

# Pension Contracts Management Program Annual Report

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Pension Contracts and Prefunding Programs Division

# Program Activities FY 23-24



**98.9%**  
Employers current  
on CalPERS  
pension obligations



**457** Resolved  
delinquent cases  
across 170 employers

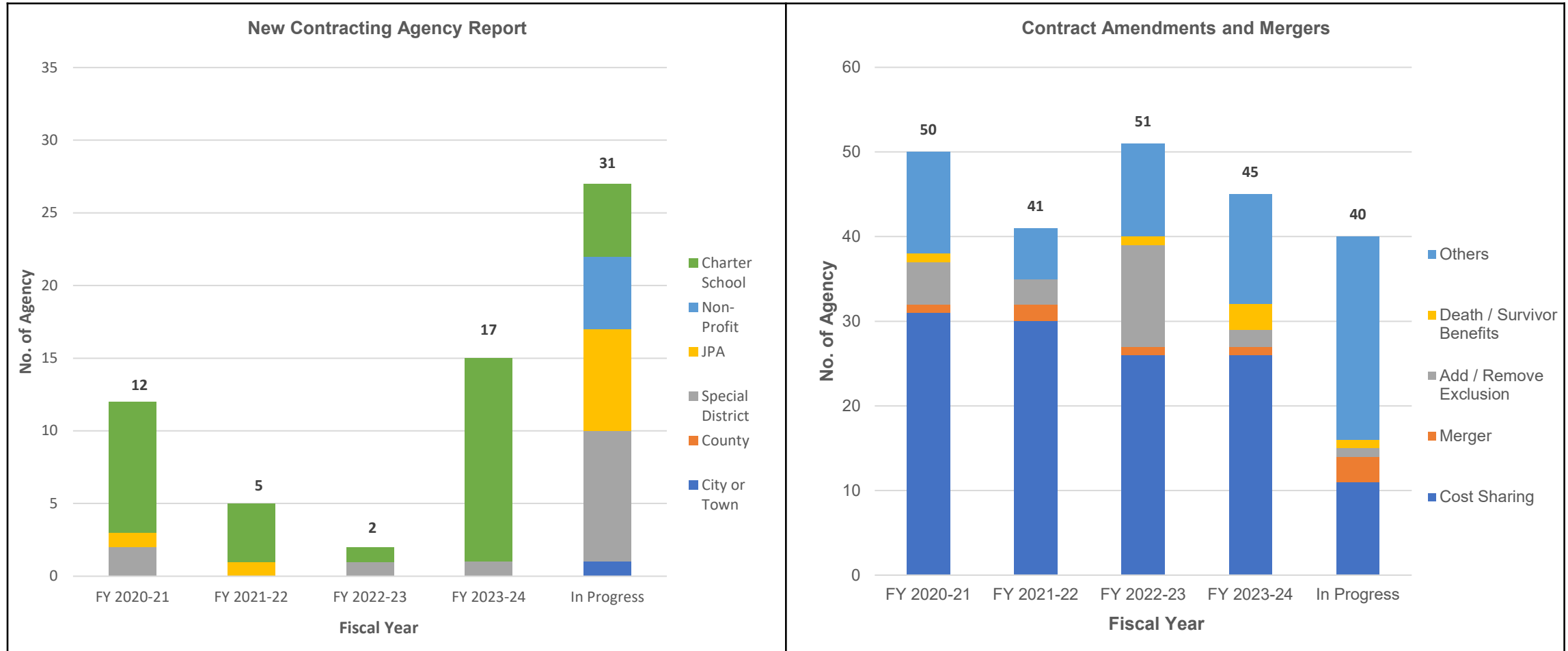


**17** New contracts  
**44** Amendments  
**1** Merger  
**2** Voluntary terminations



**4** Payment plans

# Pension Contracts Activity Report



# Voluntary Contract Termination Report

## Fiscal Year 2023-24 Annual Update:

- During the fiscal year 2023-24, Plumas Local Agency Formation Commission and Local Government Services Authority terminated contracts with CalPERS. Currently, we have three agencies who have submitted resolution of intents to terminate contracts with CalPERS. All terminations were voluntary.

Agency Name	Agency Type	Total Members	Resolution of Intention Effective Date	Contract Termination Effective Date
Plumas Local Agency Formation Commission	JPA	2	2/13/2023	8/15/2023
Local Government Services Authority	JPA	0	6/7/2023	11/16/2023
North Delta Water Agency	JPA	2	2/13/2024	
California Central Valley Flood Control Association	JPA	4	3/20/2024	
Camrosa Water District	Special District	78	5/24/2024	

# Collections Activity Report

Status Report	FYE June 23-24	Resolved As of 8/18/2024	Pending Resolution As of 8/18/2024
Collection Cases	22 Cases	7 Cases	<b>15 Cases</b>
Total Outstanding Amount	\$287,241	\$109,852	<b>\$177,389</b>

# Active Payment Plans

Active payment plans are approved on a case-by-case basis for employers experiencing acute and temporary financial challenges. For employers with longer-term but still temporary and surmountable financial challenges, the Financial Office in conjunction with the Actuarial and Legal Offices, may offer a payment plan that sustains the employer and protects their members' accrued benefits.

Agency Name	Type of Payment	Total Outstanding Amount	Payment Term	Account Status
Central Sierra Planning Council	Termination Unfunded Liability	\$119,221	5-Year	Current
City of Placentia (Safety Fire Plan Only)	Termination Unfunded Liability	\$193,898	5-Year	Current
San Luis Obispo Regional Transit Authority	Termination Unfunded Liability	\$293,795	5-Year	Current
Shasta LAFCO	Termination Unfunded Liability	\$85,193	7-Year	Current