

SECTION 3: Supplemental Information for the Fresno County Employees' Retirement Association**EXHIBIT A****Table of Plan Coverage****i. General Tier 1**

Category	Year Ended June 30		Change From Prior Year
	2018	2017	
Active members in valuation			
Number	2,890	3,147	-8.2%
Average age	49.5	49.0	0.5
Average service	17.9	17.1	0.8
Projected total compensation	\$188,162,141	\$196,683,398	-4.3%
Projected average compensation	\$65,108	\$62,499	4.2%
Member account balances	\$213,563,105	\$212,044,475	0.7%
Vested terminated members			
Number	1,996	2,033	-1.8%
Average age	49.5	49.1	0.4
Retired members			
Number in pay status	5,361	5,240	2.3%
Average age	70.3	69.9	0.4
Average monthly benefit ⁽¹⁾	\$3,036	\$2,930	3.6%
Disabled members			
Number in pay status	220	208	5.8%
Average age	66.0	66.4	-0.4
Average monthly benefit ⁽¹⁾	\$2,073	\$1,998	3.8%
Beneficiaries			
Number in pay status	772	738	4.6%
Average age	72.2	72.3	-0.1
Average monthly benefit ⁽¹⁾	\$1,823	\$1,721	5.9%

⁽¹⁾ Benefits include regular and settlement benefits but exclude non-vested supplemental benefits.

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Table of Plan Coverage

ii. General Tier 2

	Year Ended June 30		Change From Prior Year
Category	2018	2017	
Active members in valuation			
Number	115	127	-9.4%
Average age	44.9	45.4	-0.5
Average service	9.1	8.2	0.9
Projected total compensation	\$8,875,812	\$9,190,782	-3.4%
Projected average compensation	\$77,181	\$72,368	6.7%
Member account balances	\$4,276,519	\$4,124,463	3.7%
Vested terminated members			
Number	118	118	0.0%
Average age	45.0	44.2	0.8
Retired members			
Number in pay status	24	17	41.2%
Average age	65.3	64.5	0.8
Average monthly benefit ⁽¹⁾	\$1,783	\$1,985	-10.2%
Disabled members			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A
Beneficiaries			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A

⁽¹⁾ Benefits include regular and settlement benefits but exclude non-vested supplemental benefits.

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iii. General Tier 3

Category	Year Ended June 30		Change From Prior Year
	2018	2017	
Active members in valuation			
Number	619	669	-7.5%
Average age	43.2	42.3	0.9
Average service	9.1	8.2	0.9
Projected total compensation	\$32,267,725	\$32,946,840	-2.1%
Projected average compensation	\$52,129	\$49,248	5.8%
Member account balances	\$17,219,634	\$15,634,918	10.1%
Vested terminated members			
Number	264	253	4.3%
Average age	41.1	40.7	0.4
Retired members			
Number in pay status	30	19	57.9%
Average age	64.4	64.1	0.3
Average monthly benefit ⁽¹⁾	\$1,278	\$1,184	7.9%
Disabled members			
Number in pay status	7	4	75.0%
Average age	56.9	52.8	4.1
Average monthly benefit ⁽¹⁾	\$1,406	\$1,454	-3.3%
Beneficiaries			
Number in pay status	5	5	0.0%
Average age	55.1	54.1	1.0
Average monthly benefit ⁽¹⁾	\$1,056	\$1,026	2.9%

⁽¹⁾ Benefits include regular and settlement benefits but exclude non-vested supplemental benefits.

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iv. General Tier 4

	Year Ended June 30		Change From Prior Year
Category	2018	2017	
Active members in valuation			
Number	261	275	-5.1%
Average age	43.0	42.0	1.0
Average service	4.9	4.0	0.9
Projected total compensation	\$14,147,420	\$13,782,376	2.6%
Projected average compensation	\$54,205	\$50,118	8.2%
Member account balances	\$3,879,923	\$3,107,694	24.8%
Vested terminated members			
Number	131	121	8.3%
Average age	41.2	40.5	0.7
Retired members			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A
Disabled members			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A
Beneficiaries			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A

⁽¹⁾ Benefits include regular benefits but exclude non-vested supplemental benefits.

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v. General Tier 5

	Year Ended June 30		Change From Prior Year
Category	2018	2017	
Active members in valuation			
Number	2,635	2,203	19.6%
Average age	35.9	35.9	0.0
Average service	2.2	1.9	0.3
Projected total compensation	\$116,689,715	\$92,205,924	26.6%
Projected average compensation	\$44,285	\$41,855	5.8%
Member account balances	\$16,400,094	\$10,524,010	55.8%
Vested terminated members			
Number	798	580	37.6%
Average age	36.1	35.6	0.5
Retired members			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A
Disabled members			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A
Beneficiaries			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A

⁽¹⁾ Benefits include regular benefits but exclude non-vested supplemental benefits.

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vi. Safety Tier 1

Category	Year Ended June 30		Change From Prior Year
	2018	2017	
Active members in valuation			
Number	475	526	-9.7%
Average age	46.4	46.0	0.4
Average service	18.7	18.2	0.5
Projected total compensation	\$42,202,210	\$44,701,770	-5.6%
Projected average compensation	\$88,847	\$84,984	4.5%
Member account balances	\$61,546,172	\$61,859,609	-0.5%
Vested terminated members			
Number	206	209	-1.4%
Average age	47.9	47.2	0.7
Retired members			
Number in pay status	659	626	5.3%
Average age	66.4	66.4	0.0
Average monthly benefit ⁽¹⁾	\$4,887	\$4,711	3.7%
Disabled members			
Number in pay status	173	165	4.8%
Average age	59.8	59.9	-0.1
Average monthly benefit ⁽¹⁾	\$3,518	\$3,415	3.0%
Beneficiaries			
Number in pay status	193	178	8.4%
Average age	66.5	66.0	0.5
Average monthly benefit ⁽¹⁾	\$2,275	\$2,225	2.2%

⁽¹⁾ Benefits include regular and settlement benefits but exclude non-vested supplemental benefits.

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vii. Safety Tier 2

	Year Ended June 30		Change From Prior Year
Category	2018	2017	
Active members in valuation			
Number	59	62	-4.8%
Average age	38.7	37.7	1.0
Average service	8.8	7.9	0.9
Projected total compensation	\$4,645,296	\$4,626,143	0.4%
Projected average compensation	\$78,734	\$74,615	5.5%
Member account balances	\$3,583,985	\$3,171,951	13.0%
Vested terminated members			
Number	23	22	4.5%
Average age	36.9	35.2	1.7
Retired members			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A
Disabled members			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A
Beneficiaries			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A

⁽¹⁾ Benefits include regular and settlement benefits but exclude non-vested supplemental benefits.

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viii. Safety Tier 4

	Year Ended June 30		Change From Prior Year
Category	2018	2017	
Active members in valuation			
Number	60	61	-1.6%
Average age	35.5	34.6	0.9
Average service	5.2	4.3	0.9
Projected total compensation	\$4,293,022	\$4,049,227	6.0%
Projected average compensation	\$71,550	\$66,381	7.8%
Member account balances	\$1,759,593	\$1,350,757	30.3%
Vested terminated members			
Number	19	17	11.8%
Average age	36.9	35.8	1.1
Retired members			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A
Disabled members			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A
Beneficiaries			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A

⁽¹⁾ Benefits include regular and settlement benefits but exclude non-vested supplemental benefits.

EXHIBIT A**Table of Plan Coverage****ix. Safety Tier 5**

	Year Ended June 30		Change From Prior Year
Category	2018	2017	
Active members in valuation			
Number	344	283	21.6%
Average age	30.8	30.5	0.3
Average service	2.4	1.9	0.5
Projected total compensation	\$20,394,976	\$15,574,238	31.0%
Projected average compensation	\$59,288	\$55,033	7.7%
Member account balances	\$5,013,838	\$3,101,382	61.7%
Vested terminated members			
Number	72	58	24.1%
Average age	32.0	30.7	1.3
Retired members			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A
Disabled members			
Number in pay status	1	0	N/A
Average age	44.5	N/A	N/A
Average monthly benefit ⁽¹⁾	\$2,051	N/A	N/A
Beneficiaries			
Number in pay status	0	0	N/A
Average age	N/A	N/A	N/A
Average monthly benefit ⁽¹⁾	N/A	N/A	N/A

⁽¹⁾ Benefits include regular and settlement benefits but exclude non-vested supplemental benefits.