	4.67%	38	6.08%
22	4.75%	39	6.17%
23	4.82%	40	6.27%
24	4.90%	41	6.36%
25	4.98%	42	6.45%
26	5.06%	43	6.55%
27	5.14%	44	6.65%
28	5.22%	45	6.74%
29	5.30%	46	6.84%
30	5.39%	47	6.94%
31	5.47%	48	7.04%
32	5.55%	49	7.14%

INTEREST: 7.50%
 SALARY: 4.50%

PROBATION OFFICERS - TIER 2
SAFETY MEMBERS
MEMBER CONTRIBUTION RATES
NORMAL RATES ONLY

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
-----	-----	-----	-----
16	6.43%	33	8.42%
17	6.54%	34	8.55%
18	6.65%	35	8.68%
19	6.75%	36	8.81%
20	6.86%	37	8.95%
21	6.98%	38	9.08%
22	7.09%	39	9.22%
23	7.20%	40	9.36%
24	7.32%	41	9.50%
25	7.44%	42	9.64%
26	7.55%	43	9.78%
27	7.67%	44	9.92%
28	7.79%	45	10.07%
29	7.92%	46	10.21%
30	8.04%	47	10.36%
31	8.17%	48	10.51%
32	8.29%	49	10.66%

INTEREST: 7.50%
SALARY: 4.50%

PROBATION OFFICERS - TIER 2
 SAFETY MEMBERS
 MEMBER CONTRIBUTION RATES
 NORMAL PLUS COST OF LIVING RATES

ENTRY AGE -----	CONTRIBUTION RATE -----	ENTRY AGE -----	CONTRIBUTION RATE -----
16	7.34%	33	9.61%
17	7.46%	34	9.76%
18	7.58%	35	9.90%
19	7.71%	36	10.06%
20	7.83%	37	10.21%
21	7.96%	38	10.36%
22	8.09%	39	10.52%
23	8.22%	40	10.67%
24	8.35%	41	10.83%
25	8.48%	42	10.99%
26	8.62%	43	11.16%
27	8.76%	44	11.32%
28	8.89%	45	11.49%
29	9.03%	46	11.65%
30	9.17%	47	11.82%
31	9.32%	48	11.99%
32	9.46%	49	12.17%

INTEREST: 7.50%
 SALARY: 4.50%

SAN JUAN CAPISTRANO - TIER 1
 GENERAL MEMBERS
 MEMBER CONTRIBUTION RATES
 NORMAL RATES ONLY

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
-----	-----	-----	-----
16	6.06%	35	8.23%
17	6.16%	36	8.36%
18	6.27%	37	8.49%
19	6.37%	38	8.62%
20	6.48%	39	8.75%
21	6.58%	40	8.89%
22	6.69%	41	9.02%
23	6.80%	42	9.16%
24	6.91%	43	9.30%
25	7.03%	44	9.44%
26	7.14%	45	9.58%
27	7.26%	46	9.72%
28	7.37%	47	9.86%
29	7.49%	48	10.01%
30	7.61%	49	10.16%
31	7.73%	50	10.31%
32	7.85%	51	10.46%
33	7.98%	52	10.61%
34	8.10%	53	10.76%
35	8.23%	54	10.91%

INTEREST: 7.50%
 SALARY: 4.50%

SAN JUAN CAPISTRANO - TIER 1
 GENERAL MEMBERS
 MEMBER CONTRIBUTION RATES
 NORMAL PLUS COST OF LIVING RATES

ENTRY AGE -----	CONTRIBUTION RATE -----	ENTRY AGE -----	CONTRIBUTION RATE -----
16	7.83%	35	10.63%
17	7.96%	36	10.80%
18	8.09%	37	10.96%
19	8.23%	38	11.13%
20	8.37%	39	11.30%
21	8.50%	40	11.48%
22	8.64%	41	11.65%
23	8.79%	42	11.83%
24	8.93%	43	12.01%
25	9.08%	44	12.19%
26	9.22%	45	12.37%
27	9.37%	46	12.55%
28	9.52%	47	12.74%
29	9.68%	48	12.93%
30	9.83%	49	13.12%
31	9.99%	50	13.31%
32	10.15%	51	13.50%
33	10.31%	52	13.70%
34	10.47%	53	13.90%
35	10.63%	54	14.10%

INTEREST: 7.50%
 SALARY: 4.50%

SAN JUAN CAPISTRANO - TIER 2
 GENERAL MEMBERS
 MEMBER CONTRIBUTION RATES
 NORMAL RATES ONLY

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
-----	-----	-----	-----
16	5.80%	35	7.88%
17	5.90%	36	8.00%
18	6.00%	37	8.13%
19	6.10%	38	8.25%
20	6.20%	39	8.38%
21	6.31%	40	8.51%
22	6.41%	41	8.64%
23	6.51%	42	8.77%
24	6.62%	43	8.90%
25	6.73%	44	9.04%
26	6.84%	45	9.17%
27	6.95%	46	9.31%
28	7.06%	47	9.45%
29	7.17%	48	9.58%
30	7.29%	49	9.73%
31	7.40%	50	9.87%
32	7.52%	51	10.01%
33	7.64%	52	10.16%
34	7.76%	53	10.30%
35	7.88%	54	10.45%

INTEREST: 7.50%
 SALARY: 4.50%

SAN JUAN CAPISTRANO - TIER 2
 GENERAL MEMBERS
 MEMBER CONTRIBUTION RATES
 NORMAL PLUS COST OF LIVING RATES

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
16	7.50%	35	10.18%
17	7.62%	36	10.34%
18	7.75%	37	10.50%
19	7.88%	38	10.66%
20	8.01%	39	10.82%
21	8.14%	40	10.99%
22	8.28%	41	11.16%
23	8.41%	42	11.33%
24	8.55%	43	11.50%
25	8.69%	44	11.67%
26	8.83%	45	11.84%
27	8.98%	46	12.02%
28	9.12%	47	12.20%
29	9.27%	48	12.38%
30	9.41%	49	12.56%
31	9.56%	50	12.75%
32	9.71%	51	12.93%
33	9.87%	52	13.12%
34	10.02%	53	13.31%
35	10.18%	54	13.50%

INTEREST: 7.50%
 SALARY: 4.50%

RANCHO SANTA MARGARITA - TIER 1 AND TIER 2
 GENERAL MEMBERS
 MEMBER CONTRIBUTION RATES
 NORMAL RATES ONLY

ENTRY AGE	CONTRIBUTION RATE	ENTRY AGE	CONTRIBUTION RATE
16	5.80%	35	7.88%
17	5.90%	36	8.00%
18	6.00%	37	8.13%
19	6.10%	38	8.25%
20	6.20%	39	8.38%
21	6.31%	40	8.51%
22	6.41%	41	8.64%
23	6.51%	42	8.77%
24	6.62%	43	8.90%
25	6.73%	44	9.04%
26	6.84%	45	9.17%
27	6.95%	46	9.31%
28	7.06%	47	9.45%
29	7.17%	48	9.58%
30	7.29%	49	9.73%
31	7.40%	50	9.87%
32	7.52%	51	10.01%
33	7.64%	52	10.16%
34	7.76%	53	10.30%
35	7.88%	54	10.45%

INTEREST: 7.50%
 SALARY: 4.50%

RANCHO SANTA MARGARITA - TIER 1 AND TIER 2
 GENERAL MEMBERS
 MEMBER CONTRIBUTION RATES
 NORMAL PLUS COST OF LIVING RATES

ENTRY AGE -----	CONTRIBUTION RATE -----	ENTRY AGE -----	CONTRIBUTION RATE -----
16	7.39%	35	10.04%
17	7.52%	36	10.19%
18	7.64%	37	10.35%
19	7.77%	38	10.51%
20	7.90%	39	10.67%
21	8.03%	40	10.84%
22	8.16%	41	11.00%
23	8.30%	42	11.17%
24	8.43%	43	11.34%
25	8.57%	44	11.51%
26	8.71%	45	11.68%
27	8.85%	46	11.85%
28	8.99%	47	12.03%
29	9.14%	48	12.21%
30	9.28%	49	12.39%
31	9.43%	50	12.57%
32	9.58%	51	12.75%
33	9.73%	52	12.94%
34	9.88%	53	13.12%
35	10.04%	54	13.31%

INTEREST: 7.50%
 SALARY: 4.50%