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January 13, 2011

Ms. Marilyn Leedom
Chief Executive Officer
Contra Costa County Employees' Retirement Association
1355 Willow Way, Suite 221
Concord, CA 94520

**Re: Determination of Unfunded Actuarial Accrued Liability
for the Employers as of December 31, 2009**

Dear Marilyn:

As requested, the following provides an allocation of the Unfunded Actuarial Accrued Liability (UAAL) as of December 31, 2009 by employer.

With the depooling action taken by the Board effective December 31, 2009, employers that are now in their own cost group have their UAAL determined separately in the valuation. For employers that do not have their own cost group, there is no UAAL maintained on an employer-by-employer basis in the valuation. In those cases, we develop contributions to fund the UAAL strictly according to payroll for each employer. We then use those UAAL contributions to develop a UAAL for each participating employer. Note that the UAAL we calculate for each employer is not necessarily the liability that would be allocated to that employer in the event of a plan termination by that employer.

Based on the above method, we have prepared the following breakdown of the UAAL for each participating employer:

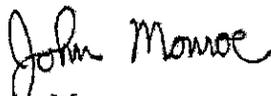


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Employer	Unfunded Actuarial Accrued Liability (UAAL)
County	\$727,578,000
Superior Court	29,289,000
Districts:	
Bethel Island Municipal Improvement District	291,000
Byron, Brentwood, Knightsen Union Cemetery District	125,000
Central Contra Costa Sanitary District	71,018,000
Children & Families Commission	2,758,000
Contra Costa County Employees' Retirement Association	6,188,000
Contra Costa Fire Protection District	68,294,000
Contra Costa Housing Authority	10,634,000
Contra Costa Mosquito and Vector Control District	5,345,000
East Contra Costa Fire Protection District	18,347,000
In-Home Supportive Services Authority	1,205,000
Local Agency Formation Commission	378,000
Moraga-Orinda Fire Protection District	11,577,000
Rodeo Sanitary District	418,000
Rodeo-Hercules Fire Protection District	7,188,000
San Ramon Valley Fire Protection District	64,040,000
Total:	\$1,024,673,000

Please let us know if you have any questions.

Sincerely,



John Monroe

EZY/gxk

cc: Rick Koehler



Employees' Retirement Association
1355 willow way suite 221 concord ca 94520
925.521.3960 fax: 925.646.5747

RETIREMENT BOARD MEETING
SECOND MONTHLY MEETING
9:00 a.m.

January 26, 2011

Retirement Board Conference Room
The Willows Office Park
1355 Willow Way
Suite 221
Concord, California

THE RETIREMENT BOARD MAY DISCUSS AND TAKE ACTION ON THE FOLLOWING:

1. Pledge of Allegiance.
2. Accept comments from the public.
3. Approve minutes from the January 12, 2011 meeting.
4. Presentation and discussion with investment consultant regarding the triennial Asset Allocation Study.
5. Consider and take possible action to begin the triennial Asset Allocation Study.
6. Consider and take possible action on staff recommendation for Securities Litigation Monitoring Services.
7. Consider and take possible action on Carpenters Community BancFund.
8. Miscellaneous
 - a. Staff Report
 - b. Outside Professionals' Report
 - c. Trustees' comments

The Retirement Board will provide reasonable accommodations for persons with disabilities planning to attend Board meetings who contact the Retirement Office at least 24 hours before a meeting.



February 2, 2011

Contra Costa County Local Agency Formation Commission
Lou Ann Texeria
651 Pine Street, 8th Floor
Martinez, CA 94553

RE: CCCERA's *Active Death/Disability Retirement Option* for Active Members

Dear Employer:

The CCCERA Board of Trustees would like all employers and employees to be aware of an important benefit option available to survivors of active members who are vested in the retirement system.

The *Active Death/Disability Retirement Option* can provide a monthly continuance to survivors of members who die from job or non-job related causes, while *actively* employed by Contra Costa County or participating Special District employers.

We are enclosing a copy of the *FYI* newsletter page that explains the benefit and eligibility requirements. Also please find the *Active Death/Disability Retirement Option Election Form*, which can be copied and distributed to employees who are interested in securing this potential benefit for their beneficiaries. (This form has been updated to reflect Board policy.) The form is available on our web site, as well.

If employees have older forms on file, it is not necessary to submit a new form; CCCERA will continue to honor previous versions.

Sincerely,

Marilyn Leedom
Chief Executive Officer, CCCERA



Published for Active Members of the
Contra Costa County Employees'
Retirement Association

January/February 2011

A CCCERA Option You Should Know About

Active Death/Disability Retirement Option Protects Your Survivors

It's not very pleasant to consider, but what would happen to your survivors in the event of your work or non-work related death?

"Active Death" is the term used to describe the death of a vested CCCERA member during active (current) service with Contra Costa County or participating Special District employers. In this circumstance, the retirement system offers a continuing monthly benefit to eligible survivors.

The Active Death Disability process allows a payment to your eligible spouse, minor children, or other beneficiary(ies) based on a non-service connected disability retirement. This option results in a larger continuing allowance for your survivors.

In order to receive this allowance, members must fill out the Active Death/Disability Retirement Form. The form must be on file with CCCERA to be valid.

The completion of this form allows you to elect the Option 2 retirement benefit while still an active member. The Option 2 benefit provides your beneficiary(ies) with the maximum benefit possible, a 100% continuance of the non-work connected disability retirement benefit. If you are unmarried, the beneficiary(ies) you designate may be one or more individuals. In the event of multiple beneficiaries, the continuance is divided equally between the surviving beneficiaries.

Members who previously filed the Active Death/Disability Form do not have to file again, unless a change in beneficiary is needed.

The Active Death/Disability Retirement Application Form is only in effect while you are an active member. When you retire, new retirement option forms are completed. At that time, you may change your retirement option to provide the best benefit possible to you during your retirement years.

Eligibility for the Active Death Benefit varies depending on your retirement tier, and the years of service requirement that qualifies members for a disability retirement under the CERL 1937 statutes (the legal basis for our retirement system). Tier 1 and Safety Tiers "A" and "C" members are vested (eligible) for this benefit after they have completed **5** or more years of retirement service credit. Tier 3 members are eligible for the Active Death Benefit if they have completed **10** or more years of retirement service credit. Even if you have not yet reached the years of service eligibility requirement for this benefit, you can still fill out the form and have it on file with CCCERA, to be available at the appropriate time.

We have included the *Active Death/Disability Retirement Form* on Page 3 of this newsletter for members who wish to take advantage of this benefit option. (The form is also available on our web site, or can be mailed to you by calling the Retirement Office.)

Complete the form, making sure you have an adult witness sign to verify your wishes. Then return the form to CCCERA in an envelope. (The form requires your Social Security Number, so must be mailed in an envelope.)

Continued on Page 2

FYI

CCCERA - www.cccera.org
1355 Willow Way, Suite 221
Concord, CA 94520
phone: (925) 521-3960
fax: (925) 646-5747

Board of Retirement 2011:

Jerry Telles (Chairperson)
Dave Gaynor (Vice-Chairperson)
Brian Hast (Secretary)
Richard Cabral
Maria Theresa Viramontes
John Gioia
Russell V. Watts
Jerry R. Holcombe
Terry Buck (Safety)
Jim Remick (Safety Alternate)
Sharon Naramore (Retiree Alternate)
Vacant (Appointed Alternate)

Chief Executive Officer

Marilyn Leedom

Deputy Chief Executive Officer

Silvina Leroux

Chief Investment Officer

Cary Hally

Retirement Board Meetings are usually held on the 2nd and 4th Wednesday of each month starting at 9:00 a.m. in the Retirement Office Boardroom. Below are meeting dates scheduled for 2011.
(Meeting dates and times are subject to change)

2011

February 9, 23
March 9, 23
April 13, 21, 27
May 4, 25
June 8, 22
July 13, 27
August 10
September 7, 14
October 12, 20, 26
November 9, 22
December 14

Members who wish to provide this potential allowance for their survivors should fill out the form on the facing page. Mail the completed form in an envelope to CCCERA. (Our address is to the left of this column.)



More information on the *Active Death and Disability Retirement* process and application can be found on our web site, on the *Survivor Benefits* page.

Remember, this form must be filled out, witnessed, and submitted to CCCERA in order to be in effect.

New! For Your Convenience . . .

Fill Out Important CCCERA Forms Online

CCCERA's web site features a page with forms our members need to change their account information. Now these forms can be filled out on-line, printed on your personal computer, and then sent to the Retirement Office for processing. **Please Note: Forms cannot be submitted electronically, since we must verify your signature to approve changes or requests.**

Forms available on the site include:

Address Change for Active and Retired Members
Beneficiary(ies) Change for Active and Retired Members
EFT (Electronic Funds Transfer) for Retirees
Estimate Requests
Active Death and Disability Retirement Application
Federal and State Income Tax Withholding for Retirees

A link to the "Forms" page can be found on the left menu bar of all main subject pages.

CCCERA Needs Documents To Streamline Your Benefit Processing

CCCERA needs copies of your important documents that may affect retirement and survivor benefits. Having this information on file before you retire or terminate employment will streamline your application. **These documents are NOT public;** they are needed to process your benefit or pay-out at termination. Some examples are: marriage dissolutions, your beneficiary(ies) and your own birth certificate or passport, social security cards, Secretary of State Domestic Partnership Certificates.

Please, don't send original documents; we need copies only on file.

Our address: CCCERA

**1355 Willow Way, Suite 221
Concord, CA 94520**



Employees' Retirement Association
 1355 willow way suite 221 concord ca 94520
 925.521.3960 fax: 925.646.5747

ELECTION OF OPTIONAL SETTLEMENT ALLOWANCE 2 AND AUTHORIZATION TO FILE APPLICATION FOR NON-SERVICE CONNECTED DISABILITY RETIREMENT IN THE EVENT OF MEMBER'S DEATH DURING ACTIVE SERVICE

To The Board of Retirement:

Election of Optional Settlement Allowance 2

In accordance with the provisions of the County Employees' Law of 1937 (CERL), and the by-laws and regulations governing the Contra Costa County Employees' Retirement Association (CCCERA), I hereby elect Optional Settlement Allowance 2, pursuant to CERL Section 31762 or successor section.

I understand that this election is binding on me unless I withdraw this election before the first payment of any retirement allowance is made to me, and that I may make another election of an optional settlement allowance at any time, or choose to receive the unmodified allowance, under CERL.

Authorization to File Non-Service Connected Disability Retirement Application

In accordance with the provisions of CERL, I hereby authorize CCCERA to file an application for a non-service connected disability retirement on my behalf in the event that I am permanently incapacitated by reason of injury or other disability leading to my death while I am an active member of CCCERA. I understand that, if granted, this will entitle my survivors to receive a non-service connected disability retirement survivor continuance under Optional Settlement Allowance 2.

Employee Name: _____

Employee Number: _____ **and Social Security Number:** _____

BENEFICIARY INFORMATION (Please print)

_____	_____
Name	Date of Birth
_____	_____
Address	Social Security No.
_____	_____
City, State, Zip Code	Relationship to Member
_____	_____

Signature of Member

Signature of Consenting Spouse, if any

Signature of Adult Witness