

APPENDIX A

PUBLIC PENSION PRINCIPLES

In Los Angeles County, there are 277 public pension systems that offer a wide variety of pension alternatives to local government jurisdictions. These systems generally fall into one of three categories:

- 1) The County of Los Angeles provides pension benefits to its employees under the County Employees Retirement Law of 1937 (CERL). This law sets forth the policies and regulations governing the actions of county retirement systems. The County's pension plan, LACERA, was established under CERL in 1938.
- 2) Some cities and special districts have established individual pension plans created by charter. For example, the City of Los Angeles operates three plans for its miscellaneous employees, its fire and police employees, and its Department of Water and Power employees. As with the County, the City's plans were established in 1938. Dates when individual pension plans were established in other jurisdictions vary.
- 3) Some cities and special districts choose to participate in the California Public Employees Retirement System (CalPERS) plan, which is governed by State law. Local government jurisdictions were permitted to join the State pension system through the State Employees Retirement System (SERS) beginning in 1939. SERS later became CalPERS.

PENSION LAWS AND STANDARDS OF REPORTING

Within the context of enabling constitutional and statutory permissions, jurisdictions may tailor the benefits it provides to its employees. Typically, this is done through the collective bargaining process. Once benefits are defined for active employees or pensioners, the law generally prohibits public agencies from unilaterally reducing such benefits, except for new employees. According to the United States Government Accountability Office (USGAO):

All states have legal protections for their pensions. The majority of states have constitutional provisions describing how pension trusts are to be funded, protected, managed or governed. The remaining states have pension protections in their statutes or recognize legal protections under common law. Legal protections usually apply to benefits for existing workers or benefits that have already accrued; thus, state and local government generally can change the benefits for new hires. In contrast to pensions, retiree health benefits generally do not have the same constitutional or statutory protections. Instead, to the extent retiree health benefits are legally protected, it is generally because they have been collectively bargained and are subject to current labor contracts.^{∇*}

[∇] January 2008, GAO-08-223 State and Local Government, Report to the Committee on Finance, U.S. Senate, State and Local Government Retiree Benefits Current Funded Status of Pension and Health Benefits

* Article 16, Section 17 of the California Constitution defines the fiduciary and investment roles, powers and authorities of public pension boards. The California Government Code generally governs public pension systems for State and local government employees, including Section 31450 et al, also known as the *County Employee Retirement Law*, or CERL

In addition, various sections of California State law require that public pension systems annually prepare financial statements that conform to professional auditing standards. For example, California Government Code Section 31598 establishes the following financial statement requirement for counties that have retirement systems governed by CERL and retirement trust funds managed by county treasurers: "The annual statement shall be prepared in accordance with generally accepted accounting principles on the basis of pronouncements of the Government Accounting Standards Board (GASB) or its successor organization."

Further, the USGAO has made the following observation, "many state laws require local governments to follow GASB standards, and bond raters do consider whether GASB standards are followed. Also, to receive a 'clean' audit opinion under generally accepted accounting principles, state and local governments are required to follow GASB standards. These standards require reporting financial information on pensions, such as contributions and the ratio of assets to liabilities."⁷

These practices are followed in California to ensure financial reporting transparency with public pension plans. Generally, we found this to be the practice in Los Angeles County, but we also found that access to this information is sometimes difficult. As mentioned previously in this report, approximately 25 jurisdictions did not respond to repeated telephone calls to try and obtain needed documents, and research indicated that in some jurisdictions, such as the City of Bell, current financial statements were not available. In a small number of cases, we found inconsistencies between the jurisdictions' financial statements and those prepared by the plan, which could not be explained by representatives from the jurisdictions. Lastly, our experience with CalPERS makes us question whether that organization may have purposely created administrative hurdles when detailed information was requested for their member agencies (see the *Introduction* to this report).

Despite the difficulties experienced when collecting data for this assessment, in California, the laws have been structured in a manner that provides a strong foundation for pension system governance and transparent reporting, as summarized below:

- The roles, powers and authorities of public pension system boards are defined in the State Constitution.
- State statutes have been enacted that define the structure and provide for the regulation of public pension systems in California, including those related to: 1) CalPERS and its role providing pension services to local governments; 2) CERL, which defines the authorities and rules surrounding individual county pension systems; and, 3) various sections that establish minimum financial reporting requirements for public pension plans established within the State.

These state laws are supplemented by the rules that are found in many city charters, as well as the contractual agreements that jurisdictions enter into as part of their collective bargaining process with employee unions.

⁷ January 2008, GAO-08-223 State and Local Government, *Report to the Committee on Finance, U.S. Senate, State and Local Government Retiree Benefits Current Funded Status of Pension and Health Benefits*. At the time of the USGAO report, GASB was just beginning to require public sector agencies to "quantify and report" on the size of retiree health care benefit liabilities (GASB 43 and 45). All financial statements reviewed as part of this assessment are now reporting AAL, UAAL and Annual Required Contributions (ARC) for their OPEB plans.

FINANCIAL AFFECT OF BENEFIT DESIGN AND ACTUARIAL ASSUMPTIONS

Most public pension plans in the County are *defined benefit plans*, with the exception of certain plans established for part-time, seasonal and some management employees, which are typically *defined contribution plans*.

Defined benefit plans require that jurisdictions contribute an actuarially determined amount to fund guaranteed member benefits at retirement. The contribution amount can vary significantly from year to year due to economic conditions and various factors affecting actuarial estimates of liabilities and assets, including changes to actuarial cost methods; investment return, cost of living, and retirement age assumptions; amortization policies used to account for unfunded liability; and other factors. Defined contribution plans merely require jurisdictions to contribute a set amount per employee (e.g., 3% of salaries). Like a private sector 401(k) plan, under defined contribution systems, risks associated with investment gains and losses are borne entirely by the employee with no guaranteed pension at retirement.

Defined Benefit Design Variables Affecting Costs

Various factors can influence estimates of funded status, contribution requirements and the ultimate cost of defined benefit plans. Some of the more significant factors are described below:

Base Compensation Formula	Most plans compute the base retirement benefit by multiplying a percentage of the employees' final average salary (FAS) times the number of years of service credit. For example, an employee who has 30 years of service credit and received 2% of salary for each year of service at retirement age, would receive a retirement benefit of 60% of his or her final salary.
Normal Retirement Age	Plans specify the age at which employees may retire with full benefits. If an individual retires before or after attaining that age, the percentage of salary is often adjusted. For example, if an employee is a member of a "2% at 60" plan, and is credited with 30 years of service, she may have her benefit reduced if she retires earlier or increased if she retires later. As one example, the CalPERS 2% at 60 Miscellaneous Pooled Plan discounts the percentage rate to 1.460% at 55 but increases it to 2.418% at 63 or older.
Years of Service	Depending on the plan, the years of service used to compute retirement may be increased above the number of years that the employee actually worked for the agency. Typical factors allowing years of service credit to be increased include: a) sick leave buy-back, up to the maximum allowed by federal law; b) military time credit; c) other government service time; and d) "air time", which is additional un-worked time that may be purchased at cost by the employee (a critique of air time and public agency financial exposure is discussed later in Section 1 of this report).

Final Average Salary	Different methods of calculating Final Average Salary (FAS) can impact the amount of pensionable salary [∇] that is used to compute employee benefits. Three different methods are typical: a) the average pensionable salary earned during the final 12-months of employment; b) the average of the 12 highest months of pensionable salary earned during the final 36-months of employment; and c) the average of the 12 highest <u>consecutive</u> months of pensionable salary earned during the retiree's career. Instances of "pension spiking" may be more frequently encountered with the formulas that use the final twelve month salary period as the base.
Pensionable Salary	Federal law restricts the categories of salary that can be used for recruiting pension benefits. For example, with the exception of overtime earned under the Fair Labor Standards Act (FLSA), overtime that is generally excluded. However, other types of income may be included, such as reported income for pay differentials (e.g., "longevity pay", special certification pay, etc.) and the taxable income reported to the Internal Revenue Service when assigned a take home vehicle. As a result, there can be different impacts on pension costs for employees that fall into employee groups that receive special categories of pay, such as uniformed personnel and executive management groups. Often, individual retirees who receive the highest levels of compensation relative to their base salary fall into one of these groups.
Benefit Caps	Plans cap the amount of benefit payments that retirees may receive at a percentage of FAS. In many cases, this percentage cap is set at 100% of the FAS. Other plans may set it lower. For example, the Los Angeles Police and Fire Plan sets a cap of between 66 2/3% and 90% of FAS depending on benefit tier and years of service. Pension benefits may be raised above these levels if employees made contributions through payroll deductions during employment.
Optional Benefits	Some plans offer optional benefits to employees, including survivor benefits. Depending on how these optional benefits are designed, the exposure to the agency may differ. For example, some plans do not offer survivor benefits or merely provide a refund of the employees' payroll contributions to spouses or other beneficiaries when the retiree dies. Other plans may provide pension continuation provisions for spouses as a standard benefit, typically set at 50% or more of the retiree's benefit amount.
Cost of Living Adjustments	Most plans include cost of living adjustment (COLA) guarantees for their retirees. These can significantly impact the future cost of benefits if the COLA exceeds actual inflation. For example, CalPERS provides member agencies with a baseline

[∇] By federal law, only certain categories of salary may be used to calculate pension benefits. For example, most overtime pay is excluded, significantly limiting the pensionable salary for police and fire employees.

	2% COLA for retirees, but agencies may elect to purchase COLAs of up to 5% per year. Generally, COLAs are a negotiated part of benefits chosen through the collective bargaining process with employees.
Employee Contribution Pickup	Many jurisdictions have agreed to “pick-up” the cost of all or a portion of employee contributions. These costs can be significant. For example, CalPERS charges miscellaneous employees 7% of salaries and safety employees 9% of salaries. If picked up by the member agency, this cost is no longer borne by the employee.

Financial Affect of Actuarial Assumptions and Methodologies

In addition to benefit design, actuarial assumptions and methodologies can impact the total assets and liabilities being projected for a jurisdiction. The following table describes some of the key assumptions considered by actuaries when conducting the analysis.

Investment Return	When projecting forward, actuaries will use an assumed rate of investment return to estimate long term growth in fund assets. These investment returns essentially reduce, or discount, the required contribution to be made by the jurisdiction to fund benefits for its employees. During the period of this assessment, CalPERS member agencies had an assumed rate of return of 7.75% on assets, while many other funds had assumed interest rates of return of 8.00%. Additionally, after a formal review of its assumed rate of return, LACERA maintained its assumption of 7.75% in an October 2010 decision. Reductions in the assumed rate of return, as implemented by LACERA, will require offsetting increases in jurisdiction contributions, as discussed later in this report.
Investment Smoothing	Short-term investment earnings are “smoothed” by actuaries to moderate fluctuations in <i>actual</i> returns. Such smoothing effectively distributes investment gains and losses over periods longer than a year so that the impact of annual gains and losses are spread over a longer period. Many non-CalPERS plans have set the smoothing period at 5 years, but the range of smoothing can differ. For example, until 2009, LACERA smoothed its investment returns over 3 years, but then changed its policy to 5 years. In 2005, CalPERS changed from a 5 year smoothing policy to 15 years in response to member agency concerns about contribution rate stabilization.
Smoothing Corridors	Smoothing corridors are established by some plans to ensure that abnormal investment gains and losses are recognized more immediately and not smoothed over longer periods. This avoids instances where large actuarially valued asset balances may accumulate or losses may threaten plan solvency, with the goal of moderating contribution rates for the sponsoring agency. For instance, CalPERS policy prior to 2009 was to smooth investment gains and losses over 15 years when they fell within 80% and 120% of the assumed rate of return. When

	actual investments returned a 24% <u>loss</u> in 2009, the CalPERS Board temporarily broadened the smoothing corridor: (a) to between 60% and 140% for FY 2010, and (b) 70% to 130% for FY 2011. CalPERS will return to the 80% to 120% corridor in FY 2012.
Amortization of UAAL	Annual gains and losses experienced by pension plans are typically amortized over periods ranging from 15 years to 30 years, depending on the plan. These are generally segregated by cause, including impacts from plan amendments, changes in actuarial assumptions and methodology, and gains and losses. This can have a significant impact on a jurisdiction's contribution rate. For example, the City of Hermosa Beach plan for miscellaneous employees will require that the employer contribute 16.036% of pensionable salaries in FY 2011-12. Of this amount, 7.832%, or nearly half of the City's required contribution, was due to the amortization of unfunded liability.
Inflation	When projecting future pension cost increases, actuaries estimate rates of inflation. Depending on the jurisdiction, these inflation rates can vary. For example, CalPERS estimates inflation at 3.0%, while LACERA estimates inflation at 3.5%.
Salary Growth	In addition to inflation, actuaries include assumptions related to salary growth for plan members. These are generally based on category of employee, entry age into the plan and duration of service. In addition to increases in salary due to promotions and longevity, the increases typically include an assumed per annum rate of increase in the general wage level of membership. For example, LACERA actuaries assumed annual salary growth of between 4.26% and 10.24% in its most recent actuarial analysis.

In addition to these key variables, there are many others that actuaries use to assess plan assets and liabilities. For example, the number of years between normal retirement age and assumed mortality can have a dramatic affect on costs, such as when many safety plans in CalPERS moved from their 3% at 55 retirement plans to 3% at 50 retirement plans in the early part of the 2000's. This essentially added five benefit years for individuals who chose to retire earlier than they may have under their prior plan, increasing contribution requirements.

OTHER NON-REPORTED COSTS

In addition to pension costs, jurisdictions may offer employees retirement benefits or incur costs that are not administered or reported as part of the retirement system. These fall into three general groupings.

Other Post Employment Benefits (OPEB)

OPEB are retiree health insurance benefits that, like pensions, may be structured as (a) defined contribution plans, where employees will have an account that can be used to subsidize health insurance costs after retirement; or, (b) defined benefit plans, where the jurisdiction promises to pay the full cost or a percentage of the full cost of health insurance benefits for the employee after retirement. Until 2008, jurisdictions were not required to prepare actuarial analyses of

OPEB liability. Beginning in that year, jurisdictions began reporting this information in accordance with GASB Statements 43 and 45.

In many instances, unfunded OPEB liabilities are significant. As discussed in this report, most jurisdictions in Los Angeles County are only contributing amounts equal to their annual cost of benefits (i.e., pay as you go) and are not contributing amounts for reserves to fund future costs. This approach has the potential to create a crisis for public jurisdictions. First, as employees with this benefit retire at faster rates due to “baby boomer” aging spikes, the current cost of benefits will increase proportionately. Second, health care and insurance costs continue to escalate at a much faster rate than inflation, particularly for older persons, increasing the likelihood that individual employee retiree health benefit costs will outpace inflation. Third, the uncertainty surrounding the impacts from national health care make estimates of future cost increases difficult to predict, so it would be prudent to set aside reserves to ensure that future costs are covered under the new dynamics in health care.

For each jurisdiction in the County, we have reported the UAAL for OPEB benefits, which presently amounts to at least \$33.9 billion for all jurisdictions. In this report, we recommend strategies that might be employed by these jurisdictions to reduce the future cost for this benefit.

Pension Obligation Bonds (POBs)

Since approximately 1985, some jurisdictions have borrowed funds using Pension Obligation Bonds to pay down the unfunded liability in their pension funds. POBs are typically general obligation debt, meaning that the borrowing is secured by the general taxing authority of the jurisdiction.[∇] The intent is to borrow funds at interest rates that are lower than the pension funds’ assumed and actual rate of return and to earn net pension fund investment earnings that exceed the total cost of the POB borrowing. If this occurs as planned, over the term of the POB, the total cost to the jurisdiction will be lowered.

The Government Finance Officers Association of the United States and Canada (GFOA) warns public agencies to use caution when deciding to borrow funds using Pension Obligation Bonds. In an Advisory entitled *Evaluating the Use of Pension Obligation Bonds*, the GFOA states:

Governments issuing pension obligation bonds should compare the bond’s debt service schedule to the pension system’s current UAAL amortization schedule, using the true interest cost of the bond issue as the discount rate to calculate the estimated net present value savings. Additionally, issuing governments should consider the amount of the net present value savings, the spread between the true interest cost of the bonds, and the actuarial investment return assumption of the pension plan.

Even if the analysis indicates that financial benefits appear to outweigh the risks, government should evaluate other issues that may arise if the bonds are issued, such as the loss of flexibility in difficult economic times because of the need to make timely payments of principal and interest in order not to default on the bonds, potential misunderstanding by policy makers regarding the possibility that an unfunded liability may appear in the future, and potential pressure for additional benefits for government employees if plans are fully funded and the government’s contribution as a percentage of payroll has declined relative to neighboring jurisdictions.

It is for these and other reasons that POB debt should be reported as a pension obligation that falls outside of the normal reporting responsibilities of the pension system.

[∇] March 2011, *Pension Obligation Bond Financing*, Orrick, Harrington & Sutcliffe, LLP. According to Orrick, POBs “are issued under the local agency refunding law . . . and considered valid without a vote under a judicially created exception to the State constitution Article XVI, Section 18 debt limitation referred to as ‘obligations imposed by law’”.

SOCIAL SECURITY CONTRIBUTIONS

When evaluating the cost of public pension benefits for Los Angeles County government employees, it is important to recognize that many of these employees are exempt from Social Security. The impact of these exemptions are twofold: (1) The exempt employee will not be able to rely on Social Security benefits to supplement other pension income at retirement, since the employee will not be eligible to receive credit for Social Security benefits for those years spent working for the exempt government agency; and, (2) neither the employee nor the employer are required to pay Social Security payroll taxes, saving the exempt employee and employer considerable amounts in payroll taxes each year.

Since 1990, Social Security payroll taxes have been set at 6.2% of payroll for both employers and employees, up to a maximum earnings limit.[∇] In 2011, this earnings limit is \$106,800. As part of the *Recovery and Reinvestment Act* of 2010, the rate of contributions for employees was reduced to 4.2% in 2011, returning to 6.2% in 2012. However, for employers, the rate remains at 6.2% throughout this period.

For government agencies whose workers are exempt from social security, the budget savings from this exemption can be significant. For example, County of Los Angeles employees are exempt from Social Security payroll taxes, as are uniformed employees of fire and police agencies in other jurisdictions within the County. Assuming 80 percent of LACERA's \$6.7 billion in pensionable payroll fell below the \$106,800 income cap in 2010, the County was exempted from paying over \$332 million in Social Security taxes in that year. Accordingly, the pension contribution cost being incurred by public agencies within the County, should be balanced against this substantial offset.

INDICATORS OF PENSION SYSTEM STRENGTH

It is because of the many reasons cited in this Appendix that it is difficult to make direct comparisons of the population of pension plans across jurisdictions. The USGAO, when making this same observation in 2008, stated that "Because a variety of methods and actuarial assumptions are used to calculate the funded status, different plans cannot be easily compared."^{*}

In that same report, the USGAO made two other important observations.

First, the USGAO stated that there are "three key measures "that help to understand different aspects of the funded status of state and government pension and other retiree benefits."

1. Whether jurisdictions have been making their required annual contribution, as a sign that they are capable of funding the benefits promised to employees;
2. The strength of a plan's funded ratio, as a measure of the percentage of actuarially accrued liabilities that are covered by actuarially valued assets; and,

[∇] April 20, 1983, *Public Law 98-21*, and as summarized in the *1983 Greenspan Commission on Social Security Reform, Appendix K, Table 2A*

^{*} January 2008, GAO-08-223 State and Local Government, *Report to the Committee on Finance, U.S. Senate, State and Local Government Retiree Benefits Current Funded Status of Pension and Health Benefits*

3. The unfunded actuarially accrued liabilities reported in dollars, which can be compared with a jurisdiction's total covered payroll.[∇]

Second, that these three measures “should be reviewed over time to understand how the funded status is improving or worsening.” The USGAO further states that, “Many experts consider a funded ratio of 80 percent or better to be sound for government pensions.”

In our view, these last two observations are key to understanding the severity of the current pension “crisis” spoken about in the press. While the current challenges facing local government are serious, most plans in the County have demonstrated a history of maintaining funded status well above this 80 percent threshold; and already, after the first full year of investment recovery, many plans have risen back above this mark, including LACERA (83.3% in 2010), the Los Angeles Fire and Police Pension Plan (91.6% in 2010), the Los Angeles Department of Water and Power Retirement Plan (81.5% in 2010), and others.

[∇] For example, in 2010, the Los Angeles Department of Water and Power Retirement System reported UAAL of over \$1.6 billion, which was 192.6% of its annual covered payroll of \$856 million. LACERA, on the other hand, reported much greater UAAL of \$7.8 billion. However, this amount was only 116.6% of its covered payroll of \$6.7 billion.

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APPENDIX B

**LISTING OF NUMBER OF PLANS BY JURISDICTION, AND WHERE TO FIND
IN APPENDIX C - (C.1, C.2, C.3, C.4, C.5, C.6, C.7, C.8, C.9)**

count	Entity Name	Type of Jurisdiction	Entity Appears on This Number of C sub matrices	Total Number of Plans for Entity in C Matrix	Matrices listed on: C.1, C.2, C.3, C.4, C.5, C.6, C.7, C.8, C.9)
1	Agoura Hills	City	2	2	2, 8
2	Agoura Hills and Calabasas Community Center	Special District	2	2	4, 9
3	Alameda Corridor Transportation Authority	Special District	2	2	4, 9
4	Alhambra	City	3	4	1, 6, 8
5	Alhambra Redevelopment Agency	Special District	2	2	4, 9
6	Altadena Library District	Special District	2	2	1, 4
7	Antelope Valley East Kern Water Agency	Special District	2	2	6, 9
8	Antelope Valley Health Care District	Special District	3	3	5, 6, 9
9	Antelope Valley Mosquito Vector Control District	Special District	2	2	4, 9
10	Antelope Valley Resource Conservation District	Special District	1	1	9
11	Antelope Valley Transit Authority	Special District	2	2	4, 9
12	Arcadia	City	3	3	1, 8
13	Artesia	City	2	2	2, 4
14	Athens-Woodcrest-Olivita Garbage Disposal District	Special District	1	1	9
15	Avalon	City	3	3	2, 8
16	Azusa	City	5	9	1, 2, 6, 7, 8
17	Baldwin Park	City	4	4	1, 2, 7, 8
18	Beach Cities Health Care District	Special District	2	2	4, 9
19	Bell	City	2	4	2, 8
20	Bell Gardens	City	2	3	2, 8
21	Bellflower	City	2	2	2, 8
22	Belvedere Garbage Disposal District	Special District	1	1	9
23	Beverly Hills	City	2	3	1, 8
24	Bradbury	City	2	2	2, 8
25	Bradbury Estates Community Services District	Special District	1	1	9
26	Burbank	City	3	5	1, 8
27	Calabasas	City	2	2	2, 8
28	Carson	City	2	2	1, 8
29	Castaic Lake Water Agency	Special District	3	3	4, 6, 9

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30	Central Basin Municipal Water District	Special District	2	2	4, 9
31	Cerritos	City	3	3	1, 6, 8
32	(City of) Los Angeles City Employees' Retirement System (LACERS)	City	2	3	5, 8
33	City of Los Angeles DWP Retirement	City	2	2	5, 8
34	City of Los Angeles Fire and Police Pension Plan	City	2	2	5, 8
35	Claremont	City	4	4	1, 2, 7, 8
36	Commerce	City	2	2	1, 8
37	Community Development Commission of County of Los Angeles	Special District	2	2	3, 9
38	Compton	City	3	4	1, 2, 8
39	Compton Creek Mosquito Abatement District	Special District	2	2	4, 9
40	Covina	City	4	4	1, 2, 6, 8
41	Crescenta Valley County Water District	Special District	2	2	4, 9
42	Cudahy	City	2	2	2, 8
43	Culver City	City	2	3	1, 8
44	Diamond Bar	City	2	2	2, 8
45	Downey	City	2	3	1, 8
46	Downey Cemetery District	Special District	2	1	9
47	Duarte	City	2	2	2, 8
48	East San Gabriel Valley Human Services Consortium	Special District	2	2	4, 9
49	El Monte	City	2	3	1, 8
50	El Segundo	City	3	3	1, 8
51	Exposition Metro Line Construction Authority	Special District	2	2	4, 9
52	Foothill Municipal Water District	Special District	2	2	4, 9
53	Gardena	City	3	4	1, 2, 8, 6
54	Glendale	City	2	3	1, 8
55	Glendora	City	4	5	1, 2, 6, 7, 8
56	Golden Valley Municipal Water District	Special District	1	1	9
57	Greater Los Angeles County Vector Control District	Special District	3	3	4, 6, 9
58	Green Valley County Water District	Special District	2	2	4, 9

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59	Hawaiian Gardens	City	2	2	2, 8
60	Hawthorne	City	3	4	1, 2, 7, 8
61	Hermosa Beach	City	2	4	2, 8
62	Hidden Hills	City	2	2	2, 8
63	Housing Authority of the City of Los Angeles	Special District	2	2	3, 9
64	Hub Cities Consortium	Special District	2	2	4, 9
65	Huntington Municipal Water District	Special District	1	1	9
66	Huntington Park	City	5	5	1, 2, 6, 7, 8
67	Industry	City	2	2	2, 8
68	Inglewood	City	3	5	1, 7, 8
69	Irwindale	City	3	4	2, 6, 8
70	Kinneloa Irrigation District	Special District	2	2	4, 9
71	La Canada Irrigation District	Special District	2	2	6, 9
72	La Cañada-Flintridge	City	2	2	2, 8
73	La Habra Heights	City	2	3	2, 8
74	La Habra Heights County Water District	Special District	2	2	4, 9
75	La Mirada	City	3	5	2, 6, 8
76	La Puente	City	2	2	2, 8
77	La Puente Valley County Water District	Special District	2	2	4, 9
78	La Verne	City	3	4	2, 7, 8
79	LACMTA	Special District	2	9	5, 9
80	Lakewood	City	3	3	1, 6, 8
81	Lancaster	City	2	3	1, 8
82	Las Virgenes Municipal Water District	Special District	2	2	3, 9
83	Lawndale	City	3	3	2, 6, 8
84	Lennox Garbage Disposal District	Special District	1	1	9
85	Littlerock Creek Irrigation District	Special District	2	2	4, 9
86	Lomita	City	2	2	2, 8
87	Long Beach	City	4	5	1, 6, 7, 8

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88	Long Beach Public Transportation Company Contract Employees	Special District	2	4	5, 9
89	Los Angeles City Community Redevelopment Agency	Special District	2	2	3, 9
90	Los Angeles County (LACERA)	County	2	2	5, 7
91	Los Angeles County Area E Civil Defense and Disaster Board	Special District	2	2	4, 9
92	Los Angeles County Flood Control District	Special District	1	1	9
93	Los Angeles County Law Library	Special District	2	2	4, 9
94	Los Angeles County Sanitation District No. 2	Special District	2	2	3, 9
95	Los Angeles County Transportation Authority - AFSCME Employees' Retirement	Special District	1	2	9
96	Los Angeles County West Vector Control District	Special District	2	2	4, 9
97	Los Angeles Memorial Coliseum Commission	Special District	2	2	4, 9
98	Los Angeles Regionalized Insurance Services Authority	Special District	1	1	9
99	Los Angeles to Pasadena Metro Blue Line Construction	Special District	2	2	4, 9
100	Lynwood	City	3	4	1, 2, 8
101	Main San Gabriel Basin Watermaster	Special District	2	2	4, 9
102	Malibu	City	3	6	2, 6, 8
103	Malibu Garbage Disposal District	Special District	1	1	9
104	Manhattan Beach	City	5	7	1, 2, 6, 7, 8
105	Maywood	City	3	5	2, 6, 8
106	Mesa Heights Garbage Disposal District	Special District	1	1	9
107	Metropolitan Water District Southern California	Special District	3	3	3, 6, 9
108	Miraleste Recreation and Park District	Special District	1	1	9
109	Monrovia	City	4	4	1, 2, 6, 8
110	Montebello	City	2	3	1, 8
111	Monterey Park	City	4	6	1, 6, 7, 8
112	Newhall County Water District	Special District	2	2	4, 9
113	North Los Angeles County Regional Center Inc	Special District	2	2	3, 9
114	Norwalk	City	3	4	1, 6, 8
115	Orchard Dale County Water District	Special District	2	2	4, 9
116	Palm Ranch Irrigation District	Special District	2	2	4, 9

APPENDIX B

**LISTING OF NUMBER OF PLANS BY JURISDICTION, AND WHERE TO FIND
IN APPENDIX C - (C.1, C.2, C.3, C.4, C.5, C.6, C.7, C.8, C.9)**

count	Entity Name	Type of Jurisdiction	Entity Appears on This Number of C sub matrices	Total Number of Plans for Entity in C Matrix	Matrices listed on: C. (C.1, C.2, C.3, C.4, C.5, C.6, C.7, C.8, C.9)
117	Palmdale	City	3	3	1, 6, 8
118	Palmdale Water District	Special District	2	2	4, 9
119	Palos Verdes Estates	City	3	4	2, 6, 8
120	Palos Verdes Library District	Special District	2	2	4, 9
121	Paramount	City	3	3	1, 2, 8
122	Pasadena	City	5	6	1, 5, 6, 7, 8
123	Pico Rivera	City	3	3	1, 6, 8
124	Pico Water District	Special District	2	2	4, 9
125	Point Dume Community Services District	Special District	1	1	9
126	Pomona	City	3	4	1, 7, 8
127	Pomona Valley Transportation Authority	Special District	2	2	4, 9
128	Public Transportation Services Corporation (LACMTA)	Special District	2	2	3, 9
129	Quartz Hill Water District	Special District	2	2	4, 9
130	Rancho Palos Verdes	City	2	2	2, 8
131	Redondo Beach	City	2	3	1, 8
132	Resource Conservation District of the Santa Monica Mountains	Special District	1	2	4, 9
133	Ridgecrest Ranchos Recreation and Park District	Special District	1	1	9
134	Rolling Hills	City	1	2	2, 8
135	Rolling Hills Estates	City	2	3	2, 6, 8
136	Rosemead	City	2	3	2, 6, 8
137	Rowland Water District	Special District	2	2	4, 9
138	San Dimas	City	2	2	2, 8
139	San Fernando	City	2	5	2, 8
140	San Gabriel	City	2	3	2, 8
141	San Gabriel County Water District	Special District	2	2	4, 9
142	San Gabriel Valley Council of Governments	Special District	1	2	4, 9
143	San Gabriel Valley Mosquito Abatement District	Special District	2	2	4, 9
144	San Gabriel Valley Municipal Water District	Special District	2	2	4, 9
145	San Marino	City	4	7	2, 6, 7, 8

APPENDIX B

**LISTING OF NUMBER OF PLANS BY JURISDICTION, AND WHERE TO FIND
IN APPENDIX C - (C.1, C.2, C.3, C.4, C.5, C.6, C.7, C.8, C.9)**

count	Entity Name	Type of Jurisdiction	Entity Appears on This Number of C sub matrices	Total Number of Plans for Entity in C Matrix	Matrices listed on: C. (C.1, C.2, C.3, C.4, C.5, C.6, C.7, C.8, C.9)
146	Santa Clarita	City	2	2	1, 8
147	Santa Fe Springs	City	4	4	1, 2, 6, 8
148	Santa Monica	City	3	5	1, 2, 8
149	Santa Monica Mountains Resource Conservation District	Special District	1	1	9
150	Sativa-Los Angeles County Water District	Special District	1	1	9
151	Sierra Madre	City	2	3	2, 8
152	Signal Hill	City	3	4	2, 6, 8
153	South Bay Regional Public Communications Authority	Special District	2	2	4, 9
154	South Central LA Regional Center for Developmentally Disabled Persons	Special District	2	2	3, 9
155	South El Monte	City	2	2	2, 8
156	South Gate	City	5	5	1, 2, 6, 7, 8
157	South Montebello Irrigation District	Special District	1	1	9
158	South Pasadena	City	2	3	2, 8
159	Southeast Area Social Services Funding Authority	Special District	2	2	4, 9
160	Southern California Library Cooperative	Special District	2	2	4, 9
161	Southern California Public Power Authority	Special District	2	2	4, 9
162	Southern California Regional Rail Authority	Special District	2	2	3, 9
163	Temple City	City	1	2	2, 8
164	Three Valleys Municipal Water District	Special District	2	2	4, 9
165	Torrance	City	2	4	1, 8
166	Torrance City Redevelopment Agency	Special District	1	1	9
167	Tri-City Mental Health Center	Special District	2	2	4, 9
168	Upper San Gabriel Valley Municipal Water District	Special District	2	2	4, 9
169	Valley County Water District	Special District	2	2	4, 9
170	Vernon	City	2	3	1, 8
171	Walnut	City	2	2	2, 8
172	Walnut Park Garbage Disposal District	Special District	1	1	9
173	Walnut Valley Water District	Special District	1	1	4, 9
174	Water Replenishment District of Southern California	Special District	2	2	4, 9

APPENDIX B

**LISTING OF NUMBER OF PLANS BY JURISDICTION, AND WHERE TO FIND
IN APPENDIX C - (C.1, C.2, C.3, C.4, C.5, C.6, C.7, C.8, C.9)**

count	Entity Name	Type of Jurisdiction	Entity Appears on This Number of C sub matrices	Total Number of Plans for Entity in C Matrix	Matrices listed on: C. (C.1, C.2, C.3, C.4, C.5, C.6, C.7, C.8, C.9)
175	West Basin Municipal Water District	Special District	2	2	4, 9
176	West Covina	City	3	5	1, 6, 8
177	West Hollywood	City	2	2	1, 8
178	Westfield Recreation and Park District	Special District	1	1	9
179	Westlake Village	City	2	2	2, 8
180	Whittier	City	2	3	1, 8

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Public Pension Plans in Los Angeles County
CalPERS City Individual Plans
(sorted alphabetically)

Row	Sponsor Agency	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
		Employer Type	CAFR Date	Pension Valuation Date	Funded Status	Actuarial Value of Assets (AVA)	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAAL) F-E	Covered Payroll	UAAAL to Covered Payroll G/H	Total Member Count K+L+M+N	Active Member Count	Transferred Count	Terminated Count	Retiree/Beneficiary Count	Annual Pension Cost (APC)	Percent of APC Contributed	Annual Required Contrib. (ARC)	Percent of ARC Contributed	Sponsor Contribution	Employee Normal Contrib. Rate
55	Redondo Beach	Misc	6/30/2010	6/30/2009	88.2%	\$ 119,584,408	\$ 135,652,505	\$ 16,068,097	\$ 20,267,353	79.28%	1,186	346	201	180	459	\$ 3,511,561	100%	\$ 3,511,561	100%	\$ 3,511,561	7.00%
56	Santa Clarita	Misc	6/30/2010	6/30/2009	80.3%	\$ 65,524,888	\$ 81,603,721	\$ 16,078,833	\$ 25,834,604	62.24%	804	397	104	232	71	\$ 5,036,747	100%	\$ 5,036,747	100%	\$ 5,036,747	8.00%
57	Santa Fe Springs	Misc	6/30/2010	6/30/2009	75.4%	\$ 91,350,724	\$ 121,213,704	\$ 29,862,980	\$ 13,076,028	228.38%	391	172	42	24	153	\$ 4,675,554	100%	\$ 4,675,554	100%	\$ 4,675,554	8.00%
58	Santa Monica	Misc	6/30/2010	6/30/2009	77.4%	\$ 470,981,413	\$ 608,461,242	\$ 137,479,829	\$ 116,219,329	118.29%	3,842	1,773	446	760	843	\$ 17,378,392	100%	\$ 17,378,392	100%	\$ 17,378,392	8.00%
59	Santa Monica (Fire)	Safety	6/30/2010	6/30/2009	83.1%	\$ 129,653,981	\$ 155,343,048	\$ 26,289,067	\$ 13,550,362	196.92%	252	106	19	7	130	\$ 2,995,587	100%	\$ 2,995,587	100%	\$ 2,995,587	8.00%
60	Santa Monica (Police)	Safety	6/30/2010	6/30/2009	77.9%	\$ 215,162,423	\$ 276,030,014	\$ 60,867,591	\$ 24,165,402	251.84%	535	198	33	36	268	\$ 6,374,361	100%	\$ 6,374,361	100%	\$ 6,374,361	9.00%
61	South Gate	Misc	6/30/2010	6/30/2009	88.9%	\$ 88,769,689	\$ 99,935,193	\$ 11,165,504	\$ 14,595,287	76.31%	941	288	238	100	255	\$ 2,396,015	100%	\$ 2,396,015	100%	\$ 2,396,015	8.00%
62	Torrance	Misc	6/30/2010	6/30/2009	91.0%	\$ 382,717,193	\$ 420,561,555	\$ 37,844,362	\$ 61,857,142	61.41%	2,807	964	373	409	961	Note 2g	100%	Note 2g	100%	Note 2g	7.00%
63	Torrance (Fire)	Safety	6/30/2010	6/30/2009	77.0%	\$ 195,721,189	\$ 294,165,784	\$ 98,444,595	\$ 16,659,065	350.83%	358	153	21	5	177	Note 2g	100%	Note 2g	100%	Note 2g	9.00%
64	Torrance (Police)	Safety	6/30/2010	6/30/2009	74.5%	\$ 215,132,003	\$ 369,404,593	\$ 154,272,590	\$ 24,945,369	377.87%	612	222	53	33	304	Note 2g	100%	Note 2g	100%	Note 2g	9.00%
65	Vernon	Misc	6/30/2010	6/30/2009	86.2%	\$ 88,085,414	\$ 102,181,483	\$ 14,096,069	\$ 13,658,374	103.20%	460	177	98	90	95	Note 2b	100%	Note 2b	100%	Note 2b	9.00%
66	Vernon	Safety	6/30/2010	6/30/2009	85.0%	\$ 136,999,402	\$ 164,285,449	\$ 27,286,047	\$ 15,011,719	185.56%	527	136	128	39	226	Note 2b	100%	Note 2b	100%	Note 2b	9.00%
67	West Covina	Safety	6/30/2010	6/30/2009	80.0%	\$ 204,351,651	\$ 255,521,513	\$ 51,169,862	\$ 20,371,484	251.18%	773	187	57	17	268	\$ 5,253,816	100%	\$ 5,253,816	100%	\$ 5,253,816	9.00%
68	West Covina	Misc	6/30/2010	6/30/2009	89.8%	\$ 99,556,788	\$ 111,021,735	\$ 11,464,947	\$ 18,834,303	82.15%	773	212	179	82	300	\$ 1,219,614	100%	\$ 1,219,614	100%	\$ 1,219,614	8.00%
69	West Covina	Misc	6/30/2010	6/30/2009	70.1%	\$ 52,276,133	\$ 74,625,363	\$ 22,349,230	\$ 18,625,081	120.00%	422	208	74	92	43	\$ 2,796,868	100%	\$ 2,796,868	100%	\$ 2,796,868	8.00%
70	Whittier	Safety	6/30/2009	6/30/2009	74.2%	\$ 98,880,264	\$ 133,270,884	\$ 34,390,620	\$ 10,827,986	317.05%	378	126	37	12	203	\$ 4,436,613	100%	\$ 4,436,613	100%	\$ 4,436,613	9.00%
71	Whittier	Misc	6/30/2009	6/30/2009	92.3%	\$ 117,766,818	\$ 127,602,064	\$ 9,835,246	\$ 16,574,059	59.22%	878	287	144	110	337	\$ 1,875,615	100%	\$ 1,875,615	100%	\$ 1,875,615	8.00%

Public Pension Plans in Los Angeles County
 CalPERS City Individual Plans
 (sorted alphabetically)

Row	Sponsor Agency	U	V	W	X	Y	Z	AA	BB	CC	DD	EE	FF	GG	HH	II
		Sponsor makes contribution on behalf of employees? (Full unless noted)	Sponsor Normal Contribution Rate	Sponsor Unfunded Rate	Total Sponsor Contrib. Rate	Effective Sponsor Contrib. Rate (incl Employee Share if applicable)	Final Avg Salary (FAS) Period (months)	Benefit Formulae	Remaining Amort. Period (years)	Post Retirement Allowance (PRSA)	Cost of Living Adjustment (COLA)	Sick Leave Credit	Ratio of Retirees to Active Members N/K	Ratio of Retired to Total Members N/J	Assets per Member E/J	Liabilities per Member F/J
1	Alhambra	Yes	8.353%	5.064%	13.417%	20.417%	12	2% at 50, 2.7% at 55	19	No	2.00%	No	0.88	0.27	\$ 91,588	\$ 109,557
2	Alhambra	Yes	16.350%	9.625%	25.975%	34.975%	12	3% at 50	31	Yes	2.00%	No	1.71	0.48	\$275,874	\$ 358,475
3	Arcadia	Yes	16.005%	11.649%	27.654%	36.654%	12	3% at 50	31	Yes	2.00%	Yes	1.67	0.46	\$277,512	\$ 357,419
4	Arcadia	Yes, 7%	9.079%	5.365%	14.444%	21.444%	12	2% at 55, 2.5% at 55	23	Yes	2.00%	Yes	1.80	0.40	\$ 91,807	\$ 111,265
5	Azusa	Yes	8.630%	3.084%	11.714%	16.714%	36	2% at 55	22	Yes	2.00%	Yes	1.03	0.34	\$ 66,465	\$ 108,580
6	Baldwin Park	Yes	3.965%	3.761%	7.726%	11.476%	12	2% at 55, 2.7% at 55	16	No	2.00%	No	1.53	0.25	\$ 62,134	\$ 88,461
7	Beverly Hills	Yes	16.816%	6.353%	23.169%	32.169%	12	3% at 50	30	Yes	2.00%	No	1.33	0.54	\$182,870	\$ 254,425
8	Beverly Hills	Yes (Note 4)	8.022%	2.221%	9.989%	17.989%	12	2% at 55 to 2.5% at 55	19	No	2.00%	No	0.70	0.29	\$121,987	\$ 127,757
9	Burbank	Yes (Note 3)	13.033%	3.061%	11.087%	19.087%	12	2% at 55, 2.5% at 55	23	Yes	2.00%	No	0.65	0.36	\$175,998	\$ 208,124
10	Burbank (Fire)	Yes	16.878%	4.642%	21.520%	30.520%	12	3% at 50	29	Yes	2.00%	No	1.35	0.51	\$472,202	\$ 505,793
11	Burbank (Police)	Yes, 7%	10.209%	7.453%	17.662%	24.662%	12	3% at 50	27	Yes	2.00%	No	0.47	0.26	\$129,511	\$ 173,210
12	Carson	Yes	11.136%	6.596%	17.732%	25.732%	12	2% at 55, 2.2% at 55, 3% at 60	27	No	2.00%	No	0.81	0.28	\$119,437	\$ 150,739
13	Cerritos	Yes	7.838%	5.185%	13.023%	21.023%	12	2% at 55, 2.3% at 55	21	No	2.00%	Yes	0.95	0.28	\$ 85,541	\$ 100,747
14	Claremont	Yes	7.467%	0.816%	8.277%	15.277%	12	2% at 55, 2.7% at 55	27	Yes	2.00%	Yes	0.89	0.40	\$173,351	\$ 187,314
15	Commerce	Yes	7.601%	10.328%	18.166%	21.166%	12	2% at 55, 2.7% at 55	25	Mixed	2.00%	No	1.06	0.36	\$115,122	\$ 146,032
16	Covina	Yes	7.361%	0.504%	8.425%	15.425%	12	2% at 55, 2.3% at 55	25	Mixed	2.00%	Yes	1.39	0.34	\$ 92,765	\$ 104,872
17	Covina	Yes	15.792%	9.095%	24.827%	34.827%	12	3% at 50, 3% at 55	24	Mixed	2.00%	No	1.39	0.52	\$437,846	\$ 536,594
18	Culver City	Yes	8.053%	3.482%	11.535%	13.535%	12	2% at 55, 2.5% at 55	30	No	2.00%	No	0.96	0.32	\$101,500	\$ 122,831
19	Downey	Yes	15.671%	4.729%	20.400%	29.400%	12	2% at 55, 2.7% at 55	29	Yes	2.00%	No	1.41	0.48	\$396,691	\$ 456,659
20	Downey	Yes	9.437%	2.244%	11.681%	19.681%	12	2% at 55, 2.7% at 55	24	No	2.00%	No	1.45	0.37	\$108,646	\$ 127,201
21	El Monte	Yes	20.123%	11.575%	31.698%	40.698%	12	3% at 50	19	Yes	5.00%	Yes	1.76	0.51	\$439,470	\$ 537,094
22	El Monte	Yes	8.856%	7.628%	16.484%	23.484%	12	2% at 55	17	Yes	5.00%	Yes	1.20	0.39	\$156,190	\$ 186,981
23	El Segundo	Yes (Note 7)	15.297%	10.444%	25.741%	34.741%	12	3% at 50, 3% at 55	30	Yes	2.00%	No	1.44	0.49	\$389,193	\$ 501,316
24	El Segundo	Yes (Note 7)	8.013%	2.526%	10.539%	17.539%	12	2% at 55	19	No	2.00%	No	1.09	0.34	\$ 89,988	\$ 103,716
25	El Segundo	Yes (Note 7)	7.890%	-1.658%	6.232%	13.232%	12	2% at 55	24	Yes	2.00%	Yes	0.95	0.34	\$120,353	\$ 119,870
26	Gardena	Yes	8.453%	3.066%	11.519%	11.519%	12	2% at 55, 2.5% at 55	7	Yes	2.00%	Yes	0.84	0.31	\$161,212	\$ 183,628
27	Glendale	No	16.188%	7.812%	24.000%	24.000%	12	3% at 50	30	Yes	2.00%	Yes	1.12	0.47	\$411,060	\$ 509,400
28	Glendale	No	8.380%	0.005%	8.385%	16.385%	12	2% at 55, 3% at 60	26	No	2.00%	Yes	0.94	0.33	\$114,926	\$ 127,001
29	Glendora	Yes	10.552%	2.769%	13.321%	21.321%	12	2% at 55, 3% at 60	21	Mixed	2.00%	Yes	1.19	0.33	\$153,918	\$ 170,348
30	Hawthorne	Yes (Note 6)	7.718%	-1.476%	6.242%	13.242%	12	2% at 55	4	Yes	2.00%	Yes	1.09	0.36	\$118,378	\$ 118,689
31	Huntington Park	Yes	10.047%	0.372%	10.419%	18.419%	12	2% at 55, 3% at 60	25	No	2.00%	No	0.86	0.35	\$169,573	\$ 178,620
32	Inglewood	Yes	17.415%	2.198%	19.613%	28.613%	12	2% at 50, 3% at 50	29	Yes	2.00%	No	2.18	0.69	\$377,192	\$ 455,357
33	Inglewood	Yes	6.758%	2.710%	9.468%	16.468%	12	2% at 55	29	Yes	2.00%	No	0.63	0.25	\$111,232	\$ 127,454
34	Lakewood	Yes	8.501%	6.600%	9.101%	16.101%	12	2% at 55	29	No	2.00%	No	1.00	0.34	\$195,998	\$ 176,992
35	Lancaster	Yes	10.051%	2.147%	12.198%	18.198%	12	2% at 55, 2.5% at 55, 2.7% at 55	27	Yes	5.00%, 2.00%	Mixed	1.00	0.34	\$195,998	\$ 176,992
36	Long Beach	Yes, 6%	17.735%	-1.885%	15.850%	22.850%	12	3% at 50	27	Yes	5.00%, 2.00%	Yes	1.05	0.46	\$513,023	\$ 537,094
37	Long Beach	Yes, 7%	10.535%	8.578%	19.113%	27.113%	12	2% at 55, 3% at 60	19	No	2.00%	Yes	0.89	0.30	\$ 86,868	\$ 110,027
38	Lynwood	N/A	N/A	N/A	N/A	N/A	N/A	N/A	19	No	N/A	N/A	N/A	N/A	N/A	N/A
39	Lynwood (Note 1)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	25	No	N/A	N/A	N/A	N/A	N/A	N/A
40	Manhattan Beach	Yes	7.474%	-0.131%	7.343%	14.343%	12	2% at 55	25	No	2.00%	Yes	0.97	0.31	\$ 98,053	\$ 103,608
41	Manhattan Beach	Yes	10.805%	9.972%	16.777%	24.777%	12	2% at 55, 2.7% at 55	27	Yes	2.00%	Yes	1.02	0.31	\$106,189	\$ 134,381
42	Monterey	Yes	14.081%	6.968%	21.079%	30.079%	12	3% at 50	27	Yes	2.00%	No	1.65	0.50	\$300,476	\$ 375,328
43	Monterey	Yes	9.218%	4.323%	13.541%	21.541%	12	2% at 55, 2.7% at 55	27	No	2.00%	No	0.75	0.28	\$103,004	\$ 123,095
44	Monterey Park	Yes (Note 5)	14.032%	1.214%	15.246%	17.996%	12	3% at 55	19	No	2.00%	No	1.65	0.46	\$255,339	\$ 289,426
45	Monterey Park	Yes	8.043%	1.004%	9.047%	11.797%	12	2% at 55, 2.5% at 55, 2.7% at 55	22	No	2.00%	Yes	0.81	0.24	\$ 83,675	\$ 100,415
46	Norwalk	Yes	10.422%	3.022%	13.444%	21.444%	12	2% at 55, 2.7% at 55	24	Yes	2.00%	No	0.86	0.35	\$142,137	\$ 164,742
47	Palmdale	Yes	9.970%	7.018%	16.988%	24.988%	12	2% at 55, 2.7% at 55	22	No	2.00%	Yes	0.47	0.20	\$123,356	\$ 153,899
48	Paramount	Yes	7.638%	5.215%	12.853%	20.853%	12	2% at 55, 2.5% at 55	21	Yes	2.00%	No	0.64	0.26	\$134,127	\$ 167,625
49	Pasadena	Yes	7.365%	3.490%	10.855%	18.855%	12,36	2% at 55, 2.5% at 55	21	Mixed	2.00%	Mixed	0.87	0.36	\$163,539	\$ 197,178
50	Pasadena	Yes	14.834%	8.143%	22.977%	31.977%	12	3% at 55	23	Yes	2.00%	Yes	0.46	0.27	\$382,641	\$ 487,704
51	Pico Rivera	Yes	8.258%	6.088%	14.346%	22.346%	12	2% at 55, 2.5% at 55	27	No	2.00%	Yes	1.23	0.39	\$111,467	\$ 141,512
52	Pomona	Yes	20.464%	4.272%	24.736%	33.736%	12	2% at 50, 3% at 50	29	Yes	2.00%	Mixed	2.07	0.62	\$390,705	\$ 439,384
53	Pomona	Yes	8.345%	2.427%	10.772%	17.772%	12	2% at 50, 3% at 55	22	Yes	2.00%	Yes	1.78	0.45	\$ 96,772	\$ 107,160
54	Redondo Beach	Yes	19.046%	13.045%	32.091%	41.091%	12	3% at 50, 3% at 55	30	Yes	2.00%	Yes	1.91	0.60	\$400,907	\$ 496,206

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CalPERS City Individual Plans
(sorted alphabetically)

Row	Sponsor Agency	U Sponsor makes employee contribution on behalf of employee? (Full unless noted)	V Sponsor Normal Contribution Rate	W Sponsor Unfunded Rate	X Total Sponsor Contrib. Rate	Y Effective Sponsor Contrib. Rate (incl Employee Share if applicable)	Z Final Avg Salary (FAS) Period (months)	AA Benefit Formulae	BB Remaining Annuity Period (years)	CC Post Retirement Survivor Allowance (PRSA)	DD Cost of Living Adjustment (COLA)	EE Sick Leave Credit	FF Ratio of Retirees to Active Members N / K	GG Ratio of Retired to Total Members N / J	HH Assets per Member E / J	II Liabilities per Member F / J
55	Redondo Beach	Yes	8.287%	3.384%	11.671%	18.671%	12	2% at 55	Yes	2.00%	Yes	1.33	0.39	\$100,830	\$ 114,378	
56	Santa Clarita	Yes	8.601%	2.922%	11.523%	19.523%	36	2% at 55, 2.7% at 55	No	2.00%	No	0.18	0.08	\$ 81,499	\$ 101,497	
57	Santa Fe Springs	Yes	8.642%	8.322%	16.964%	24.964%	12	2% at 55, 2.7% at 55	No	2.00%	Yes	0.89	0.39	\$293,634	\$ 310,009	
58	Santa Monica	Yes (Note 6)	9.477%	5.167%	14.644%	22.644%	12	2% at 55, 2.7% at 55	No	2.00%	No	0.48	0.22	\$221,588	\$ 158,371	
59	Santa Monica (Fire)	Yes	13.308%	7.577%	20.885%	29.885%	12	3% at 50	Yes	2.00%	No	1.13	0.46	\$512,119	\$ 616,441	
60	Santa Monica (Police)	Yes	17.725%	15.044%	32.769%	41.769%	12	3% at 50	Yes	2.00%	No	1.35	0.50	\$402,173	\$ 515,944	
61	South Gate	Yes	8.970%	2.109%	11.079%	18.079%	12	2% at 55, 2.7% at 55	Yes	2.00%	Yes	0.95	0.27	\$ 94,367	\$ 106,201	
62	Torrance	Yes	7.933%	2.326%	10.259%	17.259%	12	2% at 55	Yes	2.00%	No	0.89	0.33	\$146,804	\$ 161,328	
63	Torrance (Fire)	Yes	17.199%	16.574%	33.773%	42.773%	12	3% at 50	Yes	2.00%	No	1.16	0.50	\$549,779	\$ 713,949	
64	Torrance (Police)	Yes	20.392%	18.001%	38.393%	47.393%	12	3% at 50	Yes	2.00%	No	1.37	0.50	\$449,562	\$ 603,602	
65	Vernon	No (Note 6)	8.522%	5.002%	13.524%	17.524%	12	2% at 55, 2.7% at 55	Yes	2.00%	No	0.54	0.21	\$191,490	\$ 222,134	
66	West Covina	No (Note 6)	16.809%	8.464%	25.273%	33.273%	12	3% at 50, 3% at 55	Yes	2.00%	No	1.66	0.43	\$256,822	\$ 311,660	
67	West Covina	Yes	17.057%	10.189%	27.246%	35.246%	12	3% at 50	Yes	2.00%	Mixed	1.53	0.52	\$373,586	\$ 467,133	
68	West Covina	Yes	8.265%	0.855%	9.131%	17.131%	12	2% at 55, 2.5% at 55	No	2.00%	No	1.42	0.39	\$128,922	\$ 143,624	
69	West Hollywood	Yes	9.542%	4.932%	14.474%	22.474%	12	2% at 55, 2.7% at 55	No	2.00%	No	0.21	0.10	\$123,877	\$ 176,837	
70	Whittier	Yes, 4.9%	16.261%	15.273%	31.534%	36.134%	36,12	3% at 50	Mixed	2.00%	Mixed	1.61	0.54	\$261,588	\$ 352,410	
71	Whittier	Yes, 4.9%	8.098%	-1.275%	6.823%	11.423%	12	2% at 55, 2.5% at 55	No	2.00%	Yes	1.17	0.38	\$134,154	\$ 145,333	

Public Pension Plans in Los Angeles County
 CalPERS City Risk Pool Plans
 (sorted alphabetically)

Row	Sponsor Agency	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Empl. Type	Empl. Type	CAFR Date	Pension Valuation Date	Risk Pool	Risk Pool Status	Side Fund Balance As of 6/30/2009	Projected Payoff for Contrib Purposes	Annual Pension Cost (APC)	Percent of APC Contributed	Annual Required Contribution (ARC)	Percent of ARC Contributed	Sponsor Contributed	Member Normal Contrib. Rate	Sponsor makes employee contribution on behalf of employee? (Full unless noted)	Sponsor Contrib. Rate	Effective Sponsor Contrib. Rate (incl Employee Share if applicable)	Total Member Count R-S+TU	Active Member Count	Transferred Member Count	Separated Member Count	Redifed Members Count
55	Rolling Hills Estates	Misc	6/30/2009	6/30/2009	Misc 2.0% at 60	69.2%	\$ (154,484)	\$ 319,204	\$ 36,752	100%	\$ 36,752	100%	\$ 36,752	7.00%	noted	10.647%	17.647%	16	3	1	0	12
56	Rolling Hills Estates	Misc	6/30/2010	6/30/2009	Misc 2.0% at 55	64.9%	\$ (2,002,437)	\$ 2,395,684	\$ 400,830	100%	\$ 400,830	100%	\$ 400,830	7.00%	Yes	19.084%	26.094%	198	32	16	29	46
57	Rosemead	Misc	6/30/2010	6/30/2009	Misc 2.5% at 55	59.4%	\$ (3,858,352)	\$ 4,784,712	\$ 1,351,873	100%	\$ 1,351,873	100%	\$ 1,351,873	7.00%	Yes	28.454%	35.434%	170	87	27	29	27
58	San Dimas	Misc	6/30/2010	6/30/2009	Misc 2.0% at 55	64.9%	\$ (1,819,756)	\$ 5,857,617	\$ 920,777	100%	\$ 920,777	100%	\$ 920,777	7.00%	Yes, 4.5%	12.525%	17.023%	223	87	38	24	74
59	San Fernando (First Tier)	Misc	6/30/2010	6/30/2009	Misc 3.0% at 60	57.4%	\$ (5,055,777)	\$ 5,350,919	Note 2a	100%	Note 2a	100%	Note 2a	8.00%	Yes	19.425%	27.428%	220	65	33	28	94
60	San Fernando (First Tier)	Safety	6/30/2010	6/30/2009	Safety 3.0% at 50	60.2%	\$ (2,306,327)	\$ 1,391,740	\$ 920,777	100%	\$ 920,777	100%	\$ 920,777	8.00%	Yes	30.106%	39.106%	85	11	12	3	59
61	San Fernando (Second Tier)	Safety	6/30/2010	6/30/2009	Misc 2.0% at 55	64.9%	\$ -	\$ 1,572,890	\$ 920,777	100%	\$ 920,777	100%	\$ 920,777	8.00%	Yes	9.551%	17.551%	29	22	3	4	0
62	San Fernando (Second Tier)	Safety	6/30/2010	6/30/2009	Safety 3.0% at 50	60.2%	\$ (384,967)	\$ 2,442,344	Note 2a	100%	Note 2a	100%	Note 2a	9.00%	Yes	19.293%	28.293%	54	26	11	5	12
63	San Gabriel	Misc	6/30/2010	6/30/2009	Misc 2.7% at 55	57.2%	\$ (9,058,129)	\$ 6,684,585	\$ 1,124,001	100%	\$ 1,124,001	100%	\$ 1,124,001	8.00%	Yes	18.335%	26.335%	287	92	41	21	113
64	San Gabriel	Safety	6/30/2010	6/30/2009	Safety 3.0% at 50	60.2%	\$ (9,524,830)	\$ 9,617,618	\$ 2,616,086	100%	\$ 2,616,086	100%	\$ 2,616,086	9.00%	Yes	28.889%	37.989%	284	88	55	14	127
65	San Marino	Misc	6/30/2010	6/30/2009	Misc 2.0% at 55	64.9%	\$ (1,317,416)	\$ 4,509,240	Note 2b	89.7%	Note 2b	100%	Note 2b	7.00%	Yes	16.213%	23.213%	239	85	58	38	58
66	San Marino (Fire First Tier)	Safety	6/30/2010	6/30/2009	Safety 3.0% at 50	60.2%	\$ -	\$ 1,666,852	\$ 2,616,086	89.7%	\$ 2,616,086	100%	\$ 2,616,086	9.00%	Yes	17.633%	26.748%	91	16	22	3	50
67	San Marino (Fire Second Tier)	Safety	6/30/2010	6/30/2009	Safety 3.0% at 55	61.5%	\$ -	\$ 581,948	\$ 2,616,086	89.7%	\$ 2,616,086	100%	\$ 2,616,086	9.00%	Yes	20.335%	29.335%	123	28	37	11	47
68	San Marino (Police)	Safety	6/30/2010	6/30/2009	Safety 3.0% at 50	60.2%	\$ -	\$ 2,583,681	\$ 2,616,086	89.7%	\$ 2,616,086	100%	\$ 2,616,086	9.00%	Yes	33.091%	42.091%	147	60	7	3	77
69	Santa Fe Springs	Safety	6/30/2010	6/30/2009	Safety 2.0% at 50	60.2%	\$ (8,228,310)	\$ 8,027,284	Note 2d	100%	Note 2d	100%	Note 2d	9.00%	Yes	Unk	Unk	16	0	0	1	15
70	Santa Monica Safety Lifeguard Plan	Safety	6/30/2010	6/30/2009	Inactive Agency Risk Pool	59.4%	\$ 673,233	\$ -	Unk	Unk	Unk	Unk	Unk	Unk	Unk	Unk	Unk	187	50	57	35	51
71	Sierra Madre (Note 1)	Misc	6/30/2009	6/30/2009	Misc 2.5% at 55	59.4%	\$ (1,146,610)	\$ 2,873,273	Unk	Unk	Unk	Unk	Unk	Unk	Unk	Unk	Unk	69	20	12	6	32
72	Sierra Madre (Note 1)	Safety	6/30/2010	6/30/2009	Safety 3.0% at 50	60.2%	\$ (3,345,150)	\$ 1,842,581	Unk	Unk	Unk	Unk	Unk	Unk	Unk	Unk	Unk	145	34	21	6	84
73	Signal Hill	Misc	6/30/2010	6/30/2009	Safety 3.0% at 50	60.2%	\$ (2,843,498)	\$ 3,246,477	\$ 957,742	100%	\$ 957,742	100%	\$ 957,742	7.00%	Portion or Full	33.376%	42.376%	325	83	93	53	96
74	Signal Hill	Misc	6/30/2010	6/30/2009	Misc 2.0% at 55	64.9%	\$ (1,947,113)	\$ 5,336,260	\$ 604,279	100%	\$ 604,279	100%	\$ 604,279	7.00%	Portion or Full	13.295%	20.295%	195	61	35	42	57
75	South El Monte (Note 1)	Misc	6/30/2010	6/30/2009	Misc 2.5% at 55	59.4%	\$ (799,621)	\$ 2,963,888	Unk	Unk	Unk	Unk	Unk	Unk	Unk	Unk	Unk	195	61	35	42	57
76	South Gate	Safety	6/30/2010	6/30/2009	Safety 3.0% at 50	60.2%	\$ (316,839)	\$ 9,996,517	\$ 3,101,708	81%	\$ 2,500,156	100%	\$ 2,500,156	9.00%	Yes	20.131%	29.131%	352	88	48	16	200
77	South Pasadena	Safety	6/30/2009	6/30/2009	Safety 2.0% at 50	61.3%	\$ (315,787)	\$ 5,232,983	\$ 1,091,611	100%	\$ 1,091,611	100%	\$ 1,091,611	7.00%	Yes	12.454%	21.454%	216	57	39	13	107
78	South Pasadena	Misc	6/30/2009	6/30/2009	Misc 2.5% at 55	64.9%	\$ (1,625,291)	\$ 5,692,678	\$ 1,085,516	100%	\$ 1,085,516	100%	\$ 1,085,516	7.00%	Yes	21.521%	28.521%	404	111	94	77	122
79	Temple City (Note 1)	Misc	6/30/2009	6/30/2009	Misc 2.0% at 55	59.4%	\$ (137,878)	\$ 3,999,544	Unk	Unk	Unk	Unk	Unk	Unk	Unk	Unk	Unk	148	37	26	15	61
80	Walnut	Misc	6/30/2010	6/30/2009	Misc 2.0% at 55	64.9%	\$ (635,797)	\$ 3,233,711	\$ 303,456	100%	\$ 303,456	100%	\$ 303,456	7.00%	Yes	10.295%	17.295%	160	52	48	31	29
81	Westlake Village	Misc	6/30/2009	6/30/2009	Misc 3.0% at 60	57.4%	\$ -	\$ 1,066,978	\$ 187,601	100%	\$ 112,867	100%	\$ 187,601	8.00%	Yes	12.659%	20.659%	331	15	5	8	5

Public Pension Plans in Los Angeles County
 CalPERS City Risk Pool Plans
 (sorted alphabetically)

Row	Sponsor Agency	V	W	X	Y	Z	AA	BB
		Final Avg Sal Comp Period (months)	Post Retirement Allowance (PRSA)	Sick Leave Credit	Remaining Ammort Period (years)	Cost of Living Adjustment (COLA)	Ratio of Retirees to Active Members U/R	Ratio of Retired to Total Members U/Q
1	Agoura Hills	36	No	Yes	18	2.00%	0.36	0.15
2	Artesia	12	No	Yes	7	2.00%	0.78	0.29
3	Avalon	36	No	Yes	16	2.00%	0.46	0.28
4	Avalon	36	No	Yes	18	2.00%	0.45	0.23
5	Azusa	12	Yes	Yes	18	2.00%	1.98	0.57
6	Baldwin Park	12	No	Yes	18	2.00%	1.49	0.43
7	Bell (First Tier) (Note 1)	12	Yes	Yes	18	2.00%	3.19	0.69
8	Bell (Note 1)	12	No	Yes	19	5.00%	0.88	0.24
9	Bell (Police Second Tier) (Note 1)	12	Yes	Yes	17	2.00%	-	-
10	Bell Gardens	12	No	Yes	19	2.00%	0.77	0.25
11	Bell Gardens	12	Yes	Yes	18	2.00%	2.06	0.52
12	Bellflower	12	Yes	Yes	18	2.00%	0.88	0.29
13	Breadbury	36	No	Yes	7	2.00%	0.33	0.17
14	Calabasas	36	No	Yes	18	2.00%	0.15	0.07
15	Claremont	12	No	Yes	18	2.00%	1.69	0.51
16	Compton (Fire)	12	Yes	Yes	18	2.00%	1.83	0.55
17	Compton (Police) (closed)	12	Yes	Yes	27	2.00%	N/A	0.89
18	Covina	12	Yes	Yes	18	2.00%	2.79	0.58
19	Cudahy	12	No	Yes	19	2.00%	1.41	0.37
20	Diamond Bar	36	No	Yes	18	2.00%	0.39	0.18
21	Duane	12	Yes	Yes	19	2.00%	1.05	0.35
22	Gardena	12	Yes	Yes	18	2.00%	2.37	0.58
23	Glendora	12	Yes	Yes	18	2.00%	1.58	0.55
24	Hawaiian Gardens	12	Yes	Yes	19	2.00%	0.68	0.29
25	Hawthorne	12	Yes	Yes	18	2.00%	1.92	0.54
26	Hermosa Beach	12	No	Yes	18	2.00%	1.01	0.31
27	Hermosa Beach (Fire)	12	Yes	Yes	17	2.00%	2.05	0.51
28	Hermosa Beach (Police)	12	Yes	Yes	18	2.00%	1.84	0.51
29	Hidden Hills	36	No	Yes	7	2.00%	0.33	0.17
30	Huntington Park	12	Yes	Yes	18	2.00%	2.29	0.60
31	Industry	12	Yes	Yes	19	3.00%	0.92	0.40
32	Inwintale	12	Yes	Yes	18	2.00%	1.10	0.47
33	Inwintale	12	Yes	Yes	18	2.00%	0.68	0.34
34	La Cañada-Flintridge	12	No	Yes	18	2.00%	0.63	0.24
35	La Habra Heights	36	No	Yes	17	2.00%	3.00	0.17
36	La Habra Heights	36	No	Yes	7	2.00%	2.00	0.26
37	La Habra Heights	12	No	Yes	18	2.00%	0.98	0.31
38	La Mirada	12	No	Yes	19	5.00%	0.98	0.28
39	La Puente	12	Yes	Yes	18	2.00%	0.78	0.34
40	La Verne	12	No	Yes	18	2.00%	0.96	0.33
41	La Verne	12	No	Yes	19	2.00%	1.09	0.27
42	Lavandale	12	No	Yes	18	2.00%	0.77	0.31
43	Lynwood	12	Yes	Yes	27	2.00%	N/A	0.90
44	Malibu	12	Yes	Yes	18	2.00%	0.34	0.14
45	Manhattan Beach (Fire)	12	Yes	Yes	17	2.00%	1.67	0.56
46	Manhattan Beach (Police)	12	Yes	Yes	18	2.00%	1.48	0.51
47	Maywood	12	No	Yes	18	2.00%	0.96	0.30
48	Maywood (First Tier)	12	No	Yes	18	2.00%	1.59	0.43
49	Maywood (Second Tier)	12	No	Yes	17	2.00%	-	-
50	Monrovia	12	Yes	Yes	18	3.00%	1.80	0.51
51	Palos Verdes Estates	12	No	Yes	18	2.00%	3.09	0.59
52	Palos Verdes Estates	12	No	Yes	18	2.00%	1.25	0.30
53	Paramount	12	Yes	Yes	27	2.00%	N/A	1.00
54	Rancho Palos Verdes	12	No	Yes	19	2.00%	0.41	0.13

Public Pension Plans in Los Angeles County
 CalPERS City Risk Pool Plans
 (sorted alphabetically)

Row	Sponsor Agency	V	W	X	Y	Z	AA	BB
		Final Avg Sal Comp Period (months)	Post Retirement Allowance (PRSA)	Sick Leave Credit	Remaining Annuity Period (years)	Cost of Living Adjustment (COLA)	Ratio of Retirees to Active Members U/R	Ratio of Retired to Total Members U/Q
55	Rolling Hills	36	Yes	Yes	7	2.00%	4.00	0.75
56	Rolling Hills Estates	12	Yes	Yes	18	2.00%	1.44	0.43
57	Rosemead	12	No	Yes	19	2.00%	0.31	0.16
58	San Dimas	36	No	Yes	18	2.00%	0.85	0.33
59	San Fernando (First Tier)	12	No	Yes	18	5.00%	1.45	0.43
60	San Fernando (First Tier)	12	No	Yes	18	5.00%	5.36	0.69
61	San Fernando (Second Tier)	12	No	Yes	18	3.00%	--	--
62	San Fernando (Second Tier)	36	No	Yes	18	2.00%	0.46	0.22
63	San Gabriel	12	Yes	Yes	18	2.00%	1.23	0.42
64	San Gabriel	12	Yes	Yes	18	2.00%	1.44	0.45
65	San Marino	12	Yes	Yes	18	2.00%	0.66	0.24
66	San Marino (Fire First Tier)	12	Yes	Yes	18	2.00%	3.13	0.55
67	San Marino (Fire Second Tier)	12	Yes	Yes	17	2.00%	--	--
68	San Marino (Police)	12	Yes	Yes	18	2.00%	1.68	0.38
69	Santa Fe Springs	12	Yes	Yes	18	2.00%	1.28	0.52
70	Santa Monica Safety Lifeguard Plan	12	Yes	Yes	27	2.00%	N/A	0.94
71	Sierra Madre (Note 1)	12	Yes	Yes	19	2.00%	1.02	0.27
72	Sierra Madre (Note 1)	12	Yes	Yes	17	2.00%	1.80	0.46
73	Signal Hill	12	Yes	Yes	18	2.00%	2.47	0.58
74	Signal Hill	12	No	Yes	18	2.00%	1.16	0.30
75	South El Monte (Note 1)	12	No	Yes	19	2.00%	0.93	0.29
76	South Gate	12	Yes	Yes	18	2.00%	2.27	0.57
77	South Pasadena	12	Yes	Yes	16	2.00%	1.88	0.50
78	South Pasadena	12	Yes	Yes	18	2.00%	1.10	0.30
79	Temple City (Note 1)	12	Yes	Yes	19	2.00%	1.65	0.41
80	Walnut	12	No	Yes	18	2.00%	0.56	0.18
81	Westlake Village	36	No	Yes	18	2.00%	0.33	0.15

Public Pension Plans in Los Angeles County
CalPERS Special District Individual Plans
(sorted alphabetically)

Row	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
	Empl. Type	CAFR Date	Pension Valuation Date	Funded Status	Actuarial Value or Assets (AVA)	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL) F-E	Covered Payroll	UAAL to Covered Payroll G/H	Total Member Count K+L+M+N	Active Member Count	Transferred Count	Terminated Count	Rediref/Beneficiary Count	Annual Pension Cost (APC)	Percent of APC Contributed	Annual Required Contrib. (ARC)	Percent of ARC Contributed
1	Misc	6/30/2010	6/30/2009	110.3%	\$ 150,854,307	\$ 136,746,006	\$ (14,108,301)	\$ 34,778,219	-40.57%	1,796	637	290	538	331	\$ 2,955,620	100%	\$ 2,955,620	100%
2	Misc	Note 1	6/30/2009	85.8%	\$ 261,285,099	\$ 304,485,897	\$ 43,220,788	\$ 46,145,408	93.66%	2,211	871	174	477	889	Unk	Unk	Unk	Unk
3	Misc	6/30/2010	6/30/2009	80.1%	\$ 50,578,290	\$ 63,138,059	\$ 12,559,769	\$ 10,995,149	114.22%	302	125	36	40	101	\$ 1,504,669	100%	\$ 1,504,669	100%
4	Misc	6/30/2010	6/30/2009	86.5%	\$ 150,430,653	\$ 173,874,262	\$ 23,443,609	\$ 25,336,674	92.53%	604	267	43	53	241	Unk	Unk	Unk	Unk
5	Misc	6/30/2010	6/30/2009	91.6%	\$ 1,007,789,214	\$ 1,100,563,842	\$ 92,774,628	\$ 166,180,327	55.52%	4,034	1,846	266	273	1,549	\$ 12,773,848	100%	\$ 12,773,848	100%
6	Misc	6/30/2010	6/30/2009	87.1%	\$ 1,287,444,289	\$ 1,478,336,129	\$ 190,891,840	\$ 185,181,418	97.80%	4,068	1,914	162	285	1,607	\$ 36,754,000	100%	\$ 36,754,000	100%
7	Misc	6/30/2009	6/30/2009	106.5%	\$ 58,039,024	\$ 54,286,077	\$ (3,752,947)	\$ 18,658,788	-19.85%	728	374	52	182	720	Unk	Unk	Unk	Unk
8	Misc	6/30/2010	6/30/2009	94.2%	\$ 308,097,417	\$ 326,920,665	\$ 18,823,248	\$ 131,781,984	14.28%	3,304	1,690	671	383	960	\$ 17,661,000	100%	\$ 17,661,000	100%
9	Misc	Note 1	6/30/2009	76.0%	\$ 28,653,867	\$ 36,895,331	\$ 8,241,464	\$ 11,268,382	78.46%	376	239	30	81	26	Unk	Unk	Unk	Unk
10	Misc	6/30/2009	6/30/2009	90.5%	\$ 26,346,242	\$ 29,126,319	\$ 2,780,077	\$ 14,181,939	19.80%	331	177	33	79	42	\$ 1,068	100%	\$ 1,068	100%

Public Pension Plans in Los Angeles County
 CalPERS Special District Individual Plans
 (sorted alphabetically)

Row	Sponsor Agency	S	T	U	V	W	X	Y	Z	AA	BB	CC	DD	EE	FF	GG
		Sponsor Contribution	Employee Normal Contrib. Rate	Sponsor makes employee contribution on behalf of employees? (Full unless noted)	Total Sponsor Contrib. Rate	Effective Sponsor Contrib. Rate	Final Avg Salary (FAS) Period (months)	Benefit Formulae	Remaining Amortization Period (years)	Post Retirement Survivor Allowance (PRSA)	Cost of Living Adjustment (COLA)	Sick Leave Credit	Ratio of Retirees to Active Members N/K	Ratio of Retired to Total Members N/J	Assets per Member E/J	Liabilities per Member F/J
1	Community Development Commission of County of LA	\$ 2,955,620	7.00%	Yes, 4.5%	3.322%	8.322%	12	2% at 60	32	Yes	2.00%	No	0.52	0.18	\$ 83,995	\$ 76,139
2	Housing Authority of the City of Los Angeles	Unk	Unk	Unk	Unk	Unk	12	2% at 55, 2.7% at 55	26	No	2.00%	No	0.79	0.31	\$118,166	\$137,714
3	Las Virgenes Municipal Water District	\$ 1,504,669	7.00%	Yes	14.391%	21.391%	12	2% at 55	24	No	3.00%	Yes	0.81	0.33	\$167,478	\$209,066
4	Los Angeles City Community Redevelopment Agency	Unk	Unk	Unk	Unk	Unk	12	2% at 55	21	No	3.00%	No	0.90	0.40	\$245,057	\$287,871
5	Los Angeles County Sanitation District No. 2	\$12,773,848	7.00%	Yes	7.775%	14.775%	12	2% at 55	27	Yes	2.00%	No	0.80	0.38	\$248,826	\$272,822
6	Metropolitan Water District Southern California	\$36,754,000	7.00%	Yes	11.708%	18.708%	12	2% at 55, 2% at 60	24	Yes	2.00%	Yes	0.84	0.40	\$318,461	\$363,460
7	North Los Angeles County Regional Center Inc	Unk	3.50%	Unk	Unk	Unk	12	2% at 60, 2% at 60	32	No	2.00%	Yes	0.32	0.16	\$ 79,724	\$ 74,563
8	Public Transportation Services Corporation (LACMTA)	\$ 8,559,000	7.00%	Yes	14.409%	14.409%	36	3% at 60, 2% at 60	20	No	2.00%	No	0.33	0.17	\$ 93,250	\$ 98,947
9	South Central LA Regional Center for Dev.Disabled Persons	Unk	Unk	Unk	Unk	Unk	36	2% at 60	16	No	2.00%	No	0.11	0.07	\$ 74,611	\$ 89,126
10	Southern California Regional Rail Authority	\$ 1,068	7.00%	Yes	8.137%	15.137%	36	2% at 60	24	No	2.00%	No	0.24	0.13	\$ 79,596	\$ 87,995

Public Pension Plans in Los Angeles County
CaIPERS Special District Risk Pool Plans
(sorted alphabetically)

Table with 27 columns: Row, Sponsor Agency, Empl. Type, A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T. The table lists 52 pension plans with details on funding, contributions, and member counts.