

Adversity-> Adaptation->

Advancement

Stronger Organization and Team

Statistical Information Overview

The objective of the Statistical Section is to provide historical perspective, context, and detail to assist in utilizing the Basic Financial Statements, Notes to the Basic Financial Statements, and Required Supplementary Information to understand and assess the status of the Pension Plan and OPEB Program administered by LACERA as of the fiscal year-end. Statistical data is maintained within the Member Workspace (Workspace) platform. Workspace is a sophisticated in-house data management system in which LACERA actively maintains member-specific information, comprehensive plan membership records, and related member-specific documents. This section reports the most current membership status information for each type of member (general, safety, active, retired, etc.).

The statistical information provided here is divided into Financial Trends Information and Operating Information.

Financial Trends Information is intended to assist readers in understanding how LACERA's financial position has changed over time:

- *Changes in Fiduciary Net Position – Pension Plan and Changes in Fiduciary Net Position – OPEB Trust* present additions by source, deductions by type, and the total change in Fiduciary Net Position for each year.
- *Pension Benefit Expenses by Type* presents retirement benefits, lump-sum death benefits, and refund deductions by type of benefit (e.g., Service and Disability Retirement from General and Safety Plans).

Operating Information provides contextual information about LACERA's operations and membership to assist readers in using financial statement information to comprehend and evaluate LACERA's fiscal condition:

- *Active Members* provides membership statistics for active vested and active non-vested members. In addition, members who are not considered Retired are included as Terminated members, defined as vested members with deferred benefits and non-vested members with inactive benefits.
- *Retired Members by Type of Pension Benefit and Retired Members by Type of OPEB Benefit* present benefit information for the current year by benefit type and dollar level.
- *Schedule of Average Pension Benefit Payments* presents the average monthly benefit, average final salary, and number of retired members, organized in five-year increments of credited service.
- *Active Members and Participating Pension Employers* presents the employers and their corresponding covered employees.
- *Retired Members of Participating OPEB Employers* presents the number of covered members by medical or dental/vision benefits.
- *Employer Contribution Rates* are provided as additional information.
- *Supplemental Targeted Adjustment for Retirees (STAR) Program Costs* trends the Program's costs through the current calendar year-end.

Changes in Fiduciary Net Position – Pension Plan

For the Last 10 Fiscal Years Ended June 30

(Dollars in Thousands)

	2020	2019	2018	2017	2016
Additions					
Employer Contributions	\$1,800,137	\$1,668,151	\$1,524,823	\$1,331,359	\$1,403,712
Member Contributions	659,296	635,415	591,262	526,579	498,083
Net Investment Income/(Loss)	1,445,877	3,175,723	4,716,640	6,129,300	80,588
Miscellaneous	2,383	5,958	5,613	6,370	2,781
Total Additions/(Declines)	\$3,907,693	\$5,485,247	\$6,838,338	\$7,993,608	\$1,985,164
Deductions					
Total Benefit Expenses ¹	\$3,606,340	\$3,407,154	\$3,203,375	\$3,029,633	\$2,889,186
Administrative Expenses	85,384	82,906	78,181	66,830	67,645
Miscellaneous	397	333	451	188	(11)
Total Deductions	\$3,692,121	\$3,490,393	\$3,282,007	\$3,096,651	\$2,956,820
Net Increase/(Decrease) in Fiduciary Net Position	\$215,572	\$1,994,854	\$3,556,331	\$4,896,957	(\$971,656)

	2015	2014	2013	2012	2011
Additions					
Employer Contributions	\$1,494,975	\$1,320,442	\$723,195	\$1,078,929	\$944,174
Member Contributions	441,258	439,001	679,572	506,758	463,743
Net Investment Income/(Loss)	1,989,358	6,908,412	4,659,015	(291,009)	6,930,358
Miscellaneous	1,695	2,256	385	1,004	591
Total Additions/(Declines)	\$3,927,286	\$8,670,111	\$6,062,167	\$1,295,682	\$8,338,866
Deductions					
Total Benefit Expenses ¹	\$2,768,410	\$2,662,401	\$2,541,351	\$2,390,598	\$2,269,791
Administrative Expenses	62,591	58,723	53,863	50,218	50,605
Miscellaneous	212	229	190	121	347
Total Deductions	\$2,831,213	\$2,721,353	\$2,595,404	\$2,440,937	\$2,320,743
Net Increase/(Decrease) in Fiduciary Net Position	\$1,096,073	\$5,948,758	\$3,466,763	(\$1,145,255)	\$6,018,123

¹See Pension Benefit Expenses by Type in this Statistical Section.

Changes in Fiduciary Net Position – OPEB Trust

For the Last Eight Fiscal Years Ended June 30¹

(Dollars in Thousands)

	2020	2019	2018	2017
Additions				
Employer Contributions ²	\$907,521	\$863,452	\$706,709	\$645,381
Net Investment Income/(Loss)	6,171	62,116	78,746	94,505
Miscellaneous	—	—	—	2
Total Additions	\$913,692	\$925,568	\$785,455	\$739,888
Deductions				
Administrative Expenses	\$246	\$234	\$190	\$374
Benefit Payments ²	659,295	627,839	583,406	557,381
Redemptions	—	25	3,735	—
Total Deductions	\$659,541	\$628,098	\$587,331	\$557,755
Net Increase in Fiduciary Net Position	\$254,151	\$297,470	\$198,124	\$182,133
	2016	2015	2014	2013
Additions				
Employer Contributions ²	\$615,275	\$—	\$—	\$448,819
Net Investment Income/(Loss)	(8,095)	4,688	35,113	209
Miscellaneous	—	—	—	—
Total Additions	\$607,180	\$4,688	\$35,113	\$449,028
Deductions				
Administrative Expenses	\$192	\$153	\$144	\$173
Benefit Payments ²	534,597	—	—	—
Redemptions	—	—	—	—
Total Deductions	\$534,789	\$153	\$144	\$173
Net Increase in Fiduciary Net Position	\$72,391	\$4,535	\$34,969	\$448,855

¹Trend Information: Schedule will ultimately show information for 10 years. Additional years will be displayed as they become available prospectively.

²Beginning in 2016, the Trust is now reflecting both prefunding contributions actually made to the OPEB Trust as well as additions to Fiduciary Net Position, including amounts for OPEB as the benefits come due that will not be reimbursed to the employers using OPEB plan assets. Correspondingly, deductions to Fiduciary Net Position, starting in 2016, now reflect all benefit payments whether made through the Trust or by employers as OPEB comes due (per paragraph 28a and 31 of GASB Statement Number 74).

Pension Benefit Expenses by Type

For the Last 10 Fiscal Years Ended June 30

(Dollars in Thousands)

	2020	2019	2018	2017	2016
Service Retiree Payroll					
General	\$2,174,355	\$2,060,365	\$1,946,614	\$1,845,791	\$1,762,274
Safety	543,901	507,909	478,802	445,473	419,092
Total	\$2,718,256	\$2,568,274	\$2,425,416	\$2,291,264	\$2,181,366
Disability Retiree Payroll					
General	\$190,386	\$186,120	\$177,879	\$173,550	\$169,821
Safety	670,237	621,358	574,431	538,116	507,824
Total	\$860,623	\$807,478	\$752,310	\$711,666	\$677,645
Total Retiree Payroll					
General	\$2,364,741	\$2,246,485	\$2,124,493	\$2,019,341	\$1,932,095
Safety	1,214,138	1,129,267	1,053,233	983,589	926,916
Total	\$3,578,879	\$3,375,752	\$3,177,726	\$3,002,930	\$2,859,011
Refunds					
General	\$22,418	\$27,096	\$20,782	\$21,970	\$23,470
Safety	2,813	1,595	2,439	2,482	3,622
Total	\$25,231	\$28,691	\$23,221	\$24,452	\$27,092
Lump-Sum Death Benefits	\$2,230	\$2,711	\$2,428	\$2,251	\$3,083
Total Benefit Expenses	\$3,606,340	\$3,407,154	\$3,203,375	\$3,029,633	\$2,889,186
	2015	2014	2013	2012	2011
Service Retiree Payroll					
General	\$1,692,558	\$1,631,285	\$1,556,814	\$1,465,218	\$1,383,478
Safety	397,962	384,248	367,471	340,177	315,745
Total	\$2,090,520	\$2,015,533	\$1,924,285	\$1,805,395	\$1,699,223
Disability Retiree Payroll					
General	\$165,543	\$162,338	\$157,406	\$152,698	\$150,585
Safety	484,907	459,311	432,405	413,300	395,197
Total	\$650,450	\$621,649	\$589,811	\$565,998	\$545,782
Total Retiree Payroll					
General	\$1,858,101	\$1,793,623	\$1,714,220	\$1,617,916	\$1,534,063
Safety	882,869	843,559	799,876	753,477	710,942
Total	\$2,740,970	\$2,637,182	\$2,514,096	\$2,371,393	\$2,245,005
Refunds					
General	\$22,050	\$18,994	\$19,406	\$14,523	\$17,498
Safety	3,361	4,534	5,606	3,098	5,220
Total	\$25,411	\$23,528	\$25,012	\$17,621	\$22,718
Lump-Sum Death Benefits	\$2,029	\$1,691	\$2,243	\$1,584	\$2,068
Total Benefit Expenses	\$2,768,410	\$2,662,401	\$2,541,351	\$2,390,598	\$2,269,791



Active Members

For the Last 10 Fiscal Years Ended June 30

	2020	2019	2018	2017	2016
Active Vested					
General	63,647	62,589	61,734	61,608	61,820
Safety	9,875	10,071	10,286	10,429	10,743
Subtotal	73,522	72,660	72,020	72,037	72,563
Active Non-Vested					
General	23,289	23,811	23,975	22,915	21,096
Safety	3,304	2,725	2,489	2,269	1,785
Subtotal	26,593	26,536	26,464	25,184	22,881
Terminated¹					
General	15,133	15,567	7,856	7,752	7,665
Safety	1,041	610	603	589	573
Subtotal	16,174	16,177	8,459	8,341	8,238
Total Active Members					
General	102,069	101,967	93,565	92,275	90,581
Safety	14,220	13,406	13,378	13,287	13,101
Total	116,289	115,373	106,943	105,562	103,682

	2015	2014	2013	2012	2011
Active Vested					
General	62,532	63,301	62,803	61,433	59,055
Safety	11,024	11,188	11,177	10,663	10,054
Subtotal	73,556	74,489	73,980	72,096	69,109
Active Non-Vested					
General	18,696	16,642	16,203	18,034	21,090
Safety	1,422	1,335	1,362	1,822	2,587
Subtotal	20,118	17,977	17,565	19,856	23,677
Terminated¹					
General	7,623	7,550	7,462	7,379	7,423
Safety	563	540	497	480	465
Subtotal	8,186	8,090	7,959	7,859	7,888
Total Active Members					
General	88,851	87,493	86,468	86,846	87,568
Safety	13,009	13,063	13,036	12,965	13,106
Total	101,860	100,556	99,504	99,811	100,674

¹Effective with fiscal year ended June 30, 2019 and going forward. Terminated includes both vested (deferred) and non-vested (inactive) members.

Retired Members by Type of Pension Benefit

As of June 30, 2020

Amount of Monthly Benefit	Number of Retired Members	Type of Retirement ¹		
		A	B	C
\$1 – \$1,000	13,671	8,681	1,102	3,888
\$1,001 – \$2,000	14,202	9,647	1,908	2,647
\$2,001 – \$3,000	11,124	8,195	1,780	1,149
\$3,001 – \$4,000	7,872	6,065	1,173	634
\$4,001 – \$5,000	5,634	4,527	769	338
\$5,001 – \$6,000	4,025	3,225	572	228
\$6,001 – \$7,000	2,913	2,288	494	131
> \$7,000	8,547	6,005	2,307	235
Total	67,988	48,633	10,105	9,250

Amount of Monthly Benefit	Retirement Option Selected ²					
	Unmodified	Unmodified+Plus	Option 1	Option 2	Option 3	Option 4
\$1 – \$1,000	11,950	786	103	451	104	277
\$1,001 – \$2,000	12,347	1,057	133	328	103	234
\$2,001 – \$3,000	9,662	937	93	159	71	202
\$3,001 – \$4,000	6,804	723	50	90	34	171
\$4,001 – \$5,000	4,746	615	41	57	34	141
\$5,001 – \$6,000	3,393	466	26	29	12	99
\$6,001 – \$7,000	2,351	428	12	22	4	96
> \$7,000	6,330	1,771	28	23	31	364
Total	57,583	6,783	486	1,159	393	1,584

¹ Type of Retirement:

- A - Service Retiree
- B - Disability Retiree
- C - Beneficiary/Continuant/Survivor

² Retirement Option Selected:

Unmodified: For Plans A-D and G, beneficiary receives 65 percent of the member's allowance (60 percent if the member retired before June 4, 2002); for Plan E, beneficiary receives 55 percent of member's allowance (50 percent if the member retired before June 4, 2002).

The following options reduce the member's monthly benefit:

Unmodified Plus: For all Plans (A-G), member's allowance is reduced to pay an increased continuing allowance to an eligible surviving spouse/partner.

Option 1: Beneficiary receives lump sum of member's unused contributions.

Option 2: Beneficiary receives 100 percent of member's reduced monthly benefit.

Option 3: Beneficiary receives 50 percent of member's reduced monthly benefit.

Option 4: Beneficiary(ies) receives percentage of member's reduced monthly benefit as designated by member.

Retired Members by Type of OPEB Benefit

As of June 30, 2020

	Medical Benefit Premium Amounts					Total Member Count
	\$1- \$500	\$501- \$1,000	\$1,001- \$1,500	\$1,501- \$2,000	> \$2,000	
Medical Plans by Plan Type						
Anthem Blue Cross I	2	—	709	19	316	1,046
Anthem Blue Cross II	2	—	2,214	177	2,738	5,131
Anthem Blue Cross III	—	7,002	4,157	1,033	148	12,340
Anthem Blue Cross Prudent Buyer Plan	—	—	593	294	78	965
Cigna-HealthSpring Preferred Rx	30	17	1	8	3	59
Cigna Network Model Plan	—	—	—	268	118	386
Kaiser – California	—	—	3,234	—	2,701	5,935
Kaiser – Senior Advantage	11,296	5,774	2,139	18	170	19,397
Kaiser – Colorado	—	—	7	—	6	13
Kaiser – Georgia	—	—	23	—	2	25
Kaiser – Hawaii	—	3	—	5	1	9
Kaiser – Oregon-Washington	—	—	12	—	9	21
Firefighters Local 1014	—	—	503	—	1,506	2,009
SCAN Health Plan	307	97	—	—	—	404
UnitedHealthcare	1	—	442	—	797	1,240
UnitedHealthcare Medicare Advantage (HMO)	1,771	1,134	—	451	—	3,356
Total Medical by Plan Type	13,409	14,027	14,034	2,273	8,593	52,336
Medical Plans by Retirement Type						
Service Retirees	10,452	10,879	10,184	1,643	5,546	38,704
Disability Retirees	813	1,409	2,180	462	2,877	7,741
Survivors	2,144	1,739	1,670	168	170	5,891
Total Medical by Retirement Type	13,409	14,027	14,034	2,273	8,593	52,336

	Dental/Vision Benefit Premium Amounts
	\$1 - \$500
Dental/Vision Plans by Plan Type	
CIGNA Indemnity Dental/Vision	48,004
CIGNA HMO Dental/Vision	5,701
Total Dental/Vision by Plan Type	53,705
Dental/Vision Plans by Retirement Type	
Service Retirees	39,507
Disability Retirees	8,095
Survivors	6,103
Total Dental/Vision by Retirement Type	53,705

Schedule of Average Pension Benefit Payments

For the Last 10 Fiscal Years Ended June 30

Retirement Effective Dates	Years of Credited Service					
	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
7/1/10 to 6/30/11						
Retirants						
General Members						
Average Monthly Benefit	\$1,721	\$1,249	\$1,810	\$2,784	\$3,418	\$5,082
Average Final Salary	\$5,702	\$5,064	\$5,296	\$6,286	\$6,576	\$6,820
Number of Active Retirants	127	238	269	284	258	922
Safety Members						
Average Monthly Benefit	\$2,336	\$4,135	\$5,198	\$5,308	\$7,347	\$9,667
Average Final Salary	\$6,862	\$9,057	\$9,158	\$9,679	\$10,365	\$11,617
Number of Active Retirants	10	28	21	30	91	152
Survivors						
General Members						
Average Monthly Benefit	\$629	\$786	\$871	\$1,654	\$1,325	\$2,485
Average Final Salary	\$3,677	\$3,698	\$3,359	\$5,351	\$3,678	\$5,238
Number of Active Survivors	24	36	43	44	60	93
Safety Members						
Average Monthly Benefit	\$3,187	\$1,715	\$2,386	\$3,499	\$3,788	\$5,461
Average Final Salary	\$6,572	\$5,766	\$5,589	\$6,862	\$6,768	\$6,929
Number of Active Survivors	3	2	8	4	10	25
7/1/11 to 6/30/12						
Retirants						
General Members						
Average Monthly Benefit	\$1,793	\$1,362	\$2,082	\$2,567	\$3,525	\$4,956
Average Final Salary	\$5,624	\$5,141	\$5,683	\$5,686	\$6,711	\$6,830
Number of Active Retirants	141	291	234	278	297	918
Safety Members						
Average Monthly Benefit	\$2,203	\$4,924	\$6,474	\$4,417	\$7,372	\$9,750
Average Final Salary	\$6,307	\$8,948	\$9,929	\$9,108	\$10,380	\$11,587
Number of Active Retirants	8	29	13	33	103	183
Survivors						
General Members						
Average Monthly Benefit	\$1,055	\$691	\$965	\$1,770	\$1,643	\$2,736
Average Final Salary	\$4,661	\$3,821	\$3,766	\$5,244	\$4,301	\$5,662
Number of Active Survivors	21	46	26	43	57	94
Safety Members						
Average Monthly Benefit	\$2,786	\$2,352	\$2,789	\$3,271	\$3,221	\$5,580
Average Final Salary	\$5,771	\$6,466	\$7,785	\$7,019	\$6,127	\$7,824
Number of Active Survivors	5	5	5	7	8	23

Schedule of Average Pension Benefit Payments continued

For the Last 10 Fiscal Years Ended June 30

Retirement Effective Dates	Years of Credited Service					
	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
7/1/12 to 6/30/13						
Retirants						
General Members						
Average Monthly Benefit	\$1,825	\$1,562	\$2,116	\$2,663	\$3,570	\$5,043
Average Final Salary	\$6,046	\$5,405	\$6,042	\$6,009	\$6,758	\$6,888
Number of Active Retirants	112	324	233	271	338	897
Safety Members						
Average Monthly Benefit	\$2,233	\$5,909	\$6,416	\$5,507	\$7,360	\$10,046
Average Final Salary	\$7,299	\$9,266	\$9,611	\$9,843	\$10,481	\$11,921
Number of Active Retirants	12	29	20	33	118	191
Survivors						
General Members						
Average Monthly Benefit	\$861	\$804	\$1,097	\$1,403	\$1,889	\$2,496
Average Final Salary	\$4,743	\$4,020	\$3,961	\$4,451	\$4,930	\$5,611
Number of Active Survivors	22	54	39	70	60	103
Safety Members						
Average Monthly Benefit	\$989	\$1,523	\$2,523	\$3,378	\$4,137	\$5,460
Average Final Salary	\$4,454	\$4,896	\$5,990	\$8,242	\$7,055	\$7,468
Number of Active Survivors	6	7	10	5	20	31
7/1/13 to 6/30/14						
Retirants						
General Members						
Average Monthly Benefit	\$1,913	\$1,624	\$2,024	\$2,722	\$3,553	\$4,788
Average Final Salary	\$6,415	\$5,241	\$5,657	\$5,930	\$6,724	\$6,733
Number of Active Retirants	109	307	240	305	358	726
Safety Members						
Average Monthly Benefit	\$1,542	\$4,454	\$6,018	\$5,225	\$7,467	\$9,719
Average Final Salary	\$6,452	\$8,381	\$10,140	\$9,414	\$10,753	\$11,823
Number of Active Retirants	8	31	18	20	83	212
Survivors						
General Members						
Average Monthly Benefit	\$1,017	\$837	\$936	\$1,726	\$1,888	\$2,550
Average Final Salary	\$4,475	\$4,679	\$3,794	\$4,913	\$4,732	\$6,064
Number of Active Survivors	29	51	37	41	63	119
Safety Members						
Average Monthly Benefit	\$1,031	\$1,709	\$2,056	\$3,132	\$3,827	\$5,358
Average Final Salary	\$6,377	\$6,249	\$5,830	\$6,874	\$6,772	\$7,309
Number of Active Survivors	2	8	6	6	15	22

For the Last 10 Fiscal Years Ended June 30

Retirement Effective Dates	Years of Credited Service					
	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
7/1/14 to 6/30/15						
Retirants						
General Members						
Average Monthly Benefit	\$1,422	\$1,716	\$2,202	\$3,106	\$3,360	\$5,017
Average Final Salary	\$5,939	\$5,543	\$5,903	\$6,731	\$6,294	\$6,970
Number of Active Retirants	126	331	280	308	436	784
Safety Members						
Average Monthly Benefit	\$2,917	\$5,412	\$5,374	\$6,477	\$7,082	\$9,923
Average Final Salary	\$7,015	\$9,261	\$9,810	\$10,748	\$10,400	\$11,847
Number of Active Retirants	20	19	21	28	116	215
Survivors						
General Members						
Average Monthly Benefit	\$903	\$1,021	\$1,342	\$1,854	\$1,799	\$2,741
Average Final Salary	\$4,076	\$4,471	\$5,243	\$5,464	\$4,814	\$5,525
Number of Active Survivors	32	53	40	52	71	126
Safety Members						
Average Monthly Benefit	\$2,101	\$2,054	\$1,768	\$2,911	\$4,530	\$6,206
Average Final Salary	\$5,564	\$6,518	\$4,737	\$6,552	\$6,815	\$8,367
Number of Active Survivors	6	4	9	12	16	29
7/1/15 to 6/30/16						
Retirants						
General Members						
Average Monthly Benefit	\$1,619	\$1,809	\$2,265	\$2,893	\$3,462	\$5,163
Average Final Salary	\$6,022	\$5,607	\$6,020	\$6,414	\$6,440	\$7,372
Number of Active Retirants	118	331	273	274	471	837
Safety Members						
Average Monthly Benefit	\$3,134	\$3,776	\$5,743	\$6,290	\$7,540	\$10,730
Average Final Salary	\$7,077	\$9,355	\$10,057	\$10,613	\$11,062	\$12,654
Number of Active Retirants	24	16	27	22	109	205
Survivors						
General Members						
Average Monthly Benefit	\$929	\$752	\$957	\$1,174	\$1,745	\$2,470
Average Final Salary	\$6,444	\$4,670	\$3,996	\$4,367	\$4,825	\$5,339
Number of Active Survivors	30	55	50	51	69	143
Safety Members						
Average Monthly Benefit	\$1,446	\$3,207	\$3,071	\$3,053	\$4,468	\$5,611
Average Final Salary	\$5,927	\$6,777	\$6,628	\$6,941	\$6,825	\$7,529
Number of Active Survivors	6	6	8	9	16	33

Schedule of Average Pension Benefit Payments continued

For the Last 10 Fiscal Years Ended June 30

Retirement Effective Dates	Years of Credited Service					
	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
7/1/16 to 6/30/17						
Retirants						
General Members						
Average Monthly Benefit	\$1,416	\$1,858	\$2,364	\$3,425	\$3,730	\$5,149
Average Final Salary	\$5,917	\$5,860	\$6,367	\$7,202	\$6,791	\$7,441
Number of Active Retirants	142	338	328	209	507	856
Safety Members						
Average Monthly Benefit	\$2,987	\$3,087	\$6,412	\$6,885	\$7,888	\$11,358
Average Final Salary	\$7,651	\$8,870	\$10,320	\$11,308	\$11,362	\$13,288
Number of Active Retirants	24	25	50	36	153	248
Survivors						
General Members						
Average Monthly Benefit	\$833	\$786	\$1,392	\$1,577	\$1,898	\$2,942
Average Final Salary	\$5,469	\$4,190	\$4,959	\$5,059	\$5,175	\$6,105
Number of Active Survivors	29	52	63	41	72	136
Safety Members						
Average Monthly Benefit	\$3,522	\$4,150	\$2,131	\$3,715	\$4,316	\$6,581
Average Final Salary	\$6,792	\$7,451	\$7,234	\$6,906	\$7,400	\$8,411
Number of Active Survivors	3	5	9	7	16	36
7/1/17 to 6/30/18						
Retirants						
General Members						
Average Monthly Benefit	\$1,639	\$1,752	\$2,482	\$3,609	\$3,907	\$5,275
Average Final Salary	\$7,147	\$5,725	\$6,223	\$7,627	\$7,071	\$7,605
Number of Active Retirants	99	339	323	255	470	883
Safety Members						
Average Monthly Benefit	\$3,140	\$4,015	\$5,714	\$6,482	\$8,329	\$11,650
Average Final Salary	\$7,739	\$9,039	\$10,242	\$11,266	\$11,835	\$13,559
Number of Active Retirants	22	21	36	32	126	241
Survivors						
General Members						
Average Monthly Benefit	\$681	\$1,112	\$1,345	\$1,503	\$2,179	\$2,888
Average Final Salary	\$4,138	\$5,668	\$5,145	\$5,071	\$5,596	\$6,179
Number of Active Survivors	17	50	47	38	80	133
Safety Members						
Average Monthly Benefit	\$2,815	\$3,252	\$3,528	\$3,200	\$3,603	\$5,479
Average Final Salary	\$7,817	\$7,192	\$6,670	\$6,327	\$6,905	\$7,833
Number of Active Survivors	7	8	5	7	18	31

For the Last 10 Fiscal Years Ended June 30

Retirement Effective Dates	Years of Credited Service					
	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
7/1/18 to 6/30/19						
Retirants						
General Members						
Average Monthly Benefit	\$1,659	\$1,578	\$3,091	\$3,613	\$3,994	\$6,007
Average Final Salary	\$6,332	\$5,585	\$7,078	\$7,481	\$7,398	\$8,630
Number of Active Retirants	122	337	371	313	447	938
Safety Members						
Average Monthly Benefit	\$4,251	\$4,072	\$5,960	\$8,466	\$9,038	\$12,076
Average Final Salary	\$8,564	\$9,754	\$10,348	\$12,556	\$12,737	\$14,367
Number of Active Retirants	25	30	36	38	137	278
Survivors						
General Members						
Average Monthly Benefit	\$1,129	\$921	\$1,243	\$1,660	\$1,894	\$2,898
Average Final Salary	\$5,507	\$5,704	\$5,510	\$5,402	\$5,204	\$5,928
Number of Active Survivors	38	69	80	81	111	183
Safety Members						
Average Monthly Benefit	\$801	\$2,157	\$2,885	\$2,704	\$3,208	\$6,016
Average Final Salary	\$4,148	\$6,656	\$7,462	\$5,607	\$6,217	\$8,495
Number of Active Survivors	4	8	14	17	29	45
7/1/19 to 6/30/20						
Retirants						
General Members						
Average Monthly Benefit	\$1,529	\$1,917	\$2,998	\$3,506	\$4,414	\$5,772
Average Final Salary	\$6,503	\$6,414	\$7,197	\$7,410	\$8,151	\$8,315
Number of Active Retirants	121	337	332	350	400	958
Safety Members						
Average Monthly Benefit	\$2,606	\$4,498	\$6,070	\$7,800	\$9,336	\$12,485
Average Final Salary	\$7,489	\$10,058	\$11,768	\$12,329	\$13,251	\$14,963
Number of Active Retirants	15	24	21	38	119	320
Survivors						
General Members						
Average Monthly Benefit	\$969	\$964	\$1,171	\$1,739	\$1,961	\$2,794
Average Final Salary	\$5,282	\$4,866	\$4,956	\$5,962	\$5,469	\$6,085
Number of Active Survivors	31	62	69	84	101	179
Safety Members						
Average Monthly Benefit	\$3,839	\$2,467	\$3,078	\$2,973	\$4,646	\$5,847
Average Final Salary	\$5,723	\$4,966	\$6,705	\$5,977	\$7,952	\$8,081
Number of Active Survivors	7	9	10	16	31	63

Active Members and Participating Pension Employers

For the Last 10 Fiscal Years Ended June 30

County of Los Angeles	2020		2019	
	Covered Members	Percentage of Total Covered Members	Covered Members	Percentage of Total Covered Members
General Members	86,929	86.829%	86,392	87.092%
Safety Members	13,179	13.164%	12,796	12.900%
Total	100,108	99.993%	99,188	99.992%
Participating Agencies (General Membership)				
South Coast Air Quality Mgmt. District	—	—%	—	—%
Los Angeles County Office of Education	—	—%	—	—%
Little Lake Cemetery District	1	0.001%	1	0.001%
Local Agency Formation Commission	6	0.006%	7	0.007%
Total Participating Agencies	7	0.007%	8	0.008%
Total Active Membership¹				
General Members	86,936	86.836%	86,400	87.100%
Safety Members	13,179	13.164%	12,796	12.900%
Total	100,115	100.000%	99,196	100.000%

County of Los Angeles	2018		2017	
	Covered Members	Percentage of Total Covered Members	Covered Members	Percentage of Total Covered Members
General Members	85,701	87.020%	84,515	86.931%
Safety Members	12,775	12.972%	12,698	13.061%
Total	98,476	99.992%	97,213	99.992%
Participating Agencies (General Membership)				
South Coast Air Quality Mgmt. District	—	—%	1	0.001%
Los Angeles County Office of Education	—	—%	—	—%
Little Lake Cemetery District	1	0.001%	1	0.001%
Local Agency Formation Commission	7	0.007%	6	0.006%
Total Participating Agencies	8	0.008%	8	0.008%
Total Active Membership¹				
General Members	85,709	87.028%	84,523	86.939%
Safety Members	12,775	12.972%	12,698	13.061%
Total	98,484	100.000%	97,221	100.000%

¹ Active Membership excludes Terminated vested (deferred) and non-vested (inactive) members.

For the Last 10 Fiscal Years Ended June 30

County of Los Angeles	2016		2015	
	Covered Members	Percentage of Total Covered Members	Covered Members	Percentage of Total Covered Members
General Members	82,907	86.865%	81,219	86.704%
Safety Members	12,528	13.126%	12,446	13.286%
Total	95,435	99.991%	93,665	99.990%
Participating Agencies (General Membership)				
South Coast Air Quality Mgmt. District	1	0.001%	1	0.001%
Los Angeles County Office of Education	—	—%	—	—%
Little Lake Cemetery District	1	0.001%	1	0.001%
Local Agency Formation Commission	7	0.007%	7	0.008%
Total Participating Agencies	9	0.009%	9	0.010%
Total Active Membership¹				
General Members	82,916	86.874%	81,228	86.714%
Safety Members	12,528	13.126%	12,446	13.286%
Total	95,444	100.000%	93,674	100.000%

County of Los Angeles	2014		2013	
	Covered Members	Percentage of Total Covered Members	Covered Members	Percentage of Total Covered Members
General Members	79,934	86.447%	78,997	86.293%
Safety Members	12,523	13.543%	12,539	13.697%
Total	92,457	99.990%	91,536	99.990%
Participating Agencies (General Membership)				
South Coast Air Quality Mgmt. District	1	0.001%	1	0.001%
Los Angeles County Office of Education	—	—%	—	—%
Little Lake Cemetery District	1	0.001%	1	0.001%
Local Agency Formation Commission	7	0.008%	7	0.008%
Total Participating Agencies	9	0.010%	9	0.010%
Total Active Membership¹				
General Members	79,943	86.457%	79,006	86.303%
Safety Members	12,523	13.543%	12,539	13.697%
Total	92,466	100.000%	91,545	100.000%

¹Active Membership excludes Terminated vested (deferred) and non-vested (inactive) members.

Participating Pension Employers – Active Members continued

For the Last 10 Fiscal Years Ended June 30

County of Los Angeles	2012		2011	
	Covered Members	Percentage of Total Covered Members	Covered Members	Percentage of Total Covered Members
General Members	79,459	86.413%	80,133	86.363%
Safety Members	12,485	13.578%	12,641	13.624%
Total	91,944	99.991%	92,774	99.987%
Participating Agencies (General Membership)				
South Coast Air Quality Mgmt. District	1	0.001%	1	0.001%
Los Angeles County Office of Education	—	—%	3	0.003%
Little Lake Cemetery District	1	0.001%	1	0.001%
Local Agency Formation Commission	6	0.007%	7	0.008%
Total Participating Agencies	8	0.009%	12	0.013%
Total Active Membership¹				
General Members	79,467	86.422%	80,145	86.376%
Safety Members	12,485	13.578%	12,641	13.624%
Total	91,952	100.000%	92,786	100.000%

¹Active Membership excludes Terminated vested (deferred) and non-vested (inactive) members.

Retired Members of Participating OPEB Employers

For the Last 10 Fiscal Years Ended June 30

	2020	2019	2018	2017	2016
County of Los Angeles County and Participating Agencies					
Medical	52,336	51,216	50,052	48,812	47,653
Dental/Vision	53,705	52,499	51,225	49,890	48,671
	2015	2014	2013	2012	2011
County of Los Angeles County and Participating Agencies					
Medical	46,567	45,576	44,753	43,746	42,627
Dental/Vision	47,486	46,383	45,485	44,344	43,114



Employer Contribution Rates: County of Los Angeles

For the Last 10 Years

Effective Date	General Members						Safety Members		
	Plan A	Plan B	Plan C	Plan D	Plan E	Plan G ¹	Plan A	Plan B	Plan C ¹
10/1/2010 to 9/30/2011	19.40%	12.74%	12.23%	12.65%	12.67%	—	29.46%	22.69%	—
10/1/2011 to 9/30/2012	21.59%	15.00%	14.51%	14.80%	15.30%	—	30.38%	24.10%	—
10/1/2012 to 9/30/2013	22.65%	15.55%	15.35%	16.00%	16.77%	—	31.55%	25.37%	—
1/1/2013 to 9/30/2013	—	—	—	—	—	15.61%	—	—	20.98%
10/1/2013 to 9/30/2014	25.08%	17.95%	17.54%	18.24%	19.09%	17.81%	34.63%	27.92%	23.18%
10/1/2014 to 6/30/2015	26.99%	19.49%	19.01%	19.74%	20.95%	19.53%	35.91%	29.26%	25.29%
7/1/2015 to 6/30/2016	25.13%	17.45%	16.90%	17.70%	18.97%	17.66%	34.64%	27.50%	23.46%
7/1/2016 to 9/30/2017	24.11%	15.94%	15.32%	16.19%	17.49%	16.07%	32.25%	25.94%	21.93%
10/1/2017 to 9/30/2018	26.06%	17.50%	16.80%	18.17%	19.57%	18.04%	34.45%	27.75%	23.73%
10/1/2018 to 9/30/2019	26.94%	18.04%	16.85%	18.51%	19.84%	18.53%	34.11%	28.36%	23.97%
10/1/2019 to 9/30/2020	27.81%	19.33%	18.33%	19.42%	20.79%	19.42%	35.32%	29.30%	24.68%

¹As a result of PEPRA implementation, effective January 1, 2013.

Employer Contribution Rates: Little Lake Cemetery District¹, Local Agency Formation Commission², and Los Angeles County Office of Education³

For the Last 10 Years

Effective Date	General Members			
	Plan A	Plan D	Plan E	Plan G ⁴
10/1/2010 to 9/30/2011	19.40%	12.65%	12.67%	—
10/1/2011 to 9/30/2012	21.59%	14.80%	15.30%	—
10/1/2012 to 9/30/2013	—	16.00%	16.77%	—
1/1/2013 to 9/30/2013	—	—	—	15.61%
10/1/2013 to 9/30/2014	—	18.24%	19.09%	17.81%
10/1/2014 to 6/30/2015	—	19.74%	20.95%	19.53%
7/1/2015 to 6/30/2016	—	17.70%	18.97%	17.66%
7/1/2016 to 9/30/2017	—	16.19%	17.49%	16.07%
10/1/2017 to 9/30/2018	—	18.17%	—	18.04%
10/1/2018 to 9/30/2019	—	18.51%	—	18.53%
10/1/2019 to 9/30/2020	—	19.42%	—	19.42%

¹Rates applicable to Little Lake Cemetery District are limited to Plan D.

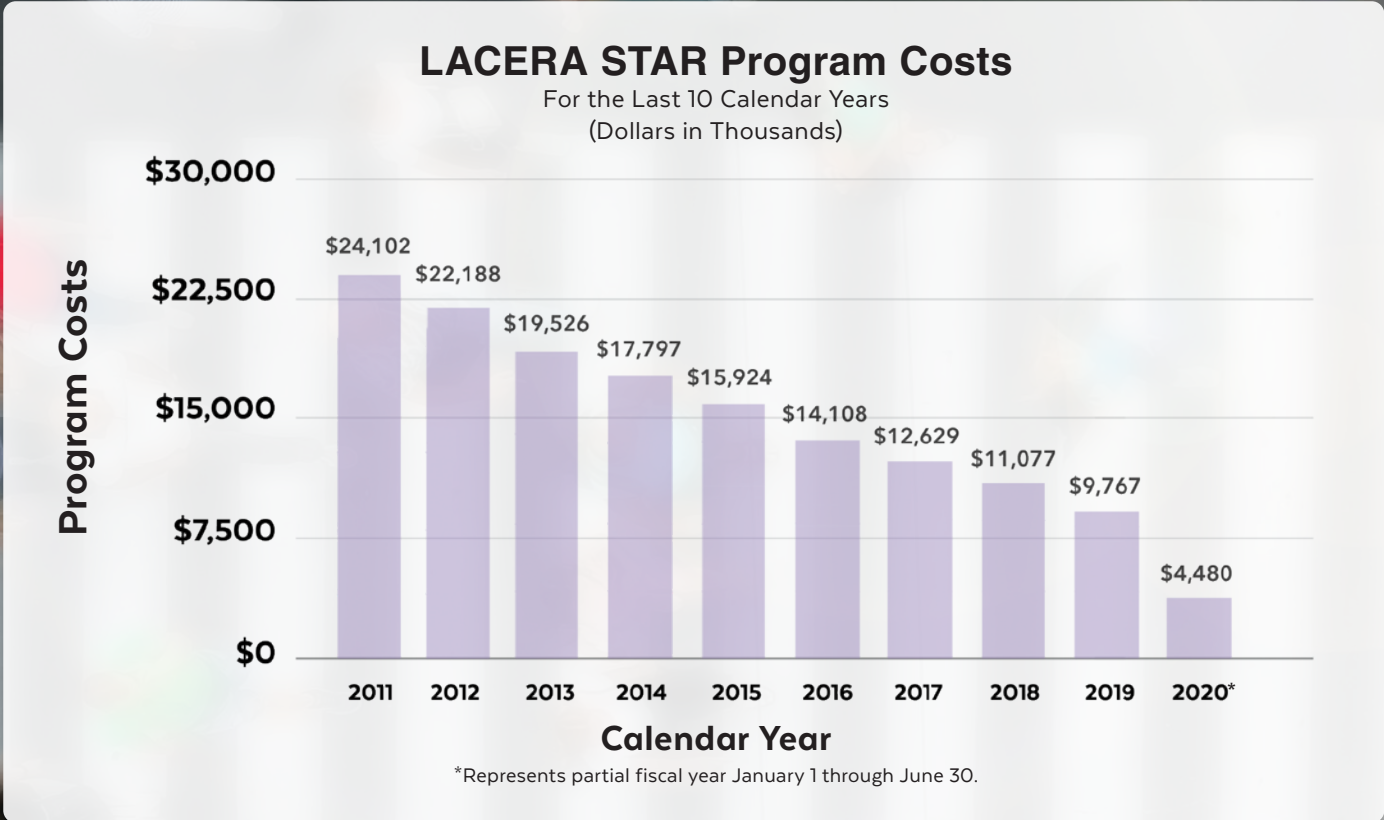
²Rates applicable to the Local Agency Formation Commission are limited to Plans D, E, and G. As of November 2016, there were no participating members under Plan E.

³Rates applicable to the Los Angeles County Office of Education are limited to Plan A. As of June 2012, there were no participating members.

⁴Rates effective January 1, 2013 were a result of PEPRA implementation.

Supplemental Targeted Adjustment for Retirees (STAR) Program Costs — Pension Plan

The STAR Program is administered on a calendar-year basis. The chart below represents the STAR Program costs for the last 10 years.



Adversity > Adaptation > Advancement



2020 COMPREHENSIVE ANNUAL FINANCIAL REPORT

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