



**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, 2023

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

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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, 2023

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

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**June 30, 2023**

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## **Independent Auditor's Report**

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

### **Report on the Audit of the Schedules**

#### ***Opinions***

We have audited the accompanying 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, 2023, 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, 2023, 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 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 California Public Employees' Retirement System Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the year ended June 30, 2023, 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 California Public Employees' Retirement System Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension 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 the 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 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 as of and for the year ended June 30, 2023, and our report thereon, dated November 17, 2023, 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  
January 8, 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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
5206367001	Academic Senate for California Community Colleges	\$ 2,697,143	0.0001225	\$ 2,153,676	\$ -	0.0001278
7252462115	Access Services Incorporated	27,985,424	0.0012708	22,070,680	-	0.0013093
5913005428	Agoura Hills and Calabasas Community Center	1,768,073	0.0000803	1,244,148	27,854	0.0000755
3711807738	Alameda Corridor Transportation Authority	12,328,336	0.0005598	9,673,397	200,000	0.0005857
6496722114	Alameda County Fire Department	26,855,171	0.0012195	21,219,463	-	0.0012588
5697343515	Alameda County Law Library	7,627,615	0.0003464	5,812,431	-	0.0003448
5854416969	Alameda County Mosquito Abatement District	17,116,088	0.0007772	12,330,880	-	0.0007315
7946968669	Alameda County Schools Insurance Group	3,820,014	0.0001735	2,571,955	-	0.0001526
1523787248	Alameda County Transportation Commission	30,850,261	0.0014009	23,808,392	500,000	0.0014420
7881444620	Alameda County Waste Management Authority	42,558,087	0.0019326	38,420,132	-	0.0022791
1756428867	Alliance of Schools for Cooperative Insurance Programs	19,488,881	0.0008850	15,538,272	-	0.0009218
4606242844	Alpine Fire Protection District	1,640,708	0.0000745	1,515,942	-	0.0000899
2668620501	Alpine Springs County Water District	462,601	0.0000210	409,926	-	0.0000243
5584920723	Alta Irrigation District	10,691,325	0.0004855	7,447,826	-	0.0004418
3858484037	Altadena Library District	10,479,531	0.0004759	7,081,670	-	0.0004201
4390228269	Amador County Transportation Commission	1,771,516	0.0000804	1,531,602	100,000	0.0000968
1899375431	Amador Transit	5,680,344	0.0002579	4,466,820	-	0.0002650
3780426882	Amador Water Agency	28,025,509	0.0012726	21,030,770	-	0.0012476
4693302718	American Canyon Fire Protection District	37,628	0.0000017	33,097	-	0.0000020
7947888189	American River Flood Control District	6,348,711	0.0002883	4,659,320	-	0.0002764
1554773413	Anderson Cemetery District	680,256	0.0000309	430,316	-	0.0000255
6407979793	Anderson Fire Protection District	263,699	0.0000120	174,669	-	0.0000104
7565563522	Angiola Water District	2,287,169	0.0001039	1,887,411	-	0.0001120
4098858957	Antelope Valley Mosquito and Vector Control District	3,571,613	0.0001622	2,904,287	-	0.0001723
2962007120	Antelope Valley Transit Authority	11,003,531	0.0004997	8,718,551	1,587,712	0.0006114
5376905521	Apple Valley Fire Protection District	6,734,165	0.0003058	4,672,758	-	0.0002772
6729063049	Arcade Creek Recreation and Park District	1,835,840	0.0000834	1,717,639	-	0.0001019
2301813735	Arcata Fire Protection District	568,472	0.0000258	498,252	-	0.0000296
4720796308	Area 12 Agency on Aging	6,170,607	0.0002802	4,416,800	-	0.0002620
7680266306	Aromas Water District	2,390,608	0.0001086	1,664,913	-	0.0000988
2960845908	Arrowbear Park County Water District	2,817,180	0.0001279	2,651,854	-	0.0001573
1628407365	Arroyo Grande District Cemetery	2,317,609	0.0001052	1,466,707	-	0.0000870
2894500534	Associated Students California State University San Bernardino	1,401,225	0.0000636	1,087,740	-	0.0000645
6714446429	Associated Students Inc., California State University, Fullerton	31,869,298	0.0014472	21,898,155	-	0.0012990
3779285584	Associated Students Incorporated of California State University East Bay	4,873,437	0.0002213	2,953,008	-	0.0001752



**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
1999590594	Associated Students Incorporated of California State University Stanislaus	\$ 748,003	0.0000340	\$ 599,508	\$ 1,760	0.0000357
2178631467	Associated Students of California State University, Chico	20,179,244	0.0009163	19,176,866	-	0.0011376
4474615825	Association of Bay Area Governments	56,774,629	0.0025781	38,993,235	-	0.0023131
4352260559	Association of California Water Agencies	39,819,071	0.0018082	28,319,946	300,000	0.0016978
3411454435	Association of California Water Agencies - Joint Powers Insurance Authority	36,704,504	0.0016667	33,867,101	-	0.0020090
5314108014	Association of Monterey Bay Area Governments	11,053,461	0.0005019	8,204,517	-	0.0004867
2281336767	Atascadero Cemetery District	1,799,637	0.0000817	1,316,369	-	0.0000781
7321243412	Auburn Area Recreation and Park District	9,074,317	0.0004121	7,550,758	-	0.0004479
6427585699	Auburn Public Cemetery District	1,421,138	0.0000645	981,979	-	0.0000583
1674878206	Avila Beach Community Services District	490,089	0.0000223	334,520	-	0.0000198
7287807346	Aztec Shops, Ltd.	48,244,996	0.0021908	34,124,088	38,037	0.0020265
1792947566	Bard Water District	3,840,404	0.0001744	3,243,954	-	0.0001924
6424732270	Bardsdale Cemetery District	328,064	0.0000149	235,929	-	0.0000140
5849409218	Barstow Cemetery District	843,609	0.0000383	683,001	-	0.0000405
3304364524	Bay Area Water Supply and Conservation Agency	5,540,750	0.0002516	4,439,329	-	0.0002633
1553890181	Beach Cities Health District	21,127,616	0.0009594	16,303,096	-	0.0009671
1475268688	Bear Mountain Recreation and Park District	1,876,749	0.0000852	1,626,901	-	0.0000965
6108466497	Bear Valley Community Services District	15,305,924	0.0006950	11,040,600	-	0.0006549
6985475413	Beaumont District Library	4,163,607	0.0001891	2,931,159	-	0.0001739
3841905426	Beaumont-Cherry Valley Recreation and Park District	3,803,927	0.0001727	2,755,969	-	0.0001635
3169502332	Beaumont-Cherry Valley Water District	16,487,460	0.0007487	12,649,783	-	0.0007504
2468484496	Bella Vista Water District	13,016,240	0.0005911	9,670,247	-	0.0005737
4522872938	Belmont-San Carlos Fire Department	3,483,919	0.0001582	2,380,298	-	0.0001412
4537291923	Belvedere-Tiburon Library Agency	7,844,283	0.0003562	5,955,130	-	0.0003533
4152921483	Benicia City Housing Authority	5,382,032	0.0002444	3,980,649	-	0.0002361
7762492041	Berkeley Housing Authority	6,492,448	0.0002948	4,888,265	-	0.0002900
6221875602	BETA Healthcare Group Risk Management Authority	48,842,660	0.0022179	44,910,810	-	0.0026642
3084782677	Big Bear Area Regional Wastewater Agency	13,769,481	0.0006253	10,440,488	-	0.0006193
6483127246	Big Bear City Airport District	3,946,014	0.0001792	3,059,056	-	0.0001815
1584416215	Big Bear City Community Services District	38,854,596	0.0017644	26,238,611	-	0.0015565
1851068137	Big Bear Municipal Water District	6,284,312	0.0002854	4,547,063	750,000	0.0003142
4968871923	Bighorn-Desert View Water Agency	4,066,248	0.0001846	3,298,927	-	0.0001957
3361500511	Black Gold Cooperative Library System	4,399,387	0.0001998	3,483,132	-	0.0002066
4558558181	Blanchard/Santa Paula Public Library District	2,517,669	0.0001143	1,758,178	-	0.0001043
2697938553	Bodega Bay Fire Protection District	276,795	0.0000126	210,799	-	0.0000125

**California Public Employees' Retirement System**  
**Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
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**As of and for the Year Ended June 30, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
1708670524	Bolinas Community Public Utility District	\$ 3,141,149	0.0001426	\$ 2,201,886	\$ -	0.0001306
7937611265	Bolinas Fire Protection District	20,627	0.0000009	8,119	1,453	0.0000006
2982795116	Bonita-Sunnyside Fire Protection District	1,216,790	0.0000553	1,142,355	-	0.0000678
2416400299	Boron Community Services District	2,604,125	0.0001183	1,912,894	-	0.0001135
3930765488	Borrego Springs Fire Protection District	487,045	0.0000221	449,294	-	0.0000267
4652725501	Borrego Water District	6,109,853	0.0002774	4,784,078	-	0.0002838
4740120735	Brannan-Andrus Levee Maintenance District	431,763	0.0000196	364,633	-	0.0000216
1755230450	Broadmoor Police Protection District	185,969	0.0000084	159,891	-	0.0000095
2791271663	Brooktrails Township Community Services District	7,013,807	0.0003185	4,734,552	-	0.0002809
4636090967	Browns Valley Irrigation District	6,587,500	0.0002991	4,821,811	-	0.0002860
7823229732	Buckingham Park County Water District	47,064	0.0000021	37,575	-	0.0000022
5287577901	Buena Park Library District	11,917,513	0.0005412	10,997,947	-	0.0006524
5306090125	Burney Basin Mosquito Abatement District	1,086,712	0.0000493	782,586	-	0.0000464
5168887895	Burney Fire District	267,869	0.0000122	225,155	-	0.0000134
7744080737	Burney Water District	3,696,969	0.0001679	2,525,452	-	0.0001498
3225653892	Butte County Air Quality Management District	8,157,799	0.0003704	6,063,939	-	0.0003597
3988667642	Butte County Association of Governments	7,024,921	0.0003190	5,513,887	-	0.0003271
2295616235	Butte County Fair Association	1,509,954	0.0000686	1,075,787	-	0.0000638
6518648543	Butte County In-Home Supportive Services Public Authority	1,099,256	0.0000499	776,965	109	0.0000461
2693532415	Butte County Mosquito and Vector Control District	14,398,204	0.0006538	9,643,569	700,000	0.0006136
3825286335	Butte Local Agency Formation Commission	1,813,833	0.0000824	1,485,771	-	0.0000881
6070193705	Butte Schools Self-Funded Programs	1,589,001	0.0000722	1,166,963	-	0.0000692
6002917875	Byron-Bethany Irrigation District	5,287,171	0.0002401	4,210,307	-	0.0002498
3780157918	Cabrillo College Foundation	2,916,742	0.0001324	2,296,175	-	0.0001362
7960651133	Cachuma Operation and Maintenance Board	9,633,248	0.0004374	6,880,095	-	0.0004081
5028282395	Cal Poly Pomona Foundation, Inc.	72,338,445	0.0032849	56,877,642	-	0.0033741
4639175575	Calaveras Council of Governments	787,015	0.0000357	635,502	-	0.0000377
5932694906	Calaveras County Water District	54,455,402	0.0024728	44,060,289	-	0.0026137
2169653508	Calaveras Public Utility District	5,361,455	0.0002435	3,695,425	-	0.0002192
1749800618	California Association for Park and Recreation Indemnity	2,704,791	0.0001228	1,822,044	-	0.0001081
1734427097	California Authority of Racing Fairs	4,835,651	0.0002196	3,582,868	-	0.0002125
7685919463	California Bear Credit Union	8,287,719	0.0003763	6,221,425	1,788,100	0.0004751
3054002245	California Central Valley Flood Control Association	401,707	0.0000182	325,659	-	0.0000193
4371082726	California Fair Services Authority	22,383,065	0.0010164	15,823,454	-	0.0009387
5433771237	California Fairs Financing Authority	9,682,650	0.0004397	5,915,034	-	0.0003509

**California Public Employees' Retirement System**  
**Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
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**As of and for the Year Ended June 30, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
1263798031	California Firefighter's Joint Apprenticeship Committee	\$ 17,702,398	0.0008039	\$ 13,107,293	\$ -	0.0007775
2004912060	California Intergovernmental Risk Authority	14,130,094	0.0006416	11,110,557	-	0.0006591
2389781901	California Interscholastic Federation, Central Coast Section	5,023,908	0.0002281	3,650,128	-	0.0002165
3575608488	California Interscholastic Federation, Central Section	1,009,161	0.0000458	798,148	-	0.0000473
3069542685	California Interscholastic Federation, North Coast Section	6,556,258	0.0002977	4,686,893	-	0.0002780
6175867175	California Interscholastic Federation, Northern Section	966,322	0.0000439	742,852	-	0.0000441
7394569263	California Interscholastic Federation, Sac-Joaquin Section	3,315,633	0.0001506	2,296,528	-	0.0001362
5913472636	California Interscholastic Federation, San Diego Section	4,307,605	0.0001956	3,057,927	-	0.0001814
4730873483	California Interscholastic Federation, Southern Section	14,258,691	0.0006475	8,937,165	-	0.0005302
7659513117	California Interscholastic Federation, State Office	6,856,479	0.0003114	4,944,036	-	0.0002933
4073965528	California Joint Powers Insurance Authority	19,568,827	0.0008886	14,804,162	-	0.0008782
5247492613	California Joint Powers Risk Management Authority	6,045,179	0.0002745	4,498,169	-	0.0002668
5259247411	California Maritime Academy Foundation, Inc.	202,378	0.0000092	82,333	-	0.0000049
2882910413	California Municipal Utilities Association	7,350,843	0.0003338	5,216,257	-	0.0003094
1500397518	California Pines Community Services District	726,904	0.0000330	565,187	-	0.0000335
3708453137	California Redevelopment Association Foundation	2,268,872	0.0001030	2,398,988	-	0.0001423
4967603542	California School Boards Association	48,122,790	0.0021852	36,139,685	-	0.0021439
3615365820	California Special Districts Association	6,539,861	0.0002970	6,058,119	-	0.0003594
7061813829	California State University, Bakersfield Foundation	8,015,427	0.0003640	5,754,220	-	0.0003413
3455917547	California State University, East Bay Foundation, Inc.	19,097,722	0.0008672	13,233,192	-	0.0007850
6874744011	California State University, Fresno Athletic Corporation	15,488,184	0.0007033	11,214,696	-	0.0006653
1638096714	California State University, Stanislaus Auxiliary and Business Services	5,801,379	0.0002634	3,920,730	-	0.0002326
3956399313	California State University-Fresno Association, Inc.	40,637,531	0.0018453	27,923,059	-	0.0016564
4612064434	Callayomi County Water District	1,464,049	0.0000665	1,076,017	30,785	0.0000657
4996525576	Calleguas Municipal Water District	58,530,534	0.0026579	47,530,422	-	0.0028196
3574359331	Camarillo Health Care District	9,079,399	0.0004123	6,666,468	750,000	0.0004400
3248118603	Cambria Cemetery District	476,760	0.0000216	384,615	-	0.0000228
6471268830	Cambria Community Healthcare District	663,396	0.0000301	502,993	-	0.0000298
3473008001	Cambria Community Services District	20,517,601	0.0009317	14,371,337	-	0.0008525
4935144749	Cameron Park Community Services District	4,513,928	0.0002050	3,280,031	-	0.0001946
7880235845	Camrosa Water District	20,492,495	0.0009306	19,111,841	-	0.0011337
1582060797	Capitol Area Development Authority	23,158,574	0.0010516	16,590,864	-	0.0009842
7018407272	Carmel Area Wastewater District	10,237,776	0.0004649	9,488,834	-	0.0005629
7396393136	Carmel Highlands Fire Protection District of Monterey County	74,369	0.0000034	68,083	-	0.0000040
7111220019	Carmichael Water District	18,799,799	0.0008537	14,989,198	300,000	0.0009070

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**As of and for the Year Ended June 30, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
7959232114	Carpinteria Sanitary District	\$ 13,421,878	0.0006095	\$ 10,028,397	\$ -	0.0005949
4189449037	Carpinteria Valley Water District	14,627,464	0.0006642	13,487,041	-	0.0008001
1902483898	Casitas Municipal Water District	43,749,466	0.0019867	31,089,652	-	0.0018443
1975812746	Castro Valley Sanitary District	15,499,410	0.0007038	11,353,652	-	0.0006735
1338233419	Castroville Community Services District	4,050,099	0.0001839	3,736,647	-	0.0002217
5324877762	Cawelo Water District	8,926,006	0.0004053	6,716,628	-	0.0003984
7348711404	Cayucos Sanitary District	3,040,060	0.0001380	2,156,193	-	0.0001279
3682976415	Cayucos-Morro Bay Cemetery District	2,649,986	0.0001203	1,837,386	-	0.0001090
6811109006	Centerville Community Services District	2,261,388	0.0001027	1,616,994	-	0.0000959
1836073579	Central Basin Municipal Water District	34,120,764	0.0015494	24,195,573	-	0.0014353
5946063802	Central Calaveras Fire and Rescue Protection District	130,826	0.0000059	104,992	-	0.0000062
4477232326	Central Coast Water Authority	24,014,075	0.0010905	18,545,065	125,000	0.0011075
1558143448	Central Contra Costa Solid Waste Authority	4,771,746	0.0002167	4,547,356	-	0.0002698
2986532158	Central County Fire Department	4,384,031	0.0001991	3,557,915	-	0.0002111
6612195742	Central Fire Protection District of Santa Cruz County	9,871,589	0.0004483	7,495,847	-	0.0004447
6918642839	Central Marin Fire Authority	263,442	0.0000120	235,686	-	0.0000140
2558720758	Central Marin Police Authority	6,108,104	0.0002774	5,742,273	-	0.0003406
4950165881	Central Marin Sanitation Agency	55,344,605	0.0025132	47,816,795	-	0.0028366
1476521351	Central Sierra Child Support Agency	22,046,831	0.0010011	16,757,712	-	0.0009941
6679225561	Central Water District	1,829,536	0.0000831	1,390,776	-	0.0000825
2660271290	Channel Islands Beach Community Services District	541,420	0.0000246	477,248	-	0.0000283
6929609618	Chester Public Utility District	2,175,342	0.0000988	1,280,774	-	0.0000760
1014354115	Chico Area Recreation and Park District	17,759,925	0.0008065	14,118,165	-	0.0008375
5282367147	Children and Families Commission of San Luis Obispo County	957,164	0.0000435	796,736	-	0.0000473
1556141651	Chino Basin Water Conservation District	4,484,843	0.0002037	3,663,390	-	0.0002173
1394905143	Chino Basin Watermaster	7,568,030	0.0003437	5,608,395	-	0.0003327
6672635036	Chino Valley Independent Fire District	16,572,791	0.0007526	12,586,162	-	0.0007466
4515311579	Citrus Heights Water District	25,364,978	0.0011518	19,005,077	-	0.0011274
3715108645	City and County of San Francisco	17,038,806	0.0007737	34,128,472	-	0.0020246
3521791811	City of Adelanto	13,227,588	0.0006007	11,568,577	-	0.0006863
3377101168	City of Agoura Hills	28,529,920	0.0012955	21,091,402	25,000	0.0012527
7759437962	City of Albany	43,284,569	0.0019655	30,500,699	-	0.0018093
4228802852	City of Aliso Viejo	9,853,491	0.0004474	8,067,969	-	0.0004786
4100145522	City of Alturas	7,614,760	0.0003458	5,015,656	-	0.0002975
7206612239	City of American Canyon	46,997,856	0.0021342	35,682,461	-	0.0021167

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
5083901793	City of Anderson	\$ 32,858,823	0.0014921	\$ 22,413,854	\$ -	0.0013296
3216339924	City of Angels	15,076,971	0.0006846	10,641,999	-	0.0006313
2222837360	City of Arcata	65,003,151	0.0029518	45,279,353	-	0.0026860
6540026274	City of Arroyo Grande	48,023,621	0.0021807	32,443,765	-	0.0019246
4203484552	City of Artesia	18,327,017	0.0008322	13,338,763	-	0.0007913
3755042088	City of Arvin	8,440,380	0.0003833	6,133,541	-	0.0003639
1298901388	City of Atascadero	55,706,751	0.0025296	39,430,713	-	0.0023391
1114344965	City of Atwater	42,257,247	0.0019189	28,023,888	-	0.0016624
1862771831	City of Auburn	32,149,273	0.0014599	28,654,815	-	0.0016998
4654114117	City of Avalon	20,551,384	0.0009332	14,555,203	-	0.0008634
6036917803	City of Avenal	14,043,576	0.0006377	10,340,039	-	0.0006134
6859832526	City of Barstow	87,219,324	0.0039606	74,965,940	-	0.0044471
4582960442	City of Beaumont	48,358,535	0.0021960	36,726,708	-	0.0021787
5686383552	City of Bell	45,604,388	0.0020709	29,206,624	-	0.0017326
2219960868	City of Bell Gardens	69,012,420	0.0031338	48,861,977	-	0.0028986
7030295604	City of Bellflower	73,767,870	0.0033498	66,651,499	-	0.0039539
1738672780	City of Belmont	91,505,478	0.0041552	65,376,844	154,460	0.0038874
2951432784	City of Belvedere	15,862,790	0.0007203	13,852,167	-	0.0008217
5474045695	City of Biggs	3,182,915	0.0001445	2,337,600	-	0.0001387
5738092813	City of Bishop	22,264,735	0.0010110	16,183,689	-	0.0009600
1927432235	City of Blue Lake	3,330,033	0.0001512	2,153,833	-	0.0001278
2133011647	City of Blythe	42,195,004	0.0019161	27,251,878	447,172	0.0016431
5993006737	City of Bradbury	1,516,126	0.0000688	1,272,461	-	0.0000755
6719424797	City of Brawley	49,082,514	0.0022288	40,715,777	-	0.0024153
2825131863	City of Brisbane	54,060,160	0.0024549	38,197,017	-	0.0022659
7472860304	City of Buellton	12,055,617	0.0005474	8,828,493	1,589,009	0.0006180
1664188432	City of Calabasas	48,406,054	0.0021981	37,065,182	-	0.0021988
5226418078	City of Calexico	60,824,781	0.0027620	42,896,376	-	0.0025447
6020344436	City of California City	33,580,970	0.0015249	23,427,483	-	0.0013898
3249995091	City of Calimesa	5,337,994	0.0002424	3,988,738	-	0.0002366
1455036172	City of Calipatria	2,781,324	0.0001263	2,292,905	-	0.0001360
2327822217	City of Calistoga	28,769,333	0.0013064	20,919,455	-	0.0012410
3813045770	City of Canyon Lake	2,360,369	0.0001072	1,731,296	-	0.0001027
2647630112	City of Capitola	47,922,052	0.0021761	32,597,254	-	0.0019337
7011478504	City of Carmel-By-The-Sea	47,989,578	0.0021792	32,913,098	-	0.0019525

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
3472970236	City of Carpinteria	\$ 23,640,278	0.0010735	\$ 16,742,261	\$ -	0.0009932
3286869204	City of Cathedral City	75,314,296	0.0034200	66,765,674	1,933,000	0.0040753
1336118336	City of Chowchilla	26,837,897	0.0012187	24,079,214	-	0.0014284
5727496281	City of Citrus Heights	60,055,697	0.0027271	46,153,331	-	0.0027379
2376421225	City of Clayton	10,665,458	0.0004843	7,728,185	-	0.0004584
3510963498	City of Clearlake	11,263,687	0.0005115	8,305,701	-	0.0004927
1902513779	City of Cloverdale	22,141,079	0.0010054	15,931,666	-	0.0009451
6373819375	City of Coachella City	56,961,877	0.0025866	53,305,850	-	0.0031622
6749451495	City of Coalinga	8,225,012	0.0003735	7,106,426	-	0.0004216
5010123252	City of Colfax	1,376,232	0.0000625	1,127,325	-	0.0000669
3749368910	City of Colusa	14,949,760	0.0006789	10,060,691	-	0.0005968
6809713799	City of Corcoran	23,852,404	0.0010831	20,352,899	-	0.0012074
2296621850	City of Corning	14,214,095	0.0006455	9,952,824	-	0.0005904
1533977406	City of Cotati	23,511,314	0.0010676	19,910,840	-	0.0011811
7337697646	City of Crescent City	28,704,712	0.0013035	19,041,731	50,833	0.0011326
4039665656	City of Cudahy	14,065,613	0.0006387	9,474,952	-	0.0005621
4977412527	City of Cypress	97,054,414	0.0044072	68,575,333	-	0.0040680
3001140140	City of Dana Point	38,517,881	0.0017491	29,233,365	2,000,000	0.0018528
7409953276	City of Del Mar	37,882,216	0.0017202	27,231,447	-	0.0016154
3821597293	City of Del Rey Oaks	2,237,878	0.0001016	1,636,903	-	0.0000971
6958229795	City of Desert Hot Springs	19,420,441	0.0008819	14,647,922	-	0.0008689
3776592883	City of Diamond Bar	37,615,209	0.0017081	28,573,567	-	0.0016950
1573700529	City of Dinuba	43,420,830	0.0019717	30,868,769	-	0.0018312
5321033759	City of Dixon	47,636,494	0.0021632	34,491,327	-	0.0020461
2028048688	City of Dos Palos	9,797,400	0.0004449	6,845,266	-	0.0004061
3853910960	City of Duarte	57,885,934	0.0026286	39,235,759	-	0.0023275
6598539431	City of Dublin	90,168,785	0.0040945	66,830,118	-	0.0039645
2272652739	City of Dunsmuir	5,037,662	0.0002288	3,556,094	-	0.0002110
2604009953	City of East Palo Alto	29,406,906	0.0013354	22,650,882	-	0.0013437
2148095701	City of Eastvale	3,678,152	0.0001670	3,323,593	-	0.0001972
7718662328	City of El Cerrito	70,387,233	0.0031963	45,805,151	-	0.0027172
5667466166	City of Elk Grove	82,298,645	0.0037372	75,602,647	-	0.0044849
5760161126	City of Escalon	14,396,808	0.0006538	9,834,622	-	0.0005834
1789349225	City of Etna	1,111,089	0.0000505	886,536	-	0.0000526
5251708451	City of Exeter	13,402,769	0.0006086	9,690,289	-	0.0005748

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
7984131430	City of Farmersville	\$ 5,317,569	0.0002415	\$ 4,285,723	\$ 230,000	0.0002679
6256084924	City of Fillmore	23,209,187	0.0010539	16,577,286	-	0.0009834
5538973822	City of Firebaugh	10,066,358	0.0004571	7,345,065	-	0.0004357
3459724670	City of Fort Bragg	24,331,729	0.0011049	20,855,360	-	0.0012372
4517566617	City of Fortuna	26,117,447	0.0011860	19,539,105	980,000	0.0012172
4102420058	City of Fountain Valley	124,117,180	0.0056361	85,488,823	3,000,000	0.0052493
7256454249	City of Fowler	11,071,783	0.0005028	7,616,003	-	0.0004518
7406279345	City of Goleta	28,357,714	0.0012877	22,609,279	-	0.0013412
1217778828	City of Gonzales	10,423,276	0.0004733	7,926,496	-	0.0004702
5139528223	City of Grand Terrace	19,642,473	0.0008920	13,475,900	-	0.0007994
4047740021	City of Grass Valley	41,089,682	0.0018659	35,921,398	-	0.0021309
6260075128	City of Greenfield	13,625,863	0.0006187	10,128,249	-	0.0006008
1941329975	City of Gridley	23,670,554	0.0010749	14,864,532	-	0.0008818
1000223333	City of Grover Beach	30,739,716	0.0013959	21,250,305	-	0.0012606
1966164745	City of Guadalupe	10,893,030	0.0004946	7,982,099	-	0.0004735
2291085874	City of Gustine	6,189,800	0.0002811	5,301,018	-	0.0003145
2034813534	City of Half Moon Bay	25,588,183	0.0011620	18,154,670	-	0.0010770
6286658977	City of Hawaiian Gardens	48,027,300	0.0021809	34,872,709	-	0.0020687
7641512975	City of Healdsburg	102,083,060	0.0046356	70,440,731	-	0.0041786
7323742506	City of Hercules	34,667,403	0.0015742	24,934,761	-	0.0014792
6664894574	City of Hermosa Beach	66,692,968	0.0030285	46,976,997	-	0.0027867
5320570148	City of Hesperia	76,434,636	0.0034709	55,117,193	-	0.0032696
4870303935	City of Hidden Hills	2,990,202	0.0001358	2,761,843	-	0.0001638
7859223519	City of Highland	25,554,653	0.0011604	19,038,827	-	0.0011294
6965856623	City of Hollister	73,479,730	0.0033367	52,536,600	-	0.0031165
4469224252	City of Hughson	10,679,068	0.0004849	7,425,578	-	0.0004405
1915736911	City of Huntington Park	83,904,522	0.0038101	57,891,284	-	0.0034342
4087834608	City of Imperial	14,770,275	0.0006707	11,371,692	-	0.0006746
3509025322	City of Imperial Beach	40,075,073	0.0018198	31,918,144	-	0.0018934
6392517834	City of Indian Wells	37,038,286	0.0016819	36,462,383	940,000	0.0022188
4633577005	City of Industry	33,735,779	0.0015319	30,174,931	-	0.0017900
2813538323	City of Lone	3,616,972	0.0001642	2,247,670	-	0.0001333
3053751792	City of Irwindale	52,040,767	0.0023632	46,934,191	-	0.0027842
7368035612	City of Jackson	14,150,677	0.0006426	8,903,855	-	0.0005282
2321945323	City of Kerman	15,341,497	0.0006967	11,619,281	-	0.0006893

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
1663366827	City of King City	\$ 14,610,548	0.0006635	\$ 10,236,899	\$ -	0.0006073
1210886769	City of Kingsburg	13,041,354	0.0005922	9,973,748	-	0.0005917
7054000454	City of La Canada Flintridge	21,328,971	0.0009685	15,855,259	-	0.0009406
6426355762	City of La Habra Heights	6,160,964	0.0002798	4,533,520	-	0.0002689
5195328215	City of La Mirada	67,930,716	0.0030847	55,240,373	4,000,000	0.0035142
3770853942	City of La Palma	37,898,149	0.0017209	28,658,850	-	0.0017001
5526262382	City of La Puente	25,984,800	0.0011800	22,416,496	-	0.0013298
2186535078	City of La Quinta	61,677,632	0.0028008	46,785,713	11,200,000	0.0034398
6696419559	City of La Verne	77,633,256	0.0035253	69,748,706	-	0.0041376
3022794287	City of Laguna Hills	26,239,415	0.0011915	19,864,201	-	0.0011784
2367714625	City of Laguna Niguel	46,828,839	0.0021265	34,161,303	4,800,000	0.0023112
6992576261	City of Laguna Woods	3,855,390	0.0001751	3,580,393	-	0.0002124
3418980609	City of Lake Elsinore	58,886,325	0.0026740	42,735,112	-	0.0025351
7092354012	City of Lake Forest	42,547,017	0.0019321	38,669,032	-	0.0022939
2129869266	City of Lakeport	24,182,456	0.0010981	20,832,017	-	0.0012358
7240040619	City of Larkspur	31,709,997	0.0014399	29,200,453	-	0.0017322
1732811530	City of Lathrop	39,028,865	0.0017723	29,724,664	-	0.0017633
4932943962	City of Lawndale	38,592,771	0.0017525	27,599,395	-	0.0016372
2474431178	City of Lemon Grove	28,589,601	0.0012982	20,135,990	-	0.0011945
1685062598	City of Lemoore	37,796,747	0.0017163	26,767,410	-	0.0015879
1225322578	City of Lincoln	67,133,483	0.0030485	48,021,242	-	0.0028487
2019506807	City of Lindsay	21,713,126	0.0009860	14,998,437	-	0.0008897
2379800954	City of Live Oak	9,367,989	0.0004254	6,926,843	-	0.0004109
2183351498	City of Livingston	20,416,889	0.0009271	14,768,281	-	0.0008761
3955868421	City of Loma Linda	39,587,286	0.0017977	34,459,020	-	0.0020442
7923700003	City of Lomita	34,299,115	0.0015575	23,517,029	-	0.0013951
5727512122	City of Los Alamitos	36,737,560	0.0016682	24,206,859	-	0.0014360
6581398948	City of Los Altos	94,201,352	0.0042777	67,782,617	-	0.0040210
6498305959	City of Los Banos	55,078,933	0.0025011	38,936,206	-	0.0023098
5915281324	City of Malibu	41,264,891	0.0018738	31,450,620	-	0.0018657
6160239453	City of Marina	31,568,603	0.0014335	22,636,838	-	0.0013429
5777707328	City of Martinez	83,550,068	0.0037940	57,305,820	-	0.0033995
2550597730	City of Marysville	18,295,187	0.0008308	16,866,542	-	0.0010005
4191618335	City of Maywood	15,558,823	0.0007065	14,412,555	-	0.0008550
7745628127	City of Mendota	1,520,323	0.0000690	1,333,557	-	0.0000791



**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, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
1738941900	City of Menifee	\$ 21,332,519	0.0009687	\$ 19,919,293	\$ 292,000	0.0011990
3204916161	City of Mill Valley	93,155,056	0.0042301	63,368,557	-	0.0037591
2606600411	City of Millbrae	95,841,971	0.0043522	64,379,266	-	0.0038191
7317629360	City of Montague	1,972,185	0.0000896	1,425,293	-	0.0000846
3965235218	City of Montclair	103,885,191	0.0047174	90,067,114	-	0.0053429
4605709987	City of Monte Sereno	6,955,257	0.0003158	6,487,845	-	0.0003849
4690157978	City of Moorpark	44,863,097	0.0020372	40,269,234	-	0.0023888
7048295140	City of Morro Bay	55,235,371	0.0025082	36,665,576	-	0.0021751
6941008066	City of Mt. Shasta	9,968,980	0.0004527	7,039,918	-	0.0004176
3077350855	City of Murrieta	96,108,722	0.0043643	72,973,892	-	0.0043289
3967541624	City of Needles	22,671,920	0.0010295	16,660,199	-	0.0009883
4993886171	City of Nevada City	9,119,571	0.0004141	6,058,022	-	0.0003594
5346517882	City of Newman	14,448,842	0.0006561	10,431,373	-	0.0006188
3093388325	City of Norco	49,235,403	0.0022358	33,684,104	-	0.0019982
5993997761	City of Oakdale	47,558,540	0.0021596	31,614,780	-	0.0018754
1385472211	City of Oakley	17,194,274	0.0007808	15,110,910	-	0.0008964
7905252598	City of Ojai	21,293,168	0.0009669	14,917,968	-	0.0008850
2405030745	City of Orange Cove	7,887,580	0.0003582	5,889,861	-	0.0003494
6398969968	City of Orland	15,341,035	0.0006966	12,638,701	-	0.0007497
4957578474	City of Oroville	35,873,148	0.0016290	30,825,357	-	0.0018286
5070575563	City of Pacific Grove	64,805,283	0.0029428	42,785,882	-	0.0025381
2541789657	City of Palos Verdes Estates	20,105,329	0.0009130	14,310,519	284,080	0.0008658
6510700595	City of Paramount	110,124,187	0.0050007	96,926,031	-	0.0057498
4594473321	City of Parlier	6,864,838	0.0003117	5,094,849	-	0.0003022
7070530249	City of Patterson	42,295,700	0.0019206	32,916,169	-	0.0019526
7471126319	City of Perris	58,490,984	0.0026561	53,481,119	-	0.0031726
2399640634	City of Piedmont	49,640,867	0.0022542	36,782,802	-	0.0021820
1948785555	City of Pinole	58,355,086	0.0026499	39,058,051	-	0.0023170
1010350619	City of Pismo Beach	44,197,774	0.0020070	32,762,646	-	0.0019435
2117892921	City of Placentia	61,333,573	0.0027851	57,657,127	-	0.0034203
3279485049	City of Placerville	38,652,614	0.0017552	23,678,766	-	0.0014047
7166539881	City of Pleasant Hill	77,130,763	0.0035025	52,021,918	-	0.0030860
3263497639	City of Port Hueneme	79,414,163	0.0036062	53,023,825	-	0.0031454
3487263621	City of Portola	4,256,379	0.0001933	3,475,323	-	0.0002062
3176487975	City of Rancho Cordova	36,100,341	0.0016393	28,719,455	-	0.0017037

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
2716243934	City of Rancho Mirage	\$ 67,255,428	0.0030541	\$ 62,082,776	\$ -	0.0036828
3846845523	City of Rancho Palos Verdes	56,335,335	0.0025582	39,683,917	-	0.0023541
7034087716	City of Rancho Santa Margarita	11,475,571	0.0005211	8,800,035	-	0.0005220
1039155127	City of Red Bluff	33,104,674	0.0015033	29,897,864	-	0.0017736
2567398164	City of Reedley	37,712,869	0.0017125	27,123,125	165,681	0.0016188
2542403229	City of Ridgecrest	42,293,286	0.0019205	38,477,988	-	0.0022826
7644919410	City of Rio Vista	13,943,602	0.0006332	10,067,036	-	0.0005972
2328679612	City of Riverbank	29,101,953	0.0013215	20,776,377	-	0.0012325
7662048826	City of Rolling Hills	3,764,606	0.0001709	2,745,859	-	0.0001629
3894452174	City of Rolling Hills Estates	30,757,764	0.0013967	24,441,647	-	0.0014499
3461671991	City of Rosemead	41,566,097	0.0018875	30,453,702	-	0.0018066
4903591303	City of San Carlos	89,834,307	0.0040794	70,771,456	-	0.0041983
6845264965	City of San Dimas	61,005,056	0.0027702	43,969,742	100,000	0.0026143
2236157495	City of San Fernando	80,170,086	0.0036405	67,727,371	-	0.0040177
6316962455	City of San Gabriel	73,094,927	0.0033192	49,772,308	-	0.0029526
1099253767	City of San Jacinto	34,592,598	0.0015708	25,302,418	-	0.0015010
1821364373	City of San Joaquin	4,740,010	0.0002152	3,265,956	-	0.0001937
6771245722	City of San Jose	6,693,567	0.0003040	5,007,228	-	0.0002970
2165711850	City of San Marino	41,826,777	0.0018993	30,377,904	-	0.0018021
1331190515	City of San Pablo	74,584,085	0.0033868	51,128,780	-	0.0030330
4282841421	City of Sand City	12,198,050	0.0005539	9,044,201	-	0.0005365
5937747971	City of Sanger	37,177,714	0.0016882	33,453,780	-	0.0019845
2703477541	City of Santa Paula	54,616,846	0.0024801	37,467,962	-	0.0022227
7933227073	City of Santee	78,026,147	0.0035431	54,776,365	250,000	0.0032642
4261324287	City of Saratoga	64,966,387	0.0029501	53,014,434	-	0.0031449
2616660768	City of Sausalito	46,470,488	0.0021102	31,804,050	-	0.0018867
7608138654	City of Scotts Valley	40,972,804	0.0018606	27,639,170	-	0.0016396
5401956184	City of Seal Beach	55,608,222	0.0025252	37,614,843	-	0.0022314
1781333436	City of Seaside	63,683,696	0.0028919	44,003,384	-	0.0026103
6923337861	City of Sebastopol	27,942,185	0.0012689	20,203,712	-	0.0011985
2928642812	City of Selma	25,109,567	0.0011402	16,507,098	6,000,000	0.0013352
5847809130	City of Shafter	50,431,794	0.0022901	46,888,584	-	0.0027815
3766444185	City of Shasta Lake	44,149,181	0.0020048	40,806,820	-	0.0024207
6771956383	City of Sierra Madre	37,309,577	0.0016942	31,454,223	170,000	0.0018760
3841226254	City of Signal Hill	60,598,885	0.0027518	42,910,369	-	0.0025455

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
2080245088	City of Solana Beach	\$ 27,844,687	0.0012644	\$ 19,845,417	\$ -	0.0011773
5164257272	City of Soledad	13,767,124	0.0006252	10,994,960	-	0.0006522
6953823005	City of Solvang	21,476,581	0.0009752	15,413,025	-	0.0009143
1611242837	City of Sonoma	34,080,574	0.0015476	24,181,877	-	0.0014345
4312622024	City of Sonora	18,493,148	0.0008398	12,489,965	-	0.0007409
3268264652	City of South El Monte	34,788,164	0.0015797	23,764,041	8,843,136	0.0019343
2139696011	City of South Pasadena	60,249,104	0.0027359	43,589,490	-	0.0025858
2741568232	City of St. Helena	33,040,205	0.0015004	23,574,091	227,679	0.0014120
1012157360	City of Stanton	26,962,591	0.0012244	19,239,954	50,000	0.0011443
2298323828	City of Suisun City	39,928,544	0.0018131	28,372,434	-	0.0016831
7794007699	City of Susanville	24,475,048	0.0011114	21,203,053	-	0.0012578
4640795814	City of Sutter Creek	7,851,016	0.0003565	5,387,800	-	0.0003196
4510212351	City of Taft	27,510,512	0.0012492	19,572,562	-	0.0011611
3088953028	City of Tehachapi	19,001,121	0.0008628	14,323,012	234,000	0.0008635
7201399311	City of Temple City	36,527,403	0.0016587	24,966,656	-	0.0014811
1151979302	City of Tulelake	1,333,426	0.0000606	2,185,455	-	0.0001296
7942884230	City of Twentynine Palms	20,252,691	0.0009197	18,318,041	-	0.0010867
7239798658	City of Villa Park	5,396,338	0.0002450	3,735,193	-	0.0002216
6142001468	City of Walnut	37,321,219	0.0016947	27,001,148	-	0.0016017
5371320360	City of Wasco	33,913,839	0.0015400	25,648,007	569,000	0.0015552
5455336444	City of Waterford	7,859,822	0.0003569	5,846,790	-	0.0003468
1867123167	City of Weed	8,402,077	0.0003815	6,186,937	-	0.0003670
7905450824	City of Westlake Village	12,399,301	0.0005630	10,602,490	-	0.0006290
7390760424	City of Wildomar	4,560,209	0.0002071	3,881,408	-	0.0002303
1850409838	City of Williams	7,583,686	0.0003444	5,724,583	-	0.0003396
2491525509	City of Willits	22,295,049	0.0010124	15,145,768	-	0.0008985
3142143032	City of Willows	12,734,588	0.0005783	11,970,610	-	0.0007101
2492448287	City of Winters	16,255,153	0.0007381	12,389,473	-	0.0007350
5272649589	City of Woodlake	7,760,851	0.0003524	5,443,606	-	0.0003229
5698564511	City of Yreka	24,194,186	0.0010987	16,717,160	-	0.0009917
2214300490	City of Yucaipa	32,268,521	0.0014653	24,821,088	-	0.0014724
7895043818	City/County Association of Governments of San Mateo County	2,657,672	0.0001207	1,878,920	-	0.0001115
2658214068	Clear Creek Community Services District	7,211,517	0.0003275	5,123,856	-	0.0003040
4751900248	Clearlake Oaks County Water District	3,995,104	0.0001814	2,696,178	-	0.0001599
2740856165	Cloverdale Citrus Fair	1,188,311	0.0000540	842,996	-	0.0000500

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
7127960521	Cloverdale Fire Protection District	\$ 166,987	0.0000076	\$ 53,021	\$ -	0.0000031
3463248912	Clovis Cemetery District	2,737,301	0.0001243	2,093,084	-	0.0001242
3910122713	Coachella Valley Association of Governments	13,174,464	0.0005982	11,019,078	92,511	0.0006592
2347691176	Coachella Valley Mosquito and Vector Control District	22,497,119	0.0010216	20,637,579	-	0.0012243
3093141330	Coachella Valley Public Cemetery District	3,325,643	0.0001510	2,344,132	-	0.0001391
4808497089	Coalinga/Huron Unified School District Library District	2,694,046	0.0001223	1,920,425	-	0.0001139
2369287679	Coalinga-Huron Cemetery District	527,732	0.0000240	428,882	-	0.0000254
5047148015	Coalinga-Huron Recreation and Park District	5,141,767	0.0002335	3,939,556	-	0.0002337
2807557017	Coast Life Support District	584,328	0.0000265	445,490	-	0.0000264
5381548204	Coastside County Water District	16,937,744	0.0007691	11,887,093	-	0.0007052
4558241825	Coastside Fire Protection District	784,230	0.0000356	482,263	-	0.0000286
2368395730	Colfax Cemetery District	478,434	0.0000217	369,220	-	0.0000219
2634286088	College of the Canyons Foundation	429,135	0.0000195	303,104	-	0.0000180
5687241283	Colusa County One-Stop Partnership	2,659,479	0.0001208	2,052,429	-	0.0001218
5716662506	Colusa Mosquito Abatement District	2,308,313	0.0001048	1,767,911	-	0.0001049
6302608290	Community College League of California	13,685,883	0.0006215	10,360,180	-	0.0006146
3363593287	Community Development Commission of Mendocino County	7,047,904	0.0003200	5,165,160	-	0.0003064
3484609121	Compass Community Credit Union	4,552,993	0.0002067	3,351,077	-	0.0001988
1436990558	Compton Creek Mosquito Abatement District	980,844	0.0000445	1,482,410	-	0.0000879
2675135971	Connecting Point	3,088,079	0.0001402	2,560,563	-	0.0001519
1965051103	Consolidated Mosquito Abatement District	8,446,753	0.0003836	7,848,013	-	0.0004656
1122048737	Contra Costa County Law Library	2,395,016	0.0001088	1,685,506	-	0.0001000
2563798722	Contra Costa County Schools Insurance Group	17,408,172	0.0007905	14,323,002	-	0.0008497
7397472572	Contra Costa Transportation Authority	20,811,471	0.0009450	18,676,010	-	0.0011079
4565739668	Cooperative Organization for the Development of Employee Selection Procedures	3,365,097	0.0001528	2,553,692	-	0.0001515
3138183363	Copperopolis Fire Protection District	65,103	0.0000030	(15,176)	-	(0.0000009)
1453572960	Cordelia Fire Protection District of Solano County	215,456	0.0000098	156,222	-	0.0000093
6255016883	Cordova Recreation and Park District	21,125,895	0.0009593	15,979,135	-	0.0009479
7922734569	Corning Water District	505,223	0.0000229	389,543	-	0.0000231
7279886845	Costa Mesa Sanitary District	5,250,798	0.0002384	4,556,865	-	0.0002703
4497483212	Cottonwood Water District	615,068	0.0000279	417,892	-	0.0000248
6525616833	County of Alpine	39,837,376	0.0018090	28,353,699	-	0.0016820
5184154349	County of San Joaquin	39,962,521	0.0018147	24,806,368	-	0.0014715
7466485822	County of Sierra	69,644,765	0.0031626	60,748,802	-	0.0036037
4221216128	CRA/LA, a Designated Local Authority	229,548,466	0.0104237	131,730,916	-	0.0078145

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
7732968374	Crescent City Harbor District	\$ 3,433,033	0.0001559	\$ 2,481,735	\$ -	0.0001472
6028788333	Crescenta Valley Water District	23,333,557	0.0010596	17,014,108	-	0.0010093
4996733601	Crestline Lake Arrowhead Water Agency	12,807,174	0.0005816	8,625,266	-	0.0005117
7955361313	Crestline Village Water District	10,788,298	0.0004899	8,250,689	-	0.0004894
1977684412	Crockett Community Services District	1,247,514	0.0000566	997,565	-	0.0000592
5157126411	Cutler Public Utility District	1,730,524	0.0000786	1,311,868	-	0.0000778
5645760898	Cutler-Orosi Joint Powers Wastewater Authority	963,029	0.0000437	720,885	-	0.0000428
5237897070	Cuyama Valley Recreation District	231,031	0.0000105	130,743	-	0.0000078
2866319400	Dairy Council of California	28,355,944	0.0012876	24,901,509	-	0.0014772
3928436395	Davis Cemetery District	797,743	0.0000362	611,078	-	0.0000363
7026387061	De Luz Community Services District	4,507,316	0.0002047	3,073,275	-	0.0001823
5352460331	Del Norte County Library District	1,663,211	0.0000755	1,157,152	-	0.0000686
4350807204	Del Paso Manor Water District	3,913,309	0.0001777	2,824,531	-	0.0001676
7038407484	Del Puerto Water District	3,935,876	0.0001787	2,982,372	-	0.0001769
2059985584	Del Rey Community Services District	857,287	0.0000389	894,974	-	0.0000531
7700126139	Delano Mosquito Abatement District	5,388,851	0.0002447	3,920,646	-	0.0002326
1420510857	Delta Diablo	85,020,552	0.0038608	61,090,882	-	0.0036240
1552820512	Delta Mosquito and Vector Control District	11,580,943	0.0005259	8,629,929	-	0.0005119
3228878364	Denair Community Services District	5,237,436	0.0002378	3,880,755	-	0.0002302
7767645807	Desert Water Agency	75,192,044	0.0034145	57,367,314	1,000,000	0.0034624
4661959937	Diablo Water District	13,779,670	0.0006257	10,189,736	-	0.0006045
5339108719	Diamond Springs/El Dorado Fire Protection District	1,808,116	0.0000821	1,600,882	-	0.0000950
4716435785	Dixon Public Library District	2,540,212	0.0001154	1,710,148	-	0.0001014
5304966378	Donald P. And Katherine B. Loker University Student Union, Inc.	3,777,972	0.0001716	2,933,807	-	0.0001740
1047451387	Dougherty Regional Fire Authority	523,572	0.0000238	373,136	-	0.0000221
5222170526	Dublin San Ramon Services District	134,774,530	0.0061201	110,993,139	-	0.0065843
5356060823	Durham Mosquito Abatement District	221,877	0.0000101	170,646	-	0.0000101
5860828298	East Bay Dischargers Authority	5,230,783	0.0002375	4,575,101	-	0.0002714
5178514345	East Contra Costa Irrigation District	14,299,702	0.0006493	13,333,477	-	0.0007910
3620518874	East County Schools Federal Credit Union	5,904,022	0.0002681	4,172,836	-	0.0002475
5894399182	East Orange County Water District	5,504,847	0.0002500	5,107,988	-	0.0003030
6067282857	East Palo Alto Sanitary District	6,733,210	0.0003058	5,859,779	-	0.0003476
7890996671	East Quincy Services District	1,622,796	0.0000737	1,241,301	-	0.0000736
6539534682	East Valley Water District	57,369,199	0.0026051	41,973,556	154,677	0.0024991
3435315822	Eastern Sierra Transit Authority	6,222,545	0.0002826	5,366,653	-	0.0003184

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
2779006014	Ebbetts Pass Fire Protection District	\$ 688,831	0.0000313	\$ 628,348	\$ -	0.0000373
7104002809	Edgemont Community Services District	173,741	0.0000079	158,539	-	0.0000094
4388508673	El Dorado County Fire Protection District	2,522,869	0.0001146	1,666,616	-	0.0000989
3611944624	El Dorado County Resource Conservation District	317,390	0.0000144	278,106	-	0.0000165
1035606509	El Dorado County Transit Authority	20,076,886	0.0009117	15,087,630	1,649,704	0.0009929
6055779069	El Dorado County Transportation Commission	3,087,183	0.0001402	2,425,003	20,000	0.0001450
8696034575	El Dorado County Water Agency	2,691,801	0.0001222	2,439,913	-	0.0001447
2201197559	El Dorado Hills Community Services District	15,400,566	0.0006993	11,784,969	-	0.0006991
7511419152	El Dorado Hills County Water District	4,463,906	0.0002027	3,181,959	-	0.0001888
3940256803	El Dorado Local Agency Formation Commission	1,379,900	0.0000627	1,168,718	-	0.0000693
1431937908	Encina Wastewater Authority	76,091,161	0.0034553	66,748,425	-	0.0039596
7386575880	Esparto Community Services District	2,039,051	0.0000926	1,490,498	-	0.0000884
7735348195	Esparto Fire Protection District	385,925	0.0000175	291,836	-	0.0000173
2835327913	Estero Municipal Improvement District	510,938	0.0000232	332,893	-	0.0000197
3797238839	Exeter District Ambulance	2,061,933	0.0000936	1,631,358	-	0.0000968
7838065559	Fair Oaks Recreation & Park District	7,344,058	0.0003335	5,691,070	-	0.0003376
7635333358	Fair Oaks Water District	16,887,391	0.0007669	12,590,835	-	0.0007469
7593842491	Fairfield-Suisun Sewer District	51,561,710	0.0023414	45,816,110	-	0.0027179
2813736287	Fall River Valley Community Services District	1,049,085	0.0000476	776,105	-	0.0000460
2373193306	Fallbrook Public Utility District	60,074,930	0.0027280	41,591,816	-	0.0024673
4230136587	Feather River Air Quality Management District	5,837,474	0.0002651	4,402,297	-	0.0002612
1750666004	Feather River Recreation and Park District	4,200,230	0.0001907	2,862,096	-	0.0001698
6202319972	Feather Water District	1,215,300	0.0000552	1,252,316	-	0.0000743
1389951974	Fern Valley Water District	3,507,100	0.0001593	2,595,061	-	0.0001539
4759298774	Florin County Water District	2,654,374	0.0001205	2,056,714	-	0.0001220
6460218598	Florin Resource Conservation District Elk Grove Water District	12,697,977	0.0005766	11,846,926	-	0.0007028
6271398414	Foothill Municipal Water District	7,827,908	0.0003555	5,504,191	-	0.0003265
6593273973	Foresthill Public Utility District	4,171,990	0.0001894	3,517,743	-	0.0002087
1373679084	Forestville Water District	2,670,947	0.0001213	1,891,214	-	0.0001122
4831243809	Fort Bragg Fire Protection Authority	1,151,221	0.0000523	888,475	-	0.0000527
1970118922	Foundation for California Community Colleges	53,417,568	0.0024257	43,631,592	-	0.0025883
5037869488	Foundation for Grossmont and Cuyamaca Colleges	13,298,944	0.0006039	10,552,321	-	0.0006260
6492846018	Fresno County Law Library	1,533,417	0.0000696	1,367,767	-	0.0000811
4649627650	Fresno Westside Mosquito Abatement District	5,055,367	0.0002296	4,126,974	-	0.0002448
1548552160	Fruitridge Fire Protection District	-	-	278,873	-	0.0000165

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**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
7171448434	Fulton-El Camino Recreation and Park District	\$ 8,280,446	0.0003760	\$ 5,608,991	\$ -	0.0003327
7037972648	Garden Valley Fire Protection District	151,063	0.0000069	115,920	-	0.0000069
3973892041	Georgetown Divide Public Utility District	18,176,407	0.0008254	11,517,776	-	0.0006833
7815107614	Georgetown Divide Resource Conservation District	261,674	0.0000119	221,862	-	0.0000132
7378951030	Georgetown Fire Protection District	763,930	0.0000347	493,856	-	0.0000293
6080844039	Gilsizer County Drainage District	1,180,026	0.0000536	984,402	-	0.0000584
6798117460	Glendale College, Associated Students of	3,357,536	0.0001525	2,339,084	562,157	0.0001721
2031042354	Glenn County Mosquito and Vector Control District	1,659,254	0.0000753	1,220,074	-	0.0000724
6612306990	Gold Ridge Fire Protection District	521,489	0.0000237	400,825	-	0.0000238
6456164101	Gold Ridge Resource Conservation District	1,507,504	0.0000685	1,268,894	-	0.0000753
4024125008	Golden Hills Community Services District	3,169,781	0.0001439	2,404,172	-	0.0001426
5080978675	Golden Sierra Job Training Agency	19,223,908	0.0008730	13,407,950	281,000	0.0008120
2409019970	Goleta Sanitary District	23,750,961	0.0010785	17,413,689	3,089,370	0.0012163
2042906516	Goleta Water District	75,150,877	0.0034126	53,113,949	-	0.0031508
1159086414	Goleta West Sanitary District	6,469,248	0.0002938	4,607,729	-	0.0002733
7497651833	Granada Community Services District	979,375	0.0000445	767,017	-	0.0000455
5849075513	Graton Community Services District	281,777	0.0000128	247,516	-	0.0000147
6647241995	Great Basin Unified Air Pollution Control District	23,373,431	0.0010614	18,594,407	16,815	0.0011040
5929424943	Greater Anaheim Special Education Local Plan Area	11,911,094	0.0005409	9,173,878	-	0.0005442
1675484382	Greater Los Angeles County Vector Control District	35,861,251	0.0016285	26,129,949	-	0.0015501
7167039610	Greater Vallejo Recreation District	22,904,223	0.0010401	15,976,232	3,620,006	0.0011625
7410991533	Green Valley County Water District	963,554	0.0000438	731,604	-	0.0000434
7979752401	Gridley Biggs Cemetery District	2,288,880	0.0001039	1,429,334	-	0.0000848
2153002583	Grossmont Healthcare District	4,449,333	0.0002020	3,783,913	-	0.0002245
4899312259	Groveland Community Services District	9,865,259	0.0004480	6,498,120	-	0.0003855
1885407064	Gualala Community Services District	609,973	0.0000277	404,379	-	0.0000240
5100010641	Happy Camp Sanitary District	206,698	0.0000094	149,706	-	0.0000089
1063174826	Happy Homestead Cemetery District	1,345,414	0.0000611	990,259	18,526	0.0000598
7403108474	Health Plan of San Joaquin	68,734,899	0.0031212	55,270,293	-	0.0032787
6495007609	Heartland Communications Facility Authority	11,756,845	0.0005339	8,757,597	100,000	0.0005254
3710605884	Heber Public Utility District	5,660,856	0.0002571	4,403,520	-	0.0002612
1809345897	Helendale Community Services District	4,689,654	0.0002130	3,881,929	-	0.0002303
5009121642	Henry Miller Reclamation District No. 2131	10,373,576	0.0004711	7,986,242	-	0.0004738
7023861809	Heritage Ranch Community Services District	5,002,357	0.0002272	3,442,027	-	0.0002042
1000005829	Herlong Public Utility District	1,264,480	0.0000574	1,121,003	-	0.0000665

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
7848142223	Hesperia Fire Protection District	\$ 562,645	0.0000255	\$ 364,177	\$ -	0.0000216
4137117193	Hesperia Water District	29,773,843	0.0013520	21,348,859	-	0.0012664
1705558653	Hidden Valley Lake Community Services District	7,757,382	0.0003523	5,695,369	-	0.0003379
6078068962	Hi-Desert Water District	28,654,843	0.0013012	21,030,100	-	0.0012475
4173412805	Higgins Area Fire Protection District	461,539	0.0000210	300,381	-	0.0000178
3320645013	Hilton Creek Community Services District	1,128,500	0.0000512	801,324	-	0.0000475
2789878878	Hopland Public Utility District	269,133	0.0000122	181,981	-	0.0000108
7822963090	Housing Authority of the City of Alameda	24,803,114	0.0011263	20,967,201	-	0.0012438
4625901124	Housing Authority of the City of Callexico	7,782,193	0.0003534	5,912,747	-	0.0003508
1527097646	Housing Authority of the City of Eureka	8,656,502	0.0003931	6,476,024	-	0.0003842
3480654049	Housing Authority of the City of Livermore	7,395,181	0.0003358	5,307,135	-	0.0003148
4922379704	Housing Authority of the City of Madera	11,401,425	0.0005177	7,246,557	-	0.0004299
5143587278	Housing Authority of the City of San Buenaventura	32,498,050	0.0014757	21,667,495	-	0.0012853
6089869630	Housing Authority of the City of San Luis Obispo	19,836,582	0.0009008	13,251,292	373,000	0.0008082
1795457454	Housing Authority of the City of South San Francisco	2,232,839	0.0001014	1,741,058	-	0.0001033
5055273041	Housing Authority of the County of Butte	17,805,878	0.0008086	13,082,384	-	0.0007761
3924692016	Housing Authority of the County of Santa Cruz	43,289,751	0.0019658	31,568,759	-	0.0018727
1710291657	Hub Cities Consortium	12,599,841	0.0005722	8,093,142	-	0.0004801
2915282412	Human Rights/Fair Housing Commission of the City and County of Sacramento	3,689,028	0.0001675	2,629,354	-	0.0001560
7096640856	Humboldt Bay Fire Joint Powers Authority	1,805,057	0.0000820	1,165,611	-	0.0000691
2233447024	Humboldt Bay Harbor Recreation and Conservation District	5,650,862	0.0002566	4,130,803	-	0.0002450
3324767966	Humboldt Bay Municipal Water District	16,496,737	0.0007491	11,941,866	-	0.0007084
6870678952	Humboldt Community Services District	14,588,804	0.0006625	10,238,616	-	0.0006074
5535801286	Humboldt County Association of Governments	2,806,171	0.0001274	2,153,722	150,000	0.0001367
1020904753	Humboldt State University Center Board of Directors	21,069,859	0.0009568	17,139,966	-	0.0010168
3639670244	Humboldt Transit Authority	14,343,976	0.0006514	10,856,827	-	0.0006440
4357993175	Humboldt Waste Management Authority	6,337,653	0.0002878	5,049,245	-	0.0002995
6560338384	Idyllwild Fire Protection District	48,166	0.0000022	133,027	-	0.0000079
7202280767	Independent Cities Association, Inc.	166,378	0.0000076	114,736	-	0.0000068
6373293995	Indian Wells Valley Water District	18,221,735	0.0008274	13,437,757	-	0.0007971
3646805143	Inland Empire Resource Conservation District	2,883,011	0.0001309	2,605,549	-	0.0001546
6767765077	Intergovernmental Training and Development Center	4,572,103	0.0002076	3,174,691	100,000	0.0001943
1929220653	Inverness Public Utility District	1,595,247	0.0000724	1,205,588	-	0.0000715
6318190349	Ironhouse Sanitary District	25,472,788	0.0011567	18,805,862	-	0.0011156
3109946265	Isla Vista Recreation and Park District	4,270,542	0.0001939	3,245,630	-	0.0001925



**California Public Employees' Retirement System**  
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**As of and for the Year Ended June 30, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
7767994064	Jackson Valley Irrigation District	\$ 418,974	0.0000190	\$ 340,951	\$ -	0.0000202
1362252829	Jamestown Sanitary District	2,181,125	0.0000990	1,332,530	-	0.0000790
2810162667	Joshua Basin Water District	7,062,833	0.0003207	5,878,519	27,320	0.0003503
2266713043	June Lake Public Utility District	5,593,465	0.0002540	3,831,710	-	0.0002273
5601347195	Jurupa Area Recreation and Park District	4,214,958	0.0001914	3,332,745	-	0.0001977
4844295480	Jurupa Community Services District	67,702,461	0.0030744	54,187,410	700,871	0.0032560
7462625284	Kaweah Delta Water Conservation District	9,351,146	0.0004246	8,006,190	-	0.0004749
2157141901	Kelseyville Fire Protection District	775,008	0.0000352	720,932	-	0.0000428
3852809272	Kentfield Fire Protection District	718,648	0.0000326	500,051	-	0.0000297
7175678600	Kern County Council of Governments	13,745,125	0.0007604	13,334,177	188,891	0.0008022
2278007205	Kern County Law Library	745,575	0.0000339	1,194,673	-	0.0000709
5612540391	Kern County Local Agency Formation Commission	2,775,204	0.0001260	1,807,110	35,500	0.0001093
4508322861	Kern Health Systems	87,974,622	0.0039949	74,308,568	-	0.0044081
2486015683	Kern River Valley Cemetery District	677,513	0.0000308	497,639	-	0.0000295
7706615094	Kern-Tulare Water District	4,985,087	0.0002264	3,737,706	-	0.0002217
5514717209	Kettleman City Community Services District	1,091,761	0.0000496	852,845	-	0.0000506
6720209528	Kings County Area Public Transit Agency	2,002,221	0.0000909	1,545,233	-	0.0000917
7483300323	Kings County Association of Governments	1,710,697	0.0000777	1,603,144	49,237	0.0000980
5059695776	Kings County In-Home Supportive Services Public Authority	308,430	0.0000140	193,362	-	0.0000115
2026204067	Kings Mosquito Abatement District	8,703,971	0.0003952	7,625,337	-	0.0004523
5744759871	Kings Waste and Recycling Authority	11,029,008	0.0005008	9,433,887	-	0.0005596
5708400267	Kinneloa Irrigation District	2,006,388	0.0000911	1,512,462	-	0.0000897
6786394498	Kirkwood Meadows Public Utility District	6,175,740	0.0002804	4,751,325	-	0.0002819
7267752596	Konocti County Water District	1,563,838	0.0000710	1,205,348	-	0.0000715
1080404137	La Habra Heights County Water District	7,596,398	0.0003450	6,095,134	-	0.0003616
4178856198	La Puente Valley County Water District	5,800,084	0.0002634	4,568,537	-	0.0002710
6910433869	Laguna Beach County Water District	34,553,826	0.0015691	25,047,155	-	0.0014858
2633138424	Lake Arrowhead Community Services District	42,520,576	0.0019309	35,701,946	-	0.0021179
7570023491	Lake County Fire Protection District	746,994	0.0000339	539,309	139,893	0.0000403
3609354665	Lake County Vector Control District	8,024,540	0.0003644	5,483,921	-	0.0003253
7513039035	Lake Don Pedro Community Services District	2,458,245	0.0001116	1,891,529	-	0.0001122
4205715773	Lake Hemet Municipal Water District	46,802,720	0.0021253	31,833,662	-	0.0018884
2747380228	Lake Oroville Area Public Utility District	4,273,329	0.0001941	2,586,757	-	0.0001535
5921251632	Lake Shastina Community Services District	4,001,375	0.0001817	2,855,231	-	0.0001694
4842278015	Lake Valley Fire Protection District	1,648,356	0.0000749	1,541,913	-	0.0000915

**California Public Employees' Retirement System**  
**Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
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**As of and for the Year Ended June 30, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
3507895593	Lakeport County Fire Protection District	\$ 665,032	0.0000302	\$ 513,466	\$ -	0.0000305
5882947791	Lakeside Fire Protection District	2,939,600	0.0001335	2,689,023	-	0.0001595
6167014714	Lakeside Water District	10,974,221	0.0004983	10,299,254	-	0.0006110
7535543857	Lamont Public Utility District	1,155,440	0.0000525	1,062,405	-	0.0000630
5940093843	Las Gallinas Valley Sanitary District of Marin County	17,943,662	0.0008148	12,956,058	-	0.0007686
4966385073	Lassen County Waterworks District No. 1	486,887	0.0000221	348,356	-	0.0000207
1328727021	League of California Cities	54,144,983	0.0024587	47,903,536	-	0.0028417
6826615640	Leucadia Wastewater District	21,630,532	0.0009822	16,280,723	266,643	0.0009816
2051100093	Levee District No. 1 of Sutter County	536,594	0.0000244	431,667	-	0.0000256
7294133733	Linda County Water District	10,070,133	0.0004573	8,994,423	-	0.0005336
1134055402	Linda Fire Protection District	728,972	0.0000331	611,970	-	0.0000363
6398340204	Linden-Peters Rural County Fire Protection District	69,018	0.0000031	66,635	-	0.0000040
4522983656	Lindsay Strathmore Public Cemetery District	1,175,082	0.0000534	1,321,654	-	0.0000784
2998382675	Little Lake Fire Protection District	351,135	0.0000159	303,184	-	0.0000180
7429065035	Littlerock Creek Irrigation District	4,450,377	0.0002021	3,186,033	550,000	0.0002216
1949542456	Live Oak Cemetery District	624,095	0.0000283	435,738	-	0.0000258
5624616425	Livermore/Amador Valley Transit Authority	7,990,552	0.0003628	6,065,025	250,000	0.0003746
7449296272	Local Agency Formation Commission of Monterey County	1,962,103	0.0000891	1,826,089	-	0.0001083
7535349198	Local Agency Formation Commission of Solano County	788,574	0.0000358	689,348	-	0.0000409
7214598140	Local Government Services Authority, a Joint Powers Authority	-	-	(181,942)	-	(0.0000108)
1982099773	Long Beach City College Associated Student Body Enterprises	8,488,632	0.0003855	5,451,399	-	0.0003234
2850490807	Long Beach State University, Associated Students	27,860,149	0.0012651	20,203,338	-	0.0011985
4917586175	Long Beach State University, Forty-Niner Shops, Inc.	30,814,608	0.0013993	25,003,662	-	0.0014833
3682217103	Los Alamos Community Services District	2,279,654	0.0001035	1,771,190	-	0.0001051
6959065970	Los Angeles County Area 'E' Civil Defense and Disaster Board	1,083,801	0.0000492	664,914	-	0.0000394
5612780823	Los Angeles County Law Library	26,893,385	0.0012212	21,162,845	-	0.0012554
3307806336	Los Angeles County West Vector Control District	23,336,294	0.0010597	17,998,317	-	0.0010677
1171738443	Los Angeles Memorial Coliseum Commission	11,782,735	0.0005351	7,715,582	-	0.0004577
3838653042	Los Angeles Regionalized Insurance Services Authority	542,649	0.0000246	354,853	-	0.0000211
2966345898	Los Gatos-Saratoga Department of Community Education and Recreation	11,715,404	0.0005320	8,899,533	-	0.0005279
4662975925	Los Osos Community Services District	4,759,752	0.0002161	3,604,149	-	0.0002138
3932590689	Lower Lake Cemetery District	489,519	0.0000222	381,310	-	0.0000226
6225528900	Lower Lake County Waterworks District No. 1	1,973,885	0.0000896	1,503,672	-	0.0000892
6119217286	Lower Tule River Irrigation District	16,330,737	0.0007416	11,705,338	-	0.0006944
5899889070	Madera Cemetery District	12,860,835	0.0005840	8,634,572	-	0.0005122

**California Public Employees' Retirement System**  
**Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
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**As of and for the Year Ended June 30, 2023**

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		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
6622932927	Madera County Mosquito and Vector Control District	\$ 4,836,267	0.0002196	\$ 3,278,110	\$ -	0.0001945
4844536252	Main San Gabriel Basin Watermaster	7,814,328	0.0003548	5,807,972	-	0.0003445
6585631940	Majestic Pines Community Services District	1,000,378	0.0000454	744,475	-	0.0000442
4455680287	Mammoth Lakes Fire District	485,994	0.0000221	1,104,996	-	0.0000655
1936588080	Mammoth Lakes Mosquito Abatement District	176,183	0.0000080	120,307	-	0.0000071
5942409050	Management of Emeryville Services Authority	78,563,338	0.0035675	57,131,378	-	0.0033891
1213002505	March Joint Powers Authority	11,529,469	0.0005235	8,599,954	-	0.0005102
1076273000	Marin Children and Families Commission	2,229,231	0.0001012	2,007,596	-	0.0001191
4402709769	Marin County Housing Authority	25,006,201	0.0011355	17,901,971	-	0.0010620
1743906866	Marin County In-Home Supportive Services Public Authority	1,451,755	0.0000659	1,101,689	-	0.0000654
2705940435	Marina Coast Water District	21,382,747	0.0009710	16,033,910	-	0.0009512
3122134566	Marinwood Community Services District	4,502,883	0.0002045	3,152,053	-	0.0001870
1949027584	Mariposa Public Utility District	3,582,451	0.0001627	2,751,060	-	0.0001632
6859883482	Maxwell Public Utility District	931,850	0.0000423	640,910	-	0.0000380
5483989497	McCloud Community Services District	2,724,214	0.0001237	1,879,894	-	0.0001115
7763145158	McFarland Recreation and Park District	3,515,541	0.0001596	2,316,984	-	0.0001374
3058001188	McKinleyville Community Services District	10,863,698	0.0004933	7,834,091	-	0.0004647
4197922266	Meeks Bay Fire Protection District	909,962	0.0000413	712,773	-	0.0000423
4000074610	Meiners Oaks County Water District	2,007,574	0.0000912	1,465,920	-	0.0000870
1846635935	Mendocino City Community Services District	2,177,911	0.0000989	1,608,348	-	0.0000954
7932295621	Mendocino County Russian River Flood Control & Water Conservation Improvement District	455,570	0.0000207	381,427	-	0.0000226
1157424734	Mendocino Transit Authority	14,161,052	0.0006430	10,532,479	-	0.0006248
4441199077	Menlo Park Fire Protection District	17,233,900	0.0007826	13,152,583	-	0.0007802
2673031300	Merced County Housing Authority	24,354,208	0.0011059	21,687,738	-	0.0012865
4162505786	Merced County Mosquito Abatement District	10,878,395	0.0004940	7,482,945	-	0.0004439
3322577952	Mesa Water District	56,135,286	0.0025491	39,773,440	-	0.0023594
2857159579	Midpeninsula Regional Open Space District	101,875,283	0.0046261	81,223,352	-	0.0048183
3764984881	Mid-Peninsula Water District	11,125,428	0.0005052	10,393,881	-	0.0006166
6096625021	Mid-Placer Public Schools Transportation Agency	13,654,321	0.0006200	9,487,000	-	0.0005628
6882866561	Midway City Sanitary District	19,685,002	0.0008939	18,376,156	-	0.0010901
4843334378	Midway Heights County Water District	747,958	0.0000340	605,740	-	0.0000359
2132658779	Millview County Water District	1,183,093	0.0000537	896,261	-	0.0000532
5840721602	Minter Field Airport District	3,268,802	0.0001484	2,330,446	12,000	0.0001390
2859153968	Mission Springs Water District	30,222,376	0.0013724	21,415,993	-	0.0012704
4129706773	Mojave Air and Space Port	14,114,628	0.0006409	9,144,400	-	0.0005425

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<b>Miscellaneous Risk Pool:</b>						
7323599740	Mojave Water Agency	\$ 36,133,470	0.0016408	\$ 26,491,508	\$ -	0.0015715
2198845841	Monte Vista County Water District	32,282,615	0.0014659	23,441,523	-	0.0013906
1337420437	Montecito Fire Protection District	10,373,642	0.0004711	8,979,348	-	0.0005327
7984147425	Montecito Sanitary District of Santa Barbara County	10,576,257	0.0004803	7,376,743	-	0.0004376
6529901682	Montecito Water District	23,434,791	0.0010642	16,565,427	-	0.0009827
1725576343	Monterey Bay Unified Air Pollution Control District	37,890,082	0.0017206	26,602,890	-	0.0015781
5740012439	Monterey County Mosquito Abatement District	6,654,435	0.0003022	4,681,466	-	0.0002777
6176819203	Monterey County Regional Fire Protection District	1,141,019	0.0000518	1,049,004	-	0.0000622
2180065965	Monterey County Water Resources Agency	38,401,973	0.0017438	26,903,089	-	0.0015959
7135914147	Monterey One Water	118,907,170	0.0053995	85,146,711	-	0.0050510
7470214037	Monterey Peninsula Airport District	12,861,110	0.0005840	10,289,211	-	0.0006104
1087875760	Monterey Peninsula Regional Park District	12,144,142	0.0005515	11,341,392	-	0.0006728
5697484945	Monterey Peninsula Water Management District	26,700,269	0.0012125	18,982,595	-	0.0011261
5596195180	Morongo Basin Transit Authority	6,692,131	0.0003039	5,149,498	6,263	0.0003058
3636821754	Mother Lode Job Training Agency	11,342,867	0.0005151	7,994,417	-	0.0004742
1078950612	Moulton-Niguel Water District	114,412,210	0.0051954	81,920,659	-	0.0048596
7764866016	Mountains Recreation and Conservation Authority	32,881,180	0.0014931	25,942,115	-	0.0015389
1035483646	Mountain-Valley Library System	1,041,290	0.0000473	973,036	27,137	0.0000593
1424510307	Mt. San Antonio College Auxiliary Services	15,639,999	0.0007102	10,405,972	-	0.0006173
7753511557	MT. View Sanitary District of Contra Costa County	18,329,752	0.0008323	13,351,581	-	0.0007920
5552936211	Municipal Pooling Authority	13,905,063	0.0006314	10,593,586	-	0.0006284
6497938438	Municipal Water District of Orange County	19,619,264	0.0008909	15,327,032	-	0.0009092
2069862204	Murphys Sanitary District	1,102,512	0.0000501	1,015,430	-	0.0000602
6108410315	Murrieta Fire Protection District	1,941,589	0.0000882	1,419,563	-	0.0000842
3544064853	Murrieta Valley Cemetery District	489,955	0.0000222	376,149	-	0.0000223
4403438954	Napa County Mosquito Abatement District	8,566,369	0.0003890	8,816,313	81,000	0.0005278
3920044776	Napa County Resource Conservation District	4,921,428	0.0002235	3,827,665	-	0.0002271
4522019637	Napa Sanitation District	58,677,715	0.0026645	41,984,270	1,022,000	0.0025512
5366592546	Napa Valley Transportation Authority	5,658,002	0.0002569	4,378,686	-	0.0002598
4724272273	National Orange Show	4,580,071	0.0002080	3,468,058	-	0.0002057
4197810656	Natomas Fire Protection District	13,792	0.0000006	322,268	-	0.0000191
5605381043	Nevada Cemetery District	1,479,012	0.0000672	1,112,099	-	0.0000660
3907335935	Nevada County Consolidated Fire District	1,913,506	0.0000869	1,413,825	-	0.0000839
3580237209	Nevada County Local Agency Formation Commission	1,157,459	0.0000526	826,879	-	0.0000491
1276874710	Nevada County Resource Conservation District	507,333	0.0000230	409,101	26,417	0.0000258

**California Public Employees' Retirement System**  
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**As of and for the Year Ended June 30, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
1335550444	Newcastle, Rocklin, Gold Hill Cemetery District	\$ 2,895,304	0.0001315	\$ 1,991,927	\$ -	0.0001182
5489024780	Nipomo Community Services District	10,276,888	0.0004667	7,695,495	-	0.0004565
2429114785	North Bay Cooperative Library System	3,026,501	0.0001374	2,119,447	-	0.0001257
5128270574	North Bay Schools Insurance Authority	13,031,500	0.0005918	10,097,731	-	0.0005990
7233871392	North Central Counties Consortium	5,685,181	0.0002582	4,120,316	-	0.0002444
6344334293	North Coast County Water District	21,340,394	0.0009691	15,526,619	-	0.0009211
4092603205	North Coast Railroad Authority	1,002,864	0.0000455	700,798	-	0.0000416
4786034037	North Coast Unified Air Quality Management District	6,979,820	0.0003170	5,327,927	-	0.0003161
3900103978	North County Dispatch Joint Powers Authority	13,687,751	0.0006216	12,706,488	-	0.0007538
3891469960	North County Fire Protection District of San Diego County	11,123,445	0.0005051	7,668,236	-	0.0004549
1553867136	North Delta Water Agency	398,945	0.0000181	323,252	-	0.0000192
4323107133	North Kern Cemetery District	2,449,036	0.0001112	1,576,616	-	0.0000935
2298143974	North Kern Water Storage District	11,098,564	0.0005040	8,580,094	-	0.0005090
5016908593	North Marin Water District	59,354,074	0.0026953	40,833,071	-	0.0024223
2590327631	North of the River Municipal Water District	4,236,529	0.0001924	3,023,010	-	0.0001793
1897174550	North State Cooperative Library System	1,566,940	0.0000712	810,554	-	0.0000481
4839581566	North Tahoe Fire Protection District	4,496,300	0.0002042	3,237,704	-	0.0001921
4563533857	North Tahoe Public Utility District	11,290,140	0.0005127	10,443,131	-	0.0006195
7454588342	Northern California Special Districts Insurance Authority	1,295,808	0.0000588	891,171	2,861	0.0000530
4510654302	Northern Sierra Air Quality Management District	5,247,996	0.0002383	3,792,676	-	0.0002250
2842502387	Northshore Fire Protection District	469,012	0.0000213	351,465	-	0.0000208
5186979610	Northstar Community Services District	15,698,043	0.0007128	13,511,432	-	0.0008015
1075502848	Northwest Mosquito and Vector Control District	14,963,085	0.0006795	12,331,642	-	0.0007315
5952313545	Novato Sanitary District	26,742,074	0.0012144	25,087,629	-	0.0014882
7353779187	Oakdale Irrigation District	30,118,407	0.0013677	22,808,652	-	0.0013530
5574427332	Oakdale Rural Fire Protection District	314,667	0.0000143	248,323	-	0.0000147
7544014130	Oceano Community Services District	3,552,668	0.0001613	3,321,120	-	0.0001970
3858982437	Ojai Valley Sanitary District	17,767,430	0.0008068	13,149,009	-	0.0007800
3015194767	Olcese Water District	296,409	0.0000135	356,604	-	0.0000212
7505210944	Olivenhain Municipal Water District	68,461,772	0.0031088	49,822,999	311,000	0.0029740
5533681281	Olympic Valley Public Service District	12,274,988	0.0005574	10,647,324	-	0.0006316
4312308788	Ophir Hill Fire Protection District	240,752	0.0000109	178,852	-	0.0000106
7017855336	Orange County Transportation Authority	11,884,341	0.0005397	8,972,962	-	0.0005323
4092662809	Orange County Vector Control District	23,886,496	0.0010847	19,372,346	-	0.0011492
5145718430	Orchard Dale Water District	10,487,205	0.0004762	7,309,330	-	0.0004336

**California Public Employees' Retirement System**  
**Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
4823522480	Orland Cemetery District	\$ 2,001,000	0.0000909	\$ 1,461,072	\$ -	0.0000867
2290669353	Oro Loma Sanitary District	68,071,941	0.0030911	54,744,521	-	0.0032475
4355374107	Orosi Public Utility District	1,867,335	0.0000848	1,406,539	-	0.0000834
2328467675	Oroville Cemetery District	3,138,855	0.0001425	2,199,676	-	0.0001305
2245783730	Oxnard Harbor District	24,817,955	0.0011270	16,891,525	-	0.0010020
5401458264	Pacific Fire Protection District	44,739	0.0000020	924,269	-	0.0000548
4598198944	Pajaro Valley Public Cemetery District	3,837,051	0.0001742	2,818,554	-	0.0001672
6765267999	Pajaro Valley Water Management Agency	8,698,880	0.0003950	6,695,639	-	0.0003972
3759673358	Palm Ranch Irrigation District	2,131,230	0.0000968	1,750,853	-	0.0001039
3689692259	Palmdale Water District	60,209,388	0.0027341	44,713,662	-	0.0026525
6065395500	Palo Verde Valley District Library	806,160	0.0000366	568,937	-	0.0000338
2690656674	Palos Verdes Library District	31,765,457	0.0014425	29,777,598	-	0.0017665
1076408330	Paradise Recreation and Park District	3,043,633	0.0001382	2,373,099	-	0.0001408
6192496501	Pasadena City College Bookstore	4,745,494	0.0002155	3,109,326	-	0.0001844
7442410534	Paso Robles City Housing Authority	2,626,569	0.0001193	1,769,618	-	0.0001050
4312120662	Patterson Irrigation District	5,552,368	0.0002521	4,048,960	-	0.0002402
6369173370	Pauma Valley Community Services District	5,287,689	0.0002401	4,964,204	-	0.0002945
2673411482	Pebble Beach Community Services District	9,596,174	0.0004358	8,690,120	-	0.0005155
3170400540	Peninsula Fire Protection District	294,904	0.0000134	221,278	-	0.0000131
7418879554	Peninsula Health Care District	1,783,739	0.0000810	2,097,983	-	0.0001245
3622314783	Peninsula Traffic Congestion Relief Alliance	4,861,548	0.0002208	3,768,105	-	0.0002235
5198152062	Penn Valley Fire Protection District	692,843	0.0000315	649,521	-	0.0000385
1393691424	Personal Assistance Services Council	11,529,212	0.0005235	8,850,392	-	0.0005250
3282578662	Phelan Pinon Hills Community Services District	5,422,506	0.0002462	5,110,305	-	0.0003032
5768832514	Pico Water District	5,776,452	0.0002623	4,621,664	-	0.0002742
6636496264	Pine Cove Water District	2,770,519	0.0001258	1,933,849	-	0.0001147
2310085874	Pine Grove Mosquito Abatement District	122,897	0.0000056	110,840	-	0.0000066
5525520010	Pinedale County Water District	5,058,402	0.0002297	3,494,219	-	0.0002073
4106644848	Pioneer Cemetery District	1,097,838	0.0000499	1,014,367	-	0.0000602
2846529185	Pixley Irrigation District	3,808,552	0.0001729	2,960,961	-	0.0001756
4875369283	Placer County Cemetery District No. 1	2,195,356	0.0000997	1,650,034	-	0.0000979
1922723754	Placer County Resource Conservation District	1,436,856	0.0000652	1,009,988	-	0.0000599
5779816300	Placer County Transportation Planning Agency	7,867,222	0.0003572	5,871,322	-	0.0003483
4447709248	Placer Hills Fire Protection District	851,826	0.0000387	747,220	-	0.0000443
5237693890	Placer Mosquito and Vector Control District	6,151,466	0.0002793	5,009,231	-	0.0002972

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
4037478015	Planning and Service Area II Area Agency on Aging	\$ 2,132,046	0.0000968	\$ 1,832,803	\$ -	0.0001087
6232522932	Pleasant Hill Recreation and Park District	23,150,517	0.0010513	16,264,982	-	0.0009649
2915501490	Pleasant Valley County Water District	2,025,858	0.0000920	1,557,753	-	0.0000924
3596803517	Pleasant Valley Recreation and Park District	23,509,108	0.0010675	16,111,191	350,000	0.0009765
2413152998	Plumas Eureka Community Services District	1,068,885	0.0000485	814,676	-	0.0000483
2922828258	Plumas Local Agency Formation Commission	193,078	0.0000088	180,363	-	0.0000107
3848623038	Pomerado Cemetery District	2,040,639	0.0000927	1,477,880	-	0.0000877
6599698553	Pomona Valley Transportation Authority	2,243,535	0.0001019	1,577,027	-	0.0000936
5489202153	Pomona, Calif State Polytechnic University, Associated Students, Inc.	15,649,687	0.0007106	12,274,095	-	0.0007281
1586750882	Port San Luis Harbor District	13,810,890	0.0006271	9,077,508	-	0.0005385
3479379267	Porter Vista Public Utility District	1,530,142	0.0000695	1,172,651	-	0.0000696
7002279538	Porterville Irrigation District	1,917,440	0.0000871	1,344,980	-	0.0000798
2308220076	Porterville Public Cemetery District	2,819,561	0.0001280	1,931,460	-	0.0001146
6970856005	Public Cemetery District No. 1 of Kern County	5,069,310	0.0002302	3,488,105	-	0.0002069
7249864813	Public Entity Risk Management Authority	6,558,959	0.0002978	5,407,764	-	0.0003208
3657418172	Public Risk Innovation, Solutions and Management	35,292,616	0.0016026	29,863,337	-	0.0017715
2602211175	Pupil Transportation Cooperative	38,009,389	0.0017260	29,548,124	-	0.0017528
1870095245	Purissima Hills Water District	5,361,106	0.0002434	4,285,850	-	0.0002542
3342276841	Quartz Hill Water District	7,007,849	0.0003182	5,851,272	-	0.0003471
3825049048	Quincy Community Services District	4,276,076	0.0001942	3,176,326	-	0.0001884
3517671007	Rainbow Municipal Water District	40,122,399	0.0018220	29,368,509	-	0.0017422
2608987262	Ramona Municipal Water District	63,656,326	0.0028906	44,720,957	-	0.0026529
7143683034	Rancho Adobe Fire Protection District	1,582,958	0.0000719	1,441,914	-	0.0000855
5357330985	Rancho Cucamonga Fire Protection District	13,831,875	0.0006281	9,857,593	-	0.0005848
2514681566	Rancho Murieta Community Services District	17,419,711	0.0007910	12,373,930	-	0.0007340
5688868574	Rancho Santa Fe Fire Protection District	7,313,315	0.0003321	6,034,800	100,000	0.0003639
4309711080	Rancho Santiago Community College Associated Students	1,456,884	0.0000662	965,526	-	0.0000573
1118939592	Reclamation District No. 1000	7,087,677	0.0003218	5,219,569	-	0.0003096
2168607018	Reclamation District No. 1001	2,654,257	0.0001205	1,766,792	-	0.0001048
4180184138	Reclamation District No. 1660	13,544	0.0000006	8,257	37	0.0000005
5157117924	Reclamation District No. 3	427,876	0.0000194	336,467	-	0.0000200
2711765211	Reclamation District No. 833	1,383,679	0.0000628	919,014	-	0.0000545
1746310772	Reclamation District No. 999	1,690,908	0.0000768	1,185,788	-	0.0000703
7378373013	Red Bluff Cemetery District	1,490,748	0.0000677	1,045,955	-	0.0000620
2225910997	Redwood Coast Regional Center	38,377,107	0.0017427	25,604,656	-	0.0015189

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		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
1463206552	Redwood Empire School Insurance Group	\$ 17,325,337	0.0007867	\$ 12,557,062	\$ -	0.0007449
5474252409	Reedley Cemetery District	1,483,871	0.0000674	1,782,821	-	0.0001058
2569577652	Regional Housing Authority	12,304,531	0.0005587	10,701,381	-	0.0006348
6065061198	Regional Water Authority	3,298,481	0.0001498	2,989,560	36,700	0.0001795
1650109779	Rescue Fire Protection District	288,252	0.0000131	277,186	-	0.0000164
5330634101	Resort Improvement District No. 1	6,124,090	0.0002781	4,550,893	-	0.0002700
2218075090	Resource Conservation District of the Santa Monica Mountains	1,453,772	0.0000660	1,172,690	-	0.0000696
2322376278	Richardson Bay Sanitary District	8,461,192	0.0003842	7,815,797	-	0.0004636
7281039142	Rincon Del Diablo Municipal Water District	19,631,867	0.0008915	13,606,314	-	0.0008071
5621660780	Rio Alto Water District	5,136,011	0.0002332	3,719,816	-	0.0002207
3301590511	Rio Linda Elverta Community Water District	5,412,295	0.0002458	4,412,527	-	0.0002618
7426721889	Rio Vista-Montezuma Cemetery District	1,684,628	0.0000765	2,554,433	-	0.0001515
7220748167	Riverbank City Housing Authority	321,395	0.0000146	255,072	-	0.0000151
1298394948	Riverside County Air Pollution Control District	441,543	0.0000201	1,148,544	-	0.0000681
7345118520	Riverside County Department of Waste Resources	57,690,207	0.0026197	41,630,585	1,428,074	0.0025543
1399147492	Riverside County Law Library	2,896,933	0.0001315	1,989,899	-	0.0001180
6904949878	Riverside County Regional Park and Open Space District	56,402,543	0.0025612	40,361,176	-	0.0023943
1431537449	Riverside County Transportation Commission	51,843,304	0.0023542	47,737,310	-	0.0028318
2113125734	Rosamond Community Services District	8,305,482	0.0003771	7,039,110	-	0.0004176
2705430573	Rose Bowl Operating Company	16,676,531	0.0007573	12,645,917	-	0.0007502
4218094195	Rosedale-Rio Bravo Water Storage District	4,827,982	0.0002192	3,588,558	-	0.0002129
6571856951	Roseville Public Cemetery District	2,494,644	0.0001133	1,824,771	-	0.0001082
4521367135	Ross Valley Fire Department	1,816,693	0.0000825	1,552,966	-	0.0000921
6650358204	Ross Valley Sanitary District	32,524,359	0.0014769	23,102,475	-	0.0013705
5656301445	Rowland Water District	25,177,377	0.0011433	20,306,481	1,437,935	0.0012899
4070863161	Rubidoux Community Services District	22,596,912	0.0010261	17,406,299	-	0.0010326
2328456279	Running Springs Water District	18,228,190	0.0008277	12,637,612	-	0.0007497
1078547531	Rural County Representatives of California	25,842,396	0.0011735	24,115,827	-	0.0014306
2587751943	Sacramento Area Council of Governments	66,083,035	0.0030008	45,119,150	-	0.0026765
4232217023	Sacramento Area Flood Control Agency	7,373,041	0.0003348	5,816,873	-	0.0003451
1177575384	Sacramento County Public Law Library	10,056,958	0.0004567	8,352,046	198,440	0.0005072
2103885216	Sacramento Groundwater Authority	2,035,019	0.0000924	1,827,383	26,700	0.0001100
5618901326	Sacramento Metropolitan Air Quality Management District	68,415,409	0.0031067	52,131,716	-	0.0030925
3692049158	Sacramento Metropolitan Cable Television Commission	4,191,130	0.0001903	4,434,146	500,000	0.0002927
2231586717	Sacramento Metropolitan Fire District	81,367,024	0.0036949	58,795,280	-	0.0034878



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		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
1126549494	Sacramento Regional Fire/EMS Communications Center	\$ 32,993,106	0.0014982	\$ 24,000,861	\$ -	0.0014238
5395882943	Sacramento Suburban Water District	52,445,425	0.0023815	38,262,997	-	0.0022698
5019742137	Sacramento Transportation Authority	5,437,064	0.0002469	3,997,133	73,653	0.0002415
1375523307	Sacramento-Yolo Mosquito and Vector Control District	56,858,763	0.0025819	44,648,275	2,074,018	0.0027716
4535665634	Salida Fire Protection District	366,509	0.0000166	252,317	-	0.0000150
3659702346	Salinas Valley Solid Waste Authority	13,974,468	0.0006346	12,949,583	-	0.0007682
6184821600	Salton Community Services District	3,129,198	0.0001421	2,392,112	-	0.0001419
7465338542	San Andreas Sanitary District	3,156,834	0.0001434	2,213,897	-	0.0001313
5161052649	San Benito County Water District	13,023,655	0.0005914	12,179,160	-	0.0007225
7656022322	San Bernardino County Transportation Authority	91,620	0.0000042	80,860	-	0.0000048
3370686549	San Bernardino Valley Municipal Water District	36,846,104	0.0016732	30,126,115	-	0.0017871
4303312904	San Bernardino Valley Water Conservation District	5,731,085	0.0002602	5,236,536	-	0.0003106
7341368894	San Diego County Law Library	12,364,833	0.0005615	10,457,911	-	0.0006204
7490546841	San Diego Metropolitan Transit System	76,102,558	0.0034558	56,299,858	-	0.0033398
2950717597	San Diego State University Associated Students	22,260,607	0.0010108	16,671,029	-	0.0009889
6015701555	San Dieguito Water District	26,532,551	0.0012048	18,332,431	309,405	0.0011059
1650430914	San Elijo Joint Powers Authority	18,577,861	0.0008436	13,712,557	-	0.0008134
3747307534	San Francisco Bay Area Water Emergency Transportation Authority	11,577,532	0.0005257	10,371,316	-	0.0006152
5837182027	San Francisco City and County Housing Authority	124,434,436	0.0056505	104,651,595	-	0.0062081
5538142036	San Francisco Community College District Bookstore Auxiliary	4,557,359	0.0002069	3,013,984	-	0.0001788
5274442094	San Francisco County Transportation Authority	19,847,451	0.0009013	15,711,805	-	0.0009320
1822494442	San Francisco Health Authority	79,660,558	0.0036174	73,585,738	-	0.0043652
3630235762	San Francisco Law Library	3,165,611	0.0001437	2,253,311	-	0.0001337
7815455776	San Francisquito Creek Joint Powers Authority	2,175,417	0.0000988	1,790,738	-	0.0001062
4578788931	San Gabriel County Water District	15,342,528	0.0006967	10,964,500	-	0.0006504
1385958960	San Gabriel Valley Council of Governments	14,460,648	0.0006567	13,591,363	-	0.0008063
7165101556	San Gabriel Valley Mosquito and Vector Control District	12,480,597	0.0005667	10,154,838	101,286	0.0006084
2659053879	San Gabriel Valley Municipal Water District	12,188,411	0.0005535	9,759,606	500,000	0.0006086
3199831197	San Geronio Pass Water Agency	4,854,953	0.0002205	4,377,446	-	0.0002597
5881397592	San Jacinto Valley Cemetery District	4,199,229	0.0001907	3,221,655	-	0.0001911
1795899435	San Joaquin County Housing Authority	50,874,373	0.0023102	36,966,478	-	0.0021929
5529630040	San Joaquin County IHSS Public Authority	1,980,067	0.0000899	1,569,708	-	0.0000931
5640819152	San Juan Water District	48,267,679	0.0021918	41,609,279	-	0.0024683
5032326097	San Lorenzo Valley Water District	23,859,960	0.0010835	17,858,969	-	0.0010594
3338617824	San Luis Obispo Cal Poly Associated Students, Inc.	36,812,987	0.0016717	27,770,440	-	0.0016474

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
2096024970	San Luis Obispo Council of Governments	\$ 12,568,682	0.0005707	\$ 10,005,710	\$ 72,000	0.0005978
4720247681	San Luis Water District	9,136,146	0.0004149	7,087,135	-	0.0004204
4941749027	San Mateo Consolidated Fire Department	695,307	0.0000316	630,937	-	0.0000374
4208954800	San Mateo County Harbor District	23,233,344	0.0010550	18,917,020	-	0.0011222
7551534873	San Mateo County In-Home Supportive Services Public Authority	3,514,332	0.0001596	2,878,965	-	0.0001708
3952730811	San Mateo County Law Library	2,621,471	0.0001190	1,833,923	-	0.0001088
4600042471	San Mateo County Schools Insurance Group	6,951,621	0.0003157	6,505,731	-	0.0003859
5069981886	San Miguel Community Services District	1,310,885	0.0000595	996,902	-	0.0000591
7933348531	San Miguel Consolidated Fire Protection District	10,238,989	0.0004649	6,857,149	-	0.0004068
7226734344	San Simeon Community Services District	304,256	0.0000138	162,428	-	0.0000096
2133617148	Sanger Cemetery District	2,609,463	0.0001185	2,088,218	2,258	0.0001240
4163206459	Sanitary District No. 5 of Marin County	12,060,461	0.0005477	11,224,756	-	0.0006659
2047250126	Santa Ana Watershed Project Authority	26,051,464	0.0011830	22,517,321	103,418	0.0013419
6508833350	Santa Barbara County Law Library	1,383,691	0.0000628	1,094,103	-	0.0000649
4523655629	Santa Barbara County Special Education Local Plan Area	3,185,890	0.0001447	2,398,575	-	0.0001423
3570674726	Santa Barbara Regional Health Authority	83,160,502	0.0037763	71,041,696	1,200,000	0.0042855
5486958840	Santa Clara County Central Fire Protection District	74,134,587	0.0033664	53,649,795	-	0.0031826
5813158737	Santa Clara County Health Authority	77,428,081	0.0035160	71,269,448	-	0.0042278
5609146499	Santa Clara County Law Library	2,562,134	0.0001163	1,632,882	-	0.0000969
7005974365	Santa Clara County Schools Insurance Group	4,689,041	0.0002129	3,599,647	-	0.0002135
4504529505	Santa Clara Valley Open Space Authority	10,291,681	0.0004673	8,578,078	-	0.0005089
1907689635	Santa Clarita Valley School Food Services Agency	26,421,394	0.0011998	19,818,142	-	0.0011756
8793992528	Santa Clarita Valley Water Agency	103,764,373	0.0047119	79,230,653	-	0.0047001
6637432547	Santa Cruz County Law Library	917,466	0.0000417	631,999	-	0.0000375
3109524485	Santa Cruz County Regional Transportation Commission	13,004,493	0.0005905	10,938,588	151,024	0.0006579
5405887055	Santa Cruz Local Agency Formation Commission	2,303,306	0.0001046	1,616,659	-	0.0000959
3817767080	Santa Cruz Port District	19,396,438	0.0008808	13,519,734	13,593	0.0008028
7994458625	Santa Cruz Regional 9-1-1	27,790,260	0.0012620	21,294,555	-	0.0012632
3288352742	Santa Fe Irrigation District	56,414,171	0.0025618	40,489,253	-	0.0024019
3921164548	Santa Maria Public Airport District	8,146,159	0.0003699	5,552,801	-	0.0003294
3284792996	Santa Nella County Water District	1,728,704	0.0000785	1,275,272	-	0.0000757
6566293204	Santa Paula City Housing Authority	3,453,713	0.0001568	2,594,928	-	0.0001539
7042180601	Santa Ynez River Water Conservation District, Improvement District No. 1	11,037,941	0.0005012	8,135,741	-	0.0004826
5587679367	Santos Manuel Student Union of California State University, San Bernardino	8,152,271	0.0003702	6,367,159	-	0.0003777
2120353029	Sausalito-Marín City Sanitary District	16,346,859	0.0007423	14,371,600	-	0.0008525

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
5241334822	School Risk And Insurance Management Group	\$ 5,618,213	0.0002551	\$ 4,179,879	\$ -	0.0002480
4506465697	Schools Excess Liability Fund	5,440,817	0.0002471	4,305,872	-	0.0002554
6863388516	Schools Insurance Authority	45,502,548	0.0020663	35,267,889	-	0.0020921
4027652040	Scotts Valley Fire Protection District	1,180,788	0.0000536	903,418	102,841	0.0000597
6835712923	Scotts Valley Water District	12,648,298	0.0005744	11,045,110	-	0.0006552
6356986541	Selma Cemetery District	1,816,819	0.0000825	1,342,207	-	0.0000796
5588607190	Selma-Kingsburg-Fowler County Sanitation District	24,287,906	0.0011029	16,780,040	-	0.0009954
6107520054	Serrano Water District	8,523,120	0.0003870	7,275,794	-	0.0004316
7985059402	Sewer Authority Mid-Coastside	15,508,365	0.0007042	11,376,063	-	0.0006748
5964218828	Sewerage Commission-Oroville Region	7,194,274	0.0003267	4,817,584	-	0.0002858
2677681339	Shafter Wasco Irrigation District	8,416,342	0.0003822	5,894,364	-	0.0003497
7237596532	Shasta Area Safety Communications Agency	15,165,370	0.0006887	11,223,405	-	0.0006658
6611539671	Shasta Community Services District	1,067,862	0.0000485	840,643	-	0.0000499
5959907437	Shasta Lake Fire Protection District	188,992	0.0000086	150,093	-	0.0000089
6037958263	Shasta Mosquito and Vector Control District	10,844,455	0.0004924	8,506,582	-	0.0005046
4634995637	Shasta Regional Transportation Agency	2,296,293	0.0001043	2,071,323	-	0.0001229
7223725594	Shasta Valley Cemetery District	803,238	0.0000365	655,261	-	0.0000389
1005414974	Shiloh Public Cemetery District	913,103	0.0000415	698,813	-	0.0000415
1917841065	Sierra Lakes County Water District	2,155,663	0.0000979	1,956,857	-	0.0001161
1884907837	Sierra-Sacramento Valley Emergency Medical Services Agency	5,930,526	0.0002693	4,212,424	-	0.0002499
3346262594	Silicon Valley Animal Control Authority	5,467,724	0.0002483	4,630,295	-	0.0002747
5977977822	Silicon Valley Clean Water	87,488,919	0.0039728	64,688,309	-	0.0038374
4048411725	Silveyville Cemetery District	1,292,805	0.0000587	917,847	-	0.0000544
6579469757	Solano Cemetery District	3,915,879	0.0001778	3,251,849	-	0.0001929
2912637909	Solano County Mosquito Abatement District	11,025,000	0.0005006	10,161,112	-	0.0006028
5340678572	Solano County Water Agency	10,048,259	0.0004563	9,343,043	-	0.0005542
3389179690	Solano Irrigation District	76,775,060	0.0034863	53,745,897	-	0.0031883
2693454286	Solano Transportation Authority	11,130,052	0.0005054	8,609,794	-	0.0005107
1002910848	Sonoma County Fire District	2,702,001	0.0001227	2,438,368	-	0.0001446
4671118169	Sonoma Marin Area Rail Transit District	20,355,183	0.0009243	17,130,258	-	0.0010162
5976144994	Sonoma State Enterprises, Inc.	3,757,500	0.0001706	3,785,831	-	0.0002246
1058939981	Sonoma Student Union Corporation	3,276,246	0.0001488	2,143,453	-	0.0001272
2751545492	Soquel Creek Water District	40,733,618	0.0018497	31,831,254	750,000	0.0019328
2798992660	South Bay Regional Public Communications Authority	41,434,526	0.0018815	30,780,199	261,563	0.0018414
2254738134	South Coast Water District	71,334,033	0.0032393	56,214,265	-	0.0033347

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
2966171128	South County Support Services Agency	\$ 2,968,243	0.0001348	\$ 2,314,643	\$ -	0.0001373
1022958456	South Feather Water and Power Agency	41,758,470	0.0018962	32,765,611	-	0.0019437
1357939534	South Kern Cemetery District	803,670	0.0000365	626,454	-	0.0000372
7221942610	South Orange County Wastewater Authority	68,433,764	0.0031076	48,406,071	-	0.0028715
3655967024	South Placer Fire District	4,934,062	0.0002241	3,792,389	-	0.0002250
6065250544	South Placer Municipal Utility District	24,242,271	0.0011008	17,233,162	467,739	0.0010500
6329264604	South San Joaquin County Fire Authority	58,391	0.0000027	49,769	-	0.0000030
4472592201	South San Joaquin Irrigation District	66,648,113	0.0030265	57,420,859	-	0.0034063
7037682826	South San Luis Obispo County Sanitation District	5,625,600	0.0002555	3,894,476	-	0.0002310
7802344698	South Tahoe Public Utility District	67,744,289	0.0030763	51,191,491	-	0.0030368
5627949111	Southeast Area Social Services Funding Authority	10,806,004	0.0004907	7,660,176	-	0.0004544
7503917825	Southern California Library Cooperative	6,930,071	0.0003147	4,651,341	-	0.0002759
4169066042	Southern California Public Power Authority	8,951,795	0.0004065	6,660,420	-	0.0003951
3936775155	Southern San Joaquin Municipal Utility District	13,114,154	0.0005955	9,385,590	-	0.0005568
5294989913	Southern Sonoma County Resource Conservation District	897,240	0.0000407	717,781	-	0.0000426
3261542699	Southwest Transportation Agency	17,148,259	0.0007787	12,095,850	-	0.0007175
7951940706	Special District Risk Management Authority	10,672,346	0.0004846	8,887,932	-	0.0005272
7552831011	Stallion Springs Community Services District	3,519,740	0.0001598	2,610,667	-	0.0001549
7135413843	Stanislaus Consolidated Fire Protection District	2,252,324	0.0001023	2,003,789	-	0.0001189
2222660358	Stanislaus Regional Housing Authority	35,514,633	0.0016127	29,331,618	-	0.0017400
1000005478	State and Federal Contractors Water Agency	1,874,843	0.0000851	1,448,661	123	0.0000859
7722673791	State Water Contractors	9,577,611	0.0004349	7,013,051	-	0.0004160
2595946637	Stege Sanitary District	9,452,210	0.0004292	7,057,944	-	0.0004187
4598268056	Stinson Beach County Water District	6,682,247	0.0003034	4,642,727	-	0.0002754
1245106351	Stockton East Water District	30,291,488	0.0013755	23,458,990	-	0.0013916
1083303109	Strawberry Recreation District	1,666,996	0.0000757	1,310,195	-	0.0000777
1230234770	Successor Agency to the Redevelopment Agency of the City of Fresno	2,592,721	0.0001177	1,845,065	-	0.0001095
1122763437	Successor Agency to the Redevelopment Agency of the City of San Bernardino	21,700,748	0.0009854	13,497,866	-	0.0008007
8865572249	Successor Agency to the Redevelopment Agy of the City & County of San Francisco	111,360,066	0.0050568	71,899,530	87,000	0.0042703
6376282104	Suisun Resource Conservation District	3,285,464	0.0001492	2,639,100	100,000	0.0001625
5545538875	Summit Cemetery District	6,411,708	0.0002912	4,430,447	-	0.0002628
5536860219	Sunnyslope County Water District	17,600,826	0.0007992	15,804,018	-	0.0009375
7713823053	Susanville Sanitary District	4,870,357	0.0002212	3,484,185	-	0.0002067
5886940397	Sutter Cemetery District	3,579,058	0.0001625	2,703,517	-	0.0001604
3473496188	Sweetwater Springs Water District	6,562,212	0.0002980	6,170,112	-	0.0003660

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**As of and for the Year Ended June 30, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
2161919549	Sylvan Cemetery District	\$ 2,791,860	0.0001268	\$ 2,075,167	\$ -	0.0001231
7477709596	Tahoe City Public Utility District	51,933,271	0.0023583	36,038,206	-	0.0021378
2945824602	Tahoe Resource Conservation District	2,977,799	0.0001352	2,319,666	-	0.0001376
5084675063	Tahoe-Truckee Sanitation Agency	68,026,517	0.0030891	51,041,097	-	0.0030278
5786873302	Tehachapi Valley Recreation and Park District	2,324,964	0.0001056	1,860,033	-	0.0001103
1890507994	Tehachapi-Cummings County Water District	13,923,982	0.0006323	12,489,778	414,000	0.0007655
7468819466	Tehama County Mosquito Abatement District	2,882,036	0.0001309	2,123,776	-	0.0001260
2173088406	Temescal Valley Water District	2,136,732	0.0000970	1,823,380	-	0.0001082
7665861129	Templeton Community Services District	12,472,571	0.0005664	11,892,354	-	0.0007055
7405745824	Thermalito Water and Sewer District	6,058,535	0.0002751	4,534,213	-	0.0002690
6340054138	Three Rivers Community Services District	260,423	0.0000118	203,395	-	0.0000121
2388788625	Three Valleys Municipal Water District	24,156,913	0.0010970	18,168,581	-	0.0010778
1196474792	Tiburon Fire Protection District	2,817,031	0.0001279	2,606,150	-	0.0001546
7984291381	Town of Apple Valley	63,368,371	0.0028775	44,025,205	-	0.0026116
1382390535	Town of Atherton	22,631,855	0.0010277	15,747,514	-	0.0009342
1705206551	Town of Colma	15,234,995	0.0006918	12,189,460	-	0.0007231
2137393809	Town of Corte Madera	35,159,941	0.0015966	31,942,609	-	0.0018949
1473815265	Town of Fairfax	16,708,572	0.0007587	15,540,771	-	0.0009219
5749284855	Town of Hillsborough	62,686,172	0.0028466	44,401,292	-	0.0026339
4534238835	Town of Loomis	7,640,412	0.0003469	6,242,020	-	0.0003703
4185235217	Town of Los Altos Hills	20,121,623	0.0009137	16,793,638	-	0.0009962
5069684255	Town of Mammoth Lakes	53,545,450	0.0024315	36,353,237	-	0.0021565
6510195742	Town of Moraga	18,675,746	0.0008481	12,972,701	-	0.0007696
6689176895	Town of Paradise	28,956,030	0.0013149	20,304,071	-	0.0012045
7325167619	Town of Portola Valley	9,941,785	0.0004515	8,177,429	-	0.0004851
2755764312	Town of Ross	7,415,512	0.0003367	6,259,451	35,000	0.0003734
1958078508	Town of San Anselmo	33,442,429	0.0015186	31,021,048	-	0.0018402
3517485078	Town of Tiburon	22,474,891	0.0010206	16,062,961	-	0.0009529
3652384086	Town of Truckee	59,150,849	0.0026860	44,046,260	-	0.0026129
4316314946	Town of Windsor	62,464,300	0.0028365	46,438,309	-	0.0027548
6557124744	Town of Woodside	19,446,853	0.0008831	14,071,133	-	0.0008347
1675553033	Town of Yountville	22,343,220	0.0010146	16,515,442	-	0.0009797
1859456939	Town of Yucca Valley	26,059,248	0.0011833	19,866,201	-	0.0011785
1857932454	Trabuco Canyon Water District	17,145,284	0.0007786	12,830,106	-	0.0007611
7867198604	Tracy Rural County Fire Protection District	55,584	0.0000025	51,106	-	0.0000030

**California Public Employees' Retirement System**  
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		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
1071904329	Transbay Joint Powers Authority	\$ 9,262,306	0.0004206	\$ 7,529,549	\$ -	0.0004467
1184716369	Transportation Agency for Monterey County	9,137,511	0.0004149	7,615,481	-	0.0004518
6796876396	Transportation Authority of Marin	6,807,984	0.0003091	5,959,033	-	0.0003535
5595929964	Treasure Island Development Authority	80,204	0.0000036	74,174	-	0.0000044
7596140448	Tri-City Mental Health Center	46,410,103	0.0021075	36,281,339	-	0.0021523
7322263052	Tri-County Schools Insurance Group	3,660,646	0.0001662	2,573,441	-	0.0001527
7579927706	Tri-Dam Project	25,673,415	0.0011658	21,408,343	-	0.0012700
1359125967	Trindel Insurance Fund	3,043,794	0.0001382	2,737,066	-	0.0001624
4682249562	Trinity Public Utilities District	22,957,832	0.0010425	17,786,798	-	0.0010551
1268699297	Truckee Donner Public Utility District	67,777,438	0.0030778	49,258,591	-	0.0029221
2978731273	Truckee Fire Protection District	4,176,943	0.0001897	3,095,148	-	0.0001836
6524388244	Truckee Sanitary District	39,357,602	0.0017872	33,627,665	2,400,000	0.0021372
1705100677	Truckee Tahoe Airport District	14,303,252	0.0006495	10,892,441	500,000	0.0006758
5074140349	Tulare Mosquito Abatement District	3,082,185	0.0001400	2,522,371	20,000	0.0001508
6995484197	Tulare Public Cemetery District	2,167,568	0.0000984	2,666,627	-	0.0001582
2903128449	Tuolumne City Sanitary District	165,740	0.0000075	146,872	-	0.0000087
4774071915	Tuolumne Utilities District	61,597,801	0.0027971	43,568,931	-	0.0025846
6784326605	Turlock Mosquito Abatement District	8,645,252	0.0003926	7,480,354	-	0.0004437
7293678271	Twain Harte Community Services District	3,685,892	0.0001674	3,045,802	-	0.0001807
1940849885	Twentynine Palms Water District	14,260,885	0.0006476	10,555,030	-	0.0006261
2115371185	Ukiah Valley Fire District	22,140	0.0000010	50,036	-	0.0000030
5271823059	Union Public Utility District	2,636,802	0.0001197	2,025,621	-	0.0001202
3175690975	United Water Conservation District	55,724,090	0.0025304	40,323,236	-	0.0023920
4156774742	University Enterprises Corporation at CSUSB	40,523,036	0.0018401	32,788,677	300,000	0.0019629
1117567189	University Student Center of California State University Stanislaus	1,277,721	0.0000580	971,267	3,031	0.0000578
1127594813	Upland City Housing Authority	5,398,511	0.0002451	3,773,530	-	0.0002239
2684679416	Upper San Gabriel Valley Municipal Water District	13,305,295	0.0006042	10,626,873	-	0.0006304
5000001834	Utica Water and Power Authority	274,380	0.0000125	130,211	-	0.0000077
6485135423	Vacaville Fire Protection District	1,193,296	0.0000542	927,238	-	0.0000550
5853033542	Vacaville-Elmira Cemetery District	2,864,729	0.0001301	2,106,138	-	0.0001249
7780886441	Vallecitos Water District	102,021,594	0.0046328	87,723,823	-	0.0052039
2165656413	Vallejo Flood and Wastewater District	107,657,295	0.0048887	74,643,059	-	0.0044279
4789813851	Valley Center Municipal Water District	76,629,376	0.0034797	48,245,660	-	0.0028620
3442495340	Valley County Water District	21,331,112	0.0009686	15,531,087	-	0.0009213
7135681419	Valley of the Moon Water District	10,932,872	0.0004965	7,434,312	-	0.0004410

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
4105945466	Valley Sanitary District	\$ 18,154,259	0.0008244	\$ 15,489,807	\$ -	0.0009189
3377107587	Valley Springs Public Utility District	1,123,402	0.0000510	776,637	-	0.0000461
6176541929	Valley-Wide Recreation and Park District	18,976,412	0.0008617	13,261,164	-	0.0007867
1149117798	Vandenberg Village Community Services District	7,661,800	0.0003479	5,650,358	-	0.0003352
5688508264	Ventura College Foundation	2,044,424	0.0000928	1,674,961	-	0.0000994
4049611269	Ventura County Law Library	1,825,205	0.0000829	1,220,981	-	0.0000724
4063780259	Ventura County Schools Business Services Authority	6,561,979	0.0002980	4,991,949	-	0.0002961
3215581236	Ventura County Schools Self-Funding Authority	5,432,795	0.0002467	3,882,344	-	0.0002303
6613947660	Ventura County Transportation Commission	14,057,163	0.0006383	11,729,988	1,000,000	0.0007552
2790850876	Ventura Port District	14,289,770	0.0006489	10,352,382	-	0.0006141
7987424352	Ventura River Water District	3,140,545	0.0001426	2,390,086	-	0.0001418
1558143090	Victor Valley Transit Authority	4,568,864	0.0002075	3,931,341	-	0.0002332
4803741958	Victor Valley Wastewater Reclamation Authority	27,282,538	0.0012389	19,192,054	-	0.0011385
3830544935	Visalia Public Cemetery District	2,664,818	0.0001210	1,949,800	-	0.0001157
1377855511	Vista Irrigation District	114,295,171	0.0051901	87,555,951	-	0.0051939
7530522847	Walnut Valley Water District	64,202,244	0.0029154	44,652,061	2,000,000	0.0027675
1304010562	Wasco Recreation and Park District	1,055,301	0.0000479	859,034	-	0.0000510
7659205480	Washington Colony Cemetery District	1,427,645	0.0000648	1,006,200	-	0.0000597
5954000215	Water Facilities Authority	6,911,003	0.0003138	5,134,597	200,000	0.0003165
7457802011	Water Replenishment District of Southern California	37,278,789	0.0016928	28,806,235	226,932	0.0017223
7823028837	Weaverville Community Services District	2,759,951	0.0001253	1,873,155	-	0.0001111
5006840239	Weaverville Sanitary District	1,129,399	0.0000513	887,991	12,677	0.0000534
7002818126	West Basin Municipal Water District	30,518,861	0.0013859	26,448,158	-	0.0015689
1204759915	West Bay Sanitary District	25,615,101	0.0011632	24,012,178	-	0.0014244
3791365663	West Cities Communication Center	9,752,621	0.0004429	7,531,461	-	0.0004468
7207332854	West Contra Costa Integrated Waste Management Authority	3,719,515	0.0001689	3,245,827	320,000	0.0002115
8575333660	West Contra Costa Transportation Advisory Committee	3,411,917	0.0001549	2,270,480	-	0.0001347
5290477553	West County Transportation Agency	34,953,430	0.0015872	27,248,682	-	0.0016164
1151621263	West County Wastewater District	69,916,216	0.0031749	50,064,269	-	0.0029699
4097814421	West End Communications Authority	300,496	0.0000136	253,151	-	0.0000150
5101834513	West Kern Water District	27,022,513	0.0012271	22,400,636	-	0.0013288
3157522599	West Stanislaus Irrigation District	8,445,279	0.0003835	5,977,995	-	0.0003546
5056007493	West Valley Mosquito and Vector Control District	4,900,369	0.0002225	4,019,281	-	0.0002384
7793479972	West Valley Sanitation District of Santa Clara County	31,583,795	0.0014342	29,166,071	-	0.0017302
2468871866	West Valley Water District	40,027,181	0.0018176	29,980,691	-	0.0017785

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Miscellaneous Risk Pool:</b>						
7639609237	Westborough Water District	\$ 6,274,893	0.0002849	\$ 4,963,980	\$ -	0.0002945
2872294754	Western Contra Costa Transit Authority	5,019,059	0.0002279	3,930,047	-	0.0002331
2368526938	Western Municipal Water District	112,958,304	0.0051294	83,617,925	-	0.0049603
7871168700	Western Riverside Council of Governments	15,594,267	0.0007081	11,494,319	-	0.0006819
7559321248	Westlands Water District	89,811,032	0.0040783	68,424,302	-	0.0040590
2821806133	Westwood Community Services District	1,375,347	0.0000625	1,601,819	-	0.0000950
4099499156	Wheeler Ridge-Maricopa Water Storage District	37,213,546	0.0016899	37,055,872	50,000	0.0022012
6994116790	Wildomar Cemetery District	706,775	0.0000321	483,504	-	0.0000287
4072492690	Williams Fire Protection Authority	7,097	0.0000003	6,049	-	0.0000004
7906686488	Willow County Water District	2,142,662	0.0000973	1,841,455	-	0.0001092
5120222012	Willow Creek Community Services District	1,874,319	0.0000851	1,305,009	-	0.0000774
5418043147	Willows Cemetery District	1,740,283	0.0000790	1,169,375	-	0.0000694
2936077955	Wilton Fire Protection District	420,791	0.0000191	299,758	-	0.0000178
7202792766	Winterhaven Water District	211,123	0.0000096	157,935	-	0.0000094
7958872542	Winters Cemetery District	1,261,036	0.0000573	864,339	-	0.0000513
7608198670	Winters Fire Protection District	39,331	0.0000018	15,839	-	0.0000009
6006677554	Winton Water and Sanitary District	2,765,662	0.0001256	2,322,702	-	0.0001378
7745156819	Woodbridge Rural County Fire Protection District	1,251,818	0.0000568	846,284	-	0.0000502
4352055512	Woodside Fire Protection District	2,267,189	0.0001030	1,706,142	-	0.0001012
3092547588	Yolo County Federal Credit Union	17,533,124	0.0007962	12,852,032	-	0.0007624
1828557337	Yolo County Housing Authority	17,420,393	0.0007911	11,961,103	-	0.0007095
7927691574	Yolo County In-Home Supportive Services Public Authority	783,157	0.0000356	582,208	-	0.0000345
7294309888	Yolo County Public Agency Risk Management Insurance Authority	4,863,779	0.0002209	3,337,418	-	0.0001980
6966686954	Yolo County Transportation District	6,125,422	0.0002782	4,454,375	-	0.0002642
5319882353	Yolo Emergency Communications Agency	23,234,629	0.0010551	17,881,349	-	0.0010607
7055367577	Yolo-Solano Air Quality Management District	16,478,833	0.0007483	12,149,988	-	0.0007208
2682144221	Yorba Linda Water District	50,913,589	0.0023120	37,069,265	-	0.0021990
3553650319	Yuba County Water Agency	35,979,098	0.0016338	29,735,358	-	0.0017639
7117953176	Yuba Sutter Transit Authority	2,158,259	0.0000980	1,990,992	-	0.0001181
2681696843	Yucaipa Valley Water District	41,051,961	0.0018642	31,688,269	-	0.0018798
2011487775	Yuima Municipal Water District	12,033,642	0.0005464	9,242,695	-	0.0005483
<b>Subtotal for Miscellaneous Risk Pool</b>		<b>\$ 22,021,735,002</b>	<b>1.0000000</b>	<b>\$ 16,768,718,630</b>	<b>\$ 88,590,106</b>	<b>1.0000000</b>

<sup>1</sup> 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, 0.01225% has been converted to 0.0001225 in the Employer Allocation Factor column.



**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Safety Risk Pool:</b>						
4606242844	Alpine Fire Protection District	\$ 26,403,190	0.0009084	\$ 23,616,075	\$ -	0.0011042
4693302718	American Canyon Fire Protection District	34,243,968	0.0011782	23,818,579	-	0.0011137
6407979793	Anderson Fire Protection District	6,355,988	0.0002187	4,100,724	-	0.0001917
5376905521	Apple Valley Fire Protection District	69,611,888	0.0023951	48,876,068	-	0.0022853
1030974865	Arbuckle-College City Fire Protection District	2,617,145	0.0000900	1,839,815	-	0.0000860
2301813735	Arcata Fire Protection District	24,463,019	0.0008417	21,228,504	-	0.0009926
2960845908	Arrowbear Park County Water District	355,607	0.0000122	232,505	-	0.0000109
2785679582	Baldwin Park Unified School District	11,411,473	0.0003926	8,255,487	-	0.0003860
6108466497	Bear Valley Community Services District	5,946,140	0.0002046	3,930,337	-	0.0001838
1674807468	Belmont Fire Protection District	10,045,013	0.0003456	8,525,203	-	0.0003986
4522872938	Belmont-San Carlos Fire Department	102,228,505	0.0035173	68,279,414	-	0.0031925
1584416215	Big Bear City Community Services District	22,847,028	0.0007861	16,571,187	-	0.0007748
2959822216	Blue Lake Fire Protection District	584,216	0.0000201	473,248	-	0.0000221
2697938553	Bodega Bay Fire Protection District	10,318,794	0.0003550	8,005,949	-	0.0003743
7937611265	Bolinas Fire Protection District	1,397,087	0.0000481	1,045,416	17,041	0.0000497
2982795116	Bonita-Sunnyside Fire Protection District	24,347,653	0.0008377	22,513,228	-	0.0010527
3930765488	Borrego Springs Fire Protection District	8,480,194	0.0002918	7,882,693	-	0.0003686
1110182104	Boulder Creek Fire Protection District	1,048,243	0.0000361	840,080	-	0.0000393
5541664172	Branciforte Fire Protection District	3,771,565	0.0001298	3,050,683	-	0.0001426
1755230450	Broadmoor Police Protection District	14,323,807	0.0004928	10,114,237	-	0.0004729
2791271663	Brooktrails Township Community Services District	1,194,868	0.0000411	862,340	-	0.0000403
5168887895	Burney Fire District	2,084,289	0.0000717	1,520,146	-	0.0000711
3046173218	Butte-Glenn Community College District	2,431,821	0.0000837	1,984,675	-	0.0000928
1263798031	California Firefighter's Joint Apprenticeship Committee	1,440,652	0.0000496	930,007	-	0.0000435
1500397518	California Pines Community Services District	764,955	0.0000263	612,712	-	0.0000286
6471268830	Cambria Community Healthcare District	7,359,216	0.0002532	5,172,345	-	0.0002418
3473008001	Cambria Community Services District	9,813,059	0.0003376	7,324,243	-	0.0003425
4935144749	Cameron Park Community Services District	9,168,979	0.0003155	7,160,118	-	0.0003348
7396393136	Carmel Highlands Fire Protection District of Monterey County	2,700,114	0.0000929	2,424,327	-	0.0001134
5946063802	Central Calaveras Fire and Rescue Protection District	800,449	0.0000275	626,721	-	0.0000293
2986532158	Central County Fire Department	200,285,210	0.0068911	136,953,342	-	0.0064035
6612195742	Central Fire Protection District of Santa Cruz County	202,494,901	0.0069671	139,762,073	-	0.0065349
6918642839	Central Marin Fire Authority	6,518,796	0.0002243	5,606,051	-	0.0002621
2558720758	Central Marin Police Authority	75,486,230	0.0025972	70,239,960	-	0.0032842
6929609618	Chester Public Utility District	4,430,389	0.0001524	3,033,684	-	0.0001418

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Safety Risk Pool:</b>						
6672635036	Chino Valley Independent Fire District	\$ 240,511,262	0.0082751	\$ 176,416,964	\$ -	0.0082487
3521791811	City of Adelanto	488,795	0.0000168	330,922	-	0.0000155
7759437962	City of Albany	103,070,303	0.0035463	73,913,299	-	0.0034560
4100145522	City of Alturas	6,320,864	0.0002175	4,389,209	-	0.0002052
5083901793	City of Anderson	23,336,877	0.0008029	16,455,068	-	0.0007694
3216339924	City of Angels	10,524,671	0.0003621	7,409,506	-	0.0003464
7701602999	City of Antioch	253,085,282	0.0087078	174,459,896	-	0.0081572
2222837360	City of Arcata	35,562,183	0.0012236	24,516,946	-	0.0011463
6540026274	City of Arroyo Grande	54,407,231	0.0018720	44,184,452	-	0.0020659
3755042088	City of Arvin	10,201,296	0.0003510	7,871,363	-	0.0003680
1298901388	City of Atascadero	73,823,962	0.0025400	51,696,584	-	0.0024172
1114344965	City of Atwater	48,531,370	0.0016698	33,221,549	-	0.0015533
1862771831	City of Auburn	53,676,586	0.0018468	47,515,963	-	0.0022217
4654114117	City of Avalon	27,064,746	0.0009312	19,278,672	-	0.0009014
6036917803	City of Avenal	4,368,564	0.0001503	3,445,917	-	0.0001611
4050337614	City of Azusa	155,932,026	0.0053651	145,815,634	-	0.0068179
2485886186	City of Baldwin Park	146,175,191	0.0050294	129,682,730	-	0.0060636
2317277676	City of Banning	64,250,983	0.0022106	43,385,873	-	0.0020286
6859832526	City of Barstow	63,364,462	0.0021801	55,048,927	-	0.0025739
4582960442	City of Beaumont	62,083,430	0.0021361	46,260,676	-	0.0021630
5686383552	City of Bell	87,307,097	0.0030039	55,001,525	-	0.0025717
2219960868	City of Bell Gardens	109,525,133	0.0037684	75,522,859	-	0.0035312
1738672780	City of Belmont	73,057,293	0.0025136	50,559,832	120,524	0.0023697
2951432784	City of Belvedere	11,520,116	0.0003964	9,960,428	-	0.0004657
2572957638	City of Benicia	157,938,192	0.0054341	104,746,664	-	0.0048975
5474045695	City of Biggs	332,220	0.0000114	200,947	-	0.0000094
5738092813	City of Bishop	27,523,910	0.0009470	20,207,284	-	0.0009448
1927432235	City of Blue Lake	300,021	0.0000103	187,201	-	0.0000088
2133011647	City of Blythe	35,438,033	0.0012193	23,404,387	194,145	0.0011034
6719424797	City of Brawley	57,847,855	0.0019903	47,755,325	-	0.0022329
5656211102	City of Brea	312,444,063	0.0107501	192,641,510	-	0.0090074
7588583620	City of Brentwood	103,686,958	0.0035675	81,881,770	1,500,000	0.0038987
2825131863	City of Brisbane	55,353,234	0.0019045	38,825,251	-	0.0018154
7431146835	City of Buena Park	265,688,080	0.0091414	231,715,395	-	0.0108343
1429123533	City of Burlingame	112,941,907	0.0038859	73,550,473	-	0.0034390

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Safety Risk Pool:</b>						
5226418078	City of Calexico	\$ 65,459,967	0.0022522	\$ 44,744,217	\$ -	0.0020921
6020344436	City of California City	34,566,361	0.0011893	24,208,211	-	0.0011319
1455036172	City of Calipatria	3,569,833	0.0001228	2,697,681	-	0.0001261
2327822217	City of Calistoga	22,485,408	0.0007736	16,989,208	-	0.0007944
2284247568	City of Campbell	119,580,781	0.0041144	82,415,007	-	0.0038535
2647630112	City of Capitola	52,467,335	0.0018052	35,253,802	-	0.0016484
7011478504	City of Carmel-By-The-Sea	42,081,753	0.0014479	26,979,830	-	0.0012615
3472970236	City of Carpinteria	9,316,225	0.0003205	5,413,748	-	0.0002531
3286869204	City of Cathedral City	164,130,474	0.0056470	145,243,591	3,432,000	0.0069516
6931700878	City of Chino	200,067,090	0.0068836	170,538,855	-	0.0079739
1336118336	City of Chowchilla	19,367,132	0.0006664	17,180,240	-	0.0008033
5727496281	City of Citrus Heights	71,010,122	0.0024432	56,505,768	-	0.0026420
2072700019	City of Claremont	89,612,787	0.0030833	59,792,625	-	0.0027957
2376421225	City of Clayton	15,091,191	0.0005192	10,955,707	-	0.0005123
3510963498	City of Clearlake	22,799,014	0.0007844	15,967,390	-	0.0007466
1902513779	City of Cloverdale	20,512,726	0.0007058	13,491,706	-	0.0006308
6373819375	City of Coachella City	16,370,886	0.0005633	15,349,337	-	0.0007177
6749451495	City of Coalinga	12,281,510	0.0004226	10,444,518	-	0.0004884
1959058023	City of Colton	221,704,914	0.0076281	143,394,387	-	0.0067047
3749368910	City of Colusa	13,301,909	0.0004577	8,875,440	-	0.0004150
1001685032	City of Compton	206,455,000	0.0071034	124,372,866	-	0.0058153
6809713799	City of Corcoran	16,734,820	0.0005758	14,436,087	-	0.0006750
2296621850	City of Corning	17,545,592	0.0006037	11,931,528	-	0.0005579
1307714161	City of Corona	215,946,733	0.0074300	200,239,512	-	0.0093626
1057970246	City of Coronado	140,854,773	0.0048463	100,548,104	-	0.0047013
5937664258	City of Costa Mesa	223,883,285	0.0077030	131,920,268	500,000	0.0061916
1533977406	City of Cotati	19,705,093	0.0006780	16,554,909	-	0.0007741
6374196181	City of Covina	144,857,396	0.0049840	124,882,172	-	0.0058391
7337697646	City of Crescent City	12,023,287	0.0004137	8,040,777	19,167	0.0003769
4977412527	City of Cypress	120,119,842	0.0041329	81,510,740	-	0.0038112
6213369926	City of Davis	206,577,311	0.0071076	133,221,233	-	0.0062290
7409953276	City of Del Mar	24,273,110	0.0008352	16,631,135	-	0.0007776
3821597293	City of Del Rey Oaks	5,020,891	0.0001728	3,527,998	-	0.0001650
5693481127	City of Delano	32,502,583	0.0011183	24,714,374	-	0.0011556
6958229795	City of Desert Hot Springs	39,423,642	0.0013564	27,563,054	-	0.0012888

**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, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Safety Risk Pool:</b>						
1573700529	City of Dinuba	\$ 54,680,476	0.0018814	\$ 38,909,609	\$ -	0.0018193
5321033759	City of Dixon	58,914,960	0.0020271	42,773,999	-	0.0020000
2028048688	City of Dos Palos	7,238,645	0.0002491	5,545,215	-	0.0002593
2272652739	City of Dunsmuir	455,390	0.0000157	198,789	-	0.0000093
2604009953	City of East Palo Alto	35,861,859	0.0012339	25,955,079	-	0.0012136
5941230462	City of El Centro	133,353,183	0.0045882	90,570,921	-	0.0042348
7718662328	City of El Cerrito	172,878,254	0.0059481	112,503,502	-	0.0052603
2657082556	City of El Segundo	338,938,393	0.0116617	311,639,702	-	0.0145714
5667466166	City of Elk Grove	129,637,926	0.0044604	106,753,066	2,600,000	0.0051130
1644815312	City of Emeryville	132,639,178	0.0045636	91,673,491	-	0.0042864
7856446300	City of Encinitas	113,785,158	0.0039149	78,461,749	-	0.0036686
5760161126	City of Escalon	10,362,143	0.0003565	7,945,678	200,000	0.0003809
1789349225	City of Etna	1,153,158	0.0000397	847,690	-	0.0000396
3720044028	City of Eureka	75,238,123	0.0025887	50,626,785	-	0.0023672
5251708451	City of Exeter	14,261,715	0.0004907	10,485,421	-	0.0004903
7984131430	City of Farmersville	6,472,591	0.0002227	5,411,145	55,000	0.0002556
6256084924	City of Fillmore	6,273,919	0.0002159	4,314,457	-	0.0002017
5538973822	City of Firebaugh	11,122,090	0.0003827	8,007,318	-	0.0003744
3459724670	City of Fort Bragg	20,023,849	0.0006889	17,337,365	-	0.0008106
4517566617	City of Fortuna	19,192,133	0.0006603	13,584,737	420,000	0.0006548
1673139670	City of Foster City	157,416,746	0.0054162	106,946,918	-	0.0050005
4102420058	City of Fountain Valley	248,241,763	0.0085411	178,976,943	-	0.0083684
7256454249	City of Fowler	7,881,422	0.0002712	5,445,243	-	0.0002546
6038671520	City of Galt	42,688,224	0.0014688	30,564,616	-	0.0014291
4916209368	City of Gardena	253,555,819	0.0087240	231,069,549	-	0.0108041
2484813561	City of Gilroy	208,327,736	0.0071678	140,775,592	-	0.0065823
3884368391	City of Glendora	132,119,638	0.0045458	121,362,377	-	0.0056744
1217778828	City of Gonzales	10,449,293	0.0003595	8,048,867	-	0.0003763
4047740021	City of Grass Valley	53,535,322	0.0018420	46,965,100	-	0.0021960
6260075128	City of Greenfield	17,464,713	0.0006009	13,122,009	-	0.0006135
1941329975	City of Gridley	17,753,295	0.0006108	11,837,497	-	0.0005535
1000223333	City of Grover Beach	28,989,410	0.0009974	21,333,023	-	0.0009975
1966164745	City of Guadalupe	9,590,938	0.0003300	7,228,444	-	0.0003380
2291085874	City of Gustine	7,129,148	0.0002453	6,037,524	-	0.0002823
2034813534	City of Half Moon Bay	22,068,992	0.0007593	14,698,780	-	0.0006873

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Safety Risk Pool:</b>						
5052486602	City of Hanford	\$ 113,936,148	0.0039201	\$ 100,785,608	\$ -	0.0047124
6286658977	City of Hawaiian Gardens	1,341,259	0.0000461	1,098,243	-	0.0000514
2458670034	City of Hawthorne	263,605,573	0.0090697	241,670,694	-	0.0112998
7641512975	City of Healdsburg	54,504,972	0.0018753	36,957,382	-	0.0017280
7323742506	City of Hercules	43,970,899	0.0015129	31,939,401	-	0.0014934
6664894574	City of Hermosa Beach	136,968,048	0.0047126	92,449,511	-	0.0043227
6965856623	City of Hollister	90,624,328	0.0031181	66,160,648	-	0.0030935
4469224252	City of Hughson	3,280,346	0.0001129	2,273,187	-	0.0001063
1915736911	City of Huntington Park	139,552,312	0.0048015	89,982,723	-	0.0042073
4087834608	City of Imperial	11,289,435	0.0003884	8,107,291	-	0.0003791
3509025322	City of Imperial Beach	26,390,912	0.0009080	20,425,173	-	0.0009550
6664227892	City of Indio	153,005,594	0.0052644	103,028,071	-	0.0048173
2813538323	City of Lone	7,660,282	0.0002636	5,528,020	-	0.0002585
3053751792	City of Irwindale	51,555,106	0.0017738	45,061,742	-	0.0021070
7368035612	City of Jackson	11,161,318	0.0003840	7,881,412	-	0.0003685
2321945323	City of Kerman	8,894,564	0.0003060	6,733,397	-	0.0003148
1663366827	City of King City	14,210,750	0.0004889	10,130,189	-	0.0004737
1210886769	City of Kingsburg	20,786,927	0.0007152	15,302,750	-	0.0007155
7337636747	City of La Habra	197,532,131	0.0067964	175,641,135	-	0.0082125
6426355762	City of La Habra Heights	1,994,836	0.0000686	1,544,133	-	0.0000722
3770853942	City of La Palma	51,594,188	0.0017752	36,618,743	-	0.0017122
6696419559	City of La Verne	150,646,684	0.0051832	133,500,688	-	0.0062421
4447311817	City of Laguna Beach	193,422,606	0.0066550	136,567,664	-	0.0063855
3418980609	City of Lake Elsinore	39,905	0.0000014	35,945	-	0.0000017
2129869266	City of Lakeport	14,804,092	0.0005094	12,791,593	-	0.0005981
7240040619	City of Larkspur	40,185,380	0.0013826	37,038,379	-	0.0017318
1732811530	City of Lathrop	285,228	0.0000098	242,702	-	0.0000113
2474431178	City of Lemon Grove	15,222,629	0.0005238	11,541,757	-	0.0005397
1685062598	City of Lemoore	27,676,716	0.0009523	19,588,069	-	0.0009159
1225322578	City of Lincoln	55,689,981	0.0019161	42,215,492	-	0.0019739
2019506807	City of Lindsay	19,723,047	0.0006786	13,899,182	-	0.0006499
1440106162	City of Livermore	202,914,760	0.0069816	142,381,680	-	0.0066574
2183351498	City of Livingston	12,857,805	0.0004424	9,584,802	-	0.0004482
3955868421	City of Loma Linda	40,690,195	0.0014000	34,664,278	-	0.0016208
6552736085	City of Lompoc	119,394,061	0.0041079	78,024,876	-	0.0036482

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Safety Risk Pool:</b>						
5727512122	City of Los Alamitos	\$ 47,370,362	0.0016298	\$ 32,293,096	\$ -	0.0015099
6581398948	City of Los Altos	75,453,609	0.0025961	53,470,493	-	0.0025001
6498305959	City of Los Banos	63,631,481	0.0021893	46,653,145	-	0.0021814
2212002669	City of Lynwood	16,908,808	0.0005818	8,740,331	-	0.0004087
3574270028	City of Madera	77,620,168	0.0026706	52,494,813	-	0.0024545
3161990216	City of Manhattan Beach	244,123,808	0.0083994	227,109,132	-	0.0106190
7604626108	City of Manteca	222,669,271	0.0076613	144,786,332	-	0.0067698
6160239453	City of Marina	72,292,957	0.0024873	51,054,855	-	0.0023872
5777707328	City of Martinez	86,754,554	0.0029849	58,523,271	-	0.0027364
2550597730	City of Marysville	35,570,926	0.0012239	32,622,276	-	0.0015253
4191618335	City of Maywood	32,357,228	0.0011133	28,979,244	-	0.0013550
1738941900	City of Menifee	4,622,689	0.0001591	4,023,077	146,000	0.0001949
3956164441	City of Menlo Park	121,117,093	0.0041672	84,408,083	478,111	0.0039690
3204916161	City of Mill Valley	92,840,718	0.0031943	66,059,271	-	0.0030887
2606600411	City of Millbrae	92,744,140	0.0031910	61,482,679	-	0.0028747
1084903188	City of Monrovia	226,461,723	0.0077917	201,787,080	-	0.0094350
3965235218	City of Montclair	153,663,130	0.0052870	132,987,804	-	0.0062181
7892495109	City of Monterey	240,964,965	0.0082906	155,011,270	-	0.0072479
3509384723	City of Morgan Hill	81,687,176	0.0028106	55,750,872	-	0.0026067
7048295140	City of Morro Bay	50,773,705	0.0017469	35,288,658	-	0.0016500
6941008066	City of Mt. Shasta	8,716,220	0.0002999	6,055,645	-	0.0002831
3077350855	City of Murrieta	127,036,215	0.0043709	95,630,483	-	0.0044714
3967541624	City of Needles	1,124,577	0.0000387	906,578	-	0.0000424
4993886171	City of Nevada City	14,667,524	0.0005047	10,458,454	-	0.0004890
2387354187	City of Newark	222,860,924	0.0076679	150,704,301	-	0.0070465
5346517882	City of Newman	13,429,749	0.0004621	9,934,574	-	0.0004645
3093388325	City of Norco	28,379,220	0.0009764	19,089,563	-	0.0008926
6944564299	City of Novato	121,395,983	0.0041768	82,592,051	-	0.0038618
5993997761	City of Oakdale	57,230,622	0.0019691	39,095,082	-	0.0018280
1385472211	City of Oakley	10,830,145	0.0003726	9,290,712	-	0.0004344
7905252598	City of Ojai	915,501	0.0000315	737,459	-	0.0000345
2405030745	City of Orange Cove	3,794,634	0.0001306	4,390,788	-	0.0002053
6398969968	City of Orland	10,863,220	0.0003738	8,905,662	-	0.0004164
4957578474	City of Oroville	60,015,123	0.0020649	52,250,680	-	0.0024431
6606606569	City of Oxnard	198,016,907	0.0068131	128,621,967	-	0.0060140

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Safety Risk Pool:</b>						
5070575563	City of Pacific Grove	\$ 83,913,185	0.0028872	\$ 50,643,689	\$ -	0.0023680
3733978143	City of Pacifica	144,417,022	0.0049689	96,806,786	-	0.0045264
2541789657	City of Palos Verdes Estates	49,085,873	0.0016889	33,216,665	786,660	0.0015899
4594473321	City of Parlier	5,986,893	0.0002060	4,641,310	-	0.0002170
2294259371	City of Paso Robles	86,210,643	0.0029662	63,758,121	-	0.0029811
7070530249	City of Patterson	16,956,044	0.0005834	12,462,159	-	0.0005827
7471126319	City of Perris	11,192,767	0.0003851	10,317,616	-	0.0004824
2399640634	City of Piedmont	96,558,863	0.0033222	67,544,836	-	0.0031582
1948785555	City of Pinole	87,525,279	0.0030114	60,845,698	-	0.0028450
1010350619	City of Pismo Beach	42,409,170	0.0014591	31,561,710	-	0.0014757
3561054561	City of Pittsburg	146,252,049	0.0050320	104,659,558	-	0.0048936
2117892921	City of Placentia	108,723,068	0.0037408	101,602,313	-	0.0047506
3279485049	City of Placerville	29,777,708	0.0010245	19,740,550	-	0.0009230
7166539881	City of Pleasant Hill	98,667,875	0.0033948	67,498,079	-	0.0031560
4137785275	City of Pleasanton	197,730,001	0.0068032	144,016,584	-	0.0067338
3263497639	City of Port Hueneme	53,419,944	0.0018380	37,111,460	-	0.0017352
5259660063	City of Porterville	98,215,030	0.0033792	71,648,238	-	0.0033501
1599501570	City of Poway	78,277,211	0.0026932	67,345,825	-	0.0031489
1039155127	City of Red Bluff	47,907,195	0.0016483	43,053,899	-	0.0020131
7117161098	City of Redlands	331,509,163	0.0114061	221,479,893	-	0.0103558
2567398164	City of Reedley	28,275,220	0.0009728	19,744,120	171,158	0.0009312
2542403229	City of Ridgecrest	36,075,057	0.0012412	32,574,602	-	0.0015231
7644919410	City of Rio Vista	17,547,862	0.0006038	12,381,459	-	0.0005789
1682825828	City of Ripon	25,711,904	0.0008847	19,162,651	-	0.0008960
2328679612	City of Riverbank	3,412,244	0.0001174	2,148,858	-	0.0001005
7695678946	City of Rocklin	148,523,012	0.0051100	108,742,044	-	0.0050845
1238309969	City of Rohnert Park	142,752,267	0.0049116	116,632,989	-	0.0054534
3206018329	City of Salinas	211,011,581	0.0072602	143,907,322	-	0.0067287
4089864542	City of San Bruno	205,866,074	0.0070831	138,507,025	-	0.0064762
4903591303	City of San Carlos	61,322,115	0.0021099	38,270,996	-	0.0017894
5216144622	City of San Clemente	50,647,199	0.0017426	35,908,058	3,150,000	0.0018262
2236157495	City of San Fernando	72,715,688	0.0025019	62,225,046	-	0.0029095
6316962455	City of San Gabriel	188,740,651	0.0064939	122,546,117	-	0.0057299
1099253767	City of San Jacinto	18,561,815	0.0006386	12,414,044	-	0.0005804
7713051229	City of San Leandro	348,356,365	0.0119857	226,247,566	-	0.0105787

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Safety Risk Pool:</b>						
7574628515	City of San Luis Obispo	\$ 241,416,546	0.0083063	\$ 153,414,042	\$ 960,000	0.0072181
4284426953	City of San Marcos	104,344,500	0.0035901	74,971,536	-	0.0035054
2165711850	City of San Marino	102,455,314	0.0035251	68,473,077	-	0.0032016
1331190515	City of San Pablo	117,654,718	0.0040481	80,758,855	-	0.0037759
4889155551	City of San Ramon	86,221,560	0.0029666	74,190,462	-	0.0034689
4282841421	City of Sand City	15,114,128	0.0005200	11,477,502	-	0.0005367
5937747971	City of Sanger	54,643,315	0.0018801	48,913,051	-	0.0022870
6782000650	City of Santa Barbara	227,008,408	0.0078106	135,254,068	-	0.0063241
3582898457	City of Santa Cruz	343,219,573	0.0118090	238,157,654	-	0.0111356
3397611634	City of Santa Fe Springs	187,862,910	0.0064637	120,596,577	-	0.0056387
4069543728	City of Santa Maria	276,144,877	0.0095012	191,846,425	-	0.0089702
6936770431	City of Santa Monica	754,176	0.0000259	1,310,586	-	0.0000613
2703477541	City of Santa Paula	53,949,613	0.0018562	36,399,463	-	0.0017019
7933227073	City of Santee	108,971,264	0.0037493	73,096,575	350,000	0.0034341
2616660768	City of Sausalito	71,553,973	0.0024619	48,565,494	-	0.0022708
7608138654	City of Scotts Valley	35,840,075	0.0012331	24,370,039	-	0.0011395
5401956184	City of Seal Beach	106,182,802	0.0036534	71,093,472	-	0.0033241
1781333436	City of Seaside	134,290,307	0.0046205	90,510,741	-	0.0042320
6923337861	City of Sebastopol	25,881,249	0.0008905	17,045,443	-	0.0007970
2928642812	City of Selma	43,669,529	0.0015025	31,263,172	8,407,998	0.0018549
5847809130	City of Shafter	23,192,107	0.0007980	21,228,931	-	0.0009926
6771956383	City of Sierra Madre	29,723,858	0.0010227	24,970,678	170,000	0.0011755
3841226254	City of Signal Hill	69,237,759	0.0023822	46,717,076	-	0.0021844
2080245088	City of Solana Beach	40,969,349	0.0014096	27,660,918	-	0.0012933
5164257272	City of Soledad	20,753,662	0.0007141	15,410,967	-	0.0007206
6953823005	City of Solvang	639,208	0.0000220	535,323	-	0.0000250
1611242837	City of Sonoma	28,691,256	0.0009872	18,077,834	-	0.0008453
4312622024	City of Sonora	26,034,998	0.0008958	18,005,128	-	0.0008419
7499696720	City of South Gate	201,453,792	0.0069313	130,389,243	-	0.0060966
7101839796	City of South Lake Tahoe	165,611,832	0.0056981	110,767,187	-	0.0051790
2139696011	City of South Pasadena	103,177,843	0.0035500	71,187,601	-	0.0033285
2741568232	City of St. Helena	21,684,212	0.0007461	15,706,205	136,251	0.0007407
1012157360	City of Stanton	14,868,501	0.0005116	13,189,999	-	0.0006167
2298323828	City of Suisun City	49,432,333	0.0017008	35,356,371	-	0.0016532
7794007699	City of Susanville	32,189,210	0.0011075	27,945,216	-	0.0013066



**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Safety Risk Pool:</b>						
4640795814	City of Sutter Creek	\$ 7,546,823	0.0002597	\$ 5,175,674	\$ -	0.0002420
4510212351	City of Taft	20,553,160	0.0007072	13,621,637	-	0.0006369
3088953028	City of Tehachapi	9,055,551	0.0003116	6,717,065	116,000	0.0003195
7326372145	City of Tulare	139,282,814	0.0047922	99,704,189	-	0.0046619
1151979302	City of Tulelake	1,235,954	0.0000425	935,930	-	0.0000438
4043453740	City of Turlock	180,956,131	0.0062261	127,829,244	-	0.0059769
5687245261	City of Tustin	186,759,200	0.0064257	134,035,511	1,000,000	0.0063139
2477026415	City of Ukiah	78,449,685	0.0026992	69,694,188	-	0.0032587
2699451559	City of Union City	256,289,864	0.0088180	180,594,108	-	0.0084441
1005915265	City of Upland	241,435,619	0.0083069	179,819,981	-	0.0084079
3431795727	City of Vernon	306,856,318	0.0105578	199,460,084	-	0.0093262
2827335760	City of Victorville	49,969,045	0.0017193	34,945,511	-	0.0016339
1913340563	City of Vista	133,663,618	0.0045989	94,691,270	1,697,000	0.0045068
2530164919	City of Walnut Creek	221,858,662	0.0076334	149,306,570	-	0.0069811
5371320360	City of Wasco	641,040	0.0000221	599,667	-	0.0000280
5455336444	City of Waterford	1,799,584	0.0000619	1,523,570	-	0.0000712
2152559898	City of Watsonville	193,017,905	0.0066411	133,368,004	-	0.0062359
1867123167	City of Weed	7,414,617	0.0002551	5,454,719	-	0.0002550
4259962247	City of West Sacramento	209,027,461	0.0071919	144,597,495	-	0.0067610
5339970252	City of Westminster	286,525,757	0.0098583	184,443,227	-	0.0086240
1850409838	City of Williams	9,724,102	0.0003346	7,387,127	-	0.0003454
2491525509	City of Willits	13,355,356	0.0004595	9,165,303	-	0.0004285
3142143032	City of Willows	17,174,472	0.0005909	16,060,380	-	0.0007509
2492448287	City of Winters	14,390,329	0.0004951	10,611,911	-	0.0004962
5272649589	City of Woodlake	5,759,276	0.0001982	4,248,667	-	0.0001987
5698564511	City of Yreka	16,547,248	0.0005693	11,339,445	-	0.0005302
6515248486	City of Yuba City	186,610,521	0.0064206	128,539,686	-	0.0060101
7127960521	Cloverdale Fire Protection District	4,959,256	0.0001706	3,702,427	-	0.0001731
2807557017	Coast Life Support District	3,852,706	0.0001326	2,902,393	-	0.0001357
4558241825	Coastside Fire Protection District	42,805,596	0.0014728	28,855,674	-	0.0013492
4627108958	Compton Unified School District	25,692,303	0.0008840	14,854,659	-	0.0006946
3058484502	Contra Costa Community College District	20,702,073	0.0007123	14,858,759	-	0.0006948
3138183363	Copperopolis Fire Protection District	5,505,731	0.0001894	4,007,101	-	0.0001874
1453572960	Cordelia Fire Protection District of Solano County	2,262,201	0.0000778	1,266,747	-	0.0000592
7653967663	Cottonwood Fire Protection District	1,963,909	0.0000676	1,505,512	-	0.0000704

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Safety Risk Pool:</b>						
6525616833	County of Alpine	\$ 19,070,889	0.0006562	\$ 13,124,464	\$ -	0.0006137
4367673667	County of Amador	115,090,397	0.0039599	80,485,681	-	0.0037633
1957548103	County of Calaveras	94,072,848	0.0032367	66,402,687	-	0.0031048
6882588749	County of Colusa	72,520,728	0.0024952	50,371,807	-	0.0023552
2628696052	County of Del Norte	36,408,447	0.0012527	25,174,224	-	0.0011771
3880586994	County of Glenn	40,088,033	0.0013793	24,299,281	-	0.0011362
1394497480	County of Inyo	68,757,235	0.0023657	47,114,554	-	0.0022029
6494736374	County of Lassen	62,038,717	0.0021345	43,223,758	-	0.0020210
3760897012	County of Mariposa	72,448,626	0.0024927	51,951,881	-	0.0024291
3728589676	County of Modoc	19,541,589	0.0006724	12,709,657	-	0.0005943
6895684493	County of Mono	96,834,993	0.0033316	65,921,947	-	0.0030823
2830167653	County of Napa	219,305,640	0.0075455	169,561,754	-	0.0079282
1202485018	County of Nevada	128,893,325	0.0044348	89,186,335	-	0.0041701
4847817667	County of Plumas	46,751,871	0.0016086	30,649,557	-	0.0014331
1750632294	County of San Benito	90,824,658	0.0031250	67,653,660	-	0.0031633
7466485822	County of Sierra	23,689,584	0.0008151	20,565,320	-	0.0009616
2721600452	County of Siskiyou	118,264,947	0.0040691	84,183,149	-	0.0039362
6471587186	County of Trinity	47,953,202	0.0016499	32,595,630	-	0.0015241
6076203632	County of Tuolumne	136,162,257	0.0046849	98,082,822	-	0.0045861
5339108719	Diamond Springs/El Dorado Fire Protection District	30,804,305	0.0010599	27,060,903	-	0.0012653
1047451387	Dougherty Regional Fire Authority	39,720,306	0.0013666	27,134,770	3,700,000	0.0014417
7703330070	East Bay Regional Park District	116,734,372	0.0040164	83,738,868	-	0.0039154
2779006014	Ebbetts Pass Fire Protection District	21,315,124	0.0007334	19,328,757	-	0.0009038
4388508673	El Dorado County Fire Protection District	113,230,815	0.0038959	76,947,667	-	0.0035978
7511419152	El Dorado Hills County Water District	104,352,961	0.0035904	75,913,527	-	0.0035495
2835327913	Esteros Municipal Improvement District	6,730,101	0.0002316	4,346,539	-	0.0002032
1920391483	Felton Fire Protection District	2,165,311	0.0000745	1,642,813	175,000	0.0000850
5612530971	Fontana Unified School District	13,614,486	0.0004684	10,204,376	-	0.0004771
4628924879	Foothill-De Anza Community College District	507,442	0.0000175	424,390	-	0.0000198
4831243809	Fort Bragg Fire Protection Authority	377,738	0.0000130	295,456	-	0.0000138
1548552160	Fruitridge Fire Protection District	1,400,234	0.0000482	4,927,647	-	0.0002304
7037972648	Garden Valley Fire Protection District	3,504,984	0.0001206	2,511,980	-	0.0001175
7378951030	Georgetown Fire Protection District	11,811,630	0.0004064	8,212,735	-	0.0003840
6265415355	Glen Ellen Fire Protection District	2,576,829	0.0000887	1,866,247	-	0.0000873
6679139754	Glendale Community College District	10,397,521	0.0003577	7,469,626	-	0.0003493

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Safety Risk Pool:</b>						
6612306990	Gold Ridge Fire Protection District	\$ 9,216,315	0.0003171	\$ 7,139,777	\$ -	0.0003338
5000000374	Graton Fire Protection District	172,946	0.0000060	143,203	-	0.0000067
4899312259	Groveland Community Services District	2,671,577	0.0000919	1,934,829	-	0.0000905
5522873241	Hacienda La Puente Unified School District	5,568,842	0.0001916	4,218,804	-	0.0001973
5155815164	Hamilton Branch Fire Protection District	610,409	0.0000210	409,694	-	0.0000192
4792920320	Happy Valley Fire District	1,140,612	0.0000392	840,534	-	0.0000393
7848142223	Hesperia Fire Protection District	34,329,279	0.0011811	23,661,733	-	0.0011064
5542859975	Hesperia Unified School District	2,633,490	0.0000906	2,342,849	-	0.0001095
4173412805	Higgins Area Fire Protection District	7,758,914	0.0002670	5,822,331	-	0.0002722
5696253163	Housing Authority of the City of Los Angeles	27,348,603	0.0009410	18,762,602	50,502	0.0008796
7096640856	Humboldt Bay Fire Joint Powers Authority	83,299,251	0.0028660	55,811,313	-	0.0026096
6560338384	Idyllwild Fire Protection District	12,222,704	0.0004205	8,163,946	-	0.0003817
1929220653	Inverness Public Utility District	647,591	0.0000223	448,497	-	0.0000210
2157141901	Kelseyville Fire Protection District	14,868,443	0.0005116	9,827,352	-	0.0004595
7381511111	Kensington Community Services District	17,068,397	0.0005873	15,674,898	-	0.0007329
3852809272	Kentfield Fire Protection District	30,855,073	0.0010616	21,570,753	-	0.0010086
3198931021	Kenwood Fire Protection District	1,692,943	0.0000582	1,280,877	-	0.0000599
7570023491	Lake County Fire Protection District	17,531,697	0.0006032	12,639,856	3,237,096	0.0007424
5921251632	Lake Shastina Community Services District	157,341	0.0000054	137,231	-	0.0000064
4842278015	Lake Valley Fire Protection District	47,602,330	0.0016378	44,428,558	-	0.0020773
3507895593	Lakeport County Fire Protection District	9,676,817	0.0003329	6,837,831	-	0.0003197
5882947791	Lakeside Fire Protection District	109,799,181	0.0037778	98,281,666	-	0.0045954
1134055402	Linda Fire Protection District	10,639,240	0.0003661	8,596,591	-	0.0004020
6398340204	Linden-Peters Rural County Fire Protection District	12,781,619	0.0004398	12,130,171	-	0.0005672
2998382675	Little Lake Fire Protection District	1,614,281	0.0000555	1,344,024	3,850	0.0000630
7874022252	Los Angeles Community College District	13,701,469	0.0004714	7,608,306	-	0.0003557
4662975925	Los Osos Community Services District	1,923,462	0.0000662	1,330,697	-	0.0000622
4455680287	Mammoth Lakes Fire District	12,003,767	0.0004130	8,456,824	-	0.0003954
7926564424	Marin Community College District	5,561,711	0.0001914	3,914,573	-	0.0001830
3122134566	Marinwood Community Services District	16,563,547	0.0005699	11,387,069	-	0.0005324
5483989497	McCloud Community Services District	9,494	0.0000003	8,080	-	0.0000004
4197922266	Meeks Bay Fire Protection District	8,138,511	0.0002800	5,649,800	-	0.0002642
4441199077	Menlo Park Fire Protection District	273,640,391	0.0094150	229,638,125	3,082,200	0.0108813
4129706773	Mojave Air and Space Port	1,622,050	0.0000558	919,099	-	0.0000430
1577762632	Mokelumne Rural Fire District	4,467,131	0.0001537	3,268,040	-	0.0001528

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Safety Risk Pool:</b>						
1337420437	Montecito Fire Protection District	\$ 115,085,980	0.0039597	\$ 97,665,771	\$ -	0.0045666
6176819203	Monterey County Regional Fire Protection District	93,431,482	0.0032146	85,736,758	-	0.0040088
7470214037	Monterey Peninsula Airport District	27,207,064	0.0009361	21,046,888	-	0.0009841
1422571435	Montezuma Fire Protection District	7,069,450	0.0002432	4,889,451	-	0.0002286
6108410315	Murrieta Fire Protection District	70,774,248	0.0024351	53,219,430	-	0.0024884
4197810656	Natomas Fire Protection District	595,291	0.0000205	2,441,505	-	0.0001142
3907335935	Nevada County Consolidated Fire District	35,055,230	0.0012061	26,649,932	-	0.0012461
7593734122	North County Fire Protection District of Monterey County	54,658,307	0.0018806	47,479,575	-	0.0022200
3891469960	North County Fire Protection District of San Diego County	112,215,528	0.0038609	97,800,880	-	0.0045729
4839581566	North Tahoe Fire Protection District	77,123,428	0.0026535	55,082,019	-	0.0025755
2842502387	Northshore Fire Protection District	11,533,160	0.0003968	8,396,532	-	0.0003926
5186979610	Northstar Community Services District	23,627,215	0.0008129	19,952,737	-	0.0009329
5574427332	Oakdale Rural Fire Protection District	4,572,597	0.0001573	3,576,394	-	0.0001672
3818887468	Oakland City Housing Authority	26,804,039	0.0009222	25,371,178	-	0.0011863
5353402695	Oakland Unified School District	9,589,681	0.0003299	6,937,280	-	0.0003244
7544014130	Oceano Community Services District	457,864	0.0000158	427,614	-	0.0000200
5533681281	Olympic Valley Public Service District	18,314,175	0.0006301	14,449,588	-	0.0006756
4312308788	Ophir Hill Fire Protection District	1,781,685	0.0000613	1,359,240	-	0.0000636
4650866932	Pajaro Valley Fire Protection Agency	5,651,027	0.0001944	5,256,491	-	0.0002458
6861822346	Pasadena Unified School District	1,915,660	0.0000659	1,278,357	-	0.0000598
5699861278	Peardale Chicago Park Fire Protection District	1,421,273	0.0000489	1,141,986	-	0.0000534
3170400540	Peninsula Fire Protection District	6,506,832	0.0002239	4,926,247	-	0.0002303
5198152062	Penn Valley Fire Protection District	6,531,686	0.0002247	6,036,620	-	0.0002823
4447709248	Placer Hills Fire Protection District	5,902,252	0.0002031	5,061,309	-	0.0002367
1586750882	Port San Luis Harbor District	4,790,939	0.0001648	3,439,305	-	0.0001608
2608987262	Ramona Municipal Water District	9,433,890	0.0003246	11,553,320	-	0.0005402
7143683034	Rancho Adobe Fire Protection District	25,950,401	0.0008929	23,543,722	-	0.0011008
5357330985	Rancho Cucamonga Fire Protection District	182,396,807	0.0062756	136,107,320	3,717,000	0.0065378
5688868574	Rancho Santa Fe Fire Protection District	83,642,018	0.0028778	67,582,012	983,308	0.0032059
1650109779	Rescue Fire Protection District	8,776,065	0.0003020	6,115,206	-	0.0002859
5330634101	Resort Improvement District No. 1	29,522	0.0000010	24,781	-	0.0000012
7281039142	Rincon Del Diablo Municipal Water District	907,075	0.0000312	722,026	-	0.0000338
4521367135	Ross Valley Fire Department	63,256,712	0.0021764	43,776,479	-	0.0020469
4070863161	Rubidoux Community Services District	3,893,636	0.0001340	2,101,074	-	0.0000982
2328456279	Running Springs Water District	15,745,946	0.0005418	11,324,862	-	0.0005295

**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, 2023**

Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Safety Risk Pool:</b>						
4535665634	Salida Fire Protection District	\$ 6,865,572	0.0002362	\$ 4,833,031	\$ -	0.0002260
6184821600	Salton Community Services District	36,689	0.0000013	608,052	-	0.0000284
5330303052	Samoa Peninsula Fire Protection District	1,578,511	0.0000543	607,707	-	0.0000284
3254572850	San Bernardino City Unified School District	28,764,588	0.0009897	22,623,355	-	0.0010578
4874136617	San Diego Community College District	8,706,075	0.0002995	7,620,542	-	0.0003563
7354575882	San Diego Unified School District	65,780,055	0.0022633	46,352,039	-	0.0021673
5837182027	San Francisco City and County Housing Authority	1,437,515	0.0000495	817,504	-	0.0000382
6781022096	San Joaquin Delta Community College District	12,190,242	0.0004194	9,124,078	-	0.0004266
4941749027	San Mateo Consolidated Fire Department	29,354,268	0.0010100	26,295,555	-	0.0012295
7933348531	San Miguel Consolidated Fire Protection District	149,553,216	0.0051456	127,528,776	-	0.0059629
6211398979	Santa Ana Unified School District	23,198,134	0.0007982	17,730,779	-	0.0008290
3334143281	Santa Monica Community College District	20,633,446	0.0007099	14,234,553	-	0.0006656
2285538681	Schell Vista Fire Protection District	1,763,745	0.0000607	1,412,269	161,817	0.0000736
4027652040	Scotts Valley Fire Protection District	55,292,384	0.0019024	39,210,692	-	0.0018334
5959907437	Shasta Lake Fire Protection District	7,023,316	0.0002416	5,056,212	-	0.0002364
1002910848	Sonoma County Fire District	74,761,196	0.0025723	69,379,940	-	0.0032440
2947341923	Sonoma County Junior College District	3,174,443	0.0001092	2,841,074	-	0.0001328
4671118169	Sonoma Marin Area Rail Transit District	326,590	0.0000112	288,399	-	0.0000135
3655967024	South Placer Fire District	78,221,816	0.0026913	61,390,853	-	0.0028705
6329264604	South San Joaquin County Fire Authority	1,810,838	0.0000623	1,540,852	-	0.0000720
7552831011	Stallion Springs Community Services District	2,873,504	0.0000989	2,125,508	-	0.0000994
7135413843	Stanislaus Consolidated Fire Protection District	65,981,356	0.0022702	56,790,608	-	0.0026554
4001428666	State Center Community College District	1,673,365	0.0000576	1,487,706	-	0.0000696
3547333131	Stockton Unified School District	18,590,747	0.0006396	14,391,622	-	0.0006729
1421267865	Suisun Fire Protection District	395,600	0.0000136	268,702	-	0.0000126
7665861129	Templeton Community Services District	2,293,160	0.0000789	2,172,498	-	0.0001016
1196474792	Tiburon Fire Protection District	50,638,895	0.0017423	39,984,834	669,235	0.0019009
1382390535	Town of Atherton	55,954,246	0.0019252	43,252,683	-	0.0020224
1705206551	Town of Colma	40,968,974	0.0014096	29,961,033	1,000,000	0.0014476
2137393809	Town of Corte Madera	41,097,434	0.0014140	37,187,732	-	0.0017388
1473815265	Town of Fairfax	24,436,860	0.0008408	22,742,187	-	0.0010634
5749284855	Town of Hillsborough	67,477,386	0.0023217	46,439,007	-	0.0021714
4589482285	Town of Los Gatos	111,281,906	0.0038288	76,741,172	-	0.0035882
5069684255	Town of Mammoth Lakes	30,498,295	0.0010493	20,524,585	-	0.0009597
6510195742	Town of Moraga	15,063,666	0.0005183	10,583,140	-	0.0004948

**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, 2022 Actuarial Accrued Liability	Employer Allocation Factor <sup>1</sup>	June 30, 2022 Market Value of Assets	2022-23 Additional Payments	Employer Allocation Factor <sup>1</sup>
<b>Safety Risk Pool:</b>						
6689176895	Town of Paradise	\$ 61,850,854	0.0021281	\$ 39,413,201	\$ -	0.0018428
2755764312	Town of Ross	23,148,932	0.0007965	18,620,070	165,000	0.0008783
1958078508	Town of San Anselmo	25,845,772	0.0008893	24,223,088	-	0.0011326
3517485078	Town of Tiburon	22,345,434	0.0007688	15,947,954	-	0.0007457
3652384086	Town of Truckee	25,838,613	0.0008890	19,530,506	-	0.0009132
7867198604	Tracy Rural County Fire Protection District	16,148,073	0.0005556	10,713,445	-	0.0005009
2978731273	Truckee Fire Protection District	56,441,929	0.0019420	41,312,491	-	0.0019317
1158094577	Tuolumne Fire District	734,221	0.0000253	581,795	-	0.0000272
7293678271	Twain Harte Community Services District	2,601,531	0.0000895	2,130,511	-	0.0000996
1940849885	Twentynine Palms Water District	4,381,328	0.0001507	3,544,904	-	0.0001657
5624071851	Twin Rivers Unified School District	16,189,698	0.0005570	12,301,781	-	0.0005752
2115371185	Ukiah Valley Fire District	7,771,808	0.0002674	5,756,163	2,253	0.0002692
6485135423	Vacaville Fire Protection District	2,914,112	0.0001003	2,029,261	-	0.0000949
4766060468	Val Verde Unified School District	639,081	0.0000220	566,472	-	0.0000265
2790850876	Ventura Port District	5,624,174	0.0001935	4,251,169	-	0.0001988
7186647253	West Almanor Community Services District	1,022,035	0.0000352	723,747	-	0.0000338
2279941741	West Valley-Mission Community College District	13,595,633	0.0004678	10,346,201	-	0.0004838
2821806133	Westwood Community Services District	1,640,004	0.0000564	1,100,789	-	0.0000515
4072492690	Williams Fire Protection Authority	530,601	0.0000183	462,672	-	0.0000216
7608198670	Winters Fire Protection District	4,157,449	0.0001430	2,933,224	-	0.0001371
7745156819	Woodbridge Rural County Fire Protection District	28,480,949	0.0009799	20,723,005	-	0.0009689
1537743900	Woodlake Fire District	1,380,568	0.0000475	1,079,121	-	0.0000505
4352055512	Woodside Fire Protection District	119,135,733	0.0040990	83,987,090	-	0.0039270
5895295256	Yuba Community College District	2,140,600	0.0000737	1,746,987	-	0.0000817
<b>Subtotal for Safety Risk Pool</b>		<b>\$ 29,064,316,701</b>	<b>1.0000000</b>	<b>\$ 21,343,565,792</b>	<b>\$ 43,574,316</b>	<b>1.0000000</b>
<b>Total for the Plan</b>		<b>\$ 51,086,051,703</b>		<b>\$ 38,112,284,422</b>	<b>\$ 132,164,422</b>	

<sup>1</sup> 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, 2023**

	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	Changes of Assumptions	Total Deferred Inflows of Resources Excluding Employer-Specific Amounts (*)	Pension Expense
Miscellaneous Risk Pool	\$ 22,693,312,153	\$ 17,692,895,076	\$ 5,000,417,077	\$ 255,448,351	\$ 301,897,706	\$ 809,612,518	\$ 1,366,958,575	\$ (39,626,181)	\$ -	\$ (39,626,181)	\$ 1,097,008,923
Safety Risk Pool	29,748,672,121	22,273,738,616	7,474,933,505	548,797,897	436,247,121	1,022,942,619	2,007,987,637	(46,982,909)	-	(46,982,909)	1,517,707,879
<b>Plan Total</b>	<b>\$ 52,441,984,274</b>	<b>\$ 39,966,633,692</b>	<b>\$ 12,475,350,582</b>	<b>\$ 804,246,248</b>	<b>\$ 738,144,827</b>	<b>\$ 1,832,555,137</b>	<b>\$ 3,374,946,212</b>	<b>\$ (86,609,090)</b>	<b>\$ -</b>	<b>\$ (86,609,090)</b>	<b>\$ 2,614,716,802</b>

(\*) 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**  
**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, 2023**

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**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, 2022 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-2023.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, 2022 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, 2022 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**  
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**Notes to Schedule of Employer Allocations for Components of Net Pension Liability  
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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, 2023, 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, 2024.

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, 2023. 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.

**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, 2023**

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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, 2023 are as follows (amounts in thousands):

	Miscellaneous Risk Pool	Safety Risk Pool	Total
Total pension liability	\$ 22,693,312	\$ 29,748,672	\$ 52,441,984
Less:			
Plan fiduciary net position	17,692,895	22,273,739	39,966,634
<b>Net Pension Liability of Employers</b>	<b>\$ 5,000,417</b>	<b>\$ 7,474,933</b>	<b>\$ 12,475,350</b>

***Actuarial Methods and Assumptions***

The collective total pension liability for the June 30, 2023 measurement period was determined by an actuarial valuation as of June 30, 2022, with update procedures used to roll forward the total pension liability to June 30, 2023. 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 <sup>1</sup>	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

<sup>1</sup>The 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.

**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  
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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 <sup>1,2</sup>
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)

<sup>1</sup> An expected inflation of 2.30% used for this period.

<sup>2</sup> 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	\$ 8,069,591	\$ 5,000,417	\$ 2,474,223
Safety Risk Pool	11,555,922	7,474,933	4,138,435
<b>Total</b>	<b>\$ 19,625,513</b>	<b>\$ 12,475,350</b>	<b>\$ 6,612,658</b>

**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  
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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, 2023 (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
<b>Miscellaneous Risk Pool</b>						
Change of assumptions	2022	3.7	\$ 479,485	\$ -	\$ (177,587)	\$ 301,898
Subtotal			479,485	-	(177,587)	301,898
Difference between expected and actual experience	2020	3.8	16,290	-	(16,290)	-
	2021	3.7	77,678	-	(45,693)	31,985
	2023	3.8	-	303,272	(79,809)	223,463
Subtotal			93,968	303,272	(141,792)	255,448
Net difference between projected and actual earnings on pension plan investments	2019	5.0	14,147	-	(14,147)	-
	2020	5.0	120,199	-	(60,100)	60,099
	2021	5.0	(1,374,187)	-	458,063	(916,124)
	2022	5.0	2,096,951	-	(524,238)	1,572,713
	2023	5.0	-	116,156	(23,231)	92,925
Subtotal			857,110	116,156	(163,653)	809,613
<b>Subtotal Miscellaneous Risk Pool</b>			<b>\$ 1,430,563</b>	<b>\$ 419,428</b>	<b>\$ (483,032)</b>	<b>\$ 1,366,959</b>
<b>Safety Risk Pool</b>						
Change of assumptions	2022	3.7	\$ 692,863	\$ -	\$ (256,616)	\$ 436,247
Subtotal			692,863	-	(256,616)	436,247
Difference between expected and actual experience	2020	3.8	79,136	-	(79,136)	-
	2021	3.7	205,254	-	(120,738)	84,516
	2023	3.8	-	630,096	(165,814)	464,282
Subtotal			284,390	630,096	(365,688)	548,798
Net difference between projected and actual earnings on pension plan investments	2019	5.0	16,708	-	(16,708)	-
	2020	5.0	145,107	-	(72,553)	72,554
	2021	5.0	(1,724,441)	-	574,814	(1,149,627)
	2022	5.0	2,647,744	-	(661,936)	1,985,808
	2023	5.0	-	142,761	(28,553)	114,208
Subtotal			1,085,118	142,761	(204,936)	1,022,943
<b>Subtotal Safety Risk Pool</b>			<b>\$ 2,062,371</b>	<b>\$ 772,857</b>	<b>\$ (827,240)</b>	<b>\$ 2,007,988</b>
<b>Total Deferred Outflows of Resources</b>			<b>\$ 3,492,934</b>	<b>\$ 1,192,285</b>	<b>\$ (1,310,272)</b>	<b>\$ 3,374,947</b>

**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  
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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
<b>Miscellaneous Risk Pool</b>						
Difference between expected and actual experience	2022	3.7	\$ (62,936)	\$ -	23,310	\$ (39,626)
Subtotal			(62,936)	-	23,310	(39,626)
<b>Subtotal Miscellaneous Risk Pool</b>			<b>\$ (62,936)</b>	<b>\$ -</b>	<b>23,310</b>	<b>\$ (39,626)</b>
<b>Safety Risk Pool</b>						
Difference between expected and actual experience	2022	3.7	\$ (74,620)	\$ -	27,637	\$ (46,983)
Subtotal			(74,620)	-	27,637	(46,983)
<b>Subtotal Safety Risk Pool</b>			<b>\$ (74,620)</b>	<b>\$ -</b>	<b>27,637</b>	<b>\$ (46,983)</b>
<b>Total Deferred Inflows of Resources</b>			<b>\$ (137,556)</b>	<b>\$ -</b>	<b>50,947</b>	<b>\$ (86,609)</b>

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**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  
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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>	<b>Miscellaneous Risk Pool</b>	<b>Safety Risk Pool</b>	<b>Total</b>
2024	\$ 415,577	\$ 667,538	\$ 1,083,115
2025	277,209	441,775	718,984
2026	611,316	823,140	1,434,456
2027	23,231	28,552	51,783
<b>Total</b>	<b>\$ 1,327,333</b>	<b>\$ 1,961,005</b>	<b>\$ 3,288,338</b>

**6. Collective Pension Expense**

The components of allocable pension expense for the year ended June 30, 2023 are as follows (amounts in thousands):

<i>Description</i>	<b>Miscellaneous Risk Pool</b>	<b>Safety Risk Pool</b>	<b>Total</b>
Service cost	\$ 525,034	\$ 571,270	\$ 1,096,304
Interest on total pension liability	1,482,271	1,949,441	3,431,712
Employee contributions	(230,176)	(227,405)	(457,581)
Projected earnings on pension plan investments	(1,152,252)	(1,453,847)	(2,606,099)
Administrative expense	12,258	15,498	27,756
Net plan to plan resource movement	(20)	(136,985)	(137,005)
Change in benefit terms	172	133	305
Recognition (amortization) of deferred outflows and inflows of resources:			
Changes of assumptions	177,587	256,616	434,203
Differences between expected and actual experience	118,482	338,051	456,533
Differences between projected and actual earnings on plan investments	163,653	204,936	368,589
<b>Total Pension Expense</b>	<b>\$ 1,097,009</b>	<b>\$ 1,517,708</b>	<b>\$ 2,614,717</b>