

Rate Comparison of SACRS Counties				
	2010			
System	Date of Calculation	Combined Employer Share	Combined P&I on POBs	Combined Total % of Payroll
Tulare	6/30/2010	12.39%	2.92%	15.31%
Los Angeles	6/30/2009	14.22%	4.00%	18.22%
Imperial	6/30/2010	13.62%	5.85%	19.47%
Ventura	6/30/2010	22.43%	0.00%	22.43%
Stanislaus	6/30/2010	18.87%	4.84%	23.71%
San Bernardino	6/30/2010	18.08%	6.09%	24.17%
Sonoma	12/31/2008	11.65%	13.93%	25.58%
Alameda	12/31/2009	18.70%	7.41%	26.11%
Marin	6/30/2010	23.83%	3.80%	27.61%
Mendocino	6/30/2010	19.08%	11.59%	30.67%
Orange	12/31/2009	30.13%	1.30%	31.43%
San Joaquin	1/1/2010	31.92%	0.00%	31.92%
San Mateo	6/30/2010	34.00%	0.00%	34.00%
Sacramento	6/30/2010	21.74%	12.42%	34.16%
Santa Barbara	6/30/2010	34.48%	0.00%	34.48%
San Diego	6/30/2010	26.98%	8.40%	35.38%
Merced	6/30/2010	30.23%	6.00%	36.23%
Contra Costa	6/30/2010	30.19%	10.59%	40.78%
Kern	6/30/2010	39.53%	5.53%	45.06%
Fresno	6/30/2010	44.01%	9.42%	53.43%
Note: This information was provided by each system listed in the comparison. The data is presented as received and is not validated by the Mendocino County Employees' Retirement Association.				