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8 **BEFORE THE BOARD OF THE**
9 **MENDOCINO COUNTY EMPLOYEES RETIREMENT ASSOCIATION**

10 PHILLIP PINTANE,

11 Claimant,

12 vs.

13 MENDOCINO COUNTY
EMPLOYEES RETIREMENT
ASSOCIATION

14 Respondent.

CLAIMANT'S BRIEF

Date: April 15, 2026

Time: 8:30 am

Location: 625 Kings Court, Suite B
Ukiah, CA 95482

15
16 **INTRODUCTION**

17 This matter comes before the board on Claimant, PHILIP PINTANE'S, (Pintane
18 or Claimant) appeal of the Mendocino County Employees Retirement Association's
19 (MCERA or respondent) reduction of his retirement benefits. At the October 15, 2025,
20 meeting of the Retirement Board (Board) the respondent claimed that the reduction in
21 Mr. Pintane's benefits was caused by multiple mistakes having been made by MCERA
22 employees and employees of the County of Mendocino (County).

23 The Board upheld the reduction of Mr. Pintane's benefits. The decision of the
24 Board was based on incorrect facts and an incorrect interpretation of current law.

25 Mr. Pintane was hired as a sworn member of the Mendocino County Sheriff's
26 office in 1981 and became a member of MCERA on July 19, 1981. Mr. Pintane's initial
27 rank was Deputy Sheriff II. He eventually rose to the rank of Lieutenant.

28 On March 1, 2008, after 27 years of service, Mr. Pintane retired from County

1 employment. Upon his retirement, and pursuant to information provided him by MCEA,
2 Mr. Pintane purchased 3 additional years of public service bringing his total service
3 years to 30 years for retirement purposes.

4 Between the time he qualified for membership in MCERA, in 1981, and June,
5 1993, Mr. Pintane was designated as a Safety Tier 2 member, and a general member, in
6 MCERA. In July, 1993, he was designated a Safety Tier 1 member. From the date he
7 entered MCERA, Mr. Pintane contributed his individual share of retirement benefit
8 deposits according to his membership level until at least March, 2008.

9 The respondent herein alleges that the 1993 change in membership from Tier 2 to
10 Tier 1 was made as a result of errors made by MCERA staff and County staff.
11 Additionally, MCERA has defended its unilateral decision, made in May, 2025, 17 years
12 after his retirement, to retroactively downgrade Mr. Pintane's membership from Safety
13 Tier 1 to Tier 2, and thus reduce his monthly payments, on its position that to continue
14 making retirement payments based on Tier 1 membership, would constitute a "gift of
15 public funds".

16 The change from Tier 2 to Tier 1 in membership has cost Mr. Pintane at lease
17 \$1300 per month in his current retirement benefits.

18 **ARGUMENT**

19 At the October 15, 2025 Board meeting, (the "board hearing"), numerous factually
20 incorrect and misleading statements were offered by both MCERA's attorney, Mr.
21 Westerfield, and the MCERA Executive Director, Doris Rentschler.

22 As was argued by Mr. Pintane while representing himself at the October hearing,
23 MCERA has no proof whatsoever as to why or by whom the decision was made to
24 advance Mr. Pintane from Safety Tier 2 to Safety Tier 1 in 1993. The transcript of the
25 board hearing contains no evidence whatsoever to support the respondent's decision to
26 advance him to Tier 1 was in fact a mistake or that MCERA acted correctly and
27 according to law.

28 Mr. Pintane did not participate in either his placement on his original Tier 2 level

1 or his advancement to the Tier 1 level.

2 Mr. Pintane's position is that it was his promotion to Lieutenant in 1992 that
3 precipitated his tier status change from Tier 2 to Tier 1. He is supported in his position
4 by his belief that an active Management/County MOU was effective at the time he was
5 promoted.

6 Additionally, current California case law does not recognize the "gift of public
7 funds" defense in cases of this nature.

8 **Mistakes**

9 Under current California law regarding public employee retirement systems, the
10 numerous mistakes made by MCERA staff, and Mendocino County staff, who had the
11 responsibility to correctly calculate his retirement benefits,, do not, in law or equity,
12 justify the Board stripping him of benefits which he earned as negotiated consideration
13 for his remaining in the position of a Mendocino County law enforcement officer for 27
14 years.

15 Further, the record is empty of any evidence, whatsoever, that either MCERA or
16 Mendocino employed any recognizable policy or procedure in stripping Mr. Pintane of
17 his earned benefits.

18 The only evidence presented at the board hearing by the respondent, offered by
19 Mr. Westerfield, was that MCERA and the County, made no fewer than 4 mistakes in the
20 calculation of Mr. Pintane's retirement benefits. The evidence supports no findings other
21 than that mistakes were made. The evidence fails to prove who made the numerous
22 mistakes, how the mistakes were made, what rules or procedures were employed at the
23 time the mistakes were made, or what criteria was used to strip Mr. Pintane of his
24 retirement. An "Ooooops" is not a legal justification for taking property from a public
25 safety employee.

26 None of the mistakes that the respondent admits were acknowledged until
27 seventeen years **after** Mr. Pintane retired. Thus no corrections were available to anyone
28 until it was too late to affect his retirement.

1 Mr. Pintane asserts that there were at least seven errors made by the Respondent.
2 In addition, Mr. Pintane was never notified, during his employment, that his Tier status
3 had been changed by the respondent.

4 In the MCERA's presentation at the board hearing Ms. Rentschler alleged that the
5 employees who discovered the "mistakes" in Mr. Pintane's file employed "exhaustive
6 research" in their "audit" of his records. She offered no examples of the MCERA efforts.
7 If this be the case, all MCERA is saying is that the correct information was available to
8 it as early as 1993, but that for some unknown reason, some unknown person or persons
9 failed in their fiduciary responsibilities, and ignored the data that was available to them.

10 In a November 3, 2025 letter to Mr. Pintane, attached hereto as Exhibit "A", Ms.
11 Rentschler admitted that there is no evidence of how or why MCERA undertook to strip
12 Mr. Pintane's benefits from him.

13
14 "MCERA has no records to indicate any reason for the
15 change-no tier conversion memo or contribution adjustment
16 calculation, as would have been (as still is) the practice if
a member changes tiers."

17 MCERA's response to that apparent breach of fiduciary duty is based on
18 unsupported assumptions, and a **spot check**, while Mr. Pintane's appeal is based on
19 documented facts.

20 Both Ms. Rentschler and Mr. Westerfield testified that Mr. Pintane was hired as,
21 served as, and retired as, a Tier 2 employee. That assertion is factually incorrect, as the
22 exhibit attached shows. Mr. Pintane was, in fact, classified as a Tier 1 association
23 member from 1993 until his retirement in 2008, a total of approximately 15 years. Ms.
24 Rentschler and Mr. Westerfield's mistaken testimony must have had a prejudicial impact
25 on the Board's decision.

26 According to the transcript of the October meeting. Mr. Westerfield stated that
27 the county incorrectly labeled Mr. Pintane as "a miscellaneous non-safety member" in
28 1990. In fact that mistake, which Mr. Westerfield claimed was the County's first

1 mistake, took place in 1991.

2 Mr. Westerfield stated that the second County mistake, moving Mr.
3 Pintane to Tier 1, took place in 1997. Mr. Pintane was moved to Tier 1 in 1993. Mr.
4 Westerfield assured the board that the mistakes made in Mr. Pintane's case are not
5 "rippling throughout the system", when in fact there is evidence to show that
6 approximately more than 600 Mendocino County employees have been affected by
7 similar "mistakes".

8 From 1993 to his retirement in 2008 Mr. Pintane paid into his retirement at a Tier
9 1 rate which was a significantly higher percentage of his salary than if he had paid into
10 the plan as a Tier 2 employee. Both Ms. Rentschler and Mr. Westerfield stated that Mr.
11 Pintane was a Tier 2 employee throughout his employment. That is clearly incorrect.
12 The documents attached as Exhibit "A" clearly show that he was intentionally made a
13 Tier 1 employee in 1993.

14 In the board hearing Ms. Rentschler, without benefit of a proper citation,
15 referenced the "*Alameda* decision". It is assumed that the 2020 Supreme Court entitled
16 *Alameda Sheriffs v Alameda Employees*, 9 Cal.5th 1032 is the decision to which she
17 referred. That decision does not support what the respondent alleges. That case does not
18 involve mistakes and does not even pertain to employees hired in 1981. This, again, is
19 just another mistaken assertion in MCERA's presentation to the Board.

20 In her October 15 memo to the Board Ms. Rentschler refers to "available
21 evidence" that demonstrates that Mr. Pintane was "required to be enrolled in Safety Tier
22 2". That evidence has never been presented to either the board or to Mr. Pintane. On
23 page 2 of her memo, Ms. Rentschler states that Mr. Pintane "could not have been a
24 Safety Tier 1 member". Nowhere in the record, or in anything presented to the Board or
25 Mr. Pintane, is there any evidence to support this assertion. Nothing whatsoever.

26 Neither Mr. Westerfield, nor Ms. Rentschler were able to testify as to who made
27 the "mistake" in Mr. Pintane's Tier classification. How can this board make a reasoned
28 decision about what was due Mr. Pintane when nobody appears to know who made the

1 alleged mistake or when it was made. Either Ms. Rentschler or Mr. Westerfield should
2 have been able to identify the person, or persons, who decided Mr. Pintane was Tier 1
3 and not Tier 2.

4 Neither Ms. Rentschler nor Mr. Westerfield can even say whether the decision to
5 move Mr. Pintane to Tier 1 was made by a human or a computer. (See page 7 of the
6 Transcript of the October 15, 2025 hearing.)

7 Without knowing who even made the decision to make Mr. Pintane a Tier
8 1member, how can it be gainsaid that the decision was in fact a mistake and not a
9 reasoned decision supported by fact.

10 Ms. Rentschler and Mr. Westfield are **guessing**, to Mr. Pintane's ongoing
11 detriment.

12 **Gift of Public Funds**

13 Paying Mr. Pintane the benefits for which he agreed to risk his life on a daily
14 basis, cannot, under *City of Oakland v. Oakland Police and Fire Retirement System et*
15 *al.*(2014) 224 Cal.App.4th 210, 245-246 , and the cases that cite that decision, be
16 considered a gift of public funds. Mr. Pintane paid monthly for the agreed retirement
17 benefit. The funds that MCERA hold for retirees' benefit are not all public funds.
18 MCERA has commingled its members contributions with public funds. The funds held
19 by MCERA which were contributed to it by Mr. Pintane are his private funds. They do
20 not belong to the people of the State of California. They constitute consideration paid
21 by Mr. Pintane as a Tier 1 member for his vested contractual right to receive funds that
22 MCERA promised to pay him in his retirement.

23 **Breach of Fiduciary Duty**

24 MCERA remains not just a fiduciary with a duty to the people of Mendocino
25 County, but also a fiduciary with a duty to its contributing members.

26 The apparent failure to investigate, analyze, adjust, or calculate the change in Mr.
27 Pintane's tier status, before changing it, is a clear breach of MCERA's fiduciary
28 responsibility, to both Mr. Pintane, other members of MCERA, as well as the people of

1 the County of Mendocino. That breach is yet another legal cause upon which the Board
2 should base a decision to provide Mr. Pintane with the full retirement benefits which he
3 earned and to which he is entitled. See *Nowicki v. Contra Costa County Employees'*
4 *Retirement Association* (2021) 67 Cal.App.5th 736, 747.

5 **Reasonable Reliance and Equitable Estoppel**

6 Denial of Mr. Pintane's entitlements are indefensible in light of his reasonable
7 reliance on the County's representations made to him when he accepted employment
8 with the County in 1981 and when the Board approved his retirement on January 16,
9 2008. See *City of Long Beach v. Mansell* (1970) 3 Cal3d 462, 496-497.

10 For 18 years his retirement planning has been based on those representations. He
11 has relied on those representations to purchase homes and obtain credit for other
12 purchases. Mr. Pintane has, for 18 years, based his ongoing retirement on the statements
13 and calculations made and performed by MCERA. To require him to now reconstruct
14 his financial life after nearly two decades of working within the parameters set by the
15 respondent's representations has, and will, cause him unjustified stress and effort to
16 adjust his future life.

17 On June 21, 2005, and pursuant to everyone's understanding of Mr. Pintane's
18 retirement agreement, he was encouraged to purchase prior service time. In reliance on
19 what everyone understood to be the agreement, he paid the County \$65,000 for that
20 purchase. This payment was made specifically on the County's representation that he
21 was a Tier I retirement employee. The payment was consideration for the retirement
22 benefits which he began receiving on the day he retired.

23 Denial of the benefits he was enticed into accepting renders his \$65,000 payment
24 an **unjust enrichment** for the County.

25 As Mr. Pintane testified at the October hearing, that in reliance on his purchase of
26 service time, made when the records showed him to be a Tier 1 employee, he has applied
27 for mortgages and other income based extensions of credit. The Board's denial of his
28 hard earned retirement benefits may have placed him in jeopardy of losing mortgage

1 loans or other benefits which he has obtained in reliance on his retirement compensation.
2 He runs the risk of being accused of on fraud or of suffering other financial or penal
3 sanctions for misstatements.

4 Philip Pintane submits that MCERA should be estopped by this Board from the
5 retroactive change to his retirement that it has threatened to make.

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7 Respectfully submitted,

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10 Dated: March 16, 2026


11 James F. DeMartini
12 Attorney for Philip Pintane
13 Claimant
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MENDOCINO COUNTY EMPLOYEES
RETIREMENT ASSOCIATION

November 3, 2025

Phillip Pintane
7087 April Wind Ave.
Las Vegas NV 89131

Dear Phil,

As directed at the October Board of Retirement meeting, I have performed a comprehensive review of the contributions you made during your period of MCERA membership from July 19, 1981 to your retirement on March 1, 2008. Your date of membership reflects the mandatory waiting period after your date of hire before being enrolled in the retirement system.

I completed a review of your contributions for every year of your employment. The review confirms that the Safety Tier 2 rates were applied from your date of membership in July 1981 through June 1993, and that as of July 1993, Safety Tier 1 contribution rates applied to your record. MCERA has no records to indicate any reason for the change – no tier conversion memo or contribution adjustment calculation, as would have been (and still is) the practice if a member changes tiers.

Enclosed are the following documents, along with explanatory comments:

- The **Safety Member Contribution Rates Charts** for tiers 1 and 2 as provided by the actuary for Fiscal Years 1981 – 2008. Contributions are “age graded” based on your age at the date of membership in the system. To locate the contribution rate applicable to you, go to the row for your contribution age in the table. The charts show two contribution rates for Basic and COLA contributions. The first \$350 of monthly wages are subject to a lower contribution and the monthly wages in excess of \$350 are subject to the higher contribution rate.
 - Your Contribution Age is 32.
 - We do not have the actuarial report with the Contribution Rates for 1984 (FY 1984-1985).
 - Several of the Safety Contribution Rate Charts are noted as “Unsure how to verify” because of the subsidy amounts and effective dates differed based on a member’s labor group.
- Your **Interest Cards** with the contributions you paid by month in each calendar year. The rates of contribution shown are the cards are the “high” rates in effect at

the end of the calendar year. Contribution rates are subject to change each fiscal year.

- Rate 1 is the "basic" or "regular" rate and Rate 2 is the COLA rate.
- Effective November 6, 1994, the County subsidized Safety member's regular contributions. The subsidy rates for MCLEMA labor group are as follows:
 - 11/06/1994 3%
 - 12/28/1997 6%
 - 06/14/1998 9% - subsidy was in effect past your retirement date.
- For members with a contribution age of 32, the actuarial regular contribution rates (Rate 1) for both Safety Tier 1 and Tier 2 were less than the 9% subsidy. This resulted in no employee contributions being paid from 6/14/1998 through your date of retirement.
- The interest cards for years 1997 – 2002 and 2006 show contribution rates of 0.00 for both Rate 1 and Rate 2. The effective regular contribution rate for members was 0.00% due to the county subsidy of the employee contribution. The COLA rate was not subsidized but was not included on the interest card.
- The interest cards for years 2003-2005 and 2007 reflect the actuarial contribution rates for Rate 1 and Rate 2, not the subsidized Rate 1 paid by members. The COLA Rate 2 are the rates paid by members.
- **Contribution Reconciliation** with the contributions received based on the interest cards compared to the contributions due for Safety Tier 2. This worksheet reflects the contributions you overpaid paid as a result of being assigned Safety 1 rates starting in Fiscal Year 1993-1994 through your retirement date.

While you paid Safety Tier 1 rates during part of your employment, the Board's motion and decision to deny your appeal has not changed. In total, you overpaid contributions in the amount of \$2,541.68. The overpayment of contributions is a partial offset to the \$209,166.23 in benefits overpaid to you between your date of retirement and the date of the benefit correction as the result of the incorrect final average salary.

Please contact me if you have any questions regarding the documents provided. I would be happy to explain the information and methodology applied.

Sincerely,



Doris L. Rentschler, CFP
Executive Director

Cc: Alex Westerfield, Nossaman LLP

Pintane, Phillip

Contribuitor Reconciliation

Interest Cards show contributions made during the calendar year. The Contribution Rates noted on the card is the rate that was in effect at the end of the year (Contribution rates changed each fiscal year).

Shaded bars reflect the fiscal year in which the rates were in effect. Data shown below is divided into two sections:

YYYY-1 shows the contributions and rates in effect during the 1st half of the year

YYYY-2 shows the contribution and rates in effect in the last half of the calendar year

Year	REG CONTRIBUTIONS			COLA CONTRIBUTIONS				Overpaid			
	Contr Pd	Contr %*	Safety 2	Mo. Contr	Contr %	Safety 2	Paid at	REG%	REG\$	COLA%	COLA\$
1981-2	705.60	8.47%	8.47%	196.56	2.36%	2.36%	Safety 2	0.00%	-	0.00%	-
1982-1	802.56	8.47%	8.47%	223.62	2.36%	2.36%	Safety 2	0.00%	-	0.00%	-
1982-2	816.62	8.23%	8.23%	287.78	2.90%	2.90%	Safety 2	0.00%	-	0.00%	-
1983-1	878.76	8.23%	8.23%	309.63	2.90%	2.90%	Safety 2	0.00%	-	0.00%	-
1983-2	965.74	8.11%	8.11%	258.31	2.41%	2.41%	Safety 2	0.00%	-	0.00%	-
1984-1	912.15	8.11%	8.11%	271.03	2.41%	2.41%	Safety 2	0.00%	-	0.00%	-
1984-2	948.92	8.11%	8.11%	282.01	2.41%	2.41%	Safety 2	0.00%	-	0.00%	-
1985-1	983.47	8.11%	8.11%	298.77	2.41%	2.41%	Safety 2	0.00%	-	0.00%	-
1985-2	948.09	7.53%	7.53%	295.88	2.35%	2.35%	Safety 2	0.00%	-	0.00%	-
1986-1	990.39	7.53%	7.53%	309.08	2.35%	2.35%	Safety 2	0.00%	-	0.00%	-
1986-2	1,049.85	7.53%	7.53%	327.63	2.35%	2.35%	Safety 2	0.00%	-	0.00%	-
1987-1	1,128.41	7.53%	7.53%	352.17	2.35%	2.35%	Safety 2	0.00%	-	0.00%	-
1987-2	1,232.97	7.39%	7.39%	396.26	2.38%	2.38%	Safety 2	0.00%	-	0.00%	-
1988-1	1,145.25	7.39%	7.39%	368.89	2.38%	2.38%	Safety 2	0.00%	-	0.00%	-
1988-2	1,236.54	7.57%	7.57%	398.38	2.44%	2.44%	Safety 2	0.00%	-	0.00%	-
1989-1	1,297.14	7.57%	7.57%	418.08	2.44%	2.44%	Safety 2	0.00%	-	0.00%	-
1989-2	1,337.74	7.57%	7.57%	431.18	2.44%	2.44%	Safety 2	0.00%	-	0.00%	-
1990-1	1,349.92	7.57%	7.57%	435.11	2.44%	2.44%	Safety 2	0.00%	-	0.00%	-
1990-2	1,382.02	7.57%	7.57%	445.51	2.44%	2.44%	Safety 2	0.00%	-	0.00%	-
1991-1	1,391.65	7.75%	7.75%	448.63	2.62%	2.62%	Safety 2	0.00%	-	0.00%	-
1991-2	1,192.80	7.75%	7.75%	474.02	2.62%	2.62%	Safety 2	0.00%	-	0.00%	-
1992-1	1,642.93	7.75%	7.75%	508.04	2.62%	2.62%	Safety 2	0.00%	-	0.00%	-
1992-2	1,637.23	7.75%	7.75%	518.24	2.62%	2.62%	Safety 2	0.00%	-	0.00%	-
1993-1	1,581.69	7.75%	7.75%	534.56	2.62%	2.62%	Safety 2	0.00%	-	0.00%	-

Year	Contr Pd	Contr % *	Safety 2	Mo. Contr	Contr %	Safety 2	Paid at	REG%	REG\$	COLA%	COLA\$
1993-2	1,700.91	8.21%	7.79%	593.20	2.87%	2.73%	Safety 1	0.42%	87.01	0.14%	28.94
1994-1	1,761.24	8.21%	7.79%	615.68	2.87%	2.73%	Safety 1	0.42%	90.10	0.14%	30.03
1994-2	1,670.22	8.21%	7.79%	632.06	2.93%	2.78%	Safety 1	0.42%	85.44	0.15%	32.36
1995-1	1,169.61	8.21%	7.79%	657.80	2.93%	2.78%	Safety 1	0.42%	59.83	0.15%	33.68
1995-2	1,169.61	8.21%	7.79%	667.26	2.98%	2.79%	Safety 1	0.42%	59.83	0.19%	42.54
1996-1	1,186.38	8.21%	7.79%	678.58	2.98%	2.79%	Safety 1	0.42%	60.69	0.19%	43.27
1996-2	1,279.72	8.38%	7.97%	745.74	3.14%	2.98%	Safety 1	0.41%	62.61	0.16%	38.00
1997-1	1,282.84	8.38%	7.97%	748.67	3.14%	2.98%	Safety 1	0.41%	62.76	0.16%	38.15
1997-2	1,303.46	8.38%	7.97%	749.57	3.09%	2.94%	Safety 1	0.41%	63.77	0.15%	36.39
1998-1	642.02	8.38%	7.97%	759.98	3.09%	2.94%	Safety 1	0.41%	31.41	0.15%	36.89
1998-2	-	8.38%	7.97%	848.34	3.13%	2.98%	Safety 1	0.41%	-	0.15%	40.66
1999-1	-	8.38%	7.97%	751.68	3.13%	2.98%	Safety 1	0.41%	-	0.15%	36.02
1999-2	-	8.38%	7.97%	892.00	3.16%	3.01%	Safety 1	0.41%	-	0.15%	42.34
2000-1	-	8.38%	7.97%	876.52	3.16%	3.01%	Safety 1	0.41%	-	0.15%	41.61
2000-2	-	8.64%	8.21%	1,096.64	3.33%	3.17%	Safety 1	0.43%	-	0.16%	52.69
2001-1	-	8.64%	8.21%	1,030.86	3.33%	3.17%	Safety 1	0.43%	-	0.16%	49.53
2001-2	-	8.64%	8.21%	1,105.17	3.34%	3.18%	Safety 1	0.43%	-	0.16%	52.94
2002-1	-	8.64%	8.21%	1,140.79	3.34%	3.18%	Safety 1	0.43%	-	0.16%	54.65
2002-2	-	8.64%	8.21%	1,274.26	3.39%	3.22%	Safety 1	0.43%	-	0.17%	63.90
2003-1	-	8.64%	8.21%	1,258.95	3.39%	3.22%	Safety 1	0.43%	-	0.17%	63.13
2003-2	-	8.64%	8.21%	1,403.32	3.49%	3.24%	Safety 1	0.43%	-	0.25%	100.52
2004-1	-	8.64%	8.21%	1,396.19	3.49%	3.24%	Safety 1	0.43%	-	0.25%	100.01
2004-2	-	8.64%	8.21%	1,434.60	3.33%	3.08%	Safety 1	0.43%	-	0.25%	107.70
2005-1	-	8.64%	8.21%	1,392.90	3.33%	3.08%	Safety 1	0.43%	-	0.25%	104.57
2005-2	-	8.64%	8.21%	1,412.52	3.52%	3.26%	Safety 1	0.43%	-	0.26%	104.33
2006-1	-	8.64%	8.21%	1,487.78	3.52%	3.26%	Safety 1	0.43%	-	0.26%	109.89
2006-2	-	8.64%	8.21%	1,405.74	3.27%	3.02%	Safety 1	0.43%	-	0.25%	107.47
2007-1	-	8.64%	8.21%	1,425.29	3.27%	3.02%	Safety 1	0.43%	-	0.25%	108.97
2007-2	-	8.64%	8.21%	1,628.88	3.29%	3.04%	Safety 1	0.43%	-	0.25%	123.78
2008-1	-	8.64%	8.21%	\$700.52	3.29%	3.04%	Safety 1	0.43%	-	0.25%	53.23

REG 663.48 COLA 1,878.20

*actuarial rates before deducting subsidy

overpaid contributions

EMP: 155

2310

12/31/2007

** BENEFICIARY **

PHILLIP PINTANE

YVONNE B PINTANE

ENTRY DATE: TIER 1 OPTION: CM

BASE: 3124.80 RATE1= 8.64 RATE2= 3.29

DOB: SEX: M

RETIREMENT

COST OF LIVING

	INTEREST	CONTRIB	BALANCE	INTEREST	CONTRIB	BALANCE
BAL FWD:	82,498.01	91,317.27	173,815.28	30,647.63	49,965.87	80,613.50
JANUARY		0.00	173,815.28		214.83	80,828.33
FEBRUARY		0.00	173,815.28		215.92	81,044.25
MARCH		0.00	173,815.28		330.42	81,374.67
APRIL		0.00	173,815.28		215.92	81,590.59
MAY		0.00	173,815.28		215.92	81,806.51
JUNE		0.00	173,815.28		232.28	82,038.79
INTEREST	6,952.61		180,767.89	3,224.54		85,263.33
JULY		0.00	180,767.89		234.19	85,497.52
AUGUST		0.00	180,767.89		400.31	85,897.83
SEPTEMBER		0.00	180,767.89		236.47	86,134.30
OCTOBER		0.00	180,767.89		286.19	86,420.49
NOVEMBER		0.00	180,767.89		230.58	86,651.07
DECEMBER		0.00	180,767.89		241.14	86,892.21
INTEREST	7,230.72		187,998.61	3,410.53		90,302.74
TOTALS	96,681.34	91,317.27	187,998.61	37,282.70	53,020.04	90,302.74

EMP: 2310 12/31/06

PHILLIP L PINTANE
YVONNE B PINTANE

** BENEFICIARY **

CREDIT PR SERV: YR=03 MO=05 DY=02 ENTRY DATE: TIER 1 OPTION CM
DOB: SEX: M BASE: 2888.80 RATE1= 0.00 RATE2= 0.00 SAFETY MEMBER

RETIREMENT		COST OF LIVING	
INTEREST	CONTRIB	INTEREST	CONTRIB
69,384.73	91,317.27	24,729.12	47,072.35
BALANCE		BALANCE	
160,702.00		71,801.47	
JANUARY		218.22	
FEBRUARY		218.22	
MARCH		383.36	
APRIL		222.66	
MAY		222.66	
JUNE		222.66	
INTEREST		2,872.06	
6,428.08		167,130.08	
JULY		217.09	
AUGUST		213.74	
SEPTEMBER		327.15	
OCTOBER		213.74	
NOVEMBER		213.74	
DECEMBER		220.28	
INTEREST		3,046.45	
6,685.20		173,815.28	
TOTALS:		80,613.50	
82,498.01		49,965.87	
91,317.27		80,613.50	

EMP:

2310

12/31/05

PHILLIP L PINTANE

** BENEFICIARY **

YVONNE B PINTANE

CREDIT PR SERV: YR=03 MO=05 DY=02 ENTRY DATE: 07-05-81 TIER 1 OPTION CM
DOB: [REDACTED] SEX: M BASE: 2859.20 RATE1= 8.64 RATE2= 3.52

SAFETY MEMBER

	RETIREMENT		COST OF LIVING		
	INTEREST	CONTRIB	INTEREST	CONTRIB	BALANCE
BAL FWD:	66,301.08	40,627.32	23,295.24	30,147.23	53,442.47
JANUARY				206.44	53,648.91
FEBRUARY				206.44	53,855.35
MARCH				251.65	54,107.00
APRIL				309.66	54,416.66
MAY				206.44	54,623.10
JUNE		50,556.54		14,331.95	68,955.05
INTEREST	1,336.61		668.03		69,623.08
JULY		133.41			69,835.41
AUGUST					70,053.63
SEPTEMBER					70,380.96
OCTOBER					70,599.18
NOVEMBER					70,817.40
DECEMBER					71,035.62
INTEREST	1,747.04		765.85		71,801.47

TOTALS: 69,384.73 91,317.27 160,702.00 24,729.12 47,072.35 71,801.47



2310

12/31/04

PHILLIP L PINTANE

★★ BENEFICIARY ★★

YVONNE B PINTANE

★ ★ BENEFICIARY ★ ★

ENTRY DATE: 07-05-81	TIER 1	OPTION CM
BASE: 2803.20	RATE1= 8.64	RATE2= 3.33
DOB: [REDACTED]	SEX: M	
-----RETIREMENT-----		
INTEREST	CONTRIB	BALANCE
63,166.50	40,627.32	103,793.82
-----COST OF LIVING-----		
INTEREST	CONTRIB	BALANCE
21,798.02	27,316.44	49,114.46
-----SAFETY MEMBER-----		
INTEREST	CONTRIB	BALANCE
223.03	49,337.49	49,337.49
211.08	49,548.57	49,548.57
217.19	49,765.76	49,765.76
316.62	50,082.38	50,082.38
211.08	50,293.46	50,293.46
217.19	50,510.65	50,510.65
51,492.94	51,701.70	51,701.70
208.76	51,908.14	51,908.14
206.44	52,120.41	52,120.41
212.27	52,430.07	52,430.07
309.66	52,715.27	52,715.27
285.20	52,927.54	52,927.54
212.27	53,442.47	53,442.47
514.93		
105,869.70		
2,075.88		
106,928.40		
1,058.70		
66,301.08	40,627.32	106,928.40
TOTALS:		

EMP:

2310

12/31/03

PHILLIP L PINTANE
YVONNE B PINTANE

** BENEFICIARY **

DOB: [REDACTED]		SEX: M	ENTRY DATE: 07-05-81		TIER 1	OPTION CM
			BASE: 2736.00	RATE1= 8.64	RATE2= 3.49	
			INTEREST		CONTRIB	SAFETY MEMBER
			BALANCE		BALANCE	
BAL FWD:	62,138.84	40,627.32	102,766.16	21,338.10	24,654.17	45,992.27
JANUARY					191.86	46,184.13
FEBRUARY					191.86	46,375.99
MARCH					197.79	46,573.78
APRIL					191.86	46,765.64
MAY					287.79	47,053.43
JUNE					197.79	47,251.22
INTEREST	1,027.66		103,793.82	459.92		47,711.14
JULY					196.70	47,907.84
AUGUST					201.54	48,109.38
SEPTEMBER					201.54	48,310.92
OCTOBER					308.42	48,619.34
NOVEMBER					282.70	48,902.04
DECEMBER					212.42	49,114.46
INTEREST			103,793.82			49,114.46
TOTALS:	63,166.50	40,627.32	103,793.82	21,798.02	27,316.44	49,114.46

EMP: 2310 12/31/02

PHILLIP L PINTANE
YVONNE B PINTANE

DOB: [REDACTED] SEX: M ENTRY DATE: 07-05-81 TIER 1 OPTION CM
BASE: .00 RATE1= 0.00 RATE2= 0.00

RETIREMENT		COST OF LIVING	
INTEREST	CONTRIB	INTEREST	CONTRIB
62,138.84	40,627.32	21,338.10	22,239.12
BAL FWD:		BALANCE	
JANUARY		165.34	
FEBRUARY		170.78	
MARCH		182.06	
APRIL		176.22	
MAY		264.33	
JUNE		182.06	
INTEREST		179.37	
JULY		182.52	
AUGUST		188.46	
SEPTEMBER		162.52	
OCTOBER		343.60	
NOVEMBER		197.79	
DECEMBER		102,766.16	
INTEREST		102,766.16	

TOTALS: 62,138.84 40,627.32 21,338.10 24,654.17 45,992.27

EMP: 2310 12/31/01

PHILLIP L PINTANE
** BENEFICIARY **
YVONNE R PINTANE

DOB: [REDACTED] SEX: M ENTRY DATE: 07-05-81
BASE: .00 RATE1= 0.00 RATE2= 0.00

SAFETY MEMBER

-----RETIREMENT-----

INTEREST CONTRIB BALANCE
58,186.30 40,627.32 98,813.62

-----COST OF LIVING-----

INTEREST CONTRIB BALANCE
19,744.21 20,103.09 39,847.30

BAL FWD: JANUARY
FEBRUARY
MARCH
APRIL
MAY
JUNE
INTEREST
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER
INTEREST

1,593.89

102,766.16

3,952.54

156.80
156.80
162.63
156.80
156.80
241.03
157.04
157.28
163.13
157.28
235.92
234.52

1,593.89

102,766.16

3,952.54

102,766.16

42,472.05
42,629.09
42,786.37
42,949.50
43,106.78
43,362.70
43,577.22
43,577.22

TOTALS: 62,138.84 40,627.32 102,766.16 21,338.10 22,239.12 43,577.22

EMP: 2310 BENEF: 000-00-0000 12/31/00

PHILLIP L PINTANE

YVONNE B PINTANE

DOB: SEX:M ENTRY DATE:07-05-81 TIER 1 OPTION CM
BASE: .00 RATE1= 0.00 RATE2= 0.00

SAFETY MEMBER

-----RETIREMENT-----		-----COST OF LIVING-----	
INTEREST	CONTRIB	INTEREST	CONTRIB
BAL FWD: 50,731.43	40,627.32	16,854.43	18,129.93
JANUARY			134.32
FEBRUARY			134.32
MARCH			134.32
APRIL			134.32
MAY			134.32
JUNE			134.32
JULY	3,654.35	1,399.37	204.92
AUGUST			141.47
SEPTEMBER			230.09
OCTOBER			145.18
NOVEMBER			145.18
DECEMBER			145.18
INTEREST	3,800.52	1,490.41	289.54
TOTALS:	58,186.30	40,627.32	20,103.09
			39,847.30

EMP: 2310 12/31/99

PHILLIP L PINTANE
YVONNE B PINTANE

** BENEFICIARY **

DOB: [REDACTED] SEX: M ENTRY DATE: 07-05-81 TIER 1 OPTION CM
BASE: .00 RATE1= 0.00 RATE2= 0.00

SAFETY MEMBER

INTEREST CONTRIB BALANCE

43,838.98 40,627.32 84,466.30

COST OF LIVING

INTEREST CONTRIB BALANCE

14,311.29 16,486.25 30,797.54

BAL FWD: JANUARY
FEBRUARY
MARCH
APRIL
MAY
JUNE
JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER
INTEREST

3,378.65

87,844.95

1,231.90

3,513.80

91,358.75

1,311.24

TOTALS: 50,731.43 40,627.32 91,358.75 16,854.43 18,129.93 34,984.36

EMP: 2310 BENEF: 000-00-0000 12/31/98

PHILLIP L PINIANE YVONNE R PINIANE

DOB: SEX: M ENTRY DATE: 07-05-81 TIER 1 OPTION CM
BASE: -00 RATE1: 0.00 RATE2: 0.00

RETIREMENT			COST OF LIVING		
INTEREST	CONTRIB	BALANCE	INTEREST	CONTRIB	BALANCE
BAL FWD: 37,491.22	39,985.30	77,476.52	12,081.04	16,877.93	26,958.97
JANUARY	191.82	77,668.34	175.38	27,134.35	
FEBRUARY	90.04	77,758.38	116.92	27,251.27	
MARCH	90.04	77,848.42	116.92	27,368.19	
APRIL	90.04	77,938.46	116.92	27,485.11	
MAY	90.04	78,028.50	116.92	27,602.03	
JUNE	90.04	78,118.54	116.92	27,718.95	
INTEREST	3,099.06	81,217.60	1,078.36	28,797.31	
JULY			179.98	28,977.29	
AUGUST			121.52	29,098.81	
SEPTEMBER			121.52	29,220.33	
OCTOBER			121.52	29,341.85	
NOVEMBER			121.52	29,463.37	
DECEMBER			182.28	29,645.65	
INTEREST	3,248.70	84,466.30	1,151.89	30,797.54	

TOTALS: 43,838.98 40,627.32 84,466.30 14,311.29 16,486.25 30,797.54

EMP: PHILLIP L PINTANE 2310 BENE: YVONNE B PINTANE 000-00-0000 12/31/97

DOB: [REDACTED] SEX: M ENTRY DATE: 07-05-81 TIER 1 OPTION CM
BASE: .00 RATE1= 0.00 RATE2= 0.00

RETIREMENT			COST OF LIVING		
INTEREST	CONTRIB	BALANCE	INTEREST	CONTRIB	BALANCE
BAL FWD: 31,793.78	37,399.00	69,192.78	10,132.50	13,379.69	23,512.19
JANUARY	296.04	69,488.82		172.77	23,684.96
FEBRUARY	197.36	69,686.18		115.18	23,800.14
MARCH	197.36	69,883.54		115.18	23,915.32
APRIL	197.36	70,080.90		115.18	24,030.50
MAY	197.36	70,278.26		115.18	24,145.68
JUNE	197.36	70,475.62		115.18	24,260.86
INTEREST	2,767.71	73,243.33	940.49		25,201.35
JULY	197.36	73,440.69		114.27	25,315.62
AUGUST	298.10	73,738.79		171.22	25,486.84
SEPTEMBER	201.48	73,940.27		115.72	25,602.56
OCTOBER	201.48	74,141.75		115.72	25,718.28
NOVEMBER	201.48	74,343.23		115.72	25,834.00
DECEMBER	203.56	74,546.79		116.92	25,950.92
INTEREST	2,929.73	77,476.52	1,008.05		26,958.97

TOTALS: 37,491.22 39,985.30 77,476.52 12,081.04 14,877.93 26,958.97

SOC. SEC. NO.		EMPLOYEE		RETIREMENT LEDGER		BENEFICIARY	
NAME		DEPT.		1102310		0000070000	
NAME		L. PINTANE		NAME		YVONNE	
ADR.		CITY		DATE ENTERED SYSTEM		07/05/81 RET CODE M STATUS CD	
DATE OF BIRTH		SEX		PUBLIC SERVICE		BASE SALARY RATE OF CONTRIBUTION	
YRS. 00		MOS. 00		DAYS 00		1888.00	
YRS. 00		MOS. 00		DAYS 00		8.38COL. 3.14	
RETIREMENT				COST OF LIVING			
DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT
BAL. FWD.		2671579	3493290		6164869	844101	1195537
JANUARY			17994		6182863		10292
FEBRUARY			17994		6200857		10292
MARCH			26991		6227868		15438
APRIL			17994		6245862		10292
MAY			18553		6264395		10612
JUNE			19112		6283507		10932
INTEREST		246595			6530102	81586	
JULY			19424		6549526		11225
AUGUST			29604		6579130		17277
SEPTEMBER			19736		6598866		11518
OCTOBER			19736		6618602		11518
NOVEMBER			19736		6638338		11518
DECEMBER			19736		6658074		11518
INTEREST		261204			6919278	87563	
TOTALS		3179378	3739900		6919278	1013250	1337969
SEPARATION DATE				RETIREMENT TYPE DATE			
CONT. RETURNED				ACCUM. INT.			
12/31/96				2351219			

SOC. SEC. NO. [REDACTED]

NAME PHILLIP L PINTANE

ADR. [REDACTED]

CITY [REDACTED]

EMPLOYEE [REDACTED]

RETIRED L PINTANE

DATE ENTERED SYSTEM [REDACTED]

SEX M

CREDITED PRIOR SERVICE [REDACTED]

1102310

NAME YVONNE B PINTANE

07/05/81 RET CODE M STATUS CD

BASE SALARY RATE OF CONTRIBUTION 8.21 COL. 2.98

12/31/95

000000/0000

000000/0000

RETIRED				COST OF LIVING			
CD	INTEREST	DEBIT	CREDIT	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.	2213223	3259368		695673	1063031		1758704
JANUARY		17994			10120		1768824
FEBRUARY		17994			10120		1778944
MARCH		26991			15180		1794124
APRIL		17994			10120		1804244
MAY		17994			10120		1814364
JUNE		17994			10120		1824484
INTEREST	225744			72547			1897031
JULY		17994			10120		1907151
AUGUST		17994			10292		1917443
SEPTEMBER		26991			15438		1932881
OCTOBER		17994			10292		1943173
NOVEMBER		17994			10292		1953465
DECEMBER		17994			10292		1963757
INTEREST	232612			75881			2039638
TOTALS	2671579	3493290		844101	1195537		2039638

SEPARATION DATE

CONT. RETURNED

INTEREST RETURNED

DATE

ACCUM. CONT.

ACCUM. INT.

SOC. SEC. NO. [REDACTED]

NAME **PHILLIP**

ADR. [REDACTED]

CITY [REDACTED]

EMPLOYEE [REDACTED]

DEPT. [REDACTED]

NAME **L. PINTANE**

RETIREMENT LEDGER

1102310

NAME **YVONNE**

8 PINTANE

0000000000

12/31/94

DATE OF BIRTH [REDACTED]

DATE ENTERED SYSTEM **07/05/81**

RET CODE **M**

STATUS **CD**

SEX **M**

PUBLIC SERVICE

BASE SALARY RATE OF CONTRIBUTION

YRS. **00** MOS. **00** DAYS **00**

YRS. **00** MOS. **00** DAYS **00**

1780.80

8.21 COL. 2.93

RETIREMENT				COST OF LIVING					
DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		1808157	2916222		4724379	566435	938257		1504692
JANUARY			27096		4751475		9472		1514164
FEBRUARY			27096		4778571		9472		1523636
MARCH			27096		4805667		9472		1533108
APRIL			60644		4846311		14208		1547316
MAY			27096		4873407		9472		1556788
JUNE			27096		4900503		9472		1566260
JULY		194881			5095384	62069			1628329
AUGUST			27096		5122480		9571		1637900
SEPTEMBER			27096		5149576		9670		1647570
OCTOBER			60644		5190220		14505		1662075
NOVEMBER			27096		5217316		9670		1671745
DECEMBER			27096		5244412		9670		1681415
INTEREST		210185	17994		5262406	67169	10120		1691535
					5472591				1758704
TOTALS		2213223	3259368		5472591	695673	1063081		1758704

SEPARATION DATE

RETIREMENT TYPE

DATE

ACCU. CONT.

ACCU. INT.

SOC. SEC. NO.		EMPLOYEE		DEPT.		RETIREMENT LEDGER		BENEFICIARY		12/31/93		
NAME PHILLIP		L PINTANE		1102310		NAME YVONNE		00000000		B PINTANE		
ADR.		CITY		DATE OF BIRTH		SEX M		DATE ENTERED SYSTEM		07/05/81 RET CODE M STATUS CD		
YRS. 00		MOS. 00		DAYS 00		YRS. 00		MOS. 00		DAYS 00		
CREDITED PRIOR SERVICE		PUBLIC SERVICE		BASE SALARY RATE OF CONTRIBUTION		Verified as Safety LI rates		8.21 COL.		2.87		
DESCRIPTION		CD	INTEREST	DEBIT	CREDIT	BALANCE	COST OF LIVING					
BAL. FWD.			1455870	2588012		4043832	INTEREST	DEBIT	CREDIT	BALANCE		
JANUARY				24326		4068208		8224		1288470		
FEBRUARY				24326		4092534		8224		1296694		
MARCH				24326		4116860		8224		1304918		
APRIL				36489		4153349		12336		1317254		
MAY				24326		4177675		8224		1325478		
JUNE				24326		4202001		8224		1333702		
INTEREST			171865			4373866	54410			1388112		
JULY				25047		4398913		8616		1396728		
AUGUST				25768		4424681		9008		1405736		
SEPTEMBER				25768		4450449		9008		1414744		
OCTOBER				39316		4489765		13744		1428488		
NOVEMBER				27096		4516861		9472		1437960		
DECEMBER				27096		4543957		9472		1447432		
INTEREST			180422			4724379	57260			1504692		
TOTALS			1809157	2916222		4724379	566435	938257		1504692		
SEPARATION DATE		CONT. RETURNED		INTEREST RETURNED		RETIREMENT TYPE		DATE		ACCU. INT.		

EMPLOYEE				RETIREMENT LEDGER				BENEFICIARY			
SOC. SEC. NO. [REDACTED]				DEPT. 1102310				00000/00000			
NAME PHILLIP				L PINTANE				NAME YVONNE			
ADR. [REDACTED]				CITY [REDACTED]				12/31/92			
DATE OF BIRTH [REDACTED]		SEX M		DATE ENTERED SYSTEM		07/05/81		RET CODE M		STATUS CD	
CREDITED PRIOR SERVICE		PUBLIC SERVICE		BASE SALARY RATE OF CONTRIBUTION		Verified as Safety T2 rates		7.75 COL		2.62	
YRS. 00	MOS. 00	DAYS 00	YRS. 00	MOS. 00	DAYS 00	1623.951		7.75 COL		2.62	
RETIREMENT						COST OF LIVING					
DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE		
BAL. FWD.		1152649	2259996		3412645	358718	722853		1081571		
JANUARY			23122		3435767		7816		1089387		
FEBRUARY			23122		3458889		7816		1097203		
MARCH			23122		3482011		7816		1105019		
APRIL			27122		3509133		7816		1112835		
MAY			40683		3549816		11724		1124559		
JUNE			27122		3576938		7816		1132375		
INTEREST		145037			3721975	45967			1178342		
JULY			27122		3749097		7816		1186158		
AUGUST			27122		3776219		7816		1193974		
SEPTEMBER			25542		3801761		7816		1201790		
OCTOBER			35285		3837046		11928		1213718		
NOVEMBER			24326		3861372		8224		1221942		
DECEMBER			24326		3885698		8224		1230166		
INTEREST		158184			4043892	50080			1280246		
TOTALS		1455870	2588012		4043882	454765	825481		1280246		
SEPARATION DATE						RETIREMENT TYPE		ACCUM. CONT.		ACCUM. INT.	
						DATE					

SOC. SEC. NO. [REDACTED]

NAME **PHILLIP**

ADR. [REDACTED]

CITY [REDACTED]

EMPLOYEE [REDACTED]

NAME **L PINTANE**

DATE [REDACTED]

RETIREMENT LEDGER

1102310

BENEFICIARY

000000/0000

NAME **YVONNE**

8 PINTANE

12/31/91

DATE OF BIRTH [REDACTED]

SEX **M**

DATE ENTERED SYSTEM [REDACTED]

07/05/81 RET CODE **M STATUS CD**

BASE SALARY RATE OF CONTRIBUTION

YRS. 00 MOS. 00 DAYS 00

YRS. 00 MOS. 00 DAYS 00

7.75 COL. 2.62

RETIREMENT				COST OF LIVING					
DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		891803	2001551		2893354	276857	630588		907445
JANUARY			21410		2914764		6902		914347
FEBRUARY			21410		2936174		6902		921249
MARCH			21410		2957584		6902		928151
APRIL			21410		2978994		6902		935053
MAY			32115		3011109		10353		945406
JUNE			21410		3032519		6902		952308
INTEREST		126584			3159103	39701			992009
JULY			21410		3180513		6902		998911
AUGUST			21410		3201923		6902		1005813
SEPTEMBER			21410		3223333		6902		1012715
OCTOBER			21665		3244998		7156		1019871
NOVEMBER			16368		3261366		11724		1031595
DECEMBER			17017		3278383		7816		1039411
INTEREST		134262			3412645	42160			1081571
TOTALS		1152649	2259996		3412645	358718	722853		1081571

SEPARATION DATE

CONT. RETURNED

INTEREST RETURNED

RETIREMENT TYPE

DATE

ACCU. CONT.

ACCU. INT.

EMPLOYEE				RETIREMENT LEDGER				BENEFICIARY			
SOC. SEC. NO. [REDACTED]				1102310				000-000000			
NAME PHILLIP L PINIANE				NAME YVONNE B PINIANE				12/31/90			
ADR. [REDACTED]				CITY [REDACTED]				[REDACTED]			
DATE OF BIRTH [REDACTED]				SEX M				07/05/81 RET CODE 7 STATUS CD			
CREDITED PRIOR SERVICE [REDACTED]				PUBLIC SERVICE				BASE SALARY RATE OF CONTRIBUTION			
YRS. 00 MOS. 00 DAYS 00				YRS. 00 MOS. 00 DAYS 00				1468.857 7.57 COL 2.44			
RETIREMENT				COST OF LIVING							
DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE		
BAL. FWD.		671332	1728357		2399629	207859	542526		750385		
JANUARY			20768		2420457		6694		757079		
FEBRUARY			20768		2441225		6694		763773		
MARCH			20768		2461993		6694		770467		
APRIL			20768		2482761		6694		777161		
MAY			20768		2503529		6694		783855		
JUNE			31152		2534681		10041		793896		
INTEREST		104986			2639667	32829			826725		
JULY			20768		2660435		6694		833419		
AUGUST			21069		2681524		6798		840217		
SEPTEMBER			21410		2702934		6902		847119		
OCTOBER			21410		2724344		6902		854021		
NOVEMBER			32115		2756459		10353		864374		
DECEMBER			21410		2777869		6902		871276		
INTEREST		115485			2893354	36169			907445		
TOTALS		891803	2001551		2893354	276857	630568		907445		

SOC. SEC. NO.		EMPLOYEE		RETIREMENT LEDGER		BENEFICIARY	
NAME		NAME		NAME		NAME	
ADDRESS		ADDRESS		ADDRESS		ADDRESS	
CITY		CITY		CITY		CITY	
PHILLIP		L PINIANE		1102310		00 00/0000	
12/31/89		12/31/89		12/31/89		12/31/89	
DATE OF BIRTH		DATE ENTERED SYSTEM		07/05/81		RET CODE 7 STATUS CD	
CREDITED PRIOR SERVICE		PUBLIC SERVICE		BASE SALARY DATE OF CONTRIBUTION			
YRS. 00 MOS. 00 DAYS 00		YRS. 00 MOS. 00 DAYS 00		1425-80		7-57 COL. 2-44	
RETIREMENT				COST OF LIVING			
DESCRIPTION	CD	INTEREST	DEBIT	BALANCE	INTEREST	DEBIT	BALANCE
BAL. FWD.		490794	1464869	1955663	151562	457600	609162
JANUARY			19956	1975619		6432	615594
FEBRUARY			19956	1995575		6432	622026
MARCH			19956	2015531		6432	628458
APRIL			19956	2035487		6432	634890
MAY			19956	2055443		6432	641322
JUNE			29934	2085377		9648	650970
INTEREST		85560		2170937	26651		677621
JULY			19956	2190893		6432	684053
AUGUST			20362	2211255		6563	690616
SEPTEMBER			20768	2232023		6694	697310
OCTOBER			20768	2252791		6694	704004
NOVEMBER			20768	2273559		6694	710698
DECEMBER			31152	2304711		10041	720739
INTEREST		94978		2399689	29646		750385
TOTALS		671332	1728357	2399689	207859	542526	750385
SEPARATION DATE		CONT. RETURNED		RETIREMENT TYPE		DATE	
				ACCU. CONT.		ACCU. INT.	

SOC. SEC. NO. [REDACTED]

NAME **PHILLIP**

ADR. [REDACTED]

CITY [REDACTED]

EMPLOYEE [REDACTED]

DEPT. [REDACTED]

NAME **L. PINTANE**

RETIREMENT LEDGER

1102310

BENEFICIARY

0000000000

NAME **YVONNE**

12/31/87

DATE OF BIRTH [REDACTED]

CREDITED PRIOR SERVICE

YRS. [REDACTED] MOS. [REDACTED] DAYS [REDACTED]

SEX **M**

PUBLIC SERVICE

MOS. [REDACTED] YRS. [REDACTED] DAYS [REDACTED]

DATE ENTERED SYSTEM

07/05/81 RET CODE 7 STATUS CD

BASE SALARY RATE OF CONTRIBUTION

1244.00 7.39 COL. 2.38

RETIREMENT				COST OF LIVING					
DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		226289	990572		1216861	69642	306030		375672
JANUARY			25005		1241866		7803		383475
FEBRUARY			17032		1258898		5316		388791
MARCH			17032		1275930		5316		394107
APRIL			17924		1293854		5594		399701
MAY			17924		1311778		5594		405295
JUNE			17924		1329702		5594		410889
INTEREST		54759			1384461	16905			427794
JULY			26552		1411013		8463		436257
AUGUST			17590		1428603		5666		441923
SEPTEMBER			17590		1446193		5666		447589
OCTOBER			17590		1463783		5666		453255
NOVEMBER			17590		1481373		5666		458921
DECEMBER			26385		1507758		8499		467420
INTEREST		62301			1570059	19251			486671
TOTALS		343349	1226710		1570059	105798	380873		486671

SEPARATION DATE

CONT. RETURNED

RETIREMENT TYPE

DATE

ACCUM. CONT.

ACCUM. INT.

SOC. SEC. NO.		EMPLOYEE		RETIREMENT LEDGER		BENEFICIARY		12/31/86	
NAME		DEPT.		1102310		NAME		M POWERS	
ADR.		L PINIANE				YVONNE			
CITY									
DATE OF BIRTH		SEX		DATE ENTERED SYSTEM		07/05/81		RET CODE 7 STATUS CD	
CREDITED PRIOR SERVICE		PUBLIC SERVICE		BASE SALARY RATE OF CONTRIBUTION					
YRS.		MOS.		DAYS		1160.88		7.53 COL. 2.35	
YRS.		MOS.		DAYS					
RETIREMENT				COST OF LIVING					
DESCRIPTION	CD	INTEREST	DEBIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE	
BAL. FWD.		136856	786543	923406	42076	242359		284455	
JANUARY			21879	945283		6828		291263	
FEBRUARY			21879	959869		4552		295815	
MARCH			21879	974455		4552		300367	
APRIL			21879	990451		4992		305359	
MAY			21879	100647		4992		310351	
JUNE			21879	1022443		4992		315343	
JULY			21879	1063996		12800		328143	
AUGUST			21879	1079992		4992		333155	
SEPTEMBER			21879	1103986		7488		340623	
OCTOBER			21879	1119982		4992		345615	
NOVEMBER			21879	1135978		4992		350607	
DECEMBER			21879	1152311		5097		355704	
INTEREST			21879	1168981		5202		360906	
			21879	1216861		14756		375672	
TOTALS		226289	990572	1216861	69642	306030		375672	
SEPARATION DATE		CONT. RETURNED		INTEREST RETURNED		RETIREMENT TYPE		ACCU. INT.	

EMPLOYEE NAME: PHILLIP ADR. CITY: [REDACTED]		RETIREMENT LEDGER 1102310- NAME: YVONNE		BENEFICIARY 000 770000 H. POWERS		06/30/86	
SOC. SEC. NO.: [REDACTED] DEPT.: [REDACTED]		DATE ENTERED SYSTEM 07/05/81		RET CODE 7 STATUS CD		BASE SALARY RATE OF CONTRIBUTION 7.53 COL. 2.35	
DATE OF BIRTH CREDITED PRIOR SERVICE		SEX: M PUBLIC SERVICE MOS. DAYS		YRS.		1116.00	
YRS.		MOS.		DAYS		1116.00	
RETIREMENT DESCRIPTION CD		INTEREST		DEBIT		BALANCE	
BAL. FWD.		136856		786548		923404	
JANUARY		21879		14586		945283	
FEBRUARY		14586		14586		959869	
MARCH		14586		14586		974455	
APRIL		15996		15996		990451	
MAY		15996		15996		100647	
JUNE		15996		15996		1022443	
INTEREST		41553		12800		1063996	
JULY		41553		12800		1063996	
AUGUST		41553		12800		1063996	
SEPTEMBER		41553		12800		1063996	
OCTOBER		41553		12800		1063996	
NOVEMBER		41553		12800		1063996	
DECEMBER		41553		12800		1063996	
INTEREST		41553		12800		1063996	
TOTALS		178409		885587		1063996	
RETIREMENT TYPE		DATE		INTEREST RETURNED		CON. RETURNED	
54876		273267		54876		273267	
328143		328143		328143		328143	
SEPARATION DATE		ACCUM. CONT.		ACCUM. INT.		328143	

EMPLOYEE DEPT. RETIREMENT LEDGER BENEFICIARY
SOC. SEC. NO. 1102310 SOC. SEC. NO. 000 070000 12/31/85
NAME PHILLIP L PINTANE NAME YVONNE M POWERS

ADR. CITY DATE OF BIRTH CREDITED PRIOR SERVICE SEX M DATE ENTERED SYSTEM 07/05/81 RET CODE 7 STATUS CD
YRS. MOS. DAYS YRS. MOS. DAYS PUBLIC SERVICE YRS. MOS. DAYS BASE SALARY RATE OF CONTRIBUTION 7.53COL. 2.35
1022.460.

RETIREMENT					COST OF LIVING				
DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		71265	593392		664657	21887	182894		204781
JANUARY			15314		679971		4551		209332
FEBRUARY			15710		695681		4668		214000
MARCH			23565		719246		7002		221002
APRIL			14586		733832		4552		225554
MAY			14586		748418		4552		230106
JUNE			14586		763004		4552		234658
INTEREST		29910			792914	9215			243873
JULY			14586		807500		4552		248425
AUGUST			21679		829379		6828		255253
SEPTEMBER			14586		843965		4552		259805
OCTOBER			14586		858551		4552		264357
NOVEMBER			14586		873137		4552		268909
DECEMBER			14586		887723		4552		273461
INTEREST		35681			923404	10974			284435
TOTALS		136856	786548		923404	42078	242359		284435

SEPARATION DATE CONT. RETURNED INTEREST RETURNED RETIREMENT TYPE DATE ACCUM. CONT. ACCUM. INT.

SOC. SEC. NO. 568/6478010 DEPT. 1102310
NAME PHILLIP L PINTANE
ADR. [REDACTED]
CITY [REDACTED]

EMPLOYEE RETIREMENT LEDGER
SOC. SEC. NO. 1102310
NAME YVONNE

ENEFICIARY
SOC. SEC. NO. 070000
NAME M POWNERS

12/31/84

DATE OF BIRTH [REDACTED] SEX M DATE ENTERED SYSTEM 07/05/81 RET CODE 7 STATUS CD
CREDITED PRIOR SERVICE [REDACTED] PUBLIC SERVICE MOS. DAYS
YRS. MOS. DAYS YRS. MOS. DAYS
BASE SALARY RATE OF CONTRIBUTION 973.60. P.11COL. 2.41

RETIREMENT				COST OF LIVING			
DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	DEBIT	CREDIT	BALANCE
BAL. FWD.		31788	407285		9607	127590	137197
JANUARY			13731				141277
FEBRUARY			14088				145463
MARCH			21132				151742
APRIL			14088				155928
MAY			14088				160114
JUNE			14088				164300
INTEREST		17563			5488		169788
JULY			14088				173974
AUGUST			21132				180253
SEPTEMBER			14918				184687
OCTOBER			14918				189121
NOVEMBER			14918				193555
DECEMBER			14918				197989
INTEREST		21914			6792		204781
TOTALS		71265	593392		21887	182894	204781

SEPARATION DATE [REDACTED] CONT. RETURNED [REDACTED] INTEREST RETURNED [REDACTED] RETIREMENT TYPE [REDACTED] DATE [REDACTED] ACCUM. CONT. [REDACTED] ACCUM. INT. [REDACTED]

SAC. SEC. NO. [REDACTED]		EMPLOYEE		RETIREMENT LEDGER		BENEFICIARY		12/31/83	
NAME		DEPT.		1102310		SOC. SEC. NO.		000070000	
ADR.		CITY		E. PINTANE		NAME		YVONNE M POWERS	
DATE OF BIRTH		SEX		DATE ENTERED SYSTEM		07/05/81		RET CODE 7 STATUS CD	
CREDITED PRIOR SERVICE		MOS.		PUBLIC SERVICE		MOS.		BASE SALARY RATE OF CONTRIBUTION	
YRS.		DAYS		YRS.		DAYS		878.80	
YRS.		DAYS		YRS.		DAYS		8.11 COL. 2.41	

RETIREMENT				COST OF LIVING					
DESCRIPTION	CD	INTEREST	DEBIT	CREDIT	BALANCE	INTEREST	DEBIT	CREDIT	BALANCE
BAL. FWD.		8601	232478		241079	2396	70796		73192
JANUARY			13230		254309		4662		77854
FEBRUARY			13572		267881		4782		82636
MARCH			13572		281453		4782		87418
APRIL			20358		301811		7173		94591
MAY			13572		315383		4782		99373
JUNE			13572		328955		4782		104155
INTEREST		5643			338598	2928			107083
JULY			13374		351972		3974		111057
AUGUST			13374		365346		3974		115031
SEPTEMBER			20061		385407		5961		120992
OCTOBER			13374		398781		3974		124966
NOVEMBER			13374		412155		3974		128940
DECEMBER			13374		425529		3974		132914
INTEREST		13544			439073	4283			137197
TOTALS		31788	407285		439073	9607	127590		137197

SEPARATION DATE	CONT. RETURNED	INTEREST RETURNED	RETIREMENT TYPE	DATE	ACCUM. CONT.	ACCUM. INT.

[illegible]

TABLE ACOUNTY OF MENDOCINOSafety Members' Rates of Contribution
Applicable to Members Hired June 22, 1980 & Later:Section 316643 Year Final Average SalaryInterest at 7%*

<u>Entry Age</u>	<u>First \$350 of Monthly Compensation **</u>	<u>Excess of Monthly Compensation Over \$350**</u>
21 & Under	4.78%	7.17%
22	4.85	7.27
23	4.91	7.36
24	4.98	7.47
25	5.05	7.57
26	5.13	7.69
27	5.21	7.82
28	5.29	7.93
29	5.37	8.05
30	5.46	8.19
31	5.55	8.33
32	5.65	8.47
33	5.74	8.61
34	5.84	8.76
35 & Over	5.95	8.92

*Includes a salary scale reflecting merit and longevity and 4% inflation.

**As a percentage of salary.

TABLE 2

COUNTY OF MENDOCINO

Safety Members' Contribution Rates*
Based Upon 8% Interest**

Old Tier 1 - Section 31664(FAS = 1 year) *New* Tier 2 - Section 31664 (FAS = 3 years)

Entry Age	C.O.L.***			Basic			C.O.L.***		
	First \$350 of Monthly Compensation	Excess of Monthly Compensation over \$350		First \$350 of Monthly Compensation	Excess of Monthly Compensation over \$350		First \$350 of Monthly Compensation	Excess of Monthly Compensation over \$350	
21 & Under									
22	5.53%	8.30%		1.93%	2.89%		5.22%	7.83%	
23	5.55	8.32		1.93	2.89		5.23	7.85	1.81%
24	5.56	8.34		1.93	2.90		5.25	7.88	1.82
25	5.58	8.37		1.94	2.91		5.27	7.90	1.83
	5.60	8.40		1.95	2.93		5.29	7.94	1.83
26	5.63	8.44		1.96	2.94		5.31	7.96	1.85
27	5.65	8.48		1.97	2.96		5.32	7.98	
28	5.68	8.52		1.99	2.98		5.36	8.04	1.86
29	5.71	8.56		2.00	3.00		5.39	8.08	1.87
30	5.74	8.61		2.01	3.02		5.41	8.12	1.88
31	5.77	8.66		2.03	3.05		5.45	8.17	1.89
32	5.81	8.72		2.05	3.07		5.49	8.23	1.91
33	5.85	8.78		2.07	3.10		5.52	8.28	
34	5.90	8.85		2.09	3.13		5.57	8.35	1.92
35 & Over	5.95	8.92		2.11	3.16		5.61	8.41	1.93
									1.95
									1.97
									2.96
									2.97

*As a percentage of salary and adjusted to reflect difference between Step #2 and Step #1 that was due to take place for Fiscal Year 1981-82, but did not.

**Includes a salary scale reflecting merit and longevity plus 5 1/4% inflation.

***Reflects the transfer of \$400,000 out of "Surplus" to be used to reduce member C.O.L. contributions.

4-22-82

For Fiscal Year 1983-1984 and FY 1984-1985
(rates did not change)

County of Mendocino
AUDITOR
CONTROL

COUNTY OF MENDOCINO

Safety Members' Contribution Rates*
Based Upon 8% Interest**

Table 3

83-84
fiscal year

Entry Age	Tier 1 - Section 31664 (FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.***		Basic		C.O.L.***	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation over \$350
21 & Under	5.28%	7.92%	1.57%	2.36%	4.99%	7.49%	1.49%	2.23%
22	5.31	7.96	1.58	2.37	5.02	7.53	1.49	2.24
23	5.33	8.00	1.59	2.38	5.05	7.57	1.50	2.25
24	5.37	8.05	1.59	2.39	5.08	7.62	1.51	2.27
25	5.40	8.10	1.61	2.41	5.11	7.67	1.52	2.28
26	5.44	8.16	1.62	2.43	5.15	7.72	1.53	2.30
27	5.48	8.22	1.63	2.44	5.18	7.77	1.54	2.31
28	5.52	8.28	1.64	2.46	5.22	7.83	1.55	2.33
29	5.57	8.35	1.65	2.48	5.27	7.90	1.57	2.35
30	5.61	8.42	1.67	2.50	5.31	7.96	1.58	2.37
31	5.66	8.49	1.68	2.52	5.35	8.03	1.59	2.39
32	5.71	8.57	1.70	2.55	5.41	8.11	1.61	2.41
33	5.77	8.65	1.71	2.57	5.45	8.18	1.62	2.43
34	5.83	8.74	1.73	2.60	5.51	8.27	1.64	2.46
35 & Over	5.89	8.83	1.75	2.63	5.57	8.35	1.65	2.48

*As a percentage of salary. To be used in Fiscal Year 1983-84.

**Includes a salary scale reflecting merit and longevity plus 5 1/2% inflation.

***29.74% of basic rates for Tier 1 and Tier 2. Reflects the transfer of \$400,000 out of "Surplus" to be used to reduce member C.O.L. contributions.

PP#21 4-12-85

COUNTY OF MENDOCINOSafety Members' Contribution Rates*

Entry Age	<i>Retire Code 2</i> Tier 1 - Section 31664 (FAS = 1 year)				<i>Retire Code 7</i> Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First	Excess	First	Excess	First	Excess	First	Excess
	\$350	over \$350	\$350	over \$350	\$350	over \$350	\$350	over \$350
21	5.03%	7.55%	1.57%	2.36%	4.71%	7.07%	1.47%	2.21%
22	5.05	7.58	1.58	2.37	4.73	7.09	1.48	2.21
23	5.07	7.61	1.58	2.38	4.75	7.12	1.48	2.22
24	5.10	7.65	1.59	2.39	4.77	7.15	1.49	2.23
25	5.12	7.68	1.60	2.40	4.79	7.19	1.49	2.24
26	5.15	7.73	1.61	2.41	4.82	7.23	1.50	2.26
27	5.18	7.77	1.62	2.43	4.85	7.27	1.51	2.27
28	5.21	7.82	1.63	2.44	4.87	7.31	1.52	2.28
29	5.25	7.87	1.64	2.46	4.91	7.36	1.53	2.30
30	5.29	7.93	1.65	2.47	4.94	7.41	1.54	2.31
31	5.32	7.98	1.66	2.49	4.98	7.47	1.55	2.33
32	5.37	8.05	1.68	2.51	5.02	7.53	1.57	2.35
33	5.41	8.11	1.69	2.53	5.06	7.59	1.58	2.37
34	5.45	8.18	1.70	2.55	5.10	7.65	1.59	2.39
35	5.51	8.26	1.72	2.58	5.15	7.72	1.61	2.41

*As a percentage of salary monthly based upon 9% interest and 7½% salary scale assumptions.

**31.21% of basic rates.

PP# 21 4-12-85

For Fiscal Year 1986-1987
(rates did not change
from 1985-1986)



COUNTY OF MENDOCINO

SECTION IV (vi)
Revised 3/12/87

Safety Members' Contribution Rates*

Retire Code 2

Retire Code 7

ENTRY AGE	Tier 1 - Section 31664 (FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 year)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350
18	4.99%	7.49%	1.56%	2.34%	4.65%	6.98%	1.45%	2.18%
19	5.01	7.51	1.56	2.34	4.67	7.01	1.46	2.19
20	5.02	7.53	1.57	2.35	4.69	7.04	1.46	2.20
21	5.03	7.55	1.57	2.36	4.71	7.07	1.47	2.21
22	5.05	7.58	1.58	2.37	4.73	7.09	1.48	2.21
23	5.07	7.61	1.58	2.38	4.75	7.12	1.48	2.22
24	5.10	7.65	1.59	2.39	4.77	7.15	1.49	2.23
25	5.12	7.68	1.60	2.40	4.79	7.19	1.49	2.24
26	5.15	7.73	1.61	2.41	4.82	7.23	1.50	2.26
27	5.18	7.77	1.62	2.43	4.85	7.27	1.51	2.27
28	5.21	7.82	1.63	2.44	4.87	7.31	1.52	2.28
29	5.25	7.87	1.64	2.46	4.91	7.36	1.53	2.30
30	5.29	7.93	1.65	2.47	4.94	7.41	1.54	2.31
31	5.32	7.98	1.66	2.49	4.98	7.47	1.55	2.33
32	5.37	8.05	1.68	2.51	5.02	7.53	1.57	2.35
33	5.41	8.11	1.69	2.53	5.06	7.59	1.58	2.37
34	5.45	8.18	1.70	2.55	5.10	7.65	1.59	2.38
35	5.51	8.26	1.72	2.58	5.15	7.72	1.61	2.40
36	5.55	8.33	1.73	2.60	5.20	7.80	1.62	2.43
37	5.61	8.41	1.75	2.62	5.25	7.87	1.64	2.46
38	5.66	8.49	1.77	2.65	5.30	7.95	1.65	2.48
39	5.71	8.57	1.78	2.67	5.35	8.02	1.67	2.50
40	5.77	8.65	1.80	2.70	5.40	8.10	1.69	2.53
41	5.83	8.74	1.82	2.73	5.45	8.17	1.70	2.55
42	5.88	8.82	1.84	2.75	5.50	8.25	1.72	2.57
43	5.93	8.90	1.85	2.78	5.55	8.33	1.73	2.60
44	5.99	8.98	1.87	2.80	5.60	8.40	1.75	2.62
45	6.05	9.07	1.89	2.83	5.65	8.48	1.76	2.65
46	6.10	9.15	1.90	2.86	5.71	8.56	1.78	2.67
47	6.16	9.24	1.92	2.88	5.76	8.64	1.80	2.70
48	6.21	9.32	1.94	2.91	5.81	8.72	1.81	2.72
49 & Over	6.27	9.40	1.96	2.93	5.87	8.80	1.83	2.75

* As a percentage of salary monthly based upon 9.00% interest and 7.50% salary scale assumptions.
** 31.21% of basic rates.

COUNTY OF MENDOCINO
Safety Members' Contribution Rates*

SECTION IV (vi)

ENTRY AGE	Tier 1 - Section 31664 (FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350
18	4.80%	7.20%	1.54%	2.31%	4.50%	6.75%	1.45%	2.17%
19	4.82	7.23	1.55	2.32	4.52	6.78	1.45	2.18
20	4.84	7.26	1.56	2.33	4.54	6.81	1.46	2.19
21	4.86	7.29	1.56	2.34	4.56	6.84	1.47	2.20
22	4.89	7.33	1.57	2.36	4.58	6.87	1.47	2.21
23	4.91	7.37	1.58	2.37	4.61	6.91	1.48	2.22
24	4.94	7.41	1.59	2.38	4.63	6.95	1.49	2.23
25	4.97	7.46	1.60	2.40	4.66	6.99	1.50	2.25
26	5.01	7.51	1.61	2.41	4.69	7.04	1.51	2.26
27	5.04	7.56	1.62	2.43	4.73	7.09	1.52	2.28
28	5.08	7.62	1.63	2.45	4.76	7.14	1.53	2.30
29	5.12	7.68	1.65	2.47	4.80	7.20	1.54	2.31
30	5.16	7.74	1.66	2.49	4.84	7.26	1.56	2.33
31	5.21	7.81	1.68	2.51	4.88	7.32	1.57	2.35
32	5.25	7.88	1.69	2.53	4.93	7.39	1.58	2.38
33	5.30	7.95	1.70	2.56	4.97	7.46	1.60	2.40
34	5.35	8.03	1.72	2.58	5.02	7.53	1.61	2.42
35	5.41	8.11	1.74	2.61	5.07	7.61	1.63	2.45
36	5.47	8.20	1.76	2.64	5.13	7.69	1.65	2.47
37	5.53	8.29	1.78	2.67	5.18	7.77	1.67	2.50
38	5.59	8.38	1.80	2.69	5.24	7.86	1.68	2.53
39	5.65	8.47	1.82	2.72	5.29	7.94	1.70	2.55
40	5.71	8.56	1.84	2.75	5.35	8.03	1.72	2.58
41	5.77	8.65	1.86	2.78	5.41	8.11	1.74	2.61
42	5.83	8.74	1.87	2.81	5.47	8.20	1.76	2.64
43	5.89	8.84	1.89	2.84	5.52	8.28	1.77	2.66
44	5.95	8.93	1.91	2.87	5.58	8.37	1.79	2.69
45	6.01	9.02	1.93	2.90	5.64	8.46	1.81	2.72
46	6.08	9.12	1.95	2.93	5.70	8.55	1.83	2.75
47	6.14	9.21	1.97	2.96	5.76	8.64	1.85	2.78
48	6.21	9.31	2.00	2.99	5.82	8.73	1.87	2.81
49 & over	6.27	9.40	2.02	3.02	5.88	8.82	1.89	2.84

* As a percentage of monthly salary based upon 9.00% interest and 7.25% salary scale assumptions.

** 32.15% of basic rates.

P.P. 2 1987

Safety Member's Contribution Rates*

ENTRY AGE	Tier 1 - Section 31664 (FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350
18	4.81%	7.21%	1.55%	2.33%	4.54%	6.81%	1.47%	2.20%
19	4.83	7.25	1.56	2.34	4.56	6.84	1.47	2.21
20	4.86	7.29	1.57	2.35	4.58	6.87	1.48	2.22
21	4.89	7.34	1.58	2.37	4.61	6.91	1.49	2.23
22	4.92	7.38	1.59	2.38	4.63	6.95	1.49	2.24
23	4.95	7.43	1.60	2.40	4.67	7.00	1.51	2.26
24	4.99	7.48	1.61	2.41	4.70	7.05	1.52	2.28
25	5.03	7.54	1.62	2.43	4.73	7.10	1.53	2.29
26	5.07	7.60	1.64	2.45	4.77	7.16	1.54	2.31
27	5.11	7.66	1.65	2.47	4.81	7.22	1.55	2.33
28	5.15	7.73	1.66	2.50	4.85	7.28	1.57	2.35
29	5.20	7.80	1.68	2.52	4.90	7.35	1.58	2.37
30	5.25	7.88	1.69	2.54	4.95	7.42	1.60	2.40
31	5.31	7.96	1.71	2.57	4.99	7.49	1.61	2.42
32	5.36	8.04	1.73	2.60	5.05	7.57	1.63	2.44
33	5.42	8.13	1.75	2.62	5.10	7.65	1.65	2.47
34	5.48	8.22	1.77	2.65	5.16	7.74	1.67	2.50
35	5.54	8.31	1.79	2.68	5.22	7.83	1.69	2.53
36	5.61	8.41	1.81	2.71	5.28	7.92	1.70	2.56
37	5.68	8.52	1.83	2.75	5.35	8.02	1.73	2.59
38	5.75	8.62	1.86	2.78	5.41	8.12	1.75	2.62
39	5.81	8.72	1.88	2.81	5.48	8.22	1.77	2.65
40	5.89	8.83	1.90	2.85	5.55	8.32	1.79	2.69
41	5.95	8.93	1.92	2.88	5.61	8.41	1.81	2.71
42	6.03	9.04	1.95	2.92	5.68	8.52	1.83	2.75
43	6.10	9.15	1.97	2.95	5.75	8.62	1.86	2.78
44	6.17	9.26	1.99	2.99	5.81	8.72	1.88	2.81
45	6.25	9.37	2.02	3.02	5.88	8.82	1.90	2.85
46	6.32	9.48	2.04	3.06	5.95	8.92	1.92	2.88
47	6.39	9.59	2.06	3.10	6.02	9.03	1.94	2.91
48	6.47	9.70	2.09	3.13	6.09	9.13	1.97	2.95
49 & Over	6.54	9.81	2.11	3.17	6.16	9.24	1.99	2.98

* As a percentage of monthly salary based upon 8.75% interest and 6.75% salary scale assumptions.

** 32.28% of basic rates.

For Fiscal Year 1989-1990

COUNTY OF MENDOCINO

SECTION IV (vii)

Safety Members' Contribution Rates*

ENTRY AGE	Tier 1 - Section 31664 (FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350
18	4.818	7.218	1.558	2.338	4.548	6.818	1.478	2.208
19	4.83	7.25	1.56	2.34	4.56	6.84	1.47	2.21
20	4.86	7.29	1.57	2.35	4.58	6.87	1.48	2.22
21	4.89	7.34	1.58	2.37	4.61	6.91	1.49	2.23
22	4.92	7.38	1.59	2.38	4.63	6.95	1.49	2.24
23	4.95	7.43	1.60	2.40	4.67	7.00	1.51	2.26
24	4.99	7.48	1.61	2.41	4.70	7.05	1.52	2.28
25	5.03	7.54	1.62	2.43	4.73	7.10	1.53	2.29
26	5.07	7.60	1.64	2.45	4.77	7.16	1.54	2.31
27	5.11	7.66	1.65	2.47	4.81	7.22	1.55	2.33
28	5.15	7.73	1.66	2.50	4.85	7.28	1.57	2.35
29	5.20	7.80	1.68	2.52	4.90	7.35	1.58	2.37
30	5.25	7.88	1.69	2.54	4.95	7.42	1.60	2.40
31	5.31	7.96	1.71	2.57	4.99	7.49	1.61	2.42
32	5.36	8.04	1.73	2.60	5.05	7.57	1.63	2.44
33	5.42	8.13	1.75	2.62	5.10	7.65	1.65	2.47
34	5.48	8.22	1.77	2.65	5.16	7.74	1.67	2.50
35	5.54	8.31	1.79	2.68	5.22	7.83	1.69	2.53
36	5.61	8.41	1.81	2.71	5.28	7.92	1.70	2.56
37	5.68	8.52	1.83	2.75	5.35	8.02	1.73	2.59
38	5.75	8.62	1.86	2.78	5.41	8.12	1.75	2.62
39	5.81	8.72	1.88	2.81	5.48	8.22	1.77	2.65
40	5.89	8.83	1.90	2.85	5.55	8.32	1.79	2.69
41	5.95	8.93	1.92	2.88	5.61	8.41	1.81	2.71
42	6.03	9.04	1.95	2.92	5.68	8.52	1.83	2.75
43	6.10	9.15	1.97	2.95	5.75	8.62	1.86	2.78
44	6.17	9.26	1.99	2.99	5.81	8.72	1.88	2.81
45	6.25	9.37	2.02	3.02	5.88	8.82	1.90	2.85
46	6.32	9.48	2.04	3.06	5.95	8.92	1.92	2.88
47	6.39	9.59	2.06	3.10	6.02	9.03	1.94	2.91
48	6.47	9.70	2.09	3.13	6.09	9.13	1.97	2.95
49 & Over	6.54	9.81	2.11	3.17	6.16	9.24	1.99	2.98

* As a percentage of monthly salary based upon 8.75% interest and 6.75% salary scale assumptions.
 ** 32.28% of basic rates.



For Fiscal Year 1990-1991

COUNTY OF MENDOCINO

SECTION IV (vii)

Safety Members' Contribution Rates*

ENTRY AGE	Tier 1 - Section 31664 (FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350
18	4.818	7.218	1.558	2.338	4.548	6.818	1.478	2.208
19	4.83	7.25	1.56	2.34	4.56	6.84	1.47	2.21
20	4.86	7.29	1.57	2.35	4.58	6.87	1.48	2.22
21	4.89	7.34	1.58	2.37	4.61	6.91	1.49	2.23
22	4.92	7.38	1.59	2.38	4.63	6.95	1.49	2.24
23	4.95	7.43	1.60	2.40	4.67	7.00	1.51	2.26
24	4.99	7.48	1.61	2.41	4.70	7.05	1.52	2.28
25	5.03	7.54	1.62	2.43	4.73	7.10	1.53	2.29
26	5.07	7.60	1.64	2.45	4.77	7.16	1.54	2.31
27	5.11	7.66	1.65	2.47	4.81	7.22	1.55	2.33
28	5.15	7.73	1.66	2.50	4.85	7.28	1.57	2.35
29	5.20	7.80	1.68	2.52	4.90	7.35	1.58	2.37
30	5.25	7.88	1.69	2.54	4.95	7.42	1.60	2.40
31	5.31	7.96	1.71	2.57	4.99	7.49	1.61	2.42
32	5.36	8.04	1.73	2.60	5.05	7.57	1.63	2.44
33	5.42	8.13	1.75	2.62	5.10	7.65	1.65	2.47
34	5.48	8.22	1.77	2.65	5.16	7.74	1.67	2.50
35	5.54	8.31	1.79	2.68	5.22	7.83	1.69	2.53
36	5.61	8.41	1.81	2.71	5.28	7.92	1.70	2.56
37	5.68	8.52	1.83	2.75	5.35	8.02	1.73	2.59
38	5.75	8.62	1.86	2.78	5.41	8.12	1.75	2.62
39	5.81	8.72	1.88	2.81	5.48	8.22	1.77	2.65
40	5.89	8.83	1.90	2.85	5.55	8.32	1.79	2.69
41	5.95	8.93	1.92	2.88	5.61	8.41	1.81	2.71
42	6.03	9.04	1.95	2.92	5.68	8.52	1.83	2.75
43	6.10	9.15	1.97	2.95	5.75	8.62	1.86	2.78
44	6.17	9.26	1.99	2.99	5.81	8.72	1.88	2.81
45	6.25	9.37	2.02	3.02	5.88	8.82	1.90	2.85
46	6.32	9.48	2.04	3.06	5.95	8.92	1.92	2.88
47	6.39	9.59	2.06	3.10	6.02	9.03	1.94	2.91
48	6.47	9.70	2.09	3.13	6.09	9.13	1.97	2.95
49 & Over	6.54	9.81	2.11	3.17	6.16	9.24	1.99	2.98

* As a percentage of monthly salary based upon 8.75% interest and 6.75% salary scale assumptions.

** 32.28% of basic rates.



(vii) SAFETY MEMBER CONTRIBUTION RATES*

ENTRY AGE	Tier 1 - Section 31664 (FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350
18	4.91%	7.37%	1.66%	2.50%	4.63%	6.95%	1.57%	2.35%
19	4.94	7.41	1.67	2.51	4.66	6.99	1.58	2.37
20	4.97	7.45	1.68	2.52	4.69	7.03	1.59	2.38
21	4.99	7.49	1.69	2.54	4.71	7.07	1.59	2.39
22	5.03	7.54	1.70	2.55	4.74	7.11	1.60	2.41
23	5.06	7.59	1.71	2.57	4.77	7.16	1.62	2.42
24	5.09	7.64	1.72	2.59	4.81	7.21	1.63	2.44
25	5.13	7.70	1.74	2.61	4.85	7.27	1.64	2.46
26	5.17	7.76	1.75	2.63	4.89	7.33	1.66	2.48
27	5.22	7.83	1.77	2.65	4.93	7.39	1.67	2.50
28	5.27	7.90	1.78	2.67	4.97	7.45	1.68	2.52
29	5.31	7.97	1.80	2.70	5.01	7.52	1.70	2.55
30	5.37	8.05	1.82	2.73	5.06	7.59	1.71	2.57
31	5.42	8.13	1.84	2.75	5.11	7.67	1.73	2.60
32	5.47	8.21	1.85	2.78	5.17	7.75	1.75	2.62
33	5.53	8.30	1.87	2.81	5.23	7.84	1.77	2.65
34	5.59	8.39	1.89	2.84	5.28	7.92	1.79	2.68
35	5.66	8.49	1.92	2.87	5.35	8.02	1.81	2.72
36	5.73	8.60	1.94	2.91	5.41	8.11	1.83	2.75
37	5.80	8.70	1.96	2.95	5.47	8.21	1.85	2.78
38	5.87	8.81	1.99	2.98	5.54	8.31	1.88	2.81
39	5.94	8.91	2.01	3.02	5.61	8.41	1.90	2.85
40	6.01	9.02	2.03	3.05	5.68	8.52	1.92	2.88
41	6.09	9.13	2.06	3.09	5.75	8.62	1.95	2.92
42	6.16	9.24	2.09	3.13	5.81	8.72	1.97	2.95
43	6.23	9.35	2.11	3.17	5.89	8.83	1.99	2.99
44	6.31	9.46	2.14	3.20	5.95	8.93	2.01	3.02
45	6.38	9.57	2.16	3.24	6.03	9.04	2.04	3.06
46	6.45	9.68	2.18	3.28	6.09	9.14	2.06	3.09
47	6.53	9.80	2.21	3.32	6.17	9.25	2.09	3.13
48	6.61	9.91	2.24	3.36	6.24	9.36	2.11	3.17
49 & Over	6.69	0.03	2.27	3.40	6.31	9.46	2.14	3.20

* As a percentage of salary based upon 8.50% interest and 6.50% salary scale assumptions.

** 33.86% of basic rates.

(vii) SAFETY MEMBER CONTRIBUTION RATES*

ENTRY AGE	Tier 1 - Section 31664 (FAS = 1 year)				Tier 2 - Section 31664 (FAS = 3 years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350	First \$350 of Monthly Compensation	Excess of Monthly Compensation Over \$350
18	4.91%	7.37%	1.66%	2.50%	4.63%	6.95%	1.57%	2.35%
19	4.94	7.41	1.67	2.51	4.66	6.99	1.58	2.37
20	4.97	7.45	1.68	2.52	4.69	7.03	1.59	2.38
21	4.99	7.49	1.69	2.54	4.71	7.07	1.59	2.39
22	5.03	7.54	1.70	2.55	4.74	7.11	1.60	2.41
23	5.06	7.59	1.71	2.57	4.77	7.16	1.62	2.42
24	5.09	7.64	1.72	2.59	4.81	7.21	1.63	2.44
25	5.13	7.70	1.74	2.61	4.85	7.27	1.64	2.46
26	5.17	7.76	1.75	2.63	4.89	7.33	1.66	2.48
27	5.22	7.83	1.77	2.65	4.93	7.39	1.67	2.50
28	5.27	7.90	1.78	2.67	4.97	7.45	1.68	2.52
29	5.31	7.97	1.80	2.70	5.01	7.52	1.70	2.55
30	5.37	8.05	1.82	2.73	5.06	7.59	1.71	2.57
31	5.42	8.13	1.84	2.75	5.11	7.67	1.73	2.60
32	5.47	8.21	1.85	2.78	5.17	7.75	1.75	2.62
33	5.53	8.30	1.87	2.81	5.23	7.84	1.77	2.65
34	5.59	8.39	1.89	2.84	5.28	7.92	1.79	2.68
35	5.66	8.49	1.92	2.87	5.35	8.02	1.81	2.72
36	5.73	8.60	1.94	2.91	5.41	8.11	1.83	2.75
37	5.80	8.70	1.96	2.95	5.47	8.21	1.85	2.78
38	5.87	8.81	1.99	2.98	5.54	8.31	1.88	2.81
39	5.94	8.91	2.01	3.02	5.61	8.41	1.90	2.85
40	6.01	9.02	2.03	3.05	5.68	8.52	1.92	2.88
41	6.09	9.13	2.06	3.09	5.75	8.62	1.95	2.92
42	6.16	9.24	2.09	3.13	5.81	8.72	1.97	2.95
43	6.23	9.35	2.11	3.17	5.89	8.83	1.99	2.99
44	6.31	9.46	2.14	3.20	5.95	8.93	2.01	3.02
45	6.38	9.57	2.16	3.24	6.03	9.04	2.04	3.06
46	6.45	9.68	2.18	3.28	6.09	9.14	2.06	3.09
47	6.53	9.80	2.21	3.32	6.17	9.25	2.09	3.13
48	6.61	9.91	2.24	3.36	6.24	9.36	2.11	3.17
49 & Over	6.69	0.03	2.27	3.40	6.31	9.46	2.14	3.20

* As a percentage of salary based upon 8.50% interest and 6.50% salary scale assumptions.
 ** 33.86% of basic rates.

SAFETY MEMBER CONTRIBUTION RATES*

Entry Age	Tier 1 - Section 31664 (FAS= 1 Year)				Tier 2 - Section 31664 (FAS= 3 Years)			
	Basic		C.O.L. **		Basic		C.O.L. **	
	First \$161.54	Excess Over \$161.54	First \$161.54	Excess Over \$161.54	First \$161.54	Excess Over \$161.54	First \$161.54	Excess Over \$161.54
18	4.82%	7.23%	1.69%	2.53%	4.57%	6.85%	1.60%	2.40%
19	4.85	7.28	1.70	2.55	4.60	6.90	1.61	2.42
20	4.89	7.33	1.71	2.57	4.63	6.95	1.62	2.43
21	4.92	7.38	1.72	2.58	4.67	7.00	1.63	2.45
22	4.95	7.43	1.73	2.60	4.70	7.05	1.65	2.47
23	4.99	7.49	1.75	2.62	4.74	7.11	1.66	2.49
24	5.04	7.56	1.76	2.65	4.78	7.17	1.67	2.51
25	5.09	7.63	1.78	2.67	4.82	7.23	1.69	2.53
26	5.13	7.70	1.80	2.70	4.87	7.30	1.70	2.56
27	5.18	7.77	1.81	2.72	4.91	7.37	1.72	2.58
28	5.23	7.85	1.83	2.75	4.97	7.45	1.74	2.61
29	5.29	7.94	1.85	2.78	5.01	7.52	1.75	2.63
30	5.35	8.02	1.87	2.81	5.07	7.61	1.78	2.66
31	5.41	8.11	1.89	2.84	5.13	7.69	1.80	2.69
32	5.47	8.21	1.92	2.87	5.19	7.79	1.82	2.73
33	5.54	8.31	1.94	2.91	5.25	7.88	1.84	2.76
34	5.61	8.42	1.96	2.95	5.32	7.98	1.86	2.79
35	5.69	8.53	1.99	2.99	5.39	8.09	1.89	2.83
36	5.76	8.64	2.02	3.02	5.47	8.20	1.92	2.87
37	5.84	8.76	2.04	3.07	5.54	8.31	1.94	2.91
38	5.92	8.88	2.07	3.11	5.61	8.42	1.96	2.95
39	6.00	9.00	2.10	3.15	5.69	8.53	1.99	2.99
40	6.08	9.12	2.13	3.19	5.77	8.65	2.02	3.03
41	6.16	9.24	2.16	3.23	5.84	8.76	2.04	3.07
42	6.24	9.36	2.18	3.28	5.92	8.88	2.07	3.11
43	6.33	9.49	2.22	3.32	6.00	9.00	2.10	3.15
44	6.41	9.61	2.24	3.36	6.08	9.12	2.13	3.19
45	6.49	9.74	2.27	3.41	6.15	9.23	2.15	3.23
46	6.58	9.87	2.30	3.46	6.23	9.35	2.18	3.27
47	6.66	9.99	2.33	3.50	6.32	9.48	2.21	3.32
48	6.75	10.12	2.36	3.54	6.40	9.60	2.24	3.36
49 & Over	6.83	10.25	2.39	3.59	6.48	9.72	2.27	3.40

*As a percentage of salary based upon 8.25% interest and 6% total salary scale assumptions.

**35.01% of basic rates.



For Fiscal Year 1994-1995

SAFETY MEMBER CONTRIBUTION RATES*

Entry Age	Tier 1 - Section 31664 (FAS= 1 Year)				Tier 2 - Section 31664 (FAS= 3 Years)			
	Basic		C.O.L.**		Basic		C.O.L.**	
	First \$161.54	Excess Over \$161.54	First \$161.54	Excess Over \$161.54	First \$161.54	Excess Over \$161.54	First \$161.54	Excess Over \$161.54
18	4.82%	7.23%	1.72%	2.58%	4.57%	6.85%	1.63%	2.44%
19	4.85	7.28	1.73	2.59	4.60	6.90	1.64	2.46
20	4.89	7.33	1.74	2.61	4.63	6.95	1.65	2.48
21	4.92	7.38	1.75	2.63	4.67	7.00	1.66	2.49
22	4.95	7.43	1.76	2.65	4.70	7.05	1.68	2.51
23	4.99	7.49	1.78	2.67	4.74	7.11	1.69	2.53
24	5.04	7.56	1.80	2.69	4.78	7.17	1.70	2.56
25	5.09	7.63	1.81	2.72	4.82	7.23	1.72	2.58
26	5.13	7.70	1.83	2.74	4.87	7.30	1.74	2.60
27	5.18	7.77	1.85	2.77	4.91	7.37	1.75	2.63
28	5.23	7.85	1.86	2.80	4.97	7.45	1.77	2.66
29	5.29	7.94	1.89	2.83	5.01	7.52	1.79	2.68
30	5.35	8.02	1.91	2.86	5.07	7.61	1.81	2.71
31	5.41	8.11	1.93	2.89	5.13	7.69	1.83	2.74
32	5.47	8.21	1.95	2.93	5.19	7.79	1.85	2.78
33	5.54	8.31	1.97	2.96	5.25	7.88	1.87	2.81
34	5.61	8.42	2.00	3.00	5.32	7.98	1.90	2.84
35	5.69	8.53	2.03	3.04	5.39	8.09	1.92	2.88
36	5.76	8.64	2.05	3.08	5.47	8.20	1.95	2.92
37	5.84	8.76	2.08	3.12	5.54	8.31	1.97	2.96
38	5.92	8.88	2.11	3.16	5.61	8.42	2.00	3.00
39	6.00	9.00	2.14	3.21	5.69	8.53	2.03	3.04
40	6.08	9.12	2.17	3.25	5.77	8.65	2.06	3.08
41	6.16	9.24	2.20	3.29	5.84	8.76	2.08	3.12
42	6.24	9.36	2.22	3.34	5.92	8.88	2.11	3.16
43	6.33	9.49	2.26	3.38	6.00	9.00	2.14	3.21
44	6.41	9.61	2.28	3.43	6.08	9.12	2.17	3.25
45	6.49	9.74	2.31	3.47	6.15	9.23	2.19	3.29
46	6.58	9.87	2.35	3.52	6.23	9.35	2.22	3.33
47	6.66	9.99	2.37	3.56	6.32	9.48	2.25	3.38
48	6.75	10.12	2.41	3.61	6.40	9.60	2.28	3.42
49 & Over	6.83	10.25	2.43	3.65	6.48	9.72	2.31	3.46

*As a percentage of salary based upon 8.25% interest and 6% total salary scale assumptions.

**35.64% of basic rates.



SCHEDULE 5

SAFETY TIER 1 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.82%	7.23%	1.75	2.63	34	5.61%	8.42%	2.04	3.06
19	4.85	7.28	1.76	2.64	35	5.69	8.53	2.07	3.10
20	4.89	7.33	1.78	2.66	36	5.76	8.64	2.09	3.14
21	4.92	7.38	1.79	2.68	37	5.84	8.76	2.12	3.18
22	4.95	7.43	1.80	2.70	38	5.92	8.88	2.15	3.23
23	4.99	7.49	1.81	2.72	39	6.00	9.00	2.18	3.27
24	5.04	7.56	1.83	2.75	40	6.08	9.12	2.21	3.31
25	5.09	7.63	1.85	2.77	41	6.16	9.24	2.24	3.36
26	5.13	7.70	1.86	2.80	42	6.24	9.36	2.27	3.40
27	5.18	7.77	1.88	2.82	43	6.33	9.49	2.30	3.45
28	5.23	7.85	1.90	2.85	44	6.41	9.61	2.33	3.49
29	5.29	7.94	1.92	2.88	45	6.49	9.74	2.36	3.54
30	5.35	8.02	1.94	2.91	46	6.58	9.87	2.39	3.59
31	5.41	8.11	1.97	2.95	47	6.66	9.99	2.42	3.63
32	5.47	8.21	1.99	2.98	48	6.75	10.12	2.45	3.68
33	5.54	8.31	2.01	3.02	49 / +	6.83	10.25	2.48	3.72
INTEREST: 8.25% INFLATION: 5.00% COLA: 3.00% MORTALITY: 83 GA (Male, +1)									

SCHEDULE 5

SAFETY TIER 2 MEMBERS' CONTRIBUTION RATES
(expressed as a percentage of biweekly compensation)

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.57%	6.85%	1.66	2.49	34	5.32%	7.98%	1.93	2.90
19	4.60	6.90	1.67	2.51	35	5.39	8.09	1.96	2.94
20	4.63	6.95	1.68	2.52	36	5.47	8.20	1.99	2.98
21	4.67	7.00	1.70	2.54	37	5.54	8.31	2.01	3.02
22	4.70	7.05	1.71	2.56	38	5.61	8.42	2.04	3.06
23	4.74	7.11	1.72	2.58	39	5.69	8.53	2.07	3.10
24	4.78	7.17	1.74	2.60	40	5.77	8.65	2.10	3.14
25	4.82	7.23	1.75	2.63	41	5.84	8.76	2.12	3.18
26	4.87	7.30	1.77	2.65	42	5.92	8.88	2.15	3.23
27	4.91	7.37	1.78	2.68	43	6.00	9.00	2.18	3.27
28	4.97	7.45	1.81	2.71	44	6.08	9.12	2.21	3.31
29	5.01	7.52	1.82	2.73	45	6.15	9.23	2.23	3.35
30	5.07	7.61	1.84	2.76	46	6.23	9.35	2.26	3.40
31	5.13	7.69	1.86	2.79	47	6.32	9.48	2.30	3.44
32	5.19	7.79	1.89	2.83	48	6.40	9.60	2.33	3.49
33	5.25	7.88	1.91	2.86	49 / +	6.48	9.72	2.35	3.53
INTEREST:		8.25%							
INFLATION:		5.00%							
COLA:		3.00%							
MORTALITY:		83 GA (Male, +1)							

SCHEDULE 5

~~SANITARY TIER 2 MEMBERS~~ CONTRIBUTION RATES
(expressed as a percentage of biweekly compensation)

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.67%	7.01%	1.75%	2.62%	34	5.45%	8.17%	2.04%	3.06%
19	4.71	7.06	1.76	2.64	35	5.52	8.28	2.07	3.10
20	4.74	7.11	1.77	2.66	36	5.59	8.39	2.09	3.14
21	4.77	7.16	1.79	2.68	37	5.67	8.50	2.12	3.18
22	4.81	7.21	1.80	2.70	38	5.75	8.62	2.15	3.23
23	4.85	7.27	1.82	2.72	39	5.82	8.73	2.18	3.27
24	4.89	7.33	1.83	2.74	40	5.90	8.85	2.21	3.31
25	4.93	7.40	1.85	2.77	41	5.98	8.97	2.24	3.36
26	4.98	7.47	1.86	2.80	42	6.06	9.09	2.27	3.40
27	5.03	7.54	1.88	2.82	43	6.14	9.21	2.30	3.45
28	5.08	7.62	1.90	2.85	44	6.22	9.33	2.33	3.49
29	5.13	7.70	1.92	2.88	45	6.30	9.45	2.36	3.54
30	5.19	7.78	1.94	2.91	46	6.39	9.58	2.39	3.59
31	5.25	7.87	1.97	2.95	47	6.47	9.70	2.42	3.63
32	5.31	7.97	1.99	2.98	48	6.55	9.83	2.45	3.68
33	5.38	8.07	2.01	3.02	49 / +	6.64	9.96	2.49	3.73
INTEREST:		8.00%							
INFLATION:		4.75%							
COLA:		3.00%							
MORTALITY:		83 GA (Male, +1)							

SCHEDULE 5

SAFETY TIER 1 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.92%	7.38%	1.84%	2.76%	34	5.73%	8.59%	2.15%	3.22%
19	4.95	7.43	1.85	2.78	35	5.81	8.71	2.18	3.26
20	4.99	7.48	1.87	2.80	36	5.89	8.83	2.21	3.31
21	5.02	7.53	1.88	2.82	37	5.97	8.95	2.24	3.35
22	5.06	7.59	1.89	2.84	38	6.05	9.07	2.27	3.40
23	5.10	7.65	1.91	2.86	39	6.13	9.19	2.30	3.44
24	5.14	7.71	1.92	2.89	40	6.21	9.31	2.33	3.49
25	5.19	7.78	1.94	2.91	41	6.29	9.44	2.35	3.53
26	5.24	7.86	1.96	2.94	42	6.37	9.56	2.38	3.58
27	5.29	7.94	1.98	2.97	43	6.46	9.69	2.42	3.63
28	5.35	8.02	2.00	3.00	44	6.55	9.82	2.45	3.68
29	5.40	8.10	2.02	3.03	45	6.63	9.95	2.48	3.73
30	5.46	8.19	2.04	3.07	46	6.72	10.08	2.52	3.77
31	5.52	8.28	2.07	3.10	47	6.81	10.21	2.55	3.82
32	5.59	8.38	2.09	3.14	48	6.89	10.34	2.58	3.87
33	5.66	8.49	2.12	3.18	49 / +	6.98	10.47	2.61	3.92
INTEREST: 8.00% INFLATION: 4.75% COLA: 3.00% MORTALITY: 83 GA (Male, +1)									

For Fiscal Year 1997-1998

Unsure how to verify

SCHEDULE 5

SAFETY TIER 1 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Study 2

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.92%	7.38%	1.81%	2.72%	34	5.73%	8.59%	2.11%	3.17%
19	4.95	7.43	1.82	2.74	35	5.81	8.71	2.14	3.21
20	4.99	7.48	1.84	2.76	36	5.89	8.83	2.17	3.25
21	5.02	7.53	1.85	2.78	37	5.97	8.95	2.20	3.30
22	5.06	7.59	1.87	2.80	38	6.05	9.07	2.23	3.34
23	5.10	7.65	1.88	2.82	39	6.13	9.19	2.26	3.39
24	5.14	7.71	1.89	2.84	40	6.21	9.31	2.29	3.43
25	5.19	7.78	1.91	2.87	41	6.29	9.44	2.32	3.48
26	5.24	7.86	1.93	2.90	42	6.37	9.56	2.35	3.52
27	5.29	7.94	1.95	2.93	43	6.46	9.69	2.38	3.57
28	5.35	8.02	1.97	2.96	44	6.55	9.82	2.41	3.62
29	5.40	8.10	1.99	2.99	45	6.63	9.95	2.44	3.67
30	5.46	8.19	2.01	3.02	46	6.72	10.08	2.48	3.72
31	5.52	8.28	2.03	3.05	47	6.81	10.21	2.51	3.76
32	5.59	8.38	2.06	3.09	48	6.89	10.34	2.54	3.81
33	5.66	8.49	2.09	3.13	49 / +	6.98	10.47	2.57	3.86
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 83 GA (Male, +1)									

For Fiscal Year 1997-1998

SCHEDULE 5

SAFETY TIER 2 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Study 2

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.67%	7.01%	1.72%	2.58%	34	5.45%	8.17%	2.01%	3.01%
19	4.71	7.06	1.74	2.60	35	5.52	8.28	2.03	3.05
20	4.74	7.11	1.75	2.62	36	5.59	8.39	2.06	3.09
21	4.77	7.16	1.76	2.64	37	5.67	8.50	2.09	3.13
22	4.81	7.21	1.77	2.66	38	5.75	8.62	2.12	3.18
23	4.85	7.27	1.79	2.68	39	5.82	8.73	2.15	3.22
24	4.89	7.33	1.80	2.70	40	5.90	8.85	2.17	3.26
25	4.93	7.40	1.82	2.73	41	5.98	8.97	2.20	3.31
26	4.98	7.47	1.84	2.75	42	6.06	9.09	2.23	3.35
27	5.03	7.54	1.85	2.78	43	6.14	9.21	2.26	3.39
28	5.08	7.62	1.87	2.81	44	6.22	9.33	2.29	3.44
29	5.13	7.70	1.89	2.84	45	6.30	9.45	2.32	3.48
30	5.19	7.78	1.91	2.87	46	6.39	9.58	2.36	3.53
31	5.25	7.87	1.94	2.90	47	6.47	9.70	2.38	3.58
32	5.31	7.97	1.96	2.94	48	6.55	9.83	2.41	3.62
33	5.38	8.07	1.98	2.97	49 / +	6.64	9.96	2.45	3.67
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 83 GA (Male, +1)									

Unsure How to Verify

SCHEDULE 5

SAFETY TIER 1 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.92%	7.38%	1.84%	2.76%	34	5.73%	8.59%	2.14%	3.21%
19	4.95	7.43	1.85	2.78	35	5.81	8.71	2.17	3.26
20	4.99	7.48	1.87	2.80	36	5.89	8.83	2.20	3.30
21	5.02	7.53	1.88	2.82	37	5.97	8.95	2.23	3.35
22	5.06	7.59	1.89	2.84	38	6.05	9.07	2.26	3.39
23	5.10	7.65	1.91	2.86	39	6.13	9.19	2.29	3.44
24	5.14	7.71	1.92	2.88	40	6.21	9.31	2.32	3.48
25	5.19	7.78	1.94	2.91	41	6.29	9.44	2.35	3.53
26	5.24	7.86	1.96	2.94	42	6.37	9.56	2.38	3.57
27	5.29	7.94	1.98	2.97	43	6.46	9.69	2.42	3.62
28	5.35	8.02	2.00	3.00	44	6.55	9.82	2.45	3.67
29	5.40	8.10	2.02	3.03	45	6.63	9.95	2.48	3.72
30	5.46	8.19	2.04	3.06	46	6.72	10.08	2.51	3.77
31	5.52	8.28	2.06	3.10	47	6.81	10.21	2.55	3.82
32	5.59	8.38	2.09	3.13	48	6.89	10.34	2.58	3.87
33	5.66	8.49	2.12	3.17	49 / +	6.98	10.47	2.61	3.91
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 83 GA (Male, +1)									

For Fiscal Year 1998-1999

SCHEDULE 5

SAFETY TIER 2 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.67%	7.01%	1.75%	2.62%	34	5.45%	8.17%	2.04%	3.05%
19	4.71	7.06	1.76	2.64	35	5.52	8.28	2.06	3.10
20	4.74	7.11	1.77	2.66	36	5.59	8.39	2.09	3.14
21	4.77	7.16	1.78	2.68	37	5.67	8.50	2.12	3.18
22	4.81	7.21	1.80	2.70	38	5.75	8.62	2.15	3.22
23	4.85	7.27	1.81	2.72	39	5.82	8.73	2.18	3.26
24	4.89	7.33	1.83	2.74	40	5.90	8.85	2.21	3.31
25	4.93	7.40	1.84	2.77	41	5.98	8.97	2.24	3.35
26	4.98	7.47	1.86	2.79	42	6.06	9.09	2.27	3.40
27	5.03	7.54	1.88	2.82	43	6.14	9.21	2.30	3.44
28	5.08	7.62	1.90	2.85	44	6.22	9.33	2.33	3.49
29	5.13	7.70	1.92	2.88	45	6.30	9.45	2.36	3.53
30	5.19	7.78	1.94	2.91	46	6.39	9.58	2.39	3.58
31	5.25	7.87	1.96	2.94	47	6.47	9.70	2.42	3.63
32	5.31	7.97	1.99	2.98	48	6.55	9.83	2.45	3.68
33	5.38	8.07	2.01	3.02	49 / +	6.64	9.96	2.48	3.72
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 83 GA (Male, +1)									

Unsure how to verify

SCHEDULE 5

SAFETY TIER 1 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.92%	7.38%	1.86%	2.79%	34	5.73%	8.59%	2.16%	3.24%
19	4.95	7.43	1.87	2.80	35	5.81	8.71	2.19	3.29
20	4.99	7.48	1.88	2.82	36	5.89	8.83	2.22	3.33
21	5.02	7.53	1.89	2.84	37	5.97	8.95	2.25	3.38
22	5.06	7.59	1.91	2.86	38	6.05	9.07	2.28	3.42
23	5.10	7.65	1.92	2.89	39	6.13	9.19	2.31	3.47
24	5.14	7.71	1.94	2.91	40	6.21	9.31	2.34	3.51
25	5.19	7.78	1.96	2.94	41	6.29	9.44	2.37	3.56
26	5.24	7.86	1.98	2.97	42	6.37	9.56	2.40	3.61
27	5.29	7.94	2.00	3.00	43	6.46	9.69	2.44	3.66
28	5.35	8.02	2.02	3.03	44	6.55	9.82	2.47	3.71
29	5.40	8.10	2.04	3.06	45	6.63	9.95	2.50	3.76
30	5.46	8.19	2.06	3.09	46	6.72	10.08	2.54	3.80
31	5.52	8.28	2.08	3.12	47	6.81	10.21	2.57	3.85
32	5.59	8.38	2.11	3.16	48	6.89	10.34	2.60	3.90
33	5.66	8.49	2.14	3.20	49 / +	6.98	10.47	2.63	3.95
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 83 GA (Male, +1)									

PP14
1999

SCHEDULE 5

SAFETY TIER 2 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.67%	7.01%	1.76%	2.65%	34	5.45%	8.17%	2.06%	3.08%
19	4.71	7.06	1.78	2.66	35	5.52	8.28	2.08	3.12
20	4.74	7.11	1.79	2.68	36	5.59	8.39	2.11	3.17
21	4.77	7.16	1.80	2.70	37	5.67	8.50	2.14	3.21
22	4.81	7.21	1.82	2.72	38	5.75	8.62	2.17	3.25
23	4.85	7.27	1.83	2.74	39	5.82	8.73	2.20	3.29
24	4.89	7.33	1.85	2.77	40	5.90	8.85	2.23	3.34
25	4.93	7.40	1.86	2.79	41	5.98	8.97	2.26	3.39
26	4.98	7.47	1.88	2.82	42	6.06	9.09	2.29	3.43
27	5.03	7.54	1.90	2.85	43	6.14	9.21	2.32	3.48
28	5.08	7.62	1.92	2.88	44	6.22	9.33	2.35	3.52
29	5.13	7.70	1.94	2.91	45	6.30	9.45	2.38	3.57
30	5.19	7.78	1.96	2.94	46	6.39	9.58	2.41	3.62
31	5.25	7.87	1.98	2.97	47	6.47	9.70	2.44	3.66
32	5.31	7.97	2.00	3.01	48	6.55	9.83	2.47	3.71
33	5.38	8.07	2.03	3.05	49 / +	6.64	9.96	2.51	3.76
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 83 GA (Male, +1)									

SCHEDULE 5

SAFETY TIER 1 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	5.07%	7.60%	1.96%	2.93%	34	5.90%	8.85%	2.28%	3.42%
19	5.10	7.65	1.97	2.95	35	5.98	8.97	2.31	3.46
20	5.13	7.70	1.98	2.97	36	6.06	9.09	2.34	3.51
21	5.17	7.76	2.00	2.99	37	6.14	9.21	2.37	3.55
22	5.21	7.82	2.01	3.02	38	6.23	9.34	2.40	3.60
23	5.25	7.88	2.03	3.04	39	6.31	9.47	2.44	3.65
24	5.30	7.95	2.05	3.07	40	6.39	9.59	2.47	3.70
25	5.35	8.02	2.06	3.09	41	6.48	9.72	2.50	3.75
26	5.39	8.09	2.08	3.12	42	6.57	9.85	2.54	3.80
27	5.45	8.17	2.10	3.15	43	6.65	9.98	2.57	3.85
28	5.51	8.26	2.13	3.19	44	6.74	10.11	2.60	3.90
29	5.56	8.34	2.15	3.22	45	6.83	10.25	2.64	3.96
30	5.63	8.44	2.17	3.26	46	6.92	10.38	2.67	4.01
31	5.69	8.53	2.20	3.29	47	7.01	10.52	2.71	4.06
32	5.76	8.64	2.22	3.33	48	7.10	10.65	2.74	4.11
33	5.83	8.74	2.25	3.37	49 / +	7.19	10.79	2.77	4.16
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 94 GA (Male, 0)									

SCHEDULE 5

SAFETY TIER 2 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$16154	Over \$16154	First \$16154	Over \$16154		First \$16154	Over \$16154	First \$16154	Over \$16154
18	4.82%	7.23%	1.86%	2.79%	34	5.61%	8.41%	2.16%	3.25%
19	4.85	7.27	1.87	2.81	35	5.68	8.52	2.19	3.29
20	4.88	7.32	1.88	2.82	36	5.76	8.64	2.22	3.33
21	4.91	7.37	1.89	2.84	37	5.84	8.76	2.25	3.38
22	4.95	7.43	1.91	2.87	38	5.92	8.88	2.28	3.43
23	4.99	7.49	1.93	2.89	39	6.00	9.00	2.32	3.47
24	5.03	7.55	1.94	2.91	40	6.08	9.12	2.35	3.52
25	5.08	7.62	1.96	2.94	41	6.16	9.24	2.38	3.57
26	5.13	7.69	1.98	2.97	42	6.24	9.36	2.41	3.61
27	5.18	7.77	2.00	3.00	43	6.33	9.49	2.44	3.66
28	5.23	7.85	2.02	3.03	44	6.41	9.61	2.47	3.71
29	5.29	7.93	2.04	3.06	45	6.49	9.74	2.50	3.76
30	5.35	8.02	2.06	3.09	46	6.58	9.87	2.54	3.81
31	5.41	8.11	2.09	3.13	47	6.67	10.00	2.57	3.86
32	5.47	8.21	2.11	3.17	48	6.75	10.12	2.60	3.91
33	5.54	8.31	2.14	3.21	49 / +	6.83	10.25	2.64	3.96
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 94 GA (Male, 0)									

SCHEDULE 5

SAFETY TIER 1 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	5.07%	7.60%	1.96%	2.94%	34	5.90%	8.85%	2.28%	3.43%
19	5.10	7.65	1.97	2.96	35	5.98	8.97	2.31	3.47
20	5.13	7.70	1.99	2.98	36	6.06	9.09	2.35	3.52
21	5.17	7.76	2.00	3.00	37	6.14	9.21	2.38	3.57
22	5.21	7.82	2.02	3.03	38	6.23	9.34	2.41	3.62
23	5.25	7.88	2.03	3.05	39	6.31	9.47	2.44	3.67
24	5.30	7.95	2.05	3.08	40	6.39	9.59	2.47	3.71
25	5.35	8.02	2.07	3.10	41	6.48	9.72	2.51	3.76
26	5.39	8.09	2.09	3.13	42	6.57	9.85	2.54	3.81
27	5.45	8.17	2.11	3.16	43	6.65	9.98	2.57	3.86
28	5.51	8.26	2.13	3.20	44	6.74	10.11	2.61	3.91
29	5.56	8.34	2.15	3.23	45	6.83	10.25	2.64	3.97
30	5.63	8.44	2.18	3.27	46	6.92	10.38	2.68	4.02
31	5.69	8.53	2.20	3.30	47	7.01	10.52	2.71	4.07
32	5.76	8.64	2.23	3.34	48	7.10	10.65	2.75	4.12
33	5.83	8.74	2.26	3.38	49 / +	7.19	10.79	2.78	4.18
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 94 GA (Male, 0)									

7/27/01

SCHEDULE 5

SAFETY TIER 2 MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	BASIC		COL		Entry Age	BASIC		COL	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54		First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	4.82%	7.23%	1.87%	2.80%	34	5.61%	8.41%	2.17%	3.26%
19	4.85	7.27	1.88	2.81	35	5.68	8.52	2.20	3.30
20	4.88	7.32	1.89	2.83	36	5.76	8.64	2.23	3.34
21	4.91	7.37	1.90	2.85	37	5.84	8.76	2.26	3.39
22	4.95	7.43	1.92	2.88	38	5.92	8.88	2.29	3.44
23	4.99	7.49	1.93	2.90	39	6.00	9.00	2.32	3.48
24	5.03	7.55	1.95	2.92	40	6.08	9.12	2.35	3.53
25	5.08	7.62	1.97	2.95	41	6.16	9.24	2.38	3.58
26	5.13	7.69	1.99	2.98	42	6.24	9.36	2.42	3.62
27	5.18	7.77	2.01	3.01	43	6.33	9.49	2.45	3.67
28	5.23	7.85	2.02	3.04	44	6.41	9.61	2.48	3.72
29	5.29	7.93	2.05	3.07	45	6.49	9.74	2.51	3.77
30	5.35	8.02	2.07	3.10	46	6.58	9.87	2.55	3.82
31	5.41	8.11	2.09	3.14	47	6.67	10.00	2.58	3.87
32	5.47	8.21	2.12	3.18	48	6.75	10.12	2.61	3.92
33	5.54	8.31	2.14	3.22	49 / +	6.83	10.25	2.64	3.97
INTEREST: 8.00%									
INFLATION: 4.75%									
COLA: 3.00%									
MORTALITY: 94 GA (Male, 0)									

SCHEDULE 5**SAFETY MEMBERS' CONTRIBUTION RATES**
(expressed as a percentage of biweekly compensation)**Recommended**

Entry Age	Tier 1 - Section 31664 FAS = 1 year				Tier 2 - Section 31664 FAS = 3 year			
	Basic		COL		Basic		COL	
	First	Over	First	Over	First	Over	First	Over
	\$161.54	\$161.54	\$161.54	\$161.54	\$161.54	\$161.54	\$161.54	\$161.54
18	5.07	7.60	1.99	2.98	4.82	7.23	1.89	2.83
19	5.10	7.65	2.00	3.00	4.85	7.27	1.90	2.85
20	5.13	7.70	2.01	3.02	4.88	7.32	1.91	2.87
21	5.17	7.76	2.03	3.04	4.91	7.37	1.93	2.89
22	5.21	7.82	2.04	3.07	4.95	7.43	1.94	2.91
23	5.25	7.88	2.06	3.09	4.99	7.49	1.96	2.94
24	5.30	7.95	2.08	3.12	5.03	7.55	1.97	2.96
25	5.35	8.02	2.10	3.14	5.08	7.62	1.99	2.99
26	5.39	8.09	2.11	3.17	5.13	7.69	2.01	3.02
27	5.45	8.17	2.14	3.20	5.18	7.77	2.03	3.05
28	5.51	8.26	2.16	3.24	5.23	7.85	2.05	3.08
29	5.56	8.34	2.18	3.27	5.29	7.93	2.07	3.11
30	5.63	8.44	2.21	3.31	5.35	8.02	2.10	3.14
31	5.69	8.53	2.23	3.34	5.41	8.11	2.12	3.18
32	5.76	8.64	2.26	3.39	5.47	8.21	2.14	3.22
33	5.83	8.74	2.29	3.43	5.54	8.31	2.17	3.26
34	5.90	8.85	2.31	3.47	5.61	8.41	2.20	3.30
35	5.98	8.97	2.34	3.52	5.68	8.52	2.23	3.34
36	6.06	9.09	2.38	3.56	5.76	8.64	2.26	3.39
37	6.14	9.21	2.41	3.61	5.84	8.76	2.29	3.43
38	6.23	9.34	2.44	3.66	5.92	8.88	2.32	3.48
39	6.31	9.47	2.47	3.71	6.00	9.00	2.35	3.53
40	6.39	9.59	2.51	3.76	6.08	9.12	2.38	3.58
41	6.48	9.72	2.54	3.81	6.16	9.24	2.42	3.62
42	6.57	9.85	2.58	3.86	6.24	9.36	2.45	3.67
43	6.65	9.98	2.61	3.91	6.33	9.49	2.48	3.72
44	6.74	10.11	2.64	3.96	6.41	9.61	2.51	3.77
45	6.83	10.25	2.68	4.02	6.49	9.74	2.54	3.82
46	6.92	10.38	2.71	4.07	6.58	9.87	2.58	3.87
47	7.01	10.52	2.75	4.12	6.67	10.00	2.62	3.92
48	7.10	10.65	2.78	4.18	6.75	10.12	2.65	3.97
49	7.19	10.79	2.82	4.23	6.83	10.25	2.68	4.02
& over								
INTEREST: 8.00%								
INFLATION: 4.75%								
COLA: 3.00%								
MORTALITY: 94 GA (Male, 0)								

SCHEDULE 5

SAFETY MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	Tier 1 - Section 91664 FAS = 1 year				Tier 2 - Section 91664 FAS = 3 years			
	Basic		COL		Basic		COL	
	First \$161.54	Over \$161.54	First \$161.54	Basic \$161.54	First \$161.54	Basic \$161.54	First \$161.54	Basic \$161.54
18	5.07	7.60	1.38	2.88	4.82	7.23	1.23	2.66
19	5.10	7.65	1.39	2.90	4.85	7.27	1.25	2.68
20	5.13	7.70	1.41	2.93	4.88	7.32	1.26	2.71
21	5.17	7.76	1.43	2.97	4.91	7.37	1.28	2.74
22	5.21	7.82	1.46	3.01	4.95	7.43	1.30	2.77
23	5.25	7.88	1.48	3.04	4.99	7.49	1.33	2.81
24	5.30	7.95	1.51	3.08	5.03	7.55	1.35	2.85
25	5.35	8.02	1.54	3.12	5.08	7.62	1.38	2.89
26	5.39	8.09	1.57	3.17	5.13	7.69	1.41	2.93
27	5.45	8.17	1.60	3.21	5.18	7.77	1.44	2.98
28	5.51	8.26	1.64	3.27	5.23	7.85	1.47	3.02
29	5.56	8.34	1.67	3.31	5.29	7.93	1.51	3.07
30	5.63	8.44	1.71	3.37	5.35	8.02	1.54	3.12
31	5.69	8.53	1.74	3.43	5.41	8.11	1.58	3.18
32	5.76	8.64	1.78	3.49	5.47	8.21	1.61	3.24
33	5.83	8.74	1.83	3.55	5.54	8.31	1.65	3.30
34	5.90	8.85	1.87	3.62	5.61	8.41	1.70	3.36
35	5.98	8.97	1.91	3.69	5.68	8.52	1.74	3.42
36	6.06	9.09	1.96	3.76	5.76	8.64	1.78	3.49
37	6.14	9.21	2.01	3.83	5.84	8.76	1.83	3.56
38	6.23	9.34	2.06	3.91	5.92	8.88	1.88	3.63
39	6.31	9.47	2.11	3.98	6.00	9.00	1.93	3.71
40	6.39	9.59	2.16	4.05	6.08	9.12	1.97	3.78
41	6.48	9.72	2.21	4.13	6.16	9.24	2.02	3.85
42	6.57	9.85	2.26	4.21	6.24	9.36	2.07	3.92
43	6.65	9.98	2.31	4.29	6.33	9.49	2.12	4.00
44	6.74	10.11	2.37	4.36	6.41	9.61	2.17	4.07
45	6.83	10.25	2.42	4.45	6.49	9.74	2.22	4.14
46	6.92	10.38	2.47	4.52	6.58	9.87	2.27	4.22
47	7.01	10.52	2.53	4.61	6.67	10.00	2.32	4.30
48	7.10	10.65	2.58	4.68	6.75	10.12	2.37	4.37
49	7.19	10.79	2.63	4.77	6.83	10.25	2.42	4.45
& over								
INTEREST:				8.00%				
INFLATION:				4.75%				
COLA:				3.00%				
MORTALITY:				94 GA (Male, 0)				
				* 59.28% of basic rates.				
				* COL Rate offset by 1.63% - picked up by the County				

SCHEDULE 5

as of 7-1-04

SAFETY MEMBERS' CONTRIBUTION RATES

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	Tier 1 - Section 31664 FAS = 1 year				Tier 2 - Section 31664 FAS = 3 years			
	Basic		COL*		Basic		COL*	
	First \$161.54	Over \$161.54	First \$161.54	Basic \$161.54	First \$161.54	Basic \$161.54	First \$161.54	Basic \$161.54
18	5.07	7.60	1.28	2.73	4.82	7.23	1.14	2.52
19	5.10	7.65	1.30	2.76	4.85	7.27	1.15	2.54
20	5.13	7.70	1.31	2.79	4.88	7.32	1.17	2.57
21	5.17	7.76	1.34	2.82	4.91	7.37	1.19	2.60
22	5.21	7.82	1.36	2.86	4.95	7.43	1.21	2.63
23	5.25	7.88	1.38	2.89	4.99	7.49	1.23	2.67
24	5.30	7.95	1.41	2.93	5.03	7.55	1.26	2.70
25	5.35	8.02	1.44	2.97	5.08	7.62	1.29	2.74
26	5.39	8.09	1.46	3.01	5.13	7.69	1.31	2.78
27	5.45	8.17	1.50	3.06	5.18	7.77	1.34	2.83
28	5.51	8.26	1.53	3.11	5.23	7.85	1.37	2.88
29	5.56	8.34	1.56	3.16	5.29	7.93	1.41	2.92
30	5.63	8.44	1.60	3.21	5.35	8.02	1.44	2.97
31	5.69	8.53	1.64	3.27	5.41	8.11	1.47	3.02
32	5.76	8.64	1.68	3.33	5.47	8.21	1.51	3.08
33	5.83	8.74	1.72	3.39	5.54	8.31	1.55	3.14
34	5.90	8.85	1.76	3.45	5.61	8.41	1.59	3.20
35	5.98	8.97	1.80	3.52	5.68	8.52	1.63	3.26
36	6.06	9.09	1.85	3.59	5.76	8.64	1.68	3.33
37	6.14	9.21	1.89	3.66	5.84	8.76	1.72	3.40
38	6.23	9.34	1.95	3.73	5.92	8.88	1.77	3.47
39	6.31	9.47	1.99	3.80	6.00	9.00	1.81	3.54
40	6.39	9.59	2.04	3.87	6.08	9.12	1.86	3.60
41	6.48	9.72	2.09	3.95	6.16	9.24	1.91	3.67
42	6.57	9.85	2.14	4.02	6.24	9.36	1.95	3.74
43	6.65	9.98	2.19	4.10	6.33	9.49	2.00	3.82
44	6.74	10.11	2.24	4.17	6.41	9.61	2.05	3.89
45	6.83	10.25	2.29	4.25	6.49	9.74	2.09	3.96
46	6.92	10.38	2.34	4.33	6.58	9.87	2.15	4.03
47	7.01	10.52	2.39	4.41	6.67	10.00	2.20	4.11
48	7.10	10.65	2.44	4.48	6.75	10.12	2.24	4.18
49	7.19	10.79	2.50	4.56	6.83	10.25	2.29	4.25
& over								
INTEREST:			8.00%					
INFLATION:			4.75%					
COLA:			3.00%					
MORTALITY:			94 GA (Male, 0)					
			* 57.39% of basic rates.					
			* COL Rate offset by 1.63% - picked up by the County					

SCHEDULE 5**SAFETY MEMBERS' CONTRIBUTION RATES**

(expressed as a percentage of biweekly compensation)

Recommended
(effective as of July, 2005)

Entry Age	Tier 1 - Section 31664.2 FAS = 1 year				Tier 2 - Section 31664.2 FAS = 3 years			
	Basic		COL*		Basic		COL*	
	First \$161.54	Over \$161.54	First \$161.54	Basic \$161.54	First \$161.54	Basic \$161.54	First \$161.54	Basic \$161.54
18	5.07	7.60	1.39	2.90	4.82	7.23	1.24	2.68
19	5.10	7.65	1.41	2.93	4.85	7.27	1.26	2.70
20	5.13	7.70	1.42	2.96	4.88	7.32	1.28	2.73
21	5.17	7.76	1.45	2.99	4.91	7.37	1.29	2.76
22	5.21	7.82	1.47	3.03	4.95	7.43	1.32	2.79
23	5.25	7.88	1.50	3.06	4.99	7.49	1.34	2.83
24	5.30	7.95	1.53	3.10	5.03	7.55	1.37	2.87
25	5.35	8.02	1.56	3.15	5.08	7.62	1.40	2.91
26	5.39	8.09	1.58	3.19	5.13	7.69	1.42	2.95
27	5.45	8.17	1.62	3.24	5.18	7.77	1.45	3.00
28	5.51	8.26	1.65	3.29	5.23	7.85	1.48	3.04
29	5.56	8.34	1.68	3.34	5.29	7.93	1.52	3.09
30	5.63	8.44	1.72	3.40	5.35	8.02	1.56	3.15
31	5.69	8.53	1.76	3.45	5.41	8.11	1.59	3.20
32	5.76	8.64	1.80	3.52	5.47	8.21	1.63	3.26
33	5.83	8.74	1.84	3.57	5.54	8.31	1.67	3.32
34	5.90	8.85	1.88	3.64	5.61	8.41	1.71	3.38
35	5.98	8.97	1.93	3.71	5.68	8.52	1.75	3.44
36	6.06	9.09	1.98	3.78	5.76	8.64	1.80	3.52
37	6.14	9.21	2.03	3.85	5.84	8.76	1.85	3.59
38	6.23	9.34	2.08	3.93	5.92	8.88	1.90	3.66
39	6.31	9.47	2.13	4.01	6.00	9.00	1.94	3.73
40	6.39	9.59	2.18	4.08	6.08	9.12	1.99	3.80
41	6.48	9.72	2.23	4.16	6.16	9.24	2.04	3.87
42	6.57	9.85	2.28	4.24	6.24	9.36	2.09	3.94
43	6.65	9.98	2.33	4.31	6.33	9.49	2.14	4.02
44	6.74	10.11	2.38	4.39	6.41	9.61	2.19	4.09
45	6.83	10.25	2.44	4.47	6.49	9.74	2.23	4.17
46	6.92	10.38	2.49	4.55	6.58	9.87	2.29	4.25
47	7.01	10.52	2.54	4.63	6.67	10.00	2.34	4.33
48	7.10	10.65	2.60	4.71	6.75	10.12	2.39	4.40
49	7.19	10.79	2.65	4.80	6.83	10.25	2.44	4.47
& over								
INTEREST:				8.00%				
INFLATION:				4.75%				
COLA:				3.00%				
MORTALITY:				94 GA (Male, 0)				
				* 59.55% of basic rates.				
				* COL Rate offset by 1.63% - picked up by the County				

SCHEDULE 5**SAFETY MEMBERS' CONTRIBUTION RATES**

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	Tier 1 - Section 31664.2 FAS = 1 year				Tier 2 - Section 31664.2 FAS = 3 years			
	Basic		COL*		Basic		COL*	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	5.07	7.60	1.24	2.68	4.82	7.23	1.10	2.47
19	5.10	7.65	1.26	2.71	4.85	7.27	1.12	2.49
20	5.13	7.70	1.28	2.73	4.88	7.32	1.14	2.52
21	5.17	7.76	1.30	2.77	4.91	7.37	1.15	2.55
22	5.21	7.82	1.32	2.80	4.95	7.43	1.18	2.58
23	5.25	7.88	1.35	2.84	4.99	7.49	1.20	2.61
24	5.30	7.95	1.37	2.88	5.03	7.55	1.22	2.65
25	5.35	8.02	1.40	2.91	5.08	7.62	1.25	2.69
26	5.39	8.09	1.42	2.95	5.13	7.69	1.28	2.73
27	5.45	8.17	1.46	3.00	5.18	7.77	1.31	2.77
28	5.51	8.26	1.49	3.05	5.23	7.85	1.33	2.82
29	5.56	8.34	1.52	3.10	5.29	7.93	1.37	2.86
30	5.63	8.44	1.56	3.15	5.35	8.02	1.40	2.91
31	5.69	8.53	1.59	3.20	5.41	8.11	1.44	2.97
32	5.76	8.64	1.63	3.27	5.47	8.21	1.47	3.02
33	5.83	8.74	1.67	3.32	5.54	8.31	1.51	3.08
34	5.90	8.85	1.71	3.39	5.61	8.41	1.55	3.14
35	5.98	8.97	1.76	3.45	5.68	8.52	1.59	3.20
36	6.06	9.09	1.80	3.52	5.76	8.64	1.63	3.27
37	6.14	9.21	1.85	3.59	5.84	8.76	1.68	3.33
38	6.23	9.34	1.90	3.66	5.92	8.88	1.72	3.40
39	6.31	9.47	1.95	3.74	6.00	9.00	1.77	3.47
40	6.39	9.59	1.99	3.80	6.08	9.12	1.82	3.54
41	6.48	9.72	2.04	3.88	6.16	9.24	1.86	3.61
42	6.57	9.85	2.09	3.95	6.24	9.36	1.91	3.67
43	6.65	9.98	2.14	4.03	6.33	9.49	1.96	3.75
44	6.74	10.11	2.19	4.10	6.41	9.61	2.00	3.82
45	6.83	10.25	2.24	4.18	6.49	9.74	2.05	3.89
46	6.92	10.38	2.29	4.25	6.58	9.87	2.10	3.96
47	7.01	10.52	2.34	4.33	6.67	10.00	2.15	4.04
48	7.10	10.65	2.39	4.41	6.75	10.12	2.20	4.11
49	7.19	10.79	2.44	4.48	6.83	10.25	2.24	4.18
& over								
INTEREST:				8.00%				
INFLATION:				4.75%				
COLA:				3.00%				
MORTALITY:				94 GA (Male, 0)				
				* 56.67% of basic rates.				
				* COL Rate offset by 1.63% - picked up by the County				

SCHEDULE 5**SAFETY MEMBERS' CONTRIBUTION RATES**

(expressed as a percentage of biweekly compensation)

Recommended

Entry Age	Tier 1 - Section 81664 FAS = 1 year				Tier 2 - Section 31664 FAS = 3 years			
	Basic		COL*		Basic		COL*	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
18	5.07	7.60	1.25	2.69	4.82	7.23	1.11	2.48
19	5.10	7.65	1.27	2.72	4.85	7.27	1.13	2.51
20	5.13	7.70	1.29	2.75	4.88	7.32	1.15	2.53
21	5.17	7.76	1.31	2.78	4.91	7.37	1.16	2.56
22	5.21	7.82	1.33	2.82	4.95	7.43	1.19	2.60
23	5.25	7.88	1.36	2.85	4.99	7.49	1.21	2.63
24	5.30	7.95	1.39	2.89	5.03	7.55	1.23	2.67
25	5.35	8.02	1.41	2.93	5.08	7.62	1.26	2.71
26	5.39	8.09	1.44	2.97	5.13	7.69	1.29	2.74
27	5.45	8.17	1.47	3.02	5.18	7.77	1.32	2.79
28	5.51	8.26	1.50	3.07	5.23	7.85	1.35	2.84
29	5.56	8.34	1.53	3.11	5.29	7.93	1.38	2.88
30	5.63	8.44	1.57	3.17	5.35	8.02	1.41	2.93
31	5.69	8.53	1.61	3.22	5.41	8.11	1.45	2.98
32	5.76	8.64	1.65	3.29	5.47	8.21	1.48	3.04
33	5.83	8.74	1.69	3.34	5.54	8.31	1.52	3.10
34	5.90	8.85	1.73	3.40	5.61	8.41	1.56	3.15
35	5.98	8.97	1.77	3.47	5.68	8.52	1.60	3.22
36	6.06	9.09	1.82	3.54	5.76	8.64	1.65	3.29
37	6.14	9.21	1.86	3.61	5.84	8.76	1.69	3.35
38	6.23	9.34	1.91	3.68	5.92	8.88	1.74	3.42
39	6.31	9.47	1.96	3.76	6.00	9.00	1.78	3.49
40	6.39	9.59	2.01	3.83	6.08	9.12	1.83	3.56
41	6.48	9.72	2.06	3.90	6.16	9.24	1.87	3.63
42	6.57	9.85	2.11	3.97	6.24	9.36	1.92	3.69
43	6.65	9.98	2.15	4.05	6.33	9.49	1.97	3.77
44	6.74	10.11	2.20	4.12	6.41	9.61	2.02	3.84
45	6.83	10.25	2.26	4.20	6.49	9.74	2.06	3.91
46	6.92	10.38	2.31	4.28	6.58	9.87	2.11	3.99
47	7.01	10.52	2.36	4.35	6.67	10.00	2.16	4.06
48	7.10	10.65	2.41	4.43	6.75	10.12	2.21	4.13
49	7.19	10.79	2.46	4.51	6.83	10.25	2.26	4.20
& over								
INTEREST:				8.00%				
INFLATION:				4.75%				
COLA:				3.00%				
MORTALITY:				94 GA (Male, 0)				
				* 56.89% of basic rates.				
				* COL Rate offset by 1.63% - picked up by the County				

1 **PROOF OF SERVICE**

2
3 I am over the age of eighteen and not a party to this action. I am a citizen of the
4 United States and am employed in Sonoma County, California. My business address is
5 115 West First Street, Cloverdale, California.

6 On March 16, 2026, I served the attached:

7
8 • **CLAIMANT'S BRIEF**

9 on the parties to this action as follows:

10 Mendocino County Employees Retirement Association
11 Doris L. Rentschler, CFP
12 Executive Director
13 625-B Kings Court
Ukiah, CA 95482
doris.rentschler@mendocinocounty.gov

Alexander Westerfield
Attorney at Law
NOSSAMAN LLP
50 California Street, 34th Floor
San Francisco, CA 94111
awesterfield@nossaman.com
adunning@nossaman.com

14
15 // **(BY MAIL)** I placed each such sealed envelope, with postage fully paid for first
16 class mail, for collection and mailing at Cloverdale, California, following ordinary
17 business practices. I am readily familiar with the practice for processing of
correspondence, said practice being that in the ordinary course of business,
18 correspondence is deposited in the United States Postal Service at the Cloverdale Post
Office the same day as it is placed for processing.

19 / / **(BY PERSONAL SERVICE)** By personally delivering a copy of said
document(s) to counsel listed above.

20 /XX/ **(BY ELECTRONIC MAIL)** I caused said document(s) to be e-mailed to each
addressee's e-mail address. (Civ. Proc., § 101 0.6(e).)

21 I declare under penalty of perjury under the laws of the State of California that
22 the foregoing is true and correct and that this declaration is executed on March 16,
23 2026, at Cloverdale, California.

24
25 
26 KORI FINCHER