

**California Public Employees’
Retirement System**
Public Agency Cost-Sharing Multiple-Employer
Defined Benefit Pension Plan

Schedule of Employer Allocations for
Components of Net Pension Liability and
Schedule of Collective Pension Amounts
As of and for the Year Ended June 30, 2024

**California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer
Defined Benefit Pension Plan**

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and Schedule of Collective Pension Amounts
As of and for the Year Ended June 30, 2024

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June 30, 2024

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Independent Auditor's Report

To the Board of Administration
California Public Employees' Retirement System
Sacramento, California

Opinions

We have audited the schedule of employer allocations for components of net pension liability of the California Public Employees' Retirement System (the System) Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan) as of and for the year ended June 30, 2024, and the related notes. We have also audited the columns titled total pension liability, fiduciary net position, net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense (specified column totals) included in the accompanying schedule of collective pension amounts of the Plan as of and for the year ended June 30, 2024, and the related notes (collectively with the schedule of employer allocations for components of net pension liability, noted as "the Schedules" herein this report).

In our opinion, the accompany schedules referred to above present fairly, in all material respects, the employer allocations for components of net pension liability and total pension liability, fiduciary net position, net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense for the Plan as of and for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.



Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter

We have audited, in accordance with GAAS and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the System, which include the Plan, as of and for the year ended June 30, 2024, and our report thereon, dated November 25, 2024, expressed unmodified opinions on those financial statements.



Restriction on Use

Our report is intended solely for the information and use of the System's management, the Board of Administration, the Plan employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

BDO USA, P.C.

San Francisco, California
December 20, 2024

Schedule of Employer Allocations for Components of Net Pension Liability and Schedule of Collective Pension Amounts

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations for Components of Net Pension Liability
As of and for the Year Ended June 30, 2024

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
5206367001	Academic Senate for California Community Colleges	\$ 3,007,883	0.0001288	\$ 2,389,711	\$ -	0.0001345
7252462115	Access Services Incorporated	31,274,758	0.0013394	24,584,494	-	0.0013833
5913005428	Agoura Hills and Calabasas Community Center	1,749,607	0.0000749	1,220,274	-	0.0000687
3711807738	Alameda Corridor Transportation Authority	12,768,110	0.0005468	10,030,629	200,000	0.0005756
6496722114	Alameda County Fire Department	29,537,585	0.0012650	23,117,872	-	0.0013008
5697343515	Alameda County Law Library	7,936,677	0.0003399	5,948,243	-	0.0003347
5854416969	Alameda County Mosquito Abatement District	17,594,575	0.0007535	12,423,171	-	0.0006990
7946968669	Alameda County Schools Insurance Group	3,923,257	0.0001680	2,599,410	-	0.0001463
1523787248	Alameda County Transportation Commission	32,795,240	0.0014045	25,561,246	500,000	0.0014664
7881444620	Alameda County Waste Management Authority	46,047,031	0.0019720	40,741,637	430,000	0.0023166
1756428867	Alliance of Schools for Cooperative Insurance Programs	21,840,608	0.0009354	17,311,853	-	0.0009741
4606242844	Alpine Fire Protection District	1,709,255	0.0000732	1,541,969	-	0.0000868
2668620501	Alpine Springs County Water District	573,116	0.0000245	502,482	-	0.0000283
5584920723	Alta Irrigation District	10,798,260	0.0004625	7,342,275	62,000	0.0004166
3858484037	Altadena Library District	10,875,368	0.0004658	7,249,127	-	0.0004079
4390228269	Amador County Transportation Commission	1,932,579	0.0000828	1,756,376	-	0.0000988
1899375431	Amador Transit	6,061,580	0.0002596	4,700,121	-	0.0002645
3780426882	Amador Water Agency	29,971,889	0.0012836	22,306,331	-	0.0012551
4693302718	American Canyon Fire Protection District	58,710	0.0000025	51,494	-	0.0000029
7947888189	American River Flood Control District	6,582,071	0.0002819	4,746,449	-	0.0002671
1554773413	Anderson Cemetery District	678,740	0.0000291	423,373	-	0.0000238
6407979793	Anderson Fire Protection District	229,794	0.0000098	138,014	-	0.0000078
7565563522	Angiola Water District	2,427,689	0.0001040	1,969,660	-	0.0001108
4098858957	Antelope Valley Mosquito and Vector Control District	3,844,943	0.0001647	3,090,370	-	0.0001739
2962007120	Antelope Valley Transit Authority	12,406,682	0.0005313	11,449,171	-	0.0006442
5376905521	Apple Valley Fire Protection District	7,003,983	0.0003000	4,804,978	-	0.0002704
6729063049	Arcade Creek Recreation and Park District	1,890,913	0.0000810	1,724,030	-	0.0000970
2301813735	Arcata Fire Protection District	641,178	0.0000275	556,589	-	0.0000313
4720796308	Area 12 Agency on Aging	6,662,713	0.0002853	4,774,765	-	0.0002687
7680266306	Aromas Water District	2,584,239	0.0001107	1,817,459	-	0.0001023
2960845908	Arrowbear Park County Water District	2,940,197	0.0001259	2,698,133	-	0.0001518
1628407365	Arroyo Grande District Cemetery	2,422,416	0.0001037	1,527,541	-	0.0000859
2894500534	Associated Students California State University San Bernardino	1,581,452	0.0000677	1,236,851	-	0.0000696
6714446429	Associated Students Inc., California State University, Fullerton	33,903,308	0.0014520	23,382,693	-	0.0013157
3779285584	Associated Students Incorporated of California State University East Bay	5,080,518	0.0002176	3,072,876	-	0.0001729

California Public Employees' Retirement System
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Schedule of Employer Allocations for Components of Net Pension Liability
As of and for the Year Ended June 30, 2024

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
1999590594	Associated Students Incorporated of California State University Stanislaus	\$ 896,890	0.0000384	\$ 728,364	\$ -	0.0000410
2178631467	Associated Students of California State University, Chico	22,120,039	0.0009473	20,513,255	1,198,362	0.0012216
4474615825	Association of Bay Area Governments	56,946,747	0.0024388	38,689,904	-	0.0021770
4352260559	Association of California Water Agencies	42,194,547	0.0018070	30,288,236	300,000	0.0017211
3411454435	Association of California Water Agencies - Joint Powers Insurance Authority	39,967,451	0.0017117	36,054,021	-	0.0020286
5314108014	Association of Monterey Bay Area Governments	12,052,866	0.0005162	8,980,193	-	0.0005053
2281336767	Atascadero Cemetery District	2,002,349	0.0000858	1,482,190	-	0.0000834
7321243412	Auburn Area Recreation and Park District	9,934,704	0.0004255	8,161,495	24,000	0.0004606
6427585699	Auburn Public Cemetery District	1,537,982	0.0000659	1,068,800	-	0.0000601
1674878206	Avila Beach Community Services District	512,601	0.0000220	353,139	-	0.0000199
7287807346	Aztec Shops, Ltd.	50,407,239	0.0021588	35,280,890	155,565	0.0019939
1792947566	Bard Water District	4,064,589	0.0001741	3,358,333	-	0.0001890
6424732270	Bardsdale Cemetery District	341,620	0.0000146	243,270	-	0.0000137
5849409218	Barstow Cemetery District	912,103	0.0000391	761,089	-	0.0000428
3304364524	Bay Area Water Supply and Conservation Agency	6,294,845	0.0002696	5,046,788	-	0.0002840
1553890181	Beach Cities Health District	22,895,041	0.0009805	17,518,554	-	0.0009857
1475268688	Bear Mountain Recreation and Park District	2,002,240	0.0000857	1,699,151	-	0.0000956
6108466497	Bear Valley Community Services District	16,289,467	0.0006976	11,663,826	-	0.0006563
6985475413	Beaumont District Library	4,467,372	0.0001913	3,139,742	-	0.0001767
3841905426	Beaumont-Cherry Valley Recreation and Park District	4,191,021	0.0001795	3,059,410	-	0.0001721
3169502332	Beaumont-Cherry Valley Water District	18,674,894	0.0007998	14,402,595	-	0.0008104
2468484496	Bella Vista Water District	13,777,914	0.0005901	10,130,336	-	0.0005700
4522872938	Belmont-San Carlos Fire Department	3,405,385	0.0001458	2,281,158	-	0.0001284
4537291923	Belvedere-Tiburon Library Agency	7,993,967	0.0003424	5,913,530	-	0.0003327
4152921483	Benicia City Housing Authority	5,922,731	0.0002537	4,390,292	-	0.0002470
7762492041	Berkeley Housing Authority	6,706,392	0.0002872	4,958,877	-	0.0002790
6221875602	BETA Healthcare Group Risk Management Authority	54,886,974	0.0023506	49,323,604	-	0.0027753
3084782677	Big Bear Area Regional Wastewater Agency	14,928,431	0.0006393	11,266,120	-	0.0006339
6483127246	Big Bear City Airport District	4,399,322	0.0001884	3,413,368	-	0.0001921
1584416215	Big Bear City Community Services District	40,684,542	0.0017424	27,304,520	-	0.0015363
1851068137	Big Bear Municipal Water District	6,650,828	0.0002848	5,555,186	-	0.0003126
4968871923	Bighorn-Desert View Water Agency	4,498,732	0.0001927	3,625,869	-	0.0002040
3361500511	Black Gold Cooperative Library System	4,526,441	0.0001939	3,512,421	-	0.0001976
4558558181	Blanchard/Santa Paula Public Library District	2,582,128	0.0001106	1,770,554	-	0.0000996

California Public Employees' Retirement System
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As of and for the Year Ended June 30, 2024

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
1708670524	Bolinas Community Public Utility District	\$ 3,269,615	0.0001400	\$ 2,258,791	\$ -	0.0001271
7937611265	Bolinas Fire Protection District	37,393	0.0000016	26,387	-	0.0000015
2982795116	Bonita-Sunnyside Fire Protection District	1,166,169	0.0000499	1,064,285	-	0.0000599
2416400299	Boron Community Services District	2,732,657	0.0001170	1,983,286	-	0.0001116
3930765488	Borrego Springs Fire Protection District	430,864	0.0000185	381,082	-	0.0000214
4652725501	Borrego Water District	6,768,126	0.0002899	5,284,281	-	0.0002973
4740120735	Brannan-Andrus Levee Maintenance District	490,787	0.0000210	411,474	-	0.0000232
1755230450	Broadmoor Police Protection District	230,194	0.0000099	200,360	-	0.0000113
2791271663	Brooktrails Township Community Services District	7,365,772	0.0003155	4,940,987	-	0.0002780
4636090967	Browns Valley Irrigation District	6,695,558	0.0002867	4,820,666	-	0.0002712
7823229732	Buckingham Park County Water District	106,244	0.0000046	90,656	-	0.0000051
5287577901	Buena Park Library District	11,819,006	0.0005062	10,584,610	-	0.0005956
5306090125	Burney Basin Mosquito Abatement District	1,080,594	0.0000463	755,161	-	0.0000425
5168887895	Burney Fire District	269,936	0.0000116	220,483	-	0.0000124
7744080737	Burney Water District	3,786,528	0.0001622	2,541,963	-	0.0001430
3225653892	Butte County Air Quality Management District	8,501,864	0.0003641	6,223,394	-	0.0003502
3988667642	Butte County Association of Governments	7,646,277	0.0003275	5,950,274	-	0.0003348
2295616235	Butte County Fair Association	1,663,559	0.0000712	1,194,699	-	0.0000672
6518648543	Butte County In-Home Supportive Services Public Authority	1,147,587	0.0000491	813,127	-	0.0000458
2693532415	Butte County Mosquito and Vector Control District	14,801,453	0.0006339	10,461,284	350,000	0.0006083
3825286335	Butte Local Agency Formation Commission	1,962,578	0.0000841	1,583,282	-	0.0000891
6070193705	Butte Schools Self-Funded Programs	1,715,002	0.0000734	1,259,830	-	0.0000709
6002917875	Byron-Bethany Irrigation District	6,370,913	0.0002728	5,154,772	-	0.0002900
3780157918	Cabrillo College Foundation	3,133,577	0.0001342	2,438,301	-	0.0001372
7960651133	Cachuma Operation and Maintenance Board	9,922,944	0.0004250	6,949,483	-	0.0003910
5028282395	Cal Poly Pomona Foundation, Inc.	75,527,570	0.0032346	58,351,829	-	0.0032833
4639175575	Calaveras Council of Governments	953,129	0.0000408	778,744	-	0.0000438
5932694906	Calaveras County Water District	56,043,054	0.0024001	44,243,550	-	0.0024894
2169653508	Calaveras Public Utility District	5,630,288	0.0002411	3,852,595	-	0.0002168
1749800618	California Association for Park and Recreation Indemnity	2,812,683	0.0001205	1,885,249	-	0.0001061
1734427097	California Authority of Racing Fairs	5,131,702	0.0002198	3,765,129	-	0.0002119
7685919463	California Bear Credit Union	8,187,921	0.0003507	7,796,006	739	0.0004387
3054002245	California Central Valley Flood Control Association	453,745	0.0000194	369,323	-	0.0000208
4371082726	California Fair Services Authority	23,558,455	0.0010089	16,518,541	-	0.0009294
5433771237	California Fairs Financing Authority	9,961,862	0.0004266	6,118,594	-	0.0003443

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
1263798031	California Firefighter's Joint Apprenticeship Committee	\$ 18,601,897	0.0007967	\$ 13,603,566	\$ -	0.0007654
2004912060	California Intergovernmental Risk Authority	15,023,197	0.0006434	11,730,316	-	0.0006600
2389781901	California Interscholastic Federation, Central Coast Section	5,276,384	0.0002260	3,790,030	-	0.0002133
3575608488	California Interscholastic Federation, Central Section	1,097,437	0.0000470	859,223	-	0.0000483
3069542685	California Interscholastic Federation, North Coast Section	6,864,502	0.0002940	4,876,644	200,000	0.0002856
6175867175	California Interscholastic Federation, Northern Section	986,538	0.0000423	743,520	-	0.0000418
7394569263	California Interscholastic Federation, Sac-Joaquin Section	3,437,304	0.0001472	2,343,937	-	0.0001319
5913472636	California Interscholastic Federation, San Diego Section	4,393,082	0.0001881	3,051,219	-	0.0001717
4730873483	California Interscholastic Federation, Southern Section	14,858,428	0.0006363	9,270,009	-	0.0005216
7659513117	California Interscholastic Federation, State Office	7,491,264	0.0003208	5,411,648	-	0.0003045
4073965528	California Joint Powers Insurance Authority	21,490,920	0.0009204	16,202,516	-	0.0009117
5247492613	California Joint Powers Risk Management Authority	6,392,669	0.0002738	4,703,561	-	0.0002647
5259247411	California Maritime Academy Foundation, Inc.	202,346	0.0000087	84,559	-	0.0000048
2882910413	California Municipal Utilities Association	7,730,290	0.0003311	5,430,122	-	0.0003055
1500397518	California Pines Community Services District	688,261	0.0000295	513,041	-	0.0000289
3708453137	California Redevelopment Association Foundation	2,284,602	0.0000978	2,372,971	-	0.0001335
4967603542	California School Boards Association	51,477,281	0.0022046	38,299,362	-	0.0021550
3615365820	California Special Districts Association	7,716,424	0.0003305	7,000,307	420,000	0.0004175
7061813829	California State University, Bakersfield Foundation	8,297,626	0.0003554	5,962,374	-	0.0003355
3455917547	California State University, East Bay Foundation, Inc.	19,803,126	0.0008481	13,792,316	-	0.0007760
6874744011	California State University, Fresno Athletic Corporation	16,647,794	0.0007130	11,987,167	-	0.0006745
1638096714	California State University, Stanislaus Auxiliary and Business Services	6,098,024	0.0002612	4,174,844	-	0.0002349
3956399313	California State University-Fresno Association, Inc.	41,546,966	0.0017793	28,086,022	-	0.0015803
4612064434	Callayomi County Water District	1,516,071	0.0000649	1,129,618	36,000	0.0000656
4996525576	Calleguas Municipal Water District	63,251,443	0.0027088	50,848,054	-	0.0028610
3574359331	Camarillo Health Care District	9,299,089	0.0003982	7,454,857	1,500,000	0.0005039
3248118603	Cambria Cemetery District	538,826	0.0000231	436,440	-	0.0000246
6471268830	Cambria Community Healthcare District	781,262	0.0000335	609,550	-	0.0000343
3473008001	Cambria Community Services District	20,758,959	0.0008890	14,216,519	-	0.0007999
4935144749	Cameron Park Community Services District	4,734,697	0.0002028	3,392,703	-	0.0001909
7880235845	Camrosa Water District	21,527,107	0.0009219	19,571,363	-	0.0011012
1582060797	Capitol Area Development Authority	24,627,926	0.0010547	17,531,811	-	0.0009865
7018407272	Carmel Area Wastewater District	11,214,702	0.0004803	10,139,155	644,443	0.0006068
7396393136	Carmel Highlands Fire Protection District of Monterey County	74,834	0.0000032	66,956	-	0.0000038
7111220019	Carmichael Water District	20,933,444	0.0008965	16,947,514	300,000	0.0009705

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		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
7959232114	Carpinteria Sanitary District	\$ 13,839,223	0.0005927	\$ 10,181,376	\$ -	0.0005729
4189449037	Carpinteria Valley Water District	15,558,138	0.0006663	14,006,064	-	0.0007881
1902483898	Casitas Municipal Water District	46,262,766	0.0019813	32,580,404	-	0.0018332
1975812746	Castro Valley Sanitary District	17,226,213	0.0007377	12,697,933	-	0.0007145
1338233419	Castroville Community Services District	4,318,494	0.0001849	3,890,093	-	0.0002189
5324877762	Cawelo Water District	9,432,147	0.0004039	7,062,011	-	0.0003974
7348711404	Cayucos Sanitary District	3,341,399	0.0001431	2,384,139	-	0.0001341
3682976415	Cayucos-Morro Bay Cemetery District	2,748,903	0.0001177	1,879,494	-	0.0001058
6811109006	Centerville Community Services District	2,428,918	0.0001040	1,731,859	6,100	0.0000978
1836073579	Central Basin Municipal Water District	36,158,604	0.0015486	25,539,263	-	0.0014370
5946063802	Central Calaveras Fire and Rescue Protection District	132,032	0.0000057	104,450	-	0.0000059
4477232326	Central Coast Water Authority	25,864,372	0.0011077	19,952,391	125,000	0.0011297
1558143448	Central Contra Costa Solid Waste Authority	5,243,127	0.0002245	4,876,731	-	0.0002744
2986532158	Central County Fire Department	5,028,026	0.0002153	4,073,314	-	0.0002292
6612195742	Central Fire Protection District of Santa Cruz County	10,689,798	0.0004578	8,060,976	-	0.0004536
6918642839	Central Marin Fire Authority	387,357	0.0000166	343,830	-	0.0000193
2558720758	Central Marin Police Authority	6,520,966	0.0002793	5,988,707	-	0.0003370
4950165881	Central Marin Sanitation Agency	58,135,243	0.0024897	49,338,950	-	0.0027761
1476521351	Central Sierra Child Support Agency	22,374,546	0.0009582	16,598,639	-	0.0009339
6679225561	Central Water District	2,089,404	0.0000895	1,617,925	-	0.0000910
2660271290	Channel Islands Beach Community Services District	673,175	0.0000288	580,435	-	0.0000327
6929609618	Chester Public Utility District	2,388,182	0.0001023	1,450,044	2,091	0.0000817
1014354115	Chico Area Recreation and Park District	18,506,424	0.0007926	14,450,189	200,000	0.0008243
5282367147	Children and Families Commission of San Luis Obispo County	1,161,885	0.0000498	980,946	-	0.0000552
1556141651	Chino Basin Water Conservation District	4,776,829	0.0002046	3,836,139	-	0.0002158
1394905143	Chino Basin Watermaster	8,408,078	0.0003601	6,256,463	-	0.0003520
6672635036	Chino Valley Independent Fire District	18,389,562	0.0007876	13,973,689	-	0.0007863
4515311579	Citrus Heights Water District	27,019,906	0.0011572	20,122,742	-	0.0011322
3715108645	City and County of San Francisco	16,198,638	0.0006937	33,982,236	-	0.0019121
3521791811	City of Adelanto	13,765,882	0.0005895	11,790,883	-	0.0006634
3377101168	City of Agoura Hills	30,599,032	0.0013105	22,500,559	342,600	0.0012853
7759437962	City of Albany	46,091,013	0.0019739	32,388,585	-	0.0018224
4228802852	City of Aliso Viejo	10,899,612	0.0004668	8,827,068	-	0.0004967
4100145522	City of Alturas	7,978,367	0.0003417	5,233,108	-	0.0002944
7206612239	City of American Canyon	50,556,137	0.0021651	38,299,727	-	0.0021550

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations for Components of Net Pension Liability
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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
5083901793	City of Anderson	\$ 33,661,157	0.0014416	\$ 22,561,982	\$ -	0.0012695
3216339924	City of Angels	15,537,463	0.0006654	10,797,210	-	0.0006075
2222837360	City of Arcata	67,976,903	0.0029112	46,901,942	5,000,000	0.0029203
6540026274	City of Arroyo Grande	49,461,412	0.0021183	32,930,364	-	0.0018529
4203484552	City of Artesia	19,478,375	0.0008342	14,063,890	-	0.0007913
3755042088	City of Arvin	9,112,583	0.0003903	6,595,364	-	0.0003711
1298901388	City of Atascadero	58,483,643	0.0025047	41,188,976	-	0.0023176
1114344965	City of Atwater	45,151,620	0.0019337	30,582,744	-	0.0017208
1862771831	City of Auburn	32,824,085	0.0014057	28,513,298	-	0.0016043
4654114117	City of Avalon	21,421,156	0.0009174	14,982,688	-	0.0008430
6036917803	City of Avenal	14,542,395	0.0006228	10,526,453	-	0.0005923
6859832526	City of Barstow	91,392,054	0.0039140	76,919,788	-	0.0043280
4582960442	City of Beaumont	52,776,307	0.0022602	39,911,580	-	0.0022457
5686383552	City of Bell	48,154,193	0.0020623	31,079,166	-	0.0017487
2219960868	City of Bell Gardens	74,437,316	0.0031879	52,788,474	-	0.0029702
7030295604	City of Bellflower	77,489,339	0.0033186	68,275,924	1,000,000	0.0038979
1738672780	City of Belmont	95,405,795	0.0040859	67,607,455	157,441	0.0038129
2951432784	City of Belvedere	16,501,746	0.0007067	14,077,535	-	0.0007921
5474045695	City of Biggs	3,659,486	0.0001567	2,734,739	-	0.0001539
5738092813	City of Bishop	23,990,199	0.0010274	17,421,314	-	0.0009802
1927432235	City of Blue Lake	3,483,875	0.0001492	2,241,906	-	0.0001261
2133011647	City of Blythe	42,318,059	0.0018123	27,094,681	261,456	0.0015392
5993006737	City of Bradbury	1,720,017	0.0000737	1,433,450	-	0.0000807
6719424797	City of Brawley	50,833,728	0.0021770	41,214,882	-	0.0023190
2825131863	City of Brisbane	57,464,517	0.0024610	40,412,472	-	0.0022739
7472860304	City of Buellton	12,558,369	0.0005378	10,703,906	175,000	0.0006121
1664188432	City of Calabasas	52,753,055	0.0022592	40,190,181	-	0.0022614
5226418078	City of Calexico	63,696,116	0.0027279	44,478,733	-	0.0025027
6020344436	City of California City	35,116,667	0.0015039	24,499,862	-	0.0013785
3249995091	City of Calimesa	5,713,714	0.0002447	4,233,078	-	0.0002382
1455036172	City of Calipatria	2,945,338	0.0001261	2,383,434	-	0.0001341
2327822217	City of Calistoga	30,458,967	0.0013045	21,969,489	-	0.0012361
3813045770	City of Canyon Lake	2,632,508	0.0001127	1,940,409	-	0.0001092
2647630112	City of Capitola	50,301,553	0.0021543	34,010,610	-	0.0019137
7011478504	City of Carmel-By-The-Sea	50,995,861	0.0021840	34,885,293	-	0.0019629

California Public Employees' Retirement System
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Schedule of Employer Allocations for Components of Net Pension Liability
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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
3472970236	City of Carpinteria	\$ 25,530,600	0.0010934	\$ 18,080,564	\$ -	0.0010173
3286869204	City of Cathedral City	79,149,101	0.0033897	71,283,917	304,525	0.0040280
1336118336	City of Chowchilla	28,521,031	0.0012215	25,030,534	-	0.0014084
5727496281	City of Citrus Heights	64,607,171	0.0027669	49,218,261	-	0.0027693
2376421225	City of Clayton	10,475,515	0.0004486	7,313,691	-	0.0004115
3510963498	City of Clearlake	11,718,462	0.0005019	8,481,904	-	0.0004772
1902513779	City of Cloverdale	22,973,214	0.0009839	16,267,806	-	0.0009153
6373819375	City of Coachella City	60,093,875	0.0025736	54,857,610	-	0.0030867
6749451495	City of Coalinga	9,098,028	0.0003896	7,714,453	-	0.0004341
5010123252	City of Colfax	1,499,181	0.0000642	1,207,931	-	0.0000680
3749368910	City of Colusa	15,472,877	0.0006627	10,292,204	-	0.0005791
6809713799	City of Corcoran	24,560,380	0.0010518	20,424,392	-	0.0011492
2296621850	City of Corning	14,566,981	0.0006239	9,997,632	-	0.0005625
1533977406	City of Cotati	25,148,032	0.0010770	20,998,859	181,929	0.0011918
7337697646	City of Crescent City	29,506,629	0.0012637	19,343,523	54,257	0.0010914
4039665656	City of Cudahy	14,954,565	0.0006405	10,077,895	-	0.0005670
4977412527	City of Cypress	99,412,507	0.0042575	69,118,425	-	0.0038891
3001140140	City of Dana Point	41,620,143	0.0017824	33,400,257	1,850,000	0.0019834
7409953276	City of Del Mar	39,688,550	0.0016997	28,211,822	-	0.0015874
3821597293	City of Del Rey Oaks	2,265,945	0.0000970	1,618,759	-	0.0000911
6958229795	City of Desert Hot Springs	21,151,401	0.0009058	15,991,716	-	0.0008998
3776592883	City of Diamond Bar	41,055,673	0.0017583	31,061,517	-	0.0017477
1573700529	City of Dinuba	45,338,553	0.0019417	31,918,384	-	0.0017959
5321033759	City of Dixon	50,890,772	0.0021795	36,664,845	-	0.0020630
2028048688	City of Dos Palos	10,146,868	0.0004346	6,991,170	-	0.0003934
3853910960	City of Duarte	59,305,923	0.0025399	39,521,800	-	0.0022238
6598539431	City of Dublin	95,584,685	0.0040936	70,119,171	-	0.0039454
2272652739	City of Dunsmuir	5,373,372	0.0002301	3,775,815	-	0.0002125
2604009953	City of East Palo Alto	32,492,639	0.0013916	25,037,314	-	0.0014088
2148095701	City of Eastvale	4,532,824	0.0001941	4,026,491	-	0.0002266
7718662328	City of El Cerrito	73,254,350	0.0031372	47,462,478	-	0.0026706
5667466166	City of Elk Grove	91,377,112	0.0039134	82,478,003	-	0.0046408
5760161126	City of Escalon	15,292,012	0.0006549	10,543,477	-	0.0005932
1789349225	City of Etna	1,202,289	0.0000515	949,916	-	0.0000534
5251708451	City of Exeter	13,837,307	0.0005926	9,838,257	-	0.0005536

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
7984131430	City of Farmersville	\$ 5,642,820	0.0002417	\$ 4,712,105	\$ -	0.0002651
6256084924	City of Fillmore	24,767,724	0.0010607	17,611,598	-	0.0009909
5538973822	City of Firebaugh	11,193,362	0.0004794	8,245,309	-	0.0004639
3459724670	City of Fort Bragg	24,915,590	0.0010671	20,824,162	-	0.0011717
4517566617	City of Fortuna	27,671,224	0.0011851	21,486,791	-	0.0012090
4102420058	City of Fountain Valley	129,982,905	0.0055667	91,849,212	3,000,000	0.0053369
7256454249	City of Fowler	11,229,033	0.0004809	7,603,650	-	0.0004278
7406279345	City of Goleta	31,943,048	0.0013680	25,349,422	-	0.0014263
1217778828	City of Gonzales	11,283,953	0.0004833	8,524,096	-	0.0004796
5139528223	City of Grand Terrace	20,679,072	0.0008856	14,283,485	-	0.0008037
4047740021	City of Grass Valley	42,733,536	0.0018301	36,500,836	-	0.0020538
6260075128	City of Greenfield	14,486,260	0.0006204	10,665,466	-	0.0006001
1941329975	City of Gridley	24,186,045	0.0010358	14,988,106	-	0.0008433
1000223333	City of Grover Beach	32,521,728	0.0013928	22,385,932	-	0.0012596
1966164745	City of Guadalupe	11,394,094	0.0004880	8,239,433	-	0.0004636
2291085874	City of Gustine	6,744,450	0.0002888	5,707,234	-	0.0003211
2034813534	City of Half Moon Bay	27,405,098	0.0011737	19,378,494	-	0.0010904
6286658977	City of Hawaiian Gardens	50,284,823	0.0021535	36,077,846	-	0.0020300
7641512975	City of Healdsburg	107,797,129	0.0046166	73,974,552	-	0.0041623
7323742506	City of Hercules	36,975,035	0.0015835	26,453,337	-	0.0014884
6664894574	City of Hermosa Beach	69,592,120	0.0029804	48,399,084	-	0.0027233
5320570148	City of Hesperia	79,621,905	0.0034099	56,933,835	-	0.0032035
4870303935	City of Hidden Hills	3,159,553	0.0001353	2,846,980	-	0.0001602
7859223519	City of Highland	27,291,434	0.0011688	20,238,796	-	0.0011388
6965856623	City of Hollister	77,109,029	0.0033023	54,569,681	-	0.0030705
4469224252	City of Hughson	10,788,940	0.0004621	7,320,477	-	0.0004119
1915736911	City of Huntington Park	86,327,473	0.0036971	58,587,693	-	0.0032965
4087834608	City of Imperial	15,078,500	0.0006458	11,302,750	-	0.0006360
3509025322	City of Imperial Beach	42,134,444	0.0018045	33,074,722	-	0.0018610
6392517834	City of Indian Wells	38,923,539	0.0016670	38,355,809	597,000	0.0021917
4633577005	City of Industry	36,239,529	0.0015520	31,732,902	-	0.0017855
2813538323	City of Lone	3,764,857	0.0001612	2,364,439	-	0.0001330
3053751792	City of Irwindale	55,397,067	0.0023725	48,933,431	-	0.0027533
7368035612	City of Jackson	14,561,610	0.0006236	9,081,536	-	0.0005110
2321945323	City of Kerman	15,291,711	0.0006549	11,215,104	200,000	0.0006423

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
1663366827	City of King City	\$ 15,199,588	0.0006509	\$ 10,514,176	\$ -	0.0005916
1210886769	City of Kingsburg	13,913,954	0.0005959	10,538,551	-	0.0005930
7054000454	City of La Canada Flintridge	23,011,440	0.0009855	17,007,767	-	0.0009570
6426355762	City of La Habra Heights	6,209,092	0.0002659	4,444,990	-	0.0002501
5195328215	City of La Mirada	72,662,384	0.0031119	62,581,988	-	0.0035213
3770853942	City of La Palma	38,989,642	0.0016698	28,981,509	-	0.0016307
5526262382	City of La Puente	28,770,064	0.0012321	24,491,488	-	0.0013781
2186535078	City of La Quinta	64,404,334	0.0027582	59,829,560	950,000	0.0034199
6696419559	City of La Verne	81,145,856	0.0034752	71,352,062	-	0.0040147
3022794287	City of Laguna Hills	26,599,458	0.0011392	19,629,081	-	0.0011045
2367714625	City of Laguna Niguel	49,379,587	0.0021148	40,530,061	-	0.0022805
6992576261	City of Laguna Woods	4,177,368	0.0001789	3,787,482	306,925	0.0002304
3418980609	City of Lake Elsinore	64,330,938	0.0027551	46,796,107	236,973	0.0026464
7092354012	City of Lake Forest	45,317,888	0.0019408	40,219,730	4,400,589	0.0025106
2129869266	City of Lakeport	25,167,947	0.0010779	21,175,202	-	0.0011915
7240040619	City of Larkspur	32,774,947	0.0014036	29,410,502	-	0.0016548
1732811530	City of Lathrop	42,969,296	0.0018402	32,630,558	-	0.0018360
4932943962	City of Lawndale	40,682,503	0.0017423	28,827,526	-	0.0016220
2474431178	City of Lemon Grove	29,673,809	0.0012708	20,616,116	-	0.0011600
1685062598	City of Lemoore	39,230,375	0.0016801	27,418,261	-	0.0015427
1225322578	City of Lincoln	72,740,801	0.0031152	52,355,260	-	0.0029459
2019506807	City of Lindsay	22,670,047	0.0009709	15,510,426	-	0.0008727
2379800954	City of Live Oak	10,292,437	0.0004408	7,620,617	-	0.0004288
2183351498	City of Livingston	21,448,964	0.0009186	15,372,765	-	0.0008650
3955868421	City of Loma Linda	41,792,953	0.0017898	35,765,480	-	0.0020124
7923700003	City of Lomita	35,783,297	0.0015325	24,285,630	-	0.0013665
5727512122	City of Los Alamitos	37,405,405	0.0016020	24,193,242	130,000	0.0013686
6581398948	City of Los Altos	98,257,166	0.0042080	69,923,904	-	0.0039344
6498305959	City of Los Banos	58,944,831	0.0025244	41,594,057	-	0.0023404
5915281324	City of Malibu	45,123,891	0.0019325	34,239,654	-	0.0019265
6160239453	City of Marina	32,915,610	0.0014097	23,279,122	-	0.0013098
5777707328	City of Martinez	87,630,056	0.0037529	59,575,346	-	0.0033521
2550597730	City of Marysville	19,169,692	0.0008210	17,246,206	-	0.0009704
4191618335	City of Maywood	15,726,013	0.0006735	14,166,603	-	0.0007971
7745628127	City of Mendota	1,879,037	0.0000805	1,625,365	-	0.0000915

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
1738941900	City of Menifee	\$ 26,528,317	0.0011361	\$ 24,553,655	\$ 1,476,000	0.0014646
3204916161	City of Mill Valley	96,276,046	0.0041232	64,589,751	-	0.0036343
2606600411	City of Millbrae	99,167,889	0.0042470	66,176,079	-	0.0037235
7317629360	City of Montague	2,028,298	0.0000869	1,432,755	-	0.0000806
3965235218	City of Montclair	108,227,101	0.0046350	91,628,761	-	0.0051556
4605709987	City of Monte Sereno	7,276,766	0.0003116	6,614,950	-	0.0003722
4690157978	City of Moorpark	47,295,411	0.0020255	41,450,900	-	0.0023323
7048295140	City of Morro Bay	57,052,252	0.0024434	37,398,617	-	0.0021043
6941008066	City of Mt. Shasta	10,694,577	0.0004580	7,537,073	-	0.0004241
3077350855	City of Murrieta	105,471,953	0.0045170	80,249,498	-	0.0045154
3967541624	City of Needles	23,862,744	0.0010220	17,371,254	-	0.0009774
4993886171	City of Nevada City	9,445,290	0.0004045	6,201,586	-	0.0003489
5346517882	City of Newman	15,547,658	0.0006659	11,296,996	-	0.0006356
3093388325	City of Norco	51,913,855	0.0022233	35,683,150	-	0.0020078
5993997761	City of Oakdale	48,611,417	0.0020819	31,737,095	-	0.0017857
1385472211	City of Oakley	19,300,046	0.0008266	16,729,185	-	0.0009413
7905252598	City of Ojai	21,631,073	0.0009264	14,801,817	-	0.0008328
2405030745	City of Orange Cove	8,083,353	0.0003462	5,892,893	-	0.0003316
6398969968	City of Orland	16,020,908	0.0006861	12,897,589	-	0.0007257
4957578474	City of Oroville	37,760,364	0.0016171	31,757,536	-	0.0017869
5070575563	City of Pacific Grove	66,257,093	0.0028376	42,939,425	-	0.0024161
2541789657	City of Palos Verdes Estates	21,217,169	0.0009087	15,185,128	66,250	0.0008581
6510700595	City of Paramount	115,934,299	0.0049651	99,973,330	-	0.0056252
4594473321	City of Parlier	7,515,113	0.0003218	5,560,741	-	0.0003129
7070530249	City of Patterson	48,497,516	0.0020770	38,111,635	-	0.0021444
7471126319	City of Perris	63,303,968	0.0027111	56,547,506	-	0.0031817
2399640634	City of Piedmont	52,151,238	0.0022335	38,159,486	-	0.0021471
1948785555	City of Pinole	61,693,502	0.0026421	41,298,771	-	0.0023237
1010350619	City of Pismo Beach	46,761,449	0.0020026	34,409,451	500,000	0.0019642
2117892921	City of Placentia	64,301,053	0.0027538	58,935,949	-	0.0033161
3279485049	City of Placerville	40,111,504	0.0017178	24,396,546	-	0.0013727
7166539881	City of Pleasant Hill	79,503,979	0.0034049	52,956,576	-	0.0029797
3263497639	City of Port Hueneme	84,404,448	0.0036148	56,399,409	-	0.0031734
3487263621	City of Portola	4,510,989	0.0001932	3,625,695	-	0.0002040
3176487975	City of Rancho Cordova	40,512,567	0.0017350	32,109,806	-	0.0018067

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Schedule of Employer Allocations for Components of Net Pension Liability
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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
2716243934	City of Rancho Mirage	\$ 69,554,569	0.0029788	\$ 62,544,576	\$ -	0.0035192
3846845523	City of Rancho Palos Verdes	59,211,296	0.0025358	41,323,098	-	0.0023251
7034087716	City of Rancho Santa Margarita	12,885,409	0.0005518	9,900,516	105,000	0.0005630
1039155127	City of Red Bluff	34,482,163	0.0014768	30,306,224	-	0.0017052
2567398164	City of Reedley	40,414,616	0.0017308	29,117,822	161,382	0.0016474
2542403229	City of Ridgecrest	43,808,353	0.0018762	38,859,819	-	0.0021865
7644919410	City of Rio Vista	14,616,391	0.0006260	10,425,234	-	0.0005866
2328679612	City of Riverbank	31,828,969	0.0013631	22,809,872	-	0.0012834
7662048826	City of Rolling Hills	3,946,239	0.0001690	2,840,708	-	0.0001598
3894452174	City of Rolling Hills Estates	32,076,726	0.0013737	25,036,520	300,000	0.0014256
3461671991	City of Rosemead	42,999,691	0.0018415	30,982,554	-	0.0017433
4903591303	City of San Carlos	93,425,701	0.0040011	72,179,353	3,000,000	0.0042301
6845264965	City of San Dimas	63,612,679	0.0027243	45,320,810	500,000	0.0025782
2236157495	City of San Fernando	86,329,924	0.0036972	71,541,804	-	0.0040254
6316962455	City of San Gabriel	76,660,216	0.0032831	51,809,355	-	0.0029151
1099253767	City of San Jacinto	37,196,173	0.0015930	27,102,625	-	0.0015250
1821364373	City of San Joaquin	5,004,763	0.0002143	3,425,488	-	0.0001927
6771245722	City of San Jose	6,785,045	0.0002906	4,997,170	-	0.0002812
2165711850	City of San Marino	44,427,270	0.0019027	32,010,920	-	0.0018011
1331190515	City of San Pablo	78,096,686	0.0033446	53,036,935	-	0.0029842
4282841421	City of Sand City	12,778,020	0.0005472	9,474,684	-	0.0005331
5937747971	City of Sanger	38,541,770	0.0016506	33,798,480	-	0.0019017
2703477541	City of Santa Paula	56,414,049	0.0024160	38,156,996	-	0.0021470
7933227073	City of Santee	82,046,592	0.0035138	57,398,918	250,000	0.0032437
4261324287	City of Saratoga	67,188,427	0.0028775	53,653,663	950,000	0.0030724
2616660768	City of Sausalito	48,118,651	0.0020608	32,507,213	-	0.0018291
7608138654	City of Scotts Valley	42,248,665	0.0018094	28,115,627	-	0.0015820
5401956184	City of Seal Beach	57,530,806	0.0024638	38,372,117	-	0.0021591
1781333436	City of Seaside	66,652,692	0.0028545	45,595,670	-	0.0025655
6923337861	City of Sebastopol	28,906,001	0.0012379	20,545,765	-	0.0011560
2928642812	City of Selma	26,138,583	0.0011194	23,522,962	-	0.0013236
5847809130	City of Shafter	53,453,732	0.0022892	48,479,871	-	0.0027278
3766444185	City of Shasta Lake	46,319,226	0.0019837	41,766,420	-	0.0023501
6771956383	City of Sierra Madre	39,951,128	0.0017110	33,277,334	90,000	0.0018775
3841226254	City of Signal Hill	61,464,366	0.0026323	42,499,762	125,000	0.0023984

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
2080245088	City of Solana Beach	\$ 29,632,162	0.0012690	\$ 21,001,604	\$ -	0.0011817
5164257272	City of Soledad	14,961,197	0.0006407	11,799,799	-	0.0006639
6953823005	City of Solvang	22,282,120	0.0009543	15,753,869	-	0.0008864
1611242837	City of Sonoma	35,493,851	0.0015201	24,847,095	-	0.0013981
4312622024	City of Sonora	19,629,494	0.0008407	13,426,401	-	0.0007555
3268264652	City of South El Monte	36,506,206	0.0015634	34,131,372	-	0.0019205
2139696011	City of South Pasadena	64,298,387	0.0027537	46,238,974	-	0.0026017
2741568232	City of St. Helena	34,688,309	0.0014856	24,721,866	-	0.0013910
1012157360	City of Stanton	28,490,649	0.0012202	20,207,599	50,000	0.0011398
2298323828	City of Suisun City	40,551,403	0.0017367	28,138,609	-	0.0015833
7794007699	City of Susanville	25,729,369	0.0011019	21,812,641	-	0.0012273
4640795814	City of Sutter Creek	8,257,100	0.0003536	5,634,143	-	0.0003170
4510212351	City of Taft	28,485,919	0.0012200	19,954,603	-	0.0011228
3088953028	City of Tehachapi	20,554,018	0.0008803	15,665,408	234,000	0.0008946
7201399311	City of Temple City	37,103,097	0.0015890	24,810,987	-	0.0013960
1151979302	City of Tulelake	1,470,061	0.0000630	2,340,186	-	0.0001317
7942884230	City of Twentynine Palms	21,466,553	0.0009193	18,970,091	-	0.0010674
7239798658	City of Villa Park	5,614,001	0.0002404	3,836,849	-	0.0002159
6142001468	City of Walnut	39,517,883	0.0016924	28,393,191	-	0.0015976
5371320360	City of Wasco	35,021,581	0.0014999	26,598,127	1,500,000	0.0015810
5455336444	City of Waterford	8,160,511	0.0003495	5,971,212	-	0.0003360
1867123167	City of Weed	8,370,964	0.0003585	5,968,426	-	0.0003358
7905450824	City of Westlake Village	12,668,412	0.0005425	10,580,866	500,000	0.0006235
7390760424	City of Wildomar	5,333,812	0.0002284	4,498,021	-	0.0002531
1850409838	City of Williams	8,354,488	0.0003578	6,296,714	-	0.0003543
2491525509	City of Willits	23,465,571	0.0010050	15,978,488	-	0.0008991
3142143032	City of Willows	13,039,520	0.0005584	11,946,658	-	0.0006722
2492448287	City of Winters	16,782,144	0.0007187	12,545,573	-	0.0007059
5272649589	City of Woodlake	8,242,900	0.0003530	5,743,353	-	0.0003232
5698564511	City of Yreka	24,940,660	0.0010681	16,949,424	117,382	0.0009603
2214300490	City of Yucaipa	34,876,933	0.0014937	26,624,425	-	0.0014981
7895043818	City/County Association of Governments of San Mateo County	2,772,996	0.0001188	1,935,446	-	0.0001089
2658214068	Clear Creek Community Services District	7,324,230	0.0003137	5,138,911	-	0.0002891
4751900248	Clearlake Oaks County Water District	4,296,963	0.0001840	2,902,333	-	0.0001633
2740856165	Cloverdale Citrus Fair	1,224,617	0.0000524	853,739	-	0.0000480

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
7127960521	Cloverdale Fire Protection District	\$ 190,226	0.0000081	\$ 86,000	\$ -	0.0000048
3463248912	Clovis Cemetery District	2,823,407	0.0001209	2,116,141	-	0.0001191
3910122713	Coachella Valley Association of Governments	13,899,462	0.0005953	11,489,837	151,936	0.0006550
2347691176	Coachella Valley Mosquito and Vector Control District	24,932,456	0.0010678	22,542,292	-	0.0012684
3093141330	Coachella Valley Public Cemetery District	3,509,942	0.0001503	2,456,508	-	0.0001382
4808497089	Coalinga/Huron Unified School District Library District	2,832,319	0.0001213	2,001,455	-	0.0001126
2369287679	Coalinga-Huron Cemetery District	561,043	0.0000240	448,538	-	0.0000252
5047148015	Coalinga-Huron Recreation and Park District	5,273,056	0.0002258	3,962,283	-	0.0002229
2807557017	Coast Life Support District	660,611	0.0000283	508,616	-	0.0000286
5381548204	Coastside County Water District	18,258,096	0.0007819	12,827,759	-	0.0007218
4558241825	Coastside Fire Protection District	797,001	0.0000341	492,889	-	0.0000277
2368395730	Colfax Cemetery District	540,955	0.0000232	418,718	-	0.0000236
2634286088	College of the Canyons Foundation	471,780	0.0000202	338,708	-	0.0000191
5687241283	Colusa County One-Stop Partnership	2,864,803	0.0001227	2,196,317	-	0.0001236
5716662506	Colusa Mosquito Abatement District	2,370,121	0.0001015	1,776,243	-	0.0000999
6302608290	Community College League of California	14,583,431	0.0006246	10,922,031	-	0.0006145
3363593287	Community Development Commission of Mendocino County	7,292,266	0.0003123	5,278,848	-	0.0002970
3484609121	Compass Community Credit Union	4,928,174	0.0002111	3,605,383	-	0.0002029
1436990558	Compton Creek Mosquito Abatement District	983,033	0.0000421	1,492,072	-	0.0000840
2675135971	Connecting Point	3,709,313	0.0001589	3,073,191	-	0.0001729
1965051103	Consolidated Mosquito Abatement District	9,268,754	0.0003970	8,419,905	325,000	0.0004920
1122048737	Contra Costa County Law Library	2,485,392	0.0001064	1,726,148	-	0.0000971
2563798722	Contra Costa County Schools Insurance Group	18,877,451	0.0008085	15,305,822	-	0.0008612
7397472572	Contra Costa Transportation Authority	21,728,439	0.0009306	19,006,067	-	0.0010694
4565739668	Cooperative Organization for the Development of Employee Selection Procedures	3,661,844	0.0001568	2,763,570	-	0.0001555
3138183363	Copperopolis Fire Protection District	78,471	0.0000034	(1,901)	-	(0.0000001)
1453572960	Cordelia Fire Protection District of Solano County	217,534	0.0000093	156,019	-	0.0000088
6255016883	Cordova Recreation and Park District	23,214,037	0.0009942	17,522,435	-	0.0009859
7922734569	Corning Water District	547,423	0.0000234	422,928	-	0.0000238
7279886845	Costa Mesa Sanitary District	6,135,469	0.0002628	5,265,817	-	0.0002963
4497483212	Cottonwood Water District	688,420	0.0000295	485,059	-	0.0000273
6525616833	County of Alpine	40,653,375	0.0017411	28,291,690	-	0.0015919
5184154349	County of San Joaquin	39,405,957	0.0016876	24,173,510	-	0.0013602
7466485822	County of Sierra	73,630,619	0.0031534	62,867,735	-	0.0035374
4221216128	CRA/LA, a Designated Local Authority	235,760,766	0.0100969	135,802,998	-	0.0076412

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
7732968374	Crescent City Harbor District	\$ 3,587,021	0.0001536	\$ 2,562,133	\$ -	0.0001442
6028788333	Crescenta Valley Water District	24,701,635	0.0010579	17,846,637	-	0.0010042
4996733601	Crestline Lake Arrowhead Water Agency	13,868,435	0.0005939	9,421,497	-	0.0005301
7955361313	Crestline Village Water District	11,520,247	0.0004934	8,836,402	-	0.0004972
1977684412	Crockett Community Services District	1,489,916	0.0000638	1,204,802	-	0.0000678
5157126411	Cutler Public Utility District	1,935,407	0.0000829	1,472,184	-	0.0000828
5645760898	Cutler-Orosi Joint Powers Wastewater Authority	1,035,342	0.0000443	772,404	-	0.0000435
5237897070	Cuyama Valley Recreation District	240,335	0.0000103	136,957	-	0.0000077
2866319400	Dairy Council of California	30,198,943	0.0012933	26,099,281	260,000	0.0014831
3928436395	Davis Cemetery District	990,343	0.0000424	778,714	-	0.0000438
7026387061	De Luz Community Services District	4,662,087	0.0001997	3,143,778	-	0.0001769
5352460331	Del Norte County Library District	1,676,275	0.0000718	1,137,901	-	0.0000640
4350807204	Del Paso Manor Water District	4,008,893	0.0001717	2,838,504	-	0.0001597
7038407484	Del Puerto Water District	4,340,778	0.0001859	3,297,384	-	0.0001855
2059985584	Del Rey Community Services District	889,892	0.0000381	908,890	-	0.0000511
7700126139	Delano Mosquito Abatement District	5,465,611	0.0002341	3,895,737	-	0.0002192
1420510857	Delta Diablo	90,934,636	0.0038944	65,057,510	-	0.0036606
1552820512	Delta Mosquito and Vector Control District	12,129,293	0.0005195	8,910,683	-	0.0005014
3228878364	Denair Community Services District	5,578,522	0.0002389	4,103,216	-	0.0002309
7767645807	Desert Water Agency	79,581,177	0.0034082	61,148,155	1,000,000	0.0034969
4661959937	Diablo Water District	15,406,975	0.0006598	11,470,023	-	0.0006454
5339108719	Diamond Springs/El Dorado Fire Protection District	1,906,339	0.0000816	1,686,321	-	0.0000949
4716435785	Dixon Public Library District	2,532,679	0.0001085	1,678,209	769,526	0.0001377
5304966378	Donald P. And Katherine B. Loker University Student Union, Inc.	4,177,417	0.0001789	3,261,351	-	0.0001835
1047451387	Dougherty Regional Fire Authority	540,085	0.0000231	384,907	-	0.0000217
5222170526	Dublin San Ramon Services District	142,247,893	0.0060920	115,082,731	-	0.0064753
5356060823	Durham Mosquito Abatement District	236,025	0.0000101	179,984	-	0.0000101
5860828298	East Bay Dischargers Authority	5,512,834	0.0002361	4,720,082	-	0.0002656
5178514345	East Contra Costa Irrigation District	15,159,003	0.0006492	13,792,713	1,080,174	0.0008368
3620518874	East County Schools Federal Credit Union	6,380,088	0.0002732	4,503,601	-	0.0002534
5894399182	East Orange County Water District	6,105,217	0.0002615	5,533,327	-	0.0003113
6067282857	East Palo Alto Sanitary District	6,873,262	0.0002944	5,825,903	-	0.0003278
7890996671	East Quincy Services District	1,749,160	0.0000749	1,330,321	-	0.0000749
6539534682	East Valley Water District	61,139,855	0.0026184	44,625,798	208,742	0.0025227
3435315822	Eastern Sierra Transit Authority	6,816,115	0.0002919	5,775,420	-	0.0003250

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
2779006014	Ebbetts Pass Fire Protection District	\$ 886,514	0.0000380	\$ 802,349	\$ 68,462	0.0000490
7104002809	Edgemont Community Services District	211,672	0.0000091	189,946	-	0.0000107
4388508673	El Dorado County Fire Protection District	2,590,276	0.0001109	1,693,394	-	0.0000953
3611944624	El Dorado County Resource Conservation District	413,277	0.0000177	362,251	-	0.0000204
1035606509	El Dorado County Transit Authority	21,319,879	0.0009131	17,511,774	-	0.0009853
6055779069	El Dorado County Transportation Commission	3,521,733	0.0001508	2,795,203	-	0.0001573
8696034575	El Dorado County Water Agency	2,886,622	0.0001236	2,561,182	-	0.0001441
2201197559	El Dorado Hills Community Services District	15,988,101	0.0006847	12,011,315	124,125	0.0006828
7511419152	El Dorado Hills County Water District	4,770,398	0.0002043	3,385,218	-	0.0001905
3940256803	El Dorado Local Agency Formation Commission	1,467,825	0.0000629	1,220,448	-	0.0000687
1431937908	Encina Wastewater Authority	79,426,886	0.0034016	68,289,988	-	0.0038425
7386575880	Esparto Community Services District	2,170,177	0.0000929	1,573,079	-	0.0000885
7735348195	Esparto Fire Protection District	402,951	0.0000173	299,125	-	0.0000168
2835327913	Estero Municipal Improvement District	501,429	0.0000215	330,855	-	0.0000186
3797238839	Exeter District Ambulance	1,884,777	0.0000807	1,404,223	-	0.0000790
7838065559	Fair Oaks Recreation & Park District	7,612,301	0.0003260	5,774,909	-	0.0003249
7635333358	Fair Oaks Water District	18,236,425	0.0007810	13,508,782	-	0.0007601
7593842491	Fairfield-Suisun Sewer District	55,743,506	0.0023873	48,656,929	1,500,000	0.0028222
2813736287	Fall River Valley Community Services District	1,064,566	0.0000456	779,472	-	0.0000439
2373193306	Fallbrook Public Utility District	63,133,284	0.0027038	43,379,633	-	0.0024408
4230136587	Feather River Air Quality Management District	5,943,801	0.0002546	4,373,509	-	0.0002461
1750666004	Feather River Recreation and Park District	4,292,053	0.0001838	2,850,132	-	0.0001604
6202319972	Feather Water District	1,214,505	0.0000520	1,225,065	-	0.0000689
1389951974	Fern Valley Water District	3,903,906	0.0001672	2,892,599	-	0.0001628
4759298774	Florin County Water District	3,200,285	0.0001371	2,527,916	-	0.0001422
6460218598	Florin Resource Conservation District Elk Grove Water District	13,992,527	0.0005993	12,755,561	-	0.0007177
6271398414	Foothill Municipal Water District	8,488,180	0.0003635	5,983,456	-	0.0003367
6593273973	Foresthill Public Utility District	4,493,300	0.0001924	3,724,313	-	0.0002096
1373679084	Forestville Water District	2,922,514	0.0001252	2,080,546	-	0.0001171
4831243809	Fort Bragg Fire Protection Authority	1,266,070	0.0000542	976,040	-	0.0000549
1970118922	Foundation for California Community Colleges	65,438,406	0.0028025	53,690,832	-	0.0030210
5037869488	Foundation for Grossmont and Cuyamaca Colleges	14,761,698	0.0006322	11,609,137	-	0.0006532
6492846018	Fresno County Law Library	1,655,806	0.0000709	1,452,967	-	0.0000818
4649627650	Fresno Westside Mosquito Abatement District	4,965,405	0.0002127	3,910,225	-	0.0002200
1548552160	Fruitridge Fire Protection District	-	-	295,948	-	0.0000167

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		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
7171448434	Fulton-El Camino Recreation and Park District	\$ 8,605,703	0.0003686	\$ 5,770,384	\$ -	0.0003247
7037972648	Garden Valley Fire Protection District	161,812	0.0000069	123,384	-	0.0000069
3973892041	Georgetown Divide Public Utility District	19,707,599	0.0008440	12,740,109	-	0.0007168
7815107614	Georgetown Divide Resource Conservation District	311,257	0.0000133	262,939	-	0.0000148
7378951030	Georgetown Fire Protection District	793,978	0.0000340	524,133	-	0.0000295
6080844039	Gilsizer County Drainage District	1,198,235	0.0000513	981,834	-	0.0000552
6798117460	Glendale College, Associated Students of	3,412,700	0.0001462	2,900,206	-	0.0001632
2031042354	Glenn County Mosquito and Vector Control District	1,710,179	0.0000732	1,235,967	-	0.0000695
6612306990	Gold Ridge Fire Protection District	570,000	0.0000244	434,271	-	0.0000244
6456164101	Gold Ridge Resource Conservation District	1,737,145	0.0000744	1,457,123	-	0.0000820
4024125008	Golden Hills Community Services District	3,546,386	0.0001519	2,696,724	-	0.0001517
5080978675	Golden Sierra Job Training Agency	19,658,210	0.0008419	13,779,878	150,000	0.0007838
2409019970	Goleta Sanitary District	25,180,162	0.0010784	21,408,384	-	0.0012046
2042906516	Goleta Water District	79,211,603	0.0033924	55,539,063	-	0.0031250
1159086414	Goleta West Sanitary District	7,059,045	0.0003023	5,017,038	-	0.0002823
7497651833	Granada Community Services District	1,123,422	0.0000481	903,592	-	0.0000508
5849075513	Graton Community Services District	345,605	0.0000148	303,409	-	0.0000171
6647241995	Great Basin Unified Air Pollution Control District	24,171,322	0.0010352	18,829,088	7,780	0.0010599
5929424943	Greater Anaheim Special Education Local Plan Area	13,237,258	0.0005669	10,178,732	-	0.0005727
1675484382	Greater Los Angeles County Vector Control District	39,230,594	0.0016801	28,668,956	-	0.0016131
7167039610	Greater Vallejo Recreation District	23,779,574	0.0010184	20,276,092	-	0.0011409
7410991533	Green Valley County Water District	984,778	0.0000422	729,695	-	0.0000411
7979752401	Gridley Biggs Cemetery District	2,360,510	0.0001011	1,473,849	-	0.0000829
2153002583	Grossmont Healthcare District	4,694,091	0.0002010	3,910,454	-	0.0002200
4899312259	Groveland Community Services District	10,290,897	0.0004407	6,718,392	-	0.0003780
1885407064	Gualala Community Services District	679,640	0.0000291	459,393	-	0.0000258
5100010641	Happy Camp Sanitary District	207,382	0.0000089	154,111	-	0.0000087
1063174826	Happy Homestead Cemetery District	1,440,873	0.0000617	1,076,103	1,244	0.0000606
7403108474	Health Plan of San Joaquin	79,316,119	0.0033968	63,634,931	-	0.0035805
6495007609	Heartland Communications Facility Authority	12,345,218	0.0005287	9,182,931	100,000	0.0005223
3710605884	Heber Public Utility District	6,087,019	0.0002607	4,696,433	-	0.0002643
1809345897	Helendale Community Services District	5,542,905	0.0002374	4,595,084	-	0.0002585
5009121642	Henry Miller Reclamation District No. 2131	11,405,625	0.0004885	8,742,868	-	0.0004919
7023861809	Heritage Ranch Community Services District	5,362,511	0.0002297	3,694,049	-	0.0002079
1000005829	Herlong Public Utility District	1,371,062	0.0000587	1,204,822	-	0.0000678

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
7848142223	Hesperia Fire Protection District	\$ 562,432	0.0000241	\$ 366,791	\$ -	0.0000206
4137117193	Hesperia Water District	31,794,109	0.0013616	22,706,572	-	0.0012776
1705558653	Hidden Valley Lake Community Services District	8,184,782	0.0003505	5,941,137	-	0.0003343
6078068962	Hi-Desert Water District	31,106,629	0.0013322	22,894,832	-	0.0012882
4173412805	Higgins Area Fire Protection District	479,993	0.0000206	315,471	-	0.0000178
3320645013	Hilton Creek Community Services District	1,133,818	0.0000486	784,041	-	0.0000441
2789878878	Hopland Public Utility District	267,441	0.0000115	178,729	-	0.0000101
7822963090	Housing Authority of the City of Alameda	26,124,192	0.0011188	21,614,736	-	0.0012162
4625901124	Housing Authority of the City of Calxico	8,346,159	0.0003574	6,292,995	-	0.0003541
1527097646	Housing Authority of the City of Eureka	8,873,509	0.0003800	6,495,914	-	0.0003655
3480654049	Housing Authority of the City of Livermore	7,541,675	0.0003230	5,291,851	-	0.0002978
4922379704	Housing Authority of the City of Madera	11,737,771	0.0005027	7,398,381	-	0.0004163
5143587278	Housing Authority of the City of San Buenaventura	35,094,441	0.0015030	23,557,998	-	0.0013255
6089869630	Housing Authority of the City of San Luis Obispo	21,795,294	0.0009334	15,352,732	-	0.0008638
6566293204	Housing Authority of the City of Santa Paula	3,618,028	0.0001549	2,681,527	-	0.0001509
1795457454	Housing Authority of the City of South San Francisco	2,240,863	0.0000960	1,697,852	-	0.0000955
5055273041	Housing Authority of the County of Butte	18,294,041	0.0007835	13,219,385	-	0.0007438
3924692016	Housing Authority of the County of Santa Cruz	45,702,300	0.0019573	33,021,591	-	0.0018580
1710291657	Hub Cities Consortium	13,562,393	0.0005808	8,854,200	-	0.0004982
2915282412	Human Rights/Fair Housing Commission of the City and County of Sacramento	3,833,588	0.0001642	2,740,089	-	0.0001542
7096640856	Humboldt Bay Fire Joint Powers Authority	1,864,282	0.0000798	1,204,359	-	0.0000678
2233447024	Humboldt Bay Harbor Recreation and Conservation District	5,945,115	0.0002546	4,295,787	-	0.0002417
3324767966	Humboldt Bay Municipal Water District	17,998,482	0.0007708	13,046,231	-	0.0007341
6870678952	Humboldt Community Services District	15,364,773	0.0006580	10,691,779	-	0.0006016
5535801286	Humboldt County Association of Governments	3,033,493	0.0001299	2,464,912	-	0.0001387
1020904753	Humboldt State University Center Board of Directors	21,641,620	0.0009268	17,216,047	-	0.0009687
3639670244	Humboldt Transit Authority	14,958,835	0.0006406	11,119,641	-	0.0006257
4357993175	Humboldt Waste Management Authority	6,960,724	0.0002981	5,490,932	-	0.0003090
6560338384	Idyllwild Fire Protection District	70,276	0.0000030	158,410	-	0.0000089
7202280767	Independent Cities Association, Inc.	166,005	0.0000071	113,282	-	0.0000064
6373293995	Indian Wells Valley Water District	19,374,200	0.0008297	14,153,518	-	0.0007964
3646805143	Inland Empire Resource Conservation District	3,379,019	0.0001447	3,005,385	-	0.0001691
6767765077	Intergovernmental Training and Development Center	4,772,370	0.0002044	3,373,543	-	0.0001898
1929220653	Inverness Public Utility District	1,754,829	0.0000752	1,323,827	-	0.0000745
6318190349	Ironhouse Sanitary District	27,346,426	0.0011712	20,072,580	-	0.0011294

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		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
3109946265	Isla Vista Recreation and Park District	\$ 4,623,073	0.0001980	\$ 3,504,774	\$ -	0.0001972
7767994064	Jackson Valley Irrigation District	496,475	0.0000213	405,189	-	0.0000228
1362252829	Jamestown Sanitary District	2,527,084	0.0001082	1,634,054	-	0.0000919
2810162667	Joshua Basin Water District	7,999,267	0.0003426	6,634,132	35,803	0.0003753
2266713043	June Lake Public Utility District	5,776,394	0.0002474	3,902,095	-	0.0002196
5601347195	Jurupa Area Recreation and Park District	4,560,246	0.0001953	3,565,832	-	0.0002006
4844295480	Jurupa Community Services District	73,578,748	0.0031511	59,068,203	790,987	0.0033681
7462625284	Kaweah Delta Water Conservation District	10,095,769	0.0004324	8,497,462	-	0.0004781
2157141901	Kelseyville Fire Protection District	887,685	0.0000380	809,719	-	0.0000456
3852809272	Kentfield Fire Protection District	725,038	0.0000311	506,420	-	0.0000285
7175678600	Kern County Council of Governments	18,237,233	0.0007810	14,629,963	209,879	0.0008350
2278007205	Kern County Law Library	793,046	0.0000340	1,252,385	-	0.0000705
5612540391	Kern County Local Agency Formation Commission	2,878,272	0.0001233	1,895,843	43,000	0.0001091
4508322861	Kern Health Systems	101,182,159	0.0043333	85,055,460	-	0.0047858
2486015683	Kern River Valley Cemetery District	692,248	0.0000296	497,059	-	0.0000280
7706615094	Kern-Tulare Water District	5,588,003	0.0002393	4,211,242	-	0.0002370
5514717209	Kettleman City Community Services District	1,225,783	0.0000525	957,969	-	0.0000539
6720209528	Kings County Area Public Transit Agency	2,225,190	0.0000953	1,713,238	-	0.0000964
7483300323	Kings County Association of Governments	1,928,778	0.0000826	1,823,660	51,286	0.0001055
5059695776	Kings County In-Home Supportive Services Public Authority	312,166	0.0000134	196,152	-	0.0000110
2026204067	Kings Mosquito Abatement District	9,460,254	0.0004052	8,119,919	-	0.0004569
5744759871	Kings Waste and Recycling Authority	11,382,163	0.0004875	9,504,010	-	0.0005348
5708400267	Kinneloa Irrigation District	2,210,451	0.0000947	1,661,921	-	0.0000935
6786394498	Kirkwood Meadows Public Utility District	6,361,193	0.0002724	4,801,784	-	0.0002702
7267752596	Konocti County Water District	1,730,313	0.0000741	1,328,564	-	0.0000748
1080404137	La Habra Heights County Water District	8,233,279	0.0003526	6,541,635	-	0.0003681
4178856198	La Puente Valley County Water District	6,205,595	0.0002658	4,823,814	-	0.0002714
6910433869	Laguna Beach County Water District	36,797,432	0.0015759	26,477,767	-	0.0014898
2633138424	Lake Arrowhead Community Services District	45,547,899	0.0019507	37,731,754	-	0.0021230
7570023491	Lake County Fire Protection District	806,677	0.0000345	735,823	3,655	0.0000416
3609354665	Lake County Vector Control District	8,442,586	0.0003616	5,737,149	-	0.0003228
7513039035	Lake Don Pedro Community Services District	2,742,062	0.0001174	2,110,443	-	0.0001187
4205715773	Lake Hemet Municipal Water District	49,920,708	0.0021379	33,908,921	-	0.0019079
2747380228	Lake Oroville Area Public Utility District	4,455,648	0.0001908	2,727,625	-	0.0001535
5921251632	Lake Shastina Community Services District	4,224,808	0.0001809	3,006,368	-	0.0001692

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		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
4842278015	Lake Valley Fire Protection District	\$ 1,632,970	0.0000699	\$ 1,481,836	\$ 7,911	0.0000838
3507895593	Lakeport County Fire Protection District	691,196	0.0000296	529,183	-	0.0000298
5882947791	Lakeside Fire Protection District	3,388,219	0.0001451	3,045,649	16,000	0.0001723
6167014714	Lakeside Water District	11,717,516	0.0005018	10,740,685	-	0.0006043
7535543857	Lamont Public Utility District	1,212,316	0.0000519	1,078,389	-	0.0000607
5940093843	Las Gallinas Valley Sanitary District of Marin County	19,204,679	0.0008225	13,792,395	-	0.0007761
4966385073	Lassen County Waterworks District No. 1	498,194	0.0000213	350,171	70	0.0000197
1328727021	League of California Cities	57,244,481	0.0024516	49,630,636	293,433	0.0028091
6826615640	Leucadia Wastewater District	23,094,229	0.0009891	17,542,582	250,000	0.0010011
2051100093	Levee District No. 1 of Sutter County	585,146	0.0000251	463,642	-	0.0000261
7294133733	Linda County Water District	10,592,224	0.0004536	9,235,730	-	0.0005197
1134055402	Linda Fire Protection District	914,336	0.0000392	773,693	-	0.0000435
6398340204	Linden-Peters Rural County Fire Protection District	66,868	0.0000029	62,885	-	0.0000035
4522983656	Lindsay Strathmore Public Cemetery District	1,226,476	0.0000525	1,353,682	-	0.0000762
2998382675	Little Lake Fire Protection District	368,666	0.0000158	316,936	-	0.0000178
7429065035	Littlerock Creek Irrigation District	4,594,577	0.0001968	3,783,597	-	0.0002129
1949542456	Live Oak Cemetery District	665,935	0.0000285	463,259	-	0.0000261
5624616425	Livermore/Amador Valley Transit Authority	8,527,556	0.0003652	6,647,860	250,000	0.0003881
7449296272	Local Agency Formation Commission of Monterey County	2,185,273	0.0000936	1,989,087	152,500	0.0001205
7535349198	Local Agency Formation Commission of Solano County	973,238	0.0000417	847,455	-	0.0000477
7214598140	Local Government Services Authority, a Joint Powers Authority	-	-	(172,524)	-	(0.0000097)
1982099773	Long Beach City College Associated Student Body Enterprises	8,478,006	0.0003631	5,413,643	-	0.0003046
2850490807	Long Beach State University, Associated Students	30,370,978	0.0013007	22,105,088	-	0.0012438
4917586175	Long Beach State University, Forty-Niner Shops, Inc.	32,748,563	0.0014025	26,261,687	-	0.0014777
3682217103	Los Alamos Community Services District	2,493,389	0.0001068	1,924,929	-	0.0001083
6959065970	Los Angeles County Area 'E' Civil Defense and Disaster Board	1,079,583	0.0000462	653,372	-	0.0000368
5612780823	Los Angeles County Law Library	29,169,677	0.0012492	22,871,261	-	0.0012869
3307806336	Los Angeles County West Vector Control District	24,600,777	0.0010536	18,680,585	-	0.0010511
1171738443	Los Angeles Memorial Coliseum Commission	11,647,696	0.0004988	7,529,703	4,074,568	0.0006529
3838653042	Los Angeles Regionalized Insurance Services Authority	539,230	0.0000231	349,130	-	0.0000196
2966345898	Los Gatos-Saratoga Department of Community Education and Recreation	12,657,289	0.0005421	9,545,189	-	0.0005371
4662975925	Los Osos Community Services District	5,139,504	0.0002201	3,875,403	-	0.0002181
3932590689	Lower Lake Cemetery District	509,448	0.0000218	389,675	-	0.0000219
6225528900	Lower Lake County Waterworks District No. 1	2,051,800	0.0000879	1,535,757	-	0.0000864
6119217286	Lower Tule River Irrigation District	17,469,441	0.0007482	12,464,289	-	0.0007013

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Miscellaneous Risk Pool:						
5899889070	Madera Cemetery District	\$ 13,029,921	0.0005580	\$ 8,580,375	\$ -	0.0004828
6622932927	Madera County Mosquito and Vector Control District	5,111,715	0.0002189	3,449,307	-	0.0001941
4844536252	Main San Gabriel Basin Watermaster	8,464,324	0.0003625	6,266,984	-	0.0003526
6585631940	Majestic Pines Community Services District	1,063,734	0.0000456	783,950	-	0.0000441
4455680287	Mammoth Lakes Fire District	513,203	0.0000220	1,158,014	-	0.0000652
1936588080	Mammoth Lakes Mosquito Abatement District	176,224	0.0000075	119,221	-	0.0000067
5942409050	Management of Emeryville Services Authority	81,845,800	0.0035052	58,365,587	-	0.0032840
1213002505	March Joint Powers Authority	12,525,946	0.0005364	9,307,970	-	0.0005237
1076273000	Marin Children and Families Commission	2,309,351	0.0000989	2,024,113	-	0.0001139
4402709769	Marin County Housing Authority	25,640,764	0.0010981	17,997,222	192,400	0.0010235
1743906866	Marin County In-Home Supportive Services Public Authority	1,618,136	0.0000693	1,240,653	-	0.0000698
2705940435	Marina Coast Water District	23,330,490	0.0009992	17,431,858	-	0.0009808
3122134566	Marinwood Community Services District	4,822,256	0.0002065	3,371,648	-	0.0001897
1949027584	Mariposa Public Utility District	3,683,694	0.0001578	2,769,604	-	0.0001558
6859883482	Maxwell Public Utility District	980,495	0.0000420	668,938	-	0.0000376
5483989497	McCloud Community Services District	2,663,753	0.0001141	1,756,488	-	0.0000988
7763145158	McFarland Recreation and Park District	3,607,544	0.0001545	2,356,564	-	0.0001326
3058001188	McKinleyville Community Services District	11,822,649	0.0005063	8,534,870	-	0.0004802
4197922266	Meeks Bay Fire Protection District	922,596	0.0000395	702,936	-	0.0000396
4000074610	Meiners Oaks County Water District	2,193,092	0.0000939	1,600,940	-	0.0000901
1846635935	Mendocino City Community Services District	2,257,796	0.0000967	1,639,526	-	0.0000923
7932295621	Mendocino County Russian River Flood Control & Water Conservation Improvement District	515,470	0.0000221	430,508	-	0.0000242
1157424734	Mendocino Transit Authority	15,087,696	0.0006462	11,125,900	-	0.0006260
4441199077	Menlo Park Fire Protection District	18,594,859	0.0007964	14,070,417	-	0.0007917
2673031300	Merced County Housing Authority	25,147,538	0.0010770	21,830,320	-	0.0012283
4162505786	Merced County Mosquito Abatement District	11,172,260	0.0004785	7,592,657	-	0.0004272
3322577952	Mesa Water District	58,897,049	0.0025224	41,281,598	-	0.0023228
2857159579	Midpeninsula Regional Open Space District	110,730,448	0.0047422	87,433,958	-	0.0049196
3764984881	Mid-Peninsula Water District	12,332,493	0.0005282	11,268,257	-	0.0006340
6096625021	Mid-Placer Public Schools Transportation Agency	14,313,195	0.0006130	9,854,959	-	0.0005545
6882866561	Midway City Sanitary District	20,525,953	0.0008791	18,677,358	1,488,751	0.0011347
4843334378	Midway Heights County Water District	843,478	0.0000361	680,789	-	0.0000383
2132658779	Millview County Water District	1,188,623	0.0000509	887,751	-	0.0000500
5840721602	Minter Field Airport District	3,416,234	0.0001463	2,418,971	21,800	0.0001373
2859153968	Mission Springs Water District	33,207,735	0.0014222	23,698,609	-	0.0013334

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Miscellaneous Risk Pool:						
4129706773	Mojave Air and Space Port	\$ 15,302,509	0.0006554	\$ 10,132,553	\$ -	0.0005701
7323599740	Mojave Water Agency	38,998,564	0.0016702	28,524,927	3,500,000	0.0018019
2198845841	Monte Vista County Water District	34,663,180	0.0014845	25,092,636	-	0.0014119
1337420437	Montecito Fire Protection District	10,790,541	0.0004621	9,140,091	50,000	0.0005171
7984147425	Montecito Sanitary District of Santa Barbara County	11,097,619	0.0004753	7,662,173	-	0.0004311
6529901682	Montecito Water District	24,860,639	0.0010647	17,458,007	-	0.0009823
1725576343	Monterey Bay Unified Air Pollution Control District	38,303,464	0.0016404	26,227,051	-	0.0014757
5740012439	Monterey County Mosquito Abatement District	6,834,604	0.0002927	4,720,228	-	0.0002656
6176819203	Monterey County Regional Fire Protection District	1,181,770	0.0000506	1,056,810	3,430	0.0000597
2180065965	Monterey County Water Resources Agency	40,315,982	0.0017266	28,029,561	-	0.0015771
7135914147	Monterey One Water	123,175,938	0.0052752	86,867,514	-	0.0048877
7470214037	Monterey Peninsula Airport District	13,701,198	0.0005868	10,822,470	-	0.0006089
1087875760	Monterey Peninsula Regional Park District	13,309,736	0.0005700	12,155,318	-	0.0006839
5697484945	Monterey Peninsula Water Management District	27,661,576	0.0011847	19,385,804	-	0.0010908
5596195180	Morongo Basin Transit Authority	7,717,084	0.0003305	5,991,646	-	0.0003371
3636821754	Mother Lode Job Training Agency	11,721,966	0.0005020	8,140,368	-	0.0004580
1078950612	Moulton-Niguel Water District	123,742,367	0.0052995	88,519,846	-	0.0049807
7764866016	Mountains Recreation and Conservation Authority	37,882,743	0.0016224	30,028,079	-	0.0016896
1035483646	Mountain-Valley Library System	993,785	0.0000426	932,371	41,844	0.0000548
1424510307	Mt. San Antonio College Auxiliary Services	15,751,221	0.0006746	10,275,118	-	0.0005781
7753511557	MT. View Sanitary District of Contra Costa County	19,962,937	0.0008549	14,552,821	-	0.0008188
5552936211	Municipal Pooling Authority	15,056,019	0.0006448	11,393,144	-	0.0006411
6497938438	Municipal Water District of Orange County	21,350,261	0.0009144	16,526,653	500,000	0.0009580
2069862204	Murphys Sanitary District	1,227,298	0.0000526	1,108,552	-	0.0000624
6108410315	Murrieta Fire Protection District	2,060,206	0.0000882	1,520,509	-	0.0000856
3544064853	Murrieta Valley Cemetery District	544,972	0.0000233	418,115	-	0.0000235
4403438954	Napa County Mosquito Abatement District	8,972,551	0.0003843	9,115,791	810,000	0.0005585
3920044776	Napa County Resource Conservation District	5,447,593	0.0002333	4,220,915	-	0.0002375
4522019637	Napa Sanitation District	64,629,688	0.0027679	47,646,123	504,000	0.0027092
5366592546	Napa Valley Transportation Authority	6,116,855	0.0002620	4,666,696	-	0.0002626
4724272273	National Orange Show	4,718,346	0.0002021	3,503,393	-	0.0001971
4197810656	Natomas Fire Protection District	13,368	0.0000006	340,441	-	0.0000192
5605381043	Nevada Cemetery District	1,487,710	0.0000637	1,087,586	-	0.0000612
3907335935	Nevada County Consolidated Fire District	1,993,497	0.0000854	1,450,738	-	0.0000816
3580237209	Nevada County Local Agency Formation Commission	1,275,629	0.0000546	917,567	-	0.0000516

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
1276874710	Nevada County Resource Conservation District	\$ 540,965	0.0000232	\$ 456,960	\$ -	0.0000257
1335550444	Newcastle, Rocklin, Gold Hill Cemetery District	3,108,332	0.0001331	2,136,515	-	0.0001202
5489024780	Nipomo Community Services District	11,383,596	0.0004875	8,559,163	-	0.0004816
2429114785	North Bay Cooperative Library System	3,042,689	0.0001303	2,111,485	-	0.0001188
5128270574	North Bay Schools Insurance Authority	14,494,511	0.0006208	11,207,023	-	0.0006306
7233871392	North Central Counties Consortium	5,864,435	0.0002512	4,175,499	-	0.0002349
6344334293	North Coast County Water District	22,776,824	0.0009755	16,485,252	-	0.0009276
4092603205	North Coast Railroad Authority	1,028,575	0.0000441	703,404	-	0.0000396
4786034037	North Coast Unified Air Quality Management District	7,401,341	0.0003170	5,579,219	-	0.0003139
3900103978	North County Dispatch Joint Powers Authority	14,740,078	0.0006313	13,351,202	-	0.0007512
3891469960	North County Fire Protection District of San Diego County	11,835,081	0.0005069	8,312,869	-	0.0004677
1553867136	North Delta Water Agency	452,868	0.0000194	368,688	-	0.0000207
4323107133	North Kern Cemetery District	2,590,940	0.0001110	1,665,364	-	0.0000937
2298143974	North Kern Water Storage District	11,973,396	0.0005128	9,188,472	-	0.0005170
5016908593	North Marin Water District	61,954,735	0.0026533	42,196,130	-	0.0023742
2590327631	North of the River Municipal Water District	4,215,660	0.0001805	2,967,497	-	0.0001670
1897174550	North State Cooperative Library System	1,493,254	0.0000640	745,173	-	0.0000419
4839581566	North Tahoe Fire Protection District	4,955,856	0.0002122	3,621,862	-	0.0002038
4563533857	North Tahoe Public Utility District	13,234,742	0.0005668	11,998,688	621,206	0.0007101
7454588342	Northern California Special Districts Insurance Authority	1,288,642	0.0000552	880,358	-	0.0000495
4510654302	Northern Sierra Air Quality Management District	5,695,664	0.0002439	4,146,290	-	0.0002333
2842502387	Northshore Fire Protection District	462,374	0.0000198	338,346	-	0.0000190
5186979610	Northstar Community Services District	17,318,498	0.0007417	14,756,166	-	0.0008303
1075502848	Northwest Mosquito and Vector Control District	15,856,220	0.0006791	12,853,919	-	0.0007232
5952313545	Novato Sanitary District	27,334,047	0.0011706	24,965,429	-	0.0014047
7353779187	Oakdale Irrigation District	31,405,782	0.0013450	23,339,540	-	0.0013132
5574427332	Oakdale Rural Fire Protection District	332,171	0.0000142	261,247	-	0.0000147
7544014130	Oceano Community Services District	3,697,174	0.0001583	3,372,223	-	0.0001897
3858982437	Ojai Valley Sanitary District	19,247,985	0.0008243	14,194,714	-	0.0007987
3015194767	Olcese Water District	362,304	0.0000155	415,153	-	0.0000234
7505210944	Olivenhain Municipal Water District	72,276,321	0.0030954	52,413,238	311,000	0.0029666
5533681281	Olympic Valley Public Service District	13,335,168	0.0005711	11,402,015	200,000	0.0006528
4312308788	Ophir Hill Fire Protection District	240,523	0.0000103	173,397	-	0.0000098
7017855336	Orange County Transportation Authority	12,172,571	0.0005213	9,014,758	-	0.0005072
4092662809	Orange County Vector Control District	25,889,539	0.0011088	20,687,186	-	0.0011640

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		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
5145718430	Orchard Dale Water District	\$ 11,089,806	0.0004749	\$ 7,779,847	\$ -	0.0004377
4823522480	Orland Cemetery District	2,054,559	0.0000880	1,470,778	-	0.0000828
2290669353	Oro Loma Sanitary District	71,357,901	0.0030560	56,413,442	-	0.0031742
4355374107	Orosi Public Utility District	1,965,403	0.0000842	1,461,261	-	0.0000822
2328467675	Oroville Cemetery District	3,179,955	0.0001362	2,176,599	-	0.0001225
2245783730	Oxnard Harbor District	26,346,779	0.0011283	17,870,849	-	0.0010055
5401458264	Pacific Fire Protection District	45,986	0.0000020	978,370	-	0.0000550
4598198944	Pajaro Valley Public Cemetery District	3,967,940	0.0001699	2,890,596	-	0.0001626
6765267999	Pajaro Valley Water Management Agency	9,681,473	0.0004146	7,448,799	-	0.0004191
3759673358	Palm Ranch Irrigation District	2,389,487	0.0001023	1,952,243	-	0.0001098
3689692259	Palmdale Water District	64,418,383	0.0027588	47,454,961	-	0.0026701
6065395500	Palo Verde Valley District Library	838,584	0.0000359	582,874	-	0.0000328
2690656674	Palos Verdes Library District	33,879,739	0.0014510	30,982,988	500,000	0.0017714
1076408330	Paradise Recreation and Park District	3,446,405	0.0001476	2,687,684	-	0.0001512
6192496501	Pasadena City College Bookstore	4,901,212	0.0002099	3,224,614	-	0.0001814
7442410534	Paso Robles City Housing Authority	2,954,466	0.0001265	2,053,614	-	0.0001155
4312120662	Patterson Irrigation District	6,016,173	0.0002577	4,374,881	-	0.0002462
6369173370	Pauma Valley Community Services District	5,388,009	0.0002308	4,916,063	-	0.0002766
2673411482	Pebble Beach Community Services District	10,257,449	0.0004393	9,082,702	500,000	0.0005392
3170400540	Peninsula Fire Protection District	324,710	0.0000139	243,356	-	0.0000137
7418879554	Peninsula Health Care District	1,953,791	0.0000837	2,231,131	-	0.0001255
3622314783	Peninsula Traffic Congestion Relief Alliance	5,202,155	0.0002228	3,988,980	-	0.0002244
5198152062	Penn Valley Fire Protection District	732,377	0.0000314	669,742	-	0.0000377
1393691424	Personal Assistance Services Council	12,498,311	0.0005353	9,514,129	-	0.0005353
3282578662	Phelan Pinon Hills Community Services District	6,383,817	0.0002734	5,882,976	-	0.0003310
5768832514	Pico Water District	6,448,198	0.0002762	5,132,780	-	0.0002888
6636496264	Pine Cove Water District	3,151,688	0.0001350	2,248,860	-	0.0001265
2310085874	Pine Grove Mosquito Abatement District	137,521	0.0000059	122,820	-	0.0000069
5525520010	Pinedale County Water District	5,229,151	0.0002239	3,565,809	-	0.0002006
4106644848	Pioneer Cemetery District	1,132,431	0.0000485	1,020,029	97,200	0.0000629
2846529185	Pixley Irrigation District	4,123,458	0.0001766	3,191,939	-	0.0001796
4875369283	Placer County Cemetery District No. 1	2,342,171	0.0001003	1,740,776	-	0.0000979
1922723754	Placer County Resource Conservation District	1,619,593	0.0000694	1,163,172	-	0.0000654
5779816300	Placer County Transportation Planning Agency	8,421,591	0.0003607	6,235,157	-	0.0003508
4447709248	Placer Hills Fire Protection District	876,741	0.0000375	748,815	-	0.0000421

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		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
5237693890	Placer Mosquito and Vector Control District	\$ 7,014,709	0.0003004	\$ 5,686,218	\$ -	0.0003199
4037478015	Planning and Service Area II Area Agency on Aging	2,422,335	0.0001037	2,056,405	-	0.0001157
6232522932	Pleasant Hill Recreation and Park District	24,868,229	0.0010650	17,483,644	66,246	0.0009875
2915501490	Pleasant Valley County Water District	2,133,046	0.0000914	1,618,948	-	0.0000911
3596803517	Pleasant Valley Recreation and Park District	24,580,367	0.0010527	17,049,156	455,657	0.0009849
2413152998	Plumas Eureka Community Services District	1,198,946	0.0000513	916,331	-	0.0000516
2922828258	Plumas Local Agency Formation Commission	201,436	0.0000086	184,256	-	0.0000104
3848623038	Pomerado Cemetery District	2,241,889	0.0000960	1,629,060	-	0.0000917
6599698553	Pomona Valley Transportation Authority	2,580,338	0.0001105	1,855,209	-	0.0001044
5489202153	Pomona, Calif State Polytechnic University, Associated Students, Inc.	17,108,534	0.0007327	13,302,919	-	0.0007485
1586750882	Port San Luis Harbor District	14,252,838	0.0006104	9,252,946	-	0.0005206
3479379267	Porter Vista Public Utility District	1,619,888	0.0000694	1,226,892	-	0.0000690
7002279538	Porterville Irrigation District	1,732,489	0.0000742	1,117,798	-	0.0000629
2308220076	Porterville Public Cemetery District	2,958,361	0.0001267	2,009,642	-	0.0001131
6970856005	Public Cemetery District No. 1 of Kern County	5,248,376	0.0002248	3,567,503	-	0.0002007
7249864813	Public Entity Risk Management Authority	6,836,352	0.0002928	5,514,735	-	0.0003103
3657418172	Public Risk Innovation, Solutions and Management	39,783,167	0.0017038	33,270,843	-	0.0018720
2602211175	Pupil Transportation Cooperative	38,988,561	0.0016697	29,820,960	-	0.0016779
1870095245	Purissima Hills Water District	5,932,526	0.0002541	4,720,697	-	0.0002656
3342276841	Quartz Hill Water District	7,833,371	0.0003355	6,485,814	-	0.0003649
3825049048	Quincy Community Services District	4,496,080	0.0001926	3,299,711	-	0.0001857
3517671007	Rainbow Municipal Water District	43,039,888	0.0018433	31,338,114	-	0.0017633
2608987262	Ramona Municipal Water District	66,232,867	0.0028365	45,986,680	-	0.0025875
7143683034	Rancho Adobe Fire Protection District	1,635,505	0.0000700	1,453,000	-	0.0000818
5357330985	Rancho Cucamonga Fire Protection District	14,385,430	0.0006161	10,107,096	-	0.0005687
2514681566	Rancho Murieta Community Services District	17,510,487	0.0007499	12,101,183	-	0.0006809
5688868574	Rancho Santa Fe Fire Protection District	7,548,949	0.0003233	6,193,645	-	0.0003485
4309711080	Rancho Santiago Community College Associated Students	1,446,402	0.0000619	998,246	-	0.0000562
1118939592	Reclamation District No. 1000	7,408,075	0.0003173	5,374,809	-	0.0003024
2168607018	Reclamation District No. 1001	2,711,098	0.0001161	1,774,838	-	0.0000999
4180184138	Reclamation District No. 1660	13,615	0.0000006	8,902	-	0.0000005
5157117924	Reclamation District No. 3	537,974	0.0000230	433,276	-	0.0000244
2711765211	Reclamation District No. 833	1,537,310	0.0000658	1,049,956	-	0.0000591
1746310772	Reclamation District No. 999	1,682,186	0.0000720	1,143,567	-	0.0000643
7378373013	Red Bluff Cemetery District	1,571,215	0.0000673	1,093,998	-	0.0000616

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		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
2225910997	Redwood Coast Regional Center	\$ 41,460,648	0.0017756	\$ 27,802,691	\$ -	0.0015644
1463206552	Redwood Empire School Insurance Group	19,088,617	0.0008175	13,905,982	-	0.0007824
5474252409	Reedley Cemetery District	1,565,047	0.0000670	1,844,802	-	0.0001038
2569577652	Regional Housing Authority	12,945,051	0.0005544	11,035,447	64,021	0.0006245
6065061198	Regional Water Authority	3,711,158	0.0001589	3,336,216	-	0.0001877
1650109779	Rescue Fire Protection District	289,513	0.0000124	271,621	-	0.0000153
5330634101	Resort Improvement District No. 1	6,467,781	0.0002770	4,748,119	100,000	0.0002728
2218075090	Resource Conservation District of the Santa Monica Mountains	1,708,574	0.0000732	1,378,956	-	0.0000776
2322376278	Richardson Bay Sanitary District	9,161,024	0.0003923	8,279,724	-	0.0004659
7281039142	Rincon Del Diablo Municipal Water District	21,075,467	0.0009026	14,920,906	-	0.0008395
5621660780	Rio Alto Water District	5,200,872	0.0002227	3,674,584	-	0.0002068
3301590511	Rio Linda Elverta Community Water District	5,736,766	0.0002457	4,601,813	-	0.0002589
7426721889	Rio Vista-Montezuma Cemetery District	1,770,064	0.0000758	2,651,706	-	0.0001492
7220748167	Riverbank City Housing Authority	323,418	0.0000139	252,804	-	0.0000142
1298394948	Riverside County Air Pollution Control District	434,938	0.0000186	1,175,765	-	0.0000662
7345118520	Riverside County Department of Waste Resources	59,163,841	0.0025338	43,673,967	1,624,607	0.0025488
1399147492	Riverside County Law Library	3,004,624	0.0001287	2,036,890	-	0.0001146
6904949878	Riverside County Regional Park and Open Space District	58,762,288	0.0025166	41,526,863	-	0.0023366
1431537449	Riverside County Transportation Commission	56,509,980	0.0024201	50,862,901	-	0.0028619
2113125734	Rosamond Community Services District	8,850,385	0.0003790	7,356,803	-	0.0004139
2705430573	Rose Bowl Operating Company	18,711,099	0.0008013	14,318,661	-	0.0008057
4218094195	Rosedale-Rio Bravo Water Storage District	5,325,159	0.0002281	3,964,616	-	0.0002231
6571856951	Roseville Public Cemetery District	2,741,755	0.0001174	2,011,251	-	0.0001132
4521367135	Ross Valley Fire Department	1,997,434	0.0000855	1,680,146	-	0.0000945
6650358204	Ross Valley Sanitary District	33,700,075	0.0014433	23,632,827	-	0.0013297
5656301445	Rowland Water District	26,613,490	0.0011398	22,664,551	-	0.0012753
4070863161	Rubidoux Community Services District	24,302,310	0.0010408	18,571,513	-	0.0010450
2328456279	Running Springs Water District	18,499,233	0.0007923	12,646,894	100,000	0.0007172
1078547531	Rural County Representatives of California	28,429,808	0.0012176	26,005,125	1,000,000	0.0015195
2587751943	Sacramento Area Council of Governments	70,833,778	0.0030336	48,471,781	-	0.0027273
4232217023	Sacramento Area Flood Control Agency	8,142,561	0.0003487	6,376,905	-	0.0003588
1177575384	Sacramento County Public Law Library	10,741,906	0.0004600	8,968,891	-	0.0005046
2103885216	Sacramento Groundwater Authority	2,225,838	0.0000953	1,984,533	-	0.0001117
5618901326	Sacramento Metropolitan Air Quality Management District	72,927,764	0.0031233	54,936,282	-	0.0030911
3692049158	Sacramento Metropolitan Cable Television Commission	4,522,201	0.0001937	5,200,026	500,000	0.0003207

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		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
2231586717	Sacramento Metropolitan Fire District	\$ 86,055,388	0.0036855	\$ 61,668,542	\$ -	0.0034699
1126549494	Sacramento Regional Fire/EMS Communications Center	34,924,670	0.0014957	25,182,219	-	0.0014169
5395882943	Sacramento Suburban Water District	56,047,045	0.0024003	40,656,192	-	0.0022876
5019742137	Sacramento Transportation Authority	5,687,958	0.0002436	4,203,197	252,243	0.0002507
1375523307	Sacramento-Yolo Mosquito and Vector Control District	59,217,070	0.0025361	47,827,740	1,975,783	0.0028023
4535665634	Salida Fire Protection District	406,630	0.0000174	283,203	-	0.0000159
3659702346	Salinas Valley Solid Waste Authority	15,809,016	0.0006770	14,316,726	1,180,247	0.0008720
6184821600	Salton Community Services District	3,291,374	0.0001410	2,479,762	-	0.0001395
7465338542	San Andreas Sanitary District	3,401,575	0.0001457	2,386,997	-	0.0001343
5161052649	San Benito County Water District	13,990,991	0.0005992	12,771,425	-	0.0007186
7656022322	San Bernardino County Transportation Authority	89,174	0.0000038	83,333	-	0.0000047
3370686549	San Bernardino Valley Municipal Water District	41,223,776	0.0017655	33,480,655	-	0.0018838
4303312904	San Bernardino Valley Water Conservation District	5,946,259	0.0002547	5,294,334	-	0.0002979
7341368894	San Diego County Law Library	12,581,326	0.0005388	10,398,085	-	0.0005851
7490546841	San Diego Metropolitan Transit System	82,698,315	0.0035417	61,252,956	-	0.0034465
2950717597	San Diego State University Associated Students	24,482,633	0.0010485	18,324,026	-	0.0010310
6015701555	San Dieguito Water District	27,092,687	0.0011603	18,710,710	347,847	0.0010724
1650430914	San Elijo Joint Powers Authority	19,567,171	0.0008380	14,272,450	-	0.0008031
3747307534	San Francisco Bay Area Water Emergency Transportation Authority	12,885,659	0.0005519	11,329,781	-	0.0006375
5837182027	San Francisco City and County Housing Authority	129,479,964	0.0055452	107,208,037	-	0.0060322
5538142036	San Francisco Community College District Bookstore Auxiliary	4,714,808	0.0002019	3,145,852	-	0.0001770
5274442094	San Francisco County Transportation Authority	22,096,265	0.0009463	17,400,047	-	0.0009790
1822494442	San Francisco Health Authority	92,425,812	0.0039583	83,439,809	7,194,953	0.0050997
3630235762	San Francisco Law Library	3,363,548	0.0001440	2,377,784	-	0.0001338
7815455776	San Francisquito Creek Joint Powers Authority	2,432,370	0.0001042	1,996,848	-	0.0001124
4578788931	San Gabriel County Water District	15,857,273	0.0006791	11,151,407	-	0.0006275
1385958960	San Gabriel Valley Council of Governments	15,543,634	0.0006657	14,241,370	-	0.0008013
7165101556	San Gabriel Valley Mosquito and Vector Control District	12,947,625	0.0005545	10,429,284	470,215	0.0006133
2659053879	San Gabriel Valley Municipal Water District	12,987,244	0.0005562	10,795,649	300,000	0.0006243
3199831197	San Geronio Pass Water Agency	5,476,498	0.0002345	4,881,013	50,000	0.0002775
5881397592	San Jacinto Valley Cemetery District	4,096,872	0.0001755	3,023,165	-	0.0001701
1795899435	San Joaquin County Housing Authority	52,892,380	0.0022652	37,849,725	-	0.0021297
5529630040	San Joaquin County IHSS Public Authority	2,270,114	0.0000972	1,804,134	-	0.0001015
5640819152	San Juan Water District	51,031,699	0.0021855	43,172,487	200,000	0.0024404
5032326097	San Lorenzo Valley Water District	24,799,460	0.0010621	18,324,540	-	0.0010311

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Schedule of Employer Allocations for Components of Net Pension Liability
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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
3338617824	San Luis Obispo Cal Poly Associated Students, Inc.	\$ 39,519,968	0.0016925	\$ 29,772,964	\$ -	0.0016752
2096024970	San Luis Obispo Council of Governments	13,546,664	0.0005802	10,807,583	72,000	0.0006122
4720247681	San Luis Water District	9,607,245	0.0004114	7,353,594	-	0.0004138
4941749027	San Mateo Consolidated Fire Department	939,645	0.0000402	839,385	-	0.0000472
4208954800	San Mateo County Harbor District	24,424,865	0.0010460	19,565,956	-	0.0011009
7551534873	San Mateo County In-Home Supportive Services Public Authority	3,899,470	0.0001670	3,161,572	-	0.0001779
3952730811	San Mateo County Law Library	2,694,618	0.0001154	1,852,736	-	0.0001042
4600042471	San Mateo County Schools Insurance Group	7,410,369	0.0003174	6,765,508	-	0.0003807
5069981886	San Miguel Community Services District	1,448,404	0.0000620	1,096,627	-	0.0000617
7933348531	San Miguel Consolidated Fire Protection District	10,519,551	0.0004505	6,941,816	-	0.0003906
7226734344	San Simeon Community Services District	288,499	0.0000124	149,375	-	0.0000084
2133617148	Sanger Cemetery District	2,431,156	0.0001041	1,849,085	-	0.0001040
4163206459	Sanitary District No. 5 of Marin County	12,707,134	0.0005442	11,535,820	928,049	0.0007013
2047250126	Santa Ana Watershed Project Authority	28,056,537	0.0012016	23,944,659	-	0.0013473
6508833350	Santa Barbara County Law Library	1,405,208	0.0000602	1,083,865	-	0.0000610
4523655629	Santa Barbara County Special Education Local Plan Area	3,452,858	0.0001479	2,579,965	-	0.0001452
3570674726	Santa Barbara Regional Health Authority	93,212,018	0.0039920	79,935,545	1,200,000	0.0045652
5486958840	Santa Clara County Central Fire Protection District	78,277,837	0.0033524	56,606,065	-	0.0031850
5813158737	Santa Clara County Health Authority	86,906,775	0.0037219	78,241,061	-	0.0044024
5609146499	Santa Clara County Law Library	2,770,849	0.0001187	1,789,601	-	0.0001007
7005974365	Santa Clara County Schools Insurance Group	4,772,013	0.0002044	3,603,421	-	0.0002028
4504529505	Santa Clara Valley Open Space Authority	11,979,313	0.0005130	9,912,442	-	0.0005577
1907689635	Santa Clarita Valley School Food Services Agency	27,920,023	0.0011957	20,684,738	-	0.0011639
8793992528	Santa Clarita Valley Water Agency	114,690,994	0.0049118	87,380,186	-	0.0049166
6637432547	Santa Cruz County Law Library	907,853	0.0000389	630,381	-	0.0000355
3109524485	Santa Cruz County Regional Transportation Commission	13,903,430	0.0005954	11,653,842	-	0.0006557
5405887055	Santa Cruz Local Agency Formation Commission	2,339,666	0.0001002	1,623,256	26,513	0.0000928
3817767080	Santa Cruz Port District	20,491,907	0.0008776	14,208,825	21,642	0.0008007
7994458625	Santa Cruz Regional 9-1-1	28,718,854	0.0012299	21,655,819	-	0.0012185
3288352742	Santa Fe Irrigation District	59,129,202	0.0025323	42,037,082	-	0.0023653
3921164548	Santa Maria Public Airport District	8,659,016	0.0003708	5,887,139	-	0.0003312
3284792996	Santa Nella County Water District	2,136,931	0.0000915	1,634,977	-	0.0000920
7042180601	Santa Ynez River Water Conservation District, Improvement District No. 1	11,632,309	0.0004982	8,470,960	-	0.0004766
5587679367	Santos Manuel Student Union of California State University, San Bernardino	9,130,207	0.0003910	7,160,769	-	0.0004029
2120353029	Sausalito-Marín City Sanitary District	17,088,389	0.0007318	14,674,263	-	0.0008257

California Public Employees' Retirement System
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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
5241334822	School Risk And Insurance Management Group	\$ 5,426,249	0.0002324	\$ 3,860,646	\$ -	0.0002172
4506465697	Schools Excess Liability Fund	5,889,277	0.0002522	4,609,921	-	0.0002594
6863388516	Schools Insurance Authority	49,990,483	0.0021409	38,541,522	-	0.0021686
4027652040	Scotts Valley Fire Protection District	1,299,715	0.0000557	1,106,230	-	0.0000622
6835712923	Scotts Valley Water District	13,098,122	0.0005609	11,264,760	-	0.0006338
6356986541	Selma Cemetery District	1,938,666	0.0000830	1,418,713	-	0.0000798
5588607190	Selma-Kingsburg-Fowler County Sanitation District	25,809,402	0.0011053	17,771,618	-	0.0009999
6107520054	Serrano Water District	9,133,053	0.0003911	7,650,133	-	0.0004304
7985059402	Sewer Authority Mid-Coastside	16,174,461	0.0006927	11,693,427	-	0.0006579
5964218828	Sewerage Commission-Oroville Region	7,546,812	0.0003232	5,067,646	-	0.0002851
2677681339	Shafter Wasco Irrigation District	8,662,213	0.0003710	5,967,962	-	0.0003358
7237596532	Shasta Area Safety Communications Agency	16,581,832	0.0007101	12,330,209	-	0.0006938
6611539671	Shasta Community Services District	1,234,735	0.0000529	974,791	236,382	0.0000681
5959907437	Shasta Lake Fire Protection District	240,484	0.0000103	195,702	-	0.0000110
6037958263	Shasta Mosquito and Vector Control District	11,437,129	0.0004898	8,885,423	-	0.0005000
4634995637	Shasta Regional Transportation Agency	2,634,594	0.0001128	2,339,824	-	0.0001317
7223725594	Shasta Valley Cemetery District	822,051	0.0000352	652,970	-	0.0000367
1005414974	Shiloh Public Cemetery District	1,026,249	0.0000440	786,167	-	0.0000442
1917841065	Sierra Lakes County Water District	2,181,357	0.0000934	1,925,242	-	0.0001083
1884907837	Sierra-Sacramento Valley Emergency Medical Services Agency	6,476,805	0.0002774	4,624,317	-	0.0002602
3346262594	Silicon Valley Animal Control Authority	6,048,774	0.0002590	5,056,347	-	0.0002845
5977977822	Silicon Valley Clean Water	92,841,741	0.0039761	67,957,719	-	0.0038238
4048411725	Silveyville Cemetery District	1,224,835	0.0000525	822,102	-	0.0000463
6579469757	Solano Cemetery District	4,096,199	0.0001754	3,332,926	-	0.0001875
2912637909	Solano County Mosquito Abatement District	11,204,544	0.0004799	10,081,786	-	0.0005673
5340678572	Solano County Water Agency	11,510,944	0.0004930	10,486,821	743,518	0.0006319
3389179690	Solano Irrigation District	79,133,989	0.0033890	54,511,854	-	0.0030672
2693454286	Solano Transportation Authority	11,999,122	0.0005139	9,187,345	-	0.0005169
1002910848	Sonoma County Fire District	3,250,014	0.0001392	2,831,188	-	0.0001593
4671118169	Sonoma Marin Area Rail Transit District	24,246,420	0.0010384	20,266,406	-	0.0011403
5976144994	Sonoma State Enterprises, Inc.	3,814,835	0.0001634	3,761,889	-	0.0002117
1058939981	Sonoma Student Union Corporation	3,460,557	0.0001482	2,309,487	-	0.0001299
2751545492	Soquel Creek Water District	42,837,226	0.0018346	33,896,268	750,000	0.0019494
2798992660	South Bay Regional Public Communications Authority	42,794,091	0.0018327	31,447,554	202,556	0.0017808
2254738134	South Coast Water District	76,094,530	0.0032589	59,195,077	-	0.0033307

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
2966171128	South County Support Services Agency	\$ 3,304,303	0.0001415	\$ 2,573,677	\$ -	0.0001448
1022958456	South Feather Water and Power Agency	45,231,254	0.0019371	35,177,140	-	0.0019793
1357939534	South Kern Cemetery District	764,770	0.0000328	569,701	-	0.0000321
7221942610	South Orange County Wastewater Authority	71,232,104	0.0030506	49,725,630	16,995	0.0027988
3655967024	South Placer Fire District	5,279,347	0.0002261	4,027,612	-	0.0002266
6065250544	South Placer Municipal Utility District	25,171,916	0.0010780	18,142,266	126,945	0.0010279
6329264604	South San Joaquin County Fire Authority	246,854	0.0000106	232,333	-	0.0000131
4472592201	South San Joaquin Irrigation District	71,161,179	0.0030476	60,515,738	-	0.0034050
7037682826	South San Luis Obispo County Sanitation District	5,890,024	0.0002523	4,041,256	-	0.0002274
7802344698	South Tahoe Public Utility District	72,065,514	0.0030863	53,920,142	-	0.0030339
5627949111	Southeast Area Social Services Funding Authority	11,339,351	0.0004856	7,948,252	-	0.0004472
7503917825	Southern California Library Cooperative	6,751,368	0.0002891	4,339,028	-	0.0002441
4169066042	Southern California Public Power Authority	9,894,150	0.0004237	7,407,081	-	0.0004168
3936775155	Southern San Joaquin Municipal Utility District	13,973,121	0.0005984	9,958,356	-	0.0005603
5294989913	Southern Sonoma County Resource Conservation District	904,781	0.0000387	712,859	-	0.0000401
3261542699	Southwest Transportation Agency	18,016,184	0.0007716	12,700,846	-	0.0007146
7951940706	Special District Risk Management Authority	11,421,686	0.0004892	9,335,939	-	0.0005253
7552831011	Stallion Springs Community Services District	3,749,160	0.0001606	2,754,064	-	0.0001550
7135413843	Stanislaus Consolidated Fire Protection District	2,322,716	0.0000995	2,017,366	-	0.0001135
2222660358	Stanislaus Regional Housing Authority	36,583,521	0.0015667	29,465,789	-	0.0016579
1000005478	State and Federal Contractors Water Agency	1,890,874	0.0000810	1,439,668	-	0.0000810
7722673791	State Water Contractors	10,238,864	0.0004385	7,446,015	-	0.0004190
2595946637	Stege Sanitary District	10,368,939	0.0004441	7,738,158	-	0.0004354
4598268056	Stinson Beach County Water District	7,145,215	0.0003060	4,963,543	-	0.0002793
1245106351	Stockton East Water District	32,940,159	0.0014107	25,480,835	-	0.0014337
1083303109	Strawberry Recreation District	1,828,242	0.0000783	1,425,718	-	0.0000802
1230234770	Successor Agency to the Redevelopment Agency of the City of Fresno	2,714,350	0.0001162	1,912,247	-	0.0001076
1122763437	Successor Agency to the Redevelopment Agency of the City of San Bernardino	20,903,017	0.0008952	12,369,201	-	0.0006960
8865572249	Successor Agency to the Redevelopment Agy of the City & County of San Francisco	116,209,720	0.0049769	74,526,960	82,592	0.0041980
6376282104	Suisun Resource Conservation District	3,634,590	0.0001557	2,999,872	78,687	0.0001732
5545538875	Summit Cemetery District	6,972,617	0.0002986	4,850,930	-	0.0002729
5536860219	Sunnyslope County Water District	18,676,185	0.0007998	16,381,219	-	0.0009217
7713823053	Susanville Sanitary District	5,006,320	0.0002144	3,517,842	7,545	0.0001984
5886940397	Sutter Cemetery District	3,766,886	0.0001613	2,798,584	-	0.0001575
3473496188	Sweetwater Springs Water District	6,776,718	0.0002902	6,203,807	275,000	0.0003645

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
2161919549	Sylvan Cemetery District	\$ 2,591,250	0.0001110	\$ 1,822,535	\$ -	0.0001025
7477709596	Tahoe City Public Utility District	55,889,322	0.0023936	38,849,628	-	0.0021859
2945824602	Tahoe Resource Conservation District	3,561,046	0.0001525	2,806,782	-	0.0001579
5084675063	Tahoe-Truckee Sanitation Agency	73,248,085	0.0031370	54,800,131	-	0.0030834
5786873302	Tehachapi Valley Recreation and Park District	2,494,900	0.0001068	1,970,869	-	0.0001109
1890507994	Tehachapi-Cummings County Water District	14,630,984	0.0006266	13,291,467	1,153,700	0.0008128
7468819466	Tehama County Mosquito Abatement District	3,269,835	0.0001400	2,437,960	-	0.0001372
2173088406	Temescal Valley Water District	2,476,498	0.0001061	2,091,662	-	0.0001177
7665861129	Templeton Community Services District	13,251,035	0.0005675	12,530,757	-	0.0007051
7405745824	Thermalito Water and Sewer District	6,701,005	0.0002870	5,027,517	-	0.0002829
6340054138	Three Rivers Community Services District	275,852	0.0000118	212,841	-	0.0000120
2388788625	Three Valleys Municipal Water District	25,745,437	0.0011026	19,170,174	-	0.0010786
1196474792	Tiburon Fire Protection District	2,951,261	0.0001264	2,669,426	-	0.0001502
7984291381	Town of Apple Valley	67,563,117	0.0028935	46,982,159	-	0.0026435
1382390535	Town of Atherton	23,188,429	0.0009931	15,821,309	-	0.0008902
1705206551	Town of Colma	16,209,022	0.0006942	12,875,774	-	0.0007245
2137393809	Town of Corte Madera	36,142,417	0.0015479	32,042,386	-	0.0018029
1473815265	Town of Fairfax	17,698,184	0.0007580	16,064,058	-	0.0009039
5749284855	Town of Hillsborough	65,012,387	0.0027843	45,403,692	-	0.0025547
4534238835	Town of Loomis	8,183,713	0.0003505	6,581,953	-	0.0003703
4185235217	Town of Los Altos Hills	21,381,681	0.0009157	17,564,213	-	0.0009883
5069684255	Town of Mammoth Lakes	55,652,687	0.0023834	37,708,516	-	0.0021217
6510195742	Town of Moraga	20,641,412	0.0008840	14,307,449	-	0.0008050
6689176895	Town of Paradise	30,682,077	0.0013140	21,390,994	-	0.0012036
7325167619	Town of Portola Valley	10,560,741	0.0004523	8,542,147	-	0.0004806
2755764312	Town of Ross	7,650,754	0.0003277	6,351,327	-	0.0003574
1958078508	Town of San Anselmo	34,613,183	0.0014824	31,251,515	-	0.0017584
3517485078	Town of Tiburon	23,383,962	0.0010015	16,474,933	-	0.0009270
3652384086	Town of Truckee	63,738,574	0.0027297	47,214,411	-	0.0026566
4316314946	Town of Windsor	67,253,451	0.0028802	49,681,418	-	0.0027954
6557124744	Town of Woodside	20,863,718	0.0008935	15,070,290	-	0.0008480
1675553033	Town of Yountville	23,737,027	0.0010166	17,379,634	-	0.0009779
1859456939	Town of Yucca Valley	27,772,163	0.0011894	20,983,866	-	0.0011807
1857932454	Trabuco Canyon Water District	18,687,084	0.0008003	13,957,221	-	0.0007853
7867198604	Tracy Rural County Fire Protection District	58,777	0.0000025	53,256	-	0.0000030

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		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
1071904329	Transbay Joint Powers Authority	\$ 10,396,477	0.0004452	\$ 8,399,199	\$ -	0.0004726
1184716369	Transportation Agency for Monterey County	9,950,300	0.0004261	8,165,351	-	0.0004594
6796876396	Transportation Authority of Marin	7,626,878	0.0003266	6,554,371	-	0.0003688
5595929964	Treasure Island Development Authority	79,664	0.0000034	73,592	-	0.0000041
7596140448	Tri-City Mental Health Center	50,543,485	0.0021646	39,016,465	-	0.0021953
7322263052	Tri-County Schools Insurance Group	3,959,970	0.0001696	2,795,556	-	0.0001573
7579927706	Tri-Dam Project	26,069,140	0.0011165	21,240,854	-	0.0011952
1359125967	Trindel Insurance Fund	3,412,056	0.0001461	3,006,097	-	0.0001691
4682249562	Trinity Public Utilities District	25,268,762	0.0010822	19,511,054	-	0.0010978
1268699297	Truckee Donner Public Utility District	72,191,108	0.0030917	52,131,872	-	0.0029333
2978731273	Truckee Fire Protection District	4,543,937	0.0001946	3,360,666	-	0.0001891
6524388244	Truckee Sanitary District	42,183,742	0.0018066	37,931,773	1,500,000	0.0022187
1705100677	Truckee Tahoe Airport District	15,284,348	0.0006546	12,053,925	500,000	0.0007064
5074140349	Tulare Mosquito Abatement District	3,256,467	0.0001395	2,636,352	20,000	0.0001495
6995484197	Tulare Public Cemetery District	2,271,369	0.0000973	2,746,556	-	0.0001545
2903128449	Tuolumne City Sanitary District	208,816	0.0000089	179,331	-	0.0000101
4774071915	Tuolumne Utilities District	64,432,166	0.0027594	45,075,234	-	0.0025362
6784326605	Turlock Mosquito Abatement District	9,076,691	0.0003887	7,668,229	-	0.0004315
7293678271	Twain Harte Community Services District	4,190,773	0.0001795	3,443,324	-	0.0001937
1940849885	Twentynine Palms Water District	15,242,425	0.0006528	11,204,760	-	0.0006305
2115371185	Ukiah Valley Fire District	23,089	0.0000010	52,321	-	0.0000029
5271823059	Union Public Utility District	2,830,922	0.0001212	2,153,114	-	0.0001211
3175690975	United Water Conservation District	59,071,013	0.0025298	42,378,102	-	0.0023845
4156774742	University Enterprises Corporation at CSUSB	43,720,612	0.0018724	35,165,176	300,000	0.0019955
1117567189	University Student Center of California State University Stanislaus	1,486,812	0.0000637	1,148,682	-	0.0000646
1127594813	Upland City Housing Authority	5,526,911	0.0002367	3,858,671	-	0.0002171
2684679416	Upper San Gabriel Valley Municipal Water District	14,325,658	0.0006135	11,405,183	1,000,000	0.0006980
5000001834	Utica Water and Power Authority	405,209	0.0000174	251,238	-	0.0000141
6485135423	Vacaville Fire Protection District	1,232,970	0.0000528	942,299	-	0.0000530
5853033542	Vacaville-Elmira Cemetery District	2,992,911	0.0001282	2,171,395	-	0.0001222
7780886441	Vallecitos Water District	107,570,686	0.0046069	90,853,199	-	0.0051120
2165656413	Vallejo Flood and Wastewater District	112,343,632	0.0048113	77,057,863	-	0.0043358
4789813851	Valley Center Municipal Water District	80,775,616	0.0034593	51,172,476	-	0.0028793
3442495340	Valley County Water District	22,966,809	0.0009836	16,670,007	-	0.0009380
7135681419	Valley of the Moon Water District	11,544,158	0.0004944	7,818,751	-	0.0004399

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Miscellaneous Risk Pool:						
4105945466	Valley Sanitary District	\$ 19,075,336	0.0008169	\$ 16,547,172	\$ -	0.0009311
3377107587	Valley Springs Public Utility District	860,843	0.0000369	497,001	-	0.0000280
6176541929	Valley-Wide Recreation and Park District	20,344,415	0.0008713	14,232,350	-	0.0008008
1149117798	Vandenberg Village Community Services District	8,152,638	0.0003492	5,965,196	-	0.0003356
5688508264	Ventura College Foundation	2,282,870	0.0000978	1,861,683	-	0.0001048
4049611269	Ventura County Law Library	1,851,436	0.0000793	1,212,995	-	0.0000683
4063780259	Ventura County Schools Business Services Authority	7,098,493	0.0003040	5,360,933	-	0.0003016
3215581236	Ventura County Schools Self-Funding Authority	5,838,257	0.0002500	4,188,524	-	0.0002357
6613947660	Ventura County Transportation Commission	14,858,804	0.0006364	13,232,454	125,755	0.0007516
2790850876	Ventura Port District	15,247,988	0.0006530	10,975,951	-	0.0006176
7987424352	Ventura River Water District	3,491,776	0.0001495	2,660,288	-	0.0001497
1558143090	Victor Valley Transit Authority	5,577,057	0.0002388	4,786,988	-	0.0002693
4803741958	Victor Valley Wastewater Reclamation Authority	28,956,382	0.0012401	20,338,348	-	0.0011444
3830544935	Visalia Public Cemetery District	2,880,257	0.0001234	2,109,064	-	0.0001187
1377855511	Vista Irrigation District	119,370,324	0.0051122	90,159,549	-	0.0050730
7530522847	Walnut Valley Water District	68,847,654	0.0029485	49,921,419	1,025,000	0.0028666
1304010562	Wasco Recreation and Park District	1,188,833	0.0000509	963,041	-	0.0000542
7659205480	Washington Colony Cemetery District	1,218,272	0.0000522	772,761	-	0.0000435
5954000215	Water Facilities Authority	7,263,683	0.0003111	5,537,166	200,000	0.0003228
7457802011	Water Replenishment District of Southern California	40,971,435	0.0017547	31,784,759	-	0.0017884
7823028837	Weaverville Community Services District	2,861,837	0.0001226	1,919,570	-	0.0001080
5006840239	Weaverville Sanitary District	1,169,676	0.0000501	915,446	-	0.0000515
7002818126	West Basin Municipal Water District	33,799,223	0.0014475	28,829,194	-	0.0016221
1204759915	West Bay Sanitary District	27,200,902	0.0011649	24,863,266	-	0.0013990
3791365663	West Cities Communication Center	10,686,127	0.0004577	8,246,290	-	0.0004640
7207332854	West Contra Costa Integrated Waste Management Authority	4,004,787	0.0001715	3,752,267	-	0.0002111
8575333660	West Contra Costa Transportation Advisory Committee	3,690,491	0.0001581	2,471,724	-	0.0001391
5290477553	West County Transportation Agency	36,554,793	0.0015655	27,952,705	-	0.0015728
1151621263	West County Wastewater District	73,136,432	0.0031322	51,746,517	-	0.0029116
4097814421	West End Communications Authority	297,443	0.0000127	249,522	-	0.0000140
5101834513	West Kern Water District	28,492,505	0.0012202	23,137,413	-	0.0013019
3157522599	West Stanislaus Irrigation District	8,838,673	0.0003785	6,207,198	-	0.0003493
5056007493	West Valley Mosquito and Vector Control District	5,310,398	0.0002274	4,283,670	-	0.0002410
7793479972	West Valley Sanitation District of Santa Clara County	32,724,956	0.0014015	29,438,196	-	0.0016564
2468871866	West Valley Water District	42,501,379	0.0018202	31,469,408	-	0.0017707

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Miscellaneous Risk Pool:						
7639609237	Westborough Water District	\$ 6,827,780	0.0002924	\$ 5,347,728	\$ -	0.0003009
2872294754	Western Contra Costa Transit Authority	5,393,903	0.0002310	4,169,656	-	0.0002346
2368526938	Western Municipal Water District	121,032,516	0.0051834	89,003,887	-	0.0050080
7871168700	Western Riverside Council of Governments	17,173,349	0.0007355	12,712,125	-	0.0007153
7559321248	Westlands Water District	91,980,973	0.0039392	68,516,025	-	0.0038552
2821806133	Westwood Community Services District	1,414,844	0.0000606	1,620,120	-	0.0000912
4099499156	Wheeler Ridge-Maricopa Water Storage District	39,882,409	0.0017080	38,849,800	914,191	0.0022374
6994116790	Wildomar Cemetery District	723,032	0.0000310	497,578	-	0.0000280
4072492690	Williams Fire Protection Authority	21,188	0.0000009	19,615	-	0.0000011
7906686488	Willow County Water District	2,354,754	0.0001008	1,992,109	-	0.0001121
5120222012	Willow Creek Community Services District	1,651,283	0.0000707	1,056,777	-	0.0000595
5418043147	Willows Cemetery District	1,800,615	0.0000771	1,195,347	-	0.0000673
2936077955	Wilton Fire Protection District	345,521	0.0000148	217,255	-	0.0000122
7202792766	Winterhaven Water District	240,806	0.0000103	182,551	-	0.0000103
7958872542	Winters Cemetery District	1,311,083	0.0000561	888,286	-	0.0000500
7608198670	Winters Fire Protection District	39,112	0.0000017	16,069	-	0.0000009
6006677554	Winton Water and Sanitary District	3,093,973	0.0001325	2,568,608	-	0.0001445
7745156819	Woodbridge Rural County Fire Protection District	1,247,574	0.0000534	828,303	-	0.0000466
4352055512	Woodside Fire Protection District	2,444,493	0.0001047	1,827,961	-	0.0001029
3092547588	Yolo County Federal Credit Union	19,413,365	0.0008314	14,284,446	-	0.0008037
1828557337	Yolo County Housing Authority	18,554,933	0.0007946	12,707,102	-	0.0007150
7927691574	Yolo County In-Home Supportive Services Public Authority	814,356	0.0000349	594,699	-	0.0000335
7294309888	Yolo County Public Agency Risk Management Insurance Authority	5,223,610	0.0002237	3,618,445	-	0.0002036
6966686954	Yolo County Transportation District	6,715,970	0.0002876	4,980,084	-	0.0002802
5319882353	Yolo Emergency Communications Agency	24,256,052	0.0010388	18,345,940	-	0.0010323
7055367577	Yolo-Solano Air Quality Management District	16,990,918	0.0007277	12,283,447	-	0.0006911
2682144221	Yorba Linda Water District	54,033,542	0.0023141	38,986,095	-	0.0021936
3553650319	Yuba County Water Agency	39,261,988	0.0016815	31,930,531	-	0.0017966
7117953176	Yuba Sutter Transit Authority	2,484,906	0.0001064	2,250,917	-	0.0001267
2681696843	Yucaipa Valley Water District	43,714,274	0.0018721	33,568,311	-	0.0018888
2011487775	Yuima Municipal Water District	12,590,697	0.0005392	9,537,707	-	0.0005367
Subtotal for Miscellaneous Risk Pool		\$ 23,349,910,053	1.0000000	\$ 17,688,140,390	84,384,610	1.0000000

¹ The figures presented in this column have been converted to the employer's allocation factor and do not represent the employer's allocation in a percentage format. For example, 0.01288% has been converted to 0.0001288 in the Employer Allocation Factor column.

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Safety Risk Pool:						
4606242844	Alpine Fire Protection District	\$ 27,355,365	0.0008961	\$ 23,965,460	\$ 125,000	0.0010808
4693302718	American Canyon Fire Protection District	36,350,581	0.0011908	25,236,429	-	0.0011322
6407979793	Anderson Fire Protection District	6,500,206	0.0002129	4,141,084	-	0.0001858
5376905521	Apple Valley Fire Protection District	72,765,008	0.0023837	50,610,640	-	0.0022706
1030974865	Arbuckle-College City Fire Protection District	2,944,889	0.0000965	2,117,441	-	0.0000950
2301813735	Arcata Fire Protection District	26,649,012	0.0008730	22,857,138	-	0.0010255
2960845908	Arrowbear Park County Water District	348,153	0.0000114	242,286	-	0.0000109
2785679582	Baldwin Park Unified School District	11,998,179	0.0003931	8,609,473	-	0.0003863
6108466497	Bear Valley Community Services District	5,847,348	0.0001916	3,734,266	-	0.0001675
1674807468	Belmont Fire Protection District	10,709,542	0.0003508	9,009,255	-	0.0004042
4522872938	Belmont-San Carlos Fire Department	103,308,728	0.0033843	68,976,973	-	0.0030946
1584416215	Big Bear City Community Services District	23,170,686	0.0007591	16,762,097	-	0.0007520
2959822216	Blue Lake Fire Protection District	609,299	0.0000200	484,302	-	0.0000217
7937611265	Bolinas Fire Protection District	1,415,036	0.0000464	1,053,451	-	0.0000473
2982795116	Bonita-Sunnyside Fire Protection District	24,963,003	0.0008178	22,543,159	-	0.0010114
3930765488	Borrego Springs Fire Protection District	8,925,963	0.0002924	8,101,156	-	0.0003635
1110182104	Boulder Creek Fire Protection District	1,121,197	0.0000367	903,582	-	0.0000405
5541664172	Branciforte Fire Protection District	4,118,083	0.0001349	3,398,981	-	0.0001525
1755230450	Broadmoor Police Protection District	15,079,369	0.0004940	10,588,668	-	0.0004751
2791271663	Brooktrails Township Community Services District	1,226,740	0.0000402	870,468	-	0.0000391
5168887895	Burney Fire District	2,260,109	0.0000740	1,652,912	-	0.0000742
3046173218	Butte-Glenn Community College District	2,621,031	0.0000859	2,135,049	-	0.0000958
1263798031	California Firefighter's Joint Apprenticeship Committee	1,456,656	0.0000477	942,894	-	0.0000423
1500397518	California Pines Community Services District	801,732	0.0000263	628,528	-	0.0000282
6471268830	Cambria Community Healthcare District	7,976,168	0.0002613	5,641,483	-	0.0002531
3473008001	Cambria Community Services District	10,462,464	0.0003427	7,755,840	-	0.0003480
4935144749	Cameron Park Community Services District	9,099,896	0.0002981	6,944,221	-	0.0003115
7396393136	Carmel Highlands Fire Protection District of Monterey County	2,700,158	0.0000885	2,393,715	-	0.0001074
5946063802	Central Calaveras Fire and Rescue Protection District	888,352	0.0000291	696,245	-	0.0000312
2986532158	Central County Fire Department	206,234,030	0.0067561	139,065,862	-	0.0062391
6612195742	Central Fire Protection District of Santa Cruz County	213,215,161	0.0069848	146,466,565	-	0.0065711
6918642839	Central Marin Fire Authority	9,922,747	0.0003251	8,704,517	-	0.0003905
2558720758	Central Marin Police Authority	78,315,300	0.0025656	71,163,439	-	0.0031927
6929609618	Chester Public Utility District	4,564,486	0.0001495	3,080,008	4,150	0.0001384

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Safety Risk Pool:						
6672635036	Chino Valley Independent Fire District	\$ 253,772,931	0.0083135	\$ 184,520,608	\$ -	0.0082784
3521791811	City of Adelanto	490,220	0.0000161	327,337	-	0.0000147
7759437962	City of Albany	108,173,288	0.0035437	76,901,031	-	0.0034501
4100145522	City of Alturas	6,677,006	0.0002187	4,615,174	-	0.0002071
5083901793	City of Anderson	25,836,013	0.0008464	18,433,368	-	0.0008270
3216339924	City of Angels	11,274,857	0.0003694	7,998,543	-	0.0003588
7701602999	City of Antioch	263,446,623	0.0086304	180,043,121	-	0.0080775
2222837360	City of Arcata	36,675,127	0.0012015	24,944,730	-	0.0011191
6540026274	City of Arroyo Grande	56,553,863	0.0018527	45,180,343	-	0.0020270
3755042088	City of Arvin	10,819,125	0.0003544	8,262,044	-	0.0003707
1298901388	City of Atascadero	78,041,938	0.0025566	54,703,533	-	0.0024542
1114344965	City of Atwater	52,370,963	0.0017156	36,107,746	-	0.0016199
1862771831	City of Auburn	56,242,942	0.0018425	48,780,332	-	0.0021885
4654114117	City of Avalon	28,353,973	0.0009289	20,032,707	-	0.0008988
6036917803	City of Avenal	4,647,535	0.0001523	3,638,191	-	0.0001632
4050337614	City of Azusa	161,645,455	0.0052954	147,692,001	-	0.0066261
2485886186	City of Baldwin Park	152,868,019	0.0050079	132,700,085	-	0.0059535
2317277676	City of Banning	67,311,164	0.0022051	45,220,645	-	0.0020288
6859832526	City of Barstow	68,442,761	0.0022422	58,538,260	-	0.0026263
4582960442	City of Beaumont	67,556,331	0.0022131	50,325,837	-	0.0022578
5686383552	City of Bell	89,747,135	0.0029401	55,965,396	-	0.0025108
2219960868	City of Bell Gardens	114,409,315	0.0037480	78,302,328	-	0.0035130
1738672780	City of Belmont	75,809,565	0.0024835	52,552,685	142,134	0.0023641
2951432784	City of Belvedere	11,279,944	0.0003695	9,456,853	-	0.0004243
2572957638	City of Benicia	162,969,688	0.0053388	106,870,975	-	0.0047947
5474045695	City of Biggs	337,404	0.0000111	212,899	-	0.0000096
5738092813	City of Bishop	29,548,958	0.0009680	21,692,847	-	0.0009732
1927432235	City of Blue Lake	310,924	0.0000102	193,498	-	0.0000087
2133011647	City of Blythe	36,729,180	0.0012032	24,263,428	216,360	0.0010983
6719424797	City of Brawley	59,866,114	0.0019612	48,426,792	-	0.0021726
5656211102	City of Brea	325,380,944	0.0106593	200,160,641	-	0.0089801
7588583620	City of Brentwood	115,186,951	0.0037735	92,303,818	485,291	0.0041629
2825131863	City of Brisbane	57,900,832	0.0018968	40,255,667	-	0.0018060
7431146835	City of Buena Park	274,826,861	0.0090032	233,509,900	-	0.0104763
1429123533	City of Burlingame	115,566,074	0.0037859	74,165,560	-	0.0033274

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Safety Risk Pool:						
5226418078	City of Calexico	\$ 68,344,730	0.0022389	\$ 46,389,862	\$ -	0.0020812
6020344436	City of California City	36,585,869	0.0011985	25,496,779	-	0.0011439
1455036172	City of Calipatria	3,464,381	0.0001135	2,525,788	-	0.0001133
2327822217	City of Calistoga	23,715,882	0.0007769	17,726,254	-	0.0007953
2284247568	City of Campbell	124,991,397	0.0040947	85,519,324	-	0.0038368
2647630112	City of Capitola	55,343,545	0.0018130	37,128,053	-	0.0016657
7011478504	City of Carmel-By-The-Sea	44,765,141	0.0014665	28,881,581	-	0.0012958
3472970236	City of Carpinteria	9,129,950	0.0002991	5,145,852	-	0.0002309
3286869204	City of Cathedral City	174,726,560	0.0057240	156,793,146	383,402	0.0070516
6931700878	City of Chino	209,593,853	0.0068662	175,196,852	-	0.0078601
1336118336	City of Chowchilla	20,768,705	0.0006804	18,086,118	-	0.0008114
5727496281	City of Citrus Heights	78,561,068	0.0025736	62,260,919	-	0.0027933
2072700019	City of Claremont	92,255,033	0.0030222	60,778,879	-	0.0027268
2376421225	City of Clayton	16,030,392	0.0005251	11,572,791	-	0.0005192
3510963498	City of Clearlake	24,898,874	0.0008157	17,585,886	-	0.0007890
1902513779	City of Cloverdale	21,312,527	0.0006982	13,989,446	-	0.0006276
6373819375	City of Coachella City	16,415,938	0.0005378	15,045,749	-	0.0006750
6749451495	City of Coalinga	13,311,195	0.0004361	11,104,738	-	0.0004982
1959058023	City of Colton	230,303,898	0.0075446	148,060,330	-	0.0066426
3749368910	City of Colusa	14,001,721	0.0004587	9,358,084	-	0.0004198
1001685032	City of Compton	208,138,148	0.0068185	123,239,500	-	0.0055290
6809713799	City of Corcoran	17,635,780	0.0005777	14,908,497	-	0.0006689
2296621850	City of Corning	18,426,998	0.0006037	12,469,355	-	0.0005594
1307714161	City of Corona	228,391,647	0.0074820	207,012,223	-	0.0092874
1057970246	City of Coronado	147,347,176	0.0048270	104,198,960	-	0.0046748
5937664258	City of Costa Mesa	229,752,111	0.0075266	135,268,595	500,000	0.0060912
1533977406	City of Cotati	20,369,308	0.0006673	16,810,407	153,534	0.0007611
6374196181	City of Covina	149,603,533	0.0049009	126,014,558	-	0.0056535
7337697646	City of Crescent City	12,629,105	0.0004137	8,440,915	20,743	0.0003796
4977412527	City of Cypress	125,432,296	0.0041091	84,524,616	-	0.0037921
6213369926	City of Davis	219,517,111	0.0071913	142,042,108	-	0.0063726
7409953276	City of Del Mar	25,333,182	0.0008299	17,227,326	-	0.0007729
3821597293	City of Del Rey Oaks	5,485,516	0.0001797	3,881,935	-	0.0001742
5693481127	City of Delano	36,770,674	0.0012046	28,163,461	-	0.0012635
6958229795	City of Desert Hot Springs	41,288,837	0.0013526	28,801,164	-	0.0012921

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Safety Risk Pool:						
1573700529	City of Dinuba	\$ 57,273,842	0.0018763	\$ 40,577,193	\$ -	0.0018205
5321033759	City of Dixon	63,745,170	0.0020883	46,285,821	-	0.0020766
2028048688	City of Dos Palos	7,227,189	0.0002368	5,388,035	-	0.0002417
2272652739	City of Dunsmuir	479,142	0.0000157	223,084	-	0.0000100
2604009953	City of East Palo Alto	39,034,168	0.0012787	28,463,608	-	0.0012770
5941230462	City of El Centro	140,395,302	0.0045993	95,038,633	-	0.0042638
7718662328	City of El Cerrito	180,245,592	0.0059048	116,790,571	-	0.0052397
2657082556	City of El Segundo	350,076,019	0.0114683	314,607,215	-	0.0141146
5667466166	City of Elk Grove	140,445,452	0.0046009	116,910,138	-	0.0052451
1644815312	City of Emeryville	136,337,466	0.0044664	93,207,425	-	0.0041817
7856446300	City of Encinitas	120,118,702	0.0039350	82,522,896	-	0.0037023
5760161126	City of Escalon	11,205,336	0.0003671	8,774,630	-	0.0003937
1789349225	City of Etna	1,185,336	0.0000388	854,006	-	0.0000383
3720044028	City of Eureka	77,427,325	0.0025365	51,915,358	-	0.0023291
5251708451	City of Exeter	14,952,779	0.0004898	10,872,750	-	0.0004878
7984131430	City of Farmersville	7,300,601	0.0002392	6,114,586	-	0.0002743
6256084924	City of Fillmore	6,344,916	0.0002079	4,266,658	-	0.0001914
5538973822	City of Firebaugh	11,663,069	0.0003821	8,314,504	-	0.0003730
3459724670	City of Fort Bragg	20,768,718	0.0006804	17,606,059	-	0.0007899
4517566617	City of Fortuna	20,489,123	0.0006712	14,904,660	-	0.0006687
1673139670	City of Foster City	163,325,454	0.0053505	110,047,575	-	0.0049372
4102420058	City of Fountain Valley	264,634,495	0.0086693	190,397,688	-	0.0085420
7256454249	City of Fowler	8,292,941	0.0002717	5,726,081	-	0.0002569
6038671520	City of Galt	45,384,102	0.0014868	32,733,804	-	0.0014686
4916209368	City of Gardena	264,692,877	0.0086712	236,070,642	-	0.0105911
2484813561	City of Gilroy	218,114,744	0.0071453	147,028,177	-	0.0065963
3884368391	City of Glendora	139,742,482	0.0045779	125,615,613	-	0.0056357
1217778828	City of Gonzales	11,343,741	0.0003716	8,697,967	-	0.0003902
4047740021	City of Grass Valley	58,195,994	0.0019065	50,212,233	-	0.0022527
6260075128	City of Greenfield	19,634,889	0.0006432	14,833,592	-	0.0006655
1941329975	City of Gridley	19,269,773	0.0006313	13,058,345	-	0.0005859
1000223333	City of Grover Beach	30,799,114	0.0010090	22,576,344	-	0.0010129
1966164745	City of Guadalupe	10,211,862	0.0003345	7,610,485	-	0.0003414
2291085874	City of Gustine	7,350,712	0.0002408	6,112,713	-	0.0002742
2034813534	City of Half Moon Bay	22,295,221	0.0007304	14,740,334	-	0.0006613

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations for Components of Net Pension Liability
As of and for the Year Ended June 30, 2024

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Safety Risk Pool:						
5052486602	City of Hanford	\$ 122,264,222	0.0040053	\$ 106,297,841	\$ -	0.0047690
6286658977	City of Hawaiian Gardens	1,308,774	0.0000429	1,045,492	-	0.0000469
2458670034	City of Hawthorne	277,785,473	0.0091001	249,184,342	-	0.0111795
7641512975	City of Healdsburg	57,117,382	0.0018711	38,526,935	-	0.0017285
7323742506	City of Hercules	46,741,153	0.0015312	33,791,387	-	0.0015160
6664894574	City of Hermosa Beach	141,435,769	0.0046334	94,595,394	-	0.0042440
6965856623	City of Hollister	99,585,675	0.0032624	73,068,657	-	0.0032782
4469224252	City of Hughson	3,446,105	0.0001129	2,394,699	-	0.0001074
1915736911	City of Huntington Park	146,496,469	0.0047992	94,425,507	-	0.0042363
4087834608	City of Imperial	12,211,495	0.0004000	8,773,194	-	0.0003936
3509025322	City of Imperial Beach	27,841,914	0.0009121	21,314,669	-	0.0009563
6664227892	City of Indio	161,034,089	0.0052754	108,525,247	-	0.0048689
2813538323	City of Lone	8,300,710	0.0002719	6,027,627	-	0.0002704
3053751792	City of Irwindale	55,073,640	0.0018042	47,359,017	-	0.0021247
7368035612	City of Jackson	11,308,933	0.0003705	7,796,569	-	0.0003498
2321945323	City of Kerman	9,849,865	0.0003227	7,470,041	200,000	0.0003441
1663366827	City of King City	14,989,717	0.0004911	10,610,823	-	0.0004760
1210886769	City of Kingsburg	22,739,381	0.0007449	16,884,113	-	0.0007575
7337636747	City of La Habra	204,687,611	0.0067055	177,547,067	-	0.0079655
6426355762	City of La Habra Heights	2,229,436	0.0000730	1,724,491	-	0.0000774
3770853942	City of La Palma	52,036,313	0.0017047	36,141,930	-	0.0016215
6696419559	City of La Verne	159,163,946	0.0052141	138,152,080	-	0.0061981
4447311817	City of Laguna Beach	204,183,751	0.0066890	143,404,767	-	0.0064337
3418980609	City of Lake Elsinore	25,325	0.0000008	20,629	-	0.0000009
2129869266	City of Lakeport	15,743,935	0.0005158	13,359,962	-	0.0005994
7240040619	City of Larkspur	40,581,080	0.0013294	36,513,915	-	0.0016382
1732811530	City of Lathrop	1,559,225	0.0000511	1,483,662	-	0.0000666
2474431178	City of Lemon Grove	17,087,356	0.0005598	13,015,178	-	0.0005839
1685062598	City of Lemoore	29,604,378	0.0009698	20,930,269	-	0.0009390
1225322578	City of Lincoln	59,577,854	0.0019517	44,810,567	-	0.0020104
2019506807	City of Lindsay	20,622,928	0.0006756	14,398,776	-	0.0006460
1440106162	City of Livermore	213,218,449	0.0069849	148,587,654	-	0.0066663
2183351498	City of Livingston	13,413,319	0.0004394	9,879,618	-	0.0004432
3955868421	City of Loma Linda	43,321,042	0.0014192	36,505,481	-	0.0016378
6552736085	City of Lompoc	126,100,399	0.0041310	83,053,213	824,727	0.0037631

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations for Components of Net Pension Liability
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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Safety Risk Pool:						
5727512122	City of Los Alamitos	\$ 49,386,277	0.0016179	\$ 33,407,976	\$ 130,000	0.0015047
6581398948	City of Los Altos	80,002,996	0.0026209	56,515,376	-	0.0025355
6498305959	City of Los Banos	69,707,864	0.0022836	51,286,465	-	0.0023009
2212002669	City of Lynwood	15,356,315	0.0005031	7,207,764	-	0.0003234
3574270028	City of Madera	81,843,826	0.0026812	55,687,220	-	0.0024984
3161990216	City of Manhattan Beach	255,897,033	0.0083831	232,720,863	-	0.0104408
7604626108	City of Manteca	236,877,634	0.0077600	154,894,267	-	0.0069492
6160239453	City of Marina	77,335,652	0.0025335	54,553,747	-	0.0024475
5777707328	City of Martinez	91,481,985	0.0029969	61,584,421	-	0.0027629
2550597730	City of Marysville	37,746,003	0.0012365	33,878,346	-	0.0015199
4191618335	City of Maywood	32,428,498	0.0010623	28,315,210	-	0.0012703
7745628127	City of Mendota	41,454	0.0000014	40,645	-	0.0000018
1738941900	City of Menifee	7,936,246	0.0002600	7,126,565	696,000	0.0003510
3956164441	City of Menlo Park	125,338,967	0.0041060	86,809,178	-	0.0038946
3204916161	City of Mill Valley	97,033,658	0.0031788	68,622,937	-	0.0030787
2606600411	City of Millbrae	93,885,788	0.0030757	61,862,354	-	0.0027754
1084903188	City of Monrovia	241,416,379	0.0079087	210,928,942	-	0.0094632
3965235218	City of Montclair	158,859,453	0.0052042	134,479,915	-	0.0060333
7892495109	City of Monterey	249,172,951	0.0081628	158,904,708	-	0.0071291
3509384723	City of Morgan Hill	86,690,602	0.0028399	59,459,799	-	0.0026676
7048295140	City of Morro Bay	53,470,357	0.0017517	36,974,425	-	0.0016588
6941008066	City of Mt. Shasta	9,604,813	0.0003146	6,751,455	-	0.0003029
3077350855	City of Murrieta	139,319,444	0.0045640	104,938,518	-	0.0047080
3967541624	City of Needles	1,121,434	0.0000367	899,629	-	0.0000404
4993886171	City of Nevada City	15,903,578	0.0005210	11,391,943	-	0.0005111
2387354187	City of Newark	231,391,357	0.0075803	155,246,299	-	0.0069650
5346517882	City of Newman	14,413,124	0.0004722	10,616,472	-	0.0004763
3093388325	City of Norco	28,625,733	0.0009378	19,024,001	-	0.0008535
6944564299	City of Novato	125,749,209	0.0041195	84,658,254	-	0.0037981
5993997761	City of Oakdale	59,888,830	0.0019619	40,682,043	-	0.0018252
1385472211	City of Oakley	14,260,739	0.0004672	12,263,333	-	0.0005502
7905252598	City of Ojai	869,919	0.0000285	736,912	-	0.0000331
2405030745	City of Orange Cove	4,149,580	0.0001359	4,687,696	-	0.0002103
6398969968	City of Orland	11,540,453	0.0003781	9,301,790	-	0.0004173
4957578474	City of Oroville	60,090,086	0.0019685	50,899,016	-	0.0022835
6606606569	City of Oxnard	206,744,670	0.0067729	134,287,896	-	0.0060247

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Safety Risk Pool:						
5070575563	City of Pacific Grove	\$ 84,904,941	0.0027814	\$ 50,313,307	\$ -	0.0022573
3733978143	City of Pacifica	149,155,901	0.0048863	98,869,072	-	0.0044357
2541789657	City of Palos Verdes Estates	51,013,782	0.0016712	35,077,209	183,750	0.0015820
4594473321	City of Parlier	6,410,959	0.0002100	4,921,171	-	0.0002208
2294259371	City of Paso Robles	91,415,768	0.0029947	67,437,546	-	0.0030255
7070530249	City of Patterson	18,956,801	0.0006210	14,055,011	-	0.0006306
7471126319	City of Perris	10,860,341	0.0003558	9,767,563	-	0.0004382
2399640634	City of Piedmont	99,817,187	0.0032700	68,873,578	-	0.0030900
1948785555	City of Pinole	91,172,359	0.0029868	62,794,786	-	0.0028172
1010350619	City of Pismo Beach	44,555,302	0.0014596	32,933,727	500,000	0.0015000
3561054561	City of Pittsburg	157,798,786	0.0051694	113,036,199	-	0.0050713
2117892921	City of Placentia	113,639,083	0.0037228	103,792,402	-	0.0046566
3279485049	City of Placerville	31,291,361	0.0010251	20,683,750	-	0.0009280
7166539881	City of Pleasant Hill	101,438,887	0.0033231	68,373,949	-	0.0030675
4137785275	City of Pleasanton	205,456,299	0.0067307	147,619,152	-	0.0066228
3263497639	City of Port Hueneme	56,971,269	0.0018664	39,595,248	-	0.0017764
5259660063	City of Porterville	108,276,798	0.0035471	79,447,034	550,000	0.0035890
1599501570	City of Poway	82,448,569	0.0027010	69,571,256	-	0.0031213
1039155127	City of Red Bluff	51,213,411	0.0016777	45,022,610	-	0.0020199
7117161098	City of Redlands	341,695,847	0.0111938	225,520,334	-	0.0101178
2567398164	City of Reedley	30,594,427	0.0010023	21,760,608	169,549	0.0009839
2542403229	City of Ridgecrest	38,372,087	0.0012571	33,949,848	-	0.0015231
7644919410	City of Rio Vista	18,675,176	0.0006118	13,158,399	-	0.0005903
1682825828	City of Ripon	27,379,477	0.0008969	20,266,601	-	0.0009092
2328679612	City of Riverbank	3,433,938	0.0001125	2,116,390	-	0.0000950
7695678946	City of Rocklin	161,255,644	0.0052827	118,156,019	-	0.0053010
1238309969	City of Rohnert Park	152,531,114	0.0049968	123,455,202	-	0.0055387
3206018329	City of Salinas	218,557,532	0.0071598	147,413,090	-	0.0066136
4089864542	City of San Bruno	212,373,417	0.0069572	141,157,281	-	0.0063329
4903591303	City of San Carlos	61,977,007	0.0020303	38,636,056	-	0.0017334
5216144622	City of San Clemente	50,279,410	0.0016471	38,251,542	50,000	0.0017184
2236157495	City of San Fernando	77,953,924	0.0025537	65,562,096	-	0.0029414
6316962455	City of San Gabriel	198,871,776	0.0065149	130,016,791	-	0.0058331
1099253767	City of San Jacinto	18,633,614	0.0006104	12,292,327	-	0.0005515
7713051229	City of San Leandro	360,157,054	0.0117986	231,903,080	-	0.0104042

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Safety Risk Pool:						
7574628515	City of San Luis Obispo	\$ 254,054,826	0.0083227	\$ 162,621,563	\$ 1,000,000	0.0073408
4284426953	City of San Marcos	111,248,638	0.0036445	79,631,281	-	0.0035726
2165711850	City of San Marino	107,099,447	0.0035085	71,172,875	-	0.0031931
1331190515	City of San Pablo	123,990,079	0.0040619	84,706,580	-	0.0038003
4889155551	City of San Ramon	95,176,424	0.0031179	80,695,483	-	0.0036203
4282841421	City of Sand City	16,535,246	0.0005417	12,535,676	-	0.0005624
5937747971	City of Sanger	57,244,933	0.0018753	50,081,408	-	0.0022469
6782000650	City of Santa Barbara	237,898,655	0.0077934	142,295,605	-	0.0063840
3582898457	City of Santa Cruz	357,382,849	0.0117077	245,669,013	-	0.0110218
3397611634	City of Santa Fe Springs	192,689,887	0.0063124	122,197,713	-	0.0054823
4069543728	City of Santa Maria	291,658,946	0.0095546	201,660,776	-	0.0090474
6936770431	City of Santa Monica	740,332	0.0000243	1,316,316	-	0.0000591
2703477541	City of Santa Paula	57,571,537	0.0018860	38,971,642	-	0.0017484
7933227073	City of Santee	112,607,900	0.0036890	75,068,745	350,000	0.0033836
2616660768	City of Sausalito	74,271,875	0.0024331	50,075,543	-	0.0022466
7608138654	City of Scotts Valley	38,571,148	0.0012636	26,408,318	-	0.0011848
5401956184	City of Seal Beach	110,568,290	0.0036222	73,621,253	250,000	0.0033142
1781333436	City of Seaside	139,238,468	0.0045614	92,926,435	-	0.0041691
6923337861	City of Sebastopol	26,279,926	0.0008609	17,168,313	-	0.0007702
2928642812	City of Selma	49,056,527	0.0016071	44,511,694	-	0.0019970
5847809130	City of Shafter	24,406,432	0.0007995	21,812,664	-	0.0009786
6771956383	City of Sierra Madre	31,456,194	0.0010305	26,111,736	100,000	0.0011760
3841226254	City of Signal Hill	72,303,998	0.0023686	48,473,137	375,000	0.0021915
2080245088	City of Solana Beach	42,586,631	0.0013951	28,489,037	-	0.0012781
5164257272	City of Soledad	21,952,027	0.0007191	16,197,436	-	0.0007267
6953823005	City of Solvang	642,843	0.0000211	532,071	-	0.0000239
1611242837	City of Sonoma	28,905,815	0.0009469	17,955,114	-	0.0008055
4312622024	City of Sonora	27,443,923	0.0008990	18,896,143	-	0.0008478
7499696720	City of South Gate	209,163,995	0.0068521	134,600,087	-	0.0060387
7101839796	City of South Lake Tahoe	170,615,156	0.0055893	112,694,089	-	0.0050559
2139696011	City of South Pasadena	106,663,792	0.0034943	72,774,240	-	0.0032650
2741568232	City of St. Helena	23,234,877	0.0007612	16,947,229	-	0.0007603
1012157360	City of Stanton	14,392,523	0.0004715	12,514,852	-	0.0005615
2298323828	City of Suisun City	52,137,379	0.0017080	37,082,905	-	0.0016637
7794007699	City of Susanville	34,050,580	0.0011155	29,018,241	-	0.0013019

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Safety Risk Pool:						
4640795814	City of Sutter Creek	\$ 7,796,407	0.0002554	\$ 5,289,946	\$ -	0.0002373
4510212351	City of Taft	20,878,891	0.0006840	13,656,404	-	0.0006127
3088953028	City of Tehachapi	10,055,139	0.0003294	7,626,125	116,000	0.0003473
7326372145	City of Tulare	148,408,558	0.0048618	105,845,724	-	0.0047487
1151979302	City of Tulelake	1,288,435	0.0000422	959,432	-	0.0000430
4043453740	City of Turlock	192,380,572	0.0063023	135,484,011	-	0.0060784
5687245261	City of Tustin	197,577,707	0.0064725	142,084,307	1,000,000	0.0064194
2477026415	City of Ukiah	82,124,136	0.0026903	71,476,300	-	0.0032067
2699451559	City of Union City	264,936,633	0.0086792	184,477,637	-	0.0082765
1005915265	City of Upland	248,824,732	0.0081514	182,758,953	-	0.0081993
3431795727	City of Vernon	315,511,481	0.0103360	203,372,655	-	0.0091242
2827335760	City of Victorville	54,834,313	0.0017963	38,908,410	-	0.0017456
1913340563	City of Vista	139,836,185	0.0045810	99,839,364	-	0.0044792
2530164919	City of Walnut Creek	230,342,455	0.0075459	153,602,906	-	0.0068913
5371320360	City of Wasco	663,107	0.0000217	658,285	100,000	0.0000340
5455336444	City of Waterford	1,652,142	0.0000541	1,356,936	-	0.0000609
2152559898	City of Watsonville	201,042,062	0.0065860	137,652,624	-	0.0061757
1867123167	City of Weed	7,769,527	0.0002545	5,667,985	-	0.0002543
4259962247	City of West Sacramento	219,929,791	0.0072048	151,304,940	-	0.0067882
5339970252	City of Westminster	296,467,269	0.0097121	189,429,805	-	0.0084986
1850409838	City of Williams	10,352,161	0.0003391	7,796,316	-	0.0003498
2491525509	City of Willits	14,491,470	0.0004747	10,033,832	-	0.0004502
3142143032	City of Willows	17,114,987	0.0005607	15,606,093	-	0.0007002
2492448287	City of Winters	15,578,016	0.0005103	11,564,710	-	0.0005188
5272649589	City of Woodlake	6,103,733	0.0002000	4,468,282	-	0.0002005
5698564511	City of Yreka	17,336,492	0.0005679	11,837,988	82,208	0.0005348
6515248486	City of Yuba City	206,569,206	0.0067671	144,577,540	-	0.0064864
7127960521	Cloverdale Fire Protection District	5,503,774	0.0001803	4,117,947	-	0.0001847
2807557017	Coast Life Support District	4,226,704	0.0001385	3,182,170	-	0.0001428
4558241825	Coastside Fire Protection District	43,893,273	0.0014379	29,744,823	-	0.0013345
4627108958	Compton Unified School District	26,696,425	0.0008746	15,880,201	-	0.0007125
3058484502	Contra Costa Community College District	22,961,455	0.0007522	16,658,444	-	0.0007474
3138183363	Copperopolis Fire Protection District	5,959,773	0.0001952	4,360,004	-	0.0001956
1453572960	Cordelia Fire Protection District of Solano County	2,287,747	0.0000749	1,283,878	-	0.0000576
7653967663	Cottonwood Fire Protection District	2,024,646	0.0000663	1,522,183	-	0.0000683

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Safety Risk Pool:						
6525616833	County of Alpine	\$ 20,068,249	0.0006574	\$ 13,742,814	\$ -	0.0006166
4367673667	County of Amador	122,632,179	0.0040174	86,090,693	-	0.0038624
1957548103	County of Calaveras	100,054,089	0.0032777	70,390,459	-	0.0031580
6882588749	County of Colusa	77,062,873	0.0025245	53,440,799	-	0.0023976
2628696052	County of Del Norte	37,858,813	0.0012402	26,022,298	-	0.0011675
3880586994	County of Glenn	41,971,196	0.0013750	25,486,058	-	0.0011434
1394497480	County of Inyo	72,613,563	0.0023788	49,632,287	-	0.0022267
6494736374	County of Lassen	64,585,598	0.0021158	44,551,437	-	0.0019988
3760897012	County of Mariposa	77,634,799	0.0025433	55,574,397	-	0.0024933
3728589676	County of Modoc	20,470,944	0.0006706	13,278,842	39,906	0.0005975
6895684493	County of Mono	101,917,229	0.0033388	69,075,242	-	0.0030990
2830167653	County of Napa	232,533,838	0.0076177	177,827,865	-	0.0079781
1202485018	County of Nevada	135,278,790	0.0044317	93,001,226	-	0.0041724
4847817667	County of Plumas	48,790,577	0.0015984	32,148,612	-	0.0014423
1750632294	County of San Benito	96,637,232	0.0031658	72,100,603	-	0.0032347
7466485822	County of Sierra	24,268,765	0.0007950	20,584,158	-	0.0009235
2721600452	County of Siskiyou	123,954,583	0.0040607	87,526,345	-	0.0039268
6471587186	County of Trinity	50,515,288	0.0016549	34,623,938	-	0.0015534
6076203632	County of Tuolumne	145,427,951	0.0047642	104,421,664	-	0.0046848
5339108719	Diamond Springs/El Dorado Fire Protection District	32,187,883	0.0010545	28,200,414	-	0.0012652
1047451387	Dougherty Regional Fire Authority	38,835,574	0.0012722	29,823,264	-	0.0013380
7703330070	East Bay Regional Park District	124,807,861	0.0040886	89,271,526	-	0.0040051
2779006014	Ebbetts Pass Fire Protection District	23,390,227	0.0007663	20,785,656	1,196,724	0.0009862
4388508673	El Dorado County Fire Protection District	119,973,205	0.0039303	81,491,199	101,038	0.0036606
7511419152	El Dorado Hills County Water District	109,673,303	0.0035928	78,940,216	-	0.0035416
2835327913	Esteros Municipal Improvement District	6,674,590	0.0002187	4,400,949	-	0.0001974
1920391483	Felton Fire Protection District	2,297,389	0.0000753	1,920,075	-	0.0000861
5612530971	Fontana Unified School District	14,750,461	0.0004832	11,020,651	-	0.0004944
4628924879	Foothill-De Anza Community College District	975,714	0.0000320	841,980	-	0.0000378
4831243809	Fort Bragg Fire Protection Authority	409,409	0.0000134	319,403	-	0.0000143
1548552160	Fruitridge Fire Protection District	1,217,956	0.0000399	4,937,302	-	0.0002215
7037972648	Garden Valley Fire Protection District	3,937,150	0.0001290	2,865,788	-	0.0001286
7378951030	Georgetown Fire Protection District	12,918,148	0.0004232	9,069,869	-	0.0004069
6265415355	Glen Ellen Fire Protection District	2,618,202	0.0000858	1,877,760	43,853	0.0000862
6679139754	Glendale Community College District	10,905,408	0.0003573	7,760,052	-	0.0003481

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Safety Risk Pool:						
6612306990	Gold Ridge Fire Protection District	\$ 10,443,353	0.0003421	\$ 8,136,028	\$ -	0.0003650
5000000374	Graton Fire Protection District	333,972	0.0000109	289,221	-	0.0000130
4899312259	Groveland Community Services District	2,759,685	0.0000904	2,001,068	-	0.0000898
5522873241	Hacienda La Puente Unified School District	5,871,605	0.0001924	4,395,821	-	0.0001972
5155815164	Hamilton Branch Fire Protection District	601,521	0.0000197	398,531	-	0.0000179
4792920320	Happy Valley Fire District	1,237,751	0.0000405	910,718	-	0.0000409
7848142223	Hesperia Fire Protection District	35,123,822	0.0011506	24,252,246	-	0.0010881
5542859975	Hesperia Unified School District	3,010,102	0.0000986	2,631,816	-	0.0001181
4173412805	Higgins Area Fire Protection District	8,386,196	0.0002747	6,265,953	-	0.0002811
5696253163	Housing Authority of the City of Los Angeles	27,658,206	0.0009061	18,768,145	311,628	0.0008560
7096640856	Humboldt Bay Fire Joint Powers Authority	86,489,271	0.0028333	57,960,798	-	0.0026004
6560338384	Idyllwild Fire Protection District	12,707,800	0.0004163	8,483,849	-	0.0003806
1929220653	Inverness Public Utility District	661,959	0.0000217	451,565	-	0.0000203
2157141901	Kelseyville Fire Protection District	15,341,315	0.0005026	10,080,913	-	0.0004523
7381511111	Kensington Community Services District	17,512,213	0.0005737	15,692,439	-	0.0007040
3852809272	Kentfield Fire Protection District	31,908,606	0.0010453	22,008,362	-	0.0009874
3198931021	Kenwood Fire Protection District	2,582,626	0.0000846	2,112,733	-	0.0000948
7570023491	Lake County Fire Protection District	19,395,454	0.0006354	17,582,862	98,171	0.0007932
5921251632	Lake Shastina Community Services District	272,217	0.0000089	238,324	-	0.0000107
4842278015	Lake Valley Fire Protection District	50,066,223	0.0016401	45,673,789	253,565	0.0020605
3507895593	Lakeport County Fire Protection District	10,236,591	0.0003353	7,198,244	-	0.0003229
5882947791	Lakeside Fire Protection District	115,550,250	0.0037854	101,067,761	760,000	0.0045684
1134055402	Linda Fire Protection District	11,519,638	0.0003774	9,199,814	-	0.0004127
6398340204	Linden-Peters Rural County Fire Protection District	13,475,398	0.0004414	12,489,632	765,932	0.0005947
2998382675	Little Lake Fire Protection District	1,720,890	0.0000564	1,422,507	-	0.0000638
7874022252	Los Angeles Community College District	13,513,739	0.0004427	7,476,711	-	0.0003354
4662975925	Los Osos Community Services District	1,957,010	0.0000641	1,351,262	-	0.0000606
4455680287	Mammoth Lakes Fire District	12,663,109	0.0004148	8,868,084	-	0.0003979
7926564424	Marin Community College District	5,942,428	0.0001947	4,179,364	-	0.0001875
3122134566	Marinwood Community Services District	16,277,809	0.0005333	10,878,546	-	0.0004881
5483989497	McCloud Community Services District	21,726	0.0000007	19,800	-	0.0000009
4197922266	Meeks Bay Fire Protection District	8,203,191	0.0002687	5,606,181	-	0.0002515
4441199077	Menlo Park Fire Protection District	291,153,613	0.0095380	243,820,213	-	0.0109388
4129706773	Mojave Air and Space Port	1,692,337	0.0000554	972,309	-	0.0000436
1577762632	Mokelumne Rural Fire District	5,798,637	0.0001900	4,425,780	-	0.0001986

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Safety Risk Pool:						
1337420437	Montecito Fire Protection District	\$ 123,804,557	0.0040558	\$ 101,772,402	\$ 700,000	0.0045973
6176819203	Monterey County Regional Fire Protection District	99,722,367	0.0032669	89,543,090	289,122	0.0040303
7470214037	Monterey Peninsula Airport District	26,682,511	0.0008741	20,117,890	-	0.0009026
1422571435	Montezuma Fire Protection District	7,050,589	0.0002310	4,769,718	-	0.0002140
6108410315	Murrieta Fire Protection District	75,735,042	0.0024810	56,530,282	-	0.0025362
4197810656	Natomas Fire Protection District	597,213	0.0000196	2,544,669	-	0.0001142
3907335935	Nevada County Consolidated Fire District	38,328,433	0.0012556	29,100,447	-	0.0013056
7593734122	North County Fire Protection District of Monterey County	58,043,852	0.0019015	49,564,877	674,000	0.0022539
3891469960	North County Fire Protection District of San Diego County	119,421,386	0.0039122	102,232,364	-	0.0045866
4839581566	North Tahoe Fire Protection District	81,265,426	0.0026622	57,601,112	-	0.0025842
2842502387	Northshore Fire Protection District	12,429,580	0.0004072	9,038,125	-	0.0004055
5186979610	Northstar Community Services District	26,442,635	0.0008662	22,144,754	-	0.0009935
5574427332	Oakdale Rural Fire Protection District	4,848,688	0.0001588	3,790,106	-	0.0001700
3818887468	Oakland City Housing Authority	29,340,451	0.0009612	27,312,533	1,268,000	0.0012822
5353402695	Oakland Unified School District	10,045,947	0.0003291	7,215,813	-	0.0003237
7544014130	Oceano Community Services District	480,616	0.0000157	440,604	-	0.0000198
5533681281	Olympic Valley Public Service District	19,341,826	0.0006336	15,074,410	-	0.0006763
4312308788	Ophir Hill Fire Protection District	2,079,233	0.0000681	1,607,409	-	0.0000721
4650866932	Pajaro Valley Fire Protection Agency	5,761,422	0.0001887	5,248,315	-	0.0002355
6861822346	Pasadena Unified School District	1,981,694	0.0000649	1,336,393	-	0.0000600
5699861278	Peardale Chicago Park Fire Protection District	1,505,155	0.0000493	1,192,492	-	0.0000535
3170400540	Peninsula Fire Protection District	6,677,751	0.0002188	4,951,637	-	0.0002222
5198152062	Penn Valley Fire Protection District	7,165,342	0.0002347	6,476,312	-	0.0002906
7247553264	Penryn Fire Protection District	117,231	0.0000038	114,942	-	0.0000052
4447709248	Placer Hills Fire Protection District	6,485,775	0.0002125	5,463,676	-	0.0002451
1586750882	Port San Luis Harbor District	5,091,802	0.0001668	3,631,433	-	0.0001629
2608987262	Ramona Municipal Water District	9,495,583	0.0003111	11,559,268	-	0.0005186
7143683034	Rancho Adobe Fire Protection District	27,738,944	0.0009087	24,638,306	-	0.0011054
5357330985	Rancho Cucamonga Fire Protection District	190,649,774	0.0062456	144,317,543	3,820,000	0.0066461
5688868574	Rancho Santa Fe Fire Protection District	87,090,663	0.0028530	70,123,479	826,989	0.0031831
1650109779	Rescue Fire Protection District	9,181,963	0.0003008	6,350,487	-	0.0002849
5330634101	Resort Improvement District No. 1	48,262	0.0000016	40,287	-	0.0000018
7281039142	Rincon Del Diablo Municipal Water District	1,062,751	0.0000348	863,266	-	0.0000387
4521367135	Ross Valley Fire Department	66,356,924	0.0021738	45,616,153	-	0.0020465
4070863161	Rubidoux Community Services District	3,880,507	0.0001271	2,068,401	-	0.0000928
2328456279	Running Springs Water District	16,594,515	0.0005436	11,848,860	-	0.0005316

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Safety Risk Pool:						
4535665634	Salida Fire Protection District	\$ 7,261,715	0.0002379	\$ 5,087,774	\$ -	0.0002283
6184821600	Salton Community Services District	39,086	0.0000013	645,669	-	0.0000290
3254572850	San Bernardino City Unified School District	32,121,842	0.0010523	25,270,281	-	0.0011337
4874136617	San Diego Community College District	10,125,067	0.0003317	8,702,820	-	0.0003904
7354575882	San Diego Unified School District	68,601,918	0.0022474	47,881,200	-	0.0021482
5837182027	San Francisco City and County Housing Authority	1,416,006	0.0000464	797,007	-	0.0000358
6781022096	San Joaquin Delta Community College District	13,345,707	0.0004372	10,079,917	-	0.0004522
4941749027	San Mateo Consolidated Fire Department	39,071,220	0.0012800	34,515,948	-	0.0015485
5069981886	San Miguel Community Services District	11,780	0.0000004	11,550	-	0.0000005
7933348531	San Miguel Consolidated Fire Protection District	154,951,952	0.0050762	129,607,884	-	0.0058148
6211398979	Santa Ana Unified School District	24,854,058	0.0008142	18,830,760	-	0.0008448
3334143281	Santa Monica Community College District	22,432,846	0.0007349	15,588,903	-	0.0006994
2285538681	Schell Vista Fire Protection District	2,028,891	0.0000665	1,788,312	-	0.0000802
4027652040	Scotts Valley Fire Protection District	58,659,623	0.0019217	41,435,683	-	0.0018590
5959907437	Shasta Lake Fire Protection District	7,753,362	0.0002540	5,634,758	-	0.0002528
1002910848	Sonoma County Fire District	93,188,032	0.0030528	83,237,329	222,958	0.0037444
2947341923	Sonoma County Junior College District	4,419,660	0.0001448	3,954,502	-	0.0001774
4671118169	Sonoma Marin Area Rail Transit District	393,032	0.0000129	344,703	-	0.0000155
3655967024	South Placer Fire District	83,645,039	0.0027402	65,007,657	-	0.0029165
6329264604	South San Joaquin County Fire Authority	5,975,122	0.0001957	5,571,993	-	0.0002500
7552831011	Stallion Springs Community Services District	3,046,073	0.0000998	2,233,853	-	0.0001002
7135413843	Stanislaus Consolidated Fire Protection District	68,829,948	0.0022548	57,987,561	-	0.0026016
4001428666	State Center Community College District	2,277,678	0.0000746	1,998,037	-	0.0000896
3547333131	Stockton Unified School District	21,020,518	0.0006886	16,433,120	-	0.0007373
1421267865	Suisun Fire Protection District	457,801	0.0000150	320,981	-	0.0000144
7665861129	Templeton Community Services District	2,583,261	0.0000846	2,432,874	-	0.0001091
1196474792	Tiburon Fire Protection District	53,391,963	0.0017491	42,332,614	524,999	0.0019228
1382390535	Town of Atherton	57,919,706	0.0018974	44,099,053	-	0.0019785
1705206551	Town of Colma	42,878,597	0.0014047	32,037,154	-	0.0014373
2137393809	Town of Corte Madera	42,422,023	0.0013897	37,694,908	-	0.0016912
1473815265	Town of Fairfax	25,308,923	0.0008291	23,011,026	-	0.0010324
5749284855	Town of Hillsborough	70,477,658	0.0023088	48,119,544	-	0.0021588
4589482285	Town of Los Gatos	116,152,172	0.0038051	79,483,899	-	0.0035660
5069684255	Town of Mammoth Lakes	32,077,628	0.0010508	21,522,301	-	0.0009656
6510195742	Town of Moraga	15,917,121	0.0005214	11,118,836	-	0.0004988
6689176895	Town of Paradise	63,382,402	0.0020764	39,927,681	-	0.0017913

California Public Employees' Retirement System
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Schedule of Employer Allocations for Components of Net Pension Liability
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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2023 Actuarial Accrued Liability	Employer Allocation Factor ¹	June 30, 2023 Market Value of Assets	2023-24 Additional Payments	Employer Allocation Factor ¹
Safety Risk Pool:						
2755764312	Town of Ross	\$ 23,696,265	0.0007763	\$ 18,875,290	\$ 200,000	0.0008558
1958078508	Town of San Anselmo	26,121,200	0.0008557	23,907,124	-	0.0010726
3517485078	Town of Tiburon	23,095,893	0.0007566	16,253,645	-	0.0007292
3652384086	Town of Truckee	29,064,847	0.0009522	22,119,931	-	0.0009924
7867198604	Tracy Rural County Fire Protection District	16,355,876	0.0005358	10,863,202	171,063	0.0004950
2978731273	Truckee Fire Protection District	62,152,072	0.0020361	45,710,557	-	0.0020508
1158094577	Tuolumne Fire District	785,027	0.0000257	616,247	-	0.0000276
7293678271	Twain Harte Community Services District	2,870,866	0.0000940	2,328,076	-	0.0001044
5624071851	Twin Rivers Unified School District	19,264,667	0.0006311	15,011,060	-	0.0006735
2115371185	Ukiah Valley Fire District	7,909,780	0.0002591	5,820,456	-	0.0002611
6485135423	Vacaville Fire Protection District	3,044,462	0.0000997	2,102,466	-	0.0000943
4766060468	Val Verde Unified School District	944,686	0.0000309	832,854	-	0.0000374
2790850876	Ventura Port District	6,108,278	0.0002001	4,608,083	-	0.0002067
7186647253	West Almanor Community Services District	1,055,783	0.0000346	736,496	-	0.0000330
2279941741	West Valley-Mission Community College District	15,131,620	0.0004957	11,687,940	-	0.0005244
2821806133	Westwood Community Services District	1,670,032	0.0000547	1,101,908	-	0.0000494
4072492690	Williams Fire Protection Authority	698,262	0.0000229	604,959	-	0.0000271
7608198670	Winters Fire Protection District	4,435,649	0.0001453	3,178,710	-	0.0001426
7745156819	Woodbridge Rural County Fire Protection District	30,495,987	0.0009990	22,126,074	-	0.0009927
1537743900	Woodlake Fire District	1,448,156	0.0000474	1,113,157	-	0.0000499
4352055512	Woodside Fire Protection District	127,213,376	0.0041675	89,600,152	-	0.0040199
5895295256	Yuba Community College District	2,273,257	0.0000745	1,825,780	-	0.0000819
Subtotal for Safety Risk Pool		\$ 30,525,472,379	1.0000000	\$ 22,268,487,128	\$ 20,975,796	1.0000000
Total for the Plan		\$ 53,875,382,432		\$ 39,956,627,518	\$ 105,360,406	

¹ The figures presented in this column have been converted to the employer's allocation factor and do not represent the employer's allocation in a percentage format. For example, 0.09084% has been converted to 0.0009084 in the Employer Allocation Factor column.

See accompanying notes to the Schedule of Employer Allocation for Components of Net Pension Liability and Schedule of Collective Pension Amounts.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Collective Pension Amounts
As of and for the Year Ended June 30, 2024

	Deferred Outflows of Resources						Deferred Inflows of Resources			
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources Excluding Employer-Specific Amounts (*)	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources Excluding Employer-Specific Amounts (*)	Pension Expense
Miscellaneous Risk Pool	\$ 24,077,884,150	\$ 19,241,278,049	\$ 4,836,606,101	\$ 418,168,975	\$ 124,310,820	\$ 278,437,350	\$ 820,917,145	\$ (16,316,662)	\$ (16,316,662)	\$ 1,093,361,781
Safety Risk Pool	31,243,072,412	23,952,238,154	7,290,834,258	594,996,879	179,631,168	352,405,786	1,127,033,833	(19,345,904)	(19,345,904)	1,553,850,753
Plan Total	\$ 55,320,956,562	\$ 43,193,516,203	\$ 12,127,440,359	\$ 1,013,165,854	\$ 303,941,988	\$ 630,843,136	\$ 1,947,950,978	\$ (35,662,566)	\$ (35,662,566)	\$ 2,647,212,534

(*) Changes in proportion and differences between employer contributions and proportionate share of contributions, which are employer-specific amounts as defined in paragraph 54 and 55 of GASB Statement no. 68, *Accounting and Financial Reporting for Pensions*, are excluded from this schedule.

See accompanying notes to the Schedule of Employer Allocation for Components of Net Pension Liability and Schedule of Collective Pension Amounts.

California Public Employees' Retirement System
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**Notes to Schedule of Employer Allocations for Components of Net Pension Liability
and Schedule of Collective Pension Amounts
As of and for the Year Ended June 30, 2024**

1. Plan Description

The Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan or PERF C) is administered by the California Public Employees' Retirement System (the System or CalPERS). The Plan consists of a miscellaneous risk pool and a safety risk pool, which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. Each individual employer rate plan generally has less than 100 active members.

The Plan was established to provide retirement, death and disability benefits to public agency rate plans with generally less than 100 active members. The benefit provisions for PERF C members are established by statute. A full description regarding the number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information for the respective rate plan is listed in the respective rate plan's June 30, 2023 Annual Valuation Report (funding valuation). Details of the benefits provided can be obtained in Appendix B of the funding valuation report. This report and CalPERS' audited financial statements are publicly available reports that can be found on CalPERS' website at <https://www.calpers.ca.gov/docs/forms-publications/acfr-2024.pdf>.

2. Basis of Presentation

The schedule of employer allocations for components of net pension liability and the schedule of collective pension amounts (collectively, the Schedules) presents amounts that are elements of the financial statements of the Plan or of its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the Plan or its participating employers. The accompanying Schedules were prepared in accordance with accounting principles generally accepted in the United States of America. Such preparation requires management of the System to make several estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

3. Allocation of Pension Amounts to Individual Employers

The schedule of employer allocations for components of net pension liability provides allocation factors by employer for rate plans within the miscellaneous and safety risk pools based on the following allocation methodology:

The schedule of employer allocations for components of net pension liability includes two ratios:

- 1) Actuarial Accrued Liability - Determined based on the actuarial accrued liability from the most recent actuarial valuation report as of June 30, 2023 used for funding purposes.
- 2) Market Value of Assets - Determined based on the sum of the market value of assets from the most recent actuarial valuation report as of June 30, 2023 used for funding purposes plus supplemental payments made by employers during the current measurement period to reduce their unfunded actuarial accrued liabilities.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

**Notes to Schedule of Employer Allocations for Components of Net Pension Liability
and Schedule of Collective Pension Amounts
As of and for the Year Ended June 30, 2024**

The schedule of employer allocations for components of net pension liability is based on actuarial valuation reports that are one year in arrears. As such, there will be a one-year lag between the time an employer enters the Plan and the fiscal year the employer is first included on the schedule of employer allocations for components of net pension liability. Employers joining the Plan during the fiscal year ended June 30, 2024, will be included in the schedule of employer allocations for components of net pension liability as of and for the fiscal year ended June 30, 2025.

The employers' proportionate share percentages of the miscellaneous and safety risk pools were first determined at the rate plan level. The employers' total proportion of the respective miscellaneous and safety risk pools reflects the sum of the proportions of the respective miscellaneous and safety rate plans.

When applying the allocation methodology to the collective miscellaneous or safety risk pool pension amounts, employers should determine proportionate shares using the employer allocation factors as follows:

- 1) Total Pension Liability (TPL) - Allocate based on the employer's share of the actuarial accrued liability.
- 2) Fiduciary Net Position (FNP) - Allocate based on the employer's share of the market value of assets plus additional payments.
- 3) Net Pension Liability (NPL) - After completing the above calculations, subtract FNP from TPL to calculate the employer's NPL.
- 4) Deferred Outflows of Resources, Deferred Inflows of Resources - Allocate based on the employer's share of the net pension liability as noted in 3) above.
- 5) Pension Expense - After completing the above calculations, calculate the employer's share of collective pension expense based on the employer's share of changes in net pension liability, changes in deferred outflows and deferred inflows of resources, and the employer's contributions for the fiscal year ended June 30, 2024. The schedule of collective pension amounts does not reflect employer-specific amounts such as changes in proportion and employer contributions to PERF C subsequent to the measurement date. Appropriate treatment of such amounts is the responsibility of the employers.

An employer's proportionate share of pension amounts for PERF C equals the sum of the employer's proportionate shares of pension amounts for the respective miscellaneous and safety risk pools.

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4. Collective Net Pension Liability

The components of the employers' collective net pension liability related to the Plan as of June 30, 2024 are as follows (amounts in thousands):

	Miscellaneous Risk Pool	Safety Risk Pool	Total
Total pension liability	\$ 24,077,884	\$ 31,243,073	\$ 55,320,957
Less:			
Plan fiduciary net position	19,241,278	23,952,238	43,193,516
Net Pension Liability of Employers	\$ 4,836,606	\$ 7,290,835	\$ 12,127,441

Actuarial Methods and Assumptions

The collective total pension liability for the June 30, 2024 measurement period was determined by an actuarial valuation as of June 30, 2023, with update procedures used to roll forward the total pension liability to June 30, 2024. The collective total pension liability was based on the following assumptions:

Investment rate of return	6.90%
Inflation	2.30%
Salary increases	Varies by Entry Age and Service
Mortality rate table ¹	Derived using CalPERS' Membership Data for all Funds
Post-retirement benefit increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

¹The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Long-Term Expected Rate of Return

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

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The expected real rates of return by asset class are as followed:

<i>Asset class</i>	Assumed Asset Allocation	Real Return Years 1 - 10 ^{1,2}
Global equity - cap-weighted	30.00 %	4.54 %
Global equity non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	(5.00)	(0.59)

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021-22 Asset Liability Management study.

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the collective net pension liability calculated using a discount rate of 6.90%, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate (dollars expressed in thousands):

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Miscellaneous Risk Pool	\$ 7,834,440	\$ 4,836,606	\$ 2,377,947
Safety Risk Pool	11,809,853	7,290,835	3,584,584
Total	\$ 19,644,293	\$ 12,127,441	\$ 5,962,531

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5. Collective Deferred Outflows of Resources and Deferred Inflows of Resources

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer-specific amounts) for the year ended June 30, 2024 (dollars expressed in thousands):

<i>Deferred outflows of resources</i>	Year of Deferrals	Amortization Period	Beginning of Year Balance	Additions	Deletions	End of Year Balance
Miscellaneous Risk Pool						
Change of assumptions	2022	3.7	\$ 301,898	\$ -	\$ (177,587)	\$ 124,311
Subtotal			301,898	-	(177,587)	124,311
Difference between expected and actual experience	2021	3.7	31,985	-	(31,985)	-
	2023	3.8	223,463	-	(79,808)	143,655
	2024	3.8	-	372,555	(98,041)	274,514
Subtotal			255,448	372,555	(209,834)	418,169
Net difference between projected and actual investment earnings on pension plan investments	2020	5.0	60,099	-	(60,099)	-
	2021	5.0	(916,124)	-	458,061	(458,063)
	2022	5.0	1,572,713	-	(524,237)	1,048,476
	2023	5.0	92,925	-	(23,232)	69,693
	2024	5.0	-	(477,086)	95,417	(381,669)
Subtotal			809,613	(477,086)	(54,090)	278,437
Subtotal Miscellaneous Risk Pool			\$ 1,366,959	\$ (104,531)	\$ (441,511)	\$ 820,917
Safety Risk Pool						
Change of assumptions	2022	3.7	\$ 436,247	\$ -	\$ (256,616)	\$ 179,631
Subtotal			436,247	-	(256,616)	179,631
Difference between expected and actual experience	2021	3.7	84,516	-	(84,516)	-
	2023	3.8	464,282	-	(165,815)	298,467
	2024	3.8	-	402,434	(105,904)	296,530
Subtotal			548,798	402,434	(356,235)	594,997
Net difference between projected and actual investment earnings on pension plan investments	2020	5.0	72,554	-	(72,554)	-
	2021	5.0	(1,149,627)	-	574,813	(574,814)
	2022	5.0	1,985,808	-	(661,936)	1,323,872
	2023	5.0	114,208	-	(28,551)	85,657
	2024	5.0	-	(602,885)	120,576	(482,309)
Subtotal			1,022,943	(602,885)	(67,652)	352,406
Subtotal Safety Risk Pool			\$ 2,007,988	\$ (200,451)	\$ (680,503)	\$ 1,127,034
Total Deferred Outflows of Resources			\$ 3,374,947	\$ (304,982)	\$ (1,122,014)	\$ 1,947,951

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<i>Deferred inflows of resources</i>	Year of Deferrals	Amortization Period	Beginning of Year Balance	Additions	Deletions	End of Year Balance
Miscellaneous Risk Pool						
Difference between expected and actual experience	2022	3.7	\$ (39,626)	\$ -	23,309	\$ (16,317)
Subtotal			(39,626)	-	23,309	(16,317)
Subtotal Miscellaneous Risk Pool			\$ (39,626)	\$ -	23,309	\$ (16,317)
Safety Risk Pool						
Difference between expected and actual experience	2022	3.7	\$ (46,983)	\$ -	27,637	\$ (19,346)
Subtotal			(46,983)	-	27,637	(19,346)
Subtotal Safety Risk Pool			\$ (46,983)	\$ -	27,637	\$ (19,346)
Total Deferred Inflows of Resources			\$ (86,609)	\$ -	50,946	\$ (35,663)

The collective deferred outflows of resources and deferred inflows of resources reported in the chart above will be amortized in the collective proportionate share of pension expense as follows (amounts in thousands):

<i>Year ending June 30,</i>	Miscellaneous Risk Pool	Safety Risk Pool	Total
2025	\$ 279,832	\$ 427,101	\$ 706,933
2026	613,939	808,466	1,422,405
2027	6,246	(7,302)	(1,056)
2028	(95,417)	(120,577)	(215,994)
Total	\$ 804,600	\$ 1,107,688	\$ 1,912,288

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6. Collective Pension Expense

The components of allocable collective pension expense for the year ended June 30, 2024 are as follows (amounts in thousands):

<i>Description</i>	Miscellaneous Risk Pool	Safety Risk Pool	Total
Service cost	\$ 575,513	\$ 605,780	\$ 1,181,293
Interest on total pension liability	1,572,218	2,047,461	3,619,679
Employee contributions	(272,619)	(252,953)	(525,572)
Projected earnings on pension plan investments	(1,214,999)	(1,520,726)	(2,735,725)
Administrative expense	14,282	17,978	32,260
Net plan to plan resource movement	739	3,428	4,167
Change in benefit terms	26	17	43
Recognition (amortization) of deferred outflows and inflows of resources:			
Changes of assumptions	177,587	256,616	434,203
Differences between expected and actual experience	186,525	328,598	515,123
Differences between projected and actual earnings on plan investments	54,090	67,652	121,742
Total Pension Expense	\$ 1,093,362	\$ 1,553,851	\$ 2,647,213