

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Academic Senate for California Community Colleges	Miscellaneous	\$188,320	\$2,055,084	\$1,863,818	\$191,266	90.7%	\$207,362	\$1,799,905	\$1,404,753	\$395,152	78.0%	78.2%	79.5%	80.8%
Academic Senate for California Community Colleges	PEPRA Miscellaneous	\$479,416	\$360,056	\$376,686	\$(16,630)	104.6%	\$535,829	\$281,539	\$255,471	\$26,068	90.7%	88.4%	89.2%	92.2%
Access Services Incorporated	Miscellaneous	\$3,033,250	\$22,444,547	\$20,253,176	\$2,191,371	90.2%	\$2,960,305	\$20,344,036	\$16,109,466	\$4,234,570	79.2%	80.0%	79.2%	80.3%
Access Services Incorporated	PEPRA Miscellaneous	\$2,488,403	\$2,680,578	\$2,746,358	\$(65,780)	102.5%	\$2,489,193	\$1,958,731	\$1,732,819	\$225,912	88.5%	89.3%	89.7%	92.6%
Agoura Hills and Calabasas Community Center	Miscellaneous	\$-	\$1,725,842	\$1,412,661	\$313,181	81.9%	\$96,773	\$1,639,160	\$1,188,550	\$450,610	72.5%	79.1%	79.7%	81.4%
Agoura Hills and Calabasas Community Center	PEPRA Miscellaneous	\$-	\$1,248	\$1,351	\$(103)	108.3%	\$-	\$1,201	\$1,103	\$98	91.8%	93.8%	97.3%	N/A
Alameda Corridor Transportation Authority	Miscellaneous	\$670,240	\$11,423,594	\$10,161,037	\$1,262,557	88.9%	\$1,160,768	\$10,520,960	\$8,019,684	\$2,501,276	76.2%	76.9%	76.7%	77.4%
Alameda Corridor Transportation Authority	PEPRA Miscellaneous	\$467,620	\$107,247	\$119,706	\$(12,459)	111.6%	\$236,018	\$18,231	\$17,748	\$483	97.4%	99.1%	N/A	N/A
Alameda County Fire Department	Miscellaneous	\$3,890,275	\$21,677,603	\$19,626,948	\$2,050,655	90.5%	\$3,810,868	\$18,949,054	\$14,920,415	\$4,028,639	78.7%	79.9%	80.1%	81.6%
Alameda County Fire Department	PEPRA Miscellaneous	\$3,944,596	\$2,817,494	\$2,920,825	\$(103,331)	103.7%	\$3,707,125	\$1,937,162	\$1,735,781	\$201,381	89.6%	91.0%	92.0%	95.0%
Alameda County Law Library	Miscellaneous	\$202,014	\$7,251,031	\$6,407,919	\$843,112	88.4%	\$383,161	\$7,150,127	\$5,617,621	\$1,532,506	78.6%	79.7%	80.1%	83.2%
Alameda County Law Library	PEPRA Miscellaneous	\$307,306	\$211,082	\$223,666	\$(12,584)	106.0%	\$89,610	\$137,042	\$124,570	\$12,472	90.9%	91.1%	90.4%	92.7%
Alameda County Mosquito Abatement District	Miscellaneous	\$1,242,135	\$15,484,380	\$12,793,951	\$2,690,429	82.6%	\$1,195,979	\$14,550,670	\$10,598,648	\$3,952,022	72.8%	74.3%	75.4%	77.6%
Alameda County Mosquito Abatement District	PEPRA Miscellaneous	\$765,689	\$671,213	\$689,712	\$(18,499)	102.8%	\$692,790	\$466,918	\$413,726	\$53,192	88.6%	91.5%	92.2%	96.1%
Alameda County Schools Insurance Group	Miscellaneous	\$206,422	\$3,507,665	\$2,673,101	\$834,564	76.2%	\$206,416	\$3,386,306	\$2,272,958	\$1,113,348	67.1%	68.3%	67.5%	68.5%
Alameda County Schools Insurance Group	PEPRA Miscellaneous	\$121,188	\$119,932	\$125,102	\$(5,170)	104.3%	\$121,028	\$86,810	\$77,739	\$9,071	89.6%	90.9%	92.3%	96.8%
Alameda County Transportation Commission	Miscellaneous	\$2,886,218	\$26,888,298	\$23,251,979	\$3,636,319	86.5%	\$2,373,466	\$25,223,664	\$18,669,144	\$6,554,520	74.0%	72.4%	71.9%	73.1%
Alameda County Transportation Commission	PEPRA Miscellaneous	\$2,184,268	\$1,501,712	\$1,571,031	\$(69,319)	104.6%	\$1,984,093	\$1,076,975	\$982,054	\$94,921	91.2%	91.5%	92.8%	96.5%
Alameda County Waste Management Authority	Miscellaneous	\$3,523,834	\$37,711,940	\$38,863,206	\$(1,151,266)	103.1%	\$3,136,136	\$34,901,796	\$30,545,438	\$4,356,358	87.5%	88.2%	89.0%	77.8%
Alameda County Waste Management Authority	PEPRA Miscellaneous	\$1,977,136	\$1,460,770	\$1,537,953	\$(77,183)	105.3%	\$1,860,235	\$1,034,201	\$949,630	\$84,571	91.8%	93.6%	94.8%	96.8%
Alliance of Schools for Cooperative Insurance Programs	Miscellaneous	\$2,597,071	\$15,197,469	\$13,840,827	\$1,356,642	91.1%	\$2,494,302	\$13,545,597	\$10,790,667	\$2,754,930	79.7%	80.9%	80.1%	81.3%
Alliance of Schools for Cooperative Insurance Programs	PEPRA Miscellaneous	\$2,755,831	\$2,122,951	\$2,223,421	\$(100,470)	104.7%	\$2,329,609	\$1,497,804	\$1,364,382	\$133,422	91.1%	92.6%	93.4%	97.2%
Alpine Fire Protection District	Miscellaneous	\$-	\$1,256,427	\$1,241,963	\$14,464	98.8%	\$-	\$1,272,146	\$1,127,395	\$144,751	88.6%	91.2%	92.2%	73.5%
Alpine Fire Protection District	Miscellaneous Second Tier	\$112,019	\$273,758	\$284,906	\$(11,148)	104.1%	\$227,536	\$226,795	\$207,011	\$19,784	91.3%	92.0%	92.7%	95.1%
Alpine Fire Protection District	PEPRA Miscellaneous	\$106,472	\$15,321	\$17,185	\$(1,864)	112.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Alpine Fire Protection District	PEPRA Safety Fire	\$274,622	\$402,615	\$413,715	\$(11,100)	102.8%	\$262,880	\$292,887	\$262,729	\$30,158	89.7%	90.9%	92.4%	96.8%
Alpine Fire Protection District	Safety	\$882,314	\$24,602,538	\$19,304,246	\$5,298,292	78.5%	\$942,824	\$23,137,714	\$16,033,527	\$7,104,187	69.3%	70.1%	69.6%	71.2%
Alpine Fire Protection District	Safety Second Tier	\$92,055	\$168,091	\$182,576	\$(14,485)	108.6%	\$83,758	\$107,644	\$103,176	\$4,468	95.8%	97.9%	96.1%	98.7%
Alpine Springs County Water District	PEPRA Miscellaneous	\$294,367	\$378,514	\$397,741	\$(19,227)	105.1%	\$171,276	\$301,861	\$278,092	\$23,769	92.1%	93.0%	92.8%	95.8%
Alta Irrigation District	Miscellaneous	\$472,565	\$10,302,749	\$8,303,016	\$1,999,733	80.6%	\$525,069	\$10,001,952	\$7,186,366	\$2,815,586	71.8%	74.2%	74.8%	77.5%
Alta Irrigation District	PEPRA Miscellaneous	\$405,181	\$379,653	\$397,649	\$(17,996)	104.7%	\$396,323	\$271,676	\$247,007	\$24,669	90.9%	92.1%	92.7%	95.8%

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Altadena Library District	Miscellaneous	\$118,125	\$9,103,300	\$6,896,765	\$2,206,535	75.8%	\$174,846	\$9,016,368	\$6,145,620	\$2,870,748	68.2%	69.6%	71.1%	73.9%
Altadena Library District	Miscellaneous Second Tier	\$167,458	\$59,935	\$63,852	\$(3,917)	106.5%	\$-	\$23,619	\$20,304	\$3,315	86.0%	84.0%	81.1%	N/A
Altadena Library District	PEPRA Miscellaneous	\$1,183,910	\$1,003,599	\$1,030,010	\$(26,411)	102.6%	\$1,184,325	\$791,776	\$709,577	\$82,199	89.6%	90.1%	93.0%	95.7%
Amador County Transportation Commission	Miscellaneous	\$116,210	\$1,384,215	\$1,219,561	\$164,654	88.1%	\$104,120	\$1,294,372	\$1,007,772	\$286,600	77.9%	79.9%	79.8%	82.1%
Amador County Transportation Commission	PEPRA Miscellaneous	\$200,755	\$257,057	\$270,424	\$(13,367)	105.2%	\$176,602	\$187,167	\$171,006	\$16,161	91.4%	91.7%	90.6%	92.8%
Amador Transit	Miscellaneous	\$418,702	\$4,901,505	\$3,939,112	\$962,393	80.4%	\$434,735	\$4,697,069	\$3,343,100	\$1,353,969	71.2%	72.6%	72.9%	75.3%
Amador Transit	PEPRA Miscellaneous	\$381,676	\$494,606	\$516,044	\$(21,438)	104.3%	\$362,153	\$378,244	\$343,722	\$34,522	90.9%	92.3%	92.5%	96.3%
Amador Water Agency	Miscellaneous	\$1,432,639	\$24,953,665	\$21,352,795	\$3,600,870	85.6%	\$1,681,561	\$23,234,065	\$17,404,081	\$5,829,984	74.9%	75.7%	75.3%	76.5%
Amador Water Agency	Miscellaneous Second Tier	\$-	\$8,051	\$6,989	\$1,062	86.8%	\$-	\$6,653	\$4,568	\$2,085	68.7%	51.2%	36.6%	90.4%
Amador Water Agency	PEPRA Miscellaneous	\$1,731,309	\$1,456,112	\$1,531,229	\$(75,117)	105.2%	\$1,485,056	\$961,501	\$870,104	\$91,397	90.5%	91.4%	91.3%	92.6%
American Canyon Fire Protection District	Miscellaneous	\$-	\$-	\$(18,689)	\$18,689	0.0%	\$-	\$-	\$(36,155)	\$36,155	0.0%	0.0%	0.0%	0.0%
American Canyon Fire Protection District	PEPRA Miscellaneous	\$76,007	\$19,013	\$21,228	\$(2,215)	111.6%	\$65,678	\$3,051	\$2,971	\$80	97.4%	N/A	N/A	N/A
American Canyon Fire Protection District	PEPRA Safety Fire	\$1,034,519	\$1,264,591	\$1,307,167	\$(42,576)	103.4%	\$912,999	\$879,528	\$788,151	\$91,377	89.6%	89.9%	91.0%	94.4%
American Canyon Fire Protection District	Safety Fire First Tier	\$803,530	\$30,719,737	\$24,392,674	\$6,327,063	79.4%	\$1,378,515	\$28,489,117	\$19,886,449	\$8,602,668	69.8%	70.7%	70.2%	71.8%
American Canyon Fire Protection District	Safety Fire Second Tier	\$-	\$218,303	\$213,049	\$5,254	97.6%	\$-	\$185,465	\$159,183	\$26,282	85.8%	88.7%	91.2%	93.4%
American River Flood Control District	Miscellaneous	\$422,287	\$5,706,608	\$4,794,573	\$912,035	84.0%	\$446,393	\$5,420,408	\$4,034,146	\$1,386,262	74.4%	76.2%	76.3%	78.4%
American River Flood Control District	PEPRA Miscellaneous	\$399,781	\$267,678	\$287,885	\$(20,207)	107.5%	\$315,495	\$153,687	\$142,105	\$11,582	92.5%	93.5%	95.1%	102.0%
Anderson Cemetery District	Miscellaneous	\$-	\$677,655	\$500,808	\$176,847	73.9%	\$-	\$666,452	\$441,754	\$224,698	66.3%	70.3%	71.3%	74.0%
Anderson Fire Protection District	Miscellaneous	\$-	\$264,513	\$204,005	\$60,508	77.1%	\$-	\$265,036	\$184,644	\$80,392	69.7%	72.8%	75.0%	74.1%
Anderson Fire Protection District	PEPRA Safety Fire	\$377,992	\$362,404	\$379,782	\$(17,378)	104.8%	\$354,276	\$243,852	\$221,361	\$22,491	90.8%	90.0%	89.9%	96.2%
Anderson Fire Protection District	Safety	\$87,758	\$5,762,955	\$4,197,718	\$1,565,237	72.8%	\$85,215	\$5,674,898	\$3,719,256	\$1,955,642	65.5%	67.0%	68.5%	70.2%
Angiola Water District	Miscellaneous	\$205,224	\$1,879,658	\$1,792,711	\$86,947	95.4%	\$205,224	\$1,835,983	\$1,566,948	\$269,035	85.3%	87.6%	88.4%	90.2%
Angiola Water District	PEPRA Miscellaneous	\$113,516	\$165,991	\$172,577	\$(6,586)	104.0%	\$113,516	\$128,066	\$114,945	\$13,121	89.8%	89.4%	94.1%	96.8%
Antelope Valley Mosquito and Vector Control District	Miscellaneous	\$275,672	\$2,900,241	\$2,708,114	\$192,127	93.4%	\$254,199	\$2,626,131	\$2,149,595	\$476,536	81.9%	73.2%	74.1%	75.4%
Antelope Valley Mosquito and Vector Control District	PEPRA Miscellaneous	\$197,587	\$171,199	\$182,279	\$(11,080)	106.5%	\$218,366	\$114,402	\$105,210	\$9,192	92.0%	91.9%	90.4%	92.4%
Antelope Valley Transit Authority	Miscellaneous	\$1,415,907	\$8,647,139	\$7,804,710	\$842,429	90.3%	\$1,298,742	\$7,653,008	\$6,025,553	\$1,627,455	78.7%	79.4%	80.4%	82.0%
Antelope Valley Transit Authority	PEPRA Miscellaneous	\$2,274,729	\$1,457,963	\$1,535,898	\$(77,935)	105.3%	\$1,804,874	\$978,194	\$892,023	\$86,171	91.2%	91.7%	92.3%	95.0%
Apple Valley Fire Protection District	Miscellaneous	\$167,445	\$6,289,530	\$5,002,181	\$1,287,349	79.5%	\$151,419	\$6,131,843	\$4,351,804	\$1,780,039	71.0%	71.2%	73.3%	74.0%
Apple Valley Fire Protection District	Miscellaneous Second Tier	\$-	\$42,682	\$46,301	\$(3,619)	108.5%	\$-	\$37,881	\$36,217	\$1,664	95.6%	98.1%	93.6%	98.2%
Apple Valley Fire Protection District	PEPRA Miscellaneous	\$289,766	\$148,652	\$163,455	\$(14,803)	110.0%	\$259,196	\$86,128	\$78,447	\$7,681	91.1%	90.3%	94.2%	99.3%
Apple Valley Fire Protection District	PEPRA Safety Fire	\$1,547,713	\$1,380,121	\$1,427,587	\$(47,466)	103.4%	\$1,270,832	\$943,533	\$848,013	\$95,520	89.9%	91.8%	93.4%	94.2%



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Apple Valley Fire Protection District	Safety	\$2,490,705	\$63,405,467	\$51,095,386	\$12,310,081	80.6%	\$2,647,124	\$59,112,452	\$42,170,582	\$16,941,870	71.3%	72.8%	73.4%	75.5%
Apple Valley Fire Protection District	Safety Fire Second Tier	\$517,459	\$651,240	\$686,886	\$(35,646)	105.5%	\$499,891	\$482,196	\$447,641	\$34,555	92.8%	93.5%	94.7%	94.6%
Arbuckle-College City Fire Protection District	PEPRA Safety Fire	\$50,004	\$4,179	\$4,669	\$(490)	111.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Arbuckle-College City Fire Protection District	Safety	\$243,360	\$2,472,231	\$2,004,444	\$467,787	81.1%	\$234,000	\$2,292,468	\$1,619,937	\$672,531	70.7%	71.2%	70.4%	71.5%
Arcade Creek Recreation and Park District	Miscellaneous	\$102,303	\$1,760,207	\$1,906,097	\$(145,890)	108.3%	\$176,150	\$1,654,076	\$1,320,026	\$334,050	79.8%	79.6%	80.8%	62.8%
Arcata Fire Protection District	Miscellaneous	\$54,777	\$497,595	\$450,938	\$46,657	90.6%	\$52,522	\$468,242	\$375,440	\$92,802	80.2%	81.8%	82.3%	84.1%
Arcata Fire Protection District	PEPRA Miscellaneous	\$-	\$9,259	\$9,878	\$(619)	106.7%	\$-	\$8,735	\$8,288	\$447	94.9%	97.5%	73.6%	79.4%
Arcata Fire Protection District	PEPRA Safety Fire	\$491,269	\$843,581	\$872,754	\$(29,173)	103.5%	\$233,395	\$737,275	\$678,316	\$58,959	92.0%	94.8%	91.0%	94.8%
Arcata Fire Protection District	Safety	\$626,298	\$20,977,466	\$16,233,948	\$4,743,518	77.4%	\$669,072	\$19,644,314	\$13,398,864	\$6,245,450	68.2%	69.3%	69.7%	70.8%
Arcata Fire Protection District	Safety Fire Second Tier	\$139,536	\$742,549	\$753,429	\$(10,880)	101.5%	\$234,989	\$626,294	\$561,993	\$64,301	89.7%	91.7%	93.2%	97.1%
Area 12 Agency on Aging	Miscellaneous	\$474,575	\$5,435,922	\$4,417,074	\$1,018,848	81.3%	\$517,834	\$5,301,933	\$3,838,918	\$1,463,015	72.4%	73.5%	73.7%	75.3%
Area 12 Agency on Aging	PEPRA Miscellaneous	\$303,144	\$208,187	\$219,836	\$(11,649)	105.6%	\$279,187	\$139,958	\$126,883	\$13,075	90.7%	91.3%	92.1%	93.8%
Aromas Water District	Miscellaneous	\$240,416	\$2,147,396	\$1,685,551	\$461,845	78.5%	\$242,079	\$2,030,216	\$1,391,210	\$639,006	68.5%	69.1%	68.8%	69.1%
Aromas Water District	PEPRA Miscellaneous	\$130,343	\$129,133	\$138,252	\$(9,119)	107.1%	\$122,080	\$88,329	\$82,217	\$6,112	93.1%	93.4%	93.5%	97.3%
Arrowbear Park County Water District	Miscellaneous	\$144,209	\$2,256,928	\$2,517,466	\$(260,538)	111.5%	\$138,658	\$2,182,486	\$2,170,970	\$11,516	99.5%	102.1%	102.9%	105.6%
Arrowbear Park County Water District	PEPRA Miscellaneous	\$244,313	\$333,795	\$347,167	\$(13,372)	104.0%	\$196,803	\$261,477	\$236,868	\$24,609	90.6%	91.5%	91.6%	93.7%
Arrowbear Park County Water District	Safety	\$-	\$362,422	\$263,798	\$98,624	72.8%	\$-	\$369,588	\$234,586	\$135,002	63.5%	63.7%	64.1%	66.6%
Arroyo Grande District Cemetery	Miscellaneous	\$108,924	\$2,222,629	\$1,620,721	\$601,908	72.9%	\$104,736	\$2,198,310	\$1,440,311	\$757,999	65.5%	67.3%	68.2%	70.4%
Arroyo Grande District Cemetery	PEPRA Miscellaneous	\$31,152	\$12,704	\$14,002	\$(1,298)	110.2%	\$-	\$5,484	\$4,592	\$892	83.7%	94.6%	97.3%	N/A
Associated Students California State University San Bernardino	Miscellaneous	\$177,273	\$1,225,954	\$1,083,949	\$142,005	88.4%	\$174,020	\$1,160,102	\$901,058	\$259,044	77.7%	78.7%	78.6%	78.2%
Associated Students California State University San Bernardino	PEPRA Miscellaneous	\$127,268	\$81,199	\$87,888	\$(6,689)	108.2%	\$113,840	\$48,672	\$44,971	\$3,701	92.4%	94.1%	95.8%	102.0%
Associated Students Incorporated of California State University East Bay	Miscellaneous	\$258,163	\$4,566,808	\$3,142,599	\$1,424,209	68.8%	\$258,163	\$4,467,946	\$2,741,386	\$1,726,560	61.4%	61.7%	61.8%	62.9%
Associated Students Incorporated of California State University East Bay	PEPRA Miscellaneous	\$161,349	\$125,039	\$132,734	\$(7,695)	106.2%	\$161,349	\$88,868	\$81,800	\$7,068	92.0%	94.4%	94.1%	98.8%
Associated Students Incorporated of California State University Stanislaus	Miscellaneous	\$105,687	\$604,605	\$554,545	\$50,060	91.7%	\$105,687	\$509,432	\$400,190	\$109,242	78.6%	81.6%	81.0%	81.8%
Associated Students Incorporated of California State University Stanislaus	PEPRA Miscellaneous	\$168,384	\$73,764	\$75,481	\$(1,717)	102.3%	\$128,920	\$52,046	\$44,906	\$7,140	86.3%	84.2%	86.0%	93.6%
Associated Students of California State University, Chico	Miscellaneous	\$1,543,653	\$16,015,893	\$17,328,279	\$(1,312,386)	108.2%	\$1,396,899	\$15,025,416	\$14,505,571	\$519,845	96.5%	97.4%	N/A	N/A
Associated Students of California State University, Chico	PEPRA Miscellaneous	\$2,274,434	\$2,477,405	\$2,707,135	\$(229,730)	109.3%	\$2,159,424	\$1,749,601	\$1,691,015	\$58,586	96.7%	94.9%	97.1%	94.9%
Association of Bay Area Governments	Miscellaneous	\$-	\$54,476,815	\$42,715,198	\$11,761,617	78.4%	\$-	\$51,883,452	\$35,306,200	\$16,577,252	68.0%	68.4%	67.5%	67.6%
Association of Bay Area Governments	PEPRA Miscellaneous	\$-	\$1,024,971	\$1,014,136	\$10,835	98.9%	\$-	\$945,058	\$825,150	\$119,908	87.3%	89.4%	90.1%	92.9%
Association of California Water Agencies	Miscellaneous	\$2,126,016	\$35,812,993	\$28,839,332	\$6,973,661	80.5%	\$2,223,277	\$33,054,169	\$23,084,796	\$9,969,373	69.8%	70.5%	69.9%	70.9%
Association of California Water Agencies	PEPRA Miscellaneous	\$1,877,289	\$1,491,768	\$1,550,907	\$(59,139)	104.0%	\$1,764,562	\$982,122	\$875,462	\$106,660	89.1%	89.7%	90.7%	93.7%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Association of California Water Agencies - Joint Powers Insurance Authority	Miscellaneous	\$2,991,201	\$32,114,504	\$34,720,592	\$(2,606,088)	108.1%	\$3,088,236	\$30,557,005	\$29,493,834	\$1,063,171	96.5%	98.0%	99.0%	98.0%
Association of California Water Agencies - Joint Powers Insurance Authority	PEPRA Miscellaneous	\$2,133,735	\$2,644,140	\$2,888,569	\$(244,429)	109.2%	\$1,893,651	\$1,922,391	\$1,859,239	\$63,152	96.7%	95.8%	97.4%	97.4%
Association of Monterey Bay Area Governments	Miscellaneous	\$981,149	\$10,195,451	\$8,695,606	\$1,499,845	85.3%	\$942,052	\$9,688,395	\$7,284,656	\$2,403,739	75.2%	75.8%	75.3%	75.0%
Association of Monterey Bay Area Governments	PEPRA Miscellaneous	\$311,056	\$192,983	\$203,146	\$(10,163)	105.3%	\$280,027	\$134,471	\$121,820	\$12,651	90.6%	93.1%	93.1%	97.9%
Atascadero Cemetery District	Miscellaneous	\$226,500	\$1,934,149	\$1,669,635	\$264,514	86.3%	\$219,900	\$1,839,013	\$1,403,140	\$435,873	76.3%	77.2%	76.1%	78.2%
Auburn Area Recreation and Park District	Miscellaneous	\$671,443	\$7,358,423	\$7,028,282	\$330,141	95.5%	\$923,067	\$6,736,804	\$5,325,506	\$1,411,298	79.1%	80.2%	80.5%	81.9%
Auburn Area Recreation and Park District	PEPRA Miscellaneous	\$1,211,410	\$857,464	\$895,526	\$(38,062)	104.4%	\$1,094,709	\$577,056	\$519,422	\$57,634	90.0%	90.7%	92.1%	95.2%
Auburn Public Cemetery District	Miscellaneous	\$183,845	\$1,752,218	\$1,471,676	\$280,542	84.0%	\$172,568	\$1,633,445	\$1,206,677	\$426,768	73.9%	74.3%	73.7%	74.6%
Auburn Public Cemetery District	Miscellaneous Second Tier	\$-	\$-	\$423	\$(423)	0.0%	\$-	\$-	\$346	\$(346)	0.0%	0.0%	0.0%	0.0%
Auburn Public Cemetery District	PEPRA Miscellaneous	\$164,549	\$122,889	\$131,175	\$(8,286)	106.7%	\$148,102	\$75,355	\$69,071	\$6,284	91.7%	92.1%	93.0%	97.4%
Avila Beach Community Services District	Miscellaneous	\$-	\$384,327	\$273,435	\$110,892	71.1%	\$-	\$377,564	\$237,428	\$140,136	62.9%	64.5%	64.8%	66.3%
Avila Beach Community Services District	PEPRA Miscellaneous	\$41,239	\$78,126	\$84,603	\$(6,477)	108.3%	\$40,769	\$55,563	\$52,359	\$3,204	94.2%	95.7%	93.5%	97.2%
Aztec Shops, Ltd.	Miscellaneous	\$1,962,795	\$44,122,907	\$35,175,418	\$8,947,489	79.7%	\$2,321,810	\$42,842,798	\$30,458,991	\$12,383,807	71.1%	73.3%	73.9%	76.3%
Aztec Shops, Ltd.	PEPRA Miscellaneous	\$1,637,792	\$1,253,884	\$1,288,631	\$(34,747)	102.8%	\$1,485,718	\$929,007	\$828,664	\$100,343	89.2%	90.0%	91.4%	93.9%
Baldwin Park Unified School District	PEPRA Safety School Police	\$154,572	\$190,161	\$203,129	\$(12,968)	106.8%	\$147,072	\$122,173	\$113,524	\$8,649	92.9%	96.0%	97.2%	N/A
Baldwin Park Unified School District	Safety	\$470,761	\$10,423,495	\$8,681,771	\$1,741,724	83.3%	\$545,668	\$9,891,639	\$7,327,034	\$2,564,605	74.1%	75.1%	75.5%	76.3%
Bard Water District	Miscellaneous	\$306,751	\$3,369,485	\$3,312,566	\$56,919	98.3%	\$276,220	\$3,180,064	\$2,786,317	\$393,747	87.6%	89.9%	89.3%	91.6%
Bard Water District	PEPRA Miscellaneous	\$562,523	\$320,278	\$338,499	\$(18,221)	105.7%	\$370,262	\$232,453	\$214,127	\$18,326	92.1%	92.7%	92.2%	95.4%
Bardsdale Cemetery District	Miscellaneous	\$18,191	\$318,118	\$265,257	\$52,861	83.4%	\$18,191	\$322,272	\$243,078	\$79,194	75.4%	78.0%	81.9%	84.6%
Bardsdale Cemetery District	PEPRA Miscellaneous	\$-	\$3,330	\$3,563	\$(233)	107.0%	\$-	\$3,142	\$2,993	\$149	95.3%	97.8%	80.6%	86.2%
Barstow Cemetery District	Miscellaneous	\$17,398	\$752,233	\$672,788	\$79,445	89.4%	\$16,931	\$760,978	\$587,480	\$173,498	77.2%	76.6%	76.9%	74.7%
Barstow Cemetery District	PEPRA Miscellaneous	\$50,986	\$58,078	\$63,667	\$(5,589)	109.6%	\$47,976	\$38,883	\$36,994	\$1,889	95.1%	95.4%	96.3%	102.0%
Bay Area Water Supply and Conservation Agency	Miscellaneous	\$868,156	\$4,395,827	\$4,032,483	\$363,344	91.7%	\$807,674	\$3,895,146	\$3,108,316	\$786,830	79.8%	79.8%	79.3%	80.7%
Bay Area Water Supply and Conservation Agency	PEPRA Miscellaneous	\$411,047	\$491,128	\$500,762	\$(9,634)	102.0%	\$419,994	\$383,218	\$334,433	\$48,785	87.3%	89.7%	89.6%	91.2%
Beach Cities Health District	Miscellaneous	\$1,414,994	\$16,934,666	\$14,846,583	\$2,088,083	87.7%	\$1,737,544	\$15,598,998	\$12,021,735	\$3,577,263	77.1%	78.3%	78.8%	80.6%
Beach Cities Health District	PEPRA Miscellaneous	\$2,791,127	\$2,536,948	\$2,598,269	\$(61,321)	102.4%	\$2,709,863	\$1,829,392	\$1,614,629	\$214,763	88.3%	88.7%	90.5%	93.2%
Bear Mountain Recreation and Park District	Miscellaneous	\$199,917	\$1,605,340	\$1,630,739	\$(25,399)	101.6%	\$195,591	\$1,447,143	\$1,303,446	\$143,697	90.1%	92.6%	93.5%	96.6%
Bear Mountain Recreation and Park District	PEPRA Miscellaneous	\$30,160	\$9,299	\$10,294	\$(995)	110.7%	\$28,080	\$4,019	\$3,907	\$112	97.2%	99.2%	N/A	N/A
Bear Valley Community Services District	Miscellaneous	\$925,705	\$13,127,261	\$10,706,943	\$2,420,318	81.6%	\$823,091	\$12,381,761	\$8,908,462	\$3,473,299	71.9%	73.8%	74.2%	76.6%
Bear Valley Community Services District	PEPRA Miscellaneous	\$1,236,648	\$1,217,025	\$1,265,220	\$(48,195)	104.0%	\$1,382,085	\$908,593	\$819,757	\$88,836	90.2%	90.7%	92.3%	95.2%
Bear Valley Community Services District	PEPRA Safety Police	\$237,468	\$269,307	\$272,279	\$(2,972)	101.1%	\$255,866	\$180,055	\$154,295	\$25,760	85.7%	88.4%	87.3%	92.2%



**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Bear Valley Community Services District	Safety	\$79,981	\$5,600,466	\$4,259,691	\$1,340,775	76.1%	\$185,372	\$5,001,912	\$3,264,207	\$1,737,705	65.3%	66.8%	67.4%	70.4%
Beaumont District Library	Miscellaneous	\$169,153	\$3,541,380	\$2,795,097	\$746,283	78.9%	\$250,927	\$3,291,199	\$2,269,682	\$1,021,517	69.0%	70.2%	71.8%	73.6%
Beaumont District Library	PEPRA Miscellaneous	\$514,764	\$335,201	\$350,536	\$(15,335)	104.6%	\$435,280	\$284,751	\$260,632	\$24,119	91.5%	92.2%	93.6%	96.7%
Beaumont-Cherry Valley Recreation and Park District	Miscellaneous	\$184,972	\$2,949,696	\$2,337,996	\$611,700	79.3%	\$226,427	\$2,866,957	\$2,019,784	\$847,173	70.5%	71.3%	72.5%	74.4%
Beaumont-Cherry Valley Recreation and Park District	Miscellaneous Second Tier	\$214,781	\$295,181	\$314,216	\$(19,035)	106.4%	\$200,063	\$225,378	\$209,773	\$15,605	93.1%	94.9%	95.6%	99.3%
Beaumont-Cherry Valley Recreation and Park District	PEPRA Miscellaneous	\$212,147	\$188,631	\$196,811	\$(8,180)	104.3%	\$244,415	\$152,363	\$138,271	\$14,092	90.8%	91.5%	90.8%	96.2%
Beaumont-Cherry Valley Water District	Miscellaneous	\$1,313,323	\$13,819,618	\$12,104,028	\$1,715,590	87.6%	\$1,528,822	\$12,842,157	\$9,911,381	\$2,930,776	77.2%	78.2%	77.5%	78.6%
Beaumont-Cherry Valley Water District	PEPRA Miscellaneous	\$1,066,859	\$750,052	\$787,238	\$(37,186)	105.0%	\$986,559	\$538,536	\$486,751	\$51,785	90.4%	91.5%	92.1%	94.4%
Bella Vista Water District	Miscellaneous	\$1,285,905	\$12,251,681	\$10,526,849	\$1,724,832	85.9%	\$1,295,827	\$11,501,869	\$8,726,580	\$2,775,289	75.9%	77.3%	77.3%	79.4%
Bella Vista Water District	PEPRA Miscellaneous	\$517,951	\$438,155	\$464,086	\$(25,931)	105.9%	\$466,223	\$310,888	\$283,911	\$26,977	91.3%	91.6%	91.0%	94.3%
Belmont Fire Protection District	PEPRA Safety Fire	\$-	\$299,155	\$294,984	\$4,171	98.6%	\$-	\$265,579	\$229,847	\$35,732	86.5%	87.7%	90.4%	95.1%
Belmont Fire Protection District	Safety Fire	\$-	\$9,055,574	\$8,940,317	\$115,257	98.7%	\$-	\$8,163,184	\$7,121,141	\$1,042,043	87.2%	88.7%	88.5%	92.0%
Belmont Fire Protection District	Safety Fire Second Tier	\$-	\$129,996	\$135,772	\$(5,776)	104.4%	\$-	\$107,015	\$97,878	\$9,137	91.5%	91.8%	92.0%	97.5%
Belmont-San Carlos Fire Department	Miscellaneous	\$-	\$3,404,629	\$2,662,507	\$742,122	78.2%	\$-	\$3,350,632	\$2,304,089	\$1,046,543	68.8%	69.8%	70.7%	72.4%
Belmont-San Carlos Fire Department	Safety	\$-	\$101,856,316	\$78,386,215	\$23,470,101	77.0%	\$-	\$100,251,731	\$68,161,018	\$32,090,713	68.0%	68.8%	67.3%	68.1%
Belvedere-Tiburon Library Agency	Miscellaneous	\$983,220	\$6,969,358	\$6,094,171	\$875,187	87.4%	\$950,067	\$6,448,173	\$4,963,545	\$1,484,628	77.0%	77.9%	78.0%	80.0%
Belvedere-Tiburon Library Agency	PEPRA Miscellaneous	\$361,299	\$276,251	\$285,606	\$(9,355)	103.4%	\$266,103	\$178,632	\$157,449	\$21,183	88.1%	89.2%	89.8%	93.2%
Benicia City Housing Authority	Miscellaneous	\$608,829	\$4,977,090	\$4,250,022	\$727,068	85.4%	\$567,116	\$4,568,786	\$3,418,934	\$1,149,852	74.8%	77.6%	77.3%	78.4%
Benicia City Housing Authority	PEPRA Miscellaneous	\$55,774	\$66,902	\$72,356	\$(5,454)	108.2%	\$77,005	\$69,062	\$64,570	\$4,492	93.5%	93.8%	93.8%	99.1%
Berkeley Housing Authority	Miscellaneous	\$794,809	\$5,848,223	\$5,077,600	\$770,623	86.8%	\$778,825	\$5,355,302	\$4,064,270	\$1,291,032	75.9%	76.9%	76.5%	76.1%
Berkeley Housing Authority	PEPRA Miscellaneous	\$201,489	\$73,659	\$65,803	\$7,856	89.3%	\$130,528	\$28,023	\$13,220	\$14,803	47.2%	94.7%	95.7%	97.5%
BETA Healthcare Group Risk Management Authority	Miscellaneous	\$4,092,005	\$35,060,530	\$38,000,498	\$(2,939,968)	108.4%	\$4,112,179	\$32,181,827	\$31,098,556	\$1,083,271	96.6%	79.2%	79.7%	80.8%
BETA Healthcare Group Risk Management Authority	PEPRA Miscellaneous	\$11,530,333	\$8,612,583	\$9,431,661	\$(819,078)	109.5%	\$9,926,321	\$5,843,725	\$5,656,739	\$186,986	96.8%	92.5%	93.7%	96.6%
Big Bear Area Regional Wastewater Agency	Miscellaneous	\$876,320	\$12,646,032	\$11,063,008	\$1,583,024	87.5%	\$815,699	\$11,382,013	\$8,692,889	\$2,689,124	76.4%	78.3%	78.8%	80.4%
Big Bear Area Regional Wastewater Agency	PEPRA Miscellaneous	\$493,242	\$400,541	\$429,624	\$(29,083)	107.3%	\$425,740	\$241,422	\$223,038	\$18,384	92.4%	93.6%	93.9%	97.4%
Big Bear City Airport District	Miscellaneous	\$232,175	\$3,590,779	\$3,215,504	\$375,275	89.5%	\$210,764	\$3,436,381	\$2,737,966	\$698,415	79.7%	81.4%	82.5%	84.6%
Big Bear City Airport District	PEPRA Miscellaneous	\$299,508	\$129,468	\$137,089	\$(7,621)	105.9%	\$197,600	\$70,422	\$62,546	\$7,876	88.8%	88.9%	93.7%	97.1%
Big Bear City Community Services District	Miscellaneous	\$1,539,253	\$36,808,750	\$28,552,169	\$8,256,581	77.6%	\$1,600,391	\$35,340,091	\$24,275,638	\$11,064,453	68.7%	69.9%	70.1%	71.7%
Big Bear City Community Services District	Miscellaneous Second Tier	\$342,120	\$1,287,239	\$1,345,344	\$(58,105)	104.5%	\$364,955	\$1,069,371	\$982,616	\$86,755	91.9%	93.7%	94.4%	97.4%
Big Bear City Community Services District	PEPRA Miscellaneous	\$865,180	\$543,423	\$568,470	\$(25,047)	104.6%	\$619,998	\$356,735	\$319,748	\$36,987	89.6%	89.9%	91.6%	95.6%
Big Bear City Community Services District	PEPRA Safety Fire	\$-	\$75,568	\$79,247	\$(3,679)	104.9%	\$-	\$61,386	\$56,482	\$4,904	92.0%	92.4%	92.1%	94.4%

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Big Bear City Community Services District	Safety	\$-	\$22,129,800	\$18,414,745	\$3,715,055	83.2%	\$-	\$21,411,561	\$15,681,053	\$5,730,508	73.2%	74.4%	74.1%	74.8%
Big Bear City Community Services District	Safety Second Tier	\$-	\$249,865	\$258,452	\$(8,587)	103.4%	\$-	\$218,235	\$198,485	\$19,750	91.0%	92.8%	92.7%	94.0%
Big Bear Municipal Water District	Miscellaneous	\$318,272	\$5,714,220	\$4,738,456	\$975,764	82.9%	\$392,167	\$5,378,799	\$3,935,743	\$1,443,056	73.2%	74.6%	75.1%	77.0%
Big Bear Municipal Water District	PEPRA Miscellaneous	\$665,224	\$323,341	\$343,397	\$(20,056)	106.2%	\$418,436	\$189,635	\$172,591	\$17,044	91.0%	92.5%	91.9%	96.1%
Bighorn-Desert View Water Agency	Miscellaneous	\$322,835	\$3,529,385	\$3,310,133	\$219,252	93.8%	\$320,492	\$3,065,514	\$2,292,069	\$773,445	74.8%	73.6%	73.2%	75.3%
Bighorn-Desert View Water Agency	PEPRA Miscellaneous	\$219,740	\$103,231	\$110,557	\$(7,326)	107.1%	\$185,641	\$77,090	\$71,009	\$6,081	92.1%	94.2%	92.5%	96.9%
Black Gold Cooperative Library System	Miscellaneous	\$150,346	\$3,960,314	\$3,603,191	\$357,123	91.0%	\$147,869	\$3,827,082	\$3,097,487	\$729,595	80.9%	83.0%	83.1%	76.7%
Black Gold Cooperative Library System	PEPRA Miscellaneous	\$244,016	\$241,900	\$265,099	\$(23,199)	109.6%	\$233,686	\$169,372	\$160,495	\$8,877	94.8%	94.0%	92.9%	99.1%
Blanchard/Santa Paula Public Library District	Miscellaneous	\$61,451	\$2,078,889	\$1,602,418	\$476,471	77.1%	\$42,612	\$1,991,001	\$1,357,445	\$633,556	68.2%	69.4%	68.8%	69.8%
Blanchard/Santa Paula Public Library District	PEPRA Miscellaneous	\$268,167	\$341,853	\$357,365	\$(15,512)	104.5%	\$240,008	\$256,862	\$233,543	\$23,319	90.9%	92.1%	92.3%	94.2%
Blue Lake Fire Protection District	PEPRA Safety Fire	\$64,140	\$19,829	\$22,152	\$(2,323)	111.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Blue Lake Fire Protection District	Safety Fire	\$-	\$539,025	\$505,028	\$33,997	93.7%	\$81,662	\$377,467	\$292,066	\$85,401	77.4%	77.6%	76.5%	78.1%
Bodega Bay Fire Protection District	Miscellaneous	\$-	\$252,187	\$217,574	\$34,613	86.3%	\$-	\$244,283	\$187,119	\$57,164	76.6%	78.9%	79.9%	82.6%
Bodega Bay Fire Protection District	PEPRA Miscellaneous	\$53,965	\$41,760	\$45,781	\$(4,021)	109.6%	\$52,350	\$28,076	\$26,115	\$1,961	93.0%	92.9%	92.7%	97.8%
Bodega Bay Fire Protection District	PEPRA Safety Fire	\$301,240	\$491,522	\$512,171	\$(20,649)	104.2%	\$422,794	\$333,486	\$300,234	\$33,252	90.0%	90.8%	91.5%	95.2%
Bodega Bay Fire Protection District	Safety	\$712,093	\$8,759,021	\$7,812,995	\$946,026	89.2%	\$699,744	\$8,039,217	\$6,336,949	\$1,702,268	78.8%	79.5%	78.0%	77.8%
Bolinas Community Public Utility District	Miscellaneous	\$271,288	\$2,717,548	\$2,147,154	\$570,394	79.0%	\$266,034	\$2,638,311	\$1,858,908	\$779,403	70.5%	72.7%	75.5%	77.6%
Bolinas Community Public Utility District	PEPRA Miscellaneous	\$220,744	\$107,451	\$118,103	\$(10,652)	109.9%	\$164,445	\$63,384	\$58,833	\$4,551	92.8%	92.3%	90.1%	93.4%
Bolinas Fire Protection District	PEPRA Safety Fire	\$79,754	\$76,172	\$83,337	\$(7,165)	109.4%	\$66,470	\$47,892	\$44,271	\$3,621	92.4%	89.5%	89.6%	96.1%
Bolinas Fire Protection District	Safety	\$44,640	\$1,251,799	\$1,072,890	\$178,909	85.7%	\$52,597	\$1,204,224	\$921,974	\$282,250	76.6%	79.0%	79.0%	78.7%
Bonita-Sunnyside Fire Protection District	Miscellaneous First Tier	\$-	\$725,150	\$796,659	\$(71,509)	109.9%	\$-	\$738,330	\$480,342	\$257,988	65.1%	66.2%	67.4%	70.5%
Bonita-Sunnyside Fire Protection District	Miscellaneous Second Tier	\$96,702	\$443,628	\$487,260	\$(43,632)	109.8%	\$93,764	\$369,255	\$309,107	\$60,148	83.7%	84.5%	84.5%	N/A
Bonita-Sunnyside Fire Protection District	PEPRA Safety Fire	\$396,734	\$227,515	\$245,534	\$(18,019)	107.9%	\$241,061	\$122,823	\$114,801	\$8,022	93.5%	92.7%	95.3%	101.5%
Bonita-Sunnyside Fire Protection District	Safety	\$892,405	\$23,348,920	\$25,274,208	\$(1,925,288)	108.2%	\$865,694	\$21,429,289	\$14,609,321	\$6,819,968	68.2%	69.7%	69.5%	71.4%
Boron Community Services District	Miscellaneous	\$171,580	\$2,351,959	\$1,977,614	\$374,345	84.1%	\$166,587	\$2,234,789	\$1,663,620	\$571,169	74.4%	73.9%	71.8%	73.5%
Boron Community Services District	PEPRA Miscellaneous	\$73,985	\$78,378	\$86,037	\$(7,659)	109.8%	\$60,182	\$48,393	\$45,150	\$3,243	93.3%	94.1%	92.8%	97.1%
Borrego Springs Fire Protection District	Miscellaneous	\$43,957	\$411,475	\$449,041	\$(37,566)	109.1%	\$52,221	\$406,596	\$378,774	\$27,822	93.2%	96.1%	95.8%	98.8%
Borrego Springs Fire Protection District	PEPRA Safety Fire	\$445,504	\$508,971	\$557,635	\$(48,664)	109.6%	\$416,996	\$363,903	\$333,904	\$29,999	91.8%	95.1%	90.6%	94.7%
Borrego Springs Fire Protection District	Safety	\$393,238	\$7,402,738	\$8,095,635	\$(692,897)	109.4%	\$396,762	\$7,084,132	\$5,142,760	\$1,941,372	72.6%	74.4%	74.8%	78.2%
Borrego Water District	Miscellaneous	\$225,256	\$5,057,334	\$4,508,823	\$548,511	89.2%	\$214,986	\$4,697,860	\$3,694,962	\$1,002,898	78.7%	77.9%	76.6%	76.2%
Borrego Water District	Miscellaneous Second Tier	\$59,878	\$67,653	\$74,156	\$(6,503)	109.6%	\$54,336	\$44,802	\$41,648	\$3,154	93.0%	94.8%	93.5%	97.0%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Borrego Water District	PEPRA Miscellaneous	\$601,940	\$412,603	\$442,450	\$(29,847)	107.2%	\$437,363	\$250,593	\$231,506	\$19,087	92.4%	93.6%	95.4%	101.0%
Boulder Creek Fire Protection District	PEPRA Safety Fire	\$140,000	\$70,675	\$78,233	\$(7,558)	110.7%	\$135,800	\$22,756	\$22,165	\$591	97.4%	N/A	N/A	N/A
Boulder Creek Fire Protection District	Safety Fire	\$-	\$906,834	\$823,875	\$82,959	90.9%	\$-	\$879,792	\$705,811	\$173,981	80.2%	79.0%	78.9%	80.2%
Branciforte Fire Protection District	PEPRA Safety Fire	\$70,875	\$10,236	\$11,435	\$(1,199)	111.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Branciforte Fire Protection District	Safety	\$156,112	\$3,509,364	\$3,212,821	\$296,543	91.5%	\$83,641	\$3,329,343	\$2,612,139	\$717,204	78.5%	74.4%	71.6%	70.5%
Brannan-Andrus Levee Maintenance District	Miscellaneous	\$51,216	\$326,514	\$320,320	\$6,194	98.1%	\$47,119	\$292,706	\$254,016	\$38,690	86.8%	89.1%	89.9%	92.3%
Brannan-Andrus Levee Maintenance District	PEPRA Miscellaneous	\$33,696	\$63,497	\$64,490	\$(993)	101.6%	\$33,280	\$57,006	\$50,497	\$6,509	88.6%	91.0%	90.9%	93.2%
Broadmoor Police Protection District	Miscellaneous	\$-	\$108,602	\$97,129	\$11,473	89.4%	\$-	\$94,112	\$71,018	\$23,094	75.5%	73.9%	71.7%	69.8%
Broadmoor Police Protection District	PEPRA Miscellaneous	\$89,086	\$116,196	\$126,785	\$(10,589)	109.1%	\$89,086	\$90,775	\$85,345	\$5,430	94.0%	96.4%	97.3%	N/A
Broadmoor Police Protection District	PEPRA Safety Police	\$780,104	\$1,576,279	\$1,676,182	\$(99,903)	106.3%	\$842,032	\$942,124	\$867,456	\$74,668	92.1%	94.0%	94.5%	95.6%
Broadmoor Police Protection District	Safety	\$-	\$12,563,863	\$10,000,081	\$2,563,782	79.6%	\$-	\$11,829,993	\$8,332,008	\$3,497,985	70.4%	72.4%	72.2%	71.8%
Brooktrails Township Community Services District	Miscellaneous	\$304,845	\$6,608,360	\$5,139,936	\$1,468,424	77.8%	\$355,246	\$6,468,265	\$4,500,808	\$1,967,457	69.6%	72.2%	71.7%	72.5%
Brooktrails Township Community Services District	PEPRA Miscellaneous	\$322,185	\$223,720	\$221,809	\$1,911	99.1%	\$282,924	\$162,081	\$135,109	\$26,972	83.4%	82.6%	92.1%	94.6%
Brooktrails Township Community Services District	PEPRA Safety Fire	\$42,931	\$18,545	\$19,772	\$(1,227)	106.6%	\$53,199	\$25,117	\$24,201	\$916	96.4%	98.1%	74.2%	85.4%
Brooktrails Township Community Services District	Safety	\$76,315	\$1,101,898	\$917,659	\$184,239	83.3%	\$73,396	\$1,068,754	\$796,890	\$271,864	74.6%	77.2%	76.8%	79.4%
Browns Valley Irrigation District	Miscellaneous	\$434,769	\$5,826,459	\$4,837,466	\$988,993	83.0%	\$565,032	\$5,507,356	\$4,008,055	\$1,499,301	72.8%	73.8%	73.7%	74.7%
Browns Valley Irrigation District	PEPRA Miscellaneous	\$337,458	\$309,989	\$321,864	\$(11,875)	103.8%	\$278,664	\$204,720	\$181,615	\$23,105	88.7%	89.1%	91.1%	95.0%
Buckingham Park County Water District	PEPRA Miscellaneous	\$198,349	\$1,583	\$1,775	\$(192)	112.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Buena Park Library District	Miscellaneous	\$325,038	\$10,648,072	\$11,503,649	\$(855,577)	108.0%	\$401,386	\$10,304,102	\$9,944,640	\$359,462	96.5%	96.0%	91.4%	88.2%
Buena Park Library District	Miscellaneous Second Tier	\$54,155	\$50,187	\$55,284	\$(5,097)	110.2%	\$52,062	\$32,877	\$32,052	\$825	97.5%	100.2%	103.9%	106.6%
Buena Park Library District	PEPRA Miscellaneous	\$748,364	\$609,032	\$667,610	\$(58,578)	109.6%	\$750,024	\$393,331	\$380,646	\$12,685	96.8%	91.8%	91.5%	93.5%
Burney Basin Mosquito Abatement District	Miscellaneous	\$-	\$965,112	\$787,579	\$177,533	81.6%	\$-	\$969,541	\$711,617	\$257,924	73.4%	75.7%	77.2%	80.4%
Burney Basin Mosquito Abatement District	PEPRA Miscellaneous	\$52,665	\$87,709	\$91,879	\$(4,170)	104.8%	\$50,364	\$67,446	\$61,255	\$6,191	90.8%	91.5%	92.1%	94.9%
Burney Fire District	Miscellaneous	\$30,622	\$218,901	\$214,052	\$4,849	97.8%	\$27,671	\$230,304	\$202,983	\$27,321	88.1%	89.0%	90.6%	93.1%
Burney Fire District	PEPRA Miscellaneous	\$-	\$5,712	\$5,683	\$29	99.5%	\$404	\$17,581	\$16,235	\$1,346	92.3%	94.4%	92.1%	95.8%
Burney Fire District	PEPRA Safety Fire	\$105,040	\$139,964	\$144,712	\$(4,748)	103.4%	\$105,040	\$103,775	\$92,512	\$11,263	89.1%	91.3%	94.1%	101.5%
Burney Fire District	Safety	\$-	\$1,758,346	\$1,450,973	\$307,373	82.5%	\$-	\$1,819,121	\$1,353,959	\$465,162	74.4%	75.1%	75.4%	76.3%
Burney Water District	Miscellaneous	\$184,912	\$3,452,220	\$2,698,249	\$753,971	78.2%	\$181,369	\$3,338,816	\$2,320,194	\$1,018,622	69.5%	70.9%	71.6%	73.6%
Burney Water District	PEPRA Miscellaneous	\$171,853	\$196,576	\$207,831	\$(11,255)	105.7%	\$165,305	\$139,291	\$127,295	\$11,996	91.4%	92.3%	91.6%	94.3%
Butte County Air Quality Management District	Miscellaneous	\$389,353	\$7,605,715	\$6,531,678	\$1,074,037	85.9%	\$447,010	\$7,038,809	\$5,314,226	\$1,724,583	75.5%	77.0%	76.7%	77.7%
Butte County Air Quality Management District	PEPRA Miscellaneous	\$256,050	\$138,740	\$149,437	\$(10,697)	107.7%	\$197,781	\$77,435	\$71,664	\$5,771	92.5%	93.6%	94.0%	98.8%

**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Butte County Association of Governments	Miscellaneous	\$929,182	\$6,083,306	\$5,503,099	\$580,207	90.5%	\$890,622	\$5,360,563	\$4,224,199	\$1,136,364	78.8%	78.4%	78.8%	79.7%
Butte County Association of Governments	PEPRA Miscellaneous	\$220,938	\$290,920	\$302,918	\$(11,998)	104.1%	\$212,117	\$209,926	\$188,959	\$20,967	90.0%	90.5%	92.5%	94.1%
Butte County Fair Association	Miscellaneous	\$49,878	\$1,202,630	\$945,786	\$256,844	78.6%	\$48,558	\$1,151,156	\$802,205	\$348,951	69.7%	71.0%	71.1%	N/A
Butte County Fair Association	PEPRA Miscellaneous	\$89,747	\$213,214	\$218,843	\$(5,629)	102.6%	\$128,513	\$194,612	\$176,249	\$18,363	90.6%	91.5%	91.1%	93.8%
Butte County In-Home Supportive Services Public Authority	Miscellaneous	\$-	\$1,030,309	\$826,826	\$203,483	80.3%	\$-	\$988,319	\$703,984	\$284,335	71.2%	73.0%	74.9%	76.8%
Butte County In-Home Supportive Services Public Authority	PEPRA Miscellaneous	\$-	\$33,773	\$36,759	\$(2,986)	108.8%	\$-	\$30,005	\$25,108	\$4,897	83.7%	84.8%	92.9%	94.9%
Butte County Mosquito and Vector Control District	Miscellaneous	\$791,816	\$13,499,780	\$10,376,990	\$3,122,790	76.9%	\$910,675	\$12,679,294	\$8,538,628	\$4,140,666	67.3%	69.0%	69.5%	71.2%
Butte County Mosquito and Vector Control District	PEPRA Miscellaneous	\$519,830	\$206,971	\$218,432	\$(11,461)	105.5%	\$307,397	\$116,475	\$103,200	\$13,275	88.6%	90.6%	91.3%	94.6%
Butte Local Agency Formation Commission	Miscellaneous	\$288,141	\$1,526,130	\$1,449,602	\$76,528	95.0%	\$260,987	\$1,315,801	\$1,087,789	\$228,012	82.7%	83.2%	83.1%	84.0%
Butte Local Agency Formation Commission	Miscellaneous Second Tier	\$-	\$15,732	\$16,982	\$(1,250)	107.9%	\$-	\$15,401	\$14,859	\$542	96.5%	99.1%	N/A	N/A
Butte Local Agency Formation Commission	PEPRA Miscellaneous	\$75,509	\$21,030	\$23,432	\$(2,402)	111.4%	\$54,696	\$4,927	\$4,799	\$128	97.4%	N/A	N/A	N/A
Butte Schools Self-Funded Programs	Miscellaneous	\$153,000	\$1,430,575	\$1,198,513	\$232,062	83.8%	\$149,001	\$1,361,529	\$1,003,810	\$357,719	73.7%	74.6%	74.3%	75.8%
Butte Schools Self-Funded Programs	PEPRA Miscellaneous	\$64,293	\$60,361	\$64,456	\$(4,095)	106.8%	\$61,464	\$43,208	\$40,199	\$3,009	93.0%	93.8%	92.3%	96.3%
Butte-Glenn Community College District	PEPRA Safety School Police	\$60,301	\$56,554	\$60,348	\$(3,794)	106.7%	\$55,655	\$34,685	\$32,019	\$2,666	92.3%	94.7%	97.2%	N/A
Butte-Glenn Community College District	Safety School Police	\$205,378	\$2,150,265	\$2,022,417	\$127,848	94.1%	\$270,766	\$1,564,531	\$1,219,844	\$344,687	78.0%	78.0%	76.5%	76.6%
Byron-Bethany Irrigation District	Miscellaneous	\$479,504	\$4,834,864	\$4,455,522	\$379,342	92.2%	\$349,093	\$4,461,062	\$3,626,013	\$835,049	81.3%	83.7%	84.4%	87.3%
Byron-Bethany Irrigation District	PEPRA Miscellaneous	\$124,447	\$83,012	\$93,114	\$(10,102)	112.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cabrillo College Foundation	Miscellaneous	\$273,943	\$2,455,975	\$2,205,980	\$249,995	89.8%	\$261,664	\$2,252,083	\$1,780,079	\$472,004	79.0%	80.5%	80.7%	83.0%
Cabrillo College Foundation	Miscellaneous Second Tier	\$-	\$803	\$871	\$(68)	108.5%	\$-	\$720	\$670	\$50	93.1%	95.4%	5.9%	31.9%
Cabrillo College Foundation	PEPRA Miscellaneous	\$155,268	\$222,271	\$238,472	\$(16,201)	107.3%	\$139,558	\$157,072	\$144,197	\$12,875	91.8%	91.8%	91.6%	93.6%
Cachuma Operation and Maintenance Board	Miscellaneous	\$640,358	\$8,710,615	\$7,143,824	\$1,566,791	82.0%	\$670,839	\$8,336,237	\$6,066,327	\$2,269,910	72.8%	74.3%	74.7%	76.6%
Cachuma Operation and Maintenance Board	PEPRA Miscellaneous	\$704,961	\$402,642	\$400,114	\$2,528	99.4%	\$598,640	\$400,949	\$357,388	\$43,561	89.1%	91.0%	92.0%	95.3%
Cal Poly Pomona Foundation, Inc.	Miscellaneous First Tier	\$2,818,922	\$61,962,574	\$55,777,946	\$6,184,628	90.0%	\$3,489,051	\$60,797,996	\$48,922,702	\$11,875,294	80.5%	82.0%	81.5%	82.1%
Cal Poly Pomona Foundation, Inc.	Miscellaneous Second Tier	\$1,066,382	\$2,469,340	\$2,620,380	\$(151,040)	106.1%	\$1,278,056	\$1,997,792	\$1,870,169	\$127,623	93.6%	96.5%	98.1%	94.2%
Cal Poly Pomona Foundation, Inc.	PEPRA Miscellaneous	\$4,256,667	\$4,397,054	\$4,584,175	\$(187,121)	104.3%	\$4,875,133	\$3,681,209	\$3,381,115	\$300,094	91.8%	94.4%	97.0%	95.2%
Calaveras Council of Governments	Miscellaneous	\$126,584	\$837,157	\$773,910	\$63,247	92.4%	\$121,416	\$649,951	\$505,484	\$144,467	77.8%	79.4%	82.8%	81.2%
Calaveras Council of Governments	PEPRA Miscellaneous	\$189,661	\$58,942	\$64,928	\$(5,986)	110.2%	\$108,104	\$31,200	\$29,167	\$2,033	93.5%	84.7%	81.0%	84.7%
Calaveras County Water District	Miscellaneous	\$3,469,903	\$48,774,741	\$45,823,806	\$2,950,935	93.9%	\$3,665,966	\$45,671,102	\$38,144,439	\$7,526,663	83.5%	85.8%	72.8%	74.4%
Calaveras County Water District	Miscellaneous Second Tier	\$366,129	\$615,695	\$648,063	\$(32,368)	105.3%	\$251,224	\$473,375	\$436,386	\$36,989	92.2%	94.1%	94.8%	98.6%
Calaveras County Water District	PEPRA Miscellaneous	\$2,082,490	\$1,179,813	\$1,245,498	\$(65,685)	105.6%	\$1,489,444	\$757,120	\$688,082	\$69,038	90.9%	91.7%	92.4%	95.2%
Calaveras Public Utility District	Miscellaneous	\$219,584	\$4,940,565	\$3,892,470	\$1,048,095	78.8%	\$285,529	\$4,577,301	\$3,145,034	\$1,432,267	68.7%	70.4%	70.5%	72.2%



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Calaveras Public Utility District	PEPRA Miscellaneous	\$261,521	\$134,685	\$145,022	\$(10,337)	107.7%	\$172,585	\$79,121	\$73,504	\$5,617	92.9%	91.6%	91.7%	94.2%
California Association for Park and Recreation Indemnity	Miscellaneous	\$-	\$2,368,202	\$1,775,422	\$592,780	75.0%	\$59,483	\$2,438,223	\$1,659,401	\$778,822	68.1%	69.5%	68.4%	70.7%
California Association for Park and Recreation Indemnity	PEPRA Miscellaneous	\$302,171	\$185,347	\$194,456	\$(9,109)	104.9%	\$219,461	\$120,893	\$107,904	\$12,989	89.3%	89.0%	90.1%	92.6%
California Authority of Racing Fairs	Miscellaneous	\$287,631	\$4,517,263	\$3,873,552	\$643,711	85.7%	\$373,528	\$4,381,133	\$3,356,190	\$1,024,943	76.6%	78.4%	79.6%	82.3%
California Authority of Racing Fairs	PEPRA Miscellaneous	\$57,824	\$66,212	\$69,404	\$(3,192)	104.8%	\$55,994	\$49,983	\$45,346	\$4,637	90.7%	91.8%	93.2%	100.0%
California Bear Credit Union	Miscellaneous	\$246,784	\$7,222,700	\$6,227,121	\$995,579	86.2%	\$349,159	\$6,923,445	\$5,316,567	\$1,606,878	76.8%	78.4%	79.3%	82.7%
California Bear Credit Union	PEPRA Miscellaneous	\$864,524	\$650,568	\$651,551	\$(983)	100.2%	\$982,179	\$510,527	\$442,969	\$67,558	86.8%	89.1%	91.7%	94.8%
California Central Valley Flood Control Association	Miscellaneous	\$70,412	\$311,093	\$285,357	\$25,736	91.7%	\$69,557	\$283,656	\$226,243	\$57,413	79.8%	79.2%	76.9%	75.8%
California Central Valley Flood Control Association	PEPRA Miscellaneous	\$34,181	\$41,479	\$44,035	\$(2,556)	106.2%	\$33,766	\$30,592	\$28,263	\$2,329	92.4%	94.4%	92.1%	96.6%
California Fair Services Authority	Miscellaneous	\$741,961	\$21,093,739	\$17,208,270	\$3,885,469	81.6%	\$731,475	\$20,285,725	\$14,707,732	\$5,577,993	72.5%	73.4%	73.7%	75.4%
California Fair Services Authority	PEPRA Miscellaneous	\$587,776	\$646,751	\$663,012	\$(16,261)	102.5%	\$614,610	\$502,366	\$447,980	\$54,386	89.2%	90.8%	93.1%	96.1%
California Fairs Financing Authority	Miscellaneous	\$-	\$9,354,043	\$6,471,437	\$2,882,606	69.2%	\$112,944	\$9,208,591	\$5,591,515	\$3,617,076	60.7%	60.7%	62.2%	65.3%
California Fairs Financing Authority	PEPRA Miscellaneous	\$518,198	\$182,014	\$201,166	\$(19,152)	110.5%	\$405,300	\$85,548	\$83,100	\$2,448	97.1%	99.1%	N/A	N/A
California Firefighter's Joint Apprenticeship Committee	Miscellaneous	\$1,141,694	\$16,136,477	\$13,746,277	\$2,390,200	85.2%	\$1,175,099	\$15,211,865	\$11,461,312	\$3,750,553	75.3%	76.0%	76.1%	76.6%
California Firefighter's Joint Apprenticeship Committee	PEPRA Miscellaneous	\$902,673	\$693,409	\$716,422	\$(23,013)	103.3%	\$836,511	\$466,909	\$413,344	\$53,565	88.5%	88.8%	92.3%	95.7%
California Firefighter's Joint Apprenticeship Committee	Safety	\$-	\$1,452,451	\$1,083,821	\$368,630	74.6%	\$-	\$1,497,027	\$1,008,550	\$488,477	67.4%	68.7%	69.0%	71.3%
California Interscholastic Federation, Central Coast Section	Miscellaneous	\$421,987	\$4,804,097	\$4,051,683	\$752,414	84.3%	\$689,555	\$4,219,519	\$3,039,997	\$1,179,522	72.0%	73.1%	73.3%	75.1%
California Interscholastic Federation, Central Coast Section	PEPRA Miscellaneous	\$-	\$6,759	\$1,386	\$5,373	20.5%	\$-	\$6,377	\$(3,903)	\$10,280	-61.2%	-74.0%	88.6%	90.1%
California Interscholastic Federation, Central Section	Miscellaneous	\$130,500	\$927,715	\$852,746	\$74,969	91.9%	\$155,837	\$949,224	\$788,360	\$160,864	83.1%	84.1%	83.8%	85.4%
California Interscholastic Federation, Central Section	PEPRA Miscellaneous	\$45,947	\$9,204	\$10,324	\$(1,120)	112.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
California Interscholastic Federation, North Coast Section	Miscellaneous	\$304,810	\$6,029,521	\$4,914,132	\$1,115,389	81.5%	\$323,858	\$5,881,699	\$4,250,430	\$1,631,269	72.3%	72.3%	71.3%	72.4%
California Interscholastic Federation, North Coast Section	PEPRA Miscellaneous	\$202,090	\$257,707	\$273,921	\$(16,214)	106.3%	\$298,810	\$197,998	\$183,913	\$14,085	92.9%	94.2%	94.0%	95.2%
California Interscholastic Federation, Northern Section	Miscellaneous	\$125,256	\$841,423	\$739,881	\$101,542	87.9%	\$104,363	\$710,666	\$531,974	\$178,692	74.9%	76.5%	77.0%	79.4%
California Interscholastic Federation, Sac-Joaquin Section	Miscellaneous	\$369,706	\$3,026,520	\$2,399,122	\$627,398	79.3%	\$483,795	\$2,846,420	\$1,986,692	\$859,728	69.8%	72.4%	73.0%	74.5%
California Interscholastic Federation, Sac-Joaquin Section	PEPRA Miscellaneous	\$71,876	\$73,546	\$78,259	\$(4,713)	106.4%	\$95,427	\$55,731	\$51,793	\$3,938	92.9%	93.4%	96.4%	102.0%
California Interscholastic Federation, San Diego Section	Miscellaneous	\$90,685	\$4,019,526	\$3,281,436	\$738,090	81.6%	\$458,016	\$3,852,068	\$2,791,633	\$1,060,435	72.5%	74.4%	73.0%	73.3%
California Interscholastic Federation, San Diego Section	PEPRA Miscellaneous	\$331,975	\$130,266	\$141,235	\$(10,969)	108.4%	\$134,780	\$80,024	\$75,630	\$4,394	94.5%	96.3%	93.1%	96.8%
California Interscholastic Federation, Southern Section	Miscellaneous First Tier	\$518,125	\$10,202,469	\$6,551,589	\$3,650,880	64.2%	\$530,253	\$10,233,662	\$5,956,946	\$4,276,716	58.2%	59.6%	60.7%	63.4%
California Interscholastic Federation, Southern Section	Miscellaneous Second Tier	\$604,484	\$2,846,247	\$2,674,430	\$171,817	94.0%	\$660,387	\$2,523,274	\$2,080,138	\$443,136	82.4%	84.1%	83.4%	84.6%
California Interscholastic Federation, Southern Section	PEPRA Miscellaneous	\$448,576	\$464,444	\$490,220	\$(25,776)	105.5%	\$574,330	\$346,960	\$319,879	\$27,081	92.2%	92.7%	93.4%	97.2%
California Interscholastic Federation, State Office	Miscellaneous	\$833,831	\$6,170,531	\$5,097,638	\$1,072,893	82.6%	\$844,150	\$5,834,632	\$4,259,225	\$1,575,407	73.0%	74.0%	73.4%	74.2%

**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
California Interscholastic Federation, State Office	PEPRA Miscellaneous	\$190,685	\$187,721	\$198,312	\$(10,591)	105.6%	\$286,503	\$143,958	\$132,390	\$11,568	92.0%	92.1%	93.1%	96.6%
California Joint Powers Insurance Authority	Miscellaneous	\$3,164,551	\$16,974,875	\$14,733,828	\$2,241,047	86.8%	\$3,166,997	\$15,635,952	\$11,923,802	\$3,712,150	76.3%	77.6%	77.2%	78.9%
California Joint Powers Insurance Authority	PEPRA Miscellaneous	\$816,677	\$570,658	\$604,161	\$(33,503)	105.9%	\$596,772	\$379,802	\$348,139	\$31,663	91.7%	92.4%	93.0%	95.5%
California Joint Powers Risk Management Authority	Miscellaneous	\$560,329	\$5,170,455	\$4,374,907	\$795,548	84.6%	\$525,737	\$4,776,064	\$3,542,806	\$1,233,258	74.2%	75.5%	74.1%	75.4%
California Joint Powers Risk Management Authority	PEPRA Miscellaneous	\$147,558	\$205,932	\$221,127	\$(15,195)	107.4%	\$137,591	\$149,492	\$140,525	\$8,967	94.0%	95.4%	94.7%	97.9%
California Maritime Academy Foundation, Inc.	Miscellaneous	\$-	\$198,908	\$89,299	\$109,609	44.9%	\$-	\$394,086	\$273,020	\$121,066	69.3%	70.7%	72.0%	75.0%
California Municipal Utilities Association	Miscellaneous	\$427,402	\$6,483,453	\$5,211,854	\$1,271,599	80.4%	\$382,658	\$6,250,154	\$4,467,985	\$1,782,169	71.5%	73.3%	74.1%	76.9%
California Municipal Utilities Association	PEPRA Miscellaneous	\$556,609	\$476,010	\$506,200	\$(30,190)	106.3%	\$527,967	\$336,437	\$310,376	\$26,061	92.3%	92.8%	93.3%	96.4%
California Pines Community Services District	Miscellaneous	\$-	\$640,120	\$572,374	\$67,746	89.4%	\$28,532	\$657,332	\$531,922	\$125,410	80.9%	84.1%	85.2%	87.1%
California Pines Community Services District	PEPRA Miscellaneous	\$53,437	\$50,695	\$50,812	\$(117)	100.2%	\$30,469	\$33,556	\$27,517	\$6,039	82.0%	79.6%	85.2%	94.0%
California Pines Community Services District	PEPRA Safety Fire	\$75,600	\$90,509	\$90,549	\$(40)	100.0%	\$-	\$54,593	\$44,031	\$10,562	80.7%	82.2%	76.6%	92.2%
California Pines Community Services District	Safety Fire	\$148,445	\$491,661	\$447,352	\$44,309	91.0%	\$137,261	\$420,936	\$332,562	\$88,374	79.0%	80.4%	81.0%	81.6%
California Redevelopment Association Foundation	Miscellaneous	\$-	\$2,222,876	\$2,725,512	\$(502,636)	122.6%	\$-	\$2,169,915	\$2,359,501	\$(189,586)	108.7%	111.0%	111.3%	113.5%
California School Boards Association	Miscellaneous	\$2,861,451	\$40,801,501	\$34,894,477	\$5,907,024	85.5%	\$2,460,953	\$38,649,799	\$29,266,388	\$9,383,411	75.7%	77.1%	78.1%	78.4%
California School Boards Association	PEPRA Miscellaneous	\$5,636,821	\$4,708,400	\$4,830,159	\$(121,759)	102.6%	\$4,792,828	\$3,647,319	\$3,254,394	\$392,925	89.2%	90.4%	90.9%	94.0%
California Special Districts Association	Miscellaneous	\$1,285,546	\$5,191,915	\$5,672,456	\$(480,541)	109.3%	\$1,215,916	\$4,521,107	\$4,261,792	\$259,315	94.3%	96.8%	90.5%	93.0%
California Special Districts Association	PEPRA Miscellaneous	\$1,403,089	\$905,539	\$985,997	\$(80,458)	108.9%	\$1,192,648	\$576,314	\$514,516	\$61,798	89.3%	90.0%	91.2%	93.7%
California State University, Bakersfield Foundation	Miscellaneous	\$-	\$7,761,141	\$6,394,276	\$1,366,865	82.4%	\$-	\$7,588,445	\$5,500,823	\$2,087,622	72.5%	74.3%	75.2%	77.5%
California State University, Bakersfield Foundation	PEPRA Miscellaneous	\$-	\$140,190	\$132,594	\$7,596	94.6%	\$-	\$130,632	\$108,597	\$22,035	83.1%	87.1%	87.9%	91.2%
California State University, East Bay Foundation, Inc.	Miscellaneous	\$-	\$19,322,836	\$15,463,122	\$3,859,714	80.0%	\$-	\$19,059,736	\$13,443,496	\$5,616,240	70.5%	71.7%	71.9%	73.0%
California State University, East Bay Foundation, Inc.	PEPRA Miscellaneous	\$-	\$62,698	\$63,822	\$(1,124)	101.8%	\$-	\$61,971	\$55,685	\$6,286	89.9%	91.2%	91.4%	92.6%
California State University, Fresno Athletic Corporation	Miscellaneous	\$466,149	\$12,879,872	\$10,543,437	\$2,336,435	81.9%	\$661,004	\$12,431,271	\$9,055,849	\$3,375,422	72.8%	74.2%	74.7%	76.5%
California State University, Fresno Athletic Corporation	PEPRA Miscellaneous	\$2,629,840	\$1,883,285	\$1,887,044	\$(3,759)	100.2%	\$2,866,946	\$1,408,897	\$1,219,573	\$189,324	86.6%	88.6%	89.9%	93.9%
California State University, Stanislaus Auxiliary and Business Services	Miscellaneous	\$-	\$5,552,916	\$4,267,582	\$1,285,334	76.9%	\$-	\$5,693,922	\$3,919,160	\$1,774,762	68.8%	69.4%	68.9%	71.1%
California State University-Fresno Association, Inc.	Miscellaneous	\$1,881,287	\$39,197,269	\$31,177,555	\$8,019,714	79.5%	\$2,370,273	\$38,048,041	\$26,922,661	\$11,125,380	70.8%	72.4%	73.0%	74.8%
California State University-Fresno Association, Inc.	PEPRA Miscellaneous	\$344,176	\$549,242	\$542,357	\$6,885	98.7%	\$343,190	\$545,586	\$479,530	\$66,056	87.9%	88.8%	89.7%	93.1%
Callayomi County Water District	Miscellaneous	\$-	\$1,139,518	\$886,068	\$253,450	77.8%	\$59,634	\$1,064,011	\$714,234	\$349,777	67.1%	68.1%	67.7%	68.8%
Callayomi County Water District	PEPRA Miscellaneous	\$170,798	\$264,768	\$275,748	\$(10,980)	104.1%	\$143,322	\$202,360	\$183,232	\$19,128	90.5%	91.7%	91.1%	93.3%
Calleguas Municipal Water District	Miscellaneous	\$5,667,609	\$53,350,383	\$50,255,268	\$3,095,115	94.2%	\$5,477,214	\$48,409,273	\$40,114,049	\$8,295,224	82.9%	84.4%	81.8%	76.8%
Calleguas Municipal Water District	PEPRA Miscellaneous	\$1,827,353	\$1,195,971	\$1,259,410	\$(63,439)	105.3%	\$1,541,619	\$787,714	\$719,115	\$68,599	91.3%	92.1%	92.9%	96.5%
Camarillo Health Care District	Miscellaneous	\$601,075	\$7,920,780	\$6,629,168	\$1,291,612	83.7%	\$668,534	\$7,683,970	\$5,735,944	\$1,948,026	74.6%	75.8%	76.2%	78.9%



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Camarillo Health Care District	PEPRA Miscellaneous	\$634,562	\$705,887	\$725,480	\$(19,593)	102.8%	\$620,915	\$538,799	\$482,556	\$56,243	89.6%	91.8%	92.5%	94.5%
Cambria Cemetery District	Miscellaneous	\$54,416	\$416,754	\$386,796	\$29,958	92.8%	\$53,306	\$375,038	\$303,279	\$71,759	80.9%	81.6%	81.3%	81.6%
Cambria Community Healthcare District	Miscellaneous	\$-	\$589,749	\$508,194	\$81,555	86.2%	\$-	\$577,542	\$440,650	\$136,892	76.3%	76.6%	77.0%	78.6%
Cambria Community Healthcare District	PEPRA Miscellaneous	\$195,197	\$86,980	\$87,305	\$(325)	100.4%	\$69,178	\$88,977	\$78,340	\$10,637	88.0%	0.0%	92.0%	94.3%
Cambria Community Healthcare District	PEPRA Safety Fire	\$202,079	\$261,125	\$257,719	\$3,406	98.7%	\$167,279	\$201,026	\$170,267	\$30,759	84.7%	84.7%	89.1%	92.7%
Cambria Community Healthcare District	Safety First Tier	\$29,670	\$5,922,142	\$4,627,789	\$1,294,353	78.1%	\$27,000	\$5,371,500	\$3,644,024	\$1,727,476	67.8%	68.7%	69.3%	70.6%
Cambria Community Healthcare District	Safety Second Tier	\$133,145	\$463,255	\$464,552	\$(1,297)	100.3%	\$111,925	\$346,393	\$298,686	\$47,707	86.2%	88.3%	89.4%	91.5%
Cambria Community Services District	Miscellaneous	\$376,679	\$18,071,520	\$14,262,950	\$3,808,570	78.9%	\$505,519	\$17,340,504	\$12,126,906	\$5,213,598	69.9%	71.5%	72.4%	73.6%
Cambria Community Services District	Miscellaneous Second Tier	\$397,327	\$407,823	\$439,425	\$(31,602)	107.7%	\$362,086	\$266,776	\$248,701	\$18,075	93.2%	94.7%	92.7%	N/A
Cambria Community Services District	PEPRA Miscellaneous	\$1,232,493	\$1,016,447	\$1,068,257	\$(51,810)	105.1%	\$1,051,552	\$762,864	\$685,476	\$77,388	89.9%	90.9%	93.0%	95.5%
Cambria Community Services District	PEPRA Safety Fire	\$155,418	\$364,485	\$371,006	\$(6,521)	101.8%	\$164,410	\$261,270	\$223,751	\$37,519	85.6%	85.7%	91.1%	94.8%
Cambria Community Services District	Safety	\$689,765	\$8,275,720	\$7,049,291	\$1,226,429	85.2%	\$653,566	\$7,540,571	\$5,644,092	\$1,896,479	74.8%	75.8%	76.5%	78.1%
Cambria Community Services District	Safety Fire Second Tier	\$-	\$4,773	\$5,243	\$(470)	109.8%	\$-	\$4,169	\$4,095	\$74	98.2%	100.9%	58.5%	N/A
Cameron Park Community Services District	Miscellaneous	\$76,955	\$3,762,275	\$3,060,057	\$702,218	81.3%	\$118,656	\$3,637,287	\$2,635,065	\$1,002,222	72.4%	73.4%	72.9%	74.5%
Cameron Park Community Services District	PEPRA Miscellaneous	\$728,071	\$510,361	\$543,533	\$(33,172)	106.5%	\$601,872	\$348,768	\$323,515	\$25,253	92.8%	93.4%	91.6%	90.4%
Cameron Park Community Services District	Safety	\$-	\$8,886,119	\$8,072,953	\$813,166	90.8%	\$-	\$8,893,828	\$7,289,661	\$1,604,167	82.0%	84.3%	85.3%	88.5%
Camrosa Water District	Miscellaneous	\$2,193,987	\$19,644,693	\$21,290,953	\$(1,646,260)	108.4%	\$2,356,643	\$18,180,076	\$17,572,272	\$607,804	96.7%	70.3%	70.4%	71.8%
Camrosa Water District	PEPRA Miscellaneous	\$260,097	\$206,612	\$225,683	\$(19,071)	109.2%	\$206,721	\$156,941	\$145,610	\$11,331	92.8%	93.2%	96.0%	97.7%
Capitol Area Development Authority	Miscellaneous	\$1,395,774	\$21,126,142	\$17,281,773	\$3,844,369	81.8%	\$1,359,515	\$20,170,353	\$14,579,374	\$5,590,979	72.3%	74.3%	74.4%	75.9%
Capitol Area Development Authority	PEPRA Miscellaneous	\$1,027,256	\$848,524	\$908,199	\$(59,675)	107.0%	\$1,080,336	\$602,059	\$561,732	\$40,327	93.3%	94.0%	94.0%	98.2%
Carmel Area Wastewater District	Miscellaneous	\$1,741,086	\$8,258,096	\$9,006,224	\$(748,128)	109.1%	\$1,655,395	\$7,353,724	\$6,395,122	\$958,602	87.0%	89.1%	90.0%	92.6%
Carmel Area Wastewater District	PEPRA Miscellaneous	\$1,165,419	\$1,151,254	\$1,267,478	\$(116,224)	110.1%	\$1,040,599	\$788,000	\$707,343	\$80,657	89.8%	90.2%	89.7%	92.6%
Carmel Highlands Fire Protection District of Monterey County	Miscellaneous	\$-	\$73,061	\$77,970	\$(4,909)	106.7%	\$-	\$70,754	\$67,413	\$3,341	95.3%	98.0%	91.8%	94.4%
Carmel Highlands Fire Protection District of Monterey County	Safety	\$-	\$2,664,183	\$2,777,702	\$(113,519)	104.3%	\$-	\$2,636,604	\$2,453,268	\$183,336	93.0%	95.7%	96.7%	99.4%
Carmichael Water District	Miscellaneous	\$1,491,465	\$17,046,225	\$15,408,262	\$1,637,963	90.4%	\$1,619,659	\$16,192,048	\$12,984,196	\$3,207,852	80.2%	79.0%	79.5%	81.8%
Carmichael Water District	PEPRA Miscellaneous	\$616,990	\$466,755	\$490,890	\$(24,135)	105.2%	\$481,922	\$334,838	\$303,641	\$31,197	90.7%	91.3%	91.9%	93.9%
Carpinteria Sanitary District	Miscellaneous	\$1,142,286	\$12,418,900	\$10,660,602	\$1,758,298	85.8%	\$1,112,558	\$11,408,721	\$8,514,454	\$2,894,267	74.6%	75.7%	75.2%	76.8%
Carpinteria Sanitary District	PEPRA Miscellaneous	\$363,011	\$255,783	\$273,164	\$(17,381)	106.8%	\$344,588	\$154,452	\$141,416	\$13,036	91.6%	91.1%	90.2%	93.1%
Carpinteria Valley Water District	Miscellaneous First Tier	\$1,026,490	\$12,848,333	\$13,922,804	\$(1,074,471)	108.4%	\$1,105,205	\$11,956,294	\$11,556,936	\$399,358	96.7%	67.1%	67.7%	68.9%
Carpinteria Valley Water District	Miscellaneous Second Tier	\$208,516	\$587,644	\$618,414	\$(30,770)	105.2%	\$200,388	\$473,578	\$436,360	\$37,218	92.1%	93.7%	93.3%	96.0%
Carpinteria Valley Water District	PEPRA Miscellaneous	\$562,332	\$421,039	\$432,716	\$(11,677)	102.8%	\$475,884	\$301,519	\$267,897	\$33,622	88.8%	89.4%	90.7%	94.6%

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Casitas Municipal Water District	Miscellaneous	\$3,143,442	\$39,012,634	\$31,577,831	\$7,434,803	80.9%	\$3,326,655	\$39,019,649	\$28,486,126	\$10,533,523	73.0%	74.8%	75.3%	77.5%
Casitas Municipal Water District	PEPRA Miscellaneous	\$4,056,983	\$2,503,637	\$2,634,650	\$(131,013)	105.2%	\$3,609,444	\$1,583,041	\$1,437,263	\$145,778	90.8%	91.4%	92.5%	95.9%
Castro Valley Sanitary District	Miscellaneous First Tier	\$1,123,570	\$13,424,575	\$11,178,169	\$2,246,406	83.3%	\$1,098,429	\$12,284,087	\$8,922,229	\$3,361,858	72.6%	73.6%	73.6%	74.7%
Castro Valley Sanitary District	Miscellaneous Second Tier	\$123,575	\$211,089	\$222,259	\$(11,170)	105.3%	\$114,626	\$156,589	\$142,824	\$13,765	91.2%	92.0%	92.4%	94.9%
Castro Valley Sanitary District	PEPRA Miscellaneous	\$1,000,296	\$750,721	\$780,656	\$(29,935)	104.0%	\$1,074,855	\$512,617	\$460,973	\$51,644	89.9%	90.8%	92.1%	94.9%
Castroville Community Services District	Miscellaneous	\$420,549	\$3,671,733	\$3,979,021	\$(307,288)	108.4%	\$406,398	\$3,382,173	\$3,268,236	\$113,937	96.6%	77.1%	77.4%	79.5%
Castroville Community Services District	PEPRA Miscellaneous	\$114,951	\$121,098	\$126,252	\$(5,154)	104.3%	\$111,712	\$81,900	\$72,593	\$9,307	88.6%	87.2%	85.5%	84.7%
Cawelo Water District	Miscellaneous	\$739,551	\$8,451,453	\$7,338,257	\$1,113,196	86.8%	\$797,054	\$7,777,230	\$5,893,277	\$1,883,953	75.8%	76.6%	76.1%	77.2%
Cawelo Water District	PEPRA Miscellaneous	\$182,108	\$292,402	\$294,547	\$(2,145)	100.7%	\$361,550	\$259,192	\$227,581	\$31,611	87.8%	89.2%	90.7%	93.5%
Cayucos Sanitary District	Miscellaneous	\$156,104	\$2,677,482	\$2,145,525	\$531,957	80.1%	\$144,203	\$2,511,407	\$1,767,528	\$743,879	70.4%	71.7%	72.5%	73.2%
Cayucos Sanitary District	PEPRA Miscellaneous	\$413,872	\$208,237	\$225,451	\$(17,214)	108.3%	\$304,653	\$105,001	\$96,529	\$8,472	91.9%	91.2%	91.4%	95.2%
Cayucos-Morro Bay Cemetery District	Miscellaneous	\$222,439	\$2,480,634	\$1,981,418	\$499,216	79.9%	\$218,676	\$2,377,146	\$1,681,925	\$695,221	70.8%	71.2%	70.1%	70.9%
Cayucos-Morro Bay Cemetery District	PEPRA Miscellaneous	\$68,705	\$3,398	\$3,812	\$(414)	112.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Centerville Community Services District	Miscellaneous	\$184,669	\$2,010,316	\$1,631,988	\$378,328	81.2%	\$181,956	\$1,919,371	\$1,380,138	\$539,233	71.9%	73.4%	74.0%	76.5%
Centerville Community Services District	PEPRA Miscellaneous	\$146,703	\$110,123	\$120,731	\$(10,608)	109.6%	\$167,052	\$69,499	\$64,965	\$4,534	93.5%	95.3%	91.0%	93.4%
Central Basin Municipal Water District	Miscellaneous First Tier	\$163,749	\$31,087,949	\$25,247,121	\$5,840,828	81.2%	\$568,397	\$30,099,542	\$21,758,126	\$8,341,416	72.3%	74.1%	73.6%	75.4%
Central Basin Municipal Water District	Miscellaneous Second Tier	\$-	\$643,466	\$615,428	\$28,038	95.6%	\$250,589	\$674,865	\$580,705	\$94,160	86.0%	91.0%	91.0%	93.8%
Central Basin Municipal Water District	PEPRA Miscellaneous	\$386,538	\$740,062	\$751,593	\$(11,531)	101.6%	\$605,753	\$666,133	\$596,221	\$69,912	89.5%	91.7%	92.6%	96.2%
Central Calaveras Fire and Rescue Protection District	Miscellaneous	\$-	\$128,388	\$119,242	\$9,146	92.9%	\$-	\$125,314	\$103,177	\$22,137	82.3%	84.0%	83.7%	83.8%
Central Calaveras Fire and Rescue Protection District	PEPRA Safety Fire	\$77,501	\$93,275	\$95,676	\$(2,401)	102.6%	\$138,340	\$75,407	\$67,138	\$8,269	89.0%	88.5%	89.3%	93.3%
Central Calaveras Fire and Rescue Protection District	Safety Fire	\$-	\$601,376	\$532,970	\$68,406	88.6%	\$-	\$537,145	\$415,797	\$121,348	77.4%	79.3%	79.8%	82.7%
Central Coast Water Authority	Miscellaneous	\$2,230,729	\$21,922,290	\$19,427,114	\$2,495,176	88.6%	\$2,377,439	\$20,101,234	\$15,507,997	\$4,593,237	77.1%	77.8%	77.7%	78.3%
Central Coast Water Authority	PEPRA Miscellaneous	\$760,909	\$427,173	\$461,387	\$(34,214)	108.0%	\$620,906	\$268,773	\$252,483	\$16,290	93.9%	94.3%	94.6%	99.5%
Central Contra Costa Solid Waste Authority	Miscellaneous	\$230,568	\$3,669,877	\$4,035,751	\$(365,874)	110.0%	\$208,716	\$3,371,527	\$3,129,694	\$241,833	92.8%	87.5%	78.5%	80.5%
Central Contra Costa Solid Waste Authority	Miscellaneous Second Tier	\$391,512	\$583,126	\$641,338	\$(58,212)	110.0%	\$357,226	\$424,053	\$384,747	\$39,306	90.7%	92.3%	91.9%	93.5%
Central Contra Costa Solid Waste Authority	PEPRA Miscellaneous	\$255,156	\$137,643	\$152,223	\$(14,580)	110.6%	\$247,240	\$69,944	\$65,749	\$4,195	94.0%	95.8%	97.3%	N/A
Central County Fire Department	Miscellaneous	\$716,971	\$3,338,756	\$3,099,864	\$238,892	92.8%	\$553,706	\$2,876,226	\$2,320,163	\$556,063	80.7%	80.9%	80.4%	80.8%
Central County Fire Department	PEPRA Miscellaneous	\$451,094	\$494,895	\$517,202	\$(22,307)	104.5%	\$493,570	\$369,441	\$333,040	\$36,401	90.1%	89.9%	91.2%	93.5%
Central County Fire Department	PEPRA Safety Fire	\$3,676,441	\$3,413,886	\$3,578,948	\$(165,062)	104.8%	\$3,260,290	\$2,320,364	\$2,111,884	\$208,480	91.0%	91.8%	92.4%	95.3%
Central County Fire Department	Safety Fire	\$7,829,611	\$188,500,879	\$148,837,993	\$39,662,886	79.0%	\$7,764,470	\$181,560,028	\$128,072,378	\$53,487,650	70.5%	72.3%	72.7%	74.8%
Central Fire Protection District of Santa Cruz County	Miscellaneous First Tier	\$476,639	\$4,418,583	\$3,632,546	\$786,037	82.2%	\$442,907	\$4,057,455	\$2,909,951	\$1,147,504	71.7%	71.3%	70.7%	72.1%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Central Fire Protection District of Santa Cruz County	Miscellaneous Second Tier	\$219,389	\$441,928	\$478,031	\$(36,103)	108.2%	\$200,284	\$323,423	\$304,664	\$18,759	94.2%	94.9%	95.5%	99.1%
Central Fire Protection District of Santa Cruz County	PEPRA Miscellaneous	\$607,151	\$520,664	\$562,075	\$(41,411)	108.0%	\$607,526	\$391,076	\$367,443	\$23,633	94.0%	93.4%	93.6%	97.1%
Central Fire Protection District of Santa Cruz County	PEPRA Safety Fire	\$1,630,361	\$1,311,985	\$1,410,306	\$(98,321)	107.5%	\$1,346,633	\$844,597	\$779,145	\$65,452	92.3%	92.8%	93.8%	98.2%
Central Fire Protection District of Santa Cruz County	Safety First Tier	\$4,249,645	\$102,668,188	\$79,415,559	\$23,252,629	77.4%	\$3,949,632	\$95,999,903	\$65,370,982	\$30,628,921	68.1%	68.8%	68.9%	70.8%
Central Fire Protection District of Santa Cruz County	Safety Second Tier	\$756,391	\$2,613,033	\$2,752,479	\$(139,446)	105.3%	\$909,886	\$1,929,019	\$1,765,241	\$163,778	91.5%	92.2%	93.5%	97.0%
Central Marin Fire Authority	Miscellaneous	\$89,211	\$57,118	\$63,142	\$(6,024)	110.5%	\$87,464	\$27,451	\$26,694	\$757	97.2%	99.1%	N/A	N/A
Central Marin Fire Authority	PEPRA Miscellaneous	\$290,181	\$105,834	\$117,311	\$(11,477)	110.8%	\$142,948	\$39,857	\$38,712	\$1,145	97.1%	99.1%	N/A	N/A
Central Marin Fire Authority	PEPRA Safety Fire	\$1,274,757	\$650,742	\$716,512	\$(65,770)	110.1%	\$1,049,334	\$313,435	\$304,871	\$8,564	97.3%	99.1%	N/A	N/A
Central Marin Fire Authority	Safety Fire	\$3,393,561	\$3,927,350	\$4,037,509	\$(110,159)	102.8%	\$3,580,403	\$2,390,436	\$2,104,237	\$286,199	88.0%	99.1%	N/A	N/A
Central Marin Police Authority	Miscellaneous	\$168,142	\$5,781,901	\$6,352,409	\$(570,508)	109.9%	\$237,670	\$6,021,935	\$3,799,695	\$2,222,240	63.1%	63.4%	63.0%	65.8%
Central Marin Police Authority	PEPRA Miscellaneous	\$269,981	\$148,170	\$162,986	\$(14,816)	110.0%	\$206,454	\$89,616	\$82,881	\$6,735	92.5%	89.3%	84.9%	86.0%
Central Marin Police Authority	PEPRA Safety Police	\$2,212,236	\$2,813,370	\$2,935,425	\$(122,055)	104.3%	\$1,798,035	\$2,140,285	\$1,960,287	\$179,998	91.6%	89.9%	90.7%	93.3%
Central Marin Police Authority	Safety First Tier	\$-	\$30,519,121	\$33,399,693	\$(2,880,572)	109.4%	\$-	\$30,416,824	\$20,211,990	\$10,204,834	66.5%	68.5%	69.2%	71.7%
Central Marin Police Authority	Safety Second Tier	\$2,321,660	\$38,608,496	\$42,202,733	\$(3,594,237)	109.3%	\$2,701,965	\$35,081,658	\$27,741,601	\$7,340,057	79.1%	80.7%	81.1%	83.2%
Central Marin Sanitation Agency	Miscellaneous	\$3,241,916	\$51,720,750	\$41,634,565	\$10,086,185	80.5%	\$3,469,872	\$48,638,313	\$34,435,826	\$14,202,487	70.8%	72.4%	72.3%	74.1%
Central Marin Sanitation Agency	PEPRA Miscellaneous	\$2,539,162	\$1,411,393	\$1,472,047	\$(60,654)	104.3%	\$1,902,504	\$997,983	\$901,515	\$96,468	90.3%	91.3%	91.7%	94.3%
Central Sierra Child Support Agency	Miscellaneous	\$1,814,877	\$22,229,412	\$19,758,530	\$2,470,882	88.9%	\$2,004,616	\$21,066,163	\$16,446,570	\$4,619,593	78.1%	79.9%	79.7%	80.8%
Central Sierra Child Support Agency	PEPRA Miscellaneous	\$182,851	\$110,674	\$118,014	\$(7,340)	106.6%	\$151,131	\$91,686	\$86,073	\$5,613	93.9%	94.2%	92.2%	94.1%
Central Water District	Miscellaneous	\$147,677	\$1,745,236	\$1,507,823	\$237,413	86.4%	\$143,938	\$1,630,808	\$1,231,024	\$399,784	75.5%	74.9%	74.7%	76.3%
Central Water District	PEPRA Miscellaneous	\$171,550	\$209,365	\$226,119	\$(16,754)	108.0%	\$170,787	\$161,447	\$152,335	\$9,112	94.4%	94.6%	93.8%	96.8%
Channel Islands Beach Community Services District	PEPRA Miscellaneous	\$673,590	\$385,331	\$412,014	\$(26,683)	106.9%	\$625,307	\$222,888	\$206,202	\$16,686	92.5%	94.4%	97.3%	N/A
Chester Public Utility District	Miscellaneous	\$60,174	\$1,944,657	\$1,263,778	\$680,879	65.0%	\$168,292	\$2,558,160	\$1,762,324	\$795,836	68.9%	72.3%	71.0%	68.5%
Chester Public Utility District	PEPRA Miscellaneous	\$165,724	\$116,611	\$126,012	\$(9,401)	108.1%	\$153,919	\$72,962	\$68,588	\$4,374	94.0%	95.2%	94.4%	97.8%
Chester Public Utility District	PEPRA Safety Fire	\$179,991	\$251,621	\$261,289	\$(9,668)	103.8%	\$197,735	\$200,729	\$182,633	\$18,096	91.0%	92.0%	92.6%	94.3%
Chester Public Utility District	Safety Fire	\$282,747	\$4,164,115	\$3,286,346	\$877,769	78.9%	\$283,493	\$3,827,592	\$2,761,182	\$1,066,410	72.1%	71.9%	69.3%	63.3%
Chico Area Recreation and Park District	Miscellaneous	\$1,143,199	\$15,731,841	\$14,371,757	\$1,360,084	91.4%	\$1,253,955	\$14,643,486	\$11,611,638	\$3,031,848	79.3%	81.0%	76.2%	78.0%
Chico Area Recreation and Park District	PEPRA Miscellaneous	\$1,239,498	\$989,385	\$1,018,456	\$(29,071)	102.9%	\$1,172,993	\$720,764	\$637,971	\$82,793	88.5%	89.8%	90.6%	93.1%
Children and Families Commission of San Luis Obispo County	Miscellaneous	\$87,485	\$506,274	\$452,865	\$53,409	89.5%	\$87,485	\$472,140	\$368,998	\$103,142	78.2%	79.4%	79.3%	81.1%
Children and Families Commission of San Luis Obispo County	PEPRA Miscellaneous	\$195,235	\$338,815	\$358,280	\$(19,465)	105.7%	\$187,095	\$259,191	\$236,345	\$22,846	91.2%	92.7%	93.2%	96.3%
Chino Basin Water Conservation District	Miscellaneous	\$156,172	\$3,573,431	\$2,146,648	\$1,426,783	60.1%	\$148,033	\$3,468,834	\$1,915,617	\$1,553,217	55.2%	57.9%	78.7%	81.4%
Chino Basin Water Conservation District	PEPRA Miscellaneous	\$891,256	\$592,208	\$610,010	\$(17,802)	103.0%	\$806,237	\$427,545	\$378,799	\$48,746	88.6%	89.3%	91.8%	94.2%

**CalPERS Public Agency Pooled Plans Funded Status  
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Chino Basin Watermaster	Miscellaneous	\$823,275	\$6,546,943	\$5,534,255	\$1,012,688	84.5%	\$799,564	\$5,891,790	\$4,325,691	\$1,566,099	73.4%	74.3%	74.1%	74.6%
Chino Basin Watermaster	PEPRA Miscellaneous	\$449,795	\$368,013	\$381,830	\$(13,817)	103.8%	\$410,537	\$260,905	\$232,881	\$28,024	89.3%	90.4%	91.4%	93.9%
Chino Valley Independent Fire District	Miscellaneous	\$1,904,951	\$14,680,515	\$12,816,439	\$1,864,076	87.3%	\$1,865,064	\$13,522,456	\$10,370,180	\$3,152,276	76.7%	77.7%	77.3%	77.6%
Chino Valley Independent Fire District	PEPRA Miscellaneous	\$583,188	\$470,484	\$502,264	\$(31,780)	106.8%	\$547,582	\$310,179	\$289,177	\$21,002	93.2%	94.2%	96.8%	97.4%
Chino Valley Independent Fire District	PEPRA Safety Fire	\$3,308,914	\$2,685,066	\$2,810,840	\$(125,774)	104.7%	\$2,682,893	\$1,793,838	\$1,636,940	\$156,898	91.3%	92.9%	95.6%	95.4%
Chino Valley Independent Fire District	Safety	\$14,015,087	\$222,676,767	\$188,080,867	\$34,595,900	84.5%	\$13,945,996	\$208,524,600	\$155,572,668	\$52,951,932	74.6%	75.9%	75.7%	77.0%
Citrus Heights Water District	Miscellaneous First Tier	\$1,253,596	\$21,732,238	\$18,385,084	\$3,347,154	84.6%	\$1,337,120	\$20,642,339	\$15,369,173	\$5,273,166	74.5%	75.6%	75.4%	76.3%
Citrus Heights Water District	Miscellaneous Second Tier	\$1,187,898	\$1,692,895	\$1,796,086	\$(103,191)	106.1%	\$1,142,366	\$1,268,975	\$1,181,064	\$87,911	93.1%	96.2%	93.6%	96.1%
Citrus Heights Water District	PEPRA Miscellaneous	\$854,416	\$626,082	\$671,470	\$(45,388)	107.2%	\$708,215	\$423,467	\$395,082	\$28,385	93.3%	95.9%	91.5%	93.7%
City and County of San Francisco	Miscellaneous	\$-	\$17,331,213	\$38,518,736	\$(21,187,523)	222.3%	\$-	\$17,843,935	\$33,425,047	\$(15,581,112)	187.3%	181.7%	173.0%	170.8%
City of Adelanto	Miscellaneous	\$660,774	\$11,972,100	\$12,251,706	\$(279,606)	102.3%	\$721,972	\$11,509,125	\$10,526,113	\$983,012	91.5%	95.5%	96.7%	99.6%
City of Adelanto	PEPRA Miscellaneous	\$722,088	\$511,989	\$530,125	\$(18,136)	103.5%	\$627,246	\$366,349	\$325,440	\$40,909	88.8%	89.6%	93.4%	96.6%
City of Adelanto	Safety Police	\$-	\$463,489	\$359,188	\$104,301	77.5%	\$-	\$461,705	\$320,022	\$141,683	69.3%	70.6%	70.6%	72.6%
City of Agoura Hills	Miscellaneous	\$2,457,675	\$26,438,169	\$22,577,166	\$3,861,003	85.4%	\$2,975,968	\$24,931,009	\$18,826,096	\$6,104,913	75.5%	76.5%	76.6%	78.2%
City of Agoura Hills	PEPRA Miscellaneous	\$934,560	\$406,916	\$437,189	\$(30,273)	107.4%	\$695,715	\$237,265	\$219,189	\$18,076	92.4%	91.8%	91.7%	96.3%
City of Albany	Miscellaneous First Tier	\$1,565,027	\$37,587,534	\$29,517,025	\$8,070,509	78.5%	\$1,749,679	\$36,030,990	\$24,884,967	\$11,146,023	69.1%	70.1%	70.0%	71.4%
City of Albany	Miscellaneous Second Tier	\$445,788	\$1,029,394	\$1,022,175	\$7,219	99.3%	\$511,745	\$932,778	\$818,885	\$113,893	87.8%	91.2%	91.7%	93.9%
City of Albany	PEPRA Miscellaneous	\$2,522,855	\$2,375,272	\$2,473,955	\$(98,683)	104.2%	\$2,615,027	\$1,782,388	\$1,622,239	\$160,149	91.0%	92.1%	92.4%	94.9%
City of Albany	PEPRA Safety Fire	\$641,041	\$703,401	\$710,972	\$(7,571)	101.1%	\$429,516	\$509,493	\$445,228	\$64,265	87.4%	89.0%	89.1%	92.5%
City of Albany	PEPRA Safety Police	\$1,099,015	\$1,061,246	\$1,075,885	\$(14,639)	101.4%	\$869,532	\$752,012	\$658,357	\$93,655	87.5%	89.3%	90.1%	92.6%
City of Albany	Safety Fire	\$2,126,446	\$42,656,630	\$34,366,641	\$8,289,989	80.6%	\$2,245,498	\$40,052,247	\$28,382,222	\$11,670,025	70.9%	72.1%	72.3%	74.1%
City of Albany	Safety Fire Second Tier	\$-	\$1,020,702	\$1,032,065	\$(11,363)	101.1%	\$216,840	\$747,236	\$654,532	\$92,704	87.6%	89.6%	90.3%	93.3%
City of Albany	Safety Police	\$2,510,539	\$51,729,364	\$42,849,799	\$8,879,565	82.8%	\$2,720,097	\$48,805,158	\$35,691,500	\$13,113,658	73.1%	74.4%	74.9%	76.8%
City of Aliso Viejo	Miscellaneous	\$1,680,042	\$8,555,741	\$8,121,155	\$434,586	94.9%	\$1,670,882	\$7,774,376	\$6,504,148	\$1,270,228	83.7%	84.9%	81.8%	82.1%
City of Aliso Viejo	PEPRA Miscellaneous	\$1,112,117	\$552,209	\$588,325	\$(36,116)	106.5%	\$782,798	\$334,601	\$307,064	\$27,537	91.8%	91.5%	92.1%	96.1%
City of Alturas	Miscellaneous	\$168,514	\$7,110,247	\$5,342,083	\$1,768,164	75.1%	\$137,225	\$6,855,041	\$4,528,035	\$2,327,006	66.1%	67.6%	69.7%	70.5%
City of Alturas	PEPRA Miscellaneous	\$241,825	\$216,594	\$237,028	\$(20,434)	109.4%	\$393,326	\$158,464	\$144,165	\$14,299	91.0%	91.3%	92.8%	96.5%
City of Alturas	PEPRA Safety Fire	\$49,569	\$67,849	\$73,950	\$(6,101)	109.0%	\$47,568	\$49,671	\$43,388	\$6,283	87.4%	86.9%	84.4%	91.3%
City of Alturas	PEPRA Safety Police	\$146,355	\$176,782	\$193,423	\$(16,641)	109.4%	\$138,372	\$109,904	\$96,111	\$13,793	87.4%	86.6%	86.0%	91.4%
City of Alturas	Safety	\$348,866	\$5,875,329	\$4,688,204	\$1,187,125	79.8%	\$338,109	\$5,514,023	\$3,889,750	\$1,624,273	70.5%	72.2%	72.7%	75.6%
City of American Canyon	Miscellaneous	\$3,617,338	\$41,905,091	\$36,375,235	\$5,529,856	86.8%	\$3,955,989	\$38,224,671	\$28,873,865	\$9,350,806	75.5%	76.0%	75.5%	75.6%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of American Canyon	PEPRA Miscellaneous	\$2,218,178	\$1,857,868	\$1,960,597	\$(102,729)	105.5%	\$2,301,590	\$1,242,919	\$1,133,750	\$109,169	91.2%	92.0%	92.1%	93.9%
City of Anderson	Miscellaneous	\$988,500	\$29,880,298	\$23,184,368	\$6,695,930	77.6%	\$1,188,055	\$28,599,440	\$19,625,529	\$8,973,911	68.6%	70.3%	70.5%	72.3%
City of Anderson	Miscellaneous Second Tier	\$125,577	\$129,164	\$140,662	\$(11,498)	108.9%	\$107,717	\$75,450	\$70,896	\$4,554	94.0%	95.1%	93.4%	97.2%
City of Anderson	PEPRA Miscellaneous	\$1,241,083	\$920,059	\$964,900	\$(44,841)	104.9%	\$967,495	\$607,452	\$547,824	\$59,628	90.2%	92.1%	93.0%	96.3%
City of Anderson	PEPRA Safety Police	\$881,638	\$963,297	\$995,444	\$(32,147)	103.3%	\$664,063	\$611,912	\$543,222	\$68,690	88.8%	90.1%	91.3%	94.9%
City of Anderson	Safety	\$440,920	\$18,305,620	\$14,199,099	\$4,106,521	77.6%	\$460,368	\$16,947,879	\$11,523,002	\$5,424,877	68.0%	69.5%	70.1%	71.6%
City of Anderson	Safety Second Tier	\$585,785	\$1,839,744	\$1,905,839	\$(66,095)	103.6%	\$491,361	\$1,337,423	\$1,211,619	\$125,804	90.6%	92.7%	94.1%	97.5%
City of Angels	Miscellaneous	\$625,944	\$14,588,779	\$11,951,102	\$2,637,677	81.9%	\$700,997	\$13,806,192	\$9,983,386	\$3,822,806	72.3%	73.9%	73.7%	74.7%
City of Angels	PEPRA Miscellaneous	\$419,566	\$409,793	\$412,435	\$(2,642)	100.6%	\$399,367	\$321,555	\$278,212	\$43,343	86.5%	87.8%	91.5%	94.3%
City of Angels	PEPRA Safety Fire	\$328,195	\$203,215	\$211,787	\$(8,572)	104.2%	\$327,830	\$115,317	\$100,375	\$14,942	87.0%	86.9%	87.9%	91.1%
City of Angels	PEPRA Safety Police	\$350,797	\$350,463	\$368,692	\$(18,229)	105.2%	\$251,989	\$242,465	\$221,634	\$20,831	91.4%	90.2%	88.3%	92.0%
City of Angels	Safety Fire	\$161,758	\$780,370	\$717,468	\$62,902	91.9%	\$163,273	\$652,891	\$520,528	\$132,363	79.7%	81.8%	81.3%	85.3%
City of Angels	Safety Police	\$217,413	\$8,385,671	\$6,541,332	\$1,844,339	78.0%	\$219,763	\$7,900,367	\$5,393,335	\$2,507,032	68.3%	69.3%	68.5%	68.8%
City of Antioch	PEPRA Safety Police	\$5,812,348	\$6,481,276	\$7,124,902	\$(643,626)	109.9%	\$5,130,274	\$3,664,745	\$3,546,531	\$118,214	96.8%	95.5%	96.1%	94.9%
City of Antioch	Safety	\$7,192,506	\$222,415,446	\$172,437,601	\$49,977,845	77.5%	\$7,260,849	\$208,479,104	\$142,251,712	\$66,227,392	68.2%	69.2%	69.3%	70.6%
City of Antioch	Safety Second Tier	\$4,261,735	\$8,911,471	\$9,754,694	\$(843,223)	109.5%	\$3,963,631	\$6,366,149	\$6,154,441	\$211,708	96.7%	95.8%	97.1%	96.9%
City of Arcata	Miscellaneous	\$2,213,976	\$59,650,071	\$47,491,543	\$12,158,528	79.6%	\$2,711,621	\$56,204,338	\$39,361,766	\$16,842,572	70.0%	72.1%	72.5%	74.6%
City of Arcata	Miscellaneous Second Tier	\$192,247	\$571,196	\$590,816	\$(19,620)	103.4%	\$182,310	\$475,544	\$431,397	\$44,147	90.7%	93.2%	94.8%	98.5%
City of Arcata	PEPRA Miscellaneous	\$2,566,465	\$2,226,169	\$2,327,629	\$(101,460)	104.6%	\$2,474,954	\$1,518,091	\$1,370,953	\$147,138	90.3%	91.0%	91.3%	93.7%
City of Arcata	PEPRA Safety Police	\$942,719	\$1,026,305	\$1,068,445	\$(42,140)	104.1%	\$881,584	\$682,637	\$616,316	\$66,321	90.3%	90.6%	90.5%	92.7%
City of Arcata	Safety	\$802,106	\$32,359,574	\$25,517,772	\$6,841,802	78.9%	\$845,991	\$30,410,319	\$21,191,893	\$9,218,426	69.7%	70.8%	71.5%	73.8%
City of Arcata	Safety Second Tier	\$173,680	\$618,813	\$631,993	\$(13,180)	102.1%	\$242,497	\$572,205	\$522,280	\$49,925	91.3%	93.6%	95.2%	99.4%
City of Arroyo Grande	Miscellaneous	\$1,056,656	\$44,258,869	\$33,627,735	\$10,631,134	76.0%	\$1,329,508	\$42,843,829	\$28,593,468	\$14,250,361	66.7%	67.9%	67.8%	68.8%
City of Arroyo Grande	Miscellaneous Second Tier	\$489,601	\$710,534	\$762,532	\$(51,998)	107.3%	\$535,373	\$553,671	\$514,644	\$39,027	93.0%	95.2%	94.3%	97.8%
City of Arroyo Grande	PEPRA Miscellaneous	\$1,751,165	\$1,350,321	\$1,451,265	\$(100,944)	107.5%	\$1,640,034	\$995,902	\$922,867	\$73,035	92.7%	94.8%	93.0%	95.7%
City of Arroyo Grande	PEPRA Safety Fire	\$626,704	\$602,691	\$645,706	\$(43,015)	107.1%	\$577,130	\$379,915	\$356,116	\$23,799	93.7%	94.6%	93.4%	81.1%
City of Arroyo Grande	PEPRA Safety Police	\$940,209	\$673,967	\$724,232	\$(50,265)	107.5%	\$727,103	\$455,124	\$421,746	\$33,378	92.7%	94.0%	90.7%	93.5%
City of Arroyo Grande	Safety Fire	\$1,668,501	\$10,874,299	\$9,881,720	\$992,579	90.9%	\$1,694,155	\$9,674,707	\$7,698,449	\$1,976,258	79.6%	80.5%	79.8%	80.5%
City of Arroyo Grande	Safety Police	\$850,856	\$37,904,362	\$36,003,212	\$1,901,150	95.0%	\$1,104,071	\$36,324,480	\$30,810,099	\$5,514,381	84.8%	80.8%	71.2%	71.2%
City of Arroyo Grande	Safety Police Second Tier	\$408,309	\$1,237,150	\$1,296,039	\$(58,889)	104.8%	\$480,405	\$999,723	\$918,940	\$80,783	91.9%	94.6%	92.7%	96.4%
City of Artesia	Miscellaneous	\$1,147,375	\$16,936,806	\$14,171,649	\$2,765,157	83.7%	\$1,181,132	\$15,429,214	\$11,254,805	\$4,174,409	72.9%	74.9%	76.5%	77.4%

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City of Artesia	PEPRA Miscellaneous	\$1,540,031	\$774,378	\$831,168	\$(56,790)	107.3%	\$1,113,591	\$414,218	\$381,721	\$32,497	92.2%	92.8%	92.8%	97.0%
City of Arvin	Miscellaneous	\$700,180	\$6,722,686	\$5,430,586	\$1,292,100	80.8%	\$1,072,183	\$6,502,717	\$4,678,488	\$1,824,229	71.9%	73.2%	75.4%	77.7%
City of Arvin	PEPRA Miscellaneous	\$873,788	\$1,007,057	\$1,050,071	\$(43,014)	104.3%	\$850,315	\$736,845	\$666,234	\$70,611	90.4%	91.2%	91.9%	95.8%
City of Arvin	PEPRA Safety Police	\$644,319	\$739,277	\$754,005	\$(14,728)	102.0%	\$555,380	\$525,055	\$460,477	\$64,578	87.7%	87.2%	89.1%	91.7%
City of Arvin	Safety	\$397,204	\$8,320,580	\$7,331,724	\$988,856	88.1%	\$455,766	\$6,696,662	\$5,008,465	\$1,688,197	74.8%	76.7%	77.8%	80.4%
City of Atascadero	Miscellaneous	\$2,636,272	\$48,958,651	\$39,061,014	\$9,897,637	79.8%	\$2,978,634	\$47,623,430	\$33,749,959	\$13,873,471	70.9%	71.8%	71.4%	72.9%
City of Atascadero	Miscellaneous Second Tier	\$363,712	\$491,406	\$511,513	\$(20,107)	104.1%	\$312,221	\$370,812	\$330,840	\$39,972	89.2%	90.4%	91.4%	93.5%
City of Atascadero	PEPRA Miscellaneous	\$2,320,955	\$2,441,841	\$2,576,394	\$(134,553)	105.5%	\$2,220,499	\$1,809,491	\$1,636,035	\$173,456	90.4%	91.8%	92.5%	95.0%
City of Atascadero	PEPRA Safety Fire	\$779,650	\$870,079	\$913,383	\$(43,304)	105.0%	\$515,416	\$592,169	\$536,019	\$56,150	90.5%	91.5%	92.5%	94.9%
City of Atascadero	PEPRA Safety Police	\$818,344	\$980,821	\$1,012,059	\$(31,238)	103.2%	\$813,999	\$678,974	\$597,362	\$81,612	88.0%	89.1%	90.9%	93.7%
City of Atascadero	Safety	\$2,356,859	\$65,455,090	\$51,929,292	\$13,525,798	79.3%	\$2,897,638	\$60,379,989	\$41,770,098	\$18,609,891	69.2%	69.9%	69.9%	71.5%
City of Atascadero	Safety Fire Second Tier	\$169,775	\$215,243	\$235,277	\$(20,034)	109.3%	\$158,693	\$136,304	\$129,733	\$6,571	95.2%	97.5%	101.8%	124.6%
City of Atascadero	Safety Police Second Tier	\$438,163	\$729,139	\$744,083	\$(14,944)	102.0%	\$278,552	\$551,148	\$488,046	\$63,102	88.6%	90.0%	91.0%	94.1%
City of Atwater	Miscellaneous	\$1,416,281	\$39,269,387	\$29,278,456	\$9,990,931	74.6%	\$1,427,666	\$38,263,878	\$24,981,611	\$13,282,267	65.3%	65.5%	64.6%	65.9%
City of Atwater	Miscellaneous Second Tier	\$113,786	\$235,829	\$235,489	\$340	99.9%	\$120,646	\$200,620	\$175,145	\$25,475	87.3%	88.2%	89.4%	92.8%
City of Atwater	PEPRA Miscellaneous	\$1,767,032	\$1,136,788	\$1,182,042	\$(45,254)	104.0%	\$1,345,931	\$782,794	\$701,826	\$80,968	89.7%	90.5%	91.5%	94.9%
City of Atwater	PEPRA Safety Police	\$790,963	\$1,022,904	\$1,048,930	\$(26,026)	102.5%	\$751,398	\$770,062	\$688,282	\$81,780	89.4%	90.5%	91.0%	93.4%
City of Atwater	Safety	\$942,347	\$45,516,196	\$34,915,312	\$10,600,884	76.7%	\$1,233,562	\$43,860,564	\$29,115,324	\$14,745,240	66.4%	66.5%	65.6%	65.6%
City of Auburn	Miscellaneous	\$957,292	\$29,137,030	\$30,373,845	\$(1,236,815)	104.2%	\$943,398	\$28,833,419	\$20,241,909	\$8,591,510	70.2%	72.3%	72.8%	74.8%
City of Auburn	PEPRA Miscellaneous	\$1,129,905	\$1,097,820	\$1,138,734	\$(40,914)	103.7%	\$1,099,731	\$759,013	\$678,942	\$80,071	89.5%	90.6%	90.5%	92.6%
City of Auburn	PEPRA Safety Fire	\$881,456	\$801,927	\$863,145	\$(61,218)	107.6%	\$840,780	\$480,353	\$450,195	\$30,158	93.7%	93.7%	91.7%	94.0%
City of Auburn	PEPRA Safety Police	\$542,673	\$414,418	\$438,296	\$(23,878)	105.8%	\$443,292	\$277,750	\$254,293	\$23,457	91.6%	91.0%	91.8%	96.1%
City of Auburn	Safety Fire First Tier	\$362,237	\$10,254,600	\$10,338,697	\$(84,097)	100.8%	\$450,625	\$9,617,160	\$7,007,994	\$2,609,166	72.9%	72.3%	72.4%	73.3%
City of Auburn	Safety Fire Second Tier	\$237,106	\$711,239	\$744,032	\$(32,793)	104.6%	\$286,761	\$623,601	\$579,360	\$44,241	92.9%	94.2%	95.4%	99.7%
City of Auburn	Safety Police First Tier	\$844,543	\$36,944,839	\$38,489,652	\$(1,544,813)	104.2%	\$1,023,318	\$34,484,012	\$23,534,736	\$10,949,276	68.2%	69.9%	70.2%	72.1%
City of Auburn	Safety Police Second Tier	\$740,328	\$2,267,187	\$2,394,764	\$(127,577)	105.6%	\$624,662	\$1,884,568	\$1,763,802	\$120,766	93.6%	91.9%	92.4%	95.3%
City of Avalon	Miscellaneous	\$1,217,889	\$18,733,202	\$15,178,599	\$3,554,603	81.0%	\$1,904,213	\$17,756,931	\$12,666,462	\$5,090,469	71.3%	74.1%	74.5%	75.2%
City of Avalon	PEPRA Miscellaneous	\$771,823	\$880,940	\$904,330	\$(23,390)	102.7%	\$940,521	\$671,383	\$600,103	\$71,280	89.4%	90.3%	91.5%	93.5%
City of Avalon	PEPRA Safety Fire	\$204,950	\$232,710	\$234,939	\$(2,229)	101.0%	\$148,952	\$169,466	\$146,910	\$22,556	86.7%	85.9%	90.5%	93.1%
City of Avalon	PEPRA Safety Police	\$261,462	\$342,232	\$366,320	\$(24,088)	107.0%	\$206,012	\$172,831	\$157,576	\$15,255	91.2%	91.8%	94.2%	101.5%
City of Avalon	Safety	\$1,220,582	\$25,841,572	\$21,361,437	\$4,480,135	82.7%	\$1,948,308	\$24,277,364	\$17,515,046	\$6,762,318	72.1%	71.9%	72.1%	73.1%



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City of Avenal	Miscellaneous	\$1,181,230	\$12,971,370	\$11,002,004	\$1,969,366	84.8%	\$1,370,607	\$12,263,417	\$9,190,775	\$3,072,642	74.9%	76.1%	75.7%	77.2%
City of Avenal	PEPRA Miscellaneous	\$503,412	\$391,945	\$415,361	\$(23,416)	106.0%	\$496,575	\$292,556	\$267,484	\$25,072	91.4%	91.3%	91.5%	95.5%
City of Avenal	PEPRA Safety Police	\$661,958	\$1,032,832	\$1,058,971	\$(26,139)	102.5%	\$693,234	\$792,879	\$707,596	\$85,283	89.2%	90.3%	91.2%	92.7%
City of Avenal	Safety Police	\$409,856	\$3,087,150	\$2,719,510	\$367,640	88.1%	\$579,185	\$2,726,783	\$2,072,742	\$654,041	76.0%	75.4%	73.6%	74.1%
City of Azusa	PEPRA Safety Police	\$2,193,604	\$1,947,663	\$2,140,274	\$(192,611)	109.9%	\$1,746,021	\$1,210,172	\$1,079,523	\$130,649	89.2%	90.5%	91.7%	94.4%
City of Azusa	Safety	\$3,630,149	\$147,284,344	\$161,217,557	\$(13,933,213)	109.5%	\$3,907,732	\$141,076,903	\$97,182,396	\$43,894,507	68.9%	70.2%	70.7%	72.6%
City of Azusa	Safety Police Second Tier	\$567,568	\$2,318,411	\$2,549,955	\$(231,544)	110.0%	\$755,569	\$1,337,415	\$1,219,532	\$117,883	91.2%	92.5%	91.5%	93.9%
City of Baldwin Park	PEPRA Safety Police	\$2,353,844	\$3,014,180	\$3,183,372	\$(169,192)	105.6%	\$2,416,249	\$1,552,469	\$1,393,100	\$159,369	89.7%	90.5%	91.6%	94.9%
City of Baldwin Park	Safety	\$3,785,975	\$136,483,427	\$141,956,517	\$(5,473,090)	104.0%	\$4,810,326	\$128,996,688	\$120,316,304	\$8,680,384	93.3%	96.0%	71.2%	72.7%
City of Banning	PEPRA Safety Police	\$1,902,135	\$1,303,769	\$1,378,457	\$(74,688)	105.7%	\$1,131,291	\$845,027	\$770,732	\$74,295	91.2%	91.8%	91.8%	96.0%
City of Banning	Safety	\$1,424,494	\$60,004,102	\$46,133,780	\$13,870,322	76.9%	\$1,455,512	\$57,275,771	\$38,727,031	\$18,548,740	67.6%	68.1%	68.0%	69.2%
City of Banning	Safety Police Second Tier	\$119,574	\$331,615	\$346,743	\$(15,128)	104.6%	\$201,421	\$244,422	\$221,726	\$22,696	90.7%	90.8%	92.4%	N/A
City of Barstow	Miscellaneous	\$2,888,101	\$82,199,363	\$72,444,485	\$9,754,878	88.1%	\$4,083,958	\$79,690,563	\$62,594,448	\$17,096,115	78.5%	80.6%	81.1%	83.1%
City of Barstow	PEPRA Miscellaneous	\$2,666,640	\$1,919,516	\$1,997,144	\$(77,628)	104.0%	\$2,320,876	\$1,365,627	\$1,223,630	\$141,997	89.6%	89.5%	90.1%	92.6%
City of Barstow	PEPRA Safety Police	\$1,660,076	\$1,747,958	\$1,789,815	\$(41,857)	102.4%	\$1,616,571	\$1,369,645	\$1,233,083	\$136,562	90.0%	91.1%	92.3%	95.3%
City of Barstow	Safety	\$2,095,304	\$57,563,935	\$45,900,714	\$11,663,221	79.7%	\$2,568,061	\$53,136,278	\$37,180,461	\$15,955,817	70.0%	71.2%	71.6%	74.0%
City of Beaumont	Miscellaneous	\$5,344,927	\$42,583,033	\$37,104,646	\$5,478,387	87.1%	\$5,142,570	\$37,847,100	\$28,637,354	\$9,209,746	75.7%	76.5%	76.3%	77.4%
City of Beaumont	PEPRA Miscellaneous	\$3,226,469	\$1,909,348	\$2,041,173	\$(131,825)	106.9%	\$2,958,415	\$1,222,424	\$1,128,059	\$94,365	92.3%	93.8%	94.5%	97.2%
City of Beaumont	PEPRA Safety Police	\$1,460,431	\$917,408	\$980,472	\$(63,064)	106.9%	\$989,618	\$522,793	\$480,750	\$42,043	92.0%	91.7%	92.9%	97.3%
City of Beaumont	Safety	\$3,906,435	\$58,071,150	\$50,213,452	\$7,857,698	86.5%	\$3,622,567	\$50,849,975	\$38,185,323	\$12,664,652	75.1%	75.0%	74.0%	74.8%
City of Bell	Miscellaneous	\$1,845,318	\$43,305,076	\$31,653,562	\$11,651,514	73.1%	\$1,931,488	\$42,595,942	\$27,693,567	\$14,902,375	65.0%	65.5%	65.3%	65.8%
City of Bell	PEPRA Miscellaneous	\$1,913,114	\$1,429,412	\$1,469,404	\$(39,992)	102.8%	\$1,563,731	\$1,029,583	\$912,767	\$116,816	88.7%	89.9%	91.7%	95.1%
City of Bell	PEPRA Safety Police	\$1,204,399	\$1,393,226	\$1,451,908	\$(58,682)	104.2%	\$1,071,509	\$958,207	\$870,549	\$87,658	90.9%	91.6%	91.8%	95.1%
City of Bell	Safety First Tier	\$1,083,334	\$79,878,012	\$57,346,684	\$22,531,328	71.8%	\$1,255,510	\$77,753,920	\$50,029,318	\$27,724,602	64.3%	66.0%	67.0%	69.0%
City of Bell	Safety Police Second Tier	\$490,448	\$3,646,308	\$3,383,845	\$262,463	92.8%	\$478,936	\$3,165,561	\$2,575,020	\$590,541	81.3%	82.1%	82.5%	86.3%
City of Bell Gardens	Miscellaneous	\$3,047,378	\$60,803,375	\$48,801,656	\$12,001,719	80.3%	\$3,862,417	\$57,069,792	\$40,209,685	\$16,860,107	70.5%	71.7%	71.9%	73.6%
City of Bell Gardens	Miscellaneous Second Tier	\$863,145	\$1,233,601	\$1,289,211	\$(55,610)	104.5%	\$682,254	\$920,758	\$837,120	\$83,638	90.9%	92.9%	94.3%	97.9%
City of Bell Gardens	PEPRA Miscellaneous	\$2,045,606	\$1,742,194	\$1,808,609	\$(66,415)	103.8%	\$2,093,213	\$1,229,282	\$1,099,486	\$129,796	89.4%	90.8%	91.6%	94.7%
City of Bell Gardens	PEPRA Safety Police	\$1,575,082	\$1,571,016	\$1,612,938	\$(41,922)	102.7%	\$1,133,383	\$1,152,534	\$1,025,389	\$127,145	89.0%	90.2%	91.3%	93.5%
City of Bell Gardens	Safety	\$2,808,201	\$102,531,291	\$81,553,592	\$20,977,699	79.5%	\$3,797,303	\$97,945,012	\$69,363,546	\$28,581,466	70.8%	71.0%	70.1%	70.5%
City of Bell Gardens	Safety Second Tier	\$412,699	\$724,367	\$746,200	\$(21,833)	103.0%	\$440,815	\$569,526	\$514,770	\$54,756	90.4%	92.0%	92.8%	96.1%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Bellflower	Miscellaneous	\$4,481,093	\$67,581,641	\$57,479,544	\$10,102,097	85.1%	\$4,676,406	\$64,303,237	\$48,014,880	\$16,288,357	74.7%	75.4%	74.9%	76.7%
City of Bellflower	PEPRA Miscellaneous	\$2,036,521	\$1,909,916	\$2,101,881	\$(191,965)	110.1%	\$1,904,484	\$1,372,894	\$1,217,141	\$155,753	88.7%	90.2%	91.9%	95.0%
City of Belmont	Miscellaneous	\$4,799,067	\$83,367,173	\$67,729,900	\$15,637,273	81.2%	\$5,604,255	\$77,732,935	\$54,889,018	\$22,843,917	70.6%	71.1%	71.1%	72.7%
City of Belmont	Miscellaneous Second Tier	\$863,320	\$1,245,017	\$1,297,022	\$(52,005)	104.2%	\$950,466	\$893,773	\$805,595	\$88,178	90.1%	93.2%	94.4%	N/A
City of Belmont	PEPRA Miscellaneous	\$3,311,101	\$2,603,377	\$2,771,562	\$(168,185)	106.5%	\$3,291,569	\$1,746,387	\$1,606,294	\$140,093	92.0%	92.7%	92.7%	95.1%
City of Belmont	PEPRA Safety Police	\$1,847,532	\$1,922,341	\$1,972,688	\$(50,347)	102.6%	\$1,609,884	\$1,354,951	\$1,198,163	\$156,788	88.4%	88.6%	89.4%	92.2%
City of Belmont	Safety	\$1,942,717	\$66,112,753	\$51,587,218	\$14,525,535	78.0%	\$2,065,529	\$62,207,605	\$42,113,759	\$20,093,846	67.7%	67.7%	67.3%	68.7%
City of Belmont	Safety Police Second Tier	\$381,613	\$1,104,223	\$1,141,220	\$(36,997)	103.4%	\$375,012	\$867,898	\$785,897	\$82,001	90.6%	92.0%	92.9%	96.1%
City of Belvedere	Miscellaneous	\$941,406	\$14,540,013	\$14,852,691	\$(312,678)	102.2%	\$884,562	\$13,962,325	\$12,725,345	\$1,236,980	91.1%	93.6%	94.3%	78.7%
City of Belvedere	PEPRA Miscellaneous	\$656,587	\$484,336	\$487,076	\$(2,740)	100.6%	\$634,096	\$323,715	\$274,342	\$49,373	84.7%	84.7%	91.9%	93.7%
City of Belvedere	PEPRA Safety Police	\$489,719	\$269,691	\$267,616	\$2,075	99.2%	\$349,431	\$192,672	\$163,005	\$29,667	84.6%	77.4%	90.9%	93.6%
City of Belvedere	Safety	\$257,340	\$10,551,901	\$10,692,428	\$(140,527)	101.3%	\$250,643	\$10,374,317	\$9,442,572	\$931,745	91.0%	93.5%	93.9%	78.6%
City of Benicia	PEPRA Safety Fire	\$1,168,372	\$1,165,673	\$1,191,213	\$(25,540)	102.2%	\$1,040,093	\$815,483	\$718,377	\$97,106	88.1%	88.8%	89.1%	93.1%
City of Benicia	PEPRA Safety Police	\$1,691,277	\$1,749,067	\$1,785,692	\$(36,625)	102.1%	\$1,592,019	\$1,229,211	\$1,082,051	\$147,160	88.0%	89.6%	91.3%	95.4%
City of Benicia	Safety	\$3,723,569	\$142,865,560	\$107,645,490	\$35,220,070	75.3%	\$3,745,594	\$135,013,450	\$89,885,089	\$45,128,361	66.6%	67.9%	68.4%	70.3%
City of Benicia	Safety Second Tier	\$1,173,542	\$4,888,990	\$5,072,812	\$(183,822)	103.8%	\$1,357,698	\$4,001,757	\$3,677,318	\$324,439	91.9%	92.2%	93.4%	96.7%
City of Biggs	Miscellaneous	\$391,564	\$3,178,293	\$2,730,131	\$448,162	85.9%	\$373,194	\$2,897,222	\$2,176,603	\$720,619	75.1%	75.9%	77.0%	78.5%
City of Biggs	PEPRA Miscellaneous	\$44,412	\$16,008	\$16,699	\$(691)	104.3%	\$48,991	\$9,143	\$7,346	\$1,797	80.3%	85.8%	91.6%	94.4%
City of Biggs	Safety	\$-	\$326,690	\$219,300	\$107,390	67.1%	\$-	\$341,371	\$203,724	\$137,647	59.7%	59.5%	63.4%	67.6%
City of Bishop	Miscellaneous First Tier	\$719,252	\$19,869,646	\$16,476,825	\$3,392,821	82.9%	\$708,130	\$19,730,699	\$14,675,348	\$5,055,351	74.4%	76.0%	71.0%	73.9%
City of Bishop	Miscellaneous Second Tier	\$396,303	\$797,088	\$804,545	\$(7,457)	100.9%	\$382,577	\$682,976	\$604,626	\$78,350	88.5%	89.6%	90.3%	92.7%
City of Bishop	PEPRA Miscellaneous	\$671,792	\$578,147	\$604,221	\$(26,074)	104.5%	\$605,180	\$415,187	\$374,610	\$40,577	90.2%	91.6%	90.9%	93.3%
City of Bishop	PEPRA Safety Fire	\$154,468	\$131,468	\$140,789	\$(9,321)	107.1%	\$154,524	\$78,698	\$72,985	\$5,713	92.7%	94.5%	97.2%	N/A
City of Bishop	PEPRA Safety Police	\$152,964	\$194,586	\$205,372	\$(10,786)	105.5%	\$84,919	\$156,276	\$145,026	\$11,250	92.8%	91.8%	92.8%	101.5%
City of Bishop	Safety First Tier	\$423,257	\$24,021,963	\$20,070,476	\$3,951,487	83.6%	\$417,749	\$23,167,017	\$17,257,101	\$5,909,916	74.5%	76.2%	68.3%	70.8%
City of Bishop	Safety Second Tier	\$397,392	\$1,538,811	\$1,592,390	\$(53,579)	103.5%	\$514,939	\$1,143,776	\$1,036,715	\$107,061	90.6%	92.6%	94.4%	98.6%
City of Blue Lake	Miscellaneous	\$147,973	\$2,908,116	\$2,062,496	\$845,620	70.9%	\$147,013	\$2,775,812	\$1,710,925	\$1,064,887	61.6%	62.2%	65.7%	69.0%
City of Blue Lake	PEPRA Miscellaneous	\$228,256	\$239,058	\$252,945	\$(13,887)	105.8%	\$263,019	\$170,763	\$156,407	\$14,356	91.6%	92.0%	92.2%	96.0%
City of Blue Lake	Safety Police	\$-	\$291,139	\$210,071	\$81,068	72.2%	\$-	\$288,603	\$187,362	\$101,241	64.9%	66.3%	66.3%	68.0%
City of Blythe	Miscellaneous	\$1,715,645	\$40,603,593	\$30,265,769	\$10,337,824	74.5%	\$1,630,373	\$38,747,058	\$25,461,742	\$13,285,316	65.7%	67.2%	67.3%	69.1%
City of Blythe	PEPRA Miscellaneous	\$418,504	\$495,564	\$512,013	\$(16,449)	103.3%	\$435,133	\$366,120	\$323,647	\$42,473	88.4%	90.4%	92.5%	95.9%



**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Blythe	PEPRA Safety Police	\$667,348	\$868,133	\$893,447	\$(25,314)	102.9%	\$470,227	\$582,785	\$508,166	\$74,619	87.2%	89.2%	91.4%	95.1%
City of Blythe	Safety	\$817,597	\$33,272,305	\$25,274,041	\$7,998,264	76.0%	\$924,554	\$31,750,547	\$21,428,363	\$10,322,184	67.5%	69.6%	69.9%	72.8%
City of Bradbury	Miscellaneous	\$181,424	\$1,350,327	\$1,323,694	\$26,633	98.0%	\$172,424	\$1,204,679	\$1,042,833	\$161,846	86.6%	88.7%	89.6%	92.8%
City of Bradbury	PEPRA Miscellaneous	\$55,000	\$7,865	\$7,295	\$570	92.8%	\$48,308	\$19,243	\$17,815	\$1,428	92.6%	91.5%	94.0%	102.0%
City of Brawley	Miscellaneous	\$2,725,232	\$46,351,563	\$44,861,926	\$1,489,637	96.8%	\$2,847,460	\$44,612,668	\$38,590,853	\$6,021,815	86.5%	89.2%	90.3%	75.4%
City of Brawley	PEPRA Miscellaneous	\$1,578,937	\$922,357	\$952,231	\$(29,874)	103.2%	\$1,429,452	\$638,931	\$569,313	\$69,618	89.1%	90.5%	90.8%	93.0%
City of Brawley	PEPRA Safety Fire	\$441,957	\$443,774	\$447,337	\$(3,563)	100.8%	\$265,524	\$301,435	\$259,682	\$41,753	86.1%	86.6%	86.4%	90.1%
City of Brawley	PEPRA Safety Police	\$627,226	\$1,222,788	\$1,201,351	\$21,437	98.2%	\$624,217	\$941,560	\$800,441	\$141,119	85.0%	87.7%	89.8%	92.6%
City of Brawley	Safety	\$1,510,990	\$52,979,181	\$51,123,802	\$1,855,379	96.5%	\$1,484,609	\$49,709,481	\$42,886,706	\$6,822,775	86.3%	88.8%	89.9%	70.1%
City of Brea	PEPRA Safety Fire	\$1,090,709	\$1,568,812	\$1,247,300	\$321,512	79.5%	\$1,035,371	\$1,190,204	\$750,498	\$439,706	63.1%	N/A	N/A	N/A
City of Brea	PEPRA Safety Police	\$2,907,566	\$2,226,460	\$1,829,059	\$397,401	82.2%	\$2,236,641	\$1,550,424	\$977,642	\$572,782	63.1%	N/A	N/A	N/A
City of Brea	Safety	\$3,545,874	\$207,637,995	\$147,878,773	\$59,759,222	71.2%	\$4,030,760	\$198,053,766	\$124,885,681	\$73,168,085	63.1%	64.4%	64.3%	65.8%
City of Brea	Safety Fire	\$2,742,960	\$87,523,599	\$62,258,276	\$25,265,323	71.1%	\$3,058,524	\$83,661,735	\$52,754,124	\$30,907,611	63.1%	N/A	N/A	N/A
City of Brea	Safety Fire Third Tier	\$330,331	\$456,217	\$369,493	\$86,724	81.0%	\$313,267	\$330,165	\$208,191	\$121,974	63.1%	N/A	N/A	N/A
City of Brea	Safety Police Third Tier	\$478,699	\$766,787	\$611,998	\$154,789	79.8%	\$481,100	\$576,181	\$363,320	\$212,861	63.1%	N/A	N/A	N/A
City of Brentwood	PEPRA Safety Police	\$2,998,853	\$3,059,552	\$3,086,306	\$(26,754)	100.9%	\$2,699,162	\$2,275,209	\$1,996,141	\$279,068	87.7%	88.5%	90.2%	93.6%
City of Brentwood	Safety	\$4,531,322	\$87,288,607	\$77,157,205	\$10,131,402	88.4%	\$4,550,331	\$82,211,153	\$64,775,870	\$17,435,283	78.8%	79.0%	74.9%	76.3%
City of Brentwood	Safety Police Second Tier	\$1,311,954	\$3,736,137	\$3,822,790	\$(86,653)	102.3%	\$1,445,025	\$3,153,363	\$2,859,383	\$293,980	90.7%	93.1%	94.5%	98.0%
City of Brisbane	Miscellaneous First Tier	\$3,092,398	\$47,571,553	\$38,045,145	\$9,526,408	80.0%	\$3,026,793	\$44,786,378	\$31,495,996	\$13,290,382	70.3%	71.3%	71.6%	73.2%
City of Brisbane	Miscellaneous Second Tier	\$756,821	\$829,470	\$863,731	\$(34,261)	104.1%	\$593,995	\$617,912	\$557,582	\$60,330	90.2%	91.2%	91.8%	93.9%
City of Brisbane	PEPRA Miscellaneous	\$2,569,400	\$2,377,112	\$2,505,293	\$(128,181)	105.4%	\$2,226,456	\$1,753,525	\$1,600,728	\$152,797	91.3%	92.0%	92.4%	94.9%
City of Brisbane	PEPRA Safety Fire	\$608,123	\$472,554	\$503,479	\$(30,925)	106.5%	\$477,491	\$290,385	\$267,295	\$23,090	92.0%	91.1%	90.4%	92.3%
City of Brisbane	PEPRA Safety Police	\$831,643	\$1,108,712	\$1,129,254	\$(20,542)	101.9%	\$843,183	\$869,399	\$771,547	\$97,852	88.7%	90.1%	90.8%	93.8%
City of Brisbane	Safety	\$2,072,114	\$50,294,640	\$40,464,082	\$9,830,558	80.5%	\$1,797,008	\$47,916,290	\$34,299,482	\$13,616,808	71.6%	72.6%	72.8%	74.8%
City of Buellton	Miscellaneous	\$801,866	\$10,566,496	\$8,792,647	\$1,773,849	83.2%	\$850,151	\$10,117,235	\$7,470,097	\$2,647,138	73.8%	74.7%	74.4%	76.2%
City of Buellton	PEPRA Miscellaneous	\$810,031	\$718,571	\$768,002	\$(49,431)	106.9%	\$759,692	\$501,537	\$469,718	\$31,819	93.7%	95.0%	93.8%	97.1%
City of Buena Park	PEPRA Safety Police	\$3,804,307	\$4,054,578	\$4,202,975	\$(148,397)	103.7%	\$3,328,741	\$2,831,280	\$2,558,660	\$272,620	90.4%	91.5%	92.8%	95.8%
City of Buena Park	Safety	\$6,402,998	\$254,273,320	\$186,612,479	\$67,660,841	73.4%	\$6,422,482	\$244,224,710	\$159,547,360	\$84,677,350	65.3%	66.8%	68.0%	70.3%
City of Buena Park	Safety Police Second Tier	\$310,911	\$852,524	\$838,151	\$14,373	98.3%	\$298,529	\$734,539	\$638,484	\$96,055	86.9%	89.1%	91.2%	N/A
City of Burlingame	PEPRA Safety Police	\$2,282,473	\$1,778,669	\$1,855,642	\$(76,973)	104.3%	\$2,117,355	\$1,175,542	\$1,058,264	\$117,278	90.0%	89.2%	90.6%	93.2%
City of Burlingame	Safety Police	\$2,888,830	\$106,948,228	\$80,283,153	\$26,665,075	75.1%	\$2,910,032	\$102,698,135	\$68,660,299	\$34,037,836	66.9%	68.1%	68.4%	70.7%

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City of Calabasas	Miscellaneous	\$4,881,006	\$44,559,416	\$39,511,434	\$5,047,982	88.7%	\$5,184,562	\$41,006,962	\$32,000,328	\$9,006,634	78.0%	78.9%	78.9%	80.1%
City of Calabasas	PEPRA Miscellaneous	\$1,145,503	\$958,178	\$995,936	\$(37,758)	103.9%	\$1,376,577	\$739,856	\$671,477	\$68,379	90.8%	91.5%	92.3%	95.8%
City of Calexico	Miscellaneous	\$3,361,246	\$57,392,568	\$46,684,423	\$10,708,145	81.3%	\$3,402,036	\$55,390,799	\$40,065,073	\$15,325,726	72.3%	73.8%	74.4%	76.6%
City of Calexico	PEPRA Miscellaneous	\$1,838,667	\$953,666	\$1,024,480	\$(70,814)	107.4%	\$1,766,545	\$558,093	\$519,941	\$38,152	93.2%	94.1%	94.5%	92.9%
City of Calexico	PEPRA Safety Fire	\$474,757	\$349,519	\$382,937	\$(33,418)	109.6%	\$336,106	\$154,510	\$147,930	\$6,580	95.7%	96.1%	84.5%	85.7%
City of Calexico	PEPRA Safety Police	\$573,711	\$683,597	\$713,145	\$(29,548)	104.3%	\$559,596	\$435,880	\$391,691	\$44,189	89.9%	90.1%	90.1%	88.8%
City of Calexico	Safety	\$2,771,059	\$61,256,744	\$48,232,672	\$13,024,072	78.7%	\$2,669,770	\$58,027,162	\$40,488,107	\$17,539,055	69.8%	71.3%	71.7%	73.1%
City of California City	Miscellaneous	\$1,012,554	\$30,406,959	\$23,926,669	\$6,480,290	78.7%	\$1,443,402	\$28,717,136	\$19,993,505	\$8,723,631	69.6%	69.8%	68.6%	69.7%
City of California City	Miscellaneous Second Tier	\$40,485	\$258,602	\$259,280	\$(678)	100.3%	\$-	\$253,757	\$224,816	\$28,941	88.6%	90.1%	90.2%	93.4%
City of California City	PEPRA Miscellaneous	\$2,538,930	\$2,052,837	\$2,135,636	\$(82,799)	104.0%	\$2,298,739	\$1,500,337	\$1,355,317	\$145,020	90.3%	91.2%	91.5%	94.4%
City of California City	PEPRA Safety Fire	\$625,529	\$929,903	\$962,741	\$(32,838)	103.5%	\$560,729	\$654,469	\$586,585	\$67,884	89.6%	90.8%	90.9%	93.8%
City of California City	PEPRA Safety Police	\$1,096,695	\$1,268,028	\$1,295,805	\$(27,777)	102.2%	\$1,077,431	\$1,096,845	\$989,255	\$107,590	90.2%	89.8%	92.0%	95.9%
City of California City	Safety First Tier	\$585,955	\$30,213,388	\$24,045,003	\$6,168,385	79.6%	\$752,504	\$28,030,184	\$19,939,189	\$8,090,995	71.1%	70.8%	69.3%	69.5%
City of California City	Safety Police Second Tier	\$-	\$413,847	\$389,568	\$24,279	94.1%	\$-	\$358,352	\$294,126	\$64,226	82.1%	83.0%	85.1%	86.5%
City of Calimesa	Miscellaneous	\$412,823	\$4,744,203	\$4,061,832	\$682,371	85.6%	\$403,728	\$4,569,239	\$3,482,863	\$1,086,376	76.2%	78.0%	78.4%	80.5%
City of Calimesa	PEPRA Miscellaneous	\$493,906	\$250,446	\$267,615	\$(17,169)	106.9%	\$309,455	\$155,217	\$142,631	\$12,586	91.9%	90.8%	92.7%	97.1%
City of Calipatria	Miscellaneous	\$291,865	\$2,724,438	\$2,626,115	\$98,323	96.4%	\$281,132	\$2,606,574	\$2,243,959	\$362,615	86.1%	88.2%	89.9%	92.6%
City of Calipatria	PEPRA Miscellaneous	\$32,614	\$18,358	\$20,189	\$(1,831)	110.0%	\$31,824	\$10,922	\$10,024	\$898	91.8%	94.4%	97.3%	N/A
City of Calipatria	PEPRA Safety Fire	\$32,864	\$24,734	\$26,182	\$(1,448)	105.9%	\$30,534	\$15,302	\$13,917	\$1,385	90.9%	93.8%	97.2%	N/A
City of Calipatria	PEPRA Safety Police	\$68,078	\$340,103	\$366,956	\$(26,853)	107.9%	\$33,987	\$308,216	\$296,930	\$11,286	96.3%	92.6%	91.9%	95.2%
City of Calipatria	Safety Fire	\$64,344	\$1,068,014	\$939,031	\$128,983	87.9%	\$60,105	\$1,008,684	\$788,250	\$220,434	78.1%	77.5%	77.2%	79.2%
City of Calipatria	Safety Police	\$107,527	\$1,987,029	\$1,677,151	\$309,878	84.4%	\$104,847	\$1,867,913	\$1,396,371	\$471,542	74.8%	76.1%	77.1%	74.2%
City of Calistoga	Miscellaneous	\$1,214,138	\$25,070,047	\$20,658,366	\$4,411,681	82.4%	\$1,187,231	\$23,692,178	\$17,220,647	\$6,471,531	72.7%	74.6%	71.8%	69.8%
City of Calistoga	Miscellaneous Second Tier	\$407,173	\$903,409	\$950,759	\$(47,350)	105.2%	\$453,062	\$755,084	\$700,251	\$54,833	92.7%	93.4%	93.6%	96.7%
City of Calistoga	PEPRA Miscellaneous	\$1,451,944	\$1,480,746	\$1,543,098	\$(62,352)	104.2%	\$1,530,406	\$1,133,435	\$1,028,983	\$104,452	90.8%	91.7%	92.1%	94.3%
City of Calistoga	PEPRA Safety Fire	\$666,762	\$441,835	\$462,059	\$(20,224)	104.6%	\$442,091	\$305,200	\$277,144	\$28,056	90.8%	89.7%	89.6%	84.9%
City of Calistoga	PEPRA Safety Police	\$749,228	\$575,839	\$579,356	\$(3,517)	100.6%	\$680,527	\$404,367	\$348,889	\$55,478	86.3%	87.0%	90.6%	94.8%
City of Calistoga	Safety	\$570,512	\$19,885,090	\$17,281,468	\$2,603,622	86.9%	\$646,551	\$18,221,942	\$13,949,514	\$4,272,428	76.6%	76.7%	73.9%	72.4%
City of Calistoga	Safety Fire Second Tier	\$-	\$43,965	\$47,655	\$(3,690)	108.4%	\$-	\$34,934	\$33,114	\$1,820	94.8%	97.3%	93.6%	94.7%
City of Calistoga	Safety Police Second Tier	\$202,727	\$444,817	\$461,674	\$(16,857)	103.8%	\$192,252	\$360,127	\$328,947	\$31,180	91.3%	92.6%	92.9%	96.4%
City of Campbell	PEPRA Safety Police	\$3,433,557	\$3,452,174	\$3,669,619	\$(217,445)	106.3%	\$2,372,229	\$2,588,953	\$2,407,553	\$181,400	93.0%	90.6%	91.1%	94.0%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Campbell	Safety First Tier	\$2,814,115	\$107,136,736	\$84,002,297	\$23,134,439	78.4%	\$3,189,963	\$101,873,363	\$69,867,320	\$32,006,043	68.6%	68.8%	68.2%	68.9%
City of Campbell	Safety Second Tier	\$858,399	\$3,242,100	\$3,272,908	\$(30,808)	101.0%	\$786,281	\$2,531,277	\$2,218,102	\$313,175	87.6%	89.3%	91.0%	93.7%
City of Canyon Lake	Miscellaneous	\$182,540	\$1,806,277	\$1,458,749	\$347,528	80.8%	\$209,270	\$1,735,390	\$1,244,997	\$490,393	71.7%	73.0%	73.8%	76.7%
City of Canyon Lake	PEPRA Miscellaneous	\$430,602	\$312,194	\$330,482	\$(18,288)	105.9%	\$412,982	\$206,317	\$187,527	\$18,790	90.9%	91.2%	92.2%	94.3%
City of Capitola	Miscellaneous	\$1,990,466	\$43,920,638	\$33,996,598	\$9,924,040	77.4%	\$2,245,754	\$41,879,096	\$28,596,115	\$13,282,981	68.3%	69.4%	69.6%	71.0%
City of Capitola	PEPRA Miscellaneous	\$1,666,356	\$1,282,597	\$1,378,059	\$(95,462)	107.4%	\$1,186,984	\$889,045	\$817,146	\$71,899	91.9%	91.9%	91.6%	95.0%
City of Capitola	PEPRA Safety Police	\$912,277	\$894,451	\$959,670	\$(65,219)	107.3%	\$850,699	\$596,977	\$550,267	\$46,710	92.2%	92.5%	92.0%	97.9%
City of Capitola	Safety	\$1,367,629	\$48,691,421	\$37,521,804	\$11,169,617	77.1%	\$1,469,730	\$46,263,638	\$31,625,063	\$14,638,575	68.4%	70.0%	70.6%	72.4%
City of Carmel-By-The-Sea	Miscellaneous	\$1,323,215	\$42,934,044	\$33,379,800	\$9,554,244	77.7%	\$1,417,736	\$41,783,682	\$28,987,025	\$12,796,657	69.4%	71.5%	72.3%	74.8%
City of Carmel-By-The-Sea	Miscellaneous Second Tier	\$1,473,817	\$2,225,011	\$2,288,157	\$(63,146)	102.8%	\$1,441,657	\$1,687,452	\$1,506,704	\$180,748	89.3%	90.5%	90.8%	92.4%
City of Carmel-By-The-Sea	PEPRA Miscellaneous	\$1,220,117	\$1,256,956	\$1,296,057	\$(39,101)	103.1%	\$1,477,829	\$971,257	\$872,218	\$99,039	89.8%	90.4%	89.6%	90.7%
City of Carmel-By-The-Sea	PEPRA Safety Fire	\$356,621	\$780,690	\$785,911	\$(5,221)	100.7%	\$339,312	\$608,794	\$533,337	\$75,457	87.6%	89.0%	89.7%	91.8%
City of Carmel-By-The-Sea	PEPRA Safety Police	\$698,985	\$865,710	\$884,750	\$(19,040)	102.2%	\$639,771	\$634,468	\$562,527	\$71,941	88.7%	89.9%	90.7%	93.8%
City of Carmel-By-The-Sea	Safety	\$948,193	\$37,988,709	\$27,546,129	\$10,442,580	72.5%	\$1,044,332	\$37,678,742	\$24,735,235	\$12,943,507	65.6%	67.4%	68.5%	71.1%
City of Carmel-By-The-Sea	Safety Fire Second Tier	\$123,245	\$373,511	\$378,219	\$(4,708)	101.3%	\$118,432	\$297,409	\$263,323	\$34,086	88.5%	90.4%	91.4%	93.9%
City of Carmel-By-The-Sea	Safety Police Second Tier	\$99,867	\$487,795	\$509,892	\$(22,097)	104.5%	\$94,592	\$397,196	\$366,973	\$30,223	92.4%	95.0%	96.2%	100.0%
City of Carpinteria	Miscellaneous	\$1,803,186	\$21,509,816	\$17,455,210	\$4,054,606	81.1%	\$1,869,512	\$21,023,417	\$15,257,027	\$5,766,390	72.6%	73.7%	74.5%	76.6%
City of Carpinteria	PEPRA Miscellaneous	\$835,928	\$690,299	\$720,764	\$(30,465)	104.4%	\$808,642	\$478,411	\$432,806	\$45,605	90.5%	91.6%	91.5%	94.8%
City of Carpinteria	Safety	\$-	\$9,435,674	\$6,427,984	\$3,007,690	68.1%	\$-	\$9,410,150	\$5,789,557	\$3,620,593	61.5%	63.7%	65.4%	67.7%
City of Cathedral City	Miscellaneous First Tier	\$3,978,908	\$67,314,873	\$59,156,370	\$8,158,503	87.9%	\$4,391,728	\$63,740,616	\$48,981,527	\$14,759,089	76.8%	77.8%	77.8%	79.2%
City of Cathedral City	Miscellaneous Second Tier	\$689,594	\$661,193	\$727,500	\$(66,307)	110.0%	\$685,313	\$445,157	\$430,608	\$14,549	96.7%	97.8%	97.4%	N/A
City of Cathedral City	PEPRA Miscellaneous	\$2,686,833	\$2,838,998	\$3,114,905	\$(275,907)	109.7%	\$2,635,581	\$2,189,216	\$2,116,746	\$72,470	96.7%	97.5%	97.3%	94.7%
City of Cathedral City	PEPRA Safety Fire	\$1,776,785	\$1,582,020	\$1,732,480	\$(150,460)	109.5%	\$1,806,098	\$1,104,831	\$1,069,302	\$35,529	96.8%	95.2%	95.4%	93.9%
City of Cathedral City	PEPRA Safety Police	\$1,561,074	\$1,871,048	\$2,044,143	\$(173,095)	109.3%	\$1,571,578	\$1,461,605	\$1,413,157	\$48,448	96.7%	95.8%	96.2%	94.6%
City of Cathedral City	Safety Fire	\$3,089,724	\$62,778,585	\$56,562,484	\$6,216,101	90.1%	\$3,251,405	\$57,442,232	\$45,078,256	\$12,363,976	78.5%	79.2%	78.8%	79.8%
City of Cathedral City	Safety Fire Second Tier	\$131,643	\$204,409	\$223,814	\$(19,405)	109.5%	\$121,128	\$143,972	\$139,161	\$4,811	96.7%	97.4%	96.4%	92.5%
City of Cathedral City	Safety Police	\$4,822,972	\$88,337,806	\$77,220,862	\$11,116,944	87.4%	\$4,421,845	\$82,031,478	\$62,813,744	\$19,217,734	76.6%	77.8%	77.4%	78.9%
City of Chino	PEPRA Safety Police	\$6,297,438	\$5,389,645	\$5,593,298	\$(203,653)	103.8%	\$4,645,706	\$3,672,389	\$3,285,386	\$387,003	89.5%	89.5%	90.7%	93.8%
City of Chino	Safety	\$6,055,548	\$179,906,435	\$179,210,029	\$696,406	99.6%	\$6,196,291	\$168,334,012	\$149,758,857	\$18,575,155	89.0%	91.3%	92.0%	73.0%
City of Chino	Safety Police Second Tier	\$1,307,229	\$3,034,947	\$3,176,912	\$(141,965)	104.7%	\$1,227,877	\$2,214,890	\$2,023,625	\$191,265	91.4%	92.7%	93.5%	96.5%
City of Chowchilla	Miscellaneous First Tier	\$1,334,906	\$23,879,414	\$25,098,190	\$(1,218,776)	105.1%	\$1,480,529	\$22,914,636	\$21,490,930	\$1,423,706	93.8%	96.5%	67.9%	N/A

**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Chowchilla	Miscellaneous Second Tier	\$295,422	\$551,952	\$560,627	\$(8,675)	101.6%	\$310,392	\$493,709	\$439,852	\$53,857	89.1%	90.7%	90.8%	92.9%
City of Chowchilla	PEPRA Miscellaneous	\$1,062,003	\$914,716	\$957,166	\$(42,450)	104.6%	\$1,211,805	\$624,679	\$562,942	\$61,737	90.1%	90.9%	92.0%	95.0%
City of Chowchilla	PEPRA Safety Fire	\$150,466	\$53,485	\$59,209	\$(5,724)	110.7%	\$128,170	\$17,093	\$16,649	\$444	97.4%	N/A	N/A	N/A
City of Chowchilla	PEPRA Safety Police	\$974,270	\$1,049,388	\$1,064,362	\$(14,974)	101.4%	\$902,314	\$745,446	\$644,594	\$100,852	86.5%	86.7%	88.8%	91.6%
City of Chowchilla	Safety Fire	\$-	\$1,163,110	\$1,056,931	\$106,179	90.9%	\$-	\$1,129,213	\$916,760	\$212,453	81.2%	79.4%	79.3%	79.9%
City of Chowchilla	Safety Police First Tier	\$465,214	\$15,902,230	\$16,714,765	\$(812,535)	105.1%	\$537,270	\$14,433,290	\$13,546,119	\$887,171	93.9%	96.5%	67.0%	N/A
City of Chowchilla	Safety Police Second Tier	\$65,245	\$46,866	\$52,635	\$(5,769)	112.3%	\$62,051	\$29,551	\$29,778	\$(227)	100.8%	105.0%	105.9%	108.8%
City of Citrus Heights	Miscellaneous	\$3,447,891	\$51,277,776	\$45,037,046	\$6,240,730	87.8%	\$4,225,425	\$46,832,167	\$36,066,652	\$10,765,515	77.0%	78.3%	78.6%	80.1%
City of Citrus Heights	Miscellaneous Second Tier	\$1,438,219	\$2,690,831	\$2,788,440	\$(97,609)	103.6%	\$1,514,549	\$2,014,457	\$1,814,869	\$199,588	90.1%	91.6%	92.5%	94.6%
City of Citrus Heights	PEPRA Miscellaneous	\$2,755,635	\$1,923,270	\$2,023,198	\$(99,928)	105.2%	\$2,736,894	\$1,333,559	\$1,217,441	\$116,118	91.3%	92.2%	92.4%	94.6%
City of Citrus Heights	PEPRA Safety Police	\$2,709,630	\$3,305,591	\$3,395,551	\$(89,960)	102.7%	\$2,583,681	\$2,226,788	\$1,966,938	\$259,850	88.3%	89.5%	90.3%	93.5%
City of Citrus Heights	Safety Police	\$3,399,609	\$55,045,122	\$50,059,689	\$4,985,433	90.9%	\$4,052,839	\$48,544,798	\$38,727,525	\$9,817,273	79.8%	81.1%	80.9%	82.4%
City of Citrus Heights	Safety Police Second Tier	\$1,353,662	\$6,457,685	\$6,657,822	\$(200,137)	103.1%	\$1,645,254	\$5,488,241	\$5,005,506	\$482,735	91.2%	90.7%	91.7%	95.1%
City of Claremont	PEPRA Safety Police	\$454,830	\$1,787,309	\$1,848,758	\$(61,449)	103.4%	\$623,307	\$1,077,695	\$944,899	\$132,796	87.7%	89.2%	90.4%	93.4%
City of Claremont	Safety	\$2,949,736	\$79,961,049	\$60,412,984	\$19,548,065	75.6%	\$3,144,379	\$76,397,140	\$51,293,795	\$25,103,345	67.1%	68.6%	69.0%	71.6%
City of Claremont	Safety Second Tier	\$790,204	\$1,805,657	\$1,865,214	\$(59,557)	103.3%	\$685,335	\$1,390,839	\$1,255,605	\$135,234	90.3%	91.3%	92.0%	95.1%
City of Clayton	Miscellaneous First Tier	\$220,493	\$9,123,747	\$7,464,104	\$1,659,643	81.8%	\$227,929	\$8,910,386	\$6,517,933	\$2,392,453	73.1%	74.1%	73.5%	74.7%
City of Clayton	Miscellaneous Second Tier	\$355,855	\$525,639	\$539,668	\$(14,029)	102.7%	\$239,810	\$373,111	\$330,697	\$42,414	88.6%	90.6%	91.7%	94.3%
City of Clayton	PEPRA Miscellaneous	\$422,880	\$508,730	\$534,893	\$(26,163)	105.1%	\$746,312	\$365,246	\$333,726	\$31,520	91.4%	91.8%	92.0%	94.9%
City of Clayton	PEPRA Safety Police	\$705,190	\$1,639,526	\$1,713,453	\$(73,927)	104.5%	\$589,004	\$1,373,584	\$1,274,160	\$99,424	92.8%	95.6%	90.5%	93.9%
City of Clayton	Safety First Tier	\$322,282	\$12,281,699	\$9,958,305	\$2,323,394	81.1%	\$394,614	\$11,644,253	\$8,388,437	\$3,255,816	72.0%	73.8%	74.6%	74.9%
City of Clayton	Safety Second Tier	\$-	\$263,015	\$277,552	\$(14,537)	105.5%	\$-	\$246,955	\$232,315	\$14,640	94.1%	96.4%	96.5%	99.2%
City of Clearlake	Miscellaneous	\$565,648	\$9,527,698	\$7,905,020	\$1,622,678	83.0%	\$651,266	\$9,153,596	\$6,751,871	\$2,401,725	73.8%	76.0%	75.8%	77.1%
City of Clearlake	PEPRA Miscellaneous	\$1,672,959	\$989,123	\$1,089,288	\$(100,165)	110.1%	\$1,341,089	\$667,751	\$610,275	\$57,476	91.4%	90.4%	91.8%	95.4%
City of Clearlake	PEPRA Safety Police	\$645,653	\$1,128,203	\$1,236,538	\$(108,335)	109.6%	\$706,123	\$799,217	\$725,026	\$74,191	90.7%	89.4%	90.1%	94.5%
City of Clearlake	Safety	\$1,051,274	\$21,069,295	\$16,906,586	\$4,162,709	80.2%	\$1,066,489	\$19,610,286	\$13,863,705	\$5,746,581	70.7%	70.7%	69.9%	70.5%
City of Cloverdale	Miscellaneous	\$1,719,749	\$20,149,134	\$16,496,288	\$3,652,846	81.9%	\$1,624,558	\$18,790,849	\$13,400,173	\$5,390,676	71.3%	72.7%	72.8%	74.2%
City of Cloverdale	PEPRA Miscellaneous	\$732,000	\$976,355	\$1,018,090	\$(41,735)	104.3%	\$909,527	\$774,349	\$706,167	\$68,182	91.2%	92.9%	93.7%	96.7%
City of Cloverdale	PEPRA Safety Police	\$607,587	\$847,019	\$869,253	\$(22,234)	102.6%	\$568,370	\$606,629	\$540,917	\$65,712	89.2%	89.8%	90.6%	93.5%
City of Cloverdale	Safety	\$877,690	\$19,599,679	\$14,839,065	\$4,760,614	75.7%	\$861,315	\$19,273,499	\$13,079,719	\$6,193,780	67.9%	68.9%	69.3%	70.9%
City of Coachella City	Miscellaneous	\$2,984,454	\$51,221,280	\$56,211,134	\$(4,989,854)	109.7%	\$3,526,957	\$49,993,091	\$36,346,890	\$13,646,201	72.7%	73.7%	73.9%	75.1%



**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Coachella City	Miscellaneous Second Tier	\$436,354	\$896,219	\$984,048	\$(87,829)	109.8%	\$556,460	\$705,439	\$640,952	\$64,487	90.9%	91.9%	92.6%	95.1%
City of Coachella City	PEPRA Miscellaneous	\$2,085,248	\$1,379,121	\$1,520,724	\$(141,603)	110.3%	\$1,900,728	\$862,535	\$792,678	\$69,857	91.9%	92.4%	90.8%	92.6%
City of Coachella City	Safety	\$-	\$16,172,757	\$17,707,636	\$(1,534,879)	109.5%	\$-	\$16,101,448	\$10,421,113	\$5,680,335	64.7%	66.6%	67.5%	69.5%
City of Coalinga	Miscellaneous	\$1,453,145	\$6,596,267	\$6,680,903	\$(84,636)	101.3%	\$1,414,850	\$5,832,843	\$5,226,000	\$606,843	89.6%	92.1%	93.0%	N/A
City of Coalinga	PEPRA Miscellaneous	\$1,303,088	\$813,036	\$839,523	\$(26,487)	103.3%	\$837,015	\$540,532	\$475,591	\$64,941	88.0%	88.0%	90.2%	93.6%
City of Coalinga	PEPRA Safety Fire	\$842,981	\$658,457	\$671,198	\$(12,741)	101.9%	\$775,050	\$459,886	\$401,931	\$57,955	87.4%	85.4%	87.6%	89.6%
City of Coalinga	PEPRA Safety Police	\$587,209	\$491,692	\$504,569	\$(12,877)	102.6%	\$379,054	\$277,893	\$237,542	\$40,351	85.5%	86.6%	87.4%	92.7%
City of Coalinga	Safety	\$1,397,447	\$9,499,462	\$9,485,145	\$14,317	99.8%	\$1,466,293	\$8,157,361	\$7,211,216	\$946,145	88.4%	90.7%	91.9%	N/A
City of Colfax	Miscellaneous	\$196,127	\$1,045,684	\$976,509	\$69,175	93.4%	\$359,481	\$1,003,687	\$835,820	\$167,867	83.3%	84.7%	83.8%	86.2%
City of Colfax	PEPRA Miscellaneous	\$471,529	\$319,070	\$336,005	\$(16,935)	105.3%	\$361,064	\$232,702	\$211,872	\$20,830	91.0%	91.8%	93.4%	98.4%
City of Colton	PEPRA Safety Fire	\$1,643,893	\$3,321,178	\$3,434,641	\$(113,463)	103.4%	\$1,473,450	\$2,700,186	\$2,469,679	\$230,507	91.5%	89.6%	91.6%	94.5%
City of Colton	PEPRA Safety Police	\$2,156,783	\$2,418,079	\$2,478,866	\$(60,787)	102.5%	\$1,975,106	\$1,668,487	\$1,481,483	\$187,004	88.8%	90.0%	90.2%	93.2%
City of Colton	Safety Fire	\$1,636,738	\$90,999,003	\$65,292,930	\$25,706,073	71.8%	\$1,930,927	\$89,041,989	\$57,425,016	\$31,616,973	64.5%	67.2%	67.9%	69.8%
City of Colton	Safety Fire Second Tier	\$433,767	\$1,909,423	\$1,974,001	\$(64,578)	103.4%	\$543,144	\$1,584,896	\$1,451,834	\$133,062	91.6%	93.5%	94.9%	98.6%
City of Colton	Safety Police	\$2,570,511	\$114,477,419	\$86,554,465	\$27,922,954	75.6%	\$2,905,446	\$109,528,359	\$73,634,226	\$35,894,133	67.2%	68.7%	69.1%	70.9%
City of Colton	Safety Police Second Tier	\$272,766	\$599,160	\$615,017	\$(15,857)	102.6%	\$276,296	\$434,562	\$388,735	\$45,827	89.5%	91.0%	92.2%	95.3%
City of Colusa	Miscellaneous First Tier	\$414,517	\$14,163,707	\$10,946,877	\$3,216,830	77.3%	\$501,650	\$13,835,745	\$9,546,974	\$4,288,771	69.0%	70.4%	71.2%	72.8%
City of Colusa	Miscellaneous Second Tier	\$181,121	\$125,122	\$133,392	\$(8,270)	106.6%	\$58,947	\$64,263	\$57,557	\$6,706	89.6%	89.0%	89.6%	91.4%
City of Colusa	PEPRA Miscellaneous	\$677,787	\$491,845	\$517,669	\$(25,824)	105.3%	\$460,121	\$301,158	\$268,257	\$32,901	89.1%	90.4%	91.7%	94.4%
City of Colusa	PEPRA Safety Fire	\$86,226	\$96,127	\$93,899	\$2,228	97.7%	\$39,671	\$65,926	\$52,370	\$13,556	79.4%	78.1%	86.8%	88.6%
City of Colusa	PEPRA Safety Police	\$314,624	\$378,608	\$390,107	\$(11,499)	103.0%	\$225,831	\$225,736	\$196,942	\$28,794	87.2%	87.1%	87.8%	92.8%
City of Colusa	Safety Fire	\$247,126	\$4,040,604	\$3,226,739	\$813,865	79.9%	\$227,230	\$3,780,724	\$2,658,487	\$1,122,237	70.3%	71.9%	71.6%	72.7%
City of Colusa	Safety Police	\$299,007	\$8,141,617	\$6,029,105	\$2,112,512	74.1%	\$249,503	\$7,184,682	\$4,490,502	\$2,694,180	62.5%	66.1%	66.0%	67.4%
City of Compton	PEPRA Safety Fire	\$1,273,360	\$2,076,448	\$2,112,175	\$(35,727)	101.7%	\$942,358	\$1,522,876	\$1,349,012	\$173,864	88.6%	90.9%	92.2%	95.2%
City of Compton	Safety Fire	\$4,757,159	\$126,808,933	\$93,840,414	\$32,968,519	74.0%	\$4,765,728	\$123,285,178	\$81,757,419	\$41,527,759	66.3%	68.0%	68.9%	71.5%
City of Compton	Safety Police	\$-	\$77,041,549	\$49,198,734	\$27,842,815	63.9%	\$-	\$80,538,935	\$48,064,813	\$32,474,122	59.7%	62.0%	63.6%	67.0%
City of Corcoran	Miscellaneous	\$1,611,523	\$21,594,460	\$17,658,466	\$3,935,994	81.8%	\$1,663,349	\$20,648,401	\$14,979,619	\$5,668,782	72.5%	74.4%	75.0%	77.1%
City of Corcoran	PEPRA Miscellaneous	\$915,308	\$686,175	\$725,828	\$(39,653)	105.8%	\$777,497	\$467,248	\$425,063	\$42,185	91.0%	91.1%	91.8%	95.7%
City of Corcoran	PEPRA Safety Police	\$442,772	\$467,813	\$495,010	\$(27,197)	105.8%	\$511,688	\$299,197	\$273,959	\$25,238	91.6%	90.4%	87.9%	91.4%
City of Corcoran	Safety	\$901,712	\$15,664,927	\$12,680,854	\$2,984,073	81.0%	\$891,649	\$14,623,197	\$10,284,961	\$4,338,236	70.3%	70.9%	70.9%	71.9%
City of Corning	Miscellaneous	\$592,439	\$12,239,686	\$9,625,680	\$2,614,006	78.6%	\$614,592	\$11,986,786	\$8,436,350	\$3,550,436	70.4%	72.3%	73.0%	75.1%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Corning	Miscellaneous Second Tier	\$494,358	\$739,020	\$765,706	\$(26,686)	103.6%	\$467,345	\$584,369	\$528,216	\$56,153	90.4%	92.0%	93.0%	95.8%
City of Corning	PEPRA Miscellaneous	\$665,110	\$548,394	\$579,537	\$(31,143)	105.7%	\$577,159	\$359,223	\$327,725	\$31,498	91.2%	91.8%	91.7%	94.8%
City of Corning	PEPRA Safety Police	\$582,418	\$746,173	\$773,656	\$(27,483)	103.7%	\$546,209	\$516,585	\$463,081	\$53,504	89.6%	90.8%	90.3%	94.9%
City of Corning	Safety	\$506,329	\$15,971,318	\$12,393,053	\$3,578,265	77.6%	\$587,620	\$15,408,635	\$10,684,106	\$4,724,529	69.3%	71.5%	71.5%	73.3%
City of Corning	Safety Fire Second Tier	\$102,091	\$132,731	\$143,438	\$(10,707)	108.1%	\$93,974	\$82,375	\$76,912	\$5,463	93.4%	95.6%	97.2%	N/A
City of Corning	Safety Police Second Tier	\$-	\$30,107	\$32,561	\$(2,454)	108.2%	\$-	\$25,830	\$24,188	\$1,642	93.6%	96.2%	96.3%	98.9%
City of Corona	PEPRA Safety Fire	\$2,464,753	\$2,371,820	\$2,505,946	\$(134,126)	105.7%	\$1,454,919	\$1,421,294	\$1,283,394	\$137,900	90.3%	91.0%	92.0%	95.3%
City of Corona	Safety Fire	\$7,954,168	\$201,120,151	\$159,682,313	\$41,437,838	79.4%	\$8,159,544	\$190,908,283	\$133,926,656	\$56,981,627	70.2%	71.5%	71.8%	73.8%
City of Coronado	PEPRA Safety Fire	\$1,101,576	\$744,661	\$795,700	\$(51,039)	106.9%	\$878,344	\$443,020	\$413,116	\$29,904	93.2%	94.4%	94.5%	96.1%
City of Coronado	PEPRA Safety Police	\$1,576,142	\$1,482,825	\$1,535,426	\$(52,601)	103.5%	\$1,459,649	\$989,032	\$887,683	\$101,349	89.8%	90.8%	91.8%	95.9%
City of Coronado	Safety	\$6,263,699	\$130,647,100	\$107,663,603	\$22,983,497	82.4%	\$6,374,896	\$123,419,420	\$90,272,870	\$33,146,550	73.1%	74.9%	75.1%	77.0%
City of Costa Mesa	PEPRA Safety Fire	\$2,362,053	\$1,809,689	\$1,906,953	\$(97,264)	105.4%	\$1,947,052	\$1,181,566	\$1,086,271	\$95,295	91.9%	93.0%	94.9%	98.7%
City of Costa Mesa	Safety Fire	\$7,460,519	\$215,434,047	\$145,076,390	\$70,357,657	67.3%	\$7,841,600	\$209,815,010	\$125,454,190	\$84,360,820	59.8%	60.8%	60.5%	61.7%
City of Costa Mesa	Safety Fire Second Tier	\$326,136	\$714,939	\$747,609	\$(32,670)	104.6%	\$310,957	\$584,054	\$541,097	\$42,957	92.6%	95.2%	97.3%	94.8%
City of Cotati	Miscellaneous First Tier	\$802,366	\$20,210,569	\$15,497,090	\$4,713,479	76.7%	\$930,225	\$19,358,597	\$12,975,409	\$6,383,188	67.0%	67.6%	66.4%	67.4%
City of Cotati	Miscellaneous Second Tier	\$448,678	\$1,243,659	\$1,275,085	\$(31,426)	102.5%	\$429,219	\$1,058,946	\$954,890	\$104,056	90.2%	91.9%	92.1%	93.5%
City of Cotati	PEPRA Miscellaneous	\$1,070,846	\$945,813	\$980,241	\$(34,428)	103.6%	\$1,055,022	\$686,877	\$612,383	\$74,494	89.2%	89.7%	91.7%	94.5%
City of Cotati	PEPRA Safety Police	\$987,900	\$1,236,914	\$1,275,374	\$(38,460)	103.1%	\$935,788	\$860,846	\$770,363	\$90,483	89.5%	90.2%	91.0%	93.3%
City of Cotati	Safety First Tier	\$290,195	\$16,529,171	\$12,872,975	\$3,656,196	77.9%	\$273,357	\$15,814,109	\$10,962,504	\$4,851,605	69.3%	71.0%	69.9%	70.2%
City of Cotati	Safety Second Tier	\$-	\$1,122,174	\$1,158,259	\$(36,085)	103.2%	\$-	\$1,106,016	\$1,026,040	\$79,976	92.8%	95.5%	90.0%	92.9%
City of Covina	PEPRA Safety Police	\$2,718,809	\$2,756,067	\$2,843,985	\$(87,918)	103.2%	\$2,354,991	\$1,866,422	\$1,669,521	\$196,901	89.5%	89.8%	90.3%	93.2%
City of Covina	Safety First Tier	\$3,041,031	\$133,061,306	\$99,871,430	\$33,189,876	75.1%	\$3,478,341	\$127,409,525	\$85,059,035	\$42,350,490	66.8%	68.8%	70.0%	72.9%
City of Covina	Safety Police Second Tier	\$732,524	\$2,340,443	\$2,381,217	\$(40,774)	101.7%	\$705,934	\$1,820,270	\$1,624,800	\$195,470	89.3%	91.1%	92.7%	95.6%
City of Crescent City	Miscellaneous	\$1,117,867	\$26,622,042	\$20,099,138	\$6,522,904	75.5%	\$1,213,322	\$25,589,695	\$17,099,031	\$8,490,664	66.8%	68.0%	68.2%	70.1%
City of Crescent City	PEPRA Miscellaneous	\$1,312,889	\$1,285,589	\$1,320,301	\$(34,712)	102.7%	\$1,113,751	\$934,782	\$828,670	\$106,112	88.6%	90.5%	91.1%	94.2%
City of Crescent City	PEPRA Safety Police	\$435,302	\$471,875	\$483,418	\$(11,543)	102.4%	\$409,821	\$300,659	\$261,414	\$39,245	86.9%	92.0%	93.1%	95.6%
City of Crescent City	Safety Fire	\$108,466	\$820,030	\$669,238	\$150,792	81.6%	\$102,463	\$793,226	\$580,004	\$213,222	73.1%	75.1%	76.5%	78.3%
City of Crescent City	Safety Police	\$414,975	\$10,770,448	\$8,302,324	\$2,468,124	77.1%	\$386,930	\$10,312,785	\$7,074,472	\$3,238,313	68.6%	70.6%	71.2%	72.4%
City of Cudahy	Miscellaneous	\$395,251	\$12,118,270	\$9,087,915	\$3,030,355	75.0%	\$383,839	\$11,429,201	\$7,510,658	\$3,918,543	65.7%	67.4%	67.5%	69.2%
City of Cudahy	Miscellaneous Second Tier	\$116,105	\$646,317	\$644,268	\$2,049	99.7%	\$113,422	\$591,826	\$522,027	\$69,799	88.2%	90.4%	91.2%	92.8%
City of Cudahy	PEPRA Miscellaneous	\$566,130	\$711,376	\$735,516	\$(24,140)	103.4%	\$598,724	\$539,448	\$485,213	\$54,235	89.9%	91.6%	92.3%	93.8%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Cypress	Miscellaneous	\$4,910,807	\$92,600,596	\$75,564,576	\$17,036,020	81.6%	\$5,334,404	\$89,042,248	\$64,382,178	\$24,660,070	72.3%	73.8%	74.2%	76.1%
City of Cypress	PEPRA Miscellaneous	\$818,817	\$565,763	\$584,333	\$(18,570)	103.3%	\$686,979	\$368,413	\$321,001	\$47,412	87.1%	85.9%	82.7%	76.1%
City of Cypress	PEPRA Safety Police	\$1,562,734	\$1,551,540	\$1,588,329	\$(36,789)	102.4%	\$1,435,502	\$1,168,463	\$1,046,706	\$121,757	89.6%	90.9%	91.5%	93.9%
City of Cypress	Safety	\$4,304,019	\$112,958,100	\$88,478,475	\$24,479,625	78.3%	\$3,831,760	\$105,831,087	\$73,125,447	\$32,705,640	69.1%	70.7%	70.9%	72.8%
City of Dana Point	Miscellaneous	\$3,570,660	\$34,615,417	\$30,260,178	\$4,355,239	87.4%	\$3,759,399	\$32,142,382	\$24,766,566	\$7,375,816	77.1%	78.5%	78.8%	80.5%
City of Dana Point	PEPRA Miscellaneous	\$1,970,210	\$1,585,854	\$1,664,198	\$(78,344)	104.9%	\$1,896,516	\$1,104,164	\$1,004,838	\$99,326	91.0%	91.6%	92.0%	95.5%
City of Davis	PEPRA Safety Fire	\$1,179,024	\$1,477,262	\$1,543,064	\$(65,802)	104.5%	\$1,087,098	\$1,103,749	\$1,010,839	\$92,910	91.6%	92.0%	93.1%	96.2%
City of Davis	PEPRA Safety Police	\$1,946,687	\$3,054,313	\$3,251,678	\$(197,365)	106.5%	\$2,004,505	\$1,613,223	\$1,474,151	\$139,072	91.4%	92.0%	93.1%	97.2%
City of Davis	Safety Fire	\$4,023,179	\$82,306,015	\$58,494,417	\$23,811,598	71.1%	\$4,058,098	\$76,545,612	\$47,491,553	\$29,054,059	62.0%	62.0%	62.5%	N/A
City of Davis	Safety Police	\$4,637,236	\$106,032,519	\$79,441,526	\$26,590,993	74.9%	\$4,742,718	\$98,862,001	\$65,030,104	\$33,831,897	65.8%	66.3%	66.4%	67.5%
City of Del Mar	Miscellaneous	\$1,387,554	\$33,801,122	\$27,628,646	\$6,172,476	81.7%	\$1,576,516	\$32,357,398	\$23,448,668	\$8,908,730	72.5%	73.7%	73.8%	75.5%
City of Del Mar	Miscellaneous Second Tier	\$1,101,133	\$1,413,734	\$1,519,695	\$(105,961)	107.5%	\$1,377,681	\$963,236	\$907,003	\$56,233	94.2%	96.2%	92.4%	95.5%
City of Del Mar	PEPRA Miscellaneous	\$796,771	\$635,958	\$678,004	\$(42,046)	106.6%	\$911,784	\$471,128	\$440,356	\$30,772	93.5%	95.7%	92.0%	96.9%
City of Del Mar	PEPRA Other Safety	\$105,766	\$114,036	\$122,449	\$(8,413)	107.4%	\$105,060	\$71,974	\$67,423	\$4,551	93.7%	95.6%	92.4%	97.5%
City of Del Mar	PEPRA Safety Fire	\$229,286	\$219,656	\$234,119	\$(14,463)	106.6%	\$159,951	\$150,892	\$140,427	\$10,465	93.1%	95.5%	91.3%	82.5%
City of Del Mar	Safety Fire First Tier	\$599,967	\$17,094,105	\$13,241,362	\$3,852,743	77.5%	\$691,445	\$16,115,130	\$11,033,610	\$5,081,520	68.5%	69.9%	70.6%	71.5%
City of Del Mar	Safety Lifeguard	\$343,602	\$5,917,173	\$4,989,469	\$927,704	84.3%	\$338,677	\$5,305,953	\$3,902,655	\$1,403,298	73.6%	75.5%	75.7%	76.3%
City of Del Rey Oaks	Miscellaneous	\$72,095	\$2,047,258	\$1,714,771	\$332,487	83.8%	\$156,072	\$2,039,883	\$1,537,926	\$501,957	75.4%	76.9%	77.6%	80.1%
City of Del Rey Oaks	PEPRA Miscellaneous	\$115,325	\$151,214	\$159,919	\$(8,705)	105.8%	\$211,393	\$127,560	\$118,538	\$9,022	92.9%	93.6%	92.3%	88.1%
City of Del Rey Oaks	PEPRA Safety Police	\$568,034	\$483,090	\$508,514	\$(25,424)	105.3%	\$474,678	\$308,177	\$281,170	\$27,007	91.2%	92.3%	86.1%	91.8%
City of Del Rey Oaks	Safety	\$345,472	\$4,515,189	\$3,615,767	\$899,422	80.1%	\$331,844	\$4,460,000	\$3,217,466	\$1,242,534	72.1%	72.3%	72.3%	72.4%
City of Delano	PEPRA Safety Police	\$1,634,537	\$2,474,854	\$2,574,021	\$(99,167)	104.0%	\$1,467,843	\$1,406,612	\$1,241,148	\$165,464	88.2%	89.3%	90.2%	92.1%
City of Delano	Safety Police	\$2,481,132	\$27,147,995	\$23,582,611	\$3,565,384	86.9%	\$2,813,479	\$25,088,814	\$19,271,382	\$5,817,432	76.8%	75.7%	73.6%	72.7%
City of Desert Hot Springs	Miscellaneous	\$879,945	\$15,255,914	\$12,732,210	\$2,523,704	83.5%	\$820,826	\$14,246,900	\$10,361,205	\$3,885,695	72.7%	72.8%	71.8%	71.8%
City of Desert Hot Springs	Miscellaneous Second Tier	\$574,284	\$438,974	\$473,197	\$(34,223)	107.8%	\$659,945	\$278,349	\$260,604	\$17,745	93.6%	92.2%	88.1%	93.6%
City of Desert Hot Springs	PEPRA Miscellaneous	\$2,672,837	\$1,983,919	\$2,110,199	\$(126,280)	106.4%	\$2,280,330	\$1,348,978	\$1,240,412	\$108,566	92.0%	92.4%	92.8%	95.8%
City of Desert Hot Springs	PEPRA Safety Police	\$1,790,108	\$4,405,473	\$4,614,684	\$(209,211)	104.7%	\$1,536,413	\$3,649,431	\$3,362,055	\$287,376	92.1%	94.1%	95.0%	97.7%
City of Desert Hot Springs	Safety	\$452,980	\$31,745,426	\$24,232,635	\$7,512,791	76.3%	\$636,708	\$30,474,638	\$20,613,402	\$9,861,236	67.6%	68.1%	68.0%	69.4%
City of Desert Hot Springs	Safety Police Second Tier	\$437,430	\$1,526,943	\$1,601,506	\$(74,563)	104.9%	\$416,611	\$1,213,042	\$1,115,132	\$97,910	91.9%	93.6%	94.7%	98.1%
City of Diamond Bar	Miscellaneous	\$4,307,402	\$34,364,918	\$29,915,253	\$4,449,665	87.1%	\$4,524,208	\$31,824,738	\$24,381,682	\$7,443,056	76.6%	77.0%	77.2%	78.8%
City of Diamond Bar	PEPRA Miscellaneous	\$1,004,465	\$565,638	\$597,560	\$(31,922)	105.6%	\$879,919	\$348,091	\$315,797	\$32,294	90.7%	90.9%	90.3%	91.0%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Dinuba	Miscellaneous	\$2,947,289	\$39,681,086	\$32,277,179	\$7,403,907	81.3%	\$3,012,359	\$37,551,132	\$26,894,256	\$10,656,876	71.6%	73.1%	73.2%	74.7%
City of Dinuba	PEPRA Miscellaneous	\$1,196,056	\$1,263,818	\$1,303,760	\$(39,942)	103.2%	\$1,038,648	\$945,998	\$843,085	\$102,913	89.1%	90.4%	91.9%	94.5%
City of Dinuba	PEPRA Safety Fire	\$568,648	\$1,020,634	\$1,041,973	\$(21,339)	102.1%	\$558,118	\$741,105	\$655,743	\$85,362	88.5%	89.5%	91.1%	94.4%
City of Dinuba	PEPRA Safety Police	\$1,068,630	\$1,878,034	\$1,953,140	\$(75,106)	104.0%	\$880,947	\$1,459,854	\$1,335,156	\$124,698	91.5%	93.5%	90.4%	93.9%
City of Dinuba	Safety	\$3,141,764	\$47,746,244	\$38,452,227	\$9,294,017	80.5%	\$3,707,102	\$44,019,883	\$30,918,075	\$13,101,808	70.2%	71.2%	70.5%	70.9%
City of Dixon	Miscellaneous	\$2,013,666	\$42,443,607	\$34,669,276	\$7,774,331	81.7%	\$2,061,871	\$40,106,971	\$28,573,900	\$11,533,071	71.2%	71.2%	70.2%	70.4%
City of Dixon	Miscellaneous Second Tier	\$365,558	\$652,858	\$697,030	\$(44,172)	106.8%	\$260,706	\$519,392	\$487,244	\$32,148	93.8%	96.2%	90.3%	93.1%
City of Dixon	PEPRA Miscellaneous	\$2,462,502	\$1,747,557	\$1,849,882	\$(102,325)	105.9%	\$2,333,250	\$1,126,747	\$1,031,323	\$95,424	91.5%	92.7%	93.1%	96.6%
City of Dixon	PEPRA Safety Fire	\$855,412	\$796,733	\$820,142	\$(23,409)	102.9%	\$606,197	\$486,040	\$423,074	\$62,966	87.0%	86.7%	88.7%	92.7%
City of Dixon	PEPRA Safety Police	\$1,830,320	\$1,691,095	\$1,767,657	\$(76,562)	104.5%	\$1,544,990	\$1,115,564	\$1,009,811	\$105,753	90.5%	90.3%	92.2%	95.8%
City of Dixon	Safety Fire	\$1,256,906	\$21,503,408	\$18,571,500	\$2,931,908	86.4%	\$1,476,777	\$18,793,554	\$14,085,922	\$4,707,632	75.0%	75.5%	75.8%	77.2%
City of Dixon	Safety Fire Second Tier	\$402,097	\$749,839	\$800,722	\$(50,883)	106.8%	\$203,864	\$527,543	\$493,762	\$33,781	93.6%	96.1%	94.3%	97.5%
City of Dixon	Safety Police	\$568,100	\$26,885,830	\$20,538,194	\$6,347,636	76.4%	\$515,725	\$25,345,426	\$16,862,829	\$8,482,597	66.5%	67.8%	67.6%	68.5%
City of Dixon	Safety Police Second Tier	\$548,632	\$2,334,245	\$2,507,531	\$(173,286)	107.4%	\$491,413	\$1,351,049	\$1,264,055	\$86,994	93.6%	96.0%	94.8%	98.1%
City of Dos Palos	Miscellaneous	\$266,595	\$8,971,679	\$7,167,732	\$1,803,947	79.9%	\$287,717	\$8,559,939	\$6,048,210	\$2,511,729	70.7%	71.8%	72.3%	74.3%
City of Dos Palos	PEPRA Miscellaneous	\$621,625	\$401,390	\$416,264	\$(14,874)	103.7%	\$483,700	\$284,305	\$253,971	\$30,334	89.3%	89.3%	89.7%	92.7%
City of Dos Palos	PEPRA Safety Police	\$383,813	\$252,175	\$265,382	\$(13,207)	105.2%	\$343,871	\$115,835	\$100,474	\$15,361	86.7%	72.9%	88.0%	92.9%
City of Dos Palos	Safety	\$238,604	\$6,288,262	\$5,532,994	\$755,268	88.0%	\$222,999	\$5,761,892	\$4,467,629	\$1,294,263	77.5%	79.1%	79.5%	80.3%
City of Duarte	Miscellaneous	\$2,229,590	\$55,013,048	\$42,958,437	\$12,054,611	78.1%	\$2,734,443	\$52,549,461	\$36,270,030	\$16,279,431	69.0%	70.3%	70.3%	71.0%
City of Duarte	Miscellaneous Second Tier	\$645,865	\$386,717	\$417,339	\$(30,622)	107.9%	\$562,410	\$208,714	\$193,317	\$15,397	92.6%	92.4%	92.5%	95.4%
City of Duarte	PEPRA Miscellaneous	\$793,470	\$488,240	\$520,322	\$(32,082)	106.6%	\$742,272	\$359,503	\$334,940	\$24,563	93.2%	91.9%	91.4%	93.7%
City of Dublin	Miscellaneous	\$6,504,641	\$80,623,982	\$68,556,275	\$12,067,707	85.0%	\$6,760,105	\$74,466,057	\$55,546,084	\$18,919,973	74.6%	75.6%	75.5%	76.9%
City of Dublin	PEPRA Miscellaneous	\$4,200,973	\$2,628,688	\$2,759,205	\$(130,517)	105.0%	\$3,490,160	\$1,757,744	\$1,598,526	\$159,218	90.9%	92.0%	92.3%	95.0%
City of Dunsmuir	Miscellaneous	\$275,142	\$4,816,065	\$3,928,964	\$887,101	81.6%	\$266,785	\$4,622,579	\$3,351,304	\$1,271,275	72.5%	74.0%	74.2%	75.9%
City of Dunsmuir	PEPRA Miscellaneous	\$375,421	\$240,053	\$256,286	\$(16,233)	106.8%	\$403,473	\$146,197	\$133,871	\$12,326	91.6%	91.8%	93.2%	94.2%
City of Dunsmuir	PEPRA Safety Fire	\$58,662	\$104,089	\$108,844	\$(4,755)	104.6%	\$58,662	\$83,940	\$76,906	\$7,034	91.6%	93.3%	92.6%	96.2%
City of Dunsmuir	Safety	\$-	\$479,787	\$248,336	\$231,451	51.8%	\$-	\$478,142	\$220,641	\$257,501	46.1%	46.6%	57.1%	58.8%
City of East Palo Alto	Miscellaneous	\$3,546,609	\$24,878,564	\$21,804,894	\$3,073,670	87.6%	\$3,323,881	\$22,486,161	\$17,156,473	\$5,329,688	76.3%	77.3%	76.6%	77.0%
City of East Palo Alto	PEPRA Miscellaneous	\$2,810,976	\$2,590,697	\$2,717,845	\$(127,148)	104.9%	\$2,698,395	\$1,912,628	\$1,732,967	\$179,661	90.6%	91.0%	91.5%	94.4%
City of East Palo Alto	PEPRA Safety Police	\$1,994,589	\$2,715,808	\$2,781,349	\$(65,541)	102.4%	\$1,837,189	\$2,009,671	\$1,783,490	\$226,181	88.7%	89.7%	91.1%	94.3%
City of East Palo Alto	Safety Police	\$2,002,773	\$30,524,659	\$24,943,771	\$5,580,888	81.7%	\$1,863,262	\$27,740,887	\$19,675,266	\$8,065,621	70.9%	71.2%	70.6%	71.2%



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City of Eastvale	Miscellaneous	\$925,624	\$1,597,916	\$1,719,162	\$(121,246)	107.6%	\$995,302	\$1,165,904	\$1,070,740	\$95,164	91.8%	93.5%	93.2%	94.3%
City of Eastvale	PEPRA Miscellaneous	\$1,767,498	\$660,432	\$718,666	\$(58,234)	108.8%	\$842,358	\$301,051	\$270,194	\$30,857	89.8%	88.7%	82.7%	93.8%
City of El Centro	PEPRA Safety Fire	\$973,700	\$1,640,919	\$1,673,738	\$(32,819)	102.0%	\$890,476	\$1,240,270	\$1,104,769	\$135,501	89.1%	90.6%	90.8%	93.4%
City of El Centro	PEPRA Safety Police	\$1,021,979	\$1,301,267	\$1,325,061	\$(23,794)	101.8%	\$1,027,034	\$991,246	\$882,448	\$108,798	89.0%	90.0%	90.3%	93.9%
City of El Centro	Safety	\$4,264,767	\$123,292,188	\$96,192,001	\$27,100,187	78.0%	\$4,218,549	\$116,962,385	\$80,937,807	\$36,024,578	69.2%	70.8%	71.3%	72.2%
City of El Cerrito	Miscellaneous	\$4,060,139	\$65,705,040	\$48,704,943	\$17,000,097	74.1%	\$5,099,164	\$63,353,262	\$41,449,011	\$21,904,251	65.4%	65.8%	65.0%	65.8%
City of El Cerrito	PEPRA Miscellaneous	\$2,000,206	\$1,944,122	\$2,014,000	\$(69,878)	103.6%	\$2,234,815	\$1,439,235	\$1,298,725	\$140,510	90.2%	91.3%	92.0%	95.0%
City of El Cerrito	PEPRA Safety Fire	\$1,401,205	\$1,128,938	\$1,160,902	\$(31,964)	102.8%	\$953,643	\$747,033	\$662,140	\$84,893	88.6%	89.9%	91.8%	94.8%
City of El Cerrito	PEPRA Safety Police	\$2,100,091	\$2,864,509	\$2,873,030	\$(8,521)	100.3%	\$2,257,715	\$2,171,773	\$1,897,404	\$274,369	87.4%	88.8%	90.5%	94.1%
City of El Cerrito	Safety	\$6,348,470	\$161,290,875	\$120,388,390	\$40,902,485	74.6%	\$6,926,350	\$151,566,930	\$99,468,323	\$52,098,607	65.6%	66.6%	66.2%	67.7%
City of El Segundo	PEPRA Safety Fire	\$1,188,125	\$1,034,608	\$1,134,610	\$(100,002)	109.7%	\$1,001,071	\$671,093	\$650,163	\$20,930	96.9%	96.0%	94.0%	100.5%
City of El Segundo	PEPRA Safety Police	\$2,442,137	\$1,510,272	\$1,658,806	\$(148,534)	109.8%	\$1,841,711	\$898,645	\$870,844	\$27,801	96.9%	95.1%	92.7%	85.9%
City of El Segundo	Safety Fire	\$4,704,103	\$149,629,788	\$160,967,705	\$(11,337,917)	107.6%	\$4,831,065	\$144,449,286	\$86,122,524	\$58,326,762	59.6%	60.5%	60.1%	N/A
City of El Segundo	Safety Police First Tier	\$4,744,087	\$174,030,043	\$187,374,060	\$(13,344,017)	107.7%	\$5,336,057	\$165,746,381	\$100,879,504	\$64,866,877	60.9%	61.5%	61.2%	61.7%
City of El Segundo	Safety Police Second Tier	\$520,116	\$986,404	\$1,080,396	\$(93,992)	109.5%	\$388,921	\$730,066	\$655,194	\$74,872	89.7%	90.1%	85.6%	N/A
City of Elk Grove	Miscellaneous	\$7,318,571	\$64,005,513	\$68,655,178	\$(4,649,665)	107.3%	\$7,703,257	\$57,435,889	\$53,784,724	\$3,651,165	93.6%	92.4%	89.1%	86.7%
City of Elk Grove	Miscellaneous Second Tier	\$3,058,939	\$4,600,775	\$5,056,600	\$(455,825)	109.9%	\$2,968,123	\$3,365,317	\$3,153,024	\$212,293	93.7%	96.1%	97.7%	96.6%
City of Elk Grove	PEPRA Miscellaneous	\$9,122,185	\$6,572,768	\$7,237,226	\$(664,458)	110.1%	\$8,416,058	\$4,377,751	\$4,102,888	\$274,863	93.7%	95.9%	97.0%	96.8%
City of Elk Grove	PEPRA Safety Police	\$5,320,137	\$5,673,125	\$6,061,882	\$(388,757)	106.9%	\$4,671,823	\$3,908,789	\$3,645,452	\$263,337	93.3%	95.6%	96.3%	96.3%
City of Elk Grove	Safety Police	\$7,814,588	\$104,501,023	\$98,230,717	\$6,270,306	94.0%	\$8,601,798	\$91,594,319	\$74,973,131	\$16,621,188	81.9%	82.2%	82.1%	83.7%
City of Elk Grove	Safety Police Second Tier	\$3,260,434	\$6,456,748	\$6,916,054	\$(459,306)	107.1%	\$3,068,995	\$4,648,648	\$4,360,673	\$287,975	93.8%	96.1%	97.1%	95.2%
City of Emeryville	PEPRA Safety Police	\$1,678,494	\$1,528,705	\$1,569,871	\$(41,166)	102.7%	\$1,550,456	\$1,027,089	\$909,658	\$117,431	88.6%	88.9%	89.3%	91.4%
City of Emeryville	Safety Fire	\$-	\$53,353,492	\$36,963,390	\$16,390,102	69.3%	\$-	\$52,707,587	\$32,769,389	\$19,938,198	62.2%	64.1%	64.9%	67.0%
City of Emeryville	Safety Police	\$3,246,387	\$72,638,530	\$63,483,951	\$9,154,579	87.4%	\$3,231,292	\$69,132,633	\$53,770,911	\$15,361,722	77.8%	79.5%	80.0%	75.1%
City of Emeryville	Safety Police Second Tier	\$639,099	\$1,592,594	\$1,641,893	\$(49,299)	103.1%	\$482,398	\$1,265,032	\$1,150,561	\$114,471	91.0%	92.1%	93.7%	96.8%
City of Encinitas	PEPRA Other Safety	\$185,313	\$165,205	\$181,493	\$(16,288)	109.9%	\$107,039	\$97,524	\$93,987	\$3,537	96.4%	96.3%	96.5%	96.7%
City of Encinitas	PEPRA Safety Fire	\$1,588,731	\$2,833,494	\$3,096,200	\$(262,706)	109.3%	\$1,450,098	\$2,195,489	\$2,122,493	\$72,996	96.7%	96.0%	97.0%	93.1%
City of Encinitas	Safety Fire	\$3,730,868	\$97,329,283	\$75,481,927	\$21,847,356	77.6%	\$3,770,083	\$92,944,002	\$64,120,776	\$28,823,226	69.0%	70.8%	71.3%	73.6%
City of Encinitas	Safety Fire Second Tier	\$1,322,261	\$3,511,670	\$3,835,681	\$(324,011)	109.2%	\$1,285,492	\$2,770,932	\$2,678,618	\$92,314	96.7%	96.2%	97.1%	94.7%
City of Encinitas	Safety Lifeguard	\$366,676	\$4,458,149	\$3,877,634	\$580,515	87.0%	\$358,557	\$4,184,993	\$3,234,895	\$950,098	77.3%	78.6%	78.9%	80.3%
City of Escalon	Miscellaneous	\$628,288	\$13,019,843	\$9,992,966	\$3,026,877	76.8%	\$589,434	\$12,216,284	\$8,115,663	\$4,100,621	66.4%	66.5%	65.9%	66.9%

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City of Escalon	Miscellaneous Second Tier	\$167,273	\$158,192	\$170,322	\$(12,130)	107.7%	\$160,374	\$104,627	\$98,116	\$6,511	93.8%	94.5%	94.5%	99.6%
City of Escalon	PEPRA Miscellaneous	\$397,480	\$368,854	\$388,615	\$(19,761)	105.4%	\$358,662	\$254,292	\$230,265	\$24,027	90.6%	91.0%	92.3%	95.3%
City of Escalon	PEPRA Safety Police	\$559,327	\$560,526	\$573,393	\$(12,867)	102.3%	\$663,665	\$379,019	\$331,525	\$47,494	87.5%	86.9%	89.7%	93.9%
City of Escalon	Safety	\$276,708	\$9,493,700	\$8,421,630	\$1,072,070	88.7%	\$260,376	\$8,691,785	\$6,305,704	\$2,386,081	72.5%	73.2%	73.6%	73.6%
City of Etna	Miscellaneous	\$91,083	\$911,935	\$828,182	\$83,753	90.8%	\$76,479	\$827,586	\$659,726	\$167,860	79.7%	82.9%	84.0%	87.2%
City of Etna	PEPRA Miscellaneous	\$198,034	\$160,653	\$170,378	\$(9,725)	106.1%	\$227,926	\$102,814	\$93,445	\$9,369	90.9%	91.6%	92.1%	92.5%
City of Etna	PEPRA Safety Police	\$102,089	\$58,659	\$62,618	\$(3,959)	106.7%	\$76,918	\$26,096	\$23,267	\$2,829	89.2%	87.7%	92.4%	101.6%
City of Etna	Safety	\$119,995	\$998,023	\$837,354	\$160,669	83.9%	\$91,733	\$865,803	\$624,250	\$241,553	72.1%	73.6%	74.1%	75.9%
City of Eureka	PEPRA Safety Police	\$1,552,549	\$2,774,254	\$2,840,360	\$(66,106)	102.4%	\$1,553,079	\$2,005,777	\$1,784,552	\$221,225	89.0%	90.0%	90.9%	94.5%
City of Eureka	Safety Police	\$2,040,676	\$67,416,007	\$51,073,054	\$16,342,953	75.8%	\$2,246,658	\$63,511,668	\$42,146,876	\$21,364,792	66.4%	67.2%	67.4%	68.2%
City of Exeter	Miscellaneous	\$516,888	\$12,172,200	\$10,077,829	\$2,094,371	82.8%	\$574,779	\$11,864,758	\$8,772,184	\$3,092,574	73.9%	75.3%	75.9%	78.2%
City of Exeter	PEPRA Miscellaneous	\$564,266	\$557,968	\$584,734	\$(26,766)	104.8%	\$578,806	\$398,752	\$362,070	\$36,682	90.8%	91.5%	91.5%	94.6%
City of Exeter	PEPRA Safety Police	\$444,158	\$581,103	\$594,978	\$(13,875)	102.4%	\$372,083	\$416,167	\$366,352	\$49,815	88.0%	88.1%	89.7%	91.7%
City of Exeter	Safety	\$752,354	\$13,122,728	\$11,151,484	\$1,971,244	85.0%	\$903,440	\$12,065,642	\$9,035,425	\$3,030,217	74.9%	75.1%	74.7%	75.3%
City of Farmersville	Miscellaneous	\$734,778	\$4,665,667	\$4,190,229	\$475,438	89.8%	\$758,288	\$4,309,355	\$3,412,753	\$896,602	79.2%	80.7%	80.4%	80.8%
City of Farmersville	PEPRA Miscellaneous	\$203,705	\$129,762	\$140,393	\$(10,631)	108.2%	\$189,877	\$79,309	\$74,608	\$4,701	94.1%	95.6%	91.7%	93.2%
City of Farmersville	PEPRA Safety Fire	\$143,678	\$84,635	\$89,358	\$(4,723)	105.6%	\$132,937	\$54,557	\$49,580	\$4,977	90.9%	88.8%	91.1%	94.0%
City of Farmersville	PEPRA Safety Police	\$461,511	\$479,359	\$481,517	\$(2,158)	100.5%	\$438,113	\$325,589	\$278,177	\$47,412	85.4%	83.9%	85.5%	90.1%
City of Farmersville	Safety	\$482,632	\$5,031,172	\$4,741,916	\$289,256	94.3%	\$467,640	\$4,520,197	\$3,612,101	\$908,096	79.9%	81.0%	79.6%	82.2%
City of Fillmore	Miscellaneous	\$882,524	\$20,724,783	\$16,886,738	\$3,838,045	81.5%	\$815,554	\$19,760,009	\$14,124,505	\$5,635,504	71.5%	71.9%	72.2%	73.8%
City of Fillmore	PEPRA Miscellaneous	\$963,506	\$1,112,236	\$1,145,133	\$(32,897)	103.0%	\$733,881	\$820,645	\$733,490	\$87,155	89.4%	91.1%	92.7%	95.2%
City of Fillmore	PEPRA Safety Fire	\$250,351	\$334,961	\$348,447	\$(13,486)	104.0%	\$229,206	\$232,819	\$210,537	\$22,282	90.4%	92.8%	94.2%	97.2%
City of Fillmore	Safety	\$200,701	\$6,003,242	\$4,782,265	\$1,220,977	79.7%	\$264,537	\$5,906,581	\$4,241,774	\$1,664,807	71.8%	73.8%	74.6%	75.6%
City of Firebaugh	Miscellaneous	\$877,793	\$9,340,248	\$7,838,625	\$1,501,623	83.9%	\$867,094	\$8,528,427	\$6,230,373	\$2,298,054	73.1%	73.6%	73.3%	74.5%
City of Firebaugh	PEPRA Miscellaneous	\$406,742	\$251,735	\$268,919	\$(17,184)	106.8%	\$369,800	\$155,418	\$142,701	\$12,717	91.8%	92.1%	92.2%	94.8%
City of Firebaugh	PEPRA Safety Police	\$495,752	\$463,907	\$483,480	\$(19,573)	104.2%	\$317,396	\$322,461	\$289,815	\$32,646	89.9%	89.8%	91.5%	94.3%
City of Firebaugh	Safety	\$483,037	\$10,245,786	\$8,504,210	\$1,741,576	83.0%	\$481,839	\$9,603,609	\$7,060,178	\$2,543,431	73.5%	75.0%	74.5%	75.9%
City of Fort Bragg	Miscellaneous	\$805,074	\$22,004,333	\$17,770,875	\$4,233,458	80.8%	\$954,390	\$21,270,415	\$15,296,603	\$5,973,812	71.9%	73.5%	74.2%	75.9%
City of Fort Bragg	PEPRA Miscellaneous	\$1,529,083	\$1,378,457	\$1,454,357	\$(75,900)	105.5%	\$1,455,980	\$1,046,402	\$959,695	\$86,707	91.7%	91.5%	92.6%	94.7%
City of Fort Bragg	PEPRA Safety Police	\$700,828	\$1,139,499	\$1,196,250	\$(56,751)	105.0%	\$436,388	\$938,777	\$870,038	\$68,739	92.7%	89.1%	89.7%	92.5%
City of Fort Bragg	Safety Fire	\$-	\$253,533	\$175,323	\$78,210	69.2%	\$-	\$268,034	\$166,156	\$101,878	62.0%	62.3%	64.0%	67.1%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Fort Bragg	Safety Police	\$395,364	\$17,683,668	\$13,722,472	\$3,961,196	77.6%	\$482,642	\$17,084,591	\$11,768,386	\$5,316,205	68.9%	68.6%	68.9%	70.3%
City of Fortuna	Miscellaneous	\$1,054,936	\$23,056,848	\$18,424,993	\$4,631,855	79.9%	\$1,223,695	\$22,244,565	\$15,574,149	\$6,670,416	70.0%	71.4%	70.5%	71.8%
City of Fortuna	Miscellaneous Second Tier	\$340,765	\$934,590	\$972,703	\$(38,113)	104.1%	\$356,387	\$782,165	\$718,281	\$63,884	91.8%	92.9%	93.9%	96.4%
City of Fortuna	PEPRA Miscellaneous	\$1,344,011	\$1,096,835	\$1,133,795	\$(36,960)	103.4%	\$1,386,713	\$861,021	\$775,138	\$85,883	90.0%	90.9%	91.7%	94.1%
City of Fortuna	PEPRA Safety Police	\$563,667	\$807,640	\$831,720	\$(24,080)	103.0%	\$564,990	\$554,802	\$494,883	\$59,919	89.2%	90.6%	92.1%	95.1%
City of Fortuna	Safety	\$477,576	\$18,395,242	\$14,657,583	\$3,737,659	79.7%	\$555,694	\$17,509,741	\$12,364,813	\$5,144,928	70.6%	71.7%	71.1%	72.4%
City of Fortuna	Safety Second Tier	\$112,643	\$66,394	\$75,758	\$(9,364)	114.1%	\$-	\$22,162	\$23,458	\$(1,296)	105.8%	108.7%	110.3%	113.5%
City of Foster City	PEPRA Safety Fire	\$-	\$522,182	\$515,277	\$6,905	98.7%	\$-	\$465,362	\$402,852	\$62,510	86.6%	87.8%	88.7%	N/A
City of Foster City	PEPRA Safety Police	\$2,059,706	\$2,443,909	\$2,512,767	\$(68,858)	102.8%	\$2,282,379	\$1,906,226	\$1,710,689	\$195,537	89.7%	91.3%	92.3%	N/A
City of Foster City	Safety	\$2,822,693	\$148,944,530	\$116,729,710	\$32,214,820	78.4%	\$2,777,251	\$141,411,888	\$94,780,997	\$46,630,891	67.0%	68.6%	N/A	N/A
City of Foster City	Safety Police Second Tier	\$239,984	\$621,825	\$627,025	\$(5,200)	100.8%	\$222,700	\$491,669	\$430,427	\$61,242	87.5%	89.6%	91.8%	N/A
City of Fountain Valley	Miscellaneous First Tier	\$4,445,347	\$113,784,908	\$86,180,814	\$27,604,094	75.7%	\$5,099,441	\$110,776,144	\$74,748,259	\$36,027,885	67.5%	68.8%	69.2%	71.1%
City of Fountain Valley	Miscellaneous Second Tier	\$1,602,117	\$2,524,390	\$2,592,676	\$(68,286)	102.7%	\$1,820,781	\$1,951,611	\$1,748,723	\$202,888	89.6%	91.0%	91.1%	93.6%
City of Fountain Valley	PEPRA Miscellaneous	\$2,641,958	\$1,981,862	\$2,060,171	\$(78,309)	104.0%	\$2,726,490	\$1,449,596	\$1,308,128	\$141,468	90.2%	91.1%	91.2%	94.4%
City of Fountain Valley	PEPRA Safety Fire	\$1,112,986	\$1,329,962	\$1,348,305	\$(18,343)	101.4%	\$990,100	\$1,010,504	\$894,237	\$116,267	88.5%	89.5%	89.8%	91.1%
City of Fountain Valley	PEPRA Safety Police	\$2,507,509	\$2,199,119	\$2,296,337	\$(97,218)	104.4%	\$2,438,008	\$1,471,506	\$1,337,123	\$134,383	90.9%	91.5%	92.2%	94.9%
City of Fountain Valley	Safety Fire Second Tier	\$463,862	\$1,106,109	\$1,124,747	\$(18,638)	101.7%	\$467,073	\$941,512	\$848,347	\$93,165	90.1%	92.3%	93.5%	96.4%
City of Fountain Valley	Safety First Tier	\$6,594,685	\$228,477,262	\$189,756,286	\$38,720,976	83.1%	\$7,116,708	\$216,415,646	\$157,538,352	\$58,877,294	72.8%	72.2%	71.5%	72.3%
City of Fountain Valley	Safety Police Second Tier	\$923,727	\$3,733,187	\$3,778,044	\$(44,857)	101.2%	\$911,300	\$3,112,814	\$2,783,612	\$329,202	89.4%	91.4%	92.8%	96.0%
City of Fowler	Miscellaneous	\$949,942	\$10,174,346	\$7,943,824	\$2,230,522	78.1%	\$744,682	\$9,608,437	\$6,547,097	\$3,061,340	68.1%	68.6%	68.5%	68.1%
City of Fowler	PEPRA Miscellaneous	\$288,713	\$341,394	\$362,310	\$(20,916)	106.1%	\$375,631	\$246,791	\$227,395	\$19,396	92.1%	93.0%	93.2%	96.7%
City of Fowler	PEPRA Safety Police	\$276,281	\$315,208	\$326,740	\$(11,532)	103.7%	\$185,000	\$195,682	\$171,567	\$24,115	87.7%	87.9%	89.8%	93.7%
City of Fowler	Safety	\$385,800	\$7,454,492	\$5,930,599	\$1,523,893	79.6%	\$509,906	\$7,179,008	\$5,079,699	\$2,099,309	70.8%	71.8%	72.1%	73.8%
City of Galt	PEPRA Safety Police	\$1,425,992	\$2,577,602	\$2,656,276	\$(78,674)	103.1%	\$1,355,058	\$1,585,734	\$1,390,347	\$195,387	87.7%	89.1%	89.9%	92.7%
City of Galt	Safety	\$1,199,037	\$37,570,971	\$30,333,565	\$7,237,406	80.7%	\$1,485,159	\$34,571,339	\$24,182,569	\$10,388,770	69.9%	70.1%	69.4%	70.7%
City of Gardena	PEPRA Safety Police	\$2,713,431	\$2,353,472	\$2,504,335	\$(150,863)	106.4%	\$1,840,458	\$1,639,934	\$1,531,008	\$108,926	93.4%	95.8%	90.6%	92.6%
City of Gardena	Safety	\$9,054,964	\$237,354,070	\$253,540,450	\$(16,186,380)	106.8%	\$10,151,774	\$223,432,549	\$157,550,287	\$65,882,262	70.5%	71.5%	68.0%	68.9%
City of Glendora	PEPRA Safety Police	\$2,095,561	\$1,843,347	\$1,907,406	\$(64,059)	103.5%	\$1,519,589	\$1,200,616	\$1,073,433	\$127,183	89.4%	89.8%	91.6%	94.7%
City of Glendora	Safety	\$4,171,615	\$122,681,490	\$132,356,920	\$(9,675,430)	107.9%	\$4,337,347	\$114,217,805	\$110,375,771	\$3,842,034	96.6%	69.7%	69.7%	72.0%
City of Glendora	Safety Police Second Tier	\$152,767	\$826,234	\$847,150	\$(20,916)	102.5%	\$406,356	\$665,807	\$600,566	\$65,241	90.2%	91.7%	92.7%	94.9%
City of Goleta	Miscellaneous	\$4,783,997	\$22,786,649	\$20,825,145	\$1,961,504	91.4%	\$4,685,409	\$19,992,856	\$15,928,975	\$4,063,881	79.7%	80.8%	80.7%	81.8%

**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Goleta	PEPRA Miscellaneous	\$3,063,355	\$2,823,537	\$2,957,324	\$(133,787)	104.7%	\$2,872,737	\$1,992,546	\$1,815,232	\$177,314	91.1%	92.2%	92.7%	95.0%
City of Gonzales	Miscellaneous	\$756,514	\$9,270,308	\$8,083,477	\$1,186,831	87.2%	\$877,251	\$8,644,013	\$6,647,211	\$1,996,802	76.9%	78.3%	78.9%	80.6%
City of Gonzales	PEPRA Miscellaneous	\$1,161,225	\$742,577	\$789,936	\$(47,359)	106.4%	\$942,912	\$468,739	\$430,795	\$37,944	91.9%	92.5%	92.1%	95.1%
City of Gonzales	PEPRA Safety Fire	\$387,796	\$204,581	\$213,736	\$(9,155)	104.5%	\$196,720	\$129,623	\$115,431	\$14,192	89.1%	94.5%	92.3%	95.5%
City of Gonzales	PEPRA Safety Police	\$386,808	\$360,764	\$358,283	\$2,481	99.3%	\$452,561	\$274,811	\$237,044	\$37,767	86.3%	87.2%	87.3%	89.7%
City of Gonzales	Safety	\$804,508	\$9,176,983	\$8,166,182	\$1,010,801	89.0%	\$860,368	\$8,401,789	\$6,591,872	\$1,809,917	78.5%	79.8%	79.1%	80.7%
City of Grand Terrace	Miscellaneous	\$43,682	\$17,455,699	\$13,370,075	\$4,085,624	76.6%	\$50,794	\$17,099,502	\$11,572,715	\$5,526,787	67.7%	68.2%	67.5%	69.0%
City of Grand Terrace	Miscellaneous Second Tier	\$342,890	\$716,441	\$744,693	\$(28,252)	103.9%	\$341,155	\$610,842	\$556,993	\$53,849	91.2%	92.3%	93.0%	N/A
City of Grand Terrace	PEPRA Miscellaneous	\$565,346	\$632,939	\$650,320	\$(17,381)	102.7%	\$586,714	\$492,898	\$436,165	\$56,733	88.5%	87.8%	88.8%	92.7%
City of Grass Valley	Miscellaneous	\$1,553,738	\$38,698,237	\$39,500,462	\$(802,225)	102.1%	\$1,797,031	\$37,225,838	\$33,919,442	\$3,306,396	91.1%	67.8%	69.0%	70.8%
City of Grass Valley	PEPRA Miscellaneous	\$1,268,615	\$863,032	\$905,082	\$(42,050)	104.9%	\$1,182,942	\$597,032	\$541,118	\$55,914	90.6%	91.3%	92.0%	94.5%
City of Grass Valley	PEPRA Safety Fire	\$857,766	\$1,178,722	\$1,220,965	\$(42,243)	103.6%	\$654,425	\$849,895	\$768,438	\$81,457	90.4%	91.5%	92.8%	96.2%
City of Grass Valley	PEPRA Safety Police	\$908,768	\$937,714	\$968,939	\$(31,225)	103.3%	\$809,632	\$620,137	\$553,226	\$66,911	89.2%	90.2%	90.9%	93.2%
City of Grass Valley	Safety Fire	\$1,035,052	\$11,222,028	\$11,669,712	\$(447,684)	104.0%	\$821,253	\$9,971,669	\$9,239,264	\$732,405	92.7%	80.1%	79.9%	81.1%
City of Grass Valley	Safety Police	\$1,536,914	\$35,121,828	\$36,044,740	\$(922,912)	102.6%	\$1,423,723	\$31,870,390	\$29,168,300	\$2,702,090	91.5%	71.1%	71.0%	72.8%
City of Grass Valley	Safety Police Second Tier	\$153,856	\$287,401	\$299,820	\$(12,419)	104.3%	\$82,495	\$200,056	\$180,740	\$19,316	90.3%	91.3%	91.6%	94.1%
City of Greenfield	Miscellaneous	\$1,195,326	\$11,464,306	\$9,629,846	\$1,834,460	84.0%	\$1,152,868	\$10,519,105	\$7,711,078	\$2,808,027	73.3%	74.4%	74.8%	76.3%
City of Greenfield	PEPRA Miscellaneous	\$1,634,280	\$1,333,707	\$1,397,912	\$(64,205)	104.8%	\$1,502,780	\$924,087	\$839,026	\$85,061	90.8%	91.7%	92.2%	94.1%
City of Greenfield	PEPRA Safety Fire	\$706,548	\$553,327	\$588,967	\$(35,640)	106.4%	\$594,161	\$334,615	\$309,413	\$25,202	92.5%	91.6%	92.5%	N/A
City of Greenfield	PEPRA Safety Police	\$2,007,740	\$1,763,795	\$1,799,780	\$(35,985)	102.0%	\$1,548,457	\$1,146,409	\$996,865	\$149,544	87.0%	88.6%	89.8%	92.4%
City of Greenfield	Safety Fire	\$323,942	\$1,745,578	\$1,699,066	\$46,512	97.3%	\$318,110	\$1,416,779	\$1,199,165	\$217,614	84.6%	84.2%	81.2%	N/A
City of Greenfield	Safety Police	\$288,946	\$12,120,584	\$10,069,089	\$2,051,495	83.1%	\$564,885	\$11,415,309	\$8,407,977	\$3,007,332	73.7%	73.1%	73.9%	N/A
City of Gridley	Miscellaneous First Tier	\$900,237	\$22,070,819	\$15,701,295	\$6,369,524	71.1%	\$812,750	\$20,792,089	\$12,868,259	\$7,923,830	61.9%	62.6%	64.1%	66.3%
City of Gridley	Miscellaneous Second Tier	\$654,595	\$795,534	\$840,021	\$(44,487)	105.6%	\$563,625	\$545,598	\$498,187	\$47,411	91.3%	92.5%	92.9%	96.5%
City of Gridley	PEPRA Miscellaneous	\$860,112	\$456,675	\$472,763	\$(16,088)	103.5%	\$663,729	\$279,337	\$244,296	\$35,041	87.5%	90.7%	92.2%	94.3%
City of Gridley	PEPRA Safety Police	\$184,147	\$175,981	\$184,453	\$(8,472)	104.8%	\$264,810	\$118,943	\$107,231	\$11,712	90.2%	88.1%	86.4%	87.3%
City of Gridley	Safety	\$634,724	\$16,548,030	\$12,634,872	\$3,913,158	76.4%	\$586,969	\$15,621,083	\$10,498,705	\$5,122,378	67.2%	67.3%	67.6%	69.2%
City of Grover Beach	Miscellaneous	\$2,003,532	\$28,610,919	\$22,686,630	\$5,924,289	79.3%	\$2,144,178	\$28,156,046	\$19,996,908	\$8,159,138	71.0%	71.9%	71.7%	72.6%
City of Grover Beach	PEPRA Miscellaneous	\$1,160,851	\$835,199	\$881,796	\$(46,597)	105.6%	\$994,103	\$591,522	\$532,170	\$59,352	90.0%	90.3%	92.2%	94.7%
City of Grover Beach	PEPRA Safety Police	\$688,634	\$731,557	\$747,830	\$(16,273)	102.2%	\$443,395	\$480,394	\$415,599	\$64,795	86.5%	88.4%	90.1%	93.4%
City of Grover Beach	Safety Fire	\$-	\$1,385,859	\$1,117,516	\$268,343	80.6%	\$-	\$1,299,425	\$911,028	\$388,397	70.1%	71.0%	69.9%	70.8%



**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Grover Beach	Safety Police	\$1,522,177	\$25,104,517	\$21,341,649	\$3,762,868	85.0%	\$1,376,609	\$22,810,514	\$16,451,180	\$6,359,334	72.1%	72.2%	72.1%	73.4%
City of Guadalupe	Miscellaneous	\$579,208	\$9,510,371	\$7,927,295	\$1,583,076	83.4%	\$663,289	\$8,870,433	\$6,492,849	\$2,377,584	73.2%	74.3%	75.1%	76.5%
City of Guadalupe	PEPRA Miscellaneous	\$790,130	\$471,372	\$499,870	\$(28,498)	106.0%	\$631,323	\$294,000	\$268,832	\$25,168	91.4%	92.3%	94.2%	97.1%
City of Guadalupe	PEPRA Safety Fire	\$251,278	\$119,716	\$127,154	\$(7,438)	106.2%	\$196,220	\$54,609	\$48,158	\$6,451	88.2%	82.5%	87.0%	94.2%
City of Guadalupe	PEPRA Safety Police	\$781,270	\$634,201	\$646,376	\$(12,175)	101.9%	\$575,674	\$430,146	\$377,016	\$53,130	87.6%	88.8%	89.6%	92.5%
City of Guadalupe	Safety	\$464,563	\$8,001,538	\$6,894,028	\$1,107,510	86.2%	\$422,092	\$7,275,900	\$5,513,486	\$1,762,414	75.8%	76.0%	76.9%	79.2%
City of Gustine	Miscellaneous	\$414,864	\$5,544,500	\$4,298,137	\$1,246,363	77.5%	\$440,506	\$5,343,441	\$3,676,807	\$1,666,634	68.8%	71.3%	72.0%	73.8%
City of Gustine	PEPRA Miscellaneous	\$580,169	\$229,233	\$249,799	\$(20,566)	109.0%	\$547,875	\$108,735	\$101,977	\$6,758	93.8%	93.2%	93.1%	102.0%
City of Gustine	PEPRA Safety Police	\$349,793	\$399,440	\$410,169	\$(10,729)	102.7%	\$275,783	\$267,791	\$236,244	\$31,547	88.2%	88.4%	89.9%	89.2%
City of Gustine	Safety	\$193,154	\$6,446,928	\$5,090,582	\$1,356,346	79.0%	\$198,973	\$6,364,534	\$4,462,576	\$1,901,958	70.1%	71.6%	70.4%	71.3%
City of Half Moon Bay	Miscellaneous	\$1,316,859	\$22,015,692	\$17,572,959	\$4,442,733	79.8%	\$1,345,143	\$20,808,876	\$14,646,798	\$6,162,078	70.4%	71.8%	72.7%	75.8%
City of Half Moon Bay	PEPRA Miscellaneous	\$2,649,562	\$2,138,086	\$2,259,460	\$(121,374)	105.7%	\$2,512,843	\$1,465,818	\$1,333,586	\$132,232	91.0%	91.5%	92.6%	95.3%
City of Half Moon Bay	Safety	\$-	\$21,736,510	\$16,711,088	\$5,025,422	76.9%	\$-	\$21,243,244	\$14,456,255	\$6,786,989	68.1%	68.6%	68.3%	69.2%
City of Hanford	PEPRA Safety Fire	\$868,079	\$1,039,461	\$1,089,331	\$(49,870)	104.8%	\$844,456	\$727,348	\$661,895	\$65,453	91.0%	89.9%	90.4%	93.4%
City of Hanford	PEPRA Safety Police	\$1,575,279	\$1,967,297	\$2,023,178	\$(55,881)	102.8%	\$1,421,410	\$1,396,672	\$1,245,774	\$150,898	89.2%	89.8%	91.2%	93.7%
City of Hanford	Safety Fire	\$1,848,651	\$37,321,785	\$30,018,980	\$7,302,805	80.4%	\$1,938,694	\$34,866,761	\$24,619,430	\$10,247,331	70.6%	71.2%	71.1%	73.3%
City of Hanford	Safety Police	\$3,526,007	\$65,348,313	\$54,266,035	\$11,082,278	83.0%	\$3,640,213	\$60,694,362	\$44,490,816	\$16,203,546	73.3%	74.5%	74.7%	76.0%
City of Hawaiian Gardens	Miscellaneous	\$2,786,296	\$44,279,671	\$37,014,658	\$7,265,013	83.6%	\$3,829,521	\$42,107,113	\$31,153,097	\$10,954,016	74.0%	74.3%	73.2%	73.3%
City of Hawaiian Gardens	PEPRA Miscellaneous	\$635,106	\$455,959	\$482,334	\$(26,375)	105.8%	\$980,343	\$367,546	\$342,313	\$25,233	93.1%	93.4%	92.2%	93.4%
City of Hawaiian Gardens	Safety	\$-	\$1,306,270	\$1,244,181	\$62,089	95.2%	\$-	\$1,269,166	\$1,078,928	\$190,238	85.0%	87.2%	87.8%	90.6%
City of Hawthorne	PEPRA Safety Police	\$2,302,454	\$2,953,178	\$3,075,772	\$(122,594)	104.2%	\$2,050,659	\$1,807,426	\$1,620,341	\$187,085	89.6%	90.5%	90.9%	93.5%
City of Hawthorne	Safety	\$7,866,835	\$242,630,543	\$261,413,633	\$(18,783,090)	107.7%	\$7,891,931	\$233,819,845	\$225,933,275	\$7,886,570	96.6%	68.7%	68.9%	70.7%
City of Healdsburg	Miscellaneous	\$4,047,464	\$91,532,628	\$71,599,946	\$19,932,682	78.2%	\$4,522,517	\$87,683,674	\$60,708,025	\$26,975,649	69.2%	70.2%	70.3%	71.9%
City of Healdsburg	Miscellaneous Second Tier	\$2,137,095	\$2,055,382	\$2,176,931	\$(121,549)	105.9%	\$1,788,153	\$1,474,066	\$1,360,996	\$113,070	92.3%	93.0%	93.2%	N/A
City of Healdsburg	PEPRA Miscellaneous	\$4,398,116	\$3,821,917	\$3,994,912	\$(172,995)	104.5%	\$3,790,855	\$2,807,638	\$2,548,585	\$259,053	90.8%	92.0%	92.3%	95.3%
City of Healdsburg	PEPRA Safety Fire	\$581,193	\$901,208	\$923,715	\$(22,507)	102.5%	\$652,114	\$711,360	\$640,338	\$71,022	90.0%	90.6%	89.0%	90.9%
City of Healdsburg	PEPRA Safety Police	\$842,607	\$1,580,094	\$1,592,012	\$(11,918)	100.8%	\$906,071	\$1,260,165	\$1,112,086	\$148,079	88.2%	89.7%	90.3%	92.6%
City of Healdsburg	Safety	\$1,718,050	\$49,560,606	\$38,173,319	\$11,387,287	77.0%	\$1,915,072	\$47,152,245	\$32,229,468	\$14,922,777	68.4%	68.8%	69.3%	71.3%
City of Healdsburg	Safety Police Second Tier	\$116,660	\$70,861	\$78,004	\$(7,143)	110.1%	\$106,972	\$36,550	\$35,601	\$949	97.4%	N/A	N/A	N/A
City of Hercules	Miscellaneous	\$2,363,393	\$31,681,152	\$25,994,476	\$5,686,676	82.1%	\$2,632,616	\$30,110,865	\$21,700,955	\$8,409,910	72.1%	72.5%	73.0%	74.5%
City of Hercules	PEPRA Miscellaneous	\$485,139	\$674,818	\$684,320	\$(9,502)	101.4%	\$744,013	\$529,663	\$468,140	\$61,523	88.4%	89.8%	91.4%	93.6%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Hercules	PEPRA Safety Police	\$1,575,461	\$1,290,344	\$1,347,589	\$(57,245)	104.4%	\$1,030,808	\$784,418	\$704,114	\$80,304	89.8%	90.5%	91.5%	94.5%
City of Hercules	Safety	\$1,105,520	\$40,607,861	\$34,007,220	\$6,600,641	83.7%	\$1,555,065	\$37,080,523	\$26,790,059	\$10,290,464	72.2%	72.2%	70.9%	70.5%
City of Hercules	Safety Second Tier	\$124,256	\$493,503	\$528,290	\$(34,787)	107.0%	\$116,970	\$369,828	\$349,389	\$20,439	94.5%	97.3%	96.3%	99.8%
City of Hermosa Beach	Miscellaneous First Tier	\$2,374,221	\$57,464,163	\$45,650,260	\$11,813,903	79.4%	\$2,412,031	\$56,041,304	\$39,773,559	\$16,267,745	71.0%	72.2%	72.4%	73.0%
City of Hermosa Beach	Miscellaneous Second Tier	\$1,290,524	\$2,810,470	\$2,851,167	\$(40,697)	101.4%	\$1,338,983	\$2,222,946	\$1,960,037	\$262,909	88.2%	89.6%	90.4%	92.7%
City of Hermosa Beach	PEPRA Miscellaneous	\$3,702,065	\$3,327,251	\$3,429,023	\$(101,772)	103.1%	\$3,685,385	\$2,482,867	\$2,221,587	\$261,280	89.5%	90.5%	91.6%	94.1%
City of Hermosa Beach	PEPRA Safety Fire	\$-	\$150,697	\$147,677	\$3,020	98.0%	\$-	\$132,485	\$112,110	\$20,375	84.6%	84.7%	86.8%	92.6%
City of Hermosa Beach	PEPRA Safety Police	\$1,076,526	\$3,276,913	\$3,436,355	\$(159,442)	104.9%	\$880,830	\$2,073,794	\$1,885,665	\$188,129	90.9%	89.0%	91.4%	93.2%
City of Hermosa Beach	Safety Fire First Tier	\$-	\$41,034,325	\$32,323,035	\$8,711,290	78.8%	\$-	\$40,093,964	\$28,224,166	\$11,869,798	70.4%	72.3%	73.1%	74.4%
City of Hermosa Beach	Safety Fire Second Tier	\$-	\$42,984	\$47,908	\$(4,924)	111.5%	\$-	\$36,989	\$36,897	\$92	99.8%	102.4%	107.9%	177.4%
City of Hermosa Beach	Safety Police First Tier	\$2,900,591	\$86,493,676	\$66,378,598	\$20,115,078	76.7%	\$2,855,545	\$82,051,514	\$55,794,858	\$26,256,656	68.0%	69.5%	68.2%	68.4%
City of Hermosa Beach	Safety Police Second Tier	\$350,818	\$1,101,031	\$1,078,002	\$23,029	97.9%	\$321,458	\$891,431	\$763,352	\$128,079	85.6%	89.1%	89.5%	92.4%
City of Hesperia	Miscellaneous	\$3,642,289	\$69,308,361	\$56,963,556	\$12,344,805	82.2%	\$4,542,208	\$65,091,834	\$46,842,306	\$18,249,528	72.0%	72.8%	72.4%	73.5%
City of Hesperia	PEPRA Miscellaneous	\$3,480,878	\$2,921,457	\$3,041,713	\$(120,256)	104.1%	\$3,264,935	\$2,204,787	\$1,995,200	\$209,587	90.5%	91.4%	92.4%	95.4%
City of Hidden Hills	Miscellaneous	\$275,501	\$2,781,967	\$3,010,381	\$(228,414)	108.2%	\$262,188	\$2,652,636	\$2,562,708	\$89,928	96.6%	77.9%	78.8%	81.7%
City of Hidden Hills	PEPRA Miscellaneous	\$144,328	\$77,871	\$83,513	\$(5,642)	107.2%	\$74,058	\$44,903	\$41,283	\$3,620	91.9%	92.1%	93.6%	101.8%
City of Highland	Miscellaneous	\$1,779,531	\$22,976,554	\$19,561,974	\$3,414,580	85.1%	\$1,781,676	\$21,565,680	\$16,097,946	\$5,467,734	74.6%	75.0%	74.6%	76.2%
City of Highland	PEPRA Miscellaneous	\$1,355,410	\$943,610	\$1,006,749	\$(63,139)	106.7%	\$1,129,009	\$576,068	\$530,473	\$45,595	92.1%	92.9%	93.0%	96.6%
City of Hollister	Miscellaneous	\$3,261,535	\$65,580,679	\$53,339,327	\$12,241,352	81.3%	\$3,324,376	\$61,958,569	\$44,415,730	\$17,542,839	71.7%	73.1%	73.0%	70.9%
City of Hollister	Miscellaneous Second Tier	\$302,717	\$346,299	\$370,283	\$(23,984)	106.9%	\$273,009	\$236,384	\$219,513	\$16,871	92.9%	92.9%	92.0%	95.0%
City of Hollister	PEPRA Miscellaneous	\$4,004,998	\$3,584,011	\$3,778,068	\$(194,057)	105.4%	\$4,356,326	\$2,512,269	\$2,291,486	\$220,783	91.2%	91.2%	91.6%	94.6%
City of Hollister	PEPRA Safety Fire	\$2,111,388	\$2,414,159	\$2,472,407	\$(58,248)	102.4%	\$1,812,912	\$1,737,609	\$1,541,356	\$196,253	88.7%	88.3%	87.9%	90.1%
City of Hollister	PEPRA Safety Police	\$1,345,421	\$1,386,678	\$1,424,127	\$(37,449)	102.7%	\$1,010,463	\$937,079	\$828,381	\$108,698	88.4%	89.2%	89.7%	92.2%
City of Hollister	Safety Fire	\$2,135,814	\$29,997,744	\$25,252,152	\$4,745,592	84.2%	\$2,041,440	\$27,808,722	\$20,669,855	\$7,138,867	74.3%	75.5%	75.5%	76.7%
City of Hollister	Safety Fire Second Tier	\$582,953	\$1,495,132	\$1,547,434	\$(52,302)	103.5%	\$555,510	\$1,148,993	\$1,036,078	\$112,915	90.2%	89.7%	89.6%	91.3%
City of Hollister	Safety Police	\$1,630,696	\$46,626,348	\$38,152,281	\$8,474,067	81.8%	\$1,805,249	\$42,855,613	\$30,783,227	\$12,072,386	71.8%	73.0%	73.1%	74.8%
City of Hollister	Safety Police Second Tier	\$277,130	\$1,564,051	\$1,684,215	\$(120,164)	107.7%	\$465,653	\$649,334	\$593,095	\$56,239	91.3%	92.3%	93.6%	97.0%
City of Hughson	Miscellaneous	\$412,673	\$9,801,918	\$7,782,681	\$2,019,237	79.4%	\$269,484	\$9,156,152	\$6,370,094	\$2,786,058	69.6%	71.3%	72.3%	73.5%
City of Hughson	PEPRA Miscellaneous	\$485,207	\$360,736	\$388,367	\$(27,631)	107.7%	\$627,170	\$222,369	\$207,240	\$15,129	93.2%	92.7%	91.1%	93.8%
City of Hughson	Safety	\$-	\$3,223,834	\$2,587,945	\$635,889	80.3%	\$-	\$2,643,678	\$1,742,713	\$900,965	65.9%	67.0%	66.8%	69.2%
City of Huntington Park	Miscellaneous First Tier	\$2,243,460	\$77,847,136	\$61,469,829	\$16,377,307	79.0%	\$2,640,149	\$74,519,824	\$52,041,205	\$22,478,619	69.8%	71.4%	72.1%	74.6%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Huntington Park	Miscellaneous Second Tier	\$561,000	\$509,719	\$539,118	\$(29,399)	105.8%	\$648,205	\$359,901	\$331,045	\$28,856	92.0%	91.9%	92.0%	N/A
City of Huntington Park	PEPRA Miscellaneous	\$2,883,398	\$2,589,082	\$2,682,782	\$(93,700)	103.6%	\$2,640,713	\$1,766,502	\$1,573,675	\$192,827	89.1%	90.7%	91.9%	94.8%
City of Huntington Park	PEPRA Safety Police	\$1,925,483	\$1,974,495	\$2,060,076	\$(85,581)	104.3%	\$1,521,696	\$1,297,495	\$1,175,650	\$121,845	90.6%	92.1%	93.0%	96.0%
City of Huntington Park	Safety	\$3,130,457	\$132,390,408	\$98,270,622	\$34,119,786	74.2%	\$3,855,324	\$125,919,495	\$82,736,819	\$43,182,676	65.7%	67.7%	68.4%	70.7%
City of Huntington Park	Safety Police Second Tier	\$329,053	\$530,433	\$565,609	\$(35,176)	106.6%	\$284,837	\$321,101	\$297,414	\$23,687	92.6%	93.7%	93.9%	N/A
City of Imperial	Miscellaneous	\$1,499,648	\$12,295,519	\$10,802,963	\$1,492,556	87.9%	\$1,512,875	\$11,747,992	\$9,173,488	\$2,574,504	78.1%	79.1%	79.2%	81.0%
City of Imperial	PEPRA Miscellaneous	\$1,937,119	\$1,511,898	\$1,568,332	\$(56,434)	103.7%	\$1,715,542	\$1,071,587	\$963,010	\$108,577	89.9%	91.0%	90.8%	92.5%
City of Imperial	PEPRA Safety Police	\$542,142	\$563,677	\$590,800	\$(27,123)	104.8%	\$344,648	\$358,216	\$324,192	\$34,024	90.5%	92.0%	92.2%	92.9%
City of Imperial	Safety	\$925,484	\$10,034,290	\$8,246,200	\$1,788,090	82.2%	\$982,572	\$9,533,736	\$6,854,363	\$2,679,373	71.9%	72.6%	70.7%	70.7%
City of Imperial Beach	Miscellaneous	\$1,840,760	\$35,815,151	\$32,938,413	\$2,876,738	92.0%	\$1,934,804	\$34,504,650	\$28,187,623	\$6,317,027	81.7%	83.2%	74.0%	75.3%
City of Imperial Beach	Miscellaneous Second Tier	\$716,065	\$967,660	\$981,070	\$(13,410)	101.4%	\$592,548	\$761,449	\$670,368	\$91,081	88.0%	89.5%	89.8%	92.4%
City of Imperial Beach	PEPRA Miscellaneous	\$1,594,474	\$1,365,495	\$1,393,834	\$(28,339)	102.1%	\$1,461,124	\$993,118	\$872,790	\$120,328	87.9%	90.3%	90.9%	94.8%
City of Imperial Beach	PEPRA Other Safety	\$231,795	\$433,796	\$444,850	\$(11,054)	102.5%	\$228,587	\$330,434	\$295,796	\$34,638	89.5%	91.2%	87.5%	88.8%
City of Imperial Beach	PEPRA Safety Fire	\$484,273	\$732,595	\$751,813	\$(19,218)	102.6%	\$451,975	\$534,942	\$476,834	\$58,108	89.1%	89.7%	88.5%	89.4%
City of Imperial Beach	Safety	\$743,586	\$19,946,937	\$17,659,393	\$2,287,544	88.5%	\$706,454	\$19,210,064	\$15,218,077	\$3,991,987	79.2%	81.3%	70.7%	N/A
City of Imperial Beach	Safety Lifeguard	\$183,478	\$3,476,582	\$3,258,003	\$218,579	93.7%	\$182,226	\$3,237,950	\$2,701,941	\$536,009	83.4%	84.5%	84.9%	85.8%
City of Imperial Beach	Safety Lifeguard Second Tier	\$183,841	\$326,627	\$341,797	\$(15,170)	104.6%	\$211,957	\$256,473	\$234,658	\$21,815	91.5%	93.2%	94.6%	98.7%
City of Indian Wells	Miscellaneous	\$2,409,588	\$34,840,404	\$39,299,264	\$(4,458,860)	112.8%	\$2,441,109	\$32,441,901	\$31,979,301	\$462,600	98.6%	101.2%	95.8%	95.1%
City of Indian Wells	PEPRA Miscellaneous	\$696,552	\$524,475	\$599,470	\$(74,995)	114.3%	\$670,638	\$369,824	\$359,196	\$10,628	97.1%	96.2%	97.1%	94.0%
City of Indio	PEPRA Safety Police	\$2,338,098	\$2,216,522	\$2,332,390	\$(115,868)	105.2%	\$2,013,535	\$1,484,923	\$1,347,311	\$137,612	90.7%	90.7%	91.5%	93.9%
City of Indio	Safety	\$4,892,801	\$139,976,322	\$107,279,985	\$32,696,337	76.6%	\$5,404,885	\$131,679,780	\$88,721,731	\$42,958,049	67.4%	68.5%	68.1%	69.5%
City of Indio	Safety Police Second Tier	\$630,007	\$1,974,652	\$2,110,081	\$(135,429)	106.9%	\$685,974	\$931,496	\$839,607	\$91,889	90.1%	91.5%	91.4%	N/A
City of Industry	Miscellaneous	\$667,419	\$29,314,078	\$30,787,934	\$(1,473,856)	105.0%	\$599,645	\$29,072,105	\$27,354,230	\$1,717,875	94.1%	96.8%	97.7%	67.9%
City of Industry	Miscellaneous Second Tier	\$801,530	\$1,120,912	\$1,200,665	\$(79,753)	107.1%	\$846,724	\$841,378	\$793,245	\$48,133	94.3%	96.0%	97.4%	96.9%
City of Industry	PEPRA Miscellaneous	\$946,552	\$1,181,476	\$1,246,403	\$(64,927)	105.5%	\$896,662	\$896,380	\$829,486	\$66,894	92.5%	94.4%	97.0%	96.8%
City of Lone	Miscellaneous First Tier	\$-	\$2,952,812	\$1,905,928	\$1,046,884	64.5%	\$-	\$3,477,193	\$2,203,010	\$1,274,183	63.4%	64.4%	63.7%	65.5%
City of Lone	Miscellaneous Second Tier	\$33,859	\$110,984	\$112,099	\$(1,115)	101.0%	\$-	\$110,919	\$98,995	\$11,924	89.2%	90.1%	87.5%	89.9%
City of Lone	PEPRA Miscellaneous	\$335,328	\$497,682	\$517,263	\$(19,581)	103.9%	\$401,114	\$389,775	\$352,982	\$36,793	90.6%	91.3%	92.5%	95.9%
City of Lone	PEPRA Safety Fire	\$127,569	\$196,886	\$200,624	\$(3,738)	101.9%	\$124,541	\$155,501	\$137,712	\$17,789	88.6%	87.8%	89.7%	92.8%
City of Lone	PEPRA Safety Police	\$370,782	\$748,290	\$767,650	\$(19,360)	102.6%	\$359,230	\$565,613	\$502,768	\$62,845	88.9%	88.8%	90.2%	92.1%
City of Lone	Safety Fire	\$64,322	\$228,181	\$227,643	\$538	99.8%	\$63,201	\$191,960	\$165,791	\$26,169	86.4%	84.9%	85.9%	87.9%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

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City of Lone	Safety Police	\$103,380	\$5,423,069	\$4,180,232	\$1,242,837	77.1%	\$89,823	\$4,962,332	\$3,298,835	\$1,663,497	66.5%	66.9%	67.5%	66.3%
City of Lone	Safety Police Second Tier	\$67,174	\$392,662	\$408,430	\$(15,768)	104.0%	\$171,007	\$257,025	\$228,947	\$28,078	89.1%	88.7%	89.1%	91.7%
City of Irwindale	Miscellaneous First Tier	\$2,802,846	\$44,710,152	\$47,210,737	\$(2,500,585)	105.6%	\$2,817,434	\$43,791,445	\$41,310,791	\$2,480,654	94.3%	88.6%	81.5%	75.1%
City of Irwindale	Miscellaneous Second Tier	\$507,940	\$1,700,396	\$1,812,394	\$(111,998)	106.6%	\$510,285	\$1,474,237	\$1,392,920	\$81,317	94.5%	97.1%	97.8%	84.5%
City of Irwindale	PEPRA Miscellaneous	\$1,765,181	\$1,421,897	\$1,520,108	\$(98,211)	106.9%	\$1,743,207	\$975,573	\$911,532	\$64,041	93.4%	95.2%	96.7%	94.8%
City of Irwindale	PEPRA Safety Police	\$490,261	\$677,136	\$715,958	\$(38,822)	105.7%	\$458,687	\$484,035	\$450,424	\$33,611	93.1%	95.0%	96.9%	93.7%
City of Irwindale	Safety First Tier	\$1,716,277	\$43,150,307	\$44,034,718	\$(884,411)	102.0%	\$1,815,895	\$41,268,845	\$37,702,736	\$3,566,109	91.4%	85.8%	78.5%	70.8%
City of Irwindale	Safety Second Tier	\$948,372	\$3,721,224	\$3,933,753	\$(212,529)	105.7%	\$929,027	\$3,208,113	\$3,023,527	\$184,586	94.2%	96.9%	97.4%	89.8%
City of Jackson	Miscellaneous	\$101,704	\$13,123,653	\$9,322,831	\$3,800,822	71.0%	\$244,418	\$12,911,064	\$8,164,734	\$4,746,330	63.2%	65.4%	65.3%	66.6%
City of Jackson	PEPRA Miscellaneous	\$693,457	\$611,993	\$647,361	\$(35,368)	105.8%	\$604,579	\$398,817	\$364,503	\$34,314	91.4%	92.5%	92.0%	94.1%
City of Jackson	PEPRA Safety Fire	\$131,530	\$148,140	\$156,895	\$(8,755)	105.9%	\$126,786	\$101,452	\$93,332	\$8,120	92.0%	93.4%	94.9%	101.5%
City of Jackson	PEPRA Safety Police	\$233,150	\$320,863	\$336,060	\$(15,197)	104.7%	\$268,942	\$218,689	\$198,681	\$20,008	90.9%	91.0%	90.7%	94.7%
City of Jackson	Safety Fire	\$125,636	\$612,395	\$557,098	\$55,297	91.0%	\$120,400	\$498,698	\$388,012	\$110,686	77.8%	81.9%	83.6%	90.0%
City of Jackson	Safety Police	\$373,747	\$9,043,276	\$7,167,386	\$1,875,890	79.3%	\$312,638	\$8,552,707	\$5,996,372	\$2,556,335	70.1%	71.7%	71.6%	73.7%
City of Kerman	Miscellaneous	\$1,159,654	\$13,398,665	\$11,616,042	\$1,782,623	86.7%	\$1,524,148	\$12,608,833	\$9,666,098	\$2,942,735	76.7%	77.9%	78.1%	80.0%
City of Kerman	PEPRA Miscellaneous	\$1,201,025	\$933,527	\$981,329	\$(47,802)	105.1%	\$1,047,196	\$646,108	\$587,855	\$58,253	91.0%	92.1%	92.7%	95.7%
City of Kerman	PEPRA Safety Police	\$649,805	\$684,107	\$695,028	\$(10,921)	101.6%	\$627,641	\$449,906	\$387,519	\$62,387	86.1%	87.6%	89.7%	92.3%
City of Kerman	Safety Police	\$908,947	\$7,581,935	\$6,587,290	\$994,645	86.9%	\$1,000,568	\$6,775,823	\$5,143,792	\$1,632,031	75.9%	76.6%	76.9%	78.4%
City of King City	Miscellaneous	\$255,054	\$13,455,743	\$10,797,144	\$2,658,599	80.2%	\$420,648	\$13,445,657	\$9,730,870	\$3,714,787	72.4%	72.9%	72.4%	73.5%
City of King City	PEPRA Miscellaneous	\$803,813	\$629,589	\$660,480	\$(30,891)	104.9%	\$657,215	\$432,354	\$392,720	\$39,634	90.8%	91.8%	92.4%	95.9%
City of King City	PEPRA Safety Police	\$972,471	\$1,358,350	\$1,371,472	\$(13,122)	101.0%	\$968,821	\$1,034,083	\$906,316	\$127,767	87.6%	89.3%	90.5%	92.9%
City of King City	Safety	\$297,601	\$11,887,681	\$9,556,409	\$2,331,272	80.4%	\$377,691	\$11,456,112	\$8,226,606	\$3,229,506	71.8%	72.9%	73.6%	75.5%
City of Kingsburg	Miscellaneous	\$914,698	\$11,746,104	\$9,949,216	\$1,796,888	84.7%	\$814,085	\$11,114,874	\$8,270,678	\$2,844,196	74.4%	73.0%	73.0%	74.5%
City of Kingsburg	PEPRA Miscellaneous	\$811,722	\$604,498	\$635,253	\$(30,755)	105.1%	\$671,341	\$401,078	\$361,023	\$40,055	90.0%	90.2%	91.0%	93.5%
City of Kingsburg	PEPRA Safety Fire	\$685,221	\$770,915	\$802,586	\$(31,671)	104.1%	\$667,016	\$529,051	\$476,774	\$52,277	90.1%	89.3%	90.4%	93.3%
City of Kingsburg	PEPRA Safety Police	\$1,005,700	\$1,314,958	\$1,349,855	\$(34,897)	102.7%	\$845,331	\$982,864	\$876,316	\$106,548	89.2%	89.5%	90.1%	93.2%
City of Kingsburg	Safety Fire	\$245,084	\$5,688,299	\$4,751,938	\$936,361	83.5%	\$245,912	\$5,296,423	\$3,877,254	\$1,419,169	73.2%	68.5%	66.8%	66.7%
City of Kingsburg	Safety Police	\$507,686	\$11,282,797	\$8,730,289	\$2,552,508	77.4%	\$501,120	\$10,659,733	\$7,221,173	\$3,438,560	67.7%	65.0%	64.9%	65.3%
City of La Canada Flintridge	Miscellaneous	\$1,912,636	\$19,240,941	\$16,424,376	\$2,816,565	85.4%	\$1,836,287	\$17,951,128	\$13,501,931	\$4,449,197	75.2%	76.7%	76.9%	78.0%
City of La Canada Flintridge	PEPRA Miscellaneous	\$1,357,128	\$907,042	\$971,694	\$(64,652)	107.1%	\$1,104,528	\$559,783	\$521,068	\$38,715	93.1%	93.8%	93.2%	95.3%
City of La Habra	PEPRA Safety Police	\$3,441,462	\$3,887,119	\$4,028,245	\$(141,126)	103.6%	\$2,965,517	\$2,626,228	\$2,361,839	\$264,389	89.9%	90.3%	90.7%	94.1%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of La Habra	Safety	\$3,091,564	\$184,690,409	\$134,356,954	\$50,333,455	72.7%	\$3,861,419	\$175,616,798	\$112,957,134	\$62,659,664	64.3%	65.6%	65.9%	67.5%
City of La Habra	Safety Police Second Tier	\$434,410	\$1,052,514	\$1,077,693	\$(25,179)	102.4%	\$414,946	\$789,622	\$707,434	\$82,188	89.6%	91.4%	91.8%	94.7%
City of La Habra Heights	Miscellaneous	\$581,559	\$5,613,134	\$4,747,594	\$865,540	84.6%	\$568,694	\$5,374,697	\$4,037,348	\$1,337,349	75.1%	76.3%	77.2%	80.6%
City of La Habra Heights	PEPRA Miscellaneous	\$299,380	\$230,976	\$243,381	\$(12,405)	105.4%	\$257,999	\$170,676	\$155,785	\$14,891	91.3%	92.0%	91.0%	93.4%
City of La Habra Heights	PEPRA Safety Fire	\$410,198	\$418,776	\$436,230	\$(17,454)	104.2%	\$395,768	\$317,271	\$289,890	\$27,381	91.4%	92.7%	93.2%	96.7%
City of La Habra Heights	Safety	\$105,000	\$1,447,856	\$1,253,066	\$194,790	86.5%	\$105,000	\$1,349,439	\$1,033,138	\$316,301	76.6%	78.1%	79.1%	80.8%
City of La Mirada	Miscellaneous	\$4,406,695	\$63,248,536	\$55,758,905	\$7,489,631	88.2%	\$4,396,748	\$59,981,582	\$43,165,242	\$16,816,340	72.0%	73.5%	74.0%	75.6%
City of La Mirada	Miscellaneous Second Tier	\$392,500	\$646,735	\$666,076	\$(19,341)	103.0%	\$482,565	\$537,648	\$486,144	\$51,504	90.4%	91.4%	91.7%	N/A
City of La Mirada	PEPRA Miscellaneous	\$1,185,482	\$998,567	\$1,045,267	\$(46,700)	104.7%	\$1,221,050	\$719,053	\$652,654	\$66,399	90.8%	91.5%	92.3%	95.9%
City of La Palma	Miscellaneous	\$905,988	\$35,080,993	\$30,560,775	\$4,520,218	87.1%	\$1,044,703	\$33,684,341	\$26,006,257	\$7,678,084	77.2%	78.7%	78.8%	76.5%
City of La Palma	Miscellaneous Second Tier	\$387,077	\$576,850	\$591,404	\$(14,554)	102.5%	\$381,794	\$448,766	\$401,560	\$47,206	89.5%	91.4%	91.9%	94.4%
City of La Palma	PEPRA Miscellaneous	\$904,511	\$591,239	\$626,602	\$(35,363)	106.0%	\$769,535	\$368,206	\$335,920	\$32,286	91.2%	91.7%	92.3%	95.7%
City of La Palma	PEPRA Safety Police	\$1,160,380	\$1,102,749	\$1,114,113	\$(11,364)	101.0%	\$1,000,812	\$731,604	\$632,623	\$98,981	86.5%	89.1%	91.0%	96.7%
City of La Palma	Safety	\$821,234	\$49,032,779	\$40,308,458	\$8,724,321	82.2%	\$789,775	\$46,650,510	\$34,044,889	\$12,605,621	73.0%	74.5%	75.1%	74.3%
City of La Palma	Safety Second Tier	\$107,791	\$294,612	\$294,386	\$226	99.9%	\$101,588	\$218,321	\$188,604	\$29,717	86.4%	87.3%	87.9%	90.7%
City of La Puente	Miscellaneous	\$1,145,239	\$23,493,669	\$23,561,029	\$(67,360)	100.3%	\$1,117,523	\$22,830,696	\$14,630,785	\$8,199,911	64.1%	66.1%	66.8%	68.4%
City of La Puente	PEPRA Miscellaneous	\$1,291,044	\$1,199,904	\$1,319,480	\$(119,576)	110.0%	\$1,214,377	\$871,548	\$799,035	\$72,513	91.7%	92.9%	93.2%	96.2%
City of La Quinta	Miscellaneous	\$1,740,229	\$54,300,788	\$44,042,560	\$10,258,228	81.1%	\$2,003,610	\$51,356,182	\$35,726,742	\$15,629,440	69.6%	71.3%	71.7%	73.3%
City of La Quinta	Miscellaneous Second Tier	\$716,490	\$925,328	\$1,013,126	\$(87,798)	109.5%	\$886,435	\$715,299	\$688,233	\$27,066	96.2%	94.9%	91.1%	93.4%
City of La Quinta	PEPRA Miscellaneous	\$3,546,363	\$2,912,438	\$3,184,276	\$(271,838)	109.3%	\$3,554,365	\$2,053,342	\$1,913,482	\$139,860	93.2%	93.5%	92.3%	95.1%
City of La Verne	Miscellaneous	\$3,167,453	\$73,131,538	\$76,664,351	\$(3,532,813)	104.8%	\$3,170,629	\$69,365,135	\$64,709,084	\$4,656,051	93.3%	96.0%	69.1%	70.1%
City of La Verne	PEPRA Miscellaneous	\$2,295,667	\$1,899,932	\$1,986,851	\$(86,919)	104.6%	\$1,840,438	\$1,302,116	\$1,173,758	\$128,358	90.1%	91.0%	91.7%	96.0%
City of La Verne	PEPRA Safety Fire	\$878,241	\$1,140,477	\$1,150,631	\$(10,154)	100.9%	\$703,398	\$884,279	\$773,372	\$110,907	87.5%	89.1%	90.4%	93.7%
City of La Verne	PEPRA Safety Police	\$1,295,209	\$1,314,215	\$1,362,993	\$(48,778)	103.7%	\$1,017,203	\$878,903	\$784,936	\$93,967	89.3%	90.8%	91.5%	94.0%
City of La Verne	Safety	\$5,911,955	\$140,105,058	\$145,731,943	\$(5,626,885)	104.0%	\$5,551,816	\$131,006,848	\$122,102,596	\$8,904,252	93.2%	95.9%	69.9%	72.2%
City of Laguna Beach	PEPRA Other Safety	\$498,788	\$449,860	\$478,309	\$(28,449)	106.3%	\$469,554	\$270,112	\$248,832	\$21,280	92.1%	92.2%	93.2%	101.5%
City of Laguna Beach	PEPRA Safety Fire	\$999,222	\$1,313,572	\$1,346,031	\$(32,459)	102.5%	\$1,008,773	\$1,002,161	\$899,483	\$102,678	89.8%	90.8%	91.2%	93.0%
City of Laguna Beach	PEPRA Safety Police	\$2,352,788	\$2,270,282	\$2,361,013	\$(90,731)	104.0%	\$1,857,849	\$1,536,951	\$1,390,671	\$146,280	90.5%	91.7%	92.5%	95.3%
City of Laguna Beach	Safety Fire	\$3,595,673	\$73,419,758	\$58,906,990	\$14,512,768	80.2%	\$3,975,148	\$70,203,711	\$50,143,099	\$20,060,612	71.4%	72.7%	72.7%	73.6%
City of Laguna Beach	Safety Fire Second Tier	\$878,827	\$3,017,147	\$3,077,854	\$(60,707)	102.0%	\$862,988	\$2,494,829	\$2,249,734	\$245,095	90.2%	91.7%	92.3%	95.4%
City of Laguna Beach	Safety Lifeguard	\$540,538	\$9,472,833	\$8,078,378	\$1,394,455	85.3%	\$528,157	\$9,055,448	\$6,891,789	\$2,163,659	76.1%	77.6%	77.6%	79.7%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Laguna Beach	Safety Police	\$2,951,284	\$92,413,598	\$74,859,956	\$17,553,642	81.0%	\$3,523,197	\$87,670,596	\$63,048,134	\$24,622,462	71.9%	73.6%	73.3%	74.4%
City of Laguna Beach	Safety Police Second Tier	\$684,450	\$2,025,654	\$2,101,582	\$(75,928)	103.7%	\$1,021,688	\$1,552,551	\$1,417,959	\$134,592	91.3%	92.8%	94.0%	97.7%
City of Laguna Hills	Miscellaneous	\$1,910,950	\$23,769,461	\$20,746,093	\$3,023,368	87.3%	\$2,159,931	\$22,299,877	\$17,202,590	\$5,097,287	77.1%	78.6%	79.0%	80.9%
City of Laguna Hills	PEPRA Miscellaneous	\$710,677	\$742,771	\$771,206	\$(28,435)	103.8%	\$966,666	\$574,645	\$520,893	\$53,752	90.6%	91.1%	90.9%	93.8%
City of Laguna Niguel	Miscellaneous	\$2,086,959	\$39,867,833	\$32,923,543	\$6,944,290	82.6%	\$2,212,953	\$38,168,892	\$27,980,303	\$10,188,589	73.3%	74.7%	75.0%	77.6%
City of Laguna Niguel	Miscellaneous Second Tier	\$1,251,415	\$2,010,950	\$2,053,130	\$(42,180)	102.1%	\$1,146,401	\$1,590,065	\$1,417,404	\$172,661	89.1%	90.9%	92.1%	94.8%
City of Laguna Niguel	PEPRA Miscellaneous	\$2,584,172	\$2,172,649	\$2,259,744	\$(87,095)	104.0%	\$2,827,664	\$1,606,612	\$1,452,661	\$153,951	90.4%	91.1%	91.7%	94.5%
City of Laguna Woods	Miscellaneous	\$416,269	\$3,280,857	\$3,582,329	\$(301,472)	109.2%	\$423,577	\$3,082,040	\$2,974,169	\$107,871	96.5%	96.2%	92.7%	95.7%
City of Laguna Woods	PEPRA Miscellaneous	\$290,786	\$273,852	\$300,827	\$(26,975)	109.9%	\$308,922	\$199,704	\$193,205	\$6,499	96.7%	96.0%	92.5%	95.6%
City of Lake Elsinore	Miscellaneous	\$2,201,468	\$49,237,029	\$39,683,146	\$9,553,883	80.6%	\$2,237,223	\$46,226,041	\$32,748,833	\$13,477,208	70.8%	71.8%	71.6%	72.4%
City of Lake Elsinore	Miscellaneous Second Tier	\$1,786,331	\$3,563,582	\$3,717,155	\$(153,573)	104.3%	\$1,941,744	\$2,930,272	\$2,664,152	\$266,120	90.9%	92.1%	92.1%	94.5%
City of Lake Elsinore	PEPRA Miscellaneous	\$2,861,743	\$2,343,997	\$2,459,821	\$(115,824)	104.9%	\$2,478,095	\$1,733,679	\$1,572,005	\$161,674	90.7%	91.6%	92.6%	95.8%
City of Lake Elsinore	Safety	\$-	\$37,130	\$19,100	\$18,030	51.4%	\$-	\$38,283	\$13,261	\$25,022	34.6%	27.1%	27.3%	29.5%
City of Lake Forest	Miscellaneous	\$4,113,085	\$37,955,001	\$40,492,736	\$(2,537,735)	106.7%	\$4,064,800	\$35,024,694	\$33,286,693	\$1,738,001	95.0%	97.7%	98.8%	93.1%
City of Lake Forest	PEPRA Miscellaneous	\$2,086,837	\$1,611,183	\$1,702,540	\$(91,357)	105.7%	\$1,803,048	\$1,156,328	\$1,067,843	\$88,485	92.3%	94.4%	97.0%	95.8%
City of Lakeport	Miscellaneous	\$1,215,533	\$21,838,084	\$17,730,668	\$4,107,416	81.2%	\$1,266,114	\$21,035,191	\$15,183,861	\$5,851,330	72.2%	73.9%	74.1%	76.3%
City of Lakeport	PEPRA Miscellaneous	\$954,377	\$1,178,165	\$1,223,528	\$(45,363)	103.9%	\$1,098,218	\$864,813	\$781,605	\$83,208	90.4%	91.3%	91.6%	94.2%
City of Lakeport	PEPRA Safety Police	\$521,895	\$777,312	\$793,852	\$(16,540)	102.1%	\$459,330	\$605,393	\$541,075	\$64,318	89.4%	90.5%	91.7%	95.0%
City of Lakeport	Safety	\$239,563	\$13,694,245	\$11,730,678	\$1,963,567	85.7%	\$232,936	\$13,160,522	\$10,083,181	\$3,077,341	76.6%	77.7%	78.3%	81.1%
City of Larkspur	Miscellaneous	\$706,413	\$27,608,444	\$29,860,252	\$(2,251,808)	108.2%	\$1,174,713	\$26,997,936	\$26,093,240	\$904,696	96.6%	68.6%	69.2%	71.0%
City of Larkspur	Miscellaneous Second Tier	\$760,122	\$1,152,989	\$1,219,278	\$(66,289)	105.7%	\$778,206	\$859,045	\$795,425	\$63,620	92.6%	94.0%	93.6%	96.3%
City of Larkspur	PEPRA Miscellaneous	\$1,183,781	\$1,470,588	\$1,515,378	\$(44,790)	103.0%	\$1,277,318	\$1,070,110	\$953,308	\$116,802	89.1%	91.4%	92.2%	94.5%
City of Larkspur	PEPRA Safety Fire	\$-	\$157,573	\$147,470	\$10,103	93.6%	\$-	\$141,460	\$116,286	\$25,174	82.2%	86.0%	91.9%	96.7%
City of Larkspur	Safety Fire First Tier	\$-	\$40,135,894	\$43,200,641	\$(3,064,747)	107.6%	\$-	\$39,567,119	\$38,227,895	\$1,339,224	96.6%	73.2%	73.5%	75.2%
City of Larkspur	Safety Fire Second Tier	\$-	\$65,568	\$63,637	\$1,931	97.1%	\$-	\$57,567	\$48,033	\$9,534	83.4%	87.3%	94.7%	101.5%
City of Lathrop	Miscellaneous First Tier	\$2,997,591	\$30,728,673	\$26,361,282	\$4,367,391	85.8%	\$2,933,605	\$28,152,832	\$21,161,877	\$6,990,955	75.2%	77.0%	77.4%	78.9%
City of Lathrop	Miscellaneous Second Tier	\$1,729,057	\$2,986,064	\$3,074,816	\$(88,752)	103.0%	\$1,792,764	\$2,316,650	\$2,077,126	\$239,524	89.7%	91.1%	91.6%	94.2%
City of Lathrop	PEPRA Miscellaneous	\$2,918,213	\$1,686,928	\$1,772,080	\$(85,152)	105.0%	\$1,950,321	\$1,056,741	\$949,808	\$106,933	89.9%	91.1%	91.8%	94.4%
City of Lawndale	Miscellaneous	\$2,506,065	\$36,553,638	\$30,238,372	\$6,315,266	82.7%	\$2,863,242	\$35,046,677	\$25,747,203	\$9,299,474	73.5%	74.6%	75.0%	76.7%
City of Lawndale	PEPRA Miscellaneous	\$819,306	\$432,275	\$464,449	\$(32,174)	107.4%	\$909,558	\$248,961	\$231,461	\$17,500	93.0%	93.4%	91.3%	94.3%
City of Lemon Grove	Miscellaneous	\$846,853	\$25,982,781	\$20,918,616	\$5,064,165	80.5%	\$810,864	\$24,788,708	\$17,662,963	\$7,125,745	71.3%	73.3%	73.9%	75.9%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Lemon Grove	Miscellaneous Second Tier	\$362,275	\$686,461	\$707,418	\$(20,957)	103.1%	\$428,503	\$544,659	\$492,292	\$52,367	90.4%	91.3%	92.5%	94.8%
City of Lemon Grove	PEPRA Miscellaneous	\$918,922	\$616,113	\$631,788	\$(15,675)	102.5%	\$859,876	\$443,347	\$393,316	\$50,031	88.7%	90.1%	91.4%	96.6%
City of Lemon Grove	PEPRA Safety Fire	\$463,000	\$443,018	\$461,759	\$(18,741)	104.2%	\$377,748	\$322,413	\$292,985	\$29,428	90.9%	92.1%	94.3%	100.5%
City of Lemon Grove	Safety	\$1,445,595	\$13,708,527	\$12,028,298	\$1,680,229	87.7%	\$1,531,955	\$12,405,235	\$9,557,409	\$2,847,826	77.0%	78.3%	78.2%	79.3%
City of Lemoore	Miscellaneous	\$1,710,500	\$33,684,257	\$27,085,905	\$6,598,352	80.4%	\$1,815,619	\$32,532,358	\$23,248,440	\$9,283,918	71.5%	73.2%	73.9%	75.5%
City of Lemoore	PEPRA Miscellaneous	\$2,204,736	\$2,330,558	\$2,433,335	\$(102,777)	104.4%	\$2,253,040	\$1,769,653	\$1,604,704	\$164,949	90.7%	91.7%	92.4%	95.3%
City of Lemoore	PEPRA Safety Police	\$1,182,307	\$1,609,902	\$1,649,272	\$(39,370)	102.4%	\$1,271,267	\$1,127,601	\$998,794	\$128,807	88.6%	89.5%	91.2%	93.3%
City of Lemoore	Safety	\$1,335,740	\$24,715,459	\$20,000,161	\$4,715,298	80.9%	\$1,304,531	\$23,531,321	\$16,933,962	\$6,597,359	72.0%	73.3%	73.4%	74.8%
City of Lincoln	Miscellaneous First Tier	\$3,738,854	\$58,238,711	\$46,966,060	\$11,272,651	80.6%	\$3,814,385	\$54,141,644	\$37,964,119	\$16,177,525	70.1%	70.8%	69.8%	71.1%
City of Lincoln	Miscellaneous Second Tier	\$1,000,900	\$1,342,337	\$1,344,909	\$(2,572)	100.2%	\$1,066,332	\$1,034,666	\$898,642	\$136,024	86.9%	86.8%	88.3%	90.4%
City of Lincoln	PEPRA Miscellaneous	\$3,884,683	\$3,288,571	\$3,383,816	\$(95,245)	102.9%	\$3,424,333	\$2,412,048	\$2,156,602	\$255,446	89.4%	90.5%	92.0%	94.9%
City of Lincoln	PEPRA Safety Fire	\$96,698	\$147,200	\$152,456	\$(5,256)	103.6%	\$89,521	\$115,269	\$103,753	\$11,516	90.0%	91.0%	91.9%	95.3%
City of Lincoln	PEPRA Safety Police	\$1,118,602	\$834,501	\$883,999	\$(49,498)	105.9%	\$813,248	\$511,406	\$468,725	\$42,681	91.7%	92.3%	92.4%	95.5%
City of Lincoln	Safety	\$3,818,925	\$49,512,335	\$43,326,256	\$6,186,079	87.5%	\$4,083,387	\$44,756,591	\$34,415,641	\$10,340,950	76.9%	77.7%	77.4%	78.1%
City of Lindsay	Miscellaneous	\$828,661	\$19,647,369	\$15,468,353	\$4,179,016	78.7%	\$764,026	\$18,571,842	\$12,866,430	\$5,705,412	69.3%	70.1%	69.9%	70.9%
City of Lindsay	PEPRA Miscellaneous	\$537,324	\$412,163	\$419,745	\$(7,582)	101.8%	\$475,388	\$304,343	\$265,223	\$39,120	87.1%	87.8%	90.4%	96.4%
City of Lindsay	PEPRA Safety Police	\$232,362	\$268,869	\$278,992	\$(10,123)	103.8%	\$180,643	\$169,658	\$150,354	\$19,304	88.6%	90.0%	90.9%	92.8%
City of Lindsay	Safety	\$1,057,064	\$18,430,698	\$15,014,029	\$3,416,669	81.5%	\$1,012,573	\$17,590,739	\$12,765,731	\$4,825,008	72.6%	73.4%	73.6%	75.0%
City of Live Oak	Miscellaneous	\$737,791	\$8,138,647	\$6,858,119	\$1,280,528	84.3%	\$728,570	\$7,478,273	\$5,441,085	\$2,037,188	72.8%	72.8%	72.8%	73.1%
City of Live Oak	PEPRA Miscellaneous	\$649,689	\$418,941	\$442,193	\$(23,252)	105.6%	\$553,255	\$291,932	\$267,133	\$24,799	91.5%	91.1%	90.6%	93.8%
City of Livermore	PEPRA Safety Police	\$3,355,737	\$2,227,331	\$2,319,339	\$(92,008)	104.1%	\$3,008,868	\$1,514,293	\$1,372,556	\$141,737	90.6%	90.8%	91.5%	94.0%
City of Livermore	Safety Police	\$6,577,785	\$185,198,718	\$149,083,100	\$36,115,618	80.5%	\$8,086,392	\$171,833,005	\$121,735,361	\$50,097,644	70.8%	72.1%	72.1%	73.3%
City of Livermore	Safety Police Second Tier	\$2,138,178	\$5,563,134	\$5,782,716	\$(219,582)	103.9%	\$2,177,459	\$3,662,517	\$3,301,261	\$361,256	90.1%	91.8%	93.2%	96.3%
City of Livingston	Miscellaneous	\$1,585,061	\$18,589,901	\$15,393,156	\$3,196,745	82.8%	\$1,601,874	\$17,309,492	\$12,551,245	\$4,758,247	72.5%	72.9%	73.9%	75.2%
City of Livingston	PEPRA Miscellaneous	\$1,142,940	\$947,814	\$983,597	\$(35,783)	103.8%	\$901,741	\$637,285	\$567,727	\$69,558	89.1%	90.1%	91.9%	94.4%
City of Livingston	PEPRA Safety Police	\$547,701	\$705,750	\$706,885	\$(1,135)	100.2%	\$596,259	\$548,410	\$476,922	\$71,488	87.0%	87.8%	90.0%	92.5%
City of Livingston	Safety	\$824,058	\$11,861,989	\$10,234,500	\$1,627,489	86.3%	\$819,934	\$10,688,742	\$8,064,188	\$2,624,554	75.4%	74.7%	75.6%	76.8%
City of Loma Linda	Miscellaneous	\$2,804,407	\$36,331,656	\$36,013,106	\$318,550	99.1%	\$2,858,594	\$34,615,752	\$30,454,434	\$4,161,318	88.0%	85.7%	73.6%	74.5%
City of Loma Linda	PEPRA Miscellaneous	\$1,100,295	\$940,959	\$1,028,297	\$(87,338)	109.3%	\$976,722	\$675,389	\$653,204	\$22,185	96.7%	91.7%	92.1%	94.8%
City of Loma Linda	PEPRA Safety Fire	\$922,983	\$965,754	\$1,052,863	\$(87,109)	109.0%	\$771,282	\$657,939	\$636,643	\$21,296	96.8%	91.3%	91.3%	93.7%
City of Loma Linda	Safety	\$2,155,196	\$36,712,783	\$35,712,085	\$1,000,698	97.3%	\$2,323,142	\$34,520,797	\$29,806,276	\$4,714,521	86.3%	84.1%	72.1%	73.5%

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As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Lomita	Miscellaneous	\$1,092,227	\$30,274,290	\$23,417,603	\$6,856,687	77.4%	\$1,265,117	\$29,429,177	\$20,279,343	\$9,149,834	68.9%	71.1%	69.7%	68.6%
City of Lomita	Miscellaneous Second Tier	\$1,020,036	\$1,399,710	\$1,439,629	\$(39,919)	102.9%	\$983,394	\$1,035,512	\$921,894	\$113,618	89.0%	89.9%	90.8%	93.3%
City of Lomita	PEPRA Miscellaneous	\$1,280,360	\$1,223,151	\$1,266,623	\$(43,472)	103.6%	\$996,196	\$891,252	\$800,237	\$91,015	89.8%	90.6%	91.5%	95.1%
City of Lompoc	PEPRA Safety Fire	\$1,325,492	\$2,143,350	\$2,200,814	\$(57,464)	102.7%	\$1,187,367	\$1,560,305	\$1,396,794	\$163,511	89.5%	90.7%	91.7%	93.7%
City of Lompoc	PEPRA Safety Police	\$1,104,692	\$1,570,036	\$1,595,432	\$(25,396)	101.6%	\$804,983	\$1,200,382	\$1,065,859	\$134,523	88.8%	90.5%	90.9%	92.5%
City of Lompoc	Safety	\$3,184,716	\$105,896,726	\$77,298,273	\$28,598,453	73.0%	\$3,351,182	\$102,425,444	\$65,943,152	\$36,482,292	64.4%	65.5%	65.7%	67.5%
City of Lompoc	Safety Fire Second Tier	\$173,589	\$991,084	\$993,600	\$(2,516)	100.3%	\$167,891	\$864,235	\$767,652	\$96,583	88.8%	91.1%	92.2%	95.7%
City of Lompoc	Safety Police Second Tier	\$372,760	\$1,921,913	\$1,987,788	\$(65,875)	103.4%	\$360,164	\$1,625,259	\$1,492,329	\$132,930	91.8%	94.4%	92.5%	95.3%
City of Los Alamitos	Miscellaneous	\$1,008,938	\$34,663,316	\$26,213,086	\$8,450,230	75.6%	\$1,055,959	\$33,447,062	\$22,433,109	\$11,013,953	67.1%	68.5%	68.9%	71.1%
City of Los Alamitos	PEPRA Miscellaneous	\$636,865	\$536,196	\$557,197	\$(21,001)	103.9%	\$686,006	\$367,098	\$328,585	\$38,513	89.5%	90.3%	91.6%	94.1%
City of Los Alamitos	PEPRA Safety Police	\$843,266	\$787,268	\$801,717	\$(14,449)	101.8%	\$729,142	\$485,616	\$420,313	\$65,303	86.6%	86.9%	90.7%	95.1%
City of Los Alamitos	Safety	\$1,064,662	\$44,035,419	\$34,549,942	\$9,485,477	78.5%	\$1,253,001	\$41,729,489	\$29,039,081	\$12,690,408	69.6%	71.3%	71.6%	74.6%
City of Los Altos	Miscellaneous	\$3,546,620	\$81,018,475	\$62,610,539	\$18,407,936	77.3%	\$3,418,278	\$75,808,578	\$51,247,524	\$24,561,054	67.6%	68.9%	70.0%	72.2%
City of Los Altos	Miscellaneous Second Tier	\$1,652,595	\$3,260,445	\$3,394,356	\$(133,911)	104.1%	\$2,055,501	\$2,647,379	\$2,385,110	\$262,269	90.1%	90.5%	91.0%	93.3%
City of Los Altos	PEPRA Miscellaneous	\$5,227,412	\$3,624,850	\$3,832,439	\$(207,589)	105.7%	\$4,845,015	\$2,616,061	\$2,366,882	\$249,179	90.5%	90.8%	92.0%	94.4%
City of Los Altos	PEPRA Safety Police	\$1,037,919	\$845,186	\$905,182	\$(59,996)	107.1%	\$1,150,751	\$563,574	\$516,071	\$47,503	91.6%	91.6%	94.5%	101.5%
City of Los Altos	Safety Police	\$2,172,565	\$66,308,885	\$50,748,291	\$15,560,594	76.5%	\$2,101,045	\$62,791,617	\$42,548,403	\$20,243,214	67.8%	69.3%	69.3%	71.7%
City of Los Altos	Safety Police Third Tier	\$1,417,356	\$4,027,811	\$4,240,069	\$(212,258)	105.3%	\$1,459,777	\$2,348,616	\$2,115,588	\$233,028	90.1%	91.2%	91.7%	93.8%
City of Los Banos	Miscellaneous First Tier	\$2,654,373	\$50,115,732	\$40,436,973	\$9,678,759	80.7%	\$2,866,894	\$46,579,390	\$32,885,356	\$13,694,034	70.6%	71.7%	70.8%	71.2%
City of Los Banos	Miscellaneous Second Tier	\$488,933	\$1,080,844	\$1,123,063	\$(42,219)	103.9%	\$717,067	\$816,400	\$738,724	\$77,676	90.5%	92.2%	92.6%	95.2%
City of Los Banos	PEPRA Miscellaneous	\$2,455,813	\$2,019,593	\$2,127,579	\$(107,986)	105.3%	\$2,296,659	\$1,281,104	\$1,161,615	\$119,489	90.7%	91.7%	92.3%	94.8%
City of Los Banos	PEPRA Safety Fire	\$255,127	\$246,783	\$265,146	\$(18,363)	107.4%	\$243,371	\$155,584	\$145,880	\$9,704	93.8%	94.7%	94.6%	99.3%
City of Los Banos	PEPRA Safety Police	\$1,405,003	\$1,060,606	\$1,109,581	\$(48,975)	104.6%	\$901,611	\$652,842	\$587,304	\$65,538	90.0%	91.0%	92.2%	95.8%
City of Los Banos	Safety First Tier	\$3,020,672	\$54,887,760	\$45,877,257	\$9,010,503	83.6%	\$3,123,604	\$49,902,670	\$36,539,772	\$13,362,898	73.2%	74.3%	74.0%	74.0%
City of Los Banos	Safety Second Tier	\$448,985	\$1,878,217	\$1,955,860	\$(77,643)	104.1%	\$481,170	\$1,581,595	\$1,458,488	\$123,107	92.2%	91.2%	92.4%	95.6%
City of Lynwood	Safety	\$-	\$17,280,398	\$10,438,798	\$6,841,600	60.4%	\$-	\$19,193,302	\$11,225,642	\$7,967,660	58.5%	60.6%	62.6%	65.9%
City of Madera	PEPRA Safety Police	\$2,215,945	\$2,350,126	\$2,461,498	\$(111,372)	104.7%	\$1,995,704	\$1,548,267	\$1,402,434	\$145,833	90.6%	91.2%	92.5%	95.5%
City of Madera	Safety	\$2,982,100	\$72,499,618	\$55,946,525	\$16,553,093	77.2%	\$2,997,352	\$68,810,566	\$46,666,823	\$22,143,743	67.8%	68.7%	69.0%	69.8%
City of Madera	Safety Police Second Tier	\$230,498	\$560,749	\$576,399	\$(15,650)	102.8%	\$297,813	\$443,465	\$398,872	\$44,593	89.9%	90.5%	91.5%	93.9%
City of Malibu	Miscellaneous	\$3,759,739	\$36,013,221	\$31,508,202	\$4,505,019	87.5%	\$4,480,703	\$32,978,154	\$25,319,746	\$7,658,408	76.8%	77.6%	77.1%	78.5%
City of Malibu	PEPRA Miscellaneous	\$3,006,602	\$2,271,618	\$2,358,215	\$(86,597)	103.8%	\$2,821,934	\$1,646,113	\$1,482,422	\$163,691	90.1%	90.4%	91.2%	94.6%



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City of Manhattan Beach	PEPRA Safety Fire	\$129,384	\$164,655	\$180,131	\$(15,476)	109.4%	\$128,235	\$127,540	\$115,984	\$11,556	90.9%	92.8%	92.1%	97.0%
City of Manhattan Beach	PEPRA Safety Police	\$1,672,919	\$1,547,442	\$1,696,584	\$(149,142)	109.6%	\$1,547,688	\$1,072,920	\$978,435	\$94,485	91.2%	91.6%	92.1%	95.6%
City of Manhattan Beach	Safety Fire	\$4,554,520	\$75,908,157	\$82,330,650	\$(6,422,493)	108.5%	\$4,615,865	\$73,083,241	\$51,252,092	\$21,831,149	70.1%	72.0%	72.8%	75.0%
City of Manhattan Beach	Safety Police	\$7,008,764	\$155,422,678	\$170,122,274	\$(14,699,596)	109.5%	\$7,104,929	\$148,190,524	\$102,762,506	\$45,428,018	69.3%	71.0%	71.5%	73.0%
City of Manteca	PEPRA Safety Fire	\$1,646,009	\$1,930,221	\$2,042,883	\$(112,662)	105.8%	\$1,516,976	\$1,432,864	\$1,333,674	\$99,190	93.1%	95.7%	96.0%	94.8%
City of Manteca	PEPRA Safety Police	\$3,368,881	\$3,006,261	\$3,208,678	\$(202,417)	106.7%	\$3,025,984	\$2,021,628	\$1,890,994	\$130,634	93.5%	95.7%	96.2%	94.9%
City of Manteca	Safety Fire	\$4,641,042	\$80,632,760	\$59,201,407	\$21,431,353	73.4%	\$4,811,070	\$75,021,498	\$48,072,200	\$26,949,298	64.1%	64.6%	64.3%	N/A
City of Manteca	Safety Police First Tier	\$4,567,442	\$121,688,364	\$89,807,848	\$31,880,516	73.8%	\$5,160,537	\$114,671,296	\$74,444,750	\$40,226,546	64.9%	65.1%	65.0%	66.0%
City of Manteca	Safety Police Second Tier	\$1,294,425	\$3,699,907	\$3,945,572	\$(245,665)	106.6%	\$1,137,037	\$3,001,147	\$2,839,472	\$161,675	94.6%	96.2%	97.2%	N/A
City of Marina	Miscellaneous	\$2,312,836	\$29,623,238	\$24,510,131	\$5,113,107	82.7%	\$2,463,603	\$27,858,336	\$20,326,254	\$7,532,082	73.0%	74.7%	75.2%	77.1%
City of Marina	PEPRA Miscellaneous	\$1,138,508	\$1,244,568	\$1,294,400	\$(49,832)	104.0%	\$1,281,219	\$937,953	\$849,815	\$88,138	90.6%	91.7%	92.1%	95.0%
City of Marina	PEPRA Safety Fire	\$906,429	\$738,029	\$785,509	\$(47,480)	106.4%	\$806,738	\$448,034	\$414,369	\$33,665	92.5%	91.5%	91.4%	94.5%
City of Marina	PEPRA Safety Police	\$1,357,005	\$896,649	\$941,067	\$(44,418)	105.0%	\$1,187,650	\$525,364	\$472,523	\$52,841	89.9%	89.4%	89.0%	92.7%
City of Marina	Safety	\$3,543,898	\$66,125,441	\$53,701,880	\$12,423,561	81.2%	\$3,264,538	\$61,513,083	\$44,044,344	\$17,468,739	71.6%	72.7%	72.9%	74.5%
City of Martinez	Miscellaneous	\$3,114,175	\$76,239,748	\$59,617,050	\$16,622,698	78.2%	\$3,326,786	\$74,200,936	\$51,793,994	\$22,406,942	69.8%	71.5%	72.2%	75.0%
City of Martinez	Miscellaneous Second Tier	\$1,270,688	\$1,497,568	\$1,567,974	\$(70,406)	104.7%	\$1,119,899	\$1,172,809	\$1,076,381	\$96,428	91.8%	93.5%	94.2%	97.2%
City of Martinez	PEPRA Miscellaneous	\$3,444,519	\$2,660,869	\$2,798,630	\$(137,761)	105.2%	\$3,680,918	\$1,884,357	\$1,727,249	\$157,108	91.7%	92.3%	92.2%	94.4%
City of Martinez	PEPRA Safety Police	\$1,202,905	\$1,869,459	\$1,970,058	\$(100,599)	105.4%	\$764,425	\$1,496,832	\$1,396,971	\$99,861	93.3%	90.5%	90.3%	93.3%
City of Martinez	Safety	\$1,955,009	\$78,467,218	\$59,232,080	\$19,235,138	75.5%	\$2,535,667	\$74,363,204	\$48,768,135	\$25,595,069	65.6%	66.6%	65.7%	66.6%
City of Martinez	Safety Police Second Tier	\$625,363	\$1,450,932	\$1,515,252	\$(64,320)	104.4%	\$622,056	\$1,093,173	\$1,004,763	\$88,410	91.9%	93.2%	94.5%	98.9%
City of Marysville	Miscellaneous First Tier	\$-	\$4,302,554	\$4,621,664	\$(319,110)	107.4%	\$-	\$4,973,218	\$4,806,245	\$166,973	96.6%	61.7%	65.2%	68.4%
City of Marysville	Miscellaneous Second Tier	\$438,397	\$12,560,439	\$13,577,843	\$(1,017,404)	108.1%	\$369,538	\$12,337,221	\$11,919,869	\$417,352	96.6%	74.3%	74.9%	76.8%
City of Marysville	PEPRA Miscellaneous	\$963,006	\$662,361	\$708,352	\$(45,991)	106.9%	\$1,217,395	\$477,456	\$444,173	\$33,283	93.0%	93.2%	92.2%	91.8%
City of Marysville	PEPRA Safety Fire	\$568,328	\$681,309	\$691,639	\$(10,330)	101.5%	\$473,326	\$470,916	\$410,993	\$59,923	87.3%	87.3%	92.9%	96.5%
City of Marysville	PEPRA Safety Police	\$804,520	\$1,228,743	\$1,260,723	\$(31,980)	102.6%	\$835,743	\$868,335	\$772,703	\$95,632	89.0%	89.2%	89.2%	91.7%
City of Marysville	Safety Fire	\$515,103	\$6,729,770	\$7,242,350	\$(512,580)	107.6%	\$420,165	\$6,774,799	\$6,549,181	\$225,618	96.7%	60.7%	59.6%	N/A
City of Marysville	Safety Police	\$437,152	\$25,973,711	\$27,997,516	\$(2,023,805)	107.8%	\$524,322	\$24,840,424	\$24,006,848	\$833,576	96.6%	65.6%	65.7%	67.4%
City of Maywood	Miscellaneous	\$356,711	\$14,584,353	\$11,157,638	\$3,426,715	76.5%	\$384,426	\$14,178,958	\$9,701,501	\$4,477,457	68.4%	71.0%	72.2%	74.6%
City of Maywood	PEPRA Miscellaneous	\$765,910	\$448,605	\$462,373	\$(13,768)	103.1%	\$791,655	\$277,988	\$243,871	\$34,117	87.7%	91.1%	92.8%	97.8%
City of Maywood	Safety	\$-	\$31,636,423	\$18,568,936	\$13,067,487	58.7%	\$-	\$31,282,367	\$16,426,457	\$14,855,910	52.5%	53.0%	52.7%	54.4%
City of Mendota	PEPRA Miscellaneous	\$1,257,549	\$1,137,264	\$1,192,071	\$(54,807)	104.8%	\$1,086,024	\$789,952	\$717,556	\$72,396	90.8%	93.4%	95.8%	102.0%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Menifee	Miscellaneous	\$5,715,667	\$13,232,742	\$14,508,508	\$(1,275,766)	109.6%	\$5,045,531	\$10,764,074	\$10,145,786	\$618,288	94.3%	96.5%	89.1%	90.6%
City of Menifee	PEPRA Miscellaneous	\$6,255,968	\$3,795,949	\$4,178,972	\$(383,023)	110.1%	\$5,053,505	\$2,547,754	\$2,391,866	\$155,888	93.9%	96.0%	92.0%	94.5%
City of Menifee	PEPRA Safety Police	\$6,275,085	\$2,132,259	\$2,372,757	\$(240,498)	111.3%	\$4,848,764	\$293,476	\$285,853	\$7,623	97.4%	N/A	N/A	N/A
City of Menlo Park	PEPRA Safety Police	\$2,147,656	\$1,937,170	\$2,024,070	\$(86,900)	104.5%	\$2,403,677	\$1,338,581	\$1,214,012	\$124,569	90.7%	90.8%	91.4%	93.7%
City of Menlo Park	Safety	\$3,912,324	\$112,186,617	\$89,206,492	\$22,980,125	79.5%	\$4,431,928	\$105,099,481	\$73,463,167	\$31,636,314	69.9%	70.4%	71.1%	73.1%
City of Menlo Park	Safety Police Second Tier	\$531,416	\$2,829,205	\$2,964,776	\$(135,571)	104.8%	\$268,510	\$2,641,322	\$2,471,639	\$169,683	93.6%	96.2%	97.3%	100.3%
City of Mill Valley	Miscellaneous First Tier	\$2,605,530	\$79,537,220	\$60,332,262	\$19,204,958	75.9%	\$2,862,000	\$77,176,554	\$52,079,080	\$25,097,474	67.5%	68.7%	69.3%	71.3%
City of Mill Valley	Miscellaneous Second Tier	\$1,768,100	\$4,453,838	\$4,554,301	\$(100,463)	102.3%	\$1,547,828	\$3,514,205	\$3,144,279	\$369,926	89.5%	91.4%	92.0%	94.4%
City of Mill Valley	PEPRA Miscellaneous	\$3,574,198	\$4,327,160	\$4,438,598	\$(111,438)	102.6%	\$3,658,107	\$3,426,237	\$3,064,967	\$361,270	89.5%	90.7%	91.7%	94.0%
City of Mill Valley	PEPRA Safety Fire	\$1,313,657	\$1,739,643	\$1,790,711	\$(51,068)	102.9%	\$1,159,912	\$1,304,007	\$1,171,017	\$132,990	89.8%	91.0%	91.9%	94.7%
City of Mill Valley	PEPRA Safety Police	\$1,108,925	\$767,406	\$811,442	\$(44,036)	105.7%	\$934,502	\$458,568	\$418,791	\$39,777	91.3%	91.5%	92.3%	97.6%
City of Mill Valley	Safety First Tier	\$-	\$31,313,506	\$22,859,232	\$8,454,274	73.0%	\$-	\$31,524,062	\$20,614,138	\$10,909,924	65.4%	67.2%	68.6%	71.1%
City of Mill Valley	Safety Second Tier	\$3,361,464	\$55,257,200	\$47,989,730	\$7,267,470	86.8%	\$3,673,945	\$50,784,498	\$38,939,374	\$11,845,124	76.7%	77.9%	78.2%	79.3%
City of Millbrae	Miscellaneous	\$3,263,867	\$88,051,325	\$66,996,089	\$21,055,236	76.1%	\$3,575,307	\$84,853,830	\$56,927,300	\$27,926,530	67.1%	68.1%	67.5%	68.7%
City of Millbrae	PEPRA Miscellaneous	\$4,016,075	\$3,120,687	\$3,310,961	\$(190,274)	106.1%	\$3,858,109	\$2,219,941	\$2,041,233	\$178,708	91.9%	92.4%	92.8%	95.4%
City of Millbrae	PEPRA Safety Fire	\$-	\$81,166	\$80,678	\$488	99.4%	\$-	\$72,812	\$62,835	\$9,977	86.3%	86.3%	84.6%	84.3%
City of Millbrae	Safety Fire	\$-	\$51,876,340	\$40,388,828	\$11,487,512	77.9%	\$-	\$50,709,194	\$34,970,156	\$15,739,038	69.0%	69.8%	71.0%	73.0%
City of Millbrae	Safety Police	\$-	\$39,650,117	\$29,673,507	\$9,976,610	74.8%	\$-	\$38,768,601	\$25,654,554	\$13,114,047	66.2%	67.1%	66.8%	68.0%
City of Monrovia	PEPRA Safety Fire	\$1,666,013	\$2,079,665	\$2,186,701	\$(107,036)	105.1%	\$1,359,217	\$1,538,305	\$1,418,070	\$120,235	92.2%	94.2%	96.1%	92.0%
City of Monrovia	PEPRA Safety Police	\$1,389,800	\$1,612,668	\$1,691,575	\$(78,907)	104.9%	\$927,880	\$1,133,313	\$1,036,072	\$97,241	91.4%	94.0%	96.2%	95.0%
City of Monrovia	Safety	\$7,825,704	\$212,266,512	\$221,847,181	\$(9,580,669)	104.5%	\$8,023,215	\$206,561,072	\$193,981,728	\$12,579,344	93.9%	96.6%	97.6%	70.2%
City of Montague	Miscellaneous	\$135,363	\$1,736,818	\$1,432,104	\$304,714	82.5%	\$120,133	\$1,672,578	\$1,230,903	\$441,675	73.6%	75.8%	78.3%	81.0%
City of Montague	PEPRA Miscellaneous	\$161,417	\$117,972	\$123,990	\$(6,018)	105.1%	\$129,662	\$79,775	\$71,791	\$7,984	90.0%	92.5%	91.7%	97.6%
City of Montclair	Miscellaneous First Tier	\$2,889,931	\$97,953,799	\$71,539,295	\$26,414,504	73.0%	\$3,172,588	\$94,472,185	\$61,189,320	\$33,282,865	64.8%	66.1%	66.3%	68.1%
City of Montclair	Miscellaneous Second Tier	\$585,440	\$1,776,232	\$1,617,798	\$158,434	91.1%	\$794,681	\$1,485,132	\$1,162,141	\$322,991	78.3%	76.5%	72.7%	N/A
City of Montclair	PEPRA Miscellaneous	\$2,127,003	\$1,779,419	\$1,751,004	\$28,415	98.4%	\$2,223,043	\$1,279,090	\$1,069,242	\$209,848	83.6%	81.8%	75.7%	68.1%
City of Montclair	PEPRA Safety Fire	\$651,951	\$757,281	\$780,304	\$(23,023)	103.0%	\$543,106	\$568,941	\$513,766	\$55,175	90.3%	91.4%	92.6%	96.4%
City of Montclair	PEPRA Safety Police	\$2,321,750	\$2,434,675	\$2,483,236	\$(48,561)	102.0%	\$1,551,663	\$1,676,423	\$1,475,257	\$201,166	88.0%	88.7%	90.2%	92.6%
City of Montclair	Safety Fire First Tier	\$471,185	\$57,430,093	\$39,474,345	\$17,955,748	68.7%	\$755,007	\$55,610,134	\$33,991,562	\$21,618,572	61.1%	63.1%	64.2%	66.4%
City of Montclair	Safety Fire Second Tier	\$600,800	\$4,261,017	\$4,069,777	\$191,240	95.5%	\$472,343	\$3,459,731	\$2,869,518	\$590,213	82.9%	83.8%	83.7%	86.3%
City of Montclair	Safety Police First Tier	\$1,601,721	\$77,542,037	\$57,875,258	\$19,666,779	74.6%	\$1,620,820	\$74,235,936	\$49,115,815	\$25,120,121	66.2%	67.6%	68.1%	69.8%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Montclair	Safety Police Second Tier	\$537,011	\$6,863,608	\$6,223,543	\$640,065	90.7%	\$498,221	\$5,871,010	\$4,634,454	\$1,236,556	78.9%	81.1%	82.8%	85.8%
City of Monte Sereno	Miscellaneous	\$425,051	\$6,210,053	\$6,803,003	\$(592,950)	109.5%	\$229,807	\$5,658,358	\$4,791,976	\$866,382	84.7%	87.2%	88.2%	91.0%
City of Monte Sereno	PEPRA Miscellaneous	\$402,437	\$229,142	\$252,156	\$(23,014)	110.0%	\$208,641	\$129,052	\$122,121	\$6,931	94.6%	95.0%	96.4%	102.0%
City of Monterey	PEPRA Safety Fire	\$2,766,761	\$3,330,965	\$3,416,050	\$(85,085)	102.6%	\$2,680,789	\$2,424,040	\$2,157,732	\$266,308	89.0%	89.9%	90.7%	93.2%
City of Monterey	PEPRA Safety Police	\$2,559,061	\$2,173,168	\$2,255,232	\$(82,064)	103.8%	\$2,013,143	\$1,427,349	\$1,276,935	\$150,414	89.5%	91.2%	93.1%	96.1%
City of Monterey	Safety	\$10,701,750	\$224,766,841	\$165,654,869	\$59,111,972	73.7%	\$11,082,727	\$213,982,999	\$139,572,042	\$74,410,957	65.2%	66.3%	66.2%	67.2%
City of Moorpark	Miscellaneous	\$3,058,762	\$42,319,680	\$44,476,682	\$(2,157,002)	105.1%	\$3,695,657	\$40,370,445	\$37,912,843	\$2,457,602	93.9%	96.7%	97.7%	88.3%
City of Moorpark	PEPRA Miscellaneous	\$1,575,779	\$889,710	\$934,610	\$(44,900)	105.0%	\$1,389,863	\$561,555	\$508,425	\$53,130	90.5%	90.4%	92.0%	94.9%
City of Morgan Hill	PEPRA Safety Police	\$2,062,115	\$1,611,366	\$1,679,142	\$(67,776)	104.2%	\$1,641,236	\$1,164,330	\$1,047,808	\$116,522	90.0%	89.7%	90.2%	93.3%
City of Morgan Hill	Safety	\$3,893,219	\$74,565,298	\$57,959,971	\$16,605,327	77.7%	\$3,930,180	\$69,594,066	\$47,309,665	\$22,284,401	68.0%	68.5%	68.3%	69.9%
City of Morro Bay	Miscellaneous	\$1,332,293	\$48,805,406	\$36,177,624	\$12,627,782	74.1%	\$1,438,094	\$47,843,067	\$31,700,106	\$16,142,961	66.3%	67.8%	68.6%	71.5%
City of Morro Bay	Miscellaneous Second Tier	\$870,067	\$1,683,826	\$1,832,693	\$(148,867)	108.8%	\$1,108,326	\$1,387,322	\$1,341,561	\$45,761	96.7%	90.7%	91.4%	94.0%
City of Morro Bay	PEPRA Miscellaneous	\$1,642,859	\$1,465,739	\$1,596,243	\$(130,504)	108.9%	\$1,748,764	\$1,209,933	\$1,170,849	\$39,084	96.8%	91.5%	92.8%	96.2%
City of Morro Bay	PEPRA Safety Fire	\$391,783	\$539,572	\$587,340	\$(47,768)	108.9%	\$377,120	\$382,999	\$370,365	\$12,634	96.7%	91.0%	91.7%	94.6%
City of Morro Bay	PEPRA Safety Police	\$761,767	\$796,373	\$869,002	\$(72,629)	109.1%	\$644,822	\$511,538	\$494,630	\$16,908	96.7%	87.8%	90.7%	93.6%
City of Morro Bay	Safety Fire First Tier	\$372,432	\$17,581,880	\$13,729,119	\$3,852,761	78.1%	\$531,152	\$16,716,918	\$11,588,832	\$5,128,086	69.3%	70.8%	71.4%	70.5%
City of Morro Bay	Safety Fire Second Tier	\$291,358	\$773,641	\$839,059	\$(65,418)	108.5%	\$289,348	\$620,551	\$599,923	\$20,628	96.7%	90.2%	90.6%	92.5%
City of Morro Bay	Safety Police	\$611,029	\$25,032,207	\$19,097,752	\$5,934,455	76.3%	\$604,400	\$23,830,791	\$16,133,471	\$7,697,320	67.7%	69.1%	69.5%	70.7%
City of Morro Bay	Safety Police Second Tier	\$636,998	\$2,785,726	\$3,013,233	\$(227,507)	108.2%	\$702,985	\$2,372,009	\$2,291,152	\$80,857	96.6%	91.6%	92.6%	95.4%
City of Mt. Shasta	Miscellaneous	\$409,357	\$8,906,335	\$7,165,830	\$1,740,505	80.5%	\$472,364	\$8,640,047	\$6,198,127	\$2,441,920	71.7%	73.7%	73.9%	75.3%
City of Mt. Shasta	PEPRA Miscellaneous	\$744,824	\$774,872	\$793,451	\$(18,579)	102.4%	\$687,499	\$608,068	\$544,529	\$63,539	89.6%	91.4%	90.3%	93.3%
City of Mt. Shasta	PEPRA Safety Fire	\$251,674	\$349,787	\$366,259	\$(16,472)	104.7%	\$248,244	\$253,744	\$232,067	\$21,677	91.5%	92.5%	92.3%	97.0%
City of Mt. Shasta	PEPRA Safety Police	\$247,502	\$212,884	\$224,991	\$(12,107)	105.7%	\$148,698	\$127,962	\$115,655	\$12,307	90.4%	90.5%	89.1%	91.4%
City of Mt. Shasta	Safety Fire	\$126,129	\$1,129,100	\$935,262	\$193,838	82.8%	\$125,748	\$1,085,879	\$802,193	\$283,686	73.9%	75.4%	75.5%	77.4%
City of Mt. Shasta	Safety Police	\$150,480	\$6,374,795	\$4,941,471	\$1,433,324	77.5%	\$324,392	\$6,203,278	\$4,318,357	\$1,884,921	69.6%	71.5%	72.1%	74.7%
City of Murrieta	Miscellaneous	\$6,312,913	\$82,380,285	\$70,945,549	\$11,434,736	86.1%	\$6,642,613	\$75,498,843	\$56,672,534	\$18,826,309	75.1%	75.3%	74.5%	75.1%
City of Murrieta	Miscellaneous Second Tier	\$2,758,365	\$2,572,772	\$2,742,906	\$(170,134)	106.6%	\$2,473,413	\$1,724,600	\$1,590,351	\$134,249	92.2%	93.0%	93.6%	N/A
City of Murrieta	PEPRA Miscellaneous	\$5,802,978	\$3,978,213	\$4,248,662	\$(270,449)	106.8%	\$4,743,735	\$2,504,133	\$2,302,696	\$201,437	92.0%	92.5%	92.4%	94.7%
City of Murrieta	PEPRA Safety Police	\$3,096,794	\$1,702,455	\$1,838,809	\$(136,354)	108.0%	\$2,128,804	\$894,629	\$835,987	\$58,642	93.4%	92.3%	91.3%	90.2%
City of Murrieta	Safety	\$6,291,002	\$110,172,969	\$95,013,335	\$15,159,634	86.2%	\$7,435,167	\$98,255,192	\$74,013,136	\$24,242,056	75.3%	76.0%	75.4%	77.3%
City of Murrieta	Safety Police Second Tier	\$3,165,787	\$4,864,681	\$5,099,175	\$(234,494)	104.8%	\$2,628,684	\$3,534,899	\$3,215,002	\$319,897	91.0%	91.4%	92.5%	N/A

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Needles	Miscellaneous	\$1,406,382	\$20,459,054	\$17,202,584	\$3,256,470	84.1%	\$1,401,592	\$19,743,679	\$14,744,479	\$4,999,200	74.7%	76.2%	76.6%	78.8%
City of Needles	PEPRA Miscellaneous	\$1,515,061	\$815,559	\$865,874	\$(50,315)	106.2%	\$1,164,992	\$476,460	\$433,223	\$43,237	90.9%	91.3%	91.8%	94.9%
City of Needles	Safety	\$-	\$1,119,908	\$1,040,980	\$78,928	93.0%	\$-	\$1,139,205	\$944,612	\$194,593	82.9%	84.7%	85.1%	90.3%
City of Nevada City	Miscellaneous First Tier	\$148,582	\$8,083,673	\$6,031,615	\$2,052,058	74.6%	\$262,675	\$7,842,896	\$5,205,436	\$2,637,460	66.4%	68.4%	69.2%	71.2%
City of Nevada City	Miscellaneous Second Tier	\$167,231	\$283,026	\$291,257	\$(8,231)	102.9%	\$149,247	\$222,110	\$199,324	\$22,786	89.7%	90.4%	90.7%	92.5%
City of Nevada City	PEPRA Miscellaneous	\$670,863	\$539,959	\$555,812	\$(15,853)	102.9%	\$709,953	\$439,602	\$395,255	\$44,347	89.9%	91.7%	91.7%	94.5%
City of Nevada City	PEPRA Safety Fire	\$-	\$152,647	\$157,013	\$(4,366)	102.9%	\$156,966	\$123,201	\$110,131	\$13,070	89.4%	89.5%	89.8%	95.2%
City of Nevada City	PEPRA Safety Police	\$175,243	\$645,727	\$652,197	\$(6,470)	101.0%	\$240,661	\$602,884	\$544,398	\$58,486	90.3%	93.6%	94.7%	91.8%
City of Nevada City	Safety First Tier	\$293,310	\$12,843,207	\$10,419,257	\$2,423,950	81.1%	\$729,224	\$12,115,621	\$8,713,618	\$3,402,003	71.9%	73.4%	73.3%	74.5%
City of Nevada City	Safety Second Tier	\$124,404	\$100,590	\$111,799	\$(11,209)	111.1%	\$55,689	\$17,970	\$17,498	\$472	97.4%	99.0%	N/A	N/A
City of Newark	PEPRA Safety Police	\$3,244,256	\$2,769,040	\$2,857,764	\$(88,724)	103.2%	\$2,976,428	\$1,911,872	\$1,713,290	\$198,582	89.6%	90.9%	91.6%	93.4%
City of Newark	Safety	\$4,461,485	\$211,732,429	\$165,464,254	\$46,268,175	78.1%	\$4,655,780	\$202,296,883	\$130,249,826	\$72,047,057	64.4%	65.5%	65.3%	66.2%
City of Newman	Miscellaneous First Tier	\$907,973	\$12,502,181	\$10,126,932	\$2,375,249	81.0%	\$910,701	\$11,530,932	\$8,064,598	\$3,466,334	69.9%	70.1%	68.2%	68.9%
City of Newman	Miscellaneous Second Tier	\$352,613	\$677,665	\$698,312	\$(20,647)	103.0%	\$287,020	\$512,157	\$460,306	\$51,851	89.9%	91.0%	90.8%	93.6%
City of Newman	PEPRA Miscellaneous	\$551,689	\$378,023	\$400,569	\$(22,546)	106.0%	\$424,602	\$250,481	\$229,747	\$20,734	91.7%	92.2%	92.1%	95.1%
City of Newman	PEPRA Safety Police	\$525,351	\$531,126	\$548,326	\$(17,200)	103.2%	\$384,426	\$353,346	\$314,796	\$38,550	89.1%	89.4%	90.4%	93.2%
City of Newman	Safety First Tier	\$514,786	\$10,650,627	\$8,792,792	\$1,857,835	82.6%	\$608,104	\$10,064,071	\$7,293,270	\$2,770,801	72.5%	72.8%	72.1%	72.4%
City of Newman	Safety Second Tier	\$124,750	\$1,184,961	\$1,257,766	\$(72,805)	106.1%	\$122,326	\$1,071,756	\$1,015,489	\$56,267	94.8%	97.4%	93.5%	97.0%
City of Norco	Miscellaneous	\$1,939,346	\$44,965,683	\$34,727,940	\$10,237,743	77.2%	\$2,035,058	\$42,898,299	\$28,967,566	\$13,930,733	67.5%	68.2%	67.9%	68.8%
City of Norco	PEPRA Miscellaneous	\$2,110,695	\$1,622,700	\$1,720,068	\$(97,368)	106.0%	\$1,774,587	\$1,060,684	\$965,437	\$95,247	91.0%	91.5%	92.0%	95.0%
City of Norco	Safety	\$-	\$27,225,848	\$21,041,714	\$6,184,134	77.3%	\$-	\$26,009,454	\$17,651,819	\$8,357,635	67.9%	69.1%	69.3%	71.1%
City of Novato	PEPRA Safety Police	\$2,756,120	\$4,582,788	\$4,690,305	\$(107,517)	102.3%	\$2,832,040	\$3,036,549	\$2,660,793	\$375,756	87.6%	89.2%	90.9%	94.1%
City of Novato	Safety	\$1,791,422	\$107,784,861	\$83,079,307	\$24,705,554	77.1%	\$2,118,412	\$105,303,901	\$72,935,525	\$32,368,376	69.3%	70.8%	71.8%	73.9%
City of Novato	Safety Second Tier	\$1,208,665	\$3,792,037	\$3,920,602	\$(128,565)	103.4%	\$1,488,606	\$3,193,497	\$2,919,972	\$273,525	91.4%	91.8%	92.9%	96.0%
City of Oakdale	Miscellaneous First Tier	\$1,652,867	\$43,474,251	\$32,848,643	\$10,625,608	75.6%	\$1,718,291	\$41,492,771	\$27,656,428	\$13,836,343	66.7%	68.3%	68.4%	70.4%
City of Oakdale	Miscellaneous Second Tier	\$589,274	\$1,354,941	\$1,359,278	\$(4,337)	100.3%	\$565,479	\$1,114,293	\$978,726	\$135,567	87.8%	88.8%	89.1%	92.7%
City of Oakdale	PEPRA Miscellaneous	\$1,961,906	\$1,407,138	\$1,472,618	\$(65,480)	104.7%	\$1,814,995	\$916,618	\$828,333	\$88,285	90.4%	90.2%	92.0%	94.4%
City of Oakdale	PEPRA Safety Police	\$903,824	\$1,209,897	\$1,248,994	\$(39,097)	103.2%	\$771,126	\$794,094	\$707,793	\$86,301	89.1%	89.7%	90.0%	92.8%
City of Oakdale	Safety First Tier	\$398,431	\$52,533,543	\$41,084,936	\$11,448,607	78.2%	\$481,777	\$49,492,457	\$34,221,696	\$15,270,761	69.1%	70.4%	71.1%	72.9%
City of Oakdale	Safety Second Tier	\$383,035	\$613,246	\$645,093	\$(31,847)	105.2%	\$476,883	\$433,342	\$399,228	\$34,114	92.1%	91.6%	91.4%	95.2%
City of Oakley	Miscellaneous First Tier	\$878,462	\$11,237,558	\$11,601,307	\$(363,749)	103.2%	\$1,164,781	\$10,192,341	\$8,812,904	\$1,379,437	86.5%	76.5%	75.7%	76.1%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Oakley	Miscellaneous Second Tier	\$1,137,126	\$2,459,959	\$2,498,885	\$(38,926)	101.6%	\$1,209,989	\$2,010,361	\$1,791,950	\$218,411	89.1%	90.7%	91.2%	93.6%
City of Oakley	PEPRA Miscellaneous	\$1,763,008	\$1,832,759	\$1,879,936	\$(47,177)	102.6%	\$1,448,297	\$1,426,972	\$1,278,680	\$148,292	89.6%	91.0%	91.0%	92.9%
City of Oakley	PEPRA Safety Police	\$4,638,425	\$7,281,754	\$7,453,767	\$(172,013)	102.4%	\$4,337,224	\$5,431,745	\$4,862,736	\$569,009	89.5%	91.4%	93.0%	98.3%
City of Ojai	Miscellaneous First Tier	\$631,013	\$19,030,594	\$15,023,430	\$4,007,164	78.9%	\$777,705	\$18,226,244	\$12,618,406	\$5,607,838	69.2%	70.9%	71.1%	72.2%
City of Ojai	Miscellaneous Second Tier	\$421,922	\$668,332	\$683,898	\$(15,566)	102.3%	\$569,353	\$531,538	\$476,407	\$55,131	89.6%	89.9%	90.5%	93.3%
City of Ojai	PEPRA Miscellaneous	\$920,739	\$649,092	\$668,891	\$(19,799)	103.1%	\$689,557	\$518,992	\$469,303	\$49,689	90.4%	92.0%	92.1%	95.5%
City of Ojai	Safety	\$-	\$924,292	\$812,271	\$112,021	87.9%	\$-	\$980,745	\$734,873	\$245,872	74.9%	72.1%	68.6%	61.4%
City of Orange Cove	Miscellaneous	\$517,524	\$7,016,106	\$6,018,976	\$997,130	85.8%	\$511,765	\$6,498,768	\$4,913,897	\$1,584,871	75.6%	77.8%	79.2%	81.2%
City of Orange Cove	PEPRA Miscellaneous	\$387,658	\$277,422	\$292,776	\$(15,354)	105.5%	\$269,703	\$172,219	\$154,539	\$17,680	89.7%	91.1%	92.0%	93.6%
City of Orange Cove	PEPRA Safety Police	\$494,569	\$887,565	\$881,674	\$5,891	99.3%	\$470,728	\$668,610	\$572,154	\$96,456	85.6%	87.5%	88.5%	90.6%
City of Orange Cove	Safety	\$329,295	\$2,366,566	\$3,641,959	\$(1,275,393)	153.9%	\$315,695	\$2,053,135	\$2,869,359	\$(816,224)	139.8%	143.5%	144.0%	149.4%
City of Orland	Miscellaneous	\$956,368	\$14,203,292	\$10,966,795	\$3,236,497	77.2%	\$1,038,348	\$13,536,810	\$9,223,951	\$4,312,859	68.1%	69.5%	70.0%	72.1%
City of Orland	PEPRA Miscellaneous	\$609,017	\$428,287	\$443,807	\$(15,520)	103.6%	\$421,305	\$285,603	\$253,857	\$31,746	88.9%	89.4%	88.9%	93.0%
City of Orland	PEPRA Safety Fire	\$84,529	\$57,422	\$42,004	\$15,418	73.1%	\$74,710	\$26,039	\$5,674	\$20,365	21.8%	N/A	N/A	N/A
City of Orland	PEPRA Safety Police	\$460,366	\$446,847	\$470,507	\$(23,660)	105.3%	\$338,117	\$281,200	\$255,708	\$25,492	90.9%	90.0%	91.2%	95.6%
City of Orland	Safety	\$447,901	\$10,522,923	\$8,389,013	\$2,133,910	79.7%	\$486,760	\$9,845,977	\$6,928,180	\$2,917,797	70.4%	71.0%	71.8%	73.3%
City of Oroville	Miscellaneous	\$1,771,275	\$33,358,480	\$26,347,780	\$7,010,700	79.0%	\$1,647,262	\$31,623,687	\$21,921,120	\$9,702,567	69.3%	70.4%	71.5%	74.8%
City of Oroville	PEPRA Miscellaneous	\$1,472,079	\$1,317,226	\$1,441,891	\$(124,665)	109.5%	\$1,480,024	\$929,238	\$871,520	\$57,718	93.8%	94.4%	92.0%	95.5%
City of Oroville	PEPRA Safety Fire	\$464,528	\$691,472	\$751,079	\$(59,607)	108.6%	\$428,458	\$537,051	\$502,158	\$34,893	93.5%	94.7%	90.4%	92.8%
City of Oroville	PEPRA Safety Police	\$708,431	\$664,749	\$726,529	\$(61,780)	109.3%	\$678,610	\$425,327	\$399,232	\$26,095	93.9%	94.1%	90.0%	93.8%
City of Oroville	Safety	\$1,565,876	\$56,633,838	\$45,190,786	\$11,443,052	79.8%	\$1,873,770	\$54,231,206	\$37,468,265	\$16,762,941	69.1%	69.1%	69.6%	72.0%
City of Oxnard	PEPRA Safety Fire	\$3,504,591	\$4,638,724	\$4,747,845	\$(109,121)	102.4%	\$3,129,659	\$3,472,355	\$3,105,569	\$366,786	89.4%	90.6%	90.8%	91.4%
City of Oxnard	Safety Fire	\$8,763,628	\$185,372,478	\$137,764,030	\$47,608,448	74.3%	\$8,943,441	\$176,577,564	\$115,788,683	\$60,788,881	65.6%	66.5%	66.0%	67.3%
City of Pacific Grove	Miscellaneous	\$2,682,454	\$59,688,882	\$44,891,227	\$14,797,655	75.2%	\$2,640,246	\$58,650,206	\$39,518,865	\$19,131,341	67.4%	70.4%	71.2%	73.4%
City of Pacific Grove	PEPRA Miscellaneous	\$2,454,391	\$2,788,324	\$2,885,606	\$(97,282)	103.5%	\$2,769,396	\$2,159,251	\$1,949,061	\$210,190	90.3%	91.3%	92.5%	95.1%
City of Pacific Grove	PEPRA Safety Police	\$1,072,468	\$1,444,075	\$1,451,158	\$(7,083)	100.5%	\$1,403,239	\$1,241,211	\$1,099,600	\$141,611	88.6%	89.6%	91.1%	93.3%
City of Pacific Grove	Safety	\$1,246,805	\$79,827,211	\$55,385,246	\$24,441,965	69.4%	\$1,314,369	\$79,037,710	\$49,640,899	\$29,396,811	62.8%	64.5%	65.7%	68.6%
City of Pacifica	PEPRA Safety Fire	\$897,233	\$866,243	\$908,815	\$(42,572)	104.9%	\$782,070	\$571,202	\$518,874	\$52,328	90.8%	90.9%	90.6%	95.2%
City of Pacifica	PEPRA Safety Police	\$1,562,823	\$1,855,907	\$1,906,526	\$(50,619)	102.7%	\$1,339,792	\$1,377,901	\$1,228,780	\$149,121	89.2%	90.1%	90.8%	93.2%
City of Pacifica	Safety Fire	\$2,162,135	\$52,002,809	\$40,804,921	\$11,197,888	78.5%	\$2,066,114	\$50,066,369	\$35,083,784	\$14,982,585	70.1%	71.7%	71.7%	73.9%
City of Pacifica	Safety Police	\$2,393,774	\$84,860,105	\$65,178,791	\$19,681,314	76.8%	\$2,584,437	\$80,581,399	\$54,875,101	\$25,706,298	68.1%	69.7%	70.1%	72.1%

**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Palos Verdes Estates	Miscellaneous	\$1,273,103	\$18,590,800	\$15,044,157	\$3,546,643	80.9%	\$1,168,621	\$17,738,228	\$12,792,309	\$4,945,919	72.1%	74.2%	76.3%	79.1%
City of Palos Verdes Estates	PEPRA Miscellaneous	\$628,347	\$658,673	\$722,610	\$(63,937)	109.7%	\$597,315	\$542,594	\$488,972	\$53,622	90.1%	92.1%	93.2%	97.7%
City of Palos Verdes Estates	PEPRA Safety Police	\$507,440	\$350,573	\$385,816	\$(35,243)	110.1%	\$388,847	\$195,405	\$177,276	\$18,129	90.7%	90.6%	92.0%	96.0%
City of Palos Verdes Estates	Safety	\$1,334,117	\$47,797,070	\$37,022,268	\$10,774,802	77.5%	\$1,537,645	\$45,042,799	\$30,836,128	\$14,206,671	68.5%	69.7%	70.2%	72.9%
City of Paramount	Miscellaneous	\$4,683,362	\$103,440,676	\$87,100,979	\$16,339,697	84.2%	\$4,907,545	\$97,488,787	\$71,445,593	\$26,043,194	73.3%	73.3%	71.5%	73.2%
City of Paramount	PEPRA Miscellaneous	\$1,909,097	\$1,279,418	\$1,342,376	\$(62,958)	104.9%	\$1,571,928	\$816,895	\$736,286	\$80,609	90.1%	90.2%	91.9%	95.0%
City of Parlier	Miscellaneous	\$491,142	\$5,658,697	\$4,730,123	\$928,574	83.6%	\$458,270	\$5,494,797	\$4,098,812	\$1,395,985	74.6%	75.7%	76.8%	78.8%
City of Parlier	PEPRA Miscellaneous	\$1,388,098	\$856,171	\$899,929	\$(43,758)	105.1%	\$953,533	\$565,361	\$511,711	\$53,650	90.5%	91.4%	91.9%	94.9%
City of Parlier	PEPRA Safety Police	\$826,281	\$823,424	\$848,415	\$(24,991)	103.0%	\$831,215	\$623,890	\$560,090	\$63,800	89.8%	90.7%	91.9%	94.4%
City of Parlier	Safety	\$138,034	\$4,518,364	\$3,955,090	\$563,274	87.5%	\$146,263	\$3,920,449	\$2,972,324	\$948,125	75.8%	77.2%	76.9%	76.2%
City of Paso Robles	PEPRA Safety Fire	\$1,191,415	\$530,745	\$584,326	\$(53,581)	110.1%	\$792,147	\$249,533	\$238,437	\$11,096	95.6%	96.3%	97.2%	N/A
City of Paso Robles	PEPRA Safety Police	\$2,190,193	\$1,333,811	\$1,411,388	\$(77,577)	105.8%	\$1,580,524	\$779,783	\$703,908	\$75,875	90.3%	88.3%	89.6%	92.6%
City of Paso Robles	Safety Fire	\$2,211,085	\$25,991,834	\$23,481,233	\$2,510,601	90.3%	\$2,156,184	\$22,358,463	\$17,514,863	\$4,843,600	78.3%	78.7%	76.7%	77.6%
City of Paso Robles	Safety Fire Second Tier	\$342,411	\$387,338	\$420,049	\$(32,711)	108.4%	\$308,863	\$217,179	\$205,697	\$11,482	94.7%	96.1%	97.2%	0.0%
City of Paso Robles	Safety Police	\$1,269,465	\$49,554,420	\$40,146,526	\$9,407,894	81.0%	\$1,180,940	\$46,725,796	\$33,291,021	\$13,434,775	71.2%	72.0%	70.3%	71.2%
City of Paso Robles	Safety Police Second Tier	\$557,279	\$1,777,046	\$1,809,669	\$(32,623)	101.8%	\$654,840	\$1,516,475	\$1,360,006	\$156,469	89.7%	91.7%	93.2%	96.5%
City of Patterson	Miscellaneous	\$3,731,710	\$35,318,877	\$31,299,446	\$4,019,431	88.6%	\$3,740,667	\$31,659,822	\$24,345,291	\$7,314,531	76.9%	77.0%	76.4%	76.8%
City of Patterson	PEPRA Miscellaneous	\$3,499,534	\$2,881,690	\$3,010,964	\$(129,274)	104.5%	\$3,079,395	\$1,979,730	\$1,794,786	\$184,944	90.7%	91.9%	92.5%	95.8%
City of Patterson	PEPRA Safety Fire	\$427,537	\$559,474	\$578,578	\$(19,104)	103.4%	\$393,111	\$381,966	\$342,475	\$39,491	89.7%	91.1%	91.2%	91.9%
City of Patterson	Safety	\$1,438,166	\$14,959,069	\$12,627,136	\$2,331,933	84.4%	\$1,240,493	\$13,425,631	\$9,856,803	\$3,568,828	73.4%	73.8%	73.5%	74.6%
City of Perris	Miscellaneous	\$3,369,759	\$50,467,826	\$54,129,950	\$(3,662,124)	107.3%	\$3,554,950	\$46,478,913	\$44,924,126	\$1,554,787	96.7%	73.3%	73.5%	75.0%
City of Perris	Miscellaneous Second Tier	\$1,066,651	\$959,813	\$1,051,082	\$(91,269)	109.5%	\$841,368	\$636,181	\$615,333	\$20,848	96.7%	92.3%	92.7%	95.7%
City of Perris	PEPRA Miscellaneous	\$4,064,121	\$2,756,373	\$3,023,095	\$(266,722)	109.7%	\$3,465,984	\$1,768,267	\$1,712,168	\$56,099	96.8%	90.9%	91.5%	94.4%
City of Perris	Safety	\$-	\$11,183,135	\$12,031,613	\$(848,478)	107.6%	\$-	\$11,183,176	\$10,805,561	\$377,615	96.6%	65.4%	66.3%	69.3%
City of Piedmont	Miscellaneous	\$2,143,385	\$44,200,887	\$37,512,934	\$6,687,953	84.9%	\$2,416,229	\$41,520,905	\$31,089,293	\$10,431,612	74.9%	76.1%	76.4%	78.2%
City of Piedmont	Miscellaneous Second Tier	\$616,358	\$875,331	\$905,307	\$(29,976)	103.4%	\$626,216	\$660,081	\$595,450	\$64,631	90.2%	90.8%	91.9%	94.8%
City of Piedmont	PEPRA Miscellaneous	\$2,184,173	\$1,382,952	\$1,437,441	\$(54,489)	103.9%	\$1,531,401	\$1,001,541	\$905,547	\$95,994	90.4%	92.0%	91.8%	94.5%
City of Piedmont	PEPRA Safety Fire	\$351,401	\$127,364	\$140,661	\$(13,297)	110.4%	\$108,513	\$44,400	\$43,071	\$1,329	97.0%	99.1%	N/A	N/A
City of Piedmont	PEPRA Safety Police	\$1,275,723	\$1,598,630	\$1,640,759	\$(42,129)	102.6%	\$1,062,032	\$1,157,098	\$1,035,238	\$121,860	89.5%	91.5%	93.1%	97.0%
City of Piedmont	Safety	\$3,437,124	\$86,281,359	\$68,872,954	\$17,408,405	79.8%	\$3,330,225	\$82,085,532	\$58,250,340	\$23,835,192	71.0%	72.5%	72.8%	74.5%
City of Piedmont	Safety Fire Second Tier	\$513,356	\$818,157	\$844,762	\$(26,605)	103.3%	\$495,456	\$666,564	\$607,921	\$58,643	91.2%	92.1%	91.5%	93.9%



**CalPERS Public Agency Pooled Plans Funded Status  
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City of Piedmont	Safety Police Second Tier	\$495,194	\$1,668,237	\$1,736,191	\$(67,954)	104.1%	\$756,342	\$1,332,014	\$1,225,487	\$106,527	92.0%	93.7%	95.1%	99.2%
City of Pinole	Miscellaneous	\$2,833,665	\$53,594,748	\$40,772,533	\$12,822,215	76.1%	\$2,819,547	\$50,667,743	\$33,754,276	\$16,913,467	66.6%	67.7%	67.3%	69.0%
City of Pinole	PEPRA Miscellaneous	\$2,496,812	\$1,616,347	\$1,699,921	\$(83,574)	105.2%	\$2,060,283	\$1,022,066	\$926,275	\$95,791	90.6%	90.9%	91.1%	94.0%
City of Pinole	PEPRA Safety Fire	\$328,039	\$351,403	\$358,798	\$(7,395)	102.1%	\$270,021	\$241,958	\$212,197	\$29,761	87.7%	89.5%	86.4%	86.6%
City of Pinole	PEPRA Safety Police	\$1,474,606	\$2,802,530	\$2,936,360	\$(133,830)	104.8%	\$1,273,012	\$1,548,106	\$1,383,860	\$164,246	89.4%	91.0%	92.0%	94.3%
City of Pinole	Safety	\$2,287,020	\$79,892,122	\$63,611,780	\$16,280,342	79.6%	\$2,488,465	\$74,783,071	\$52,558,880	\$22,224,191	70.3%	71.8%	72.4%	73.8%
City of Pismo Beach	Miscellaneous	\$1,742,316	\$39,076,864	\$32,365,451	\$6,711,413	82.8%	\$1,969,444	\$37,219,792	\$27,248,359	\$9,971,433	73.2%	74.6%	75.0%	73.2%
City of Pismo Beach	Miscellaneous Second Tier	\$1,063,063	\$1,490,580	\$1,571,104	\$(80,524)	105.4%	\$1,205,656	\$1,143,974	\$1,036,935	\$107,039	90.6%	92.2%	92.2%	94.6%
City of Pismo Beach	PEPRA Miscellaneous	\$2,437,950	\$1,893,708	\$1,993,759	\$(100,051)	105.3%	\$1,866,585	\$1,302,356	\$1,160,591	\$141,765	89.1%	90.5%	92.3%	95.8%
City of Pismo Beach	PEPRA Safety Fire	\$-	\$68,823	\$66,408	\$2,415	96.5%	\$-	\$53,806	\$43,178	\$10,628	80.2%	80.0%	79.0%	89.9%
City of Pismo Beach	PEPRA Safety Police	\$1,042,290	\$1,174,632	\$1,183,832	\$(9,200)	100.8%	\$886,809	\$884,327	\$757,928	\$126,399	85.7%	88.5%	90.3%	93.5%
City of Pismo Beach	Safety Fire	\$-	\$5,008,457	\$4,066,623	\$941,834	81.2%	\$-	\$4,702,977	\$3,324,970	\$1,378,007	70.7%	72.5%	73.4%	73.9%
City of Pismo Beach	Safety Police	\$753,758	\$34,254,544	\$29,069,669	\$5,184,875	84.9%	\$1,049,006	\$31,708,757	\$23,722,509	\$7,986,248	74.8%	76.5%	75.6%	72.5%
City of Pismo Beach	Safety Police Second Tier	\$430,411	\$673,897	\$711,737	\$(37,840)	105.6%	\$229,112	\$527,801	\$488,270	\$39,531	92.5%	95.0%	96.5%	100.5%
City of Pittsburg	PEPRA Safety Police	\$4,281,863	\$5,043,967	\$5,161,125	\$(117,158)	102.3%	\$4,199,035	\$3,696,653	\$3,298,825	\$397,828	89.2%	90.4%	91.1%	93.8%
City of Pittsburg	Safety Police	\$5,248,213	\$126,638,241	\$102,941,830	\$23,696,411	81.3%	\$5,392,354	\$120,347,811	\$86,989,232	\$33,358,579	72.3%	73.4%	73.5%	75.0%
City of Pittsburg	Safety Police Second Tier	\$615,726	\$3,194,353	\$3,404,584	\$(210,231)	106.6%	\$791,387	\$2,121,058	\$1,984,913	\$136,145	93.6%	96.1%	96.0%	100.4%
City of Placentia	Miscellaneous	\$1,432,148	\$55,292,736	\$60,760,455	\$(5,467,719)	109.9%	\$1,359,607	\$53,877,822	\$36,428,212	\$17,449,610	67.6%	69.6%	70.9%	73.3%
City of Placentia	Miscellaneous Second Tier	\$1,117,296	\$1,416,368	\$1,557,763	\$(141,395)	110.0%	\$914,976	\$1,048,458	\$931,971	\$116,487	88.9%	89.7%	90.1%	93.8%
City of Placentia	PEPRA Miscellaneous	\$4,091,432	\$2,997,047	\$3,299,502	\$(302,455)	110.1%	\$3,970,508	\$2,067,576	\$1,879,282	\$188,294	90.9%	91.6%	92.2%	95.3%
City of Placentia	PEPRA Safety Police	\$2,476,438	\$2,380,732	\$2,613,806	\$(233,074)	109.8%	\$1,664,998	\$1,566,030	\$1,390,474	\$175,556	88.8%	89.9%	91.2%	93.7%
City of Placentia	Safety	\$2,933,844	\$101,986,812	\$111,714,944	\$(9,728,132)	109.5%	\$2,925,435	\$95,340,725	\$64,814,846	\$30,525,879	68.0%	69.5%	70.3%	70.9%
City of Placerville	Miscellaneous	\$1,277,626	\$34,096,610	\$23,106,734	\$10,989,876	67.8%	\$1,685,192	\$32,664,240	\$19,477,638	\$13,186,602	59.6%	61.3%	62.0%	64.3%
City of Placerville	Miscellaneous Second Tier	\$287,709	\$732,022	\$740,105	\$(8,083)	101.1%	\$281,754	\$623,453	\$553,456	\$69,997	88.8%	90.7%	91.9%	94.4%
City of Placerville	PEPRA Miscellaneous	\$1,970,598	\$1,837,910	\$1,918,410	\$(80,500)	104.4%	\$1,801,425	\$1,319,742	\$1,196,202	\$123,540	90.6%	91.4%	92.1%	95.4%
City of Placerville	PEPRA Safety Police	\$921,709	\$1,691,551	\$1,739,969	\$(48,418)	102.9%	\$651,472	\$1,371,588	\$1,246,448	\$125,140	90.9%	93.5%	91.1%	94.3%
City of Placerville	Safety	\$413,270	\$25,921,813	\$19,275,290	\$6,646,523	74.4%	\$766,194	\$24,384,389	\$15,967,500	\$8,416,889	65.5%	66.6%	66.5%	68.6%
City of Placerville	Safety Second Tier	\$207,979	\$703,121	\$705,004	\$(1,883)	100.3%	\$199,032	\$557,864	\$490,105	\$67,759	87.9%	89.0%	89.1%	92.1%
City of Pleasant Hill	Miscellaneous	\$3,246,692	\$70,581,873	\$54,120,641	\$16,461,232	76.7%	\$3,471,607	\$67,884,450	\$46,066,342	\$21,818,108	67.9%	69.3%	70.6%	72.5%
City of Pleasant Hill	Miscellaneous Second Tier	\$1,048,947	\$1,707,434	\$1,760,572	\$(53,138)	103.1%	\$866,898	\$1,277,476	\$1,145,788	\$131,688	89.7%	91.6%	91.7%	93.9%
City of Pleasant Hill	PEPRA Miscellaneous	\$2,010,456	\$1,663,428	\$1,735,181	\$(71,753)	104.3%	\$1,949,641	\$1,169,056	\$1,058,756	\$110,300	90.6%	91.5%	92.4%	95.1%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Pleasant Hill	PEPRA Safety Police	\$2,300,986	\$2,892,273	\$2,935,363	\$(43,090)	101.5%	\$2,138,745	\$2,122,312	\$1,872,828	\$249,484	88.2%	89.5%	91.1%	94.8%
City of Pleasant Hill	Safety	\$2,895,749	\$90,081,642	\$70,539,886	\$19,541,756	78.3%	\$2,683,318	\$84,450,370	\$58,344,240	\$26,106,130	69.1%	70.5%	70.9%	72.8%
City of Pleasant Hill	Safety Second Tier	\$628,814	\$1,200,231	\$1,269,982	\$(69,751)	105.8%	\$585,649	\$922,634	\$862,053	\$60,581	93.4%	95.1%	95.7%	100.0%
City of Pleasanton	PEPRA Safety Police	\$3,157,202	\$2,187,551	\$2,259,151	\$(71,600)	103.3%	\$2,641,517	\$1,421,371	\$1,266,582	\$154,789	89.1%	89.3%	90.4%	95.4%
City of Pleasanton	Safety Police	\$6,326,316	\$183,177,486	\$154,242,620	\$28,934,866	84.2%	\$6,482,356	\$170,779,171	\$127,320,739	\$43,458,432	74.6%	76.2%	77.0%	79.2%
City of Pleasanton	Safety Police Second Tier	\$2,031,057	\$5,695,569	\$5,851,505	\$(155,936)	102.7%	\$1,804,118	\$4,596,476	\$4,169,130	\$427,346	90.7%	93.0%	94.4%	96.9%
City of Port Hueneme	Miscellaneous	\$3,182,307	\$74,484,248	\$57,036,766	\$17,447,482	76.6%	\$3,255,526	\$70,859,054	\$47,812,407	\$23,046,647	67.5%	68.8%	69.1%	70.7%
City of Port Hueneme	PEPRA Miscellaneous	\$2,821,294	\$1,433,735	\$1,507,233	\$(73,498)	105.1%	\$2,146,840	\$836,873	\$751,795	\$85,078	89.8%	90.0%	90.9%	93.7%
City of Port Hueneme	PEPRA Safety Police	\$415,160	\$203,415	\$211,143	\$(7,728)	103.8%	\$221,469	\$119,389	\$104,838	\$14,551	87.8%	84.9%	91.6%	93.6%
City of Port Hueneme	Safety	\$2,262,143	\$50,723,960	\$40,847,611	\$9,876,349	80.5%	\$2,557,609	\$46,950,568	\$33,252,745	\$13,697,823	70.8%	72.3%	72.7%	75.0%
City of Porterville	PEPRA Safety Fire	\$1,316,615	\$1,115,553	\$1,157,404	\$(41,851)	103.8%	\$1,070,486	\$705,776	\$629,340	\$76,436	89.2%	90.1%	91.5%	95.0%
City of Porterville	PEPRA Safety Police	\$2,891,917	\$2,574,792	\$2,693,554	\$(118,762)	104.6%	\$2,016,728	\$1,448,729	\$1,290,281	\$158,448	89.1%	89.4%	89.8%	92.5%
City of Porterville	Safety	\$3,977,938	\$83,769,826	\$69,484,088	\$14,285,738	82.9%	\$4,158,804	\$78,107,079	\$57,271,166	\$20,835,913	73.3%	74.7%	75.0%	77.2%
City of Porterville	Safety Fire Second Tier	\$636,088	\$927,727	\$957,643	\$(29,916)	103.2%	\$532,839	\$684,366	\$616,378	\$67,988	90.1%	91.3%	91.9%	95.0%
City of Porterville	Safety Police Second Tier	\$298,104	\$1,070,060	\$1,103,963	\$(33,903)	103.2%	\$332,623	\$825,752	\$746,912	\$78,840	90.5%	91.7%	92.5%	97.1%
City of Portola	Miscellaneous	\$147,013	\$3,750,829	\$3,554,713	\$196,116	94.8%	\$194,784	\$3,502,806	\$2,936,602	\$566,204	83.8%	86.1%	75.4%	78.7%
City of Portola	PEPRA Miscellaneous	\$343,822	\$306,935	\$306,042	\$893	99.7%	\$323,539	\$238,145	\$205,986	\$32,159	86.5%	88.7%	91.7%	94.5%
City of Poway	PEPRA Safety Fire	\$1,671,724	\$2,408,982	\$2,426,584	\$(17,602)	100.7%	\$1,892,655	\$1,951,685	\$1,729,897	\$221,788	88.6%	90.2%	91.4%	94.2%
City of Poway	Safety	\$3,418,941	\$70,641,953	\$55,763,082	\$14,878,871	78.9%	\$3,424,559	\$66,253,333	\$46,183,673	\$20,069,660	69.7%	71.2%	71.6%	73.0%
City of Poway	Safety Fire Second Tier	\$204,600	\$466,177	\$479,503	\$(13,326)	102.9%	\$193,733	\$342,127	\$307,639	\$34,488	89.9%	92.0%	93.3%	96.4%
City of Rancho Cordova	Miscellaneous	\$4,141,171	\$29,358,487	\$26,792,546	\$2,565,941	91.3%	\$4,130,088	\$26,205,269	\$20,924,236	\$5,281,033	79.8%	80.8%	80.3%	81.7%
City of Rancho Cordova	PEPRA Miscellaneous	\$3,516,251	\$2,670,421	\$2,791,119	\$(120,698)	104.5%	\$3,237,899	\$1,807,136	\$1,629,701	\$177,435	90.2%	91.6%	92.9%	95.8%
City of Rancho Mirage	Miscellaneous	\$1,535,098	\$60,337,986	\$65,110,751	\$(4,772,765)	107.9%	\$1,973,014	\$60,052,597	\$57,954,084	\$2,098,513	96.5%	97.8%	98.8%	91.6%
City of Rancho Mirage	Miscellaneous Second Tier	\$1,691,278	\$2,138,390	\$2,332,367	\$(193,977)	109.1%	\$1,501,149	\$1,642,055	\$1,587,962	\$54,093	96.7%	95.9%	97.6%	95.2%
City of Rancho Mirage	PEPRA Miscellaneous	\$3,567,959	\$2,513,206	\$2,753,289	\$(240,083)	109.6%	\$3,317,187	\$1,674,237	\$1,620,547	\$53,690	96.8%	95.0%	96.9%	95.6%
City of Rancho Palos Verdes	Miscellaneous	\$1,813,647	\$47,593,129	\$37,561,570	\$10,031,559	78.9%	\$1,749,626	\$46,073,081	\$32,343,280	\$13,729,801	70.2%	71.6%	71.8%	73.2%
City of Rancho Palos Verdes	Miscellaneous Second Tier	\$1,408,439	\$3,048,741	\$3,129,430	\$(80,689)	102.6%	\$1,561,936	\$2,444,917	\$2,192,472	\$252,445	89.7%	91.1%	92.0%	94.8%
City of Rancho Palos Verdes	PEPRA Miscellaneous	\$3,035,848	\$2,391,157	\$2,458,040	\$(66,883)	102.8%	\$2,764,928	\$1,720,001	\$1,524,582	\$195,419	88.6%	90.3%	91.8%	94.8%
City of Rancho Santa Margarita	Miscellaneous First Tier	\$175,788	\$7,833,767	\$6,582,317	\$1,251,450	84.0%	\$366,580	\$7,630,365	\$5,724,824	\$1,905,541	75.0%	75.7%	75.2%	76.4%
City of Rancho Santa Margarita	Miscellaneous Second Tier	\$1,314,016	\$2,208,981	\$2,260,543	\$(51,562)	102.3%	\$1,307,635	\$1,781,185	\$1,596,852	\$184,333	89.7%	90.9%	91.1%	93.7%
City of Rancho Santa Margarita	PEPRA Miscellaneous	\$740,021	\$674,410	\$710,423	\$(36,013)	105.3%	\$763,262	\$472,814	\$433,995	\$38,819	91.8%	92.7%	93.0%	95.6%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Red Bluff	Miscellaneous	\$1,847,429	\$29,768,920	\$23,501,410	\$6,267,510	78.9%	\$1,833,431	\$28,839,282	\$20,283,631	\$8,555,651	70.3%	72.5%	73.3%	75.5%
City of Red Bluff	PEPRA Miscellaneous	\$1,470,276	\$1,080,558	\$1,115,551	\$(34,993)	103.2%	\$1,383,208	\$780,302	\$695,196	\$85,106	89.1%	90.5%	91.4%	94.8%
City of Red Bluff	PEPRA Safety Fire	\$525,244	\$620,598	\$639,010	\$(18,412)	103.0%	\$453,942	\$431,190	\$383,800	\$47,390	89.0%	89.8%	91.1%	94.5%
City of Red Bluff	PEPRA Safety Police	\$656,819	\$736,080	\$737,216	\$(1,136)	100.2%	\$407,508	\$547,222	\$472,662	\$74,560	86.4%	90.0%	91.0%	94.1%
City of Red Bluff	Safety Fire	\$653,607	\$9,109,979	\$6,783,703	\$2,326,276	74.5%	\$647,636	\$8,649,983	\$5,699,022	\$2,950,961	65.9%	67.1%	70.1%	72.0%
City of Red Bluff	Safety Police First Tier	\$697,577	\$31,057,923	\$24,100,108	\$6,957,815	77.6%	\$721,711	\$28,931,872	\$19,736,867	\$9,195,005	68.2%	69.6%	70.4%	71.9%
City of Red Bluff	Safety Police Second Tier	\$534,636	\$2,499,611	\$2,744,131	\$(244,520)	109.8%	\$548,145	\$1,641,075	\$1,467,046	\$174,029	89.4%	91.7%	92.4%	94.6%
City of Redlands	PEPRA Safety Fire	\$809,705	\$788,278	\$824,456	\$(36,178)	104.6%	\$718,315	\$560,537	\$513,754	\$46,783	91.7%	93.1%	93.3%	95.3%
City of Redlands	PEPRA Safety Police	\$1,984,170	\$2,663,802	\$2,852,844	\$(189,042)	107.1%	\$1,836,462	\$1,238,266	\$1,135,853	\$102,413	91.7%	92.5%	93.3%	94.0%
City of Redlands	Safety Fire	\$5,767,056	\$133,709,665	\$101,077,435	\$32,632,230	75.6%	\$5,801,611	\$127,025,013	\$85,067,278	\$41,957,735	67.0%	68.0%	68.1%	70.1%
City of Redlands	Safety Police	\$8,169,696	\$179,559,443	\$140,448,387	\$39,111,056	78.2%	\$8,521,635	\$167,771,933	\$115,582,038	\$52,189,895	68.9%	69.7%	70.0%	71.6%
City of Reedley	Miscellaneous	\$2,698,166	\$34,491,561	\$28,293,210	\$6,198,351	82.0%	\$2,861,739	\$32,913,827	\$23,933,018	\$8,980,809	72.7%	74.9%	75.2%	77.0%
City of Reedley	PEPRA Miscellaneous	\$2,219,973	\$1,728,451	\$1,783,483	\$(55,032)	103.2%	\$1,893,236	\$1,159,412	\$1,023,910	\$135,502	88.3%	90.3%	91.7%	94.9%
City of Reedley	PEPRA Safety Fire	\$89,986	\$123,373	\$130,128	\$(6,755)	105.5%	\$83,687	\$83,109	\$75,787	\$7,322	91.2%	92.6%	95.2%	101.5%
City of Reedley	PEPRA Safety Police	\$883,475	\$1,030,762	\$1,065,197	\$(34,435)	103.3%	\$937,583	\$743,797	\$666,742	\$77,055	89.6%	90.1%	92.0%	94.9%
City of Reedley	Safety Fire	\$111,717	\$1,462,828	\$1,356,621	\$106,207	92.7%	\$109,353	\$1,351,134	\$1,114,131	\$237,003	82.5%	84.8%	85.5%	87.9%
City of Reedley	Safety Police	\$924,283	\$23,698,799	\$18,451,367	\$5,247,432	77.9%	\$969,573	\$22,057,455	\$15,008,666	\$7,048,789	68.0%	70.0%	71.1%	71.9%
City of Ridgecrest	Miscellaneous	\$1,757,494	\$39,853,400	\$42,393,082	\$(2,539,682)	106.4%	\$1,784,780	\$38,771,549	\$36,843,190	\$1,928,359	95.0%	97.7%	68.0%	69.6%
City of Ridgecrest	PEPRA Miscellaneous	\$2,115,572	\$1,396,417	\$1,469,638	\$(73,221)	105.2%	\$1,745,084	\$934,424	\$848,741	\$85,683	90.8%	92.1%	92.0%	95.3%
City of Ridgecrest	PEPRA Safety Police	\$817,944	\$1,161,280	\$1,185,097	\$(23,817)	102.1%	\$855,023	\$875,666	\$775,088	\$100,578	88.5%	88.4%	90.0%	93.0%
City of Ridgecrest	Safety	\$1,396,876	\$33,413,242	\$35,413,122	\$(1,999,880)	106.0%	\$1,386,813	\$32,319,989	\$30,720,442	\$1,599,547	95.1%	97.8%	71.1%	72.3%
City of Rio Vista	Miscellaneous	\$948,892	\$12,578,501	\$10,384,815	\$2,193,686	82.6%	\$1,026,987	\$11,737,019	\$8,518,238	\$3,218,781	72.6%	74.1%	75.6%	76.9%
City of Rio Vista	PEPRA Miscellaneous	\$763,936	\$947,776	\$983,377	\$(35,601)	103.8%	\$655,322	\$721,658	\$650,831	\$70,827	90.2%	92.4%	93.8%	96.9%
City of Rio Vista	PEPRA Safety Fire	\$572,552	\$702,302	\$701,305	\$997	99.9%	\$441,646	\$527,998	\$454,972	\$73,026	86.2%	88.8%	90.3%	92.6%
City of Rio Vista	PEPRA Safety Police	\$-	\$726,892	\$709,123	\$17,769	97.6%	\$-	\$651,196	\$560,955	\$90,241	86.1%	88.9%	90.4%	92.7%
City of Rio Vista	Safety	\$448,445	\$15,014,581	\$12,006,861	\$3,007,720	80.0%	\$504,138	\$14,485,637	\$10,352,748	\$4,132,889	71.5%	73.1%	72.5%	72.4%
City of Ripon	PEPRA Safety Police	\$824,477	\$717,005	\$738,351	\$(21,346)	103.0%	\$643,134	\$461,135	\$404,874	\$56,261	87.8%	89.0%	89.2%	93.4%
City of Ripon	Safety	\$964,477	\$22,396,013	\$19,141,841	\$3,254,172	85.5%	\$1,130,326	\$20,339,663	\$15,250,015	\$5,089,648	75.0%	76.0%	74.8%	73.4%
City of Ripon	Safety Second Tier	\$86,683	\$265,194	\$262,206	\$2,988	98.9%	\$174,876	\$407,699	\$377,874	\$29,825	92.7%	94.7%	95.6%	99.5%
City of Riverbank	Miscellaneous First Tier	\$2,013,437	\$25,759,793	\$20,965,178	\$4,794,615	81.4%	\$1,989,311	\$24,168,907	\$17,313,140	\$6,855,767	71.6%	72.9%	73.5%	75.1%
City of Riverbank	Miscellaneous Second Tier	\$485,833	\$1,013,762	\$1,015,623	\$(1,861)	100.2%	\$559,683	\$812,839	\$710,712	\$102,127	87.4%	88.6%	89.2%	91.4%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Riverbank	PEPRA Miscellaneous	\$984,430	\$877,649	\$908,776	\$(31,127)	103.5%	\$866,106	\$614,711	\$551,301	\$63,410	89.7%	90.4%	91.0%	93.4%
City of Riverbank	Safety	\$-	\$3,356,763	\$2,465,202	\$891,561	73.4%	\$-	\$3,338,166	\$2,223,676	\$1,114,490	66.6%	68.8%	70.8%	73.9%
City of Rocklin	PEPRA Safety Fire	\$629,101	\$358,550	\$394,601	\$(36,051)	110.1%	\$427,062	\$190,206	\$182,370	\$7,836	95.9%	98.2%	95.4%	95.6%
City of Rocklin	PEPRA Safety Police	\$1,582,362	\$1,678,538	\$1,838,373	\$(159,835)	109.5%	\$1,396,441	\$1,206,561	\$1,123,217	\$83,344	93.1%	95.5%	90.2%	92.8%
City of Rocklin	Safety Fire	\$3,912,802	\$58,508,669	\$49,287,412	\$9,221,257	84.2%	\$3,732,566	\$53,557,355	\$39,630,327	\$13,927,028	74.0%	74.8%	74.5%	76.0%
City of Rocklin	Safety Police	\$5,783,182	\$78,717,776	\$66,868,077	\$11,849,699	84.9%	\$5,577,364	\$72,320,801	\$54,036,019	\$18,284,782	74.7%	75.4%	75.0%	76.2%
City of Rohnert Park	PEPRA Safety Police	\$4,115,440	\$3,949,968	\$4,310,256	\$(360,288)	109.1%	\$3,724,117	\$2,645,102	\$2,561,280	\$83,822	96.8%	91.4%	91.5%	94.7%
City of Rohnert Park	Safety First Tier	\$3,603,303	\$125,770,895	\$105,499,395	\$20,271,500	83.9%	\$3,547,925	\$122,109,838	\$91,604,012	\$30,505,826	75.0%	67.2%	64.9%	64.1%
City of Rohnert Park	Safety Police Third Tier	\$431,391	\$2,020,410	\$2,205,209	\$(184,799)	109.1%	\$740,265	\$1,286,533	\$1,244,078	\$42,455	96.7%	90.9%	91.8%	94.6%
City of Rohnert Park	Safety Second Tier	\$-	\$1,127,465	\$1,214,119	\$(86,654)	107.7%	\$-	\$1,071,636	\$1,034,475	\$37,161	96.5%	86.0%	86.3%	88.2%
City of Rolling Hills	Miscellaneous	\$333,434	\$3,430,478	\$2,873,077	\$557,401	83.8%	\$395,559	\$3,309,794	\$2,467,086	\$842,708	74.5%	75.5%	75.7%	77.8%
City of Rolling Hills	PEPRA Miscellaneous	\$226,924	\$126,881	\$135,182	\$(8,301)	106.5%	\$135,864	\$84,443	\$77,720	\$6,723	92.0%	93.1%	94.4%	97.6%
City of Rolling Hills Estates	Miscellaneous	\$940,020	\$28,923,372	\$26,141,370	\$2,782,002	90.4%	\$1,013,222	\$28,116,486	\$22,722,587	\$5,393,899	80.8%	81.3%	80.2%	81.3%
City of Rolling Hills Estates	Miscellaneous Second Tier	\$239,907	\$374,603	\$396,368	\$(21,765)	105.8%	\$244,585	\$282,941	\$262,348	\$20,593	92.7%	93.7%	94.3%	96.7%
City of Rolling Hills Estates	PEPRA Miscellaneous	\$694,331	\$384,058	\$416,050	\$(31,992)	108.3%	\$655,684	\$233,002	\$219,586	\$13,416	94.2%	94.3%	93.9%	98.3%
City of Rosemead	Miscellaneous First Tier	\$1,837,123	\$38,009,581	\$31,953,360	\$6,056,221	84.1%	\$2,033,904	\$35,089,152	\$25,839,708	\$9,249,444	73.6%	73.2%	71.6%	70.4%
City of Rosemead	Miscellaneous Second Tier	\$747,142	\$1,168,274	\$1,228,929	\$(60,655)	105.2%	\$639,634	\$837,126	\$766,772	\$70,354	91.6%	93.7%	94.6%	99.1%
City of Rosemead	PEPRA Miscellaneous	\$1,104,620	\$717,997	\$760,914	\$(42,917)	106.0%	\$1,110,589	\$451,633	\$413,231	\$38,402	91.5%	91.4%	92.5%	95.7%
City of Salinas	PEPRA Safety Fire Second Tier	\$2,839,007	\$3,284,617	\$3,354,126	\$(69,509)	102.1%	\$2,841,587	\$2,351,308	\$2,087,515	\$263,793	88.8%	89.8%	91.7%	95.9%
City of Salinas	Safety Fire	\$5,847,852	\$189,943,042	\$147,666,103	\$42,276,939	77.7%	\$6,148,834	\$181,268,485	\$125,289,421	\$55,979,064	69.1%	70.8%	71.2%	65.8%
City of Salinas	Safety Fire Second Tier	\$2,241,010	\$7,176,314	\$7,299,473	\$(123,159)	101.7%	\$2,153,675	\$5,716,171	\$5,114,168	\$602,003	89.5%	91.1%	91.6%	94.3%
City of San Bruno	PEPRA Safety Fire	\$2,207,523	\$2,338,470	\$2,406,420	\$(67,950)	102.9%	\$2,117,731	\$1,720,585	\$1,536,445	\$184,140	89.3%	90.3%	91.5%	94.4%
City of San Bruno	PEPRA Safety Police	\$1,886,866	\$1,981,643	\$2,024,821	\$(43,178)	102.2%	\$1,747,485	\$1,405,347	\$1,235,644	\$169,703	87.9%	88.0%	89.4%	92.6%
City of San Bruno	Safety	\$6,559,846	\$192,668,618	\$149,283,454	\$43,385,164	77.5%	\$6,613,030	\$183,161,884	\$125,946,129	\$57,215,755	68.8%	70.1%	70.5%	72.4%
City of San Carlos	Miscellaneous First Tier	\$2,944,442	\$77,365,115	\$70,077,974	\$7,287,141	90.6%	\$3,000,486	\$74,643,424	\$60,394,197	\$14,249,227	80.9%	73.1%	73.6%	67.9%
City of San Carlos	Miscellaneous Second Tier	\$223,491	\$1,414,204	\$1,391,392	\$22,812	98.4%	\$217,258	\$1,255,778	\$1,084,507	\$171,271	86.4%	87.6%	87.9%	89.6%
City of San Carlos	Miscellaneous Third Tier	\$1,552,137	\$3,502,580	\$3,647,687	\$(145,107)	104.1%	\$1,529,865	\$2,903,052	\$2,655,126	\$247,926	91.5%	93.4%	94.2%	97.3%
City of San Carlos	PEPRA Miscellaneous	\$3,648,774	\$2,978,521	\$3,119,756	\$(141,235)	104.7%	\$3,802,812	\$2,185,130	\$1,973,013	\$212,117	90.3%	90.3%	91.0%	94.1%
City of San Carlos	Safety	\$141,339	\$60,038,944	\$42,992,255	\$17,046,689	71.6%	\$126,283	\$58,011,882	\$36,514,276	\$21,497,606	62.9%	64.0%	63.7%	64.7%
City of San Clemente	PEPRA Safety Lifeguard	\$79,195	\$25,370	\$28,342	\$(2,972)	111.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
City of San Clemente	Safety	\$-	\$42,937,979	\$32,066,615	\$10,871,364	74.7%	\$-	\$43,153,762	\$28,341,695	\$14,812,067	65.7%	66.6%	66.8%	68.6%



**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of San Clemente	Safety Lifeguard	\$375,429	\$7,564,187	\$7,386,771	\$177,416	97.7%	\$363,298	\$7,139,652	\$6,131,702	\$1,007,950	85.9%	80.8%	81.5%	83.9%
City of San Dimas	Miscellaneous	\$3,646,171	\$56,872,162	\$47,174,887	\$9,697,275	82.9%	\$3,680,612	\$55,592,146	\$41,220,070	\$14,372,076	74.1%	74.9%	74.7%	76.6%
City of San Dimas	PEPRA Miscellaneous	\$2,261,352	\$1,558,883	\$1,716,433	\$(157,550)	110.1%	\$1,989,652	\$1,075,650	\$969,430	\$106,220	90.1%	90.6%	91.4%	95.6%
City of San Fernando	Miscellaneous First Tier	\$1,977,059	\$67,674,304	\$47,331,732	\$20,342,572	69.9%	\$2,940,648	\$63,909,675	\$40,575,902	\$23,333,773	63.5%	64.3%	64.4%	65.8%
City of San Fernando	Miscellaneous Second Tier	\$1,645,507	\$6,319,168	\$6,030,328	\$288,840	95.4%	\$1,693,485	\$5,270,034	\$4,364,947	\$905,087	82.8%	83.1%	82.5%	85.2%
City of San Fernando	PEPRA Miscellaneous	\$1,085,213	\$757,727	\$785,697	\$(27,970)	103.7%	\$1,079,928	\$560,923	\$503,683	\$57,240	89.8%	90.6%	91.0%	92.4%
City of San Fernando	PEPRA Safety Police	\$810,520	\$833,324	\$870,288	\$(36,964)	104.4%	\$620,405	\$576,281	\$523,849	\$52,432	90.9%	91.4%	92.2%	96.1%
City of San Fernando	Safety First Tier	\$213,682	\$44,990,760	\$28,706,106	\$16,284,654	63.8%	\$318,173	\$45,149,565	\$26,331,809	\$18,817,756	58.3%	59.7%	60.8%	63.9%
City of San Fernando	Safety Police Third Tier	\$332,242	\$632,487	\$666,603	\$(34,116)	105.4%	\$306,305	\$445,984	\$410,876	\$35,108	92.1%	93.3%	93.6%	97.4%
City of San Fernando	Safety Second Tier	\$1,915,764	\$22,069,727	\$18,977,936	\$3,091,791	86.0%	\$2,072,550	\$19,335,904	\$14,425,762	\$4,910,142	74.6%	74.8%	75.2%	76.5%
City of San Gabriel	Miscellaneous	\$2,152,088	\$65,027,297	\$49,555,647	\$15,471,650	76.2%	\$2,101,938	\$63,142,386	\$42,444,958	\$20,697,428	67.2%	68.6%	68.9%	69.9%
City of San Gabriel	Miscellaneous Second Tier	\$2,470,993	\$3,038,343	\$3,163,360	\$(125,017)	104.1%	\$2,297,724	\$2,208,379	\$2,000,788	\$207,591	90.6%	91.9%	92.2%	94.9%
City of San Gabriel	PEPRA Miscellaneous	\$2,605,877	\$1,729,776	\$1,821,479	\$(91,703)	105.3%	\$2,149,683	\$1,083,980	\$980,867	\$103,113	90.5%	91.6%	92.2%	95.3%
City of San Gabriel	PEPRA Safety Fire	\$1,161,556	\$1,304,350	\$1,362,487	\$(58,137)	104.5%	\$1,168,030	\$890,408	\$808,177	\$82,231	90.8%	91.7%	92.4%	94.7%
City of San Gabriel	PEPRA Safety Police	\$1,824,485	\$3,370,699	\$3,511,184	\$(140,485)	104.2%	\$1,916,592	\$2,659,802	\$2,440,528	\$219,274	91.8%	91.0%	92.0%	95.0%
City of San Gabriel	Safety	\$5,027,135	\$174,101,392	\$128,261,107	\$45,840,285	73.7%	\$4,985,716	\$168,323,100	\$110,078,899	\$58,244,201	65.4%	66.2%	66.5%	67.6%
City of San Gabriel	Safety Fire Second Tier	\$-	\$100,642	\$97,738	\$2,904	97.1%	\$-	\$96,690	\$83,180	\$13,510	86.0%	88.2%	89.5%	96.8%
City of San Gabriel	Safety Police Second Tier	\$424,398	\$792,261	\$837,040	\$(44,779)	105.7%	\$410,348	\$510,889	\$469,261	\$41,628	91.9%	93.3%	95.6%	102.3%
City of San Jacinto	Miscellaneous	\$1,292,403	\$29,708,839	\$24,331,486	\$5,377,353	81.9%	\$1,518,465	\$27,914,205	\$19,918,632	\$7,995,573	71.4%	71.7%	71.2%	71.3%
City of San Jacinto	Miscellaneous Second Tier	\$1,018,173	\$865,060	\$931,303	\$(66,243)	107.7%	\$934,558	\$538,174	\$502,031	\$36,143	93.3%	93.9%	93.8%	97.1%
City of San Jacinto	PEPRA Miscellaneous	\$1,876,188	\$1,515,862	\$1,618,846	\$(102,984)	106.8%	\$1,650,821	\$941,430	\$864,637	\$76,793	91.8%	93.2%	93.1%	95.6%
City of San Jacinto	Safety	\$-	\$18,344,874	\$14,212,207	\$4,132,667	77.5%	\$-	\$17,889,893	\$12,290,484	\$5,599,409	68.7%	69.7%	70.5%	73.6%
City of San Joaquin	Miscellaneous	\$176,502	\$4,203,678	\$3,273,165	\$930,513	77.9%	\$175,011	\$4,115,965	\$2,868,407	\$1,247,558	69.7%	71.8%	73.6%	75.8%
City of San Joaquin	PEPRA Miscellaneous	\$435,676	\$318,594	\$336,185	\$(17,591)	105.5%	\$463,482	\$222,732	\$203,053	\$19,679	91.2%	90.3%	91.4%	95.4%
City of San Jose	Miscellaneous	\$253,874	\$5,337,581	\$4,366,208	\$971,373	81.8%	\$238,439	\$4,427,445	\$2,955,026	\$1,472,419	66.7%	73.0%	73.2%	75.1%
City of San Jose	PEPRA Miscellaneous	\$1,251,608	\$847,877	\$916,519	\$(68,642)	108.1%	\$674,099	\$559,592	\$520,039	\$39,553	92.9%	92.6%	92.9%	96.1%
City of San Leandro	PEPRA Safety Police	\$3,418,985	\$2,834,880	\$2,940,454	\$(105,574)	103.7%	\$2,849,240	\$1,877,726	\$1,687,451	\$190,275	89.9%	90.7%	91.8%	94.8%
City of San Leandro	Safety	\$8,618,190	\$332,714,061	\$249,789,430	\$82,924,631	75.1%	\$10,491,747	\$315,941,300	\$209,845,891	\$106,095,409	66.4%	68.0%	68.5%	70.2%
City of San Luis Obispo	PEPRA Safety Fire	\$485,767	\$373,349	\$407,669	\$(34,320)	109.2%	\$495,399	\$190,169	\$180,065	\$10,104	94.7%	93.0%	93.8%	101.5%
City of San Luis Obispo	PEPRA Safety Police	\$2,203,505	\$2,856,793	\$2,977,745	\$(120,952)	104.2%	\$2,273,360	\$2,007,628	\$1,807,181	\$200,447	90.0%	90.4%	90.7%	93.5%
City of San Luis Obispo	Safety	\$6,075,621	\$220,803,796	\$153,350,001	\$67,453,795	69.5%	\$6,639,579	\$210,170,278	\$128,700,330	\$81,469,948	61.2%	62.2%	61.8%	63.2%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of San Luis Obispo	Safety Fire Second Tier	\$1,395,894	\$3,242,867	\$3,416,497	\$(173,630)	105.4%	\$1,433,450	\$2,425,936	\$2,231,886	\$194,050	92.0%	93.8%	95.4%	99.6%
City of San Luis Obispo	Safety Police Second Tier	\$765,882	\$1,402,421	\$1,413,979	\$(11,558)	100.8%	\$718,135	\$1,009,449	\$871,774	\$137,675	86.4%	87.2%	89.6%	N/A
City of San Marcos	PEPRA Safety Fire	\$1,421,863	\$1,520,213	\$1,602,571	\$(82,358)	105.4%	\$1,286,850	\$986,628	\$901,804	\$84,824	91.4%	91.9%	93.5%	97.5%
City of San Marcos	Safety	\$5,618,007	\$94,409,744	\$77,978,909	\$16,430,835	82.6%	\$5,904,882	\$88,068,329	\$64,294,200	\$23,774,129	73.0%	73.9%	73.9%	76.1%
City of San Marcos	Safety Second Tier	\$463,413	\$1,352,001	\$1,382,004	\$(30,003)	102.2%	\$439,502	\$1,052,828	\$945,275	\$107,553	89.8%	91.3%	92.3%	95.6%
City of San Marino	Miscellaneous	\$1,723,669	\$37,174,745	\$30,829,083	\$6,345,662	82.9%	\$1,864,256	\$34,924,660	\$25,535,854	\$9,388,806	73.1%	74.4%	75.3%	77.4%
City of San Marino	Miscellaneous Second Tier	\$823,041	\$1,178,128	\$1,196,193	\$(18,065)	101.5%	\$720,526	\$904,698	\$798,930	\$105,768	88.3%	89.0%	89.4%	91.2%
City of San Marino	PEPRA Miscellaneous	\$2,016,122	\$1,401,054	\$1,470,002	\$(68,948)	104.9%	\$1,677,129	\$929,031	\$838,758	\$90,273	90.3%	91.6%	92.5%	95.4%
City of San Marino	PEPRA Safety Fire Second Tier	\$453,948	\$624,027	\$612,276	\$11,751	98.1%	\$459,705	\$495,622	\$421,553	\$74,069	85.1%	87.6%	89.1%	92.4%
City of San Marino	PEPRA Safety Police	\$1,161,762	\$979,966	\$1,009,776	\$(29,810)	103.0%	\$1,123,552	\$730,680	\$656,634	\$74,046	89.9%	90.7%	92.4%	96.5%
City of San Marino	Safety Fire First Tier	\$1,189,326	\$43,390,732	\$32,150,308	\$11,240,424	74.1%	\$1,286,011	\$41,668,519	\$27,492,772	\$14,175,747	66.0%	67.7%	69.0%	71.4%
City of San Marino	Safety Fire Second Tier	\$615,303	\$3,391,948	\$3,163,281	\$228,667	93.3%	\$603,763	\$2,928,769	\$2,393,226	\$535,543	81.7%	83.1%	83.2%	84.9%
City of San Marino	Safety Police	\$1,426,546	\$48,675,390	\$38,056,071	\$10,619,319	78.2%	\$1,505,995	\$45,902,427	\$31,752,086	\$14,150,341	69.2%	70.3%	71.1%	73.1%
City of San Marino	Safety Police Second Tier	\$444,690	\$583,337	\$596,339	\$(13,002)	102.2%	\$415,624	\$413,095	\$364,654	\$48,441	88.3%	87.7%	88.6%	91.1%
City of San Pablo	Miscellaneous	\$4,894,864	\$67,119,552	\$52,303,279	\$14,816,273	77.9%	\$5,117,810	\$63,241,935	\$43,280,223	\$19,961,712	68.4%	69.7%	70.0%	71.3%
City of San Pablo	PEPRA Miscellaneous	\$3,978,933	\$3,245,553	\$3,356,489	\$(110,936)	103.4%	\$3,518,749	\$2,401,858	\$2,163,108	\$238,750	90.1%	91.3%	91.7%	94.6%
City of San Pablo	PEPRA Safety Police	\$3,134,159	\$2,724,030	\$2,794,560	\$(70,530)	102.6%	\$2,755,163	\$1,902,554	\$1,693,839	\$208,715	89.0%	89.9%	90.9%	93.8%
City of San Pablo	Safety	\$5,599,235	\$109,067,811	\$86,203,891	\$22,863,920	79.0%	\$5,772,366	\$101,560,396	\$70,659,585	\$30,900,811	69.6%	70.7%	70.8%	72.7%
City of San Ramon	PEPRA Safety Police	\$2,462,226	\$4,212,991	\$4,457,905	\$(244,914)	105.8%	\$1,765,794	\$2,671,993	\$2,464,629	\$207,364	92.2%	91.8%	92.2%	96.0%
City of San Ramon	Safety Police	\$4,657,163	\$64,147,456	\$59,674,366	\$4,473,090	93.0%	\$5,244,582	\$55,919,660	\$45,637,421	\$10,282,239	81.6%	82.7%	81.7%	83.1%
City of San Ramon	Safety Police Second Tier	\$2,897,388	\$5,529,791	\$5,783,314	\$(253,523)	104.6%	\$2,126,513	\$4,111,298	\$3,781,858	\$329,440	92.0%	94.1%	92.6%	95.6%
City of Sand City	Miscellaneous First Tier	\$498,543	\$11,537,529	\$9,790,069	\$1,747,460	84.9%	\$482,840	\$11,124,436	\$8,293,552	\$2,830,884	74.6%	75.1%	74.1%	72.6%
City of Sand City	Miscellaneous Second Tier	\$170,022	\$129,911	\$137,981	\$(8,070)	106.2%	\$160,603	\$103,479	\$96,346	\$7,133	93.1%	95.4%	96.8%	N/A
City of Sand City	PEPRA Miscellaneous	\$361,725	\$89,801	\$93,152	\$(3,351)	103.7%	\$204,227	\$24,195	\$16,537	\$7,658	68.3%	86.1%	94.0%	96.5%
City of Sand City	PEPRA Safety Police	\$217,147	\$311,726	\$322,194	\$(10,468)	103.4%	\$201,934	\$231,866	\$209,042	\$22,824	90.2%	91.0%	92.0%	96.0%
City of Sand City	Safety	\$759,135	\$11,938,434	\$10,263,842	\$1,674,592	86.0%	\$769,183	\$11,349,871	\$8,694,370	\$2,655,501	76.6%	77.9%	77.4%	78.2%
City of Sand City	Safety Police Second Tier	\$516,256	\$974,182	\$999,941	\$(25,759)	102.6%	\$543,913	\$746,789	\$669,805	\$76,984	89.7%	90.6%	91.2%	N/A
City of Sanger	Miscellaneous	\$1,658,092	\$34,479,107	\$25,819,554	\$8,659,553	74.9%	\$1,805,018	\$33,535,750	\$22,362,632	\$11,173,118	66.7%	68.0%	67.9%	69.2%
City of Sanger	PEPRA Miscellaneous	\$1,164,249	\$1,031,528	\$1,079,809	\$(48,281)	104.7%	\$1,039,381	\$719,762	\$652,779	\$66,983	90.7%	91.2%	91.6%	94.4%
City of Sanger	PEPRA Safety Fire	\$616,519	\$998,196	\$1,038,365	\$(40,169)	104.0%	\$793,864	\$743,074	\$674,937	\$68,137	90.8%	91.7%	92.8%	95.9%
City of Sanger	PEPRA Safety Police	\$1,671,526	\$1,818,167	\$1,896,375	\$(78,208)	104.3%	\$1,334,322	\$1,195,545	\$1,075,436	\$120,109	90.0%	91.2%	93.0%	96.2%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Sanger	Safety Fire First Tier	\$-	\$11,781,071	\$8,077,344	\$3,703,727	68.6%	\$-	\$12,021,682	\$7,545,273	\$4,476,409	62.8%	65.0%	64.9%	67.4%
City of Sanger	Safety Fire Second Tier	\$1,058,452	\$13,630,766	\$11,901,133	\$1,729,633	87.3%	\$1,034,799	\$12,556,793	\$9,604,449	\$2,952,344	76.5%	76.9%	75.5%	76.0%
City of Sanger	Safety Police	\$1,068,328	\$24,243,653	\$21,650,003	\$2,593,650	89.3%	\$1,191,172	\$22,946,458	\$18,256,683	\$4,689,775	79.6%	78.1%	73.8%	74.8%
City of Santa Barbara	PEPRA Safety Fire	\$2,425,109	\$2,645,241	\$2,750,140	\$(104,899)	104.0%	\$2,306,238	\$1,845,257	\$1,672,563	\$172,694	90.6%	91.5%	91.5%	94.8%
City of Santa Barbara	Safety Fire	\$8,413,307	\$216,740,006	\$148,607,743	\$68,132,263	68.6%	\$9,460,882	\$208,650,909	\$127,192,232	\$81,458,677	61.0%	62.0%	62.0%	64.1%
City of Santa Cruz	PEPRA Safety Fire	\$1,647,792	\$1,869,020	\$1,963,480	\$(94,460)	105.1%	\$1,489,624	\$1,348,441	\$1,224,826	\$123,615	90.8%	91.7%	92.5%	96.2%
City of Santa Cruz	PEPRA Safety Police	\$3,841,737	\$3,650,222	\$3,825,512	\$(175,290)	104.8%	\$3,491,854	\$2,429,805	\$2,205,502	\$224,303	90.8%	91.2%	90.8%	93.1%
City of Santa Cruz	Safety Fire	\$5,036,906	\$121,737,926	\$94,823,523	\$26,914,403	77.9%	\$5,066,134	\$115,908,503	\$80,193,517	\$35,714,986	69.2%	70.3%	70.7%	72.5%
City of Santa Cruz	Safety Fire Second Tier	\$2,036,550	\$7,255,662	\$7,461,405	\$(205,743)	102.8%	\$2,164,350	\$5,965,756	\$5,393,476	\$572,280	90.4%	92.1%	93.2%	95.0%
City of Santa Cruz	Safety Police	\$4,839,792	\$188,287,400	\$150,863,910	\$37,423,490	80.1%	\$5,207,901	\$174,487,974	\$122,934,815	\$51,553,159	70.5%	71.7%	71.8%	73.9%
City of Santa Cruz	Safety Police Second Tier	\$726,882	\$2,602,966	\$2,660,695	\$(57,729)	102.2%	\$666,132	\$1,940,718	\$1,717,614	\$223,104	88.5%	90.4%	91.9%	95.7%
City of Santa Fe Springs	PEPRA Safety Fire	\$1,940,958	\$1,819,842	\$1,887,578	\$(67,736)	103.7%	\$1,665,390	\$1,252,132	\$1,130,230	\$121,902	90.3%	90.7%	90.7%	93.0%
City of Santa Fe Springs	Safety	\$3,236,148	\$177,238,361	\$130,781,622	\$46,456,739	73.8%	\$4,365,098	\$171,302,083	\$112,886,755	\$58,415,328	65.9%	67.6%	67.9%	69.8%
City of Santa Fe Springs	Safety Fire Second Tier	\$1,049,464	\$2,989,355	\$3,062,118	\$(72,763)	102.4%	\$986,028	\$2,296,947	\$2,064,676	\$232,271	89.9%	91.5%	92.5%	95.6%
City of Santa Maria	PEPRA Safety Fire	\$2,378,060	\$2,575,452	\$2,667,457	\$(92,005)	103.6%	\$2,177,767	\$1,700,068	\$1,521,678	\$178,390	89.5%	89.8%	91.0%	92.9%
City of Santa Maria	PEPRA Safety Police	\$5,401,380	\$8,207,562	\$8,373,443	\$(165,881)	102.0%	\$6,231,576	\$5,858,997	\$5,190,546	\$668,451	88.6%	89.2%	90.1%	92.8%
City of Santa Maria	Safety Fire First Tier	\$3,594,195	\$82,257,939	\$66,929,233	\$15,328,706	81.4%	\$4,148,393	\$75,810,291	\$54,182,226	\$21,628,065	71.5%	71.7%	72.0%	74.0%
City of Santa Maria	Safety Fire Second Tier	\$1,026,640	\$2,736,814	\$2,834,583	\$(97,769)	103.6%	\$949,960	\$2,104,052	\$1,917,051	\$187,001	91.1%	92.8%	94.0%	97.4%
City of Santa Maria	Safety Police First Tier	\$6,759,148	\$159,048,532	\$123,039,943	\$36,008,589	77.4%	\$6,789,137	\$148,339,270	\$100,911,806	\$47,427,464	68.0%	69.2%	69.4%	71.2%
City of Santa Maria	Safety Police Second Tier	\$1,320,388	\$3,151,954	\$3,301,282	\$(149,328)	104.7%	\$1,339,249	\$2,436,553	\$2,253,371	\$183,182	92.5%	94.7%	96.3%	N/A
City of Santa Monica	Safety Lifeguard	\$-	\$759,401	\$1,482,745	\$(723,344)	195.3%	\$-	\$843,656	\$1,362,420	\$(518,764)	161.5%	158.4%	154.9%	149.8%
City of Santa Paula	Miscellaneous First Tier	\$825,549	\$45,630,134	\$35,050,601	\$10,579,533	76.8%	\$996,145	\$43,879,286	\$29,530,499	\$14,348,787	67.3%	67.6%	66.9%	67.8%
City of Santa Paula	Miscellaneous Second Tier	\$875,891	\$5,155,618	\$4,844,301	\$311,317	94.0%	\$1,121,941	\$4,586,216	\$3,783,728	\$802,488	82.5%	83.5%	83.7%	84.3%
City of Santa Paula	PEPRA Miscellaneous	\$2,522,693	\$1,961,592	\$2,070,674	\$(109,082)	105.6%	\$2,487,751	\$1,350,824	\$1,242,546	\$108,278	92.0%	93.1%	92.0%	94.5%
City of Santa Paula	PEPRA Safety Fire	\$-	\$151,860	\$130,823	\$21,037	86.1%	\$-	\$145,135	\$111,980	\$33,155	77.2%	80.7%	87.3%	89.6%
City of Santa Paula	PEPRA Safety Police	\$1,681,346	\$2,346,714	\$2,419,433	\$(72,719)	103.1%	\$1,495,299	\$1,701,151	\$1,530,114	\$171,037	89.9%	90.5%	90.0%	92.6%
City of Santa Paula	Safety	\$1,137,738	\$49,978,105	\$38,706,729	\$11,271,376	77.4%	\$1,127,801	\$47,674,822	\$32,818,114	\$14,856,708	68.8%	70.3%	70.7%	72.4%
City of Santee	Miscellaneous	\$3,475,240	\$70,062,751	\$55,734,442	\$14,328,309	79.5%	\$3,444,857	\$66,762,316	\$46,931,440	\$19,830,876	70.3%	71.6%	71.7%	74.2%
City of Santee	Miscellaneous Second Tier	\$1,282,406	\$1,637,360	\$1,719,394	\$(82,034)	105.0%	\$1,171,590	\$1,194,654	\$1,097,036	\$97,618	91.8%	93.2%	93.8%	97.1%
City of Santee	PEPRA Miscellaneous	\$1,860,322	\$1,760,264	\$1,840,800	\$(80,536)	104.6%	\$1,948,887	\$1,251,752	\$1,137,090	\$114,662	90.8%	91.1%	91.7%	94.2%
City of Santee	PEPRA Safety Fire	\$2,072,411	\$2,203,980	\$2,272,390	\$(68,410)	103.1%	\$1,690,154	\$1,535,219	\$1,376,129	\$159,090	89.6%	90.6%	91.6%	94.1%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Santee	Safety	\$3,397,736	\$102,205,538	\$78,610,518	\$23,595,020	76.9%	\$3,687,703	\$97,066,028	\$66,202,448	\$30,863,580	68.2%	69.5%	69.8%	71.9%
City of Santee	Safety Second Tier	\$310,348	\$937,072	\$964,895	\$(27,823)	103.0%	\$291,958	\$728,092	\$659,617	\$68,475	90.6%	92.4%	93.3%	96.0%
City of Saratoga	Miscellaneous	\$4,352,486	\$58,956,830	\$55,233,346	\$3,723,484	93.7%	\$4,453,281	\$55,140,176	\$45,242,355	\$9,897,821	82.0%	82.6%	81.8%	83.1%
City of Saratoga	Miscellaneous Second Tier	\$1,063,825	\$1,656,335	\$1,807,878	\$(151,543)	109.1%	\$945,281	\$1,250,353	\$1,189,026	\$61,327	95.1%	95.8%	91.7%	95.1%
City of Saratoga	PEPRA Miscellaneous	\$1,535,617	\$1,098,378	\$1,204,650	\$(106,272)	109.7%	\$1,169,519	\$713,044	\$676,899	\$36,145	94.9%	97.4%	96.8%	94.1%
City of Sausalito	Miscellaneous	\$1,803,426	\$42,519,304	\$33,185,792	\$9,333,512	78.0%	\$2,246,029	\$40,453,850	\$27,859,727	\$12,594,123	68.9%	70.7%	71.0%	72.7%
City of Sausalito	Miscellaneous Second Tier	\$554,386	\$543,963	\$579,613	\$(35,650)	106.6%	\$454,816	\$369,733	\$342,522	\$27,211	92.6%	93.3%	94.3%	N/A
City of Sausalito	PEPRA Miscellaneous	\$1,304,557	\$1,495,230	\$1,533,302	\$(38,072)	102.5%	\$1,656,538	\$1,046,472	\$920,823	\$125,649	88.0%	89.6%	91.7%	93.5%
City of Sausalito	PEPRA Safety Police	\$797,977	\$1,038,236	\$1,068,031	\$(29,795)	102.9%	\$740,981	\$730,383	\$650,260	\$80,123	89.0%	90.6%	92.0%	95.3%
City of Sausalito	Safety Fire	\$-	\$26,274,991	\$19,959,711	\$6,315,280	76.0%	\$-	\$25,842,111	\$17,587,094	\$8,255,017	68.1%	70.1%	70.7%	72.4%
City of Sausalito	Safety Police	\$1,555,021	\$42,430,692	\$32,897,785	\$9,532,907	77.5%	\$1,513,553	\$40,735,554	\$27,859,843	\$12,875,711	68.4%	69.2%	69.0%	70.1%
City of Sausalito	Safety Police Second Tier	\$-	\$5,140	\$5,549	\$(409)	108.0%	\$-	\$4,607	\$4,353	\$254	94.5%	97.0%	91.9%	N/A
City of Scotts Valley	Miscellaneous	\$1,198,044	\$38,997,185	\$30,293,134	\$8,704,051	77.7%	\$1,527,139	\$37,202,844	\$25,523,932	\$11,678,912	68.6%	69.9%	70.0%	72.0%
City of Scotts Valley	PEPRA Miscellaneous	\$918,644	\$580,676	\$629,184	\$(48,508)	108.4%	\$954,951	\$393,519	\$369,541	\$23,978	93.9%	92.5%	91.9%	94.2%
City of Scotts Valley	PEPRA Safety Police	\$914,787	\$881,117	\$930,504	\$(49,387)	105.6%	\$829,670	\$682,043	\$629,963	\$52,080	92.4%	89.9%	89.2%	91.4%
City of Scotts Valley	Safety	\$534,956	\$33,087,779	\$25,786,742	\$7,301,037	77.9%	\$755,452	\$31,403,727	\$21,709,454	\$9,694,273	69.1%	70.4%	70.8%	73.3%
City of Seal Beach	Miscellaneous	\$3,241,340	\$52,417,209	\$40,825,463	\$11,591,746	77.9%	\$3,750,262	\$50,298,164	\$34,740,880	\$15,557,284	69.1%	70.6%	71.5%	74.3%
City of Seal Beach	PEPRA Miscellaneous	\$1,921,413	\$1,241,454	\$1,290,730	\$(49,276)	104.0%	\$1,493,476	\$902,162	\$813,735	\$88,427	90.2%	90.8%	90.8%	93.0%
City of Seal Beach	PEPRA Other Safety	\$93,852	\$126,628	\$133,414	\$(6,786)	105.4%	\$89,456	\$87,462	\$79,807	\$7,655	91.2%	92.4%	95.3%	101.5%
City of Seal Beach	PEPRA Safety Police	\$1,159,842	\$875,354	\$936,262	\$(60,908)	107.0%	\$999,158	\$546,307	\$509,859	\$36,448	93.3%	93.4%	93.1%	97.2%
City of Seal Beach	Safety	\$4,552,261	\$92,322,148	\$72,112,105	\$20,210,043	78.1%	\$4,519,090	\$87,289,227	\$60,381,462	\$26,907,765	69.2%	70.3%	70.3%	72.2%
City of Seal Beach	Safety Fire	\$-	\$8,539,530	\$5,823,331	\$2,716,199	68.2%	\$-	\$8,715,372	\$5,321,466	\$3,393,906	61.1%	63.3%	64.8%	66.2%
City of Seaside	Miscellaneous	\$3,141,396	\$57,484,852	\$45,235,477	\$12,249,375	78.7%	\$4,182,541	\$56,009,745	\$39,344,180	\$16,665,565	70.2%	72.0%	72.4%	74.5%
City of Seaside	PEPRA Miscellaneous	\$3,130,155	\$3,136,142	\$3,236,207	\$(100,065)	103.2%	\$3,128,409	\$2,323,718	\$2,078,648	\$245,070	89.5%	90.7%	91.6%	94.4%
City of Seaside	PEPRA Safety Fire	\$782,069	\$662,585	\$704,622	\$(42,037)	106.3%	\$618,905	\$426,134	\$395,490	\$30,644	92.8%	93.7%	93.3%	98.0%
City of Seaside	PEPRA Safety Police	\$1,893,963	\$1,678,925	\$1,724,921	\$(45,996)	102.7%	\$2,017,655	\$1,187,231	\$1,055,654	\$131,577	88.9%	90.5%	92.1%	96.2%
City of Seaside	Safety Fire Second Tier	\$229,576	\$1,146,607	\$1,159,397	\$(12,790)	101.1%	\$411,265	\$919,029	\$812,906	\$106,123	88.5%	90.1%	91.2%	93.8%
City of Seaside	Safety First Tier	\$3,865,019	\$121,095,840	\$92,828,930	\$28,266,910	76.7%	\$4,609,133	\$117,088,744	\$80,230,513	\$36,858,231	68.5%	69.9%	70.1%	71.7%
City of Seaside	Safety Police Second Tier	\$-	\$1,350,889	\$1,467,049	\$(116,160)	108.6%	\$-	\$233,726	\$198,335	\$35,391	84.9%	88.2%	92.9%	98.3%
City of Sebastopol	Miscellaneous	\$1,847,364	\$25,679,087	\$21,202,059	\$4,477,028	82.6%	\$1,925,429	\$24,266,716	\$17,562,520	\$6,704,196	72.4%	73.1%	73.0%	74.3%
City of Sebastopol	PEPRA Miscellaneous	\$838,249	\$856,275	\$893,616	\$(37,341)	104.4%	\$924,803	\$608,364	\$548,957	\$59,407	90.2%	91.8%	92.0%	94.9%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Sebastopol	PEPRA Safety Fire	\$75,780	\$22,585	\$25,219	\$(2,634)	111.7%	\$71,490	\$376	\$366	\$10	97.3%	N/A	N/A	N/A
City of Sebastopol	PEPRA Safety Police	\$443,353	\$568,904	\$591,546	\$(22,642)	104.0%	\$367,487	\$379,336	\$340,008	\$39,328	89.6%	90.6%	92.1%	96.0%
City of Sebastopol	Safety Fire	\$152,890	\$1,998,371	\$1,446,126	\$552,245	72.4%	\$148,438	\$1,904,312	\$1,202,539	\$701,773	63.1%	63.5%	62.5%	63.1%
City of Sebastopol	Safety Police	\$850,358	\$22,453,174	\$16,939,515	\$5,513,659	75.4%	\$903,443	\$21,543,617	\$14,330,096	\$7,213,521	66.5%	66.9%	66.8%	68.0%
City of Selma	Miscellaneous	\$817,908	\$23,029,450	\$17,007,553	\$6,021,897	73.9%	\$971,374	\$22,631,341	\$14,800,784	\$7,830,557	65.4%	66.6%	65.9%	66.8%
City of Selma	PEPRA Miscellaneous	\$1,875,251	\$1,207,413	\$1,276,493	\$(69,080)	105.7%	\$1,582,180	\$784,464	\$715,522	\$68,942	91.2%	90.6%	89.6%	92.5%
City of Selma	PEPRA Safety Fire	\$374,512	\$287,472	\$306,542	\$(19,070)	106.6%	\$376,046	\$148,373	\$134,275	\$14,098	90.5%	83.4%	89.5%	91.8%
City of Selma	PEPRA Safety Police	\$1,276,441	\$1,297,009	\$1,343,856	\$(46,847)	103.6%	\$1,013,880	\$949,618	\$855,918	\$93,700	90.1%	89.1%	89.6%	94.0%
City of Selma	Safety	\$2,188,717	\$39,182,202	\$32,142,875	\$7,039,327	82.0%	\$2,560,544	\$36,451,064	\$26,368,819	\$10,082,245	72.3%	72.0%	72.1%	74.1%
City of Shafter	Miscellaneous	\$2,795,472	\$43,710,079	\$47,801,592	\$(4,091,513)	109.4%	\$4,202,949	\$41,165,023	\$40,162,613	\$1,002,410	97.6%	100.3%	101.3%	92.6%
City of Shafter	PEPRA Miscellaneous	\$2,623,532	\$3,823,466	\$4,023,455	\$(199,989)	105.2%	\$5,706,261	\$4,239,580	\$4,018,195	\$221,385	94.8%	97.7%	100.8%	93.0%
City of Shafter	PEPRA Safety Police	\$1,287,234	\$948,306	\$1,004,472	\$(56,166)	105.9%	\$942,677	\$564,096	\$517,312	\$46,784	91.7%	94.1%	97.4%	98.5%
City of Shafter	Safety	\$1,123,495	\$19,981,739	\$21,591,033	\$(1,609,294)	108.1%	\$1,182,735	\$18,233,994	\$17,635,543	\$598,451	96.7%	99.4%	100.6%	91.6%
City of Shasta Lake	Miscellaneous	\$2,146,332	\$40,322,051	\$43,681,324	\$(3,359,273)	108.3%	\$2,208,387	\$37,493,170	\$36,229,452	\$1,263,718	96.6%	75.1%	75.4%	77.1%
City of Shasta Lake	Miscellaneous Second Tier	\$653,099	\$596,772	\$633,846	\$(37,074)	106.2%	\$611,587	\$412,482	\$379,781	\$32,701	92.1%	92.7%	93.5%	97.4%
City of Shasta Lake	PEPRA Miscellaneous	\$1,716,250	\$1,252,111	\$1,321,571	\$(69,460)	105.5%	\$1,535,571	\$839,440	\$760,165	\$79,275	90.6%	91.8%	93.2%	96.1%
City of Sierra Madre	Miscellaneous	\$1,616,244	\$32,918,928	\$32,312,076	\$606,852	98.2%	\$1,606,545	\$30,844,390	\$25,549,528	\$5,294,862	82.8%	79.6%	70.5%	71.2%
City of Sierra Madre	PEPRA Miscellaneous	\$1,793,317	\$1,321,743	\$1,388,155	\$(66,412)	105.0%	\$1,597,634	\$887,529	\$806,889	\$80,640	90.9%	91.3%	92.2%	94.6%
City of Sierra Madre	PEPRA Safety Fire	\$879,939	\$1,037,681	\$1,104,822	\$(67,141)	106.5%	\$652,216	\$667,915	\$620,885	\$47,030	93.0%	93.8%	93.0%	96.1%
City of Sierra Madre	PEPRA Safety Police	\$1,142,672	\$1,334,896	\$1,388,353	\$(53,457)	104.0%	\$998,019	\$881,585	\$795,551	\$86,034	90.2%	90.5%	92.1%	95.1%
City of Sierra Madre	Safety	\$545,611	\$25,447,700	\$24,899,713	\$547,987	97.8%	\$677,424	\$24,501,911	\$21,439,377	\$3,062,534	87.5%	83.4%	72.0%	72.9%
City of Signal Hill	Miscellaneous First Tier	\$1,686,830	\$53,740,504	\$43,265,357	\$10,475,147	80.5%	\$1,790,116	\$52,008,321	\$37,292,668	\$14,715,653	71.7%	72.6%	72.5%	74.4%
City of Signal Hill	Miscellaneous Second Tier	\$1,005,326	\$2,775,785	\$2,825,384	\$(49,599)	101.8%	\$1,058,103	\$2,095,602	\$1,844,005	\$251,597	88.0%	89.2%	89.9%	91.9%
City of Signal Hill	PEPRA Miscellaneous	\$2,331,511	\$1,751,270	\$1,802,807	\$(51,537)	102.9%	\$1,960,768	\$1,317,051	\$1,177,754	\$139,297	89.4%	90.7%	91.2%	93.8%
City of Signal Hill	PEPRA Safety Police	\$1,403,353	\$2,100,620	\$2,142,279	\$(41,659)	102.0%	\$1,662,676	\$1,592,982	\$1,421,662	\$171,320	89.2%	90.6%	91.7%	94.7%
City of Signal Hill	Safety First Tier	\$1,662,069	\$62,661,478	\$48,262,292	\$14,399,186	77.0%	\$1,756,135	\$59,331,666	\$40,465,107	\$18,866,559	68.2%	69.9%	70.3%	71.6%
City of Signal Hill	Safety Second Tier	\$109,329	\$1,177,665	\$1,130,713	\$46,952	96.0%	\$110,484	\$1,047,275	\$890,099	\$157,176	85.0%	87.3%	88.9%	91.6%
City of Solana Beach	Miscellaneous First Tier	\$1,203,049	\$24,193,134	\$19,514,694	\$4,678,440	80.7%	\$1,421,434	\$22,991,122	\$16,382,803	\$6,608,319	71.3%	72.4%	72.4%	73.9%
City of Solana Beach	Miscellaneous Second Tier	\$551,650	\$895,480	\$915,042	\$(19,562)	102.2%	\$420,630	\$712,592	\$637,374	\$75,218	89.4%	91.0%	91.5%	93.8%
City of Solana Beach	PEPRA Miscellaneous	\$1,583,035	\$1,197,935	\$1,246,782	\$(48,847)	104.1%	\$1,426,311	\$838,068	\$754,552	\$83,516	90.0%	90.7%	90.9%	93.8%
City of Solana Beach	PEPRA Other Safety	\$287,206	\$464,574	\$490,421	\$(25,847)	105.6%	\$241,676	\$334,856	\$310,028	\$24,828	92.6%	92.9%	94.4%	98.0%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Solana Beach	PEPRA Safety Fire	\$740,651	\$831,019	\$853,863	\$(22,844)	102.7%	\$567,455	\$603,148	\$539,692	\$63,456	89.5%	90.2%	91.3%	94.0%
City of Solana Beach	Safety Fire First Tier	\$877,305	\$32,423,331	\$24,594,012	\$7,829,319	75.9%	\$1,093,814	\$30,730,422	\$20,636,707	\$10,093,715	67.2%	68.5%	69.0%	71.1%
City of Solana Beach	Safety Fire Second Tier	\$269,576	\$658,168	\$677,015	\$(18,847)	102.9%	\$272,563	\$530,737	\$481,335	\$49,402	90.7%	92.1%	93.4%	96.6%
City of Solana Beach	Safety Lifeguard First Tier	\$198,945	\$4,186,988	\$3,461,704	\$725,284	82.7%	\$192,979	\$3,907,580	\$2,855,297	\$1,052,283	73.1%	74.7%	74.9%	75.0%
City of Solana Beach	Safety Lifeguard Second Tier	\$-	\$857	\$(1,290)	\$2,147	-150.5%	\$-	\$631	\$(1,900)	\$2,531	-301.1%	-226.5%	96.6%	N/A
City of Soledad	Miscellaneous	\$1,553,674	\$10,952,878	\$10,019,456	\$933,422	91.5%	\$1,497,361	\$9,905,787	\$7,958,444	\$1,947,343	80.3%	81.3%	81.3%	82.8%
City of Soledad	PEPRA Miscellaneous	\$1,863,037	\$1,235,306	\$1,294,243	\$(58,937)	104.8%	\$1,306,099	\$860,118	\$780,941	\$79,177	90.8%	92.5%	93.1%	96.8%
City of Soledad	PEPRA Safety Police	\$809,406	\$965,442	\$971,659	\$(6,217)	100.6%	\$1,002,352	\$741,265	\$647,712	\$93,553	87.4%	90.0%	91.3%	95.2%
City of Soledad	Safety	\$827,316	\$18,411,938	\$15,696,044	\$2,715,894	85.2%	\$498,009	\$17,065,733	\$12,815,359	\$4,250,374	75.1%	76.2%	76.1%	77.1%
City of Solvang	Miscellaneous	\$919,410	\$19,668,956	\$16,193,128	\$3,475,828	82.3%	\$885,603	\$18,646,595	\$13,564,560	\$5,082,035	72.7%	73.6%	73.5%	75.3%
City of Solvang	PEPRA Miscellaneous	\$713,920	\$604,116	\$636,685	\$(32,569)	105.4%	\$666,058	\$485,669	\$451,898	\$33,771	93.0%	96.0%	93.2%	95.8%
City of Solvang	Safety	\$-	\$625,165	\$605,493	\$19,672	96.9%	\$-	\$611,526	\$525,867	\$85,659	86.0%	87.5%	87.4%	89.9%
City of Sonoma	Miscellaneous	\$1,568,642	\$31,286,484	\$25,450,831	\$5,835,653	81.3%	\$2,026,686	\$29,472,441	\$21,136,534	\$8,335,907	71.7%	74.0%	74.4%	76.6%
City of Sonoma	PEPRA Miscellaneous	\$1,663,393	\$1,160,238	\$1,227,211	\$(66,973)	105.8%	\$1,450,776	\$780,908	\$713,237	\$67,671	91.3%	91.4%	91.9%	95.2%
City of Sonoma	Safety Fire	\$-	\$18,665,512	\$13,793,192	\$4,872,320	73.9%	\$-	\$17,760,834	\$11,556,883	\$6,203,951	65.1%	66.5%	66.9%	69.3%
City of Sonoma	Safety Police	\$-	\$8,960,863	\$6,228,063	\$2,732,800	69.5%	\$-	\$8,881,169	\$5,552,474	\$3,328,695	62.5%	64.1%	64.5%	66.7%
City of Sonora	Miscellaneous	\$659,954	\$17,127,449	\$13,060,408	\$4,067,041	76.3%	\$646,665	\$16,576,880	\$11,083,710	\$5,493,170	66.9%	67.2%	66.7%	67.7%
City of Sonora	PEPRA Miscellaneous	\$517,925	\$414,645	\$436,597	\$(21,952)	105.3%	\$461,255	\$287,019	\$261,485	\$25,534	91.1%	91.4%	91.3%	95.5%
City of Sonora	PEPRA Safety Fire	\$90,034	\$220,984	\$224,964	\$(3,980)	101.8%	\$101,492	\$168,040	\$147,939	\$20,101	88.0%	88.9%	89.6%	91.2%
City of Sonora	PEPRA Safety Police	\$464,394	\$477,045	\$505,242	\$(28,197)	105.9%	\$384,082	\$308,227	\$283,712	\$24,515	92.0%	92.3%	92.1%	96.3%
City of Sonora	Safety Fire	\$492,833	\$7,074,890	\$5,757,863	\$1,317,027	81.4%	\$536,904	\$6,415,815	\$4,556,639	\$1,859,176	71.0%	71.5%	72.3%	74.3%
City of Sonora	Safety Police	\$502,814	\$16,778,598	\$13,163,787	\$3,614,811	78.5%	\$552,509	\$16,059,685	\$11,224,312	\$4,835,373	69.9%	70.8%	70.1%	70.9%
City of South El Monte	Miscellaneous	\$1,171,409	\$31,869,051	\$24,803,633	\$7,065,418	77.8%	\$1,366,945	\$30,404,586	\$20,902,482	\$9,502,104	68.7%	70.2%	71.0%	72.8%
City of South El Monte	Miscellaneous Second Tier	\$339,001	\$294,873	\$315,296	\$(20,423)	106.9%	\$373,922	\$206,935	\$192,624	\$14,311	93.1%	93.5%	91.9%	95.7%
City of South El Monte	PEPRA Miscellaneous	\$1,604,256	\$1,088,299	\$1,155,119	\$(66,820)	106.1%	\$1,417,534	\$674,311	\$617,572	\$56,739	91.6%	92.5%	91.8%	94.2%
City of South Gate	PEPRA Safety Police	\$3,057,568	\$3,069,717	\$3,171,697	\$(101,980)	103.3%	\$2,288,047	\$2,099,152	\$1,874,442	\$224,710	89.3%	90.3%	90.8%	93.9%
City of South Gate	Safety	\$5,868,792	\$192,234,711	\$143,667,909	\$48,566,802	74.7%	\$5,938,669	\$184,074,332	\$122,237,834	\$61,836,498	66.4%	67.8%	68.6%	70.6%
City of South Lake Tahoe	PEPRA Safety Fire	\$1,412,967	\$1,466,964	\$1,553,175	\$(86,211)	105.9%	\$1,268,815	\$969,161	\$895,360	\$73,801	92.4%	94.9%	90.7%	93.4%
City of South Lake Tahoe	PEPRA Safety Police	\$1,520,278	\$1,303,067	\$1,393,434	\$(90,367)	106.9%	\$1,430,177	\$794,758	\$741,222	\$53,536	93.3%	94.6%	92.5%	94.4%
City of South Lake Tahoe	Safety Fire First Tier	\$784,014	\$58,986,221	\$42,453,332	\$16,532,889	72.0%	\$773,281	\$57,789,296	\$37,419,181	\$20,370,115	64.8%	66.7%	67.9%	70.5%
City of South Lake Tahoe	Safety Fire Second Tier	\$1,076,147	\$8,813,419	\$9,180,370	\$(366,951)	104.2%	\$1,075,026	\$7,528,380	\$6,974,230	\$554,150	92.6%	95.1%	83.5%	84.7%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of South Lake Tahoe	Safety Fire Third Tier	\$534,290	\$1,346,347	\$1,429,082	\$(82,735)	106.1%	\$517,354	\$1,028,103	\$964,126	\$63,977	93.8%	96.2%	95.8%	99.4%
City of South Lake Tahoe	Safety Police First Tier	\$802,968	\$72,887,722	\$53,251,416	\$19,636,306	73.1%	\$868,465	\$71,101,251	\$46,627,987	\$24,473,264	65.6%	67.5%	68.2%	70.7%
City of South Lake Tahoe	Safety Police Second Tier	\$1,587,685	\$10,475,213	\$10,244,910	\$230,303	97.8%	\$1,505,208	\$8,651,186	\$7,411,748	\$1,239,438	85.7%	86.3%	86.2%	88.0%
City of South Lake Tahoe	Safety Police Third Tier	\$427,500	\$3,831,219	\$4,025,385	\$(194,166)	105.1%	\$532,311	\$3,570,515	\$3,354,651	\$215,864	94.0%	96.1%	94.3%	94.4%
City of South Pasadena	Miscellaneous	\$3,093,462	\$55,470,759	\$44,573,815	\$10,896,944	80.4%	\$3,225,508	\$52,055,599	\$36,717,331	\$15,338,268	70.5%	71.2%	72.4%	74.2%
City of South Pasadena	PEPRA Miscellaneous	\$3,702,151	\$2,590,347	\$2,706,066	\$(115,719)	104.5%	\$3,020,639	\$1,659,656	\$1,486,885	\$172,771	89.6%	89.5%	91.8%	94.8%
City of South Pasadena	PEPRA Safety Fire	\$653,177	\$691,077	\$704,233	\$(13,156)	101.9%	\$483,082	\$455,522	\$398,396	\$57,126	87.5%	87.7%	88.8%	89.8%
City of South Pasadena	PEPRA Safety Police	\$1,098,756	\$1,733,433	\$1,756,380	\$(22,947)	101.3%	\$960,473	\$1,304,132	\$1,152,520	\$151,612	88.4%	90.1%	91.3%	94.2%
City of South Pasadena	Safety	\$4,287,733	\$97,718,611	\$74,780,112	\$22,938,499	76.5%	\$4,225,467	\$93,851,747	\$63,813,543	\$30,038,204	68.0%	69.1%	70.3%	72.6%
City of St. Helena	Miscellaneous	\$747,652	\$28,297,386	\$22,455,229	\$5,842,157	79.4%	\$1,099,004	\$27,304,391	\$19,036,546	\$8,267,845	69.7%	70.6%	70.4%	72.1%
City of St. Helena	Miscellaneous Second Tier	\$623,719	\$1,052,646	\$1,086,400	\$(33,754)	103.2%	\$714,174	\$865,104	\$781,354	\$83,750	90.3%	92.1%	92.5%	N/A
City of St. Helena	PEPRA Miscellaneous	\$2,542,670	\$2,117,137	\$2,209,388	\$(92,251)	104.4%	\$2,869,038	\$1,620,137	\$1,472,347	\$147,790	90.9%	91.2%	91.5%	94.2%
City of St. Helena	PEPRA Safety Fire	\$296,410	\$213,676	\$228,108	\$(14,432)	106.8%	\$263,127	\$128,293	\$118,257	\$10,036	92.2%	90.7%	93.8%	98.9%
City of St. Helena	PEPRA Safety Police	\$429,090	\$1,046,559	\$1,113,979	\$(67,420)	106.4%	\$402,769	\$923,797	\$876,944	\$46,853	94.9%	91.2%	90.9%	93.5%
City of St. Helena	Safety Fire	\$139,102	\$482,122	\$515,075	\$(32,953)	106.8%	\$113,886	\$297,315	\$276,712	\$20,603	93.1%	93.3%	93.5%	N/A
City of St. Helena	Safety Police	\$388,302	\$18,230,916	\$14,670,215	\$3,560,701	80.5%	\$479,462	\$17,513,388	\$12,440,246	\$5,073,142	71.0%	71.1%	71.3%	71.2%
City of St. Helena	Safety Police Second Tier	\$187,608	\$397,457	\$413,284	\$(15,827)	104.0%	\$192,593	\$305,454	\$277,987	\$27,467	91.0%	91.6%	92.1%	94.9%
City of Stanton	Miscellaneous	\$685,904	\$23,423,899	\$18,791,876	\$4,632,023	80.2%	\$799,824	\$22,721,419	\$16,195,350	\$6,526,069	71.3%	72.9%	74.0%	75.8%
City of Stanton	Miscellaneous Second Tier	\$709,465	\$749,498	\$787,992	\$(38,494)	105.1%	\$675,960	\$505,696	\$461,295	\$44,401	91.2%	93.0%	92.9%	95.7%
City of Stanton	PEPRA Miscellaneous	\$1,746,084	\$1,239,520	\$1,295,360	\$(55,840)	104.5%	\$1,357,608	\$835,779	\$753,246	\$82,533	90.1%	91.1%	91.9%	94.5%
City of Stanton	Safety	\$-	\$15,207,680	\$15,685,892	\$(478,212)	103.1%	\$-	\$15,661,845	\$14,515,563	\$1,146,282	92.7%	95.6%	66.4%	67.8%
City of Suisun City	Miscellaneous	\$2,544,233	\$36,944,694	\$30,112,759	\$6,831,935	81.5%	\$2,690,927	\$35,236,846	\$25,342,895	\$9,893,951	71.9%	73.0%	73.8%	75.6%
City of Suisun City	PEPRA Miscellaneous	\$906,087	\$854,575	\$863,868	\$(9,293)	101.1%	\$1,072,104	\$660,342	\$577,601	\$82,741	87.5%	90.4%	91.2%	94.7%
City of Suisun City	PEPRA Safety Fire	\$502,090	\$259,362	\$285,637	\$(26,275)	110.1%	\$389,378	\$120,442	\$113,652	\$6,790	94.4%	93.8%	97.2%	N/A
City of Suisun City	PEPRA Safety Police	\$957,097	\$1,261,520	\$1,269,581	\$(8,061)	100.6%	\$841,451	\$841,401	\$718,639	\$122,762	85.4%	86.5%	89.6%	92.0%
City of Suisun City	Safety Fire	\$268,176	\$3,212,943	\$2,564,970	\$647,973	79.8%	\$450,328	\$3,000,310	\$2,075,476	\$924,834	69.2%	67.7%	67.5%	69.3%
City of Suisun City	Safety Police	\$956,956	\$41,835,252	\$34,115,331	\$7,719,921	81.5%	\$1,008,207	\$38,400,472	\$27,154,418	\$11,246,054	70.7%	71.4%	71.1%	70.7%
City of Susanville	Miscellaneous	\$806,014	\$22,157,029	\$17,533,861	\$4,623,168	79.1%	\$851,773	\$21,982,287	\$15,639,864	\$6,342,423	71.1%	73.1%	74.2%	76.7%
City of Susanville	PEPRA Miscellaneous	\$1,171,146	\$882,308	\$909,397	\$(27,089)	103.1%	\$963,565	\$618,220	\$551,039	\$67,181	89.1%	90.2%	90.6%	93.2%
City of Susanville	PEPRA Safety Fire	\$222,654	\$351,583	\$361,412	\$(9,829)	102.8%	\$198,437	\$259,900	\$231,900	\$28,000	89.2%	90.0%	89.5%	94.9%
City of Susanville	PEPRA Safety Police	\$597,316	\$805,331	\$814,007	\$(8,676)	101.1%	\$621,132	\$586,141	\$514,038	\$72,103	87.7%	88.7%	89.9%	92.4%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Susanville	Safety	\$590,858	\$29,611,432	\$23,423,843	\$6,187,589	79.1%	\$770,215	\$27,874,479	\$19,504,671	\$8,369,808	70.0%	71.6%	72.1%	74.8%
City of Sutter Creek	Miscellaneous	\$181,735	\$6,889,596	\$5,314,604	\$1,574,992	77.1%	\$179,005	\$6,703,320	\$4,608,071	\$2,095,249	68.7%	69.4%	68.9%	70.6%
City of Sutter Creek	PEPRA Miscellaneous	\$346,707	\$486,739	\$512,052	\$(25,313)	105.2%	\$308,048	\$370,405	\$340,117	\$30,288	91.8%	92.7%	92.3%	95.1%
City of Sutter Creek	PEPRA Safety Police	\$122,114	\$54,225	\$59,442	\$(5,217)	109.6%	\$114,012	\$19,694	\$18,765	\$929	95.3%	99.1%	N/A	N/A
City of Sutter Creek	Safety	\$236,446	\$6,873,168	\$5,387,121	\$1,486,047	78.4%	\$233,328	\$6,570,599	\$4,576,037	\$1,994,562	69.6%	71.9%	73.3%	74.2%
City of Taft	Miscellaneous	\$926,432	\$24,147,772	\$19,661,865	\$4,485,907	81.4%	\$1,858,170	\$23,122,845	\$16,705,676	\$6,417,169	72.2%	73.7%	74.4%	76.3%
City of Taft	PEPRA Miscellaneous	\$1,009,996	\$2,606,840	\$2,493,674	\$113,166	95.7%	\$3,744,895	\$2,773,327	\$2,411,229	\$362,098	86.9%	89.1%	90.3%	93.5%
City of Taft	PEPRA Safety Police	\$448,893	\$369,861	\$376,329	\$(6,468)	101.7%	\$380,090	\$243,006	\$209,839	\$33,167	86.4%	89.5%	90.4%	94.7%
City of Taft	Safety Fire	\$-	\$5,509,530	\$4,241,257	\$1,268,273	77.0%	\$-	\$5,261,419	\$3,580,975	\$1,680,444	68.1%	70.0%	68.1%	68.5%
City of Taft	Safety Police First Tier	\$-	\$8,304,562	\$5,580,863	\$2,723,699	67.2%	\$-	\$8,768,441	\$5,507,075	\$3,261,366	62.8%	66.3%	68.6%	71.0%
City of Taft	Safety Police Second Tier	\$592,393	\$5,941,225	\$5,288,865	\$652,360	89.0%	\$650,204	\$5,518,946	\$4,354,856	\$1,164,090	78.9%	79.0%	78.2%	80.7%
City of Tehachapi	Miscellaneous	\$1,202,769	\$15,134,501	\$12,507,375	\$2,627,126	82.6%	\$1,446,397	\$14,582,315	\$10,706,588	\$3,875,727	73.4%	74.5%	74.9%	77.3%
City of Tehachapi	Miscellaneous Second Tier	\$500,523	\$499,450	\$526,677	\$(27,227)	105.5%	\$455,144	\$342,169	\$310,972	\$31,197	90.9%	90.7%	90.3%	94.0%
City of Tehachapi	PEPRA Miscellaneous	\$1,941,897	\$1,714,404	\$1,818,291	\$(103,887)	106.1%	\$1,656,074	\$1,170,300	\$1,078,068	\$92,232	92.1%	92.6%	92.9%	96.1%
City of Tehachapi	PEPRA Safety Police	\$913,114	\$1,275,087	\$1,311,777	\$(36,690)	102.9%	\$664,270	\$842,183	\$741,132	\$101,051	88.0%	90.2%	91.0%	93.3%
City of Tehachapi	Safety Fire	\$-	\$323,454	\$280,308	\$43,146	86.7%	\$-	\$267,617	\$194,619	\$72,998	72.7%	72.4%	70.9%	70.6%
City of Tehachapi	Safety Police	\$379,570	\$6,902,828	\$5,599,600	\$1,303,228	81.1%	\$360,309	\$6,402,354	\$4,574,731	\$1,827,623	71.5%	72.6%	72.9%	77.0%
City of Tehachapi	Safety Police Second Tier	\$173,541	\$264,764	\$280,336	\$(15,572)	105.9%	\$166,141	\$189,018	\$174,528	\$14,490	92.3%	94.0%	96.7%	104.0%
City of Temple City	Miscellaneous	\$2,165,526	\$34,101,409	\$26,759,497	\$7,341,912	78.5%	\$2,437,128	\$32,518,827	\$22,545,391	\$9,973,436	69.3%	70.8%	71.4%	73.0%
City of Temple City	PEPRA Miscellaneous	\$892,247	\$994,657	\$1,026,663	\$(32,006)	103.2%	\$914,328	\$823,306	\$746,156	\$77,150	90.6%	92.7%	93.9%	97.3%
City of Tulare	PEPRA Safety Fire	\$1,140,507	\$1,466,758	\$1,518,662	\$(51,904)	103.5%	\$951,864	\$1,044,345	\$941,373	\$102,972	90.1%	91.1%	92.2%	94.8%
City of Tulare	PEPRA Safety Police	\$2,495,323	\$2,473,327	\$2,572,477	\$(99,150)	104.0%	\$2,038,122	\$1,617,635	\$1,457,102	\$160,533	90.1%	90.9%	91.4%	94.6%
City of Tulare	Safety Fire First Tier	\$2,091,973	\$45,961,455	\$36,179,714	\$9,781,741	78.7%	\$2,109,357	\$44,302,069	\$31,156,156	\$13,145,913	70.3%	71.7%	71.7%	73.6%
City of Tulare	Safety Fire Second Tier	\$394,279	\$1,794,964	\$1,818,869	\$(23,905)	101.3%	\$373,562	\$1,420,886	\$1,262,187	\$158,699	88.8%	90.1%	90.4%	93.2%
City of Tulare	Safety Police	\$3,755,607	\$76,405,964	\$63,742,563	\$12,663,401	83.4%	\$3,804,147	\$70,061,148	\$51,364,300	\$18,696,848	73.3%	74.6%	74.9%	75.7%
City of Tulare	Safety Police Second Tier	\$582,014	\$1,776,116	\$1,827,868	\$(51,752)	102.9%	\$611,270	\$1,392,730	\$1,259,044	\$133,686	90.4%	92.4%	94.0%	97.7%
City of Tulelake	Miscellaneous	\$120,967	\$1,106,358	\$2,236,914	\$(1,130,556)	202.2%	\$160,981	\$974,708	\$1,788,064	\$(813,356)	183.4%	188.2%	186.8%	194.6%
City of Tulelake	PEPRA Miscellaneous	\$98,061	\$105,221	\$110,408	\$(5,187)	104.9%	\$62,150	\$78,277	\$71,019	\$7,258	90.7%	91.5%	91.2%	92.8%
City of Tulelake	PEPRA Safety Police	\$80,144	\$57,781	\$62,892	\$(5,111)	108.8%	\$41,660	\$42,357	\$39,119	\$3,238	92.4%	92.8%	90.4%	94.8%
City of Tulelake	Safety	\$62,203	\$1,110,686	\$969,579	\$141,107	87.3%	\$49,737	\$951,730	\$718,912	\$232,818	75.5%	77.7%	79.1%	82.1%
City of Turlock	PEPRA Safety Fire	\$643,699	\$594,346	\$596,384	\$(2,038)	100.3%	\$371,442	\$405,653	\$348,957	\$56,696	86.0%	90.3%	91.8%	94.7%



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City of Turlock	PEPRA Safety Police	\$2,288,618	\$2,077,572	\$2,165,201	\$(87,629)	104.2%	\$1,966,636	\$1,336,079	\$1,205,757	\$130,322	90.2%	90.5%	91.0%	94.8%
City of Turlock	Safety Fire	\$3,092,049	\$61,166,920	\$48,311,856	\$12,855,064	79.0%	\$3,513,319	\$57,499,263	\$40,145,100	\$17,354,163	69.8%	71.3%	71.5%	72.8%
City of Turlock	Safety Police	\$5,014,307	\$103,976,038	\$85,847,102	\$18,128,936	82.6%	\$5,690,191	\$96,468,274	\$70,238,717	\$26,229,557	72.8%	74.1%	73.6%	74.6%
City of Tustin	PEPRA Safety Police	\$4,927,694	\$4,445,918	\$4,578,296	\$(132,378)	103.0%	\$4,131,947	\$3,138,865	\$2,799,972	\$338,893	89.2%	90.2%	91.0%	94.1%
City of Tustin	Safety	\$5,106,811	\$170,612,258	\$139,707,781	\$30,904,477	81.9%	\$5,230,692	\$158,381,255	\$114,260,412	\$44,120,843	72.1%	72.6%	71.8%	73.9%
City of Tustin	Safety Police Second Tier	\$1,211,123	\$2,349,753	\$2,435,600	\$(85,847)	103.7%	\$1,220,786	\$1,741,842	\$1,577,347	\$164,495	90.6%	92.0%	93.0%	96.9%
City of Twentynine Palms	Miscellaneous	\$1,115,306	\$18,287,331	\$19,385,121	\$(1,097,790)	106.0%	\$1,065,294	\$17,384,710	\$16,455,764	\$928,946	94.7%	97.3%	97.3%	78.4%
City of Twentynine Palms	PEPRA Miscellaneous	\$1,181,623	\$816,712	\$863,948	\$(47,236)	105.8%	\$1,003,964	\$569,987	\$524,015	\$45,972	91.9%	92.3%	92.5%	94.7%
City of Ukiah	PEPRA Safety Fire	\$544,193	\$380,590	\$414,666	\$(34,076)	109.0%	\$545,518	\$211,540	\$202,278	\$9,262	95.6%	95.6%	93.6%	102.4%
City of Ukiah	PEPRA Safety Police	\$1,257,124	\$1,610,727	\$1,638,815	\$(28,088)	101.7%	\$1,101,945	\$1,185,772	\$1,046,399	\$139,373	88.2%	88.6%	91.1%	94.0%
City of Ukiah	Safety Fire	\$762,694	\$25,549,406	\$26,576,691	\$(1,027,285)	104.0%	\$932,777	\$24,589,568	\$17,315,683	\$7,273,885	70.4%	70.3%	70.2%	71.3%
City of Ukiah	Safety Police	\$1,158,240	\$47,141,622	\$49,067,641	\$(1,926,019)	104.1%	\$1,473,487	\$43,807,080	\$30,477,910	\$13,329,170	69.6%	70.8%	71.3%	71.7%
City of Union City	PEPRA Safety Police	\$2,961,778	\$2,850,933	\$2,913,042	\$(62,109)	102.2%	\$2,614,586	\$2,123,135	\$1,894,495	\$228,640	89.2%	90.0%	90.9%	93.3%
City of Union City	Safety	\$5,205,654	\$232,674,375	\$187,907,455	\$44,766,920	80.8%	\$5,645,172	\$220,937,028	\$158,444,400	\$62,492,628	71.7%	73.3%	73.9%	75.7%
City of Union City	Safety Second Tier	\$1,733,160	\$9,157,670	\$9,238,904	\$(81,234)	100.9%	\$2,049,970	\$7,869,035	\$7,036,521	\$832,514	89.4%	91.5%	92.6%	95.4%
City of Upland	PEPRA Safety Fire	\$-	\$616,179	\$473,072	\$143,107	76.8%	\$-	\$530,934	\$339,532	\$191,402	63.9%	64.0%	65.0%	N/A
City of Upland	PEPRA Safety Police	\$2,621,058	\$3,417,697	\$3,278,115	\$139,582	95.9%	\$2,472,017	\$2,686,739	\$2,217,862	\$468,877	82.5%	76.7%	65.2%	N/A
City of Upland	Safety Fire	\$-	\$80,559,116	\$56,776,882	\$23,782,234	70.5%	\$-	\$79,224,250	\$49,684,919	\$29,539,331	62.7%	64.2%	65.0%	N/A
City of Upland	Safety Police	\$4,521,746	\$148,913,906	\$107,200,047	\$41,713,859	72.0%	\$4,452,709	\$142,940,061	\$91,231,558	\$51,708,503	63.8%	64.6%	65.0%	N/A
City of Vernon	PEPRA Safety Fire	\$-	\$644,506	\$542,041	\$102,465	84.1%	\$921,963	\$694,834	\$540,358	\$154,476	77.8%	68.7%	N/A	N/A
City of Vernon	PEPRA Safety Police	\$921,915	\$665,404	\$671,323	\$(5,919)	100.9%	\$857,021	\$381,217	\$318,868	\$62,349	83.6%	68.7%	N/A	N/A
City of Vernon	Safety Fire	\$-	\$179,627,612	\$134,207,730	\$45,419,882	74.7%	\$5,488,220	\$175,575,866	\$117,732,802	\$57,843,064	67.1%	68.7%	N/A	N/A
City of Vernon	Safety Local Prosecutor	\$-	\$28,203	\$19,600	\$8,603	69.5%	\$-	\$31,479	\$21,115	\$10,364	67.1%	68.7%	N/A	N/A
City of Vernon	Safety Police	\$4,427,694	\$119,190,212	\$91,432,574	\$27,757,638	76.7%	\$4,338,894	\$112,412,519	\$76,106,809	\$36,305,710	67.7%	68.7%	N/A	N/A
City of Victorville	PEPRA Safety Fire	\$4,129,432	\$3,311,078	\$3,623,988	\$(312,910)	109.5%	\$4,252,003	\$1,985,366	\$1,923,057	\$62,309	96.9%	98.8%	97.2%	N/A
City of Victorville	Safety	\$641,777	\$44,470,556	\$35,003,637	\$9,466,919	78.7%	\$597,543	\$42,851,655	\$29,819,880	\$13,031,775	69.6%	69.5%	68.9%	69.9%
City of Villa Park	Miscellaneous	\$227,608	\$4,972,841	\$3,940,614	\$1,032,227	79.2%	\$247,445	\$4,835,386	\$3,419,249	\$1,416,137	70.7%	72.4%	73.2%	76.1%
City of Villa Park	PEPRA Miscellaneous	\$339,376	\$199,121	\$209,716	\$(10,595)	105.3%	\$280,389	\$141,661	\$128,754	\$12,907	90.9%	94.6%	95.2%	99.2%
City of Vista	PEPRA Safety Fire	\$3,367,219	\$3,892,707	\$4,025,173	\$(132,466)	103.4%	\$2,887,310	\$2,663,771	\$2,392,408	\$271,363	89.8%	90.7%	91.3%	93.6%
City of Vista	Safety	\$5,380,151	\$119,533,503	\$95,450,118	\$24,083,385	79.9%	\$5,496,435	\$111,570,856	\$78,570,325	\$33,000,531	70.4%	71.6%	71.7%	73.9%
City of Walnut	Miscellaneous	\$2,475,376	\$34,333,869	\$28,531,587	\$5,802,282	83.1%	\$2,448,130	\$32,311,204	\$23,645,581	\$8,665,623	73.2%	74.5%	74.3%	75.3%

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City of Walnut	PEPRA Miscellaneous	\$1,140,134	\$1,031,819	\$1,077,258	\$(45,439)	104.4%	\$1,112,530	\$716,005	\$644,715	\$71,290	90.0%	91.2%	91.8%	94.5%
City of Walnut Creek	PEPRA Safety Police	\$4,300,588	\$4,227,550	\$4,318,076	\$(90,526)	102.1%	\$3,769,276	\$3,002,714	\$2,661,886	\$340,828	88.6%	89.6%	90.3%	93.1%
City of Walnut Creek	Safety	\$4,405,482	\$199,836,020	\$152,989,482	\$46,846,538	76.6%	\$5,593,529	\$190,999,947	\$130,025,571	\$60,974,376	68.1%	69.5%	69.6%	71.7%
City of Walnut Creek	Safety Police Second Tier	\$1,595,675	\$6,097,862	\$6,265,175	\$(167,313)	102.7%	\$2,214,010	\$4,673,036	\$4,214,666	\$458,370	90.2%	91.7%	91.9%	94.5%
City of Wasco	Miscellaneous	\$1,250,563	\$30,294,050	\$25,856,835	\$4,437,215	85.4%	\$1,548,639	\$28,747,273	\$21,417,436	\$7,329,837	74.5%	75.1%	74.2%	74.8%
City of Wasco	Miscellaneous Second Tier	\$232,168	\$1,260,779	\$1,339,148	\$(78,369)	106.2%	\$184,766	\$1,128,582	\$1,064,033	\$64,549	94.3%	96.8%	97.1%	100.8%
City of Wasco	PEPRA Miscellaneous	\$1,866,461	\$1,399,126	\$1,495,106	\$(95,980)	106.9%	\$1,964,403	\$979,543	\$914,498	\$65,045	93.4%	95.2%	91.5%	95.4%
City of Wasco	Safety	\$-	\$626,291	\$200,623	\$425,668	32.0%	\$-	\$799,754	\$343,982	\$455,772	43.0%	42.7%	37.9%	44.0%
City of Waterford	Miscellaneous	\$547,721	\$6,982,566	\$5,940,564	\$1,042,002	85.1%	\$644,996	\$6,529,393	\$4,888,654	\$1,640,739	74.9%	74.8%	74.2%	75.0%
City of Waterford	PEPRA Miscellaneous	\$411,710	\$371,203	\$391,466	\$(20,263)	105.5%	\$333,887	\$255,698	\$233,573	\$22,125	91.3%	92.4%	92.8%	94.8%
City of Waterford	Safety	\$-	\$1,776,801	\$1,742,948	\$33,853	98.1%	\$-	\$1,765,014	\$1,543,629	\$221,385	87.5%	89.2%	89.4%	92.2%
City of Watsonville	PEPRA Safety Fire	\$1,706,137	\$2,731,313	\$2,830,962	\$(99,649)	103.6%	\$1,695,114	\$2,024,398	\$1,811,655	\$212,743	89.5%	90.2%	91.7%	95.2%
City of Watsonville	PEPRA Safety Police	\$2,641,812	\$2,844,761	\$2,971,647	\$(126,886)	104.5%	\$2,500,055	\$2,048,198	\$1,850,130	\$198,068	90.3%	90.9%	91.8%	96.5%
City of Watsonville	Safety Fire	\$1,808,005	\$59,495,694	\$45,737,097	\$13,758,597	76.9%	\$1,846,914	\$56,193,173	\$38,193,130	\$18,000,043	68.0%	68.4%	69.1%	71.5%
City of Watsonville	Safety Fire Second Tier	\$239,100	\$398,658	\$413,093	\$(14,435)	103.6%	\$103,444	\$304,628	\$272,199	\$32,429	89.4%	89.9%	90.9%	93.6%
City of Watsonville	Safety Police	\$4,585,930	\$113,952,722	\$90,815,063	\$23,137,659	79.7%	\$4,754,762	\$106,331,708	\$74,703,625	\$31,628,083	70.3%	71.5%	71.7%	73.2%
City of Watsonville	Safety Police Second Tier	\$1,277,391	\$2,535,249	\$2,658,370	\$(123,121)	104.9%	\$1,433,735	\$1,886,071	\$1,720,836	\$165,235	91.2%	92.1%	93.6%	96.9%
City of Weed	Miscellaneous	\$459,490	\$7,583,065	\$6,393,364	\$1,189,701	84.3%	\$524,160	\$7,337,137	\$5,517,127	\$1,820,010	75.2%	76.8%	76.5%	77.4%
City of Weed	PEPRA Miscellaneous	\$549,603	\$427,146	\$460,723	\$(33,577)	107.9%	\$503,330	\$240,043	\$222,878	\$17,165	92.8%	93.2%	93.3%	98.2%
City of Weed	PEPRA Safety Fire	\$155,565	\$130,685	\$142,825	\$(12,140)	109.3%	\$159,407	\$86,449	\$79,133	\$7,316	91.5%	94.0%	97.2%	N/A
City of Weed	PEPRA Safety Police	\$171,704	\$300,791	\$305,655	\$(4,864)	101.6%	\$317,488	\$273,732	\$246,673	\$27,059	90.1%	90.5%	91.1%	91.7%
City of Weed	Safety	\$209,285	\$6,674,691	\$5,628,762	\$1,045,929	84.3%	\$223,995	\$6,092,984	\$4,501,848	\$1,591,136	73.9%	74.1%	73.7%	75.3%
City of West Sacramento	PEPRA Safety Fire	\$1,389,721	\$1,147,993	\$1,201,348	\$(53,355)	104.6%	\$1,108,844	\$754,348	\$683,832	\$70,516	90.7%	91.3%	92.2%	95.1%
City of West Sacramento	PEPRA Safety Police	\$2,476,926	\$3,163,159	\$3,239,177	\$(76,018)	102.4%	\$2,235,933	\$2,313,876	\$2,056,707	\$257,169	88.9%	89.7%	90.5%	93.6%
City of West Sacramento	Safety Fire	\$4,753,936	\$102,647,170	\$79,160,252	\$23,486,918	77.1%	\$4,721,840	\$95,866,015	\$65,050,496	\$30,815,519	67.9%	69.0%	69.7%	71.3%
City of West Sacramento	Safety Fire Second Tier	\$208,899	\$430,152	\$430,326	\$(174)	100.0%	\$203,493	\$313,836	\$269,738	\$44,098	85.9%	86.2%	90.0%	N/A
City of West Sacramento	Safety Police	\$3,180,844	\$88,036,077	\$72,000,040	\$16,036,037	81.8%	\$3,407,029	\$81,613,180	\$58,797,197	\$22,815,983	72.0%	72.8%	73.3%	74.8%
City of West Sacramento	Safety Police Second Tier	\$1,687,367	\$3,773,078	\$3,897,393	\$(124,315)	103.3%	\$1,621,876	\$2,836,391	\$2,560,176	\$276,215	90.3%	91.5%	92.6%	96.2%
City of Westlake Village	Miscellaneous	\$1,036,671	\$11,452,915	\$11,016,708	\$436,207	96.2%	\$948,234	\$11,410,984	\$9,414,126	\$1,996,858	82.5%	75.3%	76.2%	77.5%
City of Westlake Village	PEPRA Miscellaneous	\$315,766	\$226,360	\$241,914	\$(15,554)	106.9%	\$296,999	\$137,956	\$126,591	\$11,365	91.8%	90.5%	91.5%	92.6%
City of Westminster	PEPRA Safety Police	\$3,155,925	\$3,221,076	\$3,322,864	\$(101,788)	103.2%	\$3,162,696	\$2,208,908	\$1,976,827	\$232,081	89.5%	90.3%	90.9%	93.0%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Westminster	Safety	\$5,257,093	\$275,979,277	\$205,792,316	\$70,186,961	74.6%	\$5,832,169	\$266,646,469	\$177,593,947	\$89,052,522	66.6%	68.2%	68.8%	70.8%
City of Westminster	Safety Police Second Tier	\$387,233	\$544,257	\$562,952	\$(18,695)	103.4%	\$370,712	\$385,220	\$347,137	\$38,083	90.1%	90.3%	90.5%	93.1%
City of Wildomar	Miscellaneous	\$815,573	\$2,982,703	\$2,946,957	\$35,746	98.8%	\$772,219	\$2,623,331	\$2,283,261	\$340,070	87.0%	88.2%	88.0%	89.3%
City of Wildomar	PEPRA Miscellaneous	\$994,134	\$556,894	\$591,242	\$(34,348)	106.2%	\$438,673	\$366,422	\$334,779	\$31,643	91.4%	92.3%	91.3%	93.4%
City of Williams	Miscellaneous	\$890,831	\$6,432,790	\$5,531,456	\$901,334	86.0%	\$899,975	\$5,781,907	\$4,328,612	\$1,453,295	74.9%	76.0%	76.2%	78.0%
City of Williams	PEPRA Miscellaneous	\$653,164	\$611,108	\$637,747	\$(26,639)	104.4%	\$515,355	\$394,742	\$352,166	\$42,576	89.2%	91.1%	92.0%	94.7%
City of Williams	PEPRA Safety Police	\$546,556	\$679,051	\$701,656	\$(22,605)	103.3%	\$454,560	\$458,470	\$407,499	\$50,971	88.9%	90.2%	92.1%	89.9%
City of Williams	Safety	\$301,147	\$8,416,404	\$7,335,259	\$1,081,145	87.2%	\$278,476	\$7,624,377	\$5,839,475	\$1,784,902	76.6%	77.2%	77.2%	78.5%
City of Willits	Miscellaneous	\$926,176	\$20,519,564	\$15,785,153	\$4,734,411	76.9%	\$1,031,226	\$19,710,026	\$13,328,381	\$6,381,645	67.6%	68.7%	68.2%	69.4%
City of Willits	PEPRA Miscellaneous	\$1,004,546	\$851,989	\$901,861	\$(49,872)	105.9%	\$880,452	\$592,715	\$541,799	\$50,916	91.4%	90.9%	90.4%	93.3%
City of Willits	PEPRA Safety Police	\$722,003	\$707,522	\$733,541	\$(26,019)	103.7%	\$386,979	\$465,278	\$413,422	\$51,856	88.9%	90.0%	90.3%	94.0%
City of Willits	Safety	\$83,026	\$12,466,542	\$9,667,345	\$2,799,197	77.5%	\$149,039	\$12,194,365	\$8,343,656	\$3,850,709	68.4%	70.2%	69.7%	69.5%
City of Willows	Miscellaneous	\$161,212	\$12,164,375	\$13,364,721	\$(1,200,346)	109.9%	\$341,829	\$12,038,573	\$8,105,251	\$3,933,322	67.3%	68.5%	68.6%	69.8%
City of Willows	PEPRA Miscellaneous	\$241,103	\$208,281	\$218,202	\$(9,921)	104.8%	\$316,725	\$180,290	\$165,759	\$14,531	91.9%	93.1%	93.4%	96.2%
City of Willows	PEPRA Safety Fire	\$99,830	\$528,860	\$565,886	\$(37,026)	107.0%	\$50,010	\$480,363	\$457,943	\$22,420	95.3%	89.8%	90.6%	95.0%
City of Willows	PEPRA Safety Police	\$-	\$80,764	\$79,966	\$798	99.0%	\$-	\$68,541	\$58,307	\$10,234	85.1%	84.6%	83.8%	87.3%
City of Willows	Safety	\$108,925	\$16,130,575	\$17,659,787	\$(1,529,212)	109.5%	\$176,568	\$15,611,742	\$10,524,598	\$5,087,144	67.4%	68.1%	68.2%	68.0%
City of Winters	Miscellaneous	\$928,905	\$14,448,922	\$12,501,516	\$1,947,406	86.5%	\$1,318,971	\$13,143,467	\$9,928,709	\$3,214,758	75.5%	76.3%	76.9%	78.4%
City of Winters	PEPRA Miscellaneous	\$649,937	\$736,207	\$808,382	\$(72,175)	109.8%	\$793,378	\$580,264	\$525,468	\$54,796	90.6%	91.9%	93.2%	96.2%
City of Winters	PEPRA Safety Fire	\$174,673	\$74,097	\$81,805	\$(7,708)	110.4%	\$103,504	\$29,646	\$28,851	\$795	97.3%	99.1%	N/A	N/A
City of Winters	PEPRA Safety Police	\$594,832	\$839,396	\$844,222	\$(4,826)	100.6%	\$616,066	\$703,625	\$621,894	\$81,731	88.4%	89.1%	90.0%	93.5%
City of Winters	Safety Fire	\$350,720	\$1,353,559	\$1,264,500	\$89,059	93.4%	\$343,207	\$1,168,067	\$956,721	\$211,346	81.9%	82.5%	82.3%	N/A
City of Winters	Safety Police First Tier	\$116,056	\$10,629,111	\$8,570,039	\$2,059,072	80.6%	\$110,730	\$10,200,335	\$7,263,211	\$2,937,124	71.2%	72.0%	72.1%	73.0%
City of Winters	Safety Police Second Tier	\$240,330	\$588,142	\$601,104	\$(12,962)	102.2%	\$242,846	\$489,244	\$440,587	\$48,657	90.1%	91.4%	92.6%	94.8%
City of Woodlake	Miscellaneous	\$678,652	\$6,822,575	\$5,406,678	\$1,415,897	79.2%	\$676,911	\$6,720,097	\$4,763,544	\$1,956,553	70.9%	72.1%	72.8%	74.6%
City of Woodlake	PEPRA Miscellaneous	\$488,841	\$409,362	\$428,195	\$(18,833)	104.6%	\$488,276	\$293,934	\$266,476	\$27,458	90.7%	91.5%	92.4%	95.4%
City of Woodlake	PEPRA Safety Police	\$633,915	\$495,777	\$508,414	\$(12,637)	102.5%	\$538,634	\$329,664	\$290,404	\$39,260	88.1%	88.9%	90.8%	94.3%
City of Woodlake	Safety	\$120,203	\$5,018,937	\$4,201,898	\$817,039	83.7%	\$119,704	\$4,647,236	\$3,427,493	\$1,219,743	73.8%	74.3%	74.2%	74.3%
City of Yreka	Miscellaneous	\$1,483,569	\$22,779,312	\$18,129,849	\$4,649,463	79.6%	\$1,573,107	\$21,777,505	\$15,355,407	\$6,422,098	70.5%	72.3%	72.8%	75.3%
City of Yreka	PEPRA Miscellaneous	\$890,841	\$580,724	\$614,817	\$(34,093)	105.9%	\$782,793	\$359,852	\$327,425	\$32,427	91.0%	91.5%	91.8%	95.2%
City of Yreka	PEPRA Safety Fire	\$103,576	\$13,845	\$(3,888)	\$17,733	-28.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
City of Yreka	PEPRA Safety Police	\$276,594	\$231,454	\$237,794	\$(6,340)	102.7%	\$162,433	\$140,184	\$121,523	\$18,661	86.7%	90.5%	90.0%	92.7%
City of Yreka	Safety	\$610,425	\$15,610,895	\$12,372,392	\$3,238,503	79.3%	\$916,526	\$14,716,710	\$10,319,874	\$4,396,836	70.1%	72.0%	71.8%	73.2%
City of Yuba City	PEPRA Safety Fire	\$1,911,552	\$2,360,696	\$2,469,111	\$(108,415)	104.6%	\$1,706,420	\$1,618,837	\$1,478,493	\$140,344	91.3%	92.8%	93.6%	95.7%
City of Yuba City	PEPRA Safety Police	\$2,222,992	\$2,485,779	\$2,584,822	\$(99,043)	104.0%	\$1,886,561	\$1,622,820	\$1,462,151	\$160,669	90.1%	90.8%	92.2%	95.5%
City of Yuba City	Safety Fire Third Tier	\$650,384	\$2,306,217	\$2,474,623	\$(168,406)	107.3%	\$640,691	\$1,075,460	\$987,179	\$88,281	91.8%	93.5%	94.7%	98.5%
City of Yuba City	Safety First Tier	\$131,063	\$74,497,366	\$50,836,380	\$23,660,986	68.2%	\$122,746	\$75,997,600	\$47,829,617	\$28,167,983	62.9%	64.8%	65.9%	68.7%
City of Yuba City	Safety Police Third Tier	\$1,038,494	\$2,582,920	\$2,681,951	\$(99,031)	103.8%	\$1,049,886	\$2,090,873	\$1,910,539	\$180,334	91.4%	92.5%	93.0%	96.2%
City of Yuba City	Safety Second Tier	\$5,203,325	\$91,266,223	\$78,758,367	\$12,507,856	86.3%	\$5,485,812	\$84,299,823	\$64,280,286	\$20,019,537	76.3%	77.3%	77.4%	78.8%
City of Yucaipa	Miscellaneous	\$2,354,277	\$28,763,964	\$25,273,475	\$3,490,489	87.9%	\$2,442,609	\$27,150,069	\$20,882,257	\$6,267,812	76.9%	77.9%	76.8%	77.8%
City of Yucaipa	PEPRA Miscellaneous	\$1,792,815	\$1,076,226	\$1,132,525	\$(56,299)	105.2%	\$1,621,815	\$758,919	\$692,166	\$66,753	91.2%	91.2%	91.0%	93.4%
City/County Association of Governments of San Mateo County	Miscellaneous	\$234,677	\$2,279,718	\$1,812,209	\$467,509	79.5%	\$229,793	\$2,214,701	\$1,568,838	\$645,863	70.8%	72.0%	72.2%	74.1%
City/County Association of Governments of San Mateo County	PEPRA Miscellaneous	\$91,939	\$126,300	\$136,461	\$(10,161)	108.0%	\$88,318	\$92,606	\$86,995	\$5,611	93.9%	95.3%	93.6%	96.9%
Clear Creek Community Services District	Miscellaneous	\$123,906	\$6,161,319	\$4,861,016	\$1,300,303	78.9%	\$221,702	\$5,926,373	\$4,105,784	\$1,820,589	69.3%	70.6%	70.7%	70.5%
Clear Creek Community Services District	Miscellaneous Second Tier	\$186,645	\$350,738	\$362,408	\$(11,670)	103.3%	\$171,138	\$252,611	\$224,982	\$27,629	89.1%	92.0%	91.7%	93.5%
Clear Creek Community Services District	PEPRA Miscellaneous	\$364,068	\$308,622	\$331,251	\$(22,629)	107.3%	\$327,009	\$221,790	\$206,710	\$15,080	93.2%	93.2%	92.4%	94.5%
Clearlake Oaks County Water District	Miscellaneous	\$141,971	\$2,980,725	\$2,106,127	\$874,598	70.7%	\$134,531	\$2,893,025	\$1,819,998	\$1,073,027	62.9%	64.6%	67.2%	72.6%
Clearlake Oaks County Water District	PEPRA Miscellaneous	\$785,210	\$763,400	\$809,122	\$(45,722)	106.0%	\$618,391	\$513,636	\$472,650	\$40,986	92.0%	93.9%	93.6%	95.9%
Cloverdale Citrus Fair	Miscellaneous	\$92,077	\$1,168,153	\$967,404	\$200,749	82.8%	\$92,077	\$1,140,341	\$844,095	\$296,246	74.0%	76.1%	77.2%	77.9%
Cloverdale Citrus Fair	PEPRA Miscellaneous	\$51,480	\$10,252	\$8,674	\$1,578	84.6%	\$-	\$7,359	\$3,994	\$3,365	54.3%	86.7%	73.4%	92.2%
Cloverdale Fire Protection District	PEPRA Miscellaneous	\$48,702	\$150,112	\$33,920	\$116,192	22.6%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cloverdale Fire Protection District	PEPRA Safety Fire	\$529,976	\$343,402	\$365,112	\$(21,710)	106.3%	\$471,610	\$177,753	\$161,128	\$16,625	90.6%	90.6%	91.5%	93.8%
Cloverdale Fire Protection District	Safety	\$337,563	\$4,054,609	\$3,430,690	\$623,919	84.6%	\$325,237	\$3,596,385	\$2,645,657	\$950,728	73.6%	74.1%	72.6%	73.9%
Clovis Cemetery District	Miscellaneous	\$218,438	\$2,471,021	\$2,174,684	\$296,337	88.0%	\$306,313	\$2,304,837	\$1,790,507	\$514,330	77.7%	79.1%	79.1%	81.0%
Clovis Cemetery District	PEPRA Miscellaneous	\$155,380	\$162,119	\$169,655	\$(7,536)	104.6%	\$215,120	\$115,081	\$103,358	\$11,723	89.8%	90.1%	91.3%	94.0%
Coachella Valley Association of Governments	Miscellaneous	\$548,220	\$11,517,522	\$11,018,580	\$498,942	95.7%	\$1,075,911	\$10,837,022	\$8,947,047	\$1,889,975	82.6%	74.4%	74.4%	76.5%
Coachella Valley Association of Governments	PEPRA Miscellaneous	\$1,124,991	\$844,675	\$928,207	\$(83,532)	109.9%	\$741,522	\$637,269	\$592,387	\$44,882	93.0%	91.6%	90.6%	94.4%
Coachella Valley Mosquito and Vector Control District	Miscellaneous	\$3,549,420	\$19,767,571	\$19,922,569	\$(154,998)	100.8%	\$3,579,238	\$17,598,763	\$15,451,636	\$2,147,127	87.8%	86.5%	86.7%	88.4%
Coachella Valley Mosquito and Vector Control District	PEPRA Miscellaneous	\$1,146,323	\$657,399	\$698,325	\$(40,926)	106.2%	\$784,851	\$443,152	\$406,213	\$36,939	91.7%	92.6%	92.5%	95.5%
Coachella Valley Public Cemetery District	Miscellaneous	\$64,481	\$3,254,946	\$2,667,026	\$587,920	81.9%	\$173,286	\$3,150,473	\$2,300,525	\$849,948	73.0%	74.5%	77.8%	79.8%
Coachella Valley Public Cemetery District	PEPRA Miscellaneous	\$265,496	\$107,012	\$113,298	\$(6,286)	105.9%	\$209,338	\$103,389	\$97,218	\$6,171	94.0%	94.6%	94.0%	98.4%
Coalinga/Huron Unified School District Library District	Miscellaneous	\$267,647	\$2,226,579	\$1,766,093	\$460,486	79.3%	\$256,041	\$2,264,251	\$1,627,845	\$636,406	71.9%	74.5%	74.9%	77.0%



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Coalinga/Huron Unified School District Library District	PEPRA Miscellaneous	\$199,979	\$284,434	\$296,575	\$(12,141)	104.3%	\$195,250	\$219,520	\$198,576	\$20,944	90.5%	90.7%	91.1%	93.6%
Coalinga-Huron Cemetery District	Miscellaneous	\$38,400	\$498,982	\$473,340	\$25,642	94.9%	\$38,400	\$451,386	\$378,358	\$73,028	83.8%	85.6%	89.3%	92.0%
Coalinga-Huron Recreation and Park District	Miscellaneous	\$232,814	\$5,042,481	\$4,494,763	\$547,718	89.1%	\$268,173	\$5,053,522	\$4,053,813	\$999,709	80.2%	82.3%	83.5%	85.9%
Coalinga-Huron Recreation and Park District	PEPRA Miscellaneous	\$262,873	\$169,213	\$177,460	\$(8,247)	104.9%	\$291,352	\$115,268	\$103,354	\$11,914	89.7%	89.0%	88.6%	90.7%
Coast Life Support District	Miscellaneous	\$-	\$219,643	\$131,786	\$87,857	60.0%	\$-	\$222,179	\$120,150	\$102,029	54.1%	55.6%	67.1%	66.8%
Coast Life Support District	PEPRA Miscellaneous	\$243,750	\$288,131	\$312,912	\$(24,781)	108.6%	\$145,366	\$155,948	\$146,589	\$9,359	94.0%	92.6%	92.6%	95.1%
Coast Life Support District	PEPRA Safety Fire	\$645,311	\$537,666	\$558,318	\$(20,652)	103.8%	\$371,933	\$333,338	\$294,601	\$38,737	88.4%	87.4%	89.2%	92.4%
Coast Life Support District	Safety	\$270,780	\$2,965,697	\$2,500,040	\$465,657	84.3%	\$203,034	\$2,768,102	\$2,051,520	\$716,582	74.1%	75.3%	75.4%	77.6%
Coastside County Water District	Miscellaneous First Tier	\$897,337	\$14,746,817	\$11,649,632	\$3,097,185	79.0%	\$874,245	\$14,107,354	\$9,864,025	\$4,243,329	69.9%	69.8%	70.6%	70.8%
Coastside County Water District	Miscellaneous Second Tier	\$291,817	\$331,002	\$353,983	\$(22,981)	106.9%	\$283,222	\$226,677	\$210,605	\$16,072	92.9%	94.5%	94.3%	96.0%
Coastside County Water District	PEPRA Miscellaneous	\$970,625	\$887,747	\$938,999	\$(51,252)	105.8%	\$956,879	\$657,797	\$604,331	\$53,466	91.9%	93.0%	93.1%	95.6%
Coastside Fire Protection District	Miscellaneous	\$-	\$750,899	\$519,595	\$231,304	69.2%	\$-	\$714,666	\$421,700	\$292,966	59.0%	60.0%	67.5%	69.9%
Coastside Fire Protection District	Safety	\$-	\$41,979,940	\$32,478,176	\$9,501,764	77.4%	\$-	\$41,380,098	\$28,311,821	\$13,068,277	68.4%	69.3%	69.0%	70.0%
Colfax Cemetery District	Miscellaneous	\$85,123	\$438,057	\$392,297	\$45,760	89.6%	\$83,001	\$410,768	\$325,642	\$85,126	79.3%	80.4%	80.8%	82.6%
College of the Canyons Foundation	Miscellaneous	\$-	\$403,699	\$328,827	\$74,872	81.5%	\$-	\$388,515	\$280,895	\$107,620	72.3%	74.8%	73.7%	74.0%
College of the Canyons Foundation	PEPRA Miscellaneous	\$59,208	\$6,257	\$6,810	\$(553)	108.8%	\$-	\$3,976	\$3,806	\$170	95.7%	99.1%	N/A	N/A
Colusa County One-Stop Partnership	Miscellaneous	\$333,227	\$2,401,851	\$2,136,720	\$265,131	89.0%	\$327,649	\$2,201,049	\$1,709,519	\$491,530	77.7%	78.4%	78.1%	78.9%
Colusa County One-Stop Partnership	PEPRA Miscellaneous	\$30,507	\$3,639	\$2,673	\$966	73.5%	\$35,692	\$35,109	\$32,935	\$2,174	93.8%	95.6%	89.3%	92.9%
Colusa Mosquito Abatement District	Miscellaneous	\$62,850	\$1,962,392	\$1,718,557	\$243,835	87.6%	\$159,468	\$1,661,213	\$1,244,919	\$416,294	74.9%	75.8%	75.5%	76.9%
Colusa Mosquito Abatement District	PEPRA Miscellaneous	\$79,643	\$33,128	\$36,319	\$(3,191)	109.6%	\$36,156	\$21,811	\$20,251	\$1,560	92.8%	92.8%	95.6%	102.0%
Community College League of California	Miscellaneous	\$766,178	\$11,904,852	\$10,301,968	\$1,602,884	86.5%	\$681,901	\$11,441,877	\$8,809,777	\$2,632,100	77.0%	78.4%	77.4%	78.4%
Community College League of California	PEPRA Miscellaneous	\$1,498,189	\$1,212,290	\$1,261,444	\$(49,154)	104.1%	\$1,327,625	\$907,366	\$822,024	\$85,342	90.6%	91.5%	92.4%	96.0%
Community Development Commission of Mendocino County	Miscellaneous	\$457,387	\$6,205,330	\$5,154,059	\$1,051,271	83.1%	\$446,404	\$5,906,244	\$4,321,636	\$1,584,608	73.2%	74.5%	74.8%	76.4%
Community Development Commission of Mendocino County	PEPRA Miscellaneous	\$571,220	\$520,556	\$544,121	\$(23,565)	104.5%	\$570,947	\$405,258	\$367,237	\$38,021	90.6%	89.7%	91.7%	94.9%
Compass Community Credit Union	Miscellaneous	\$121,290	\$3,568,858	\$2,902,802	\$666,056	81.3%	\$122,640	\$3,407,816	\$2,456,728	\$951,088	72.1%	73.0%	73.0%	N/A
Compass Community Credit Union	PEPRA Miscellaneous	\$1,078,165	\$659,558	\$706,042	\$(46,484)	107.0%	\$1,230,728	\$425,538	\$395,958	\$29,580	93.0%	93.5%	93.0%	N/A
Compton Creek Mosquito Abatement District	Miscellaneous	\$114,345	\$983,392	\$1,683,631	\$(700,239)	171.2%	\$110,000	\$986,732	\$1,460,876	\$(474,144)	148.1%	154.4%	156.7%	164.4%
Compton Unified School District	PEPRA Safety School Police	\$177,529	\$293,838	\$314,361	\$(20,523)	107.0%	\$295,082	\$205,006	\$192,248	\$12,758	93.8%	95.4%	96.0%	101.5%
Compton Unified School District	Safety	\$964,181	\$24,681,543	\$15,961,520	\$8,720,023	64.7%	\$1,103,138	\$23,831,765	\$13,377,148	\$10,454,617	56.1%	57.0%	57.0%	56.0%
Consolidated Mosquito Abatement District	Miscellaneous	\$711,759	\$7,422,428	\$8,110,855	\$(688,427)	109.3%	\$815,238	\$7,143,580	\$6,483,464	\$660,116	90.8%	91.8%	91.2%	91.6%
Consolidated Mosquito Abatement District	PEPRA Miscellaneous	\$489,260	\$294,877	\$324,939	\$(30,062)	110.2%	\$386,151	\$182,969	\$177,144	\$5,825	96.8%	95.8%	95.6%	93.5%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Contra Costa Community College District	PEPRA Safety School Police	\$672,650	\$750,364	\$793,670	\$(43,306)	105.8%	\$499,571	\$464,283	\$425,470	\$38,813	91.6%	92.0%	91.9%	94.0%
Contra Costa Community College District	Safety	\$1,076,395	\$18,478,002	\$15,176,714	\$3,301,288	82.1%	\$1,259,588	\$17,144,445	\$12,409,859	\$4,734,586	72.4%	73.3%	73.8%	75.3%
Contra Costa County Law Library	Miscellaneous	\$143,520	\$2,232,703	\$1,803,774	\$428,929	80.8%	\$142,979	\$2,234,969	\$1,629,579	\$605,390	72.9%	74.0%	74.2%	76.1%
Contra Costa County Law Library	PEPRA Miscellaneous	\$26,856	\$83,282	\$89,288	\$(6,006)	107.2%	\$85,338	\$66,360	\$62,630	\$3,730	94.4%	95.4%	93.7%	97.5%
Contra Costa County Schools Insurance Group	Miscellaneous	\$2,034,559	\$15,847,255	\$15,200,475	\$646,780	95.9%	\$2,106,966	\$14,498,031	\$12,324,105	\$2,173,926	85.0%	87.4%	88.2%	90.8%
Contra Costa County Schools Insurance Group	PEPRA Miscellaneous	\$594,494	\$255,406	\$276,434	\$(21,028)	108.2%	\$584,948	\$172,508	\$163,426	\$9,082	94.7%	94.8%	93.3%	82.0%
Contra Costa Transportation Authority	Miscellaneous	\$2,097,958	\$19,161,104	\$20,152,054	\$(990,950)	105.2%	\$2,435,709	\$17,749,923	\$16,645,443	\$1,104,480	93.8%	96.3%	88.9%	91.7%
Contra Costa Transportation Authority	PEPRA Miscellaneous	\$678,051	\$436,585	\$469,536	\$(32,951)	107.5%	\$450,320	\$292,646	\$274,161	\$18,485	93.7%	96.1%	93.1%	95.6%
Cooperative Organization for the Development of Employee Selection Procedures	Miscellaneous	\$248,155	\$2,794,503	\$2,406,705	\$387,798	86.1%	\$249,098	\$2,586,234	\$1,960,981	\$625,253	75.8%	77.7%	78.2%	79.7%
Cooperative Organization for the Development of Employee Selection Procedures	PEPRA Miscellaneous	\$368,167	\$310,893	\$328,052	\$(17,159)	105.5%	\$357,980	\$216,521	\$198,140	\$18,381	91.5%	92.2%	92.5%	96.0%
Copperopolis Fire Protection District	Miscellaneous	\$25,965	\$53,293	\$(26,489)	\$79,782	-49.7%	\$28,417	\$43,516	\$(35,010)	\$78,526	-80.5%	65.2%	65.7%	68.0%
Copperopolis Fire Protection District	PEPRA Safety Fire	\$178,487	\$232,570	\$236,492	\$(3,922)	101.7%	\$231,770	\$166,883	\$145,918	\$20,965	87.4%	87.6%	88.2%	87.0%
Copperopolis Fire Protection District	Safety Fire	\$280,309	\$4,968,279	\$4,136,891	\$831,388	83.3%	\$398,554	\$4,439,733	\$3,185,109	\$1,254,624	71.7%	71.3%	72.9%	74.2%
Cordelia Fire Protection District of Solano County	Miscellaneous	\$-	\$195,383	\$160,156	\$35,227	82.0%	\$-	\$189,672	\$136,584	\$53,088	72.0%	73.1%	72.1%	72.4%
Cordelia Fire Protection District of Solano County	PEPRA Safety Fire	\$124,824	\$206,557	\$213,381	\$(6,824)	103.3%	\$150,547	\$162,549	\$145,834	\$16,715	89.7%	90.9%	91.0%	94.4%
Cordelia Fire Protection District of Solano County	Safety	\$67,358	\$1,883,279	\$1,076,659	\$806,620	57.2%	\$57,289	\$1,732,527	\$806,099	\$926,428	46.5%	45.4%	46.1%	53.2%
Cordova Recreation and Park District	Miscellaneous	\$1,421,254	\$16,836,765	\$14,377,897	\$2,458,868	85.4%	\$1,279,196	\$15,995,141	\$12,108,339	\$3,886,802	75.7%	77.3%	75.5%	75.3%
Cordova Recreation and Park District	PEPRA Miscellaneous	\$1,883,965	\$2,344,042	\$2,396,803	\$(52,761)	102.3%	\$1,822,723	\$1,845,102	\$1,642,580	\$202,522	89.0%	90.3%	90.8%	93.5%
Corning Water District	Miscellaneous	\$-	\$385,595	\$323,344	\$62,251	83.9%	\$-	\$385,107	\$288,480	\$96,627	74.9%	76.2%	75.2%	77.3%
Corning Water District	PEPRA Miscellaneous	\$109,595	\$98,331	\$107,772	\$(9,441)	109.6%	\$137,568	\$69,407	\$65,833	\$3,574	94.9%	95.2%	96.7%	102.0%
Costa Mesa Sanitary District	Miscellaneous	\$588,645	\$3,064,967	\$3,104,702	\$(39,735)	101.3%	\$566,457	\$2,706,906	\$2,427,567	\$279,339	89.7%	91.9%	92.8%	95.5%
Costa Mesa Sanitary District	Miscellaneous Second Tier	\$302,729	\$847,470	\$877,019	\$(29,549)	103.5%	\$259,136	\$682,543	\$620,079	\$62,464	90.8%	92.1%	93.2%	96.3%
Costa Mesa Sanitary District	PEPRA Miscellaneous	\$818,244	\$668,063	\$693,599	\$(25,536)	103.8%	\$659,753	\$462,889	\$414,344	\$48,545	89.5%	90.0%	91.8%	95.0%
Cottonwood Fire Protection District	PEPRA Safety Fire	\$82,885	\$112,635	\$115,412	\$(2,777)	102.5%	\$68,283	\$89,272	\$79,159	\$10,113	88.7%	89.1%	90.7%	94.4%
Cottonwood Fire Protection District	Safety	\$50,684	\$1,740,664	\$1,542,771	\$197,893	88.6%	\$42,428	\$1,701,904	\$1,361,213	\$340,691	80.0%	82.8%	85.0%	90.7%
Cottonwood Water District	Miscellaneous	\$-	\$430,054	\$292,644	\$137,410	68.0%	\$-	\$428,618	\$263,814	\$164,804	61.5%	63.9%	81.1%	83.4%
Cottonwood Water District	PEPRA Miscellaneous	\$190,129	\$134,556	\$147,209	\$(12,653)	109.4%	\$176,799	\$94,950	\$90,241	\$4,709	95.0%	96.8%	94.1%	97.4%
County of Alpine	Miscellaneous	\$2,426,862	\$35,276,211	\$28,587,735	\$6,688,476	81.0%	\$2,784,755	\$33,575,651	\$23,892,543	\$9,683,108	71.2%	72.2%	72.2%	74.5%
County of Alpine	PEPRA Miscellaneous	\$2,216,803	\$2,263,326	\$2,326,010	\$(62,684)	102.8%	\$1,832,121	\$1,776,553	\$1,591,513	\$185,040	89.6%	90.8%	92.2%	94.8%
County of Alpine	PEPRA Safety County Peace Officer	\$535,158	\$503,182	\$525,256	\$(22,074)	104.4%	\$414,303	\$331,248	\$298,416	\$32,832	90.1%	91.6%	93.4%	97.6%
County of Alpine	Safety	\$664,758	\$17,944,676	\$14,261,836	\$3,682,840	79.5%	\$832,289	\$17,463,372	\$12,455,177	\$5,008,195	71.3%	71.5%	71.7%	73.4%



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County of Amador	PEPRA Safety County Peace Officer	\$2,280,536	\$2,694,537	\$2,772,837	\$(78,300)	102.9%	\$2,312,174	\$2,008,246	\$1,792,154	\$216,092	89.2%	89.1%	90.5%	93.6%
County of Amador	PEPRA Safety Local Prosecutor Plan	\$440,323	\$238,941	\$233,271	\$5,670	97.6%	\$215,462	\$171,571	\$140,535	\$31,036	81.9%	80.9%	82.8%	92.3%
County of Amador	Safety County Peace Officer First Tier	\$5,066,903	\$97,280,406	\$76,999,097	\$20,281,309	79.2%	\$5,303,525	\$91,140,852	\$63,311,638	\$27,829,214	69.5%	70.8%	70.5%	71.6%
County of Amador	Safety County Peace Officer Second Tier	\$564,204	\$1,233,422	\$1,294,258	\$(60,836)	104.9%	\$560,070	\$918,302	\$845,482	\$72,820	92.1%	93.6%	94.5%	97.5%
County of Amador	Safety Local Prosecutor	\$420,648	\$5,641,615	\$4,785,126	\$856,489	84.8%	\$416,271	\$5,091,375	\$3,762,960	\$1,328,415	73.9%	73.7%	73.7%	74.3%
County of Amador	Safety Local Prosecutor Second Tier	\$250,238	\$572,280	\$574,607	\$(2,327)	100.4%	\$376,190	\$471,241	\$410,125	\$61,116	87.0%	86.4%	87.6%	92.1%
County of Calaveras	PEPRA Safety County Peace Officer	\$4,039,659	\$4,544,072	\$4,722,301	\$(178,229)	103.9%	\$3,679,948	\$3,264,811	\$2,959,768	\$305,043	90.7%	91.3%	90.6%	94.3%
County of Calaveras	Safety	\$3,767,358	\$83,617,243	\$67,349,539	\$16,267,704	80.5%	\$4,024,338	\$78,209,555	\$55,626,457	\$22,583,098	71.1%	72.4%	72.0%	73.9%
County of Colusa	PEPRA Safety County Peace Officer	\$372,602	\$684,642	\$657,275	\$27,367	96.0%	\$339,443	\$508,552	\$413,609	\$94,943	81.3%	82.2%	82.1%	93.0%
County of Colusa	PEPRA Safety County Peace Officer Second Tier	\$1,354,972	\$874,181	\$935,714	\$(61,533)	107.0%	\$820,307	\$484,977	\$446,355	\$38,622	92.0%	93.7%	95.9%	101.5%
County of Colusa	Safety	\$3,014,600	\$66,912,791	\$53,491,024	\$13,421,767	79.9%	\$3,222,692	\$61,807,338	\$43,383,244	\$18,424,094	70.2%	71.9%	72.3%	74.0%
County of Del Norte	PEPRA Safety County Peace Officer	\$1,830,711	\$1,733,684	\$1,822,364	\$(88,680)	105.1%	\$1,443,844	\$1,289,434	\$1,190,436	\$98,998	92.3%	89.2%	88.8%	93.2%
County of Del Norte	Safety	\$1,616,603	\$32,780,123	\$25,656,603	\$7,123,520	78.3%	\$1,636,286	\$31,048,686	\$21,396,248	\$9,652,438	68.9%	69.4%	69.4%	70.7%
County of Glenn	PEPRA Safety County Peace Officer	\$834,683	\$768,676	\$807,341	\$(38,665)	105.0%	\$799,132	\$497,940	\$453,917	\$44,023	91.2%	92.5%	93.8%	95.8%
County of Glenn	Safety	\$1,104,783	\$36,548,776	\$24,944,826	\$11,603,950	68.3%	\$937,761	\$34,446,477	\$20,591,889	\$13,854,588	59.8%	60.9%	62.0%	62.2%
County of Glenn	Safety Second Tier	\$580,192	\$993,938	\$1,028,925	\$(34,987)	103.5%	\$685,390	\$854,591	\$786,453	\$68,138	92.0%	93.5%	94.6%	97.3%
County of Inyo	PEPRA Safety County Peace Officer	\$823,271	\$939,860	\$1,030,742	\$(90,882)	109.7%	\$772,212	\$608,954	\$589,366	\$19,588	96.8%	95.4%	92.9%	97.7%
County of Inyo	Safety	\$2,956,751	\$64,014,642	\$50,439,974	\$13,574,668	78.8%	\$3,065,359	\$61,226,098	\$42,937,066	\$18,289,032	70.1%	71.2%	71.0%	72.7%
County of Lassen	PEPRA Safety County Peace Officer	\$1,570,660	\$2,257,465	\$2,225,054	\$32,411	98.6%	\$1,773,884	\$1,766,477	\$1,516,389	\$250,088	85.8%	86.3%	89.2%	92.0%
County of Lassen	Safety	\$1,287,306	\$56,084,378	\$44,776,713	\$11,307,665	79.8%	\$1,277,093	\$53,877,875	\$38,387,918	\$15,489,957	71.2%	71.7%	70.9%	71.8%
County of Lassen	Safety Second Tier	\$362,866	\$1,147,744	\$1,176,342	\$(28,598)	102.5%	\$319,720	\$958,496	\$869,372	\$89,124	90.7%	92.7%	93.7%	96.5%
County of Mariposa	PEPRA Safety County Peace Officer	\$1,636,707	\$2,035,562	\$2,048,125	\$(12,563)	100.6%	\$1,612,832	\$1,466,757	\$1,276,727	\$190,030	87.0%	88.2%	90.2%	92.9%
County of Mariposa	PEPRA Safety Fire	\$-	\$-	\$(3,126)	\$3,126	0.0%	\$-	\$-	\$(4,034)	\$4,034	0.0%	0.0%	0.0%	87.8%
County of Mariposa	Safety	\$3,418,769	\$64,856,225	\$53,359,084	\$11,497,141	82.3%	\$3,626,449	\$60,028,558	\$43,503,142	\$16,525,416	72.5%	73.7%	73.3%	73.9%
County of Mariposa	Safety County Peace Officer Second Tier	\$424,280	\$1,056,682	\$1,095,448	\$(38,766)	103.7%	\$404,753	\$820,079	\$748,955	\$71,124	91.3%	93.3%	94.9%	99.4%
County of Modoc	PEPRA Safety County Peace Officer	\$495,774	\$561,896	\$605,307	\$(43,411)	107.7%	\$424,316	\$358,368	\$332,113	\$26,255	92.7%	89.1%	91.0%	94.8%
County of Modoc	Safety	\$676,046	\$18,751,070	\$14,072,632	\$4,678,438	75.0%	\$653,667	\$18,017,491	\$12,047,403	\$5,970,088	66.9%	68.6%	68.4%	68.9%
County of Mono	PEPRA Safety County Peace Officer	\$495,928	\$323,709	\$339,194	\$(15,485)	104.8%	\$310,975	\$178,958	\$158,337	\$20,621	88.5%	86.4%	90.4%	92.4%
County of Mono	PEPRA Safety Fire	\$599,791	\$706,381	\$717,276	\$(10,895)	101.5%	\$477,985	\$493,439	\$432,901	\$60,538	87.7%	88.7%	89.7%	93.2%
County of Mono	PEPRA Safety Sheriff	\$476,077	\$616,781	\$635,042	\$(18,261)	103.0%	\$433,736	\$409,985	\$364,652	\$45,333	88.9%	89.6%	90.2%	91.3%
County of Mono	Safety County Peace Officer	\$898,922	\$21,357,672	\$14,783,279	\$6,574,393	69.2%	\$893,471	\$21,108,844	\$13,214,664	\$7,894,180	62.6%	64.6%	65.8%	67.7%

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County of Mono	Safety Fire First Tier	\$764,969	\$17,193,067	\$13,143,515	\$4,049,552	76.4%	\$937,929	\$16,152,237	\$10,893,007	\$5,259,230	67.4%	70.3%	70.5%	72.3%
County of Mono	Safety Fire Second Tier	\$359,261	\$1,983,378	\$1,954,001	\$29,377	98.5%	\$346,899	\$1,718,884	\$1,495,883	\$223,001	87.0%	84.0%	83.6%	84.9%
County of Mono	Safety Sheriff	\$1,914,235	\$46,982,118	\$38,110,166	\$8,871,952	81.1%	\$2,258,685	\$43,261,880	\$30,806,598	\$12,455,282	71.2%	72.2%	72.8%	74.8%
County of Mono	Safety Sheriff Second Tier	\$880,090	\$1,989,221	\$2,057,785	\$(68,564)	103.4%	\$601,340	\$1,521,469	\$1,383,862	\$137,607	91.0%	93.2%	94.8%	98.5%
County of Napa	PEPRA Safety County Peace Officer	\$3,388,068	\$2,349,018	\$2,471,008	\$(121,990)	105.2%	\$2,569,736	\$1,466,700	\$1,335,971	\$130,729	91.1%	91.5%	92.8%	97.4%
County of Napa	Safety First Tier	\$-	\$42,944,894	\$44,563,437	\$(1,618,543)	103.8%	\$-	\$43,730,895	\$40,907,437	\$2,823,458	93.5%	64.6%	64.8%	66.8%
County of Napa	Safety Second Tier	\$6,668,448	\$148,298,138	\$125,689,954	\$22,608,184	84.8%	\$7,955,703	\$136,811,263	\$102,270,892	\$34,540,371	74.8%	75.8%	75.8%	77.2%
County of Napa	Safety Third Tier	\$4,741,151	\$11,731,249	\$12,150,717	\$(419,468)	103.6%	\$4,350,603	\$8,738,429	\$7,917,541	\$820,888	90.6%	92.0%	92.5%	95.4%
County of Nevada	PEPRA Safety County Peace Officer	\$2,676,346	\$2,696,440	\$2,795,306	\$(98,866)	103.7%	\$2,143,109	\$1,829,655	\$1,648,003	\$181,652	90.1%	91.1%	91.6%	93.9%
County of Nevada	Safety First Tier	\$3,980,820	\$116,610,267	\$92,257,767	\$24,352,500	79.1%	\$3,803,588	\$110,635,657	\$76,831,152	\$33,804,505	69.4%	70.0%	69.4%	70.2%
County of Nevada	Safety Second Tier	\$817,488	\$1,828,510	\$1,888,462	\$(59,952)	103.3%	\$845,909	\$1,470,366	\$1,341,680	\$128,686	91.2%	92.8%	93.8%	97.3%
County of Plumas	PEPRA Safety Sheriff	\$501,487	\$944,266	\$963,467	\$(19,201)	102.0%	\$595,008	\$715,840	\$639,286	\$76,554	89.3%	90.8%	92.3%	96.0%
County of Plumas	Safety County Peace Officer	\$-	\$10,735,368	\$6,085,975	\$4,649,393	56.7%	\$-	\$11,452,247	\$6,104,119	\$5,348,128	53.3%	56.5%	57.7%	58.6%
County of Plumas	Safety Sheriff	\$1,640,115	\$33,250,512	\$26,811,849	\$6,438,663	80.6%	\$1,657,375	\$31,239,795	\$22,199,794	\$9,040,001	71.1%	71.6%	71.7%	73.4%
County of San Benito	PEPRA Safety County Peace Officer	\$2,973,179	\$3,274,881	\$3,420,167	\$(145,286)	104.4%	\$2,491,634	\$2,244,408	\$2,028,377	\$216,031	90.4%	90.3%	91.3%	94.1%
County of San Benito	Safety	\$4,079,748	\$81,912,188	\$69,685,693	\$12,226,495	85.1%	\$4,524,027	\$77,408,456	\$57,879,538	\$19,528,918	74.8%	75.1%	74.1%	74.7%
County of San Joaquin	Miscellaneous	\$-	\$39,765,628	\$28,253,716	\$11,511,912	71.1%	\$-	\$41,226,479	\$26,402,931	\$14,823,548	64.0%	65.1%	65.0%	68.1%
County of Sierra	Miscellaneous	\$3,495,578	\$64,179,268	\$48,761,438	\$15,417,830	76.0%	\$3,463,002	\$62,314,519	\$42,128,807	\$20,185,712	67.6%	69.2%	69.7%	71.5%
County of Sierra	PEPRA Miscellaneous	\$3,085,280	\$2,640,079	\$2,769,285	\$(129,206)	104.9%	\$2,763,426	\$1,742,166	\$1,581,482	\$160,684	90.8%	91.3%	91.0%	93.0%
County of Sierra	PEPRA Safety County Peace Officer	\$448,970	\$647,623	\$650,003	\$(2,380)	100.4%	\$448,480	\$471,014	\$409,245	\$61,769	86.9%	90.4%	90.9%	93.7%
County of Sierra	Safety	\$344,117	\$21,813,297	\$17,721,476	\$4,091,821	81.2%	\$302,398	\$21,067,442	\$15,316,387	\$5,751,055	72.7%	74.5%	74.7%	76.2%
County of Siskiyou	PEPRA Safety County Peace Officer	\$2,256,874	\$2,521,037	\$2,225,098	\$295,939	88.3%	\$1,912,800	\$1,921,044	\$1,406,974	\$514,070	73.2%	N/A	N/A	N/A
County of Siskiyou	Safety	\$2,862,397	\$108,269,241	\$89,284,794	\$18,984,447	82.5%	\$3,068,769	\$102,887,726	\$75,355,033	\$27,532,693	73.2%	74.7%	74.4%	75.8%
County of Siskiyou	Safety County Peace Officer Second Tier	\$771,413	\$1,972,684	\$1,711,767	\$260,917	86.8%	\$724,545	\$1,598,539	\$1,170,772	\$427,767	73.2%	N/A	N/A	N/A
County of Trinity	PEPRA Safety County Peace Officer	\$1,174,143	\$1,379,488	\$1,402,663	\$(23,175)	101.7%	\$986,498	\$1,032,398	\$916,095	\$116,303	88.7%	89.9%	90.7%	93.1%
County of Trinity	Safety	\$1,862,003	\$43,989,139	\$33,909,592	\$10,079,547	77.1%	\$2,202,982	\$41,770,037	\$28,200,476	\$13,569,561	67.5%	67.9%	67.7%	68.0%
County of Tuolumne	PEPRA Safety County Peace Officer	\$4,139,440	\$4,835,459	\$4,914,574	\$(79,115)	101.6%	\$3,753,057	\$3,334,362	\$2,924,691	\$409,671	87.7%	88.7%	90.0%	92.7%
County of Tuolumne	Safety First Tier	\$3,604,979	\$118,665,014	\$97,513,776	\$21,151,238	82.2%	\$4,020,891	\$112,598,274	\$82,286,985	\$30,311,289	73.1%	74.6%	74.7%	76.5%
County of Tuolumne	Safety Second Tier	\$1,590,197	\$4,126,042	\$4,187,944	\$(61,902)	101.5%	\$1,703,397	\$3,306,505	\$2,953,674	\$352,831	89.3%	91.5%	92.6%	95.7%
CRA/LA, a Designated Local Authority	Miscellaneous	\$511,584	\$227,661,516	\$150,702,245	\$76,959,271	66.2%	\$708,360	\$234,024,733	\$141,144,803	\$92,879,930	60.3%	61.8%	61.9%	N/A
Crescent City Harbor District	Miscellaneous	\$56,488	\$3,031,789	\$2,481,690	\$550,099	81.9%	\$51,653	\$2,942,637	\$2,105,685	\$836,952	71.6%	72.4%	72.2%	73.4%



**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Crescent City Harbor District	PEPRA Miscellaneous	\$305,816	\$475,577	\$494,691	\$(19,114)	104.0%	\$423,432	\$334,671	\$300,158	\$34,513	89.7%	91.3%	91.9%	94.5%
Crescenta Valley Water District	Miscellaneous	\$1,754,679	\$21,866,821	\$18,429,729	\$3,437,092	84.3%	\$2,028,381	\$20,388,247	\$15,120,435	\$5,267,812	74.2%	74.9%	75.0%	76.8%
Crescenta Valley Water District	PEPRA Miscellaneous	\$667,841	\$611,065	\$630,785	\$(19,720)	103.2%	\$558,904	\$432,696	\$385,369	\$47,327	89.1%	89.9%	91.1%	94.0%
Crestline Lake Arrowhead Water Agency	Miscellaneous	\$552,457	\$11,941,178	\$9,206,512	\$2,734,666	77.1%	\$709,801	\$11,181,264	\$7,541,091	\$3,640,173	67.4%	68.9%	68.6%	69.9%
Crestline Lake Arrowhead Water Agency	PEPRA Miscellaneous	\$255,966	\$184,095	\$200,101	\$(16,006)	108.7%	\$239,750	\$118,318	\$112,234	\$6,084	94.9%	95.3%	94.0%	97.9%
Crestline Village Water District	Miscellaneous	\$764,538	\$9,940,029	\$8,689,617	\$1,250,412	87.4%	\$787,595	\$9,367,375	\$7,135,390	\$2,231,985	76.2%	76.1%	75.7%	74.9%
Crestline Village Water District	PEPRA Miscellaneous	\$288,960	\$170,952	\$175,330	\$(4,378)	102.6%	\$288,791	\$140,829	\$126,083	\$14,746	89.5%	91.5%	91.8%	94.3%
Crockett Community Services District	Miscellaneous	\$62,675	\$968,945	\$883,028	\$85,917	91.1%	\$167,606	\$827,570	\$652,141	\$175,429	78.8%	79.0%	78.7%	80.1%
Crockett Community Services District	PEPRA Miscellaneous	\$70,326	\$72,315	\$77,631	\$(5,316)	107.4%	\$68,676	\$51,036	\$47,846	\$3,190	93.7%	94.2%	92.7%	97.4%
CSAC Excess Insurance Authority	Miscellaneous	\$3,230,918	\$27,402,160	\$26,902,739	\$499,421	98.2%	\$3,453,595	\$23,639,243	\$20,402,914	\$3,236,329	86.3%	88.6%	89.5%	92.0%
CSAC Excess Insurance Authority	PEPRA Miscellaneous	\$5,234,882	\$4,800,221	\$5,015,357	\$(215,136)	104.5%	\$4,729,386	\$3,431,273	\$3,111,353	\$319,920	90.7%	92.2%	93.1%	95.8%
Cutler Public Utility District	Miscellaneous	\$227,067	\$1,579,426	\$1,385,138	\$194,288	87.7%	\$225,956	\$1,486,752	\$1,153,919	\$332,833	77.6%	78.5%	79.6%	81.6%
Cutler-Orosi Joint Powers Wastewater Authority	Miscellaneous	\$55,200	\$856,837	\$731,094	\$125,743	85.3%	\$83,400	\$797,313	\$595,234	\$202,079	74.7%	75.5%	80.1%	81.9%
Cutler-Orosi Joint Powers Wastewater Authority	PEPRA Miscellaneous	\$69,166	\$41,325	\$45,188	\$(3,863)	109.3%	\$25,200	\$20,302	\$19,268	\$1,034	94.9%	95.3%	89.4%	93.0%
Cuyama Valley Recreation District	Miscellaneous	\$-	\$170,056	\$90,255	\$79,801	53.1%	\$-	\$169,093	\$81,295	\$87,798	48.1%	51.3%	64.6%	64.7%
Cuyama Valley Recreation District	PEPRA Miscellaneous	\$23,812	\$62,996	\$64,310	\$(1,314)	102.1%	\$23,812	\$51,965	\$45,805	\$6,160	88.1%	90.1%	92.1%	94.1%
Dairy Council of California	Miscellaneous	\$2,077,219	\$25,995,415	\$25,193,019	\$802,396	96.9%	\$2,168,432	\$24,770,364	\$21,058,942	\$3,711,422	85.0%	85.5%	84.7%	86.8%
Dairy Council of California	PEPRA Miscellaneous	\$1,040,166	\$720,319	\$790,793	\$(70,474)	109.8%	\$1,051,632	\$460,486	\$420,552	\$39,934	91.3%	91.8%	91.8%	95.1%
Davis Cemetery District	Miscellaneous	\$227,742	\$540,575	\$456,597	\$83,978	84.5%	\$221,772	\$484,187	\$355,324	\$128,863	73.4%	80.0%	80.5%	83.0%
Davis Cemetery District	PEPRA Miscellaneous	\$101,010	\$153,574	\$157,132	\$(3,558)	102.3%	\$95,378	\$116,718	\$101,923	\$14,795	87.3%	87.1%	92.6%	95.5%
De Luz Community Services District	Miscellaneous	\$153,276	\$4,284,186	\$3,342,196	\$941,990	78.0%	\$237,374	\$4,022,439	\$2,733,025	\$1,289,414	67.9%	68.2%	69.5%	70.4%
De Luz Community Services District	PEPRA Miscellaneous	\$268,823	\$182,552	\$200,791	\$(18,239)	110.0%	\$234,348	\$106,324	\$100,419	\$5,905	94.4%	96.4%	97.3%	N/A
Del Norte County Library District	Miscellaneous	\$-	\$1,585,050	\$1,275,308	\$309,742	80.5%	\$-	\$1,580,597	\$1,146,709	\$433,888	72.5%	74.7%	76.0%	78.6%
Del Norte County Library District	PEPRA Miscellaneous	\$55,163	\$47,322	\$46,719	\$603	98.7%	\$80,796	\$42,584	\$36,299	\$6,285	85.2%	82.3%	74.7%	68.4%
Del Paso Manor Water District	Miscellaneous	\$119,163	\$3,748,198	\$3,131,891	\$616,307	83.6%	\$79,302	\$3,586,343	\$2,658,146	\$928,197	74.1%	76.2%	76.0%	77.4%
Del Paso Manor Water District	PEPRA Miscellaneous	\$177,958	\$54,226	\$60,156	\$(5,930)	110.9%	\$104,852	\$20,862	\$20,312	\$550	97.4%	97.3%	91.0%	93.9%
Del Puerto Water District	Miscellaneous	\$283,675	\$3,414,797	\$2,951,605	\$463,192	86.4%	\$268,846	\$3,133,125	\$2,366,458	\$766,667	75.5%	76.4%	76.1%	77.7%
Del Puerto Water District	PEPRA Miscellaneous	\$343,256	\$215,018	\$224,717	\$(9,699)	104.5%	\$334,956	\$137,780	\$122,610	\$15,170	89.0%	86.6%	86.7%	95.0%
Del Rey Community Services District	Miscellaneous	\$76,960	\$783,818	\$960,106	\$(176,288)	122.5%	\$110,760	\$770,467	\$836,544	\$(66,077)	108.6%	111.5%	111.6%	115.1%
Del Rey Community Services District	PEPRA Miscellaneous	\$32,240	\$28,396	\$31,130	\$(2,734)	109.6%	\$30,680	\$19,124	\$17,925	\$1,199	93.7%	94.3%	96.2%	102.0%
Delano Mosquito Abatement District	Miscellaneous	\$181,496	\$4,627,343	\$3,794,843	\$832,500	82.0%	\$165,443	\$4,456,238	\$3,376,832	\$1,079,406	75.8%	77.5%	80.2%	83.3%

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Delano Mosquito Abatement District	PEPRA Miscellaneous	\$413,442	\$515,806	\$545,406	\$(29,600)	105.7%	\$312,424	\$423,651	\$393,621	\$30,030	92.9%	95.3%	95.1%	98.6%
Delta Diablo	Miscellaneous	\$4,368,022	\$74,024,184	\$60,321,358	\$13,702,826	81.5%	\$4,855,735	\$70,399,627	\$50,721,576	\$19,678,051	72.0%	74.1%	73.6%	75.6%
Delta Diablo	Miscellaneous Second Tier	\$2,245,013	\$3,567,980	\$3,703,341	\$(135,361)	103.8%	\$2,315,286	\$2,917,137	\$2,668,081	\$249,056	91.5%	93.1%	93.8%	96.8%
Delta Diablo	PEPRA Miscellaneous	\$2,910,449	\$1,824,134	\$1,889,166	\$(65,032)	103.6%	\$2,183,371	\$1,280,303	\$1,148,633	\$131,670	89.7%	91.6%	93.0%	95.8%
Delta Vector Control District	Miscellaneous	\$443,996	\$10,652,079	\$9,143,198	\$1,508,881	85.8%	\$653,027	\$10,090,360	\$7,668,786	\$2,421,574	76.0%	77.4%	76.1%	77.8%
Delta Vector Control District	PEPRA Miscellaneous	\$904,761	\$359,003	\$386,377	\$(27,374)	107.6%	\$710,953	\$213,486	\$198,212	\$15,274	92.8%	89.1%	90.9%	93.0%
Denair Community Services District	Miscellaneous	\$263,701	\$4,828,315	\$4,113,286	\$715,029	85.2%	\$250,161	\$4,566,581	\$3,439,880	\$1,126,701	75.3%	76.8%	76.5%	78.1%
Denair Community Services District	PEPRA Miscellaneous	\$229,228	\$195,951	\$212,152	\$(16,201)	108.3%	\$207,206	\$123,870	\$116,958	\$6,912	94.4%	95.9%	94.6%	96.8%
Desert Water Agency	Miscellaneous	\$4,968,556	\$69,787,969	\$60,332,327	\$9,455,642	86.5%	\$5,057,180	\$65,419,734	\$48,377,265	\$17,042,469	73.9%	73.0%	70.7%	71.8%
Desert Water Agency	PEPRA Miscellaneous	\$2,517,401	\$1,829,335	\$2,005,602	\$(176,267)	109.6%	\$2,113,504	\$1,151,595	\$1,113,751	\$37,844	96.7%	93.0%	91.0%	94.3%
Diablo Water District	Miscellaneous	\$1,297,558	\$12,068,480	\$10,207,585	\$1,860,895	84.6%	\$1,212,722	\$11,218,802	\$8,334,703	\$2,884,099	74.3%	75.2%	72.6%	73.8%
Diablo Water District	PEPRA Miscellaneous	\$628,432	\$473,542	\$486,332	\$(12,790)	102.7%	\$595,120	\$358,346	\$320,350	\$37,996	89.4%	90.8%	92.0%	94.7%
Diamond Springs/El Dorado Fire Protection District	Miscellaneous	\$172,105	\$1,745,448	\$1,446,419	\$299,029	82.9%	\$171,711	\$1,629,934	\$1,179,966	\$449,968	72.4%	72.9%	72.3%	74.0%
Diamond Springs/El Dorado Fire Protection District	PEPRA Miscellaneous	\$-	\$933	\$1,010	\$(77)	108.3%	\$-	\$880	\$826	\$54	93.9%	96.4%	48.4%	50.5%
Diamond Springs/El Dorado Fire Protection District	PEPRA Safety Fire	\$825,555	\$1,183,211	\$1,206,522	\$(23,311)	102.0%	\$871,332	\$886,860	\$786,163	\$100,697	88.6%	90.2%	91.3%	94.4%
Diamond Springs/El Dorado Fire Protection District	Safety	\$872,062	\$27,370,576	\$21,376,605	\$5,993,971	78.1%	\$969,357	\$25,799,434	\$17,818,477	\$7,980,957	69.1%	70.1%	70.0%	71.4%
Diamond Springs/El Dorado Fire Protection District	Safety Fire Second Tier	\$-	\$30,199	\$30,388	\$(189)	100.6%	\$-	\$23,277	\$19,983	\$3,294	85.8%	85.0%	84.2%	85.0%
Dixon Public Library District	Miscellaneous	\$-	\$2,494,241	\$1,971,238	\$523,003	79.0%	\$-	\$2,474,099	\$1,759,616	\$714,483	71.1%	75.1%	74.8%	75.8%
Dixon Public Library District	PEPRA Miscellaneous	\$-	\$19,776	\$1,037	\$18,739	5.2%	\$-	\$20,379	\$800	\$19,579	3.9%	23.7%	90.8%	93.3%
Donald P. And Katherine B. Loker University Student Union, Inc.	Miscellaneous	\$367,179	\$3,360,293	\$2,980,966	\$379,327	88.7%	\$362,725	\$3,055,422	\$2,354,559	\$700,863	77.1%	77.5%	76.5%	76.1%
Donald P. And Katherine B. Loker University Student Union, Inc.	PEPRA Miscellaneous	\$301,055	\$258,527	\$269,982	\$(11,455)	104.4%	\$299,363	\$200,074	\$180,917	\$19,157	90.4%	90.6%	89.7%	91.4%
Dougherty Regional Fire Authority	Miscellaneous	\$-	\$507,714	\$414,639	\$93,075	81.7%	\$-	\$468,931	\$328,862	\$140,069	70.1%	70.5%	70.9%	71.6%
Dougherty Regional Fire Authority	Safety	\$-	\$39,981,969	\$31,586,656	\$8,395,313	79.0%	\$-	\$39,610,791	\$27,510,749	\$12,100,042	69.5%	70.7%	70.7%	73.7%
Dublin San Ramon Services District	Miscellaneous	\$10,409,798	\$125,832,069	\$120,620,253	\$5,211,816	95.9%	\$10,388,754	\$118,252,229	\$100,199,453	\$18,052,776	84.7%	86.5%	87.2%	89.6%
Dublin San Ramon Services District	PEPRA Miscellaneous	\$4,362,398	\$2,042,928	\$2,260,404	\$(217,476)	110.6%	\$3,567,136	\$1,229,228	\$1,204,118	\$25,110	98.0%	92.0%	92.1%	93.8%
Durham Mosquito Abatement District	Miscellaneous	\$48,600	\$208,071	\$185,423	\$22,648	89.1%	\$48,600	\$175,822	\$133,625	\$42,197	76.0%	76.6%	74.0%	76.7%
East Bay Dischargers Authority	Miscellaneous	\$518,617	\$4,946,069	\$5,058,571	\$(112,502)	102.3%	\$438,576	\$4,858,986	\$4,444,457	\$414,529	91.5%	80.6%	81.6%	80.9%
East Bay Dischargers Authority	PEPRA Miscellaneous	\$-	\$5,127	\$5,447	\$(320)	106.2%	\$86,807	\$9,514	\$9,265	\$249	97.4%	N/A	N/A	N/A
East Bay Regional Park District	PEPRA Safety Fire	\$468,262	\$251,327	\$276,609	\$(25,282)	110.1%	\$373,198	\$112,209	\$108,726	\$3,483	96.9%	97.6%	97.2%	N/A
East Bay Regional Park District	PEPRA Safety Police	\$2,518,776	\$2,290,649	\$2,310,849	\$(20,200)	100.9%	\$2,261,812	\$1,897,299	\$1,689,224	\$208,075	89.0%	90.6%	91.2%	93.5%
East Bay Regional Park District	Safety	\$5,054,949	\$101,791,449	\$83,167,206	\$18,624,243	81.7%	\$5,388,642	\$94,229,541	\$67,773,568	\$26,455,973	71.9%	72.4%	72.4%	74.3%



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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
East Bay Regional Park District	Safety Fire Second Tier	\$405,613	\$1,174,460	\$1,195,494	\$(21,034)	101.8%	\$249,125	\$876,225	\$776,764	\$99,461	88.6%	90.1%	91.7%	94.7%
East Bay Regional Park District	Safety Police Second Tier	\$1,021,726	\$2,668,108	\$2,828,481	\$(160,373)	106.0%	\$753,870	\$1,790,919	\$1,663,840	\$127,079	92.9%	95.3%	92.4%	95.3%
East Contra Costa Irrigation District	Miscellaneous	\$839,597	\$12,986,082	\$14,167,965	\$(1,181,883)	109.1%	\$877,998	\$12,555,478	\$12,119,000	\$436,478	96.5%	91.6%	92.7%	95.6%
East Contra Costa Irrigation District	Miscellaneous Second Tier	\$372,243	\$466,135	\$512,483	\$(46,348)	109.9%	\$349,930	\$326,262	\$315,778	\$10,484	96.8%	91.6%	91.7%	94.0%
East Contra Costa Irrigation District	PEPRA Miscellaneous	\$434,671	\$336,178	\$369,785	\$(33,607)	110.0%	\$248,335	\$229,724	\$222,193	\$7,531	96.7%	92.7%	93.2%	95.7%
East County Schools Federal Credit Union	Miscellaneous	\$715,889	\$5,036,512	\$4,022,698	\$1,013,814	79.9%	\$619,126	\$5,279,559	\$3,875,330	\$1,404,229	73.4%	77.1%	78.0%	79.9%
East County Schools Federal Credit Union	PEPRA Miscellaneous	\$355,742	\$323,420	\$330,733	\$(7,313)	102.3%	\$595,254	\$320,365	\$293,276	\$27,089	91.5%	91.4%	90.5%	95.1%
East Orange County Water District	Miscellaneous	\$903,685	\$4,684,637	\$5,130,112	\$(445,475)	109.5%	\$862,858	\$4,168,551	\$3,757,249	\$411,302	90.1%	80.0%	79.6%	81.0%
East Orange County Water District	PEPRA Miscellaneous	\$437,788	\$227,879	\$251,737	\$(23,858)	110.5%	\$407,300	\$130,250	\$116,630	\$13,620	89.5%	90.5%	89.8%	94.2%
East Palo Alto Sanitary District	Miscellaneous	\$252,595	\$6,337,176	\$4,848,088	\$1,489,088	76.5%	\$305,689	\$6,073,913	\$4,098,711	\$1,975,202	67.5%	68.8%	69.2%	70.9%
East Palo Alto Sanitary District	PEPRA Miscellaneous	\$210,762	\$176,995	\$193,971	\$(16,976)	109.6%	\$48,131	\$145,047	\$141,321	\$3,726	97.4%	92.7%	92.3%	90.1%
East Quincy Services District	Miscellaneous	\$101,878	\$1,471,204	\$1,291,566	\$179,638	87.8%	\$100,277	\$1,366,273	\$1,057,846	\$308,427	77.4%	79.9%	79.1%	79.6%
East Quincy Services District	PEPRA Miscellaneous	\$9,450	\$122,464	\$129,925	\$(7,461)	106.1%	\$30,717	\$62,410	\$55,208	\$7,202	88.5%	90.0%	90.8%	93.2%
East Valley Water District	Miscellaneous	\$4,081,160	\$51,655,026	\$43,006,786	\$8,648,240	83.3%	\$3,939,686	\$47,997,878	\$34,637,657	\$13,360,221	72.2%	72.5%	72.3%	73.3%
East Valley Water District	PEPRA Miscellaneous	\$2,105,359	\$1,815,274	\$1,887,652	\$(72,378)	104.0%	\$1,807,652	\$1,329,533	\$1,195,824	\$133,709	89.9%	90.7%	91.4%	94.4%
Eastern Sierra Transit Authority	Miscellaneous	\$270,158	\$4,310,640	\$4,319,392	\$(8,752)	100.2%	\$344,432	\$4,018,917	\$3,586,265	\$432,652	89.2%	91.5%	92.8%	95.6%
Eastern Sierra Transit Authority	Miscellaneous Second Tier	\$161,487	\$208,105	\$221,403	\$(13,298)	106.4%	\$153,965	\$156,465	\$144,873	\$11,592	92.6%	92.2%	92.6%	95.3%
Eastern Sierra Transit Authority	PEPRA Miscellaneous	\$1,172,790	\$1,097,483	\$1,138,523	\$(41,040)	103.7%	\$1,096,162	\$845,030	\$762,774	\$82,256	90.3%	91.3%	93.2%	96.7%
Ebbetts Pass Fire Protection District	Miscellaneous	\$72,920	\$631,443	\$559,509	\$71,934	88.6%	\$72,920	\$602,104	\$472,709	\$129,395	78.5%	79.2%	78.8%	79.9%
Ebbetts Pass Fire Protection District	PEPRA Safety Fire	\$840,033	\$1,036,992	\$1,073,459	\$(36,467)	103.5%	\$685,981	\$715,369	\$641,864	\$73,505	89.7%	90.2%	91.4%	94.7%
Ebbetts Pass Fire Protection District	Safety	\$1,191,489	\$18,724,069	\$15,883,945	\$2,840,124	84.8%	\$1,150,604	\$16,965,913	\$12,620,447	\$4,345,466	74.4%	76.0%	77.6%	78.0%
Edgemont Community Services District	PEPRA Miscellaneous	\$61,102	\$147,467	\$39,513	\$107,954	26.8%	\$112,029	\$131,634	\$12,267	\$119,367	9.3%	N/A	N/A	N/A
El Dorado County Fire Protection District	Miscellaneous	\$61,376	\$2,399,197	\$1,814,333	\$584,864	75.6%	\$122,688	\$2,206,043	\$1,430,137	\$775,906	64.8%	65.6%	65.2%	66.6%
El Dorado County Fire Protection District	Miscellaneous Third Tier	\$-	\$12,604	\$11,980	\$624	95.0%	\$-	\$10,656	\$8,495	\$2,161	79.7%	77.8%	73.3%	77.6%
El Dorado County Fire Protection District	PEPRA Miscellaneous	\$83,841	\$22,020	\$23,798	\$(1,778)	108.1%	\$34,429	\$7,490	\$6,615	\$875	88.3%	87.8%	62.8%	75.7%
El Dorado County Fire Protection District	PEPRA Safety Fire	\$2,661,864	\$3,968,890	\$4,159,146	\$(190,256)	104.8%	\$2,389,012	\$2,284,310	\$2,046,250	\$238,060	89.6%	90.8%	92.0%	95.4%
El Dorado County Fire Protection District	Safety First Tier	\$2,932,668	\$102,701,230	\$79,587,361	\$23,113,869	77.5%	\$2,961,132	\$96,416,420	\$65,909,622	\$30,506,798	68.4%	69.8%	69.9%	72.0%
El Dorado County Fire Protection District	Safety Second Tier	\$237,000	\$1,241,670	\$1,240,380	\$1,290	99.9%	\$236,047	\$979,302	\$856,142	\$123,160	87.4%	90.9%	92.2%	95.2%
El Dorado County Resource Conservation District	Miscellaneous	\$90,223	\$295,734	\$303,431	\$(7,697)	102.6%	\$94,945	\$213,481	\$188,809	\$24,672	88.4%	89.9%	91.4%	93.7%
El Dorado County Resource Conservation District	PEPRA Miscellaneous	\$64,076	\$9,585	\$10,661	\$(1,076)	111.2%	\$41,454	\$2,818	\$2,744	\$74	97.4%	N/A	N/A	N/A
El Dorado County Transit Authority	Miscellaneous	\$1,260,347	\$17,057,465	\$14,437,252	\$2,620,213	84.6%	\$1,633,526	\$15,850,501	\$12,017,882	\$3,832,619	75.8%	76.5%	76.2%	77.7%

**CalPERS Public Agency Pooled Plans Funded Status  
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El Dorado County Transit Authority	PEPRA Miscellaneous	\$1,404,018	\$2,030,809	\$2,069,384	\$(38,575)	101.9%	\$1,473,592	\$1,565,534	\$1,417,025	\$148,509	90.5%	92.1%	93.1%	95.9%
El Dorado County Transportation Commission	Miscellaneous	\$441,428	\$2,848,817	\$2,600,533	\$248,284	91.3%	\$498,274	\$2,537,259	\$2,016,201	\$521,058	79.5%	80.3%	79.7%	80.7%
El Dorado County Transportation Commission	PEPRA Miscellaneous	\$51,876	\$10,042	\$11,265	\$(1,223)	112.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
El Dorado County Water Agency	Miscellaneous First Tier	\$122,980	\$2,374,863	\$2,520,456	\$(145,593)	106.1%	\$217,122	\$2,185,927	\$2,064,755	\$121,172	94.5%	97.1%	98.0%	N/A
El Dorado County Water Agency	PEPRA Miscellaneous	\$153,671	\$133,269	\$143,131	\$(9,862)	107.4%	\$151,549	\$90,482	\$84,626	\$5,856	93.5%	95.9%	97.3%	N/A
El Dorado Hills Community Services District	Miscellaneous	\$637,520	\$13,447,526	\$11,748,172	\$1,699,354	87.4%	\$758,746	\$12,930,757	\$9,554,326	\$3,376,431	73.9%	75.3%	75.6%	76.8%
El Dorado Hills Community Services District	PEPRA Miscellaneous	\$1,414,006	\$969,208	\$1,023,710	\$(54,502)	105.6%	\$1,106,045	\$625,535	\$563,964	\$61,571	90.2%	90.8%	91.9%	92.9%
El Dorado Hills County Water District	Miscellaneous	\$85,692	\$3,494,726	\$2,719,478	\$775,248	77.8%	\$150,178	\$3,506,667	\$2,466,752	\$1,039,915	70.3%	72.5%	73.7%	75.9%
El Dorado Hills County Water District	Miscellaneous Second Tier	\$364,013	\$373,938	\$395,478	\$(21,540)	105.8%	\$348,382	\$254,515	\$233,586	\$20,929	91.8%	92.0%	94.1%	98.0%
El Dorado Hills County Water District	PEPRA Miscellaneous	\$260,399	\$368,793	\$385,679	\$(16,886)	104.6%	\$238,226	\$246,849	\$221,999	\$24,850	89.9%	92.9%	93.3%	96.8%
El Dorado Hills County Water District	PEPRA Safety Fire	\$2,294,723	\$2,530,539	\$2,624,986	\$(94,447)	103.7%	\$1,740,275	\$1,712,450	\$1,543,166	\$169,284	90.1%	91.0%	91.5%	94.0%
El Dorado Hills County Water District	Safety	\$4,867,345	\$92,705,479	\$77,316,750	\$15,388,729	83.4%	\$5,007,776	\$85,097,330	\$62,429,362	\$22,667,968	73.4%	74.7%	74.7%	77.2%
El Dorado Hills County Water District	Safety Fire Second Tier	\$1,539,504	\$2,163,985	\$2,276,123	\$(112,138)	105.2%	\$1,374,131	\$1,433,238	\$1,315,147	\$118,091	91.8%	92.2%	92.4%	95.6%
El Dorado Local Agency Formation Commission	Miscellaneous	\$188,079	\$1,308,844	\$1,295,750	\$13,094	99.0%	\$182,583	\$1,183,530	\$1,037,877	\$145,653	87.7%	89.8%	90.6%	N/A
El Dorado Local Agency Formation Commission	PEPRA Miscellaneous	\$-	\$244	\$84	\$160	34.4%	\$-	\$4,413	\$4,259	\$154	96.5%	99.1%	N/A	N/A
Encina Wastewater Authority	Miscellaneous	\$5,085,580	\$69,451,474	\$68,405,309	\$1,046,165	98.5%	\$5,301,899	\$64,406,635	\$51,947,690	\$12,458,945	80.7%	75.2%	74.9%	74.0%
Encina Wastewater Authority	PEPRA Miscellaneous	\$2,526,446	\$1,657,520	\$1,788,461	\$(130,941)	107.9%	\$2,197,424	\$1,072,224	\$993,648	\$78,576	92.7%	91.2%	91.5%	94.8%
Esparto Community Services District	Miscellaneous	\$-	\$1,689,575	\$1,378,970	\$310,605	81.6%	\$-	\$1,629,117	\$1,182,751	\$446,366	72.6%	74.1%	75.4%	78.2%
Esparto Community Services District	PEPRA Miscellaneous	\$413,787	\$239,248	\$257,343	\$(18,095)	107.6%	\$322,418	\$155,607	\$145,414	\$10,193	93.4%	94.3%	96.0%	102.0%
Esparto Fire Protection District	Miscellaneous	\$-	\$331,124	\$285,657	\$45,467	86.3%	\$24,898	\$302,780	\$229,079	\$73,701	75.7%	77.9%	79.1%	79.7%
Esparto Fire Protection District	PEPRA Miscellaneous	\$76,652	\$29,685	\$31,603	\$(1,918)	106.5%	\$43,680	\$15,367	\$13,726	\$1,641	89.3%	88.8%	91.7%	101.9%
Estero Municipal Improvement District	Miscellaneous	\$-	\$516,131	\$379,609	\$136,522	73.5%	\$-	\$533,989	\$346,370	\$187,619	64.9%	68.8%	67.0%	N/A
Estero Municipal Improvement District	Safety	\$-	\$6,774,414	\$4,942,230	\$1,832,184	73.0%	\$-	\$6,759,076	\$4,281,448	\$2,477,628	63.3%	63.5%	64.6%	67.7%
Exeter District Ambulance	Miscellaneous	\$158,711	\$1,666,513	\$1,504,186	\$162,327	90.3%	\$205,962	\$1,599,332	\$1,201,218	\$398,114	75.1%	71.6%	69.1%	67.8%
Exeter District Ambulance	PEPRA Miscellaneous	\$498,846	\$339,458	\$353,476	\$(14,018)	104.1%	\$503,616	\$226,117	\$201,646	\$24,471	89.2%	89.5%	90.5%	97.1%
Fair Oaks Recreation & Park District	Miscellaneous	\$290,780	\$6,036,806	\$5,335,081	\$701,725	88.4%	\$299,976	\$5,805,424	\$4,572,582	\$1,232,842	78.8%	80.5%	81.0%	81.9%
Fair Oaks Recreation & Park District	PEPRA Miscellaneous	\$764,493	\$724,515	\$749,002	\$(24,487)	103.4%	\$831,939	\$554,994	\$499,638	\$55,356	90.0%	90.9%	93.1%	94.6%
Fair Oaks Water District	Miscellaneous	\$1,383,658	\$15,491,568	\$13,339,907	\$2,151,661	86.1%	\$1,339,568	\$14,323,697	\$10,859,390	\$3,464,307	75.8%	77.1%	78.0%	79.6%
Fair Oaks Water District	PEPRA Miscellaneous	\$756,588	\$630,368	\$655,805	\$(25,437)	104.0%	\$766,469	\$452,908	\$408,357	\$44,551	90.2%	91.0%	91.2%	94.5%
Fairfield-Suisun Sewer District	Miscellaneous	\$4,620,009	\$46,928,490	\$46,594,246	\$334,244	99.3%	\$4,837,905	\$42,377,814	\$35,037,119	\$7,340,695	82.7%	79.0%	78.5%	80.0%
Fairfield-Suisun Sewer District	PEPRA Miscellaneous	\$1,785,119	\$917,667	\$956,896	\$(39,229)	104.3%	\$1,447,227	\$717,080	\$647,597	\$69,483	90.3%	91.3%	92.7%	95.8%



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Fall River Valley Community Services District	Miscellaneous	\$-	\$828,434	\$667,933	\$160,501	80.6%	\$-	\$806,896	\$567,796	\$239,100	70.4%	75.0%	74.0%	75.1%
Fall River Valley Community Services District	PEPRA Miscellaneous	\$233,557	\$135,524	\$143,430	\$(7,906)	105.8%	\$191,259	\$72,115	\$63,720	\$8,395	88.4%	80.9%	91.5%	96.3%
Fallbrook Public Utility District	Miscellaneous	\$2,975,922	\$55,347,160	\$43,841,741	\$11,505,419	79.2%	\$3,096,576	\$52,950,128	\$37,093,035	\$15,857,093	70.1%	71.3%	72.6%	73.8%
Fallbrook Public Utility District	PEPRA Miscellaneous	\$2,319,884	\$1,905,417	\$1,986,040	\$(80,623)	104.2%	\$2,186,976	\$1,273,577	\$1,145,046	\$128,531	89.9%	90.1%	91.6%	95.9%
Feather River Air Quality Management District	Miscellaneous	\$545,865	\$5,254,955	\$4,554,695	\$700,260	86.7%	\$501,642	\$4,653,799	\$3,495,619	\$1,158,180	75.1%	76.3%	75.8%	76.9%
Feather River Air Quality Management District	PEPRA Miscellaneous	\$314,550	\$200,979	\$214,902	\$(13,923)	106.9%	\$292,141	\$125,277	\$114,117	\$11,160	91.1%	90.0%	88.9%	94.3%
Feather River Recreation and Park District	Miscellaneous	\$153,536	\$3,614,625	\$2,762,694	\$851,931	76.4%	\$145,932	\$3,538,921	\$2,431,336	\$1,107,585	68.7%	70.9%	72.5%	75.2%
Feather River Recreation and Park District	PEPRA Miscellaneous	\$536,306	\$457,483	\$476,696	\$(19,213)	104.2%	\$531,835	\$324,513	\$291,656	\$32,857	89.9%	90.9%	90.5%	94.8%
Feather Water District	Miscellaneous	\$142,000	\$1,069,210	\$1,305,228	\$(236,018)	122.1%	\$156,936	\$1,031,617	\$1,118,111	\$(86,494)	108.4%	111.0%	112.0%	115.0%
Felton Fire Protection District	PEPRA Safety Fire	\$37,024	\$7,382	\$8,248	\$(866)	111.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Felton Fire Protection District	Safety	\$99,542	\$1,980,461	\$1,727,838	\$252,623	87.2%	\$96,000	\$1,879,559	\$1,461,663	\$417,896	77.8%	79.4%	76.6%	78.7%
Fern Valley Water District	Miscellaneous	\$149,171	\$2,885,882	\$2,411,357	\$474,525	83.6%	\$142,199	\$2,745,946	\$2,044,037	\$701,909	74.4%	77.5%	78.6%	81.1%
Fern Valley Water District	Miscellaneous Second Tier	\$117,758	\$184,726	\$193,629	\$(8,903)	104.8%	\$111,549	\$135,550	\$122,561	\$12,989	90.4%	90.5%	90.8%	95.4%
Fern Valley Water District	PEPRA Miscellaneous	\$131,823	\$75,527	\$83,305	\$(7,778)	110.3%	\$118,708	\$39,066	\$36,878	\$2,188	94.4%	95.8%	97.3%	N/A
Florin County Water District	Miscellaneous	\$375,745	\$2,135,954	\$1,871,411	\$264,543	87.6%	\$360,681	\$1,978,760	\$1,526,276	\$452,484	77.1%	76.1%	77.1%	78.0%
Florin County Water District	PEPRA Miscellaneous	\$251,472	\$386,856	\$404,560	\$(17,704)	104.6%	\$268,841	\$286,757	\$258,711	\$28,046	90.2%	92.3%	92.3%	94.8%
Florin Resource Conservation District Elk Grove Water District	Miscellaneous	\$1,668,013	\$11,053,722	\$12,131,306	\$(1,077,584)	109.7%	\$1,818,579	\$9,800,318	\$7,952,076	\$1,848,242	81.1%	81.1%	79.6%	79.7%
Florin Resource Conservation District Elk Grove Water District	PEPRA Miscellaneous	\$671,890	\$623,620	\$687,041	\$(63,421)	110.2%	\$630,831	\$420,470	\$375,463	\$45,007	89.3%	91.1%	92.0%	94.9%
Fontana Unified School District	PEPRA Safety School Police	\$485,222	\$751,157	\$762,003	\$(10,846)	101.4%	\$407,586	\$478,567	\$413,247	\$65,320	86.4%	87.0%	85.8%	88.0%
Fontana Unified School District	Safety School Police	\$906,041	\$12,051,856	\$10,410,804	\$1,641,052	86.4%	\$936,011	\$10,605,371	\$7,969,220	\$2,636,151	75.1%	76.4%	76.1%	76.9%
Foothill Municipal Water District	Miscellaneous	\$602,690	\$6,775,270	\$5,375,899	\$1,399,371	79.3%	\$554,530	\$6,309,074	\$4,385,829	\$1,923,245	69.5%	70.1%	72.9%	75.8%
Foothill Municipal Water District	PEPRA Miscellaneous	\$424,621	\$297,905	\$318,457	\$(20,552)	106.9%	\$356,115	\$194,595	\$179,893	\$14,702	92.4%	92.9%	93.0%	95.8%
Foothill-De Anza Community College District	PEPRA Safety School Police	\$433,424	\$54,784	\$61,203	\$(6,419)	111.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Foothill-De Anza Community College District	Safety School Police	\$568,217	\$84,744	\$94,673	\$(9,929)	111.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Foresthill Public Utility District	Miscellaneous	\$582,088	\$3,802,021	\$3,740,722	\$61,299	98.4%	\$559,902	\$3,318,727	\$2,868,546	\$450,181	86.4%	87.6%	86.5%	78.9%
Foresthill Public Utility District	PEPRA Miscellaneous	\$75,887	\$41,909	\$45,194	\$(3,285)	107.8%	\$50,620	\$48,026	\$43,210	\$4,816	90.0%	91.3%	85.0%	93.7%
Forestville Fire Protection District	PEPRA Safety Fire	\$161,914	\$104,558	\$114,924	\$(10,366)	109.9%	\$104,885	\$49,212	\$47,640	\$1,572	96.8%	99.0%	97.2%	N/A
Forestville Fire Protection District	Safety	\$489,696	\$6,454,100	\$5,495,113	\$958,987	85.1%	\$470,345	\$5,505,112	\$4,015,345	\$1,489,767	72.9%	74.9%	72.0%	74.9%
Forestville Water District	Miscellaneous	\$222,457	\$2,211,756	\$1,733,419	\$478,337	78.4%	\$217,405	\$2,116,794	\$1,466,303	\$650,491	69.3%	71.6%	71.9%	73.6%
Forestville Water District	PEPRA Miscellaneous	\$283,304	\$226,904	\$246,435	\$(19,531)	108.6%	\$268,140	\$148,718	\$140,015	\$8,703	94.1%	94.5%	95.6%	100.4%
Fort Bragg Fire Protection Authority	Miscellaneous	\$182,977	\$1,095,963	\$982,157	\$113,806	89.6%	\$178,402	\$1,030,990	\$814,371	\$216,619	79.0%	79.8%	79.3%	80.8%

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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Fort Bragg Fire Protection Authority	Safety Fire	\$92,664	\$353,377	\$320,925	\$32,452	90.8%	\$90,854	\$323,177	\$256,710	\$66,467	79.4%	79.9%	80.6%	82.5%
Foundation for California Community Colleges	Miscellaneous	\$6,281,503	\$33,808,906	\$31,264,670	\$2,544,236	92.5%	\$7,165,297	\$30,185,059	\$24,469,634	\$5,715,425	81.1%	81.7%	81.7%	82.8%
Foundation for California Community Colleges	PEPRA Miscellaneous	\$21,316,128	\$10,871,723	\$11,377,238	\$(505,515)	104.6%	\$19,147,709	\$7,463,584	\$6,753,747	\$709,837	90.5%	90.8%	91.7%	95.1%
Fresno County Law Library	Miscellaneous	\$-	\$1,185,794	\$1,232,825	\$(47,031)	104.0%	\$-	\$1,168,884	\$1,088,702	\$80,182	93.1%	95.9%	73.6%	80.2%
Fresno County Law Library	PEPRA Miscellaneous	\$191,100	\$220,531	\$234,978	\$(14,447)	106.6%	\$180,100	\$158,482	\$146,954	\$11,528	92.7%	95.1%	92.4%	94.8%
Fresno Westside Mosquito Abatement District	Miscellaneous	\$470,118	\$4,347,488	\$4,115,568	\$231,920	94.7%	\$456,324	\$4,160,922	\$3,517,190	\$643,732	84.5%	86.9%	87.9%	90.6%
Fresno Westside Mosquito Abatement District	PEPRA Miscellaneous	\$160,920	\$253,594	\$262,896	\$(9,302)	103.7%	\$153,336	\$204,516	\$184,387	\$20,129	90.2%	90.6%	91.6%	94.4%
Fruitridge Fire Protection District	Miscellaneous	\$-	\$-	\$301,378	\$(301,378)	0.0%	\$-	\$-	\$246,130	\$(246,130)	0.0%	0.0%	N/A	N/A
Fruitridge Fire Protection District	Safety	\$-	\$1,423,836	\$5,464,396	\$(4,040,560)	383.8%	\$-	\$1,492,767	\$4,660,562	\$(3,167,795)	312.2%	261.3%	249.5%	240.9%
Fullerton California State University Associated Students	Miscellaneous First Tier	\$1,514,045	\$27,299,776	\$20,860,712	\$6,439,064	76.4%	\$1,671,692	\$25,930,188	\$17,317,181	\$8,613,007	66.8%	67.4%	67.4%	68.5%
Fullerton California State University Associated Students	Miscellaneous Second Tier	\$1,007,090	\$1,494,773	\$1,527,751	\$(32,978)	102.2%	\$1,060,927	\$1,168,953	\$1,043,803	\$125,150	89.3%	90.1%	90.8%	92.7%
Fullerton California State University Associated Students	PEPRA Miscellaneous	\$1,815,059	\$1,528,302	\$1,572,029	\$(43,727)	102.9%	\$1,686,304	\$1,138,017	\$1,014,081	\$123,936	89.1%	90.0%	90.4%	93.5%
Fulton-EI Camino Recreation and Park District	Miscellaneous	\$78,296	\$7,801,652	\$6,057,443	\$1,744,209	77.6%	\$172,652	\$7,471,206	\$5,138,519	\$2,332,687	68.8%	71.1%	72.1%	74.6%
Fulton-EI Camino Recreation and Park District	Miscellaneous Second Tier	\$184,728	\$316,764	\$332,847	\$(16,083)	105.1%	\$184,728	\$251,679	\$230,458	\$21,221	91.6%	92.5%	92.4%	94.7%
Fulton-EI Camino Recreation and Park District	PEPRA Miscellaneous	\$291,267	\$171,726	\$181,076	\$(9,350)	105.4%	\$203,160	\$143,433	\$132,630	\$10,803	92.5%	94.4%	94.8%	99.6%
Garden Valley Fire Protection District	Miscellaneous	\$-	\$94,828	\$75,148	\$19,680	79.2%	\$-	\$92,792	\$64,995	\$27,797	70.0%	72.2%	72.1%	74.9%
Garden Valley Fire Protection District	PEPRA Miscellaneous	\$30,363	\$42,487	\$46,185	\$(3,698)	108.7%	\$29,848	\$26,084	\$24,486	\$1,598	93.9%	94.0%	93.6%	99.2%
Garden Valley Fire Protection District	PEPRA Safety Fire	\$125,112	\$311,271	\$298,991	\$12,280	96.1%	\$84,984	\$256,796	\$214,293	\$42,503	83.4%	87.4%	89.2%	91.6%
Garden Valley Fire Protection District	Safety	\$395,214	\$3,180,270	\$2,628,474	\$551,796	82.6%	\$319,063	\$2,843,937	\$2,029,287	\$814,650	71.4%	71.9%	71.5%	71.5%
Georgetown Divide Public Utility District	Miscellaneous First Tier	\$128,502	\$13,890,767	\$9,305,825	\$4,584,942	67.0%	\$196,644	\$14,059,476	\$8,500,759	\$5,558,717	60.5%	60.7%	59.7%	60.7%
Georgetown Divide Public Utility District	Miscellaneous Second Tier	\$549,695	\$3,425,200	\$3,222,155	\$203,045	94.1%	\$583,395	\$2,857,857	\$2,325,339	\$532,518	81.4%	82.0%	81.1%	82.3%
Georgetown Divide Public Utility District	PEPRA Miscellaneous	\$686,345	\$506,558	\$530,698	\$(24,140)	104.8%	\$599,604	\$360,513	\$327,267	\$33,246	90.8%	92.3%	91.8%	94.9%
Georgetown Divide Resource Conservation District	Miscellaneous	\$23,684	\$213,961	\$211,978	\$1,983	99.1%	\$76,372	\$188,825	\$165,057	\$23,768	87.4%	88.8%	88.8%	90.7%
Georgetown Divide Resource Conservation District	PEPRA Miscellaneous	\$48,966	\$5,899	\$6,576	\$(677)	111.5%	\$17,766	\$1,288	\$1,254	\$34	97.4%	N/A	N/A	N/A
Georgetown Fire Protection District	Miscellaneous	\$-	\$709,105	\$502,872	\$206,233	70.9%	\$-	\$709,910	\$441,105	\$268,805	62.1%	61.2%	59.5%	58.8%
Georgetown Fire Protection District	PEPRA Miscellaneous	\$71,289	\$78,608	\$84,417	\$(5,809)	107.4%	\$66,414	\$54,011	\$50,567	\$3,444	93.6%	94.5%	93.4%	97.4%
Georgetown Fire Protection District	PEPRA Safety Fire	\$323,723	\$229,326	\$238,112	\$(8,786)	103.8%	\$318,403	\$134,809	\$118,520	\$16,289	87.9%	78.5%	86.4%	84.5%
Georgetown Fire Protection District	Safety	\$491,093	\$10,950,783	\$8,772,666	\$2,178,117	80.1%	\$458,378	\$10,103,684	\$7,103,211	\$3,000,473	70.3%	71.3%	71.1%	71.5%
Gilsizer County Drainage District	Miscellaneous	\$-	\$1,162,879	\$1,126,696	\$36,183	96.9%	\$-	\$1,116,520	\$966,733	\$149,787	86.6%	89.2%	90.4%	93.1%
Gilsizer County Drainage District	PEPRA Miscellaneous	\$-	\$-	\$(20)	\$20	0.0%	\$-	\$-	\$(536)	\$536	0.0%	70.6%	93.3%	102.0%
Glen Ellen Fire Protection District	PEPRA Safety Fire	\$-	\$20,295	\$21,651	\$(1,356)	106.7%	\$-	\$13,574	\$12,629	\$945	93.0%	93.9%	85.9%	95.0%



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Glen Ellen Fire Protection District	Safety	\$-	\$2,418,167	\$2,005,748	\$412,419	82.9%	\$-	\$2,243,484	\$1,633,878	\$609,606	72.8%	74.1%	74.9%	77.7%
Glendale College, Associated Students of	Miscellaneous	\$78,602	\$2,816,306	\$2,196,248	\$620,058	78.0%	\$78,602	\$3,021,389	\$2,187,988	\$833,401	72.4%	74.2%	75.2%	78.0%
Glendale Community College District	PEPRA Safety School Police	\$64,336	\$16,764	\$18,728	\$(1,964)	111.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Glendale Community College District	Safety	\$668,395	\$9,762,162	\$8,130,041	\$1,632,121	83.3%	\$775,410	\$8,777,305	\$6,375,016	\$2,402,289	72.6%	72.6%	71.3%	72.6%
Glenn County Mosquito and Vector Control District	Miscellaneous	\$60,000	\$1,598,507	\$1,362,629	\$235,878	85.2%	\$57,000	\$1,535,656	\$1,164,753	\$370,903	75.8%	78.0%	79.2%	81.9%
Glenn County Mosquito and Vector Control District	PEPRA Miscellaneous	\$41,721	\$33,370	\$36,662	\$(3,292)	109.9%	\$39,520	\$20,449	\$19,068	\$1,381	93.2%	95.6%	97.3%	N/A
Gold Ridge Fire Protection District	Miscellaneous	\$-	\$390,603	\$332,006	\$58,597	85.0%	\$-	\$389,523	\$298,057	\$91,466	76.5%	79.1%	80.4%	83.6%
Gold Ridge Fire Protection District	PEPRA Miscellaneous	\$182,054	\$75,086	\$82,945	\$(7,859)	110.5%	\$161,674	\$31,249	\$28,627	\$2,622	91.6%	92.4%	93.9%	100.0%
Gold Ridge Fire Protection District	PEPRA Safety Fire	\$774,152	\$903,561	\$970,348	\$(66,787)	107.4%	\$621,556	\$526,942	\$492,771	\$34,171	93.5%	92.4%	91.1%	95.1%
Gold Ridge Fire Protection District	Safety First Tier	\$-	\$3,194,233	\$2,417,926	\$776,307	75.7%	\$-	\$3,127,000	\$2,115,237	\$1,011,763	67.6%	69.2%	70.0%	72.6%
Gold Ridge Fire Protection District	Safety Second Tier	\$663,512	\$4,105,554	\$3,976,629	\$128,925	96.9%	\$598,271	\$3,226,478	\$2,705,325	\$521,153	83.8%	84.1%	84.2%	85.6%
Gold Ridge Resource Conservation District	Miscellaneous	\$287,677	\$1,045,428	\$1,008,592	\$36,836	96.5%	\$299,769	\$885,191	\$740,838	\$144,353	83.7%	84.4%	83.6%	84.2%
Gold Ridge Resource Conservation District	PEPRA Miscellaneous	\$224,501	\$272,905	\$284,324	\$(11,419)	104.2%	\$215,973	\$200,996	\$179,159	\$21,837	89.1%	92.2%	93.3%	96.5%
Golden Hills Community Services District	Miscellaneous	\$131,316	\$2,385,111	\$2,006,768	\$378,343	84.1%	\$126,708	\$2,714,468	\$2,046,032	\$668,436	75.4%	73.7%	69.5%	72.5%
Golden Hills Community Services District	PEPRA Miscellaneous	\$479,828	\$380,969	\$407,112	\$(26,143)	106.9%	\$528,463	\$256,287	\$237,372	\$18,915	92.6%	93.6%	92.6%	95.3%
Golden Sierra Job Training Agency	Miscellaneous	\$694,638	\$18,346,067	\$14,418,642	\$3,927,425	78.6%	\$666,667	\$17,867,353	\$12,070,979	\$5,796,374	67.6%	68.0%	67.0%	67.7%
Golden Sierra Job Training Agency	PEPRA Miscellaneous	\$306,654	\$317,773	\$340,027	\$(22,254)	107.0%	\$253,157	\$225,229	\$210,137	\$15,092	93.3%	93.8%	95.3%	99.0%
Goleta Sanitary District	Miscellaneous	\$2,050,903	\$22,022,326	\$18,625,745	\$3,396,581	84.6%	\$2,151,763	\$20,324,747	\$15,078,089	\$5,246,658	74.2%	75.2%	74.8%	76.2%
Goleta Sanitary District	PEPRA Miscellaneous	\$937,338	\$624,819	\$662,764	\$(37,945)	106.1%	\$814,522	\$415,882	\$382,586	\$33,296	92.0%	92.2%	93.8%	97.5%
Goleta Water District	Miscellaneous	\$4,426,127	\$68,340,587	\$55,250,970	\$13,089,617	80.8%	\$4,918,082	\$63,411,724	\$44,847,461	\$18,564,263	70.7%	71.8%	71.0%	71.9%
Goleta Water District	Miscellaneous Second Tier	\$607,845	\$1,229,785	\$1,266,799	\$(37,014)	103.0%	\$492,001	\$934,252	\$838,601	\$95,651	89.8%	91.4%	92.2%	94.5%
Goleta Water District	PEPRA Miscellaneous	\$2,329,144	\$1,879,716	\$1,934,417	\$(54,701)	102.9%	\$2,004,255	\$1,396,472	\$1,249,561	\$146,911	89.5%	91.0%	91.9%	94.7%
Goleta West Sanitary District	Miscellaneous	\$601,010	\$5,782,235	\$4,729,373	\$1,052,862	81.8%	\$568,572	\$5,327,844	\$3,831,841	\$1,496,003	71.9%	73.3%	73.0%	79.7%
Goleta West Sanitary District	PEPRA Miscellaneous	\$155,412	\$103,694	\$109,955	\$(6,261)	106.0%	\$141,602	\$64,678	\$58,577	\$6,101	90.6%	89.6%	91.0%	97.8%
Granada Community Services District	Miscellaneous	\$124,958	\$789,216	\$688,169	\$101,047	87.2%	\$123,325	\$725,392	\$541,156	\$184,236	74.6%	72.8%	68.6%	N/A
Granada Community Services District	PEPRA Miscellaneous	\$72,500	\$4,278	\$4,034	\$244	94.3%	\$-	\$12,888	\$10,857	\$2,031	84.2%	95.8%	93.5%	N/A
Graton Community Services District	PEPRA Miscellaneous	\$92,129	\$235,578	\$242,189	\$(6,611)	102.8%	\$246,019	\$351,543	\$331,177	\$20,366	94.2%	96.8%	97.3%	N/A
Graton Fire Protection District	PEPRA Safety Fire	\$270,635	\$57,622	\$10,471	\$47,151	18.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Great Basin Unified Air Pollution Control District	Miscellaneous	\$1,507,987	\$21,837,719	\$20,150,364	\$1,687,355	92.3%	\$1,528,615	\$20,249,878	\$16,455,942	\$3,793,936	81.3%	82.6%	83.3%	75.9%
Great Basin Unified Air Pollution Control District	PEPRA Miscellaneous	\$780,380	\$388,671	\$416,081	\$(27,410)	107.1%	\$577,934	\$243,301	\$222,208	\$21,093	91.3%	93.0%	93.8%	97.3%
Greater Anaheim Special Education Local Plan Area	Miscellaneous	\$1,019,060	\$10,121,495	\$8,945,801	\$1,175,694	88.4%	\$1,321,491	\$9,246,500	\$7,175,086	\$2,071,414	77.6%	79.3%	79.5%	81.3%

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Greater Anaheim Special Education Local Plan Area	PEPRA Miscellaneous	\$1,288,911	\$864,435	\$881,878	\$(17,443)	102.0%	\$1,080,160	\$599,760	\$525,379	\$74,381	87.6%	88.5%	89.0%	93.4%
Greater Los Angeles County Vector Control District	Miscellaneous	\$3,767,116	\$31,635,556	\$26,222,629	\$5,412,927	82.9%	\$3,820,020	\$29,635,962	\$21,563,340	\$8,072,622	72.8%	74.0%	74.3%	76.4%
Greater Los Angeles County Vector Control District	PEPRA Miscellaneous	\$3,307,429	\$2,145,791	\$2,265,386	\$(119,595)	105.6%	\$2,991,728	\$1,425,384	\$1,302,902	\$122,482	91.4%	92.0%	92.3%	95.4%
Greater Vallejo Recreation District	Miscellaneous	\$1,027,172	\$20,665,736	\$16,314,669	\$4,351,067	78.9%	\$1,350,212	\$19,791,830	\$13,745,979	\$6,045,851	69.5%	70.6%	70.8%	72.7%
Greater Vallejo Recreation District	PEPRA Miscellaneous	\$1,292,460	\$1,348,391	\$1,386,698	\$(38,307)	102.8%	\$1,423,015	\$981,525	\$871,876	\$109,649	88.8%	90.3%	91.6%	95.6%
Green Valley County Water District	Miscellaneous	\$42,307	\$797,332	\$684,128	\$113,204	85.8%	\$40,768	\$788,032	\$606,800	\$181,232	77.0%	79.0%	79.6%	82.1%
Green Valley County Water District	PEPRA Miscellaneous	\$146,922	\$89,940	\$96,789	\$(6,849)	107.6%	\$65,084	\$60,692	\$56,955	\$3,737	93.8%	94.7%	94.3%	99.6%
Gridley Biggs Cemetery District	Miscellaneous	\$52,000	\$2,154,991	\$1,520,620	\$634,371	70.6%	\$49,920	\$2,128,765	\$1,337,111	\$791,654	62.8%	65.9%	67.1%	69.8%
Gridley Biggs Cemetery District	PEPRA Miscellaneous	\$118,924	\$77,013	\$82,386	\$(5,373)	107.0%	\$67,995	\$44,720	\$40,961	\$3,759	91.6%	92.4%	92.5%	92.9%
Grossmont Healthcare District	Miscellaneous	\$56,187	\$4,224,365	\$4,182,476	\$41,889	99.0%	\$465,099	\$3,720,650	\$3,250,258	\$470,392	87.4%	89.5%	90.2%	92.9%
Grossmont Healthcare District	PEPRA Miscellaneous	\$742,334	\$177,109	\$195,432	\$(18,323)	110.3%	\$313,747	\$62,618	\$59,149	\$3,469	94.5%	91.7%	94.6%	101.9%
Grossmont-Cuyamaca Community College District Auxiliary Organization	Miscellaneous	\$1,378,915	\$9,167,739	\$8,148,001	\$1,019,738	88.9%	\$1,463,118	\$8,173,965	\$6,336,021	\$1,837,944	77.5%	78.8%	78.9%	81.1%
Grossmont-Cuyamaca Community College District Auxiliary Organization	PEPRA Miscellaneous	\$3,247,203	\$2,953,736	\$3,072,833	\$(119,097)	104.0%	\$3,367,561	\$2,125,828	\$1,925,276	\$200,552	90.6%	91.7%	92.7%	95.4%
Groveland Community Services District	Miscellaneous	\$566,531	\$8,786,720	\$6,511,949	\$2,274,771	74.1%	\$437,544	\$8,440,909	\$5,532,921	\$2,907,988	65.5%	67.0%	68.4%	71.1%
Groveland Community Services District	PEPRA Miscellaneous	\$844,132	\$445,415	\$469,394	\$(23,979)	105.4%	\$690,552	\$294,954	\$267,935	\$27,019	90.8%	88.8%	91.4%	96.0%
Groveland Community Services District	PEPRA Safety Fire	\$-	\$11,344	\$12,338	\$(994)	108.8%	\$-	\$9,940	\$9,637	\$303	97.0%	97.6%	91.0%	93.9%
Groveland Community Services District	Safety	\$-	\$2,558,725	\$2,128,850	\$429,875	83.2%	\$-	\$2,367,277	\$1,709,973	\$657,304	72.2%	73.3%	74.3%	76.2%
Gualala Community Services District	Miscellaneous	\$104,998	\$475,700	\$332,558	\$143,142	69.9%	\$91,270	\$520,388	\$343,461	\$176,927	66.0%	78.7%	78.9%	80.6%
Gualala Community Services District	PEPRA Miscellaneous	\$133,751	\$74,481	\$82,067	\$(7,586)	110.2%	\$123,692	\$39,575	\$37,233	\$2,342	94.1%	93.6%	92.6%	98.1%
Hacienda La Puente Unified School District	PEPRA Safety School Police	\$131,349	\$293,730	\$303,763	\$(10,033)	103.4%	\$151,549	\$243,385	\$221,786	\$21,599	91.1%	92.2%	92.9%	96.6%
Hacienda La Puente Unified School District	Safety School Police	\$369,885	\$4,939,574	\$4,312,302	\$627,272	87.3%	\$359,325	\$4,528,687	\$3,489,104	\$1,039,583	77.0%	77.9%	76.2%	N/A
Hamilton Branch Fire Protection District	Safety	\$-	\$596,368	\$458,642	\$137,726	76.9%	\$-	\$559,204	\$370,922	\$188,282	66.3%	67.6%	66.0%	67.2%
Happy Camp Sanitary District	Miscellaneous	\$-	\$202,203	\$163,588	\$38,615	80.9%	\$-	\$203,182	\$141,890	\$61,292	69.8%	69.6%	67.9%	67.9%
Happy Homestead Cemetery District	Miscellaneous	\$84,839	\$1,228,072	\$1,018,354	\$209,718	82.9%	\$144,352	\$1,088,679	\$777,788	\$310,891	71.4%	73.1%	73.4%	73.9%
Happy Homestead Cemetery District	PEPRA Miscellaneous	\$60,840	\$61,313	\$63,628	\$(2,315)	103.8%	\$60,840	\$43,940	\$38,941	\$4,999	88.6%	86.7%	81.1%	83.7%
Happy Valley Fire District	PEPRA Safety Fire	\$74,167	\$51,451	\$56,448	\$(4,997)	109.7%	\$72,952	\$29,395	\$28,552	\$843	97.1%	99.1%	N/A	N/A
Happy Valley Fire District	Safety Fire	\$75,141	\$1,127,121	\$969,987	\$157,134	86.1%	\$75,141	\$1,064,881	\$816,227	\$248,654	76.6%	78.8%	80.0%	79.9%
Health Plan of San Joaquin	Miscellaneous	\$6,165,140	\$40,651,066	\$36,077,105	\$4,573,961	88.7%	\$6,259,790	\$37,822,833	\$29,452,128	\$8,370,705	77.9%	79.6%	78.9%	79.6%
Health Plan of San Joaquin	PEPRA Miscellaneous	\$23,405,006	\$18,699,864	\$19,414,747	\$(714,883)	103.8%	\$20,623,170	\$13,678,367	\$12,259,854	\$1,418,513	89.6%	90.6%	91.6%	95.0%
Heartland Communications Facility Authority	Miscellaneous	\$529,111	\$10,412,909	\$8,753,868	\$1,659,041	84.1%	\$644,365	\$9,430,534	\$6,783,082	\$2,647,452	71.9%	71.5%	70.5%	73.9%
Heartland Communications Facility Authority	PEPRA Miscellaneous	\$877,951	\$646,296	\$679,672	\$(33,376)	105.2%	\$672,835	\$430,341	\$391,637	\$38,704	91.0%	91.7%	92.1%	94.8%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Heber Public Utility District	Miscellaneous	\$456,132	\$5,032,533	\$4,509,924	\$522,609	89.6%	\$447,594	\$4,614,900	\$3,631,407	\$983,493	78.7%	79.4%	79.3%	80.7%
Heber Public Utility District	PEPRA Miscellaneous	\$283,679	\$180,588	\$187,896	\$(7,308)	104.0%	\$284,021	\$137,371	\$123,277	\$14,094	89.7%	91.4%	92.0%	95.1%
Helendale Community Services District	Miscellaneous	\$836,038	\$3,926,011	\$3,775,314	\$150,697	96.2%	\$795,286	\$3,239,835	\$2,698,841	\$540,994	83.3%	83.7%	82.8%	83.6%
Helendale Community Services District	PEPRA Miscellaneous	\$245,214	\$197,181	\$202,484	\$(5,303)	102.7%	\$249,680	\$147,132	\$130,299	\$16,833	88.6%	89.1%	92.2%	94.1%
Henry Miller Reclamation District No. 2131	Miscellaneous	\$1,131,354	\$9,108,984	\$8,062,312	\$1,046,672	88.5%	\$1,313,336	\$7,984,743	\$6,129,956	\$1,854,787	76.8%	78.3%	78.9%	80.2%
Henry Miller Reclamation District No. 2131	PEPRA Miscellaneous	\$908,482	\$484,947	\$516,368	\$(31,421)	106.5%	\$610,924	\$310,230	\$284,095	\$26,135	91.6%	92.0%	92.0%	93.9%
Heritage Ranch Community Services District	Miscellaneous First Tier	\$233,851	\$4,638,313	\$3,646,299	\$992,014	78.6%	\$300,739	\$4,588,908	\$3,240,733	\$1,348,175	70.6%	73.4%	74.5%	75.3%
Heritage Ranch Community Services District	Miscellaneous Second Tier	\$159,994	\$166,092	\$182,155	\$(16,063)	109.7%	\$150,010	\$111,350	\$105,060	\$6,290	94.4%	93.1%	94.1%	0.0%
Heritage Ranch Community Services District	PEPRA Miscellaneous	\$109,154	\$36,907	\$39,718	\$(2,811)	107.6%	\$52,920	\$19,111	\$17,549	\$1,562	91.8%	94.7%	88.5%	96.6%
Herlong Public Utility District	Miscellaneous	\$101,263	\$1,106,103	\$1,130,434	\$(24,331)	102.2%	\$153,950	\$920,632	\$813,634	\$106,998	88.4%	86.5%	82.6%	79.2%
Herlong Public Utility District	PEPRA Miscellaneous	\$208,639	\$96,401	\$105,258	\$(8,857)	109.2%	\$84,837	\$44,257	\$41,634	\$2,623	94.1%	96.3%	94.3%	95.6%
Hesperia Fire Protection District	Miscellaneous	\$-	\$573,270	\$424,638	\$148,632	74.1%	\$-	\$570,006	\$368,396	\$201,610	64.6%	66.5%	65.6%	66.8%
Hesperia Fire Protection District	Safety	\$-	\$32,681,193	\$25,695,089	\$6,986,104	78.6%	\$-	\$32,052,705	\$22,255,783	\$9,796,922	69.4%	70.2%	69.7%	70.7%
Hesperia Unified School District	PEPRA Safety School Police	\$843,339	\$1,093,250	\$1,145,406	\$(52,156)	104.8%	\$823,324	\$789,179	\$722,024	\$67,155	91.5%	92.1%	94.0%	98.2%
Hesperia Unified School District	Safety School Police	\$109,901	\$1,228,519	\$1,299,331	\$(70,812)	105.8%	\$109,901	\$1,138,574	\$1,074,918	\$63,656	94.4%	92.1%	93.2%	N/A
Hesperia Water District	Miscellaneous	\$2,088,913	\$27,556,721	\$22,719,688	\$4,837,033	82.4%	\$2,329,092	\$25,945,348	\$18,848,688	\$7,096,660	72.6%	74.3%	74.6%	76.0%
Hesperia Water District	PEPRA Miscellaneous	\$929,995	\$731,230	\$771,681	\$(40,451)	105.5%	\$1,021,027	\$524,302	\$478,148	\$46,154	91.2%	92.2%	92.3%	94.7%
Hidden Valley Lake Community Services District	Miscellaneous	\$337,933	\$6,792,306	\$5,682,703	\$1,109,603	83.7%	\$345,046	\$6,337,261	\$4,661,255	\$1,676,006	73.6%	74.0%	73.0%	73.6%
Hidden Valley Lake Community Services District	PEPRA Miscellaneous	\$558,922	\$470,027	\$488,288	\$(18,261)	103.9%	\$332,881	\$334,807	\$299,285	\$35,522	89.4%	90.9%	91.2%	94.7%
Hi-Desert Water District	Miscellaneous	\$1,595,840	\$25,448,249	\$21,254,748	\$4,193,501	83.5%	\$1,803,031	\$22,701,375	\$16,266,626	\$6,434,749	71.7%	71.6%	70.5%	71.1%
Hi-Desert Water District	Miscellaneous Second Tier	\$411,483	\$535,718	\$548,173	\$(12,455)	102.3%	\$376,862	\$369,272	\$323,396	\$45,876	87.6%	89.7%	91.0%	93.0%
Hi-Desert Water District	PEPRA Miscellaneous	\$1,235,972	\$748,884	\$784,027	\$(35,143)	104.7%	\$1,044,783	\$484,511	\$435,179	\$49,332	89.8%	91.8%	93.9%	99.1%
Higgins Area Fire Protection District	Miscellaneous	\$-	\$410,848	\$291,823	\$119,025	71.0%	\$-	\$417,929	\$265,631	\$152,298	63.6%	64.8%	65.0%	66.9%
Higgins Area Fire Protection District	PEPRA Miscellaneous	\$37,393	\$47,332	\$50,510	\$(3,178)	106.7%	\$31,348	\$31,849	\$29,153	\$2,696	91.5%	92.3%	93.4%	97.0%
Higgins Area Fire Protection District	PEPRA Safety Fire	\$468,967	\$359,725	\$366,596	\$(6,871)	101.9%	\$232,772	\$224,810	\$194,345	\$30,465	86.4%	86.7%	88.9%	92.9%
Higgins Area Fire Protection District	Safety	\$335,547	\$6,541,566	\$5,614,567	\$926,999	85.8%	\$303,473	\$5,972,762	\$4,509,868	\$1,462,894	75.5%	76.4%	75.4%	76.5%
Hilton Creek Community Services District	Miscellaneous	\$-	\$1,112,139	\$919,726	\$192,413	82.7%	\$35,422	\$1,083,454	\$799,931	\$283,523	73.8%	75.6%	72.6%	77.6%
Hilton Creek Community Services District	PEPRA Miscellaneous	\$78,185	\$12,907	\$9,686	\$3,221	75.0%	\$58,965	\$451	\$(4,544)	\$4,995	-1007.5%	0.0%	97.3%	N/A
Hopland Public Utility District	Miscellaneous	\$-	\$263,489	\$203,893	\$59,596	77.4%	\$-	\$264,300	\$181,347	\$82,953	68.6%	70.0%	70.0%	72.1%
Housing Authority of the City of Alameda	Miscellaneous	\$1,896,124	\$21,214,277	\$20,871,816	\$342,461	98.4%	\$1,702,445	\$19,667,362	\$17,160,223	\$2,507,139	87.3%	83.9%	84.7%	87.0%
Housing Authority of the City of Alameda	PEPRA Miscellaneous	\$3,220,773	\$1,943,635	\$2,011,560	\$(67,925)	103.5%	\$3,012,191	\$1,475,899	\$1,333,552	\$142,347	90.4%	91.1%	91.9%	94.0%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Housing Authority of the City of Calexico	Miscellaneous	\$555,892	\$7,282,164	\$6,403,740	\$878,424	87.9%	\$535,544	\$6,893,243	\$5,272,792	\$1,620,451	76.5%	76.6%	74.3%	74.3%
Housing Authority of the City of Calexico	PEPRA Miscellaneous	\$175,725	\$143,291	\$155,630	\$(12,339)	108.6%	\$209,235	\$88,437	\$83,848	\$4,589	94.8%	95.2%	94.1%	99.0%
Housing Authority of the City of Eureka	Miscellaneous	\$464,538	\$7,808,387	\$6,707,957	\$1,100,430	85.9%	\$504,467	\$7,337,994	\$5,566,192	\$1,771,802	75.9%	76.8%	76.4%	77.5%
Housing Authority of the City of Eureka	PEPRA Miscellaneous	\$591,614	\$382,126	\$404,680	\$(22,554)	105.9%	\$629,956	\$274,348	\$252,904	\$21,444	92.2%	92.2%	92.3%	95.6%
Housing Authority of the City of Livermore	Miscellaneous	\$787,025	\$6,868,855	\$5,596,074	\$1,272,781	81.5%	\$713,246	\$7,003,133	\$5,181,289	\$1,821,844	74.0%	75.5%	75.9%	78.5%
Housing Authority of the City of Livermore	PEPRA Miscellaneous	\$223,798	\$192,923	\$196,799	\$(3,876)	102.0%	\$124,765	\$153,784	\$135,924	\$17,860	88.4%	89.2%	91.3%	93.4%
Housing Authority of the City of Los Angeles	Safety	\$-	\$26,934,069	\$21,042,237	\$5,891,832	78.1%	\$-	\$26,442,576	\$18,136,886	\$8,305,690	68.6%	68.7%	66.7%	67.0%
Housing Authority of the City of Madera	Miscellaneous	\$360,559	\$10,722,165	\$7,757,787	\$2,964,378	72.4%	\$486,563	\$10,582,197	\$6,848,245	\$3,733,952	64.7%	66.3%	66.3%	67.5%
Housing Authority of the City of Madera	Miscellaneous Second Tier	\$-	\$42,351	\$42,780	\$(429)	101.0%	\$-	\$40,481	\$35,923	\$4,558	88.7%	90.3%	91.0%	93.9%
Housing Authority of the City of Madera	PEPRA Miscellaneous	\$549,607	\$705,513	\$724,156	\$(18,643)	102.6%	\$613,575	\$514,614	\$453,322	\$61,292	88.1%	90.6%	91.9%	94.9%
Housing Authority of the City of San Buenaventura	Miscellaneous First Tier	\$1,093,827	\$27,295,741	\$20,228,347	\$7,067,394	74.1%	\$1,063,937	\$27,478,733	\$18,449,503	\$9,029,230	67.1%	68.3%	68.9%	71.5%
Housing Authority of the City of San Buenaventura	Miscellaneous Second Tier	\$343,498	\$1,205,709	\$1,079,477	\$126,232	89.5%	\$390,732	\$1,090,102	\$854,912	\$235,190	78.4%	80.6%	85.0%	87.4%
Housing Authority of the City of San Buenaventura	PEPRA Miscellaneous	\$2,647,651	\$2,210,748	\$2,291,486	\$(80,738)	103.7%	\$2,519,814	\$1,586,415	\$1,427,353	\$159,062	90.0%	90.6%	91.2%	95.1%
Housing Authority of the City of San Luis Obispo	Miscellaneous	\$1,591,826	\$16,364,739	\$11,734,754	\$4,629,985	71.7%	\$1,565,289	\$15,410,608	\$9,487,961	\$5,922,647	61.6%	60.9%	59.5%	59.9%
Housing Authority of the City of San Luis Obispo	PEPRA Miscellaneous	\$2,541,511	\$2,043,435	\$2,170,764	\$(127,329)	106.2%	\$1,955,089	\$1,411,354	\$1,282,786	\$128,568	90.9%	91.9%	92.2%	94.6%
Housing Authority of the City of South San Francisco	Miscellaneous	\$195,324	\$2,173,191	\$1,976,699	\$196,492	91.0%	\$348,078	\$1,859,232	\$1,462,982	\$396,250	78.7%	80.4%	80.7%	82.7%
Housing Authority of the City of South San Francisco	PEPRA Miscellaneous	\$54,600	\$566	\$635	\$(69)	112.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Housing Authority of the County of Butte	Miscellaneous	\$1,691,504	\$16,487,556	\$13,911,245	\$2,576,311	84.4%	\$1,641,082	\$15,383,890	\$11,347,116	\$4,036,774	73.8%	74.3%	74.0%	75.7%
Housing Authority of the County of Butte	PEPRA Miscellaneous	\$664,094	\$468,297	\$494,851	\$(26,554)	105.7%	\$581,838	\$319,358	\$292,906	\$26,452	91.7%	92.8%	94.7%	98.9%
Housing Authority of the County of Santa Cruz	Miscellaneous First Tier	\$1,961,746	\$35,895,116	\$29,579,738	\$6,315,378	82.4%	\$1,878,707	\$34,124,944	\$24,876,483	\$9,248,461	72.9%	74.3%	74.6%	76.7%
Housing Authority of the County of Santa Cruz	Miscellaneous Second Tier	\$701,442	\$3,435,834	\$3,271,300	\$164,534	95.2%	\$732,457	\$2,961,271	\$2,453,954	\$507,317	82.9%	83.6%	84.1%	85.6%
Housing Authority of the County of Santa Cruz	Miscellaneous Third Tier	\$246,709	\$433,289	\$457,541	\$(24,252)	105.6%	\$217,094	\$319,911	\$289,680	\$30,231	90.6%	90.9%	90.1%	92.5%
Housing Authority of the County of Santa Cruz	PEPRA Miscellaneous	\$1,036,388	\$888,564	\$960,245	\$(71,681)	108.1%	\$988,926	\$577,722	\$535,496	\$42,226	92.7%	92.7%	93.8%	97.9%
Hub Cities Consortium	Miscellaneous	\$521,271	\$11,509,873	\$8,317,342	\$3,192,531	72.3%	\$576,066	\$10,782,617	\$6,736,951	\$4,045,666	62.5%	60.4%	59.8%	62.1%
Hub Cities Consortium	PEPRA Miscellaneous	\$574,204	\$390,796	\$408,744	\$(17,948)	104.6%	\$508,235	\$246,788	\$220,928	\$25,860	89.5%	89.8%	90.0%	96.0%
Human Rights/Fair Housing Commission of the City and County of Sacramento	Miscellaneous	\$-	\$3,528,010	\$2,872,557	\$655,453	81.4%	\$-	\$3,424,409	\$2,443,913	\$980,496	71.4%	72.4%	72.2%	73.8%
Human Rights/Fair Housing Commission of the City and County of Sacramento	PEPRA Miscellaneous	\$-	\$27,038	\$27,496	\$(458)	101.7%	\$-	\$22,762	\$19,837	\$2,925	87.1%	85.5%	87.6%	85.5%
Humboldt Bay Fire Joint Powers Authority	Miscellaneous	\$-	\$1,620,710	\$1,175,391	\$445,319	72.5%	\$-	\$1,586,504	\$1,032,542	\$553,962	65.1%	67.5%	70.4%	N/A
Humboldt Bay Fire Joint Powers Authority	PEPRA Miscellaneous	\$259,415	\$168,594	\$178,803	\$(10,209)	106.1%	\$182,327	\$112,742	\$102,962	\$9,780	91.3%	91.1%	91.1%	94.1%
Humboldt Bay Fire Joint Powers Authority	PEPRA Safety Fire	\$1,170,646	\$1,162,620	\$1,236,139	\$(73,519)	106.3%	\$1,072,863	\$717,965	\$663,419	\$54,546	92.4%	93.0%	92.9%	94.7%
Humboldt Bay Fire Joint Powers Authority	Safety Fire First Tier	\$1,866,488	\$55,164,692	\$42,400,148	\$12,764,544	76.9%	\$1,791,254	\$51,759,074	\$34,788,573	\$16,970,501	67.2%	67.9%	67.3%	N/A



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

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Humboldt Bay Fire Joint Powers Authority	Safety Fire Second Tier	\$1,207,390	\$23,383,695	\$17,828,671	\$5,555,024	76.2%	\$1,226,364	\$21,895,970	\$14,669,260	\$7,226,710	67.0%	68.5%	68.5%	N/A
Humboldt Bay Harbor Recreation and Conservation District	Miscellaneous	\$146,617	\$5,208,711	\$4,357,583	\$851,128	83.7%	\$142,597	\$5,034,967	\$3,754,558	\$1,280,409	74.6%	75.9%	77.7%	79.3%
Humboldt Bay Harbor Recreation and Conservation District	PEPRA Miscellaneous	\$629,089	\$476,213	\$512,822	\$(36,609)	107.7%	\$578,738	\$286,405	\$266,545	\$19,860	93.1%	93.7%	91.0%	87.5%
Humboldt Bay Municipal Water District	Miscellaneous	\$1,501,335	\$15,105,066	\$12,554,979	\$2,550,087	83.1%	\$1,487,912	\$14,609,429	\$10,821,084	\$3,788,345	74.1%	75.5%	75.5%	76.5%
Humboldt Bay Municipal Water District	PEPRA Miscellaneous	\$731,229	\$616,558	\$659,281	\$(42,723)	106.9%	\$690,137	\$395,389	\$365,094	\$30,295	92.3%	93.1%	93.4%	95.9%
Humboldt Community Services District	Miscellaneous	\$876,552	\$13,365,366	\$10,758,912	\$2,606,454	80.5%	\$924,844	\$12,533,904	\$8,871,607	\$3,662,297	70.8%	71.9%	71.8%	73.4%
Humboldt Community Services District	PEPRA Miscellaneous	\$503,540	\$481,163	\$488,318	\$(7,155)	101.5%	\$218,709	\$381,220	\$336,388	\$44,832	88.2%	90.1%	91.4%	93.5%
Humboldt County Association of Governments	Miscellaneous	\$251,876	\$2,523,486	\$2,239,248	\$284,238	88.7%	\$371,451	\$2,468,060	\$1,960,878	\$507,182	79.5%	80.2%	80.4%	82.0%
Humboldt County Association of Governments	PEPRA Miscellaneous	\$173,985	\$21,274	\$23,771	\$(2,497)	111.7%	\$-	\$-	\$(75)	\$75	0.0%	99.1%	0.0%	0.0%
Humboldt State University Center Board of Directors	Miscellaneous	\$-	\$19,996,146	\$18,971,329	\$1,024,817	94.9%	\$748,123	\$20,017,867	\$17,091,656	\$2,926,211	85.4%	87.4%	88.6%	91.4%
Humboldt State University Center Board of Directors	PEPRA Miscellaneous	\$-	\$476,702	\$462,782	\$13,920	97.1%	\$795,833	\$568,422	\$505,093	\$63,329	88.9%	89.5%	90.5%	93.8%
Humboldt Transit Authority	Miscellaneous	\$1,166,273	\$12,018,204	\$10,341,508	\$1,676,696	86.0%	\$1,194,698	\$10,793,828	\$8,085,213	\$2,708,615	74.9%	76.2%	75.3%	77.0%
Humboldt Transit Authority	PEPRA Miscellaneous	\$1,180,473	\$1,305,886	\$1,356,201	\$(50,315)	103.9%	\$1,347,494	\$939,754	\$845,356	\$94,398	90.0%	90.7%	91.6%	95.0%
Humboldt Waste Management Authority	Miscellaneous	\$990,189	\$5,320,740	\$4,880,166	\$440,574	91.7%	\$985,253	\$4,621,369	\$3,689,207	\$932,162	79.8%	81.4%	81.9%	83.1%
Humboldt Waste Management Authority	PEPRA Miscellaneous	\$652,534	\$498,832	\$523,677	\$(24,845)	105.0%	\$639,172	\$332,120	\$299,664	\$32,456	90.2%	91.2%	90.6%	95.2%
Idyllwild Fire Protection District	Miscellaneous	\$-	\$21,910	\$120,246	\$(98,336)	548.8%	\$-	\$21,357	\$99,489	\$(78,132)	465.8%	453.4%	434.9%	424.1%
Idyllwild Fire Protection District	PEPRA Miscellaneous	\$37,152	\$14,938	\$16,547	\$(1,609)	110.8%	\$37,152	\$6,505	\$6,335	\$170	97.4%	N/A	N/A	N/A
Idyllwild Fire Protection District	PEPRA Safety Fire	\$383,079	\$541,195	\$571,110	\$(29,915)	105.5%	\$439,424	\$405,734	\$374,186	\$31,548	92.2%	91.7%	91.6%	95.5%
Idyllwild Fire Protection District	Safety	\$284,795	\$11,340,091	\$8,614,343	\$2,725,748	76.0%	\$279,912	\$11,075,962	\$7,508,485	\$3,567,477	67.8%	69.1%	70.0%	71.6%
Independent Cities Association, Inc.	Miscellaneous	\$-	\$165,698	\$131,501	\$34,197	79.4%	\$-	\$162,628	\$113,455	\$49,173	69.8%	70.9%	70.9%	72.6%
Indian Wells Valley Water District	Miscellaneous	\$1,866,616	\$16,262,614	\$13,746,299	\$2,516,315	84.5%	\$1,961,158	\$15,260,446	\$11,378,910	\$3,881,536	74.6%	76.1%	76.3%	78.5%
Indian Wells Valley Water District	PEPRA Miscellaneous	\$738,386	\$466,694	\$501,324	\$(34,630)	107.4%	\$538,192	\$302,791	\$282,355	\$20,436	93.3%	93.6%	80.3%	94.9%
Inland Empire Resource Conservation District	Miscellaneous	\$187,599	\$1,971,395	\$2,108,177	\$(136,782)	106.9%	\$183,768	\$1,825,686	\$1,738,506	\$87,180	95.2%	97.8%	98.8%	101.7%
Inland Empire Resource Conservation District	PEPRA Miscellaneous	\$921,683	\$548,358	\$578,929	\$(30,571)	105.6%	\$771,761	\$368,865	\$334,272	\$34,593	90.6%	91.5%	92.8%	96.9%
Intergovernmental Training and Development Center	Miscellaneous	\$389,004	\$4,224,961	\$3,376,565	\$848,396	79.9%	\$380,240	\$4,064,237	\$2,885,270	\$1,178,967	71.0%	72.4%	72.8%	74.1%
Intergovernmental Training and Development Center	PEPRA Miscellaneous	\$224,134	\$128,024	\$124,706	\$3,318	97.4%	\$113,752	\$88,142	\$70,952	\$17,190	80.5%	76.6%	90.6%	95.4%
Inverness Public Utility District	Miscellaneous	\$116,215	\$1,260,996	\$1,063,686	\$197,310	84.4%	\$107,009	\$1,251,317	\$949,018	\$302,299	75.8%	76.2%	76.0%	77.2%
Inverness Public Utility District	PEPRA Miscellaneous	\$168,583	\$150,946	\$165,607	\$(14,661)	109.7%	\$190,664	\$95,364	\$91,682	\$3,682	96.1%	97.3%	94.3%	99.7%
Inverness Public Utility District	PEPRA Safety Fire	\$-	\$7,833	\$8,360	\$(527)	106.7%	\$44,580	\$12,320	\$12,000	\$320	97.4%	N/A	N/A	N/A
Inverness Public Utility District	Safety	\$42,162	\$607,107	\$484,675	\$122,432	79.8%	\$64,810	\$598,937	\$430,533	\$168,404	71.9%	73.5%	75.2%	77.5%
Ironhouse Sanitary District	Miscellaneous	\$2,198,240	\$22,302,103	\$18,798,038	\$3,504,065	84.3%	\$2,165,426	\$21,211,590	\$15,834,785	\$5,376,805	74.7%	75.8%	75.4%	76.0%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Ironhouse Sanitary District	PEPRA Miscellaneous	\$790,564	\$877,470	\$925,187	\$(47,717)	105.4%	\$761,024	\$619,741	\$568,882	\$50,859	91.8%	92.6%	92.1%	94.8%
Isla Vista Recreation and Park District	Miscellaneous	\$216,196	\$3,769,941	\$3,262,664	\$507,277	86.5%	\$269,289	\$3,657,015	\$2,813,461	\$843,554	76.9%	78.1%	76.4%	77.8%
Isla Vista Recreation and Park District	PEPRA Miscellaneous	\$489,557	\$302,730	\$327,974	\$(25,244)	108.3%	\$340,446	\$126,848	\$115,898	\$10,950	91.4%	94.1%	93.6%	100.1%
Jackson Valley Irrigation District	Miscellaneous	\$91,392	\$244,545	\$219,728	\$24,817	89.9%	\$148,999	\$273,847	\$226,343	\$47,504	82.7%	83.1%	83.3%	85.1%
Jackson Valley Irrigation District	PEPRA Miscellaneous	\$99,701	\$106,810	\$112,687	\$(5,877)	105.5%	\$52,479	\$70,995	\$64,194	\$6,801	90.4%	91.4%	90.9%	93.2%
Jamestown Sanitary District	Miscellaneous	\$154,731	\$1,947,029	\$1,321,991	\$625,038	67.9%	\$144,040	\$1,904,633	\$1,153,270	\$751,363	60.6%	61.3%	61.9%	69.4%
Jamestown Sanitary District	PEPRA Miscellaneous	\$46,530	\$107,858	\$111,077	\$(3,219)	103.0%	\$127,362	\$83,295	\$73,663	\$9,632	88.4%	87.9%	87.5%	89.7%
Joshua Basin Water District	Miscellaneous	\$1,206,161	\$5,745,870	\$5,513,146	\$232,724	95.9%	\$1,431,596	\$4,522,649	\$3,725,413	\$797,236	82.4%	83.3%	83.4%	84.4%
Joshua Basin Water District	PEPRA Miscellaneous	\$565,198	\$601,784	\$630,128	\$(28,344)	104.7%	\$474,707	\$436,168	\$395,728	\$40,440	90.7%	91.5%	91.8%	92.2%
June Lake Public Utility District	Miscellaneous	\$225,382	\$5,202,536	\$4,080,717	\$1,121,819	78.4%	\$232,751	\$5,059,897	\$3,537,233	\$1,522,664	69.9%	71.5%	72.1%	74.0%
June Lake Public Utility District	PEPRA Miscellaneous	\$250,134	\$182,864	\$193,009	\$(10,145)	105.5%	\$239,798	\$124,850	\$111,948	\$12,902	89.7%	93.5%	94.3%	98.5%
Jurupa Area Recreation and Park District	Miscellaneous	\$330,491	\$3,004,115	\$2,613,390	\$390,725	87.0%	\$427,686	\$2,667,719	\$1,980,101	\$687,618	74.2%	77.2%	76.0%	76.4%
Jurupa Area Recreation and Park District	PEPRA Miscellaneous	\$532,236	\$666,218	\$704,413	\$(38,195)	105.7%	\$550,777	\$493,757	\$453,373	\$40,384	91.8%	92.9%	92.6%	95.4%
Jurupa Community Services District	Miscellaneous	\$8,110,460	\$60,067,736	\$54,771,929	\$5,295,807	91.2%	\$7,666,077	\$53,346,733	\$41,771,380	\$11,575,353	78.3%	78.0%	77.2%	77.8%
Jurupa Community Services District	PEPRA Miscellaneous	\$3,647,861	\$2,774,165	\$2,908,626	\$(134,461)	104.8%	\$3,684,717	\$2,017,905	\$1,823,296	\$194,609	90.4%	90.9%	91.0%	93.8%
Kaweah Delta Water Conservation District	Miscellaneous	\$1,026,345	\$8,639,618	\$8,624,374	\$15,244	99.8%	\$1,078,819	\$8,137,246	\$7,225,743	\$911,503	88.8%	91.2%	92.3%	95.1%
Kaweah Delta Water Conservation District	PEPRA Miscellaneous	\$509,929	\$534,703	\$556,732	\$(22,029)	104.1%	\$394,285	\$434,905	\$396,300	\$38,605	91.1%	92.5%	91.6%	93.5%
Kelseyville Fire Protection District	Miscellaneous	\$69,898	\$575,619	\$651,239	\$(75,620)	113.1%	\$65,908	\$512,770	\$517,323	\$(4,553)	100.9%	104.1%	105.1%	108.7%
Kelseyville Fire Protection District	PEPRA Miscellaneous	\$163,364	\$159,810	\$150,850	\$8,960	94.4%	\$219,425	\$151,779	\$126,831	\$24,948	83.6%	84.6%	88.7%	92.1%
Kelseyville Fire Protection District	PEPRA Safety Fire	\$247,594	\$236,846	\$248,307	\$(11,461)	104.8%	\$149,996	\$151,576	\$137,058	\$14,518	90.4%	89.1%	91.0%	96.1%
Kelseyville Fire Protection District	Safety	\$585,825	\$13,871,183	\$10,480,163	\$3,391,020	75.6%	\$649,632	\$13,385,123	\$8,982,121	\$4,403,002	67.1%	68.2%	68.5%	69.3%
Kensington Community Services District	PEPRA Safety Police	\$504,784	\$370,932	\$398,110	\$(27,178)	107.3%	\$285,020	\$216,403	\$201,239	\$15,164	93.0%	94.3%	93.9%	97.8%
Kensington Community Services District	Safety	\$447,595	\$16,039,748	\$17,271,149	\$(1,231,401)	107.7%	\$492,053	\$15,714,320	\$15,184,529	\$529,791	96.6%	70.3%	71.3%	72.6%
Kentfield Fire Protection District	Miscellaneous	\$-	\$413,802	\$255,047	\$158,755	61.6%	\$-	\$451,212	\$255,887	\$195,325	56.7%	57.8%	58.1%	60.4%
Kentfield Fire Protection District	Miscellaneous Second Tier	\$-	\$277,324	\$287,054	\$(9,730)	103.5%	\$92,493	\$229,044	\$207,774	\$21,270	90.7%	92.4%	92.3%	95.1%
Kentfield Fire Protection District	PEPRA Miscellaneous	\$70,284	\$13,547	\$15,153	\$(1,606)	111.9%	\$70,284	\$1,364	\$1,329	\$35	97.4%	N/A	N/A	N/A
Kentfield Fire Protection District	PEPRA Safety Fire	\$655,225	\$1,098,822	\$1,131,681	\$(32,859)	103.0%	\$649,631	\$859,527	\$776,194	\$83,333	90.3%	91.7%	92.5%	93.9%
Kentfield Fire Protection District	Safety	\$1,322,899	\$28,242,928	\$22,682,626	\$5,560,302	80.3%	\$1,313,350	\$27,500,191	\$19,827,413	\$7,672,778	72.1%	74.3%	74.8%	76.6%
Kenwood Fire Protection District	PEPRA Safety Fire	\$160,318	\$199,681	\$216,012	\$(16,331)	108.2%	\$152,781	\$119,473	\$113,095	\$6,378	94.7%	95.1%	93.3%	96.9%
Kenwood Fire Protection District	Safety	\$175,619	\$1,409,443	\$1,204,924	\$204,519	85.5%	\$160,205	\$1,328,540	\$1,008,788	\$319,752	75.9%	74.7%	76.4%	74.5%
Kern County Council of Governments	Miscellaneous	\$1,778,605	\$15,884,481	\$14,438,575	\$1,445,906	90.9%	\$1,716,163	\$14,717,154	\$11,505,847	\$3,211,307	78.2%	75.9%	74.5%	75.4%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

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Kern County Council of Governments	PEPRA Miscellaneous	\$39,173	\$30,680	\$33,693	\$(3,013)	109.8%	\$34,776	\$18,992	\$18,371	\$621	96.7%	101.4%	115.0%	117.4%
Kern County Law Library	Miscellaneous	\$-	\$707,271	\$1,311,010	\$(603,739)	185.4%	\$-	\$756,955	\$1,178,792	\$(421,837)	155.7%	149.1%	152.9%	159.3%
Kern County Law Library	PEPRA Miscellaneous	\$-	\$3,900	\$4,406	\$(506)	113.0%	\$-	\$3,679	\$3,125	\$554	84.9%	94.0%	97.3%	N/A
Kern County Local Agency Formation Commission	Miscellaneous	\$-	\$2,434,353	\$1,735,905	\$698,448	71.3%	\$-	\$2,388,495	\$1,500,818	\$887,677	62.8%	64.9%	66.9%	69.8%
Kern County Local Agency Formation Commission	PEPRA Miscellaneous	\$209,521	\$235,895	\$250,819	\$(14,924)	106.3%	\$253,410	\$176,081	\$163,219	\$12,862	92.7%	93.8%	95.1%	101.0%
Kern Health Systems	Miscellaneous	\$12,752,484	\$56,268,269	\$54,057,773	\$2,210,496	96.1%	\$12,700,823	\$48,401,041	\$39,243,643	\$9,157,398	81.1%	81.8%	81.8%	83.1%
Kern Health Systems	PEPRA Miscellaneous	\$21,512,637	\$19,913,643	\$20,666,490	\$(752,847)	103.8%	\$19,673,885	\$14,201,564	\$12,805,479	\$1,396,085	90.2%	91.0%	91.9%	94.8%
Kern River Valley Cemetery District	Miscellaneous	\$82,992	\$664,679	\$570,015	\$94,664	85.8%	\$96,720	\$663,866	\$512,821	\$151,045	77.2%	79.3%	79.5%	81.7%
Kern-Tulare Water District	Miscellaneous	\$540,206	\$4,357,513	\$3,749,762	\$607,751	86.1%	\$512,165	\$4,031,200	\$3,055,158	\$976,042	75.8%	77.2%	77.3%	79.0%
Kern-Tulare Water District	PEPRA Miscellaneous	\$339,749	\$185,023	\$193,514	\$(8,491)	104.6%	\$310,876	\$137,218	\$123,782	\$13,436	90.2%	92.3%	93.3%	98.6%
Kettleman City Community Services District	Miscellaneous	\$199,857	\$1,079,414	\$985,915	\$93,499	91.3%	\$175,881	\$890,618	\$696,835	\$193,783	78.2%	78.7%	79.0%	81.4%
Kings County Area Public Transit Agency	Miscellaneous	\$314,244	\$1,716,000	\$1,524,008	\$191,992	88.8%	\$327,426	\$1,558,680	\$1,213,656	\$345,024	77.9%	79.2%	78.4%	79.2%
Kings County Area Public Transit Agency	PEPRA Miscellaneous	\$115,242	\$66,072	\$67,565	\$(1,493)	102.3%	\$108,800	\$78,300	\$72,059	\$6,241	92.0%	76.4%	92.3%	94.9%
Kings County Association of Governments	Miscellaneous	\$287,602	\$1,401,113	\$1,438,315	\$(37,202)	102.7%	\$274,147	\$1,232,602	\$1,066,885	\$165,717	86.6%	87.9%	82.7%	84.1%
Kings County Association of Governments	PEPRA Miscellaneous	\$70,977	\$192,609	\$206,803	\$(14,194)	107.4%	\$136,375	\$125,875	\$117,351	\$8,524	93.2%	94.0%	94.2%	99.0%
Kings County In-Home Supportive Services Public Authority	Miscellaneous	\$-	\$262,417	\$174,952	\$87,465	66.7%	\$-	\$260,302	\$152,369	\$107,933	58.5%	60.4%	60.6%	83.5%
Kings County In-Home Supportive Services Public Authority	PEPRA Miscellaneous	\$-	\$44,272	\$45,107	\$(835)	101.9%	\$-	\$37,409	\$32,943	\$4,466	88.1%	83.5%	87.1%	96.3%
Kings Mosquito Abatement District	Miscellaneous	\$677,859	\$7,729,185	\$7,939,118	\$(209,933)	102.7%	\$697,574	\$7,351,803	\$6,897,399	\$454,404	93.8%	96.5%	97.4%	95.0%
Kings Mosquito Abatement District	PEPRA Miscellaneous	\$333,087	\$215,449	\$230,409	\$(14,960)	106.9%	\$321,119	\$140,464	\$129,965	\$10,499	92.5%	89.8%	91.5%	94.8%
Kings Waste and Recycling Authority	Miscellaneous	\$831,561	\$10,674,413	\$10,669,820	\$4,593	100.0%	\$889,873	\$10,005,900	\$8,912,406	\$1,093,494	89.1%	91.7%	92.7%	95.4%
Kings Waste and Recycling Authority	PEPRA Miscellaneous	\$210,618	\$154,724	\$160,681	\$(5,957)	103.9%	\$238,054	\$122,002	\$109,650	\$12,352	89.9%	89.6%	92.5%	96.4%
Kinneloa Irrigation District	Miscellaneous	\$317,038	\$1,775,281	\$1,536,786	\$238,495	86.6%	\$339,060	\$1,731,057	\$1,339,394	\$391,663	77.4%	79.1%	77.5%	79.3%
Kinneloa Irrigation District	PEPRA Miscellaneous	\$207,750	\$83,273	\$90,305	\$(7,032)	108.4%	\$91,520	\$43,345	\$40,484	\$2,861	93.4%	96.2%	97.3%	N/A
Kirkwood Meadows Public Utility District	Miscellaneous	\$884,678	\$5,504,530	\$4,855,650	\$648,880	88.2%	\$856,523	\$4,950,812	\$3,797,931	\$1,152,881	76.7%	77.0%	77.3%	77.6%
Kirkwood Meadows Public Utility District	PEPRA Miscellaneous	\$232,328	\$200,400	\$213,065	\$(12,665)	106.3%	\$237,362	\$102,671	\$91,397	\$11,274	89.0%	92.1%	90.7%	92.6%
Konocti County Water District	Miscellaneous	\$246,480	\$1,246,345	\$1,089,161	\$157,184	87.4%	\$228,405	\$1,178,008	\$910,966	\$267,042	77.3%	78.6%	78.8%	79.9%
Konocti County Water District	PEPRA Miscellaneous	\$175,839	\$153,628	\$161,001	\$(7,373)	104.8%	\$206,132	\$120,466	\$109,666	\$10,800	91.0%	90.3%	88.9%	94.9%
La Habra Heights County Water District	Miscellaneous	\$704,787	\$6,925,384	\$6,449,129	\$476,255	93.1%	\$715,769	\$6,601,430	\$5,469,329	\$1,132,101	82.9%	84.1%	84.7%	87.2%
La Habra Heights County Water District	PEPRA Miscellaneous	\$168,773	\$89,719	\$96,394	\$(6,675)	107.4%	\$176,358	\$50,390	\$46,383	\$4,007	92.0%	92.3%	93.1%	102.0%
La Puente Valley County Water District	Miscellaneous	\$653,490	\$4,995,962	\$4,529,426	\$466,536	90.7%	\$942,574	\$4,476,835	\$3,552,550	\$924,285	79.4%	80.4%	80.1%	81.7%
La Puente Valley County Water District	PEPRA Miscellaneous	\$391,494	\$279,828	\$295,478	\$(15,650)	105.6%	\$165,359	\$170,644	\$152,969	\$17,675	89.6%	91.3%	90.9%	93.5%

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Laguna Beach County Water District	Miscellaneous	\$3,097,426	\$31,345,973	\$26,097,538	\$5,248,435	83.3%	\$3,143,317	\$29,459,560	\$21,631,161	\$7,828,399	73.4%	74.2%	74.5%	77.0%
Laguna Beach County Water District	PEPRA Miscellaneous	\$976,969	\$857,605	\$890,379	\$(32,774)	103.8%	\$830,195	\$624,423	\$562,231	\$62,192	90.0%	91.3%	92.0%	94.8%
Lake Arrowhead Community Services District	Miscellaneous	\$2,297,348	\$38,470,688	\$35,574,823	\$2,895,865	92.5%	\$2,437,265	\$35,701,344	\$27,309,640	\$8,391,704	76.5%	72.7%	71.6%	73.1%
Lake Arrowhead Community Services District	Miscellaneous Second Tier	\$160,018	\$336,074	\$357,073	\$(20,999)	106.2%	\$218,985	\$274,188	\$255,235	\$18,953	93.1%	94.1%	96.4%	102.4%
Lake Arrowhead Community Services District	PEPRA Miscellaneous	\$2,014,590	\$2,012,339	\$2,108,484	\$(96,145)	104.8%	\$1,795,762	\$1,408,169	\$1,273,275	\$134,894	90.4%	90.8%	90.7%	93.6%
Lake County Fire Protection District	Miscellaneous	\$54,117	\$689,812	\$568,298	\$121,514	82.4%	\$47,694	\$664,642	\$481,873	\$182,769	72.5%	73.6%	72.9%	74.4%
Lake County Fire Protection District	PEPRA Miscellaneous	\$36,408	\$6,392	\$6,927	\$(535)	108.4%	\$35,921	\$6,776	\$6,578	\$198	97.1%	99.1%	N/A	N/A
Lake County Fire Protection District	PEPRA Safety Fire	\$574,093	\$653,829	\$677,235	\$(23,406)	103.6%	\$440,072	\$443,762	\$397,763	\$45,999	89.6%	89.6%	91.4%	96.4%
Lake County Fire Protection District	Safety Fire	\$917,947	\$15,270,694	\$12,517,077	\$2,753,617	82.0%	\$944,131	\$14,281,302	\$10,308,371	\$3,972,931	72.2%	72.9%	72.3%	72.7%
Lake County Vector Control District	Miscellaneous	\$546,714	\$7,581,423	\$5,969,427	\$1,611,996	78.7%	\$527,280	\$7,209,607	\$5,010,752	\$2,198,855	69.5%	69.8%	71.0%	72.3%
Lake County Vector Control District	PEPRA Miscellaneous	\$65,498	\$43,308	\$47,527	\$(4,219)	109.7%	\$62,379	\$28,256	\$26,322	\$1,934	93.2%	91.0%	88.8%	93.7%
Lake Don Pedro Community Services District	Miscellaneous	\$321,901	\$2,223,124	\$1,977,058	\$246,066	88.9%	\$305,629	\$2,034,550	\$1,590,115	\$444,435	78.2%	79.7%	79.9%	81.9%
Lake Don Pedro Community Services District	PEPRA Miscellaneous	\$53,872	\$32,954	\$36,227	\$(3,273)	109.9%	\$46,793	\$19,840	\$18,909	\$931	95.3%	88.5%	81.1%	90.2%
Lake Hemet Municipal Water District	Miscellaneous	\$2,799,804	\$43,550,323	\$34,154,934	\$9,395,389	78.4%	\$2,818,762	\$41,490,417	\$28,795,592	\$12,694,825	69.4%	71.1%	71.1%	73.7%
Lake Hemet Municipal Water District	Miscellaneous Second Tier	\$186,864	\$230,951	\$245,972	\$(15,021)	106.5%	\$181,028	\$170,198	\$158,036	\$12,162	92.9%	94.4%	94.5%	N/A
Lake Hemet Municipal Water District	PEPRA Miscellaneous	\$886,992	\$458,296	\$488,733	\$(30,437)	106.6%	\$797,398	\$263,419	\$239,167	\$24,252	90.8%	90.1%	91.4%	93.8%
Lake Oroville Area Public Utility District	Miscellaneous	\$64,376	\$3,713,123	\$2,417,912	\$1,295,211	65.1%	\$216,320	\$3,546,005	\$1,989,210	\$1,556,795	56.1%	58.7%	59.2%	61.0%
Lake Oroville Area Public Utility District	PEPRA Miscellaneous	\$327,477	\$190,467	\$207,000	\$(16,533)	108.7%	\$296,966	\$123,215	\$116,919	\$6,296	94.9%	95.4%	92.2%	96.8%
Lake Shastina Community Services District	Miscellaneous	\$288,049	\$3,646,535	\$2,966,859	\$679,676	81.4%	\$274,713	\$3,419,899	\$2,430,031	\$989,868	71.1%	68.9%	67.8%	67.3%
Lake Shastina Community Services District	PEPRA Miscellaneous	\$234,433	\$107,403	\$111,444	\$(4,041)	103.8%	\$157,241	\$80,549	\$71,798	\$8,751	89.1%	87.7%	82.1%	85.8%
Lake Shastina Community Services District	PEPRA Safety Fire	\$104,998	\$6,524	\$7,287	\$(763)	111.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lake Shastina Community Services District	PEPRA Safety Police	\$177,575	\$92,578	\$102,306	\$(9,728)	110.5%	\$170,431	\$35,218	\$34,303	\$915	97.4%	N/A	N/A	N/A
Lake Valley Fire Protection District	Miscellaneous	\$158,549	\$1,374,779	\$1,510,161	\$(135,382)	109.8%	\$152,053	\$1,290,606	\$932,025	\$358,581	72.2%	73.7%	73.8%	75.2%
Lake Valley Fire Protection District	PEPRA Miscellaneous	\$108,641	\$141,757	\$156,015	\$(14,258)	110.1%	\$98,597	\$98,516	\$90,446	\$8,070	91.8%	93.5%	93.0%	97.0%
Lake Valley Fire Protection District	PEPRA Safety Fire	\$945,511	\$1,525,867	\$1,669,544	\$(143,677)	109.4%	\$879,845	\$1,192,142	\$1,064,982	\$127,160	89.3%	90.8%	91.2%	93.6%
Lake Valley Fire Protection District	Safety	\$2,068,589	\$43,742,024	\$47,845,021	\$(4,102,997)	109.4%	\$1,993,748	\$41,627,976	\$30,114,408	\$11,513,568	72.3%	74.1%	74.6%	75.8%
Lakeport County Fire Protection District	Miscellaneous	\$-	\$641,307	\$569,840	\$71,467	88.9%	\$-	\$563,929	\$435,125	\$128,804	77.2%	79.3%	78.1%	79.2%
Lakeport County Fire Protection District	PEPRA Miscellaneous	\$55,131	\$23,627	\$26,096	\$(2,469)	110.4%	\$50,653	\$11,446	\$11,114	\$332	97.1%	99.1%	N/A	N/A
Lakeport County Fire Protection District	PEPRA Safety Fire	\$346,190	\$461,514	\$464,280	\$(2,766)	100.6%	\$136,004	\$339,440	\$294,691	\$44,749	86.8%	85.6%	89.7%	93.5%
Lakeport County Fire Protection District	Safety	\$414,566	\$8,639,916	\$6,986,993	\$1,652,923	80.9%	\$517,906	\$8,084,282	\$5,774,589	\$2,309,693	71.4%	73.1%	72.7%	75.8%
Lakeside Fire Protection District	Miscellaneous	\$204,740	\$3,042,567	\$2,475,000	\$567,567	81.3%	\$256,707	\$3,005,353	\$2,193,740	\$811,613	73.0%	74.8%	74.9%	74.3%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Lakeside Fire Protection District	PEPRA Miscellaneous	\$252,197	\$119,700	\$127,692	\$(7,992)	106.7%	\$103,595	\$78,105	\$71,646	\$6,459	91.7%	90.8%	92.8%	96.0%
Lakeside Fire Protection District	PEPRA Safety Fire	\$2,081,730	\$3,047,497	\$3,155,800	\$(108,303)	103.6%	\$1,893,448	\$2,207,005	\$1,990,713	\$216,292	90.2%	91.6%	92.7%	96.5%
Lakeside Fire Protection District	Safety	\$3,020,561	\$102,860,956	\$76,920,852	\$25,940,104	74.8%	\$2,804,944	\$98,930,999	\$65,936,771	\$32,994,228	66.6%	68.0%	68.3%	70.4%
Lakeside Water District	Miscellaneous	\$712,286	\$10,525,553	\$11,548,908	\$(1,023,355)	109.7%	\$671,908	\$10,162,950	\$7,554,052	\$2,608,898	74.3%	74.6%	74.4%	76.2%
Lakeside Water District	PEPRA Miscellaneous	\$160,098	\$111,392	\$122,561	\$(11,169)	110.0%	\$244,661	\$80,035	\$71,933	\$8,102	89.9%	91.9%	92.5%	97.7%
Lamont Public Utility District	Miscellaneous	\$310,945	\$703,589	\$696,765	\$6,824	99.0%	\$228,332	\$571,544	\$493,668	\$77,876	86.4%	88.0%	89.0%	93.9%
Lamont Public Utility District	PEPRA Miscellaneous	\$371,400	\$335,719	\$346,757	\$(11,038)	103.3%	\$477,248	\$274,981	\$247,080	\$27,901	89.9%	91.3%	92.5%	93.8%
Las Gallinas Valley Sanitary District of Marin County	Miscellaneous	\$1,515,190	\$15,266,047	\$12,463,435	\$2,802,612	81.6%	\$1,265,535	\$14,347,462	\$10,309,671	\$4,037,791	71.9%	73.3%	73.8%	75.0%
Las Gallinas Valley Sanitary District of Marin County	PEPRA Miscellaneous	\$1,142,442	\$1,156,656	\$1,191,667	\$(35,011)	103.0%	\$1,099,800	\$907,086	\$815,193	\$91,893	89.9%	91.6%	92.3%	95.1%
Lassen County Waterworks District No. 1	Miscellaneous	\$-	\$405,785	\$323,024	\$82,761	79.6%	\$-	\$400,283	\$284,821	\$115,462	71.2%	73.1%	73.6%	75.8%
Lassen County Waterworks District No. 1	PEPRA Miscellaneous	\$37,500	\$60,199	\$62,619	\$(2,420)	104.0%	\$37,500	\$47,373	\$42,674	\$4,699	90.1%	91.2%	90.8%	93.5%
League of California Cities	Miscellaneous	\$4,238,150	\$49,764,889	\$46,806,190	\$2,958,699	94.1%	\$4,057,325	\$45,960,944	\$38,146,116	\$7,814,828	83.0%	84.7%	78.1%	80.4%
League of California Cities	PEPRA Miscellaneous	\$2,840,065	\$2,094,504	\$2,301,929	\$(207,425)	109.9%	\$2,204,721	\$1,492,027	\$1,443,961	\$48,066	96.8%	89.8%	91.4%	94.9%
Leucadia Wastewater District	Miscellaneous	\$1,402,203	\$20,382,579	\$17,441,230	\$2,941,349	85.6%	\$1,518,808	\$19,105,554	\$14,118,897	\$4,986,657	73.9%	74.0%	74.0%	75.8%
Leucadia Wastewater District	PEPRA Miscellaneous	\$566,670	\$545,212	\$569,883	\$(24,671)	104.5%	\$535,682	\$377,975	\$340,792	\$37,183	90.2%	91.4%	91.9%	95.5%
Levee District No. 1 of Sutter County	Miscellaneous	\$153,608	\$439,127	\$407,382	\$31,745	92.8%	\$150,800	\$382,500	\$309,380	\$73,120	80.9%	79.8%	80.0%	81.7%
Levee District No. 1 of Sutter County	PEPRA Miscellaneous	\$46,384	\$20,709	\$22,942	\$(2,233)	110.8%	\$42,834	\$8,990	\$8,755	\$235	97.4%	N/A	N/A	N/A
Linda County Water District	Miscellaneous	\$364,764	\$8,964,149	\$9,358,176	\$(394,027)	104.4%	\$486,504	\$8,443,006	\$7,868,691	\$574,315	93.2%	96.1%	68.0%	68.4%
Linda County Water District	PEPRA Miscellaneous	\$724,509	\$505,971	\$555,195	\$(49,224)	109.7%	\$617,495	\$323,265	\$304,276	\$18,989	94.1%	96.3%	92.5%	97.2%
Linda Fire Protection District	Miscellaneous	\$83,496	\$638,610	\$621,904	\$16,706	97.4%	\$78,647	\$577,069	\$480,494	\$96,575	83.3%	84.2%	84.6%	86.6%
Linda Fire Protection District	PEPRA Miscellaneous	\$53,800	\$26,799	\$29,545	\$(2,746)	110.2%	\$48,746	\$14,033	\$13,612	\$421	97.0%	99.1%	N/A	N/A
Linda Fire Protection District	PEPRA Safety Fire	\$504,028	\$211,188	\$225,712	\$(14,524)	106.9%	\$258,139	\$158,159	\$148,807	\$9,352	94.1%	92.6%	92.5%	96.7%
Linda Fire Protection District	Safety	\$680,872	\$9,663,723	\$9,077,438	\$586,285	93.9%	\$785,713	\$8,805,836	\$7,042,399	\$1,763,437	80.0%	80.6%	80.9%	81.1%
Linden-Peters Rural County Fire Protection District	Miscellaneous	\$-	\$70,237	\$76,711	\$(6,474)	109.2%	\$-	\$74,170	\$61,832	\$12,338	83.4%	81.8%	80.1%	81.3%
Linden-Peters Rural County Fire Protection District	PEPRA Miscellaneous	\$-	\$-	\$38	\$(38)	0.0%	\$-	\$-	\$31	\$(31)	0.0%	0.0%	0.0%	92.3%
Linden-Peters Rural County Fire Protection District	PEPRA Safety Fire	\$229,155	\$281,071	\$308,425	\$(27,354)	109.7%	\$215,608	\$187,518	\$169,497	\$18,021	90.4%	90.3%	89.9%	92.5%
Linden-Peters Rural County Fire Protection District	Safety First Tier	\$674,593	\$10,954,872	\$12,000,168	\$(1,045,296)	109.5%	\$654,920	\$10,097,104	\$6,968,433	\$3,128,671	69.0%	70.2%	70.7%	72.2%
Linden-Peters Rural County Fire Protection District	Safety Second Tier	\$282,122	\$743,620	\$813,595	\$(69,975)	109.4%	\$274,869	\$585,022	\$520,047	\$64,975	88.9%	90.7%	91.7%	94.7%
Lindsay Strathmore Public Cemetery District	Miscellaneous	\$65,102	\$1,029,983	\$1,373,278	\$(343,295)	133.3%	\$60,320	\$952,451	\$1,130,456	\$(178,005)	118.7%	121.8%	122.8%	127.3%
Lindsay Strathmore Public Cemetery District	PEPRA Miscellaneous	\$79,048	\$63,986	\$68,300	\$(4,314)	106.7%	\$68,311	\$44,239	\$41,022	\$3,217	92.7%	94.8%	94.5%	98.0%
Little Lake Fire Protection District	Miscellaneous	\$-	\$272,346	\$265,255	\$7,091	97.4%	\$-	\$273,201	\$234,919	\$38,282	86.0%	87.2%	88.5%	91.5%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Little Lake Fire Protection District	PEPRA Miscellaneous	\$49,920	\$65,146	\$71,318	\$(6,172)	109.5%	\$45,760	\$45,273	\$42,508	\$2,765	93.9%	95.1%	93.6%	97.3%
Little Lake Fire Protection District	PEPRA Safety Fire	\$56,639	\$55,202	\$60,198	\$(4,996)	109.1%	\$53,942	\$38,753	\$35,755	\$2,998	92.3%	90.3%	92.7%	101.5%
Little Lake Fire Protection District	Safety	\$170,382	\$1,754,253	\$1,703,151	\$51,102	97.1%	\$162,302	\$1,621,464	\$1,394,519	\$226,945	86.0%	87.6%	88.6%	91.2%
Littlerock Creek Irrigation District	Miscellaneous	\$79,439	\$3,969,932	\$3,194,698	\$775,234	80.5%	\$65,601	\$3,764,295	\$2,675,221	\$1,089,074	71.1%	73.3%	74.1%	76.4%
Littlerock Creek Irrigation District	PEPRA Miscellaneous	\$370,804	\$215,896	\$220,062	\$(4,166)	101.9%	\$340,303	\$230,563	\$210,704	\$19,859	91.4%	93.0%	92.7%	94.3%
Live Oak Cemetery District	Miscellaneous	\$36,582	\$552,011	\$436,790	\$115,221	79.1%	\$80,288	\$585,739	\$427,785	\$157,954	73.0%	74.6%	75.1%	74.8%
Live Oak Cemetery District	PEPRA Miscellaneous	\$65,416	\$26,206	\$27,927	\$(1,721)	106.6%	\$37,440	\$13,673	\$12,253	\$1,420	89.6%	84.5%	93.7%	95.9%
Livermore/Amador Valley Transit Authority	Miscellaneous	\$550,347	\$6,444,823	\$5,540,428	\$904,395	86.0%	\$550,347	\$5,986,230	\$4,530,569	\$1,455,661	75.7%	77.1%	77.8%	79.5%
Livermore/Amador Valley Transit Authority	PEPRA Miscellaneous	\$952,802	\$881,787	\$905,618	\$(23,831)	102.7%	\$877,789	\$634,099	\$563,391	\$70,708	88.8%	89.9%	90.2%	93.2%
Local Agency Formation Commission of Monterey County	Miscellaneous	\$429,265	\$1,614,247	\$1,763,553	\$(149,306)	109.2%	\$426,466	\$1,484,729	\$1,433,848	\$50,881	96.6%	97.4%	98.6%	94.6%
Local Agency Formation Commission of Monterey County	PEPRA Miscellaneous	\$-	\$236,411	\$259,545	\$(23,134)	109.8%	\$118,094	\$177,484	\$171,433	\$6,051	96.6%	96.3%	97.9%	96.7%
Local Agency Formation Commission of Solano County	Miscellaneous	\$110,510	\$572,645	\$575,466	\$(2,821)	100.5%	\$87,032	\$434,185	\$375,652	\$58,533	86.5%	87.5%	85.5%	87.1%
Local Agency Formation Commission of Solano County	PEPRA Miscellaneous	\$236,268	\$161,716	\$175,388	\$(13,672)	108.5%	\$151,549	\$107,010	\$100,447	\$6,563	93.9%	96.2%	97.3%	N/A
Long Beach City College Associated Student Body Enterprises	Miscellaneous	\$-	\$8,653,153	\$6,424,668	\$2,228,485	74.2%	\$-	\$8,978,068	\$6,006,453	\$2,971,615	66.9%	68.9%	69.9%	69.2%
Long Beach State University, Associated Students	Miscellaneous First Tier	\$1,085,452	\$23,201,918	\$18,932,800	\$4,269,118	81.6%	\$1,259,137	\$22,118,628	\$15,934,915	\$6,183,713	72.0%	73.3%	73.8%	75.3%
Long Beach State University, Associated Students	Miscellaneous Second Tier	\$843,564	\$1,599,034	\$1,574,819	\$24,215	98.5%	\$834,516	\$1,258,524	\$1,072,464	\$186,060	85.2%	85.4%	85.5%	85.8%
Long Beach State University, Associated Students	PEPRA Miscellaneous	\$1,496,256	\$1,487,535	\$1,528,659	\$(41,124)	102.8%	\$1,630,711	\$1,142,431	\$1,023,435	\$118,996	89.6%	90.2%	91.5%	94.1%
Long Beach State University, Forty-Niner Shops, Inc.	Miscellaneous	\$1,839,877	\$28,006,681	\$25,195,615	\$2,811,066	90.0%	\$1,767,700	\$27,569,139	\$22,118,544	\$5,450,595	80.2%	79.3%	72.6%	73.7%
Long Beach State University, Forty-Niner Shops, Inc.	PEPRA Miscellaneous	\$919,158	\$1,368,389	\$1,367,751	\$638	100.0%	\$989,866	\$1,088,854	\$943,501	\$145,353	86.7%	89.7%	91.0%	94.6%
Los Alamos Community Services District	Miscellaneous	\$244,713	\$1,977,622	\$1,767,122	\$210,500	89.4%	\$288,146	\$1,968,786	\$1,580,758	\$388,028	80.3%	80.7%	79.8%	80.6%
Los Alamos Community Services District	PEPRA Miscellaneous	\$141,953	\$64,161	\$69,899	\$(5,738)	108.9%	\$110,001	\$34,575	\$32,704	\$1,871	94.6%	94.8%	85.7%	96.9%
Los Angeles Community College District	Safety	\$-	\$13,880,067	\$8,878,657	\$5,001,410	64.0%	\$-	\$14,134,044	\$8,107,298	\$6,026,746	57.4%	59.7%	62.1%	67.3%
Los Angeles County Area 'E' Civil Defense and Disaster Board	Miscellaneous	\$-	\$1,069,730	\$748,573	\$321,157	70.0%	\$-	\$1,099,226	\$693,778	\$405,448	63.1%	64.4%	65.2%	66.1%
Los Angeles County Area 'E' Civil Defense and Disaster Board	PEPRA Miscellaneous	\$57,824	\$52,119	\$55,904	\$(3,785)	107.3%	\$55,182	\$35,602	\$33,241	\$2,361	93.4%	89.2%	83.9%	86.5%
Los Angeles County Law Library	Miscellaneous	\$1,464,123	\$25,298,216	\$23,060,370	\$2,237,846	91.2%	\$1,570,095	\$25,366,342	\$20,752,841	\$4,613,501	81.8%	83.7%	84.7%	87.6%
Los Angeles County Law Library	PEPRA Miscellaneous	\$767,860	\$661,028	\$676,514	\$(15,486)	102.3%	\$885,401	\$529,983	\$473,418	\$56,565	89.3%	90.0%	90.7%	94.0%
Los Angeles County West Vector Control District	Miscellaneous	\$2,446,284	\$20,551,982	\$18,228,910	\$2,323,072	88.7%	\$2,466,300	\$18,254,150	\$14,101,954	\$4,152,196	77.3%	78.6%	78.6%	80.3%
Los Angeles County West Vector Control District	PEPRA Miscellaneous	\$1,324,581	\$935,684	\$997,824	\$(62,140)	106.6%	\$1,270,362	\$596,532	\$551,038	\$45,494	92.4%	93.3%	93.7%	97.9%
Los Angeles Memorial Coliseum Commission	Miscellaneous	\$-	\$11,556,481	\$8,644,444	\$2,912,037	74.8%	\$-	\$11,458,241	\$7,546,540	\$3,911,701	65.9%	68.9%	70.3%	73.4%
Los Angeles Regionalized Insurance Services Authority	Miscellaneous	\$-	\$537,021	\$402,288	\$134,733	74.9%	\$-	\$535,440	\$354,181	\$181,259	66.1%	67.2%	67.0%	68.9%
Los Gatos-Saratoga Department of Community Education and Recreation	Miscellaneous	\$682,788	\$9,374,574	\$7,971,742	\$1,402,832	85.0%	\$866,368	\$8,899,785	\$6,706,236	\$2,193,549	75.4%	77.6%	76.4%	76.8%



**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Los Gatos-Saratoga Department of Community Education and Recreation	PEPRA Miscellaneous	\$870,942	\$1,243,452	\$1,309,946	\$(66,494)	105.3%	\$1,515,806	\$1,127,626	\$1,022,261	\$105,365	90.7%	90.9%	90.5%	91.7%
Los Osos Community Services District	Miscellaneous	\$370,056	\$4,106,095	\$3,545,889	\$560,206	86.4%	\$382,272	\$3,794,416	\$2,871,587	\$922,829	75.7%	76.7%	76.6%	77.5%
Los Osos Community Services District	PEPRA Miscellaneous	\$392,556	\$384,922	\$396,045	\$(11,123)	102.9%	\$363,386	\$278,068	\$245,798	\$32,270	88.4%	88.1%	88.6%	92.1%
Los Osos Community Services District	PEPRA Safety Fire	\$29,264	\$85,264	\$87,882	\$(2,618)	103.1%	\$140,072	\$68,509	\$60,439	\$8,070	88.2%	91.4%	90.8%	82.9%
Los Osos Community Services District	Safety	\$-	\$1,880,578	\$1,494,268	\$386,310	79.5%	\$-	\$1,800,725	\$1,261,963	\$538,762	70.1%	71.2%	72.9%	75.1%
Lower Lake Cemetery District	Miscellaneous	\$39,612	\$464,516	\$421,231	\$43,285	90.7%	\$37,215	\$438,341	\$352,700	\$85,641	80.5%	81.2%	80.4%	81.7%
Lower Lake County Waterworks District No. 1	Miscellaneous	\$162,578	\$1,714,323	\$1,494,310	\$220,013	87.2%	\$89,389	\$1,604,057	\$1,234,311	\$369,746	76.9%	77.6%	78.5%	81.2%
Lower Lake County Waterworks District No. 1	PEPRA Miscellaneous	\$148,691	\$159,413	\$164,463	\$(5,050)	103.2%	\$168,041	\$129,941	\$116,118	\$13,823	89.4%	91.2%	93.3%	98.0%
Lower Tule River Irrigation District	Miscellaneous	\$1,314,249	\$15,208,023	\$12,569,291	\$2,638,732	82.6%	\$1,333,125	\$14,348,151	\$10,470,640	\$3,877,511	73.0%	74.6%	74.9%	76.5%
Lower Tule River Irrigation District	PEPRA Miscellaneous	\$606,675	\$342,856	\$362,047	\$(19,191)	105.6%	\$611,727	\$201,408	\$181,684	\$19,724	90.2%	92.6%	93.3%	95.3%
Madera Cemetery District	Miscellaneous	\$1,023,431	\$11,939,656	\$9,150,492	\$2,789,164	76.6%	\$978,670	\$11,552,214	\$7,842,039	\$3,710,175	67.9%	69.5%	70.6%	72.5%
Madera Cemetery District	PEPRA Miscellaneous	\$195,126	\$95,400	\$103,781	\$(8,381)	108.8%	\$185,515	\$60,946	\$57,514	\$3,432	94.4%	95.5%	92.5%	93.6%
Madera County Mosquito and Vector Control District	Miscellaneous	\$119,548	\$4,312,472	\$3,299,515	\$1,012,957	76.5%	\$208,035	\$4,403,802	\$3,072,922	\$1,330,880	69.8%	71.7%	72.2%	74.8%
Madera County Mosquito and Vector Control District	PEPRA Miscellaneous	\$373,105	\$238,242	\$256,015	\$(17,773)	107.5%	\$274,308	\$135,392	\$124,901	\$10,491	92.3%	94.9%	93.7%	96.8%
Main San Gabriel Basin Watermaster	Miscellaneous	\$779,668	\$7,112,491	\$6,086,259	\$1,026,232	85.6%	\$735,657	\$6,509,916	\$4,877,410	\$1,632,506	74.9%	76.0%	76.1%	77.7%
Main San Gabriel Basin Watermaster	PEPRA Miscellaneous	\$229,668	\$181,379	\$194,719	\$(13,340)	107.4%	\$212,217	\$115,531	\$107,409	\$8,122	93.0%	93.4%	91.3%	88.7%
Majestic Pines Community Services District	Miscellaneous	\$77,566	\$903,350	\$773,126	\$130,224	85.6%	\$79,606	\$871,360	\$664,288	\$207,072	76.2%	77.3%	77.3%	78.0%
Majestic Pines Community Services District	PEPRA Miscellaneous	\$103,521	\$58,013	\$59,507	\$(1,494)	102.6%	\$88,799	\$26,510	\$20,989	\$5,521	79.2%	90.7%	90.1%	93.1%
Mammoth Lakes Fire District	Miscellaneous	\$-	\$420,495	\$1,164,650	\$(744,155)	277.0%	\$-	\$413,918	\$979,868	\$(565,950)	236.7%	235.0%	251.4%	259.0%
Mammoth Lakes Fire District	PEPRA Miscellaneous	\$63,861	\$30,863	\$34,146	\$(3,283)	110.6%	\$61,580	\$14,405	\$14,019	\$386	97.3%	99.2%	N/A	N/A
Mammoth Lakes Fire District	PEPRA Safety Fire	\$281,628	\$375,722	\$396,045	\$(20,323)	105.4%	\$294,277	\$294,871	\$274,027	\$20,844	92.9%	93.5%	92.8%	96.5%
Mammoth Lakes Fire District	Safety	\$527,779	\$10,728,763	\$8,634,366	\$2,094,397	80.5%	\$543,910	\$10,128,367	\$7,228,194	\$2,900,173	71.4%	73.5%	74.1%	76.2%
Mammoth Lakes Mosquito Abatement District	Miscellaneous	\$-	\$172,058	\$134,461	\$37,597	78.1%	\$-	\$171,858	\$118,897	\$52,961	69.2%	70.5%	70.4%	72.5%
Management of Emeryville Services Authority	Miscellaneous First Tier	\$3,759,641	\$69,744,053	\$58,134,559	\$11,609,494	83.4%	\$4,102,810	\$66,412,099	\$49,290,766	\$17,121,333	74.2%	76.4%	77.7%	80.3%
Management of Emeryville Services Authority	Miscellaneous Second Tier	\$1,727,723	\$2,943,354	\$3,022,426	\$(79,072)	102.7%	\$1,701,101	\$2,454,963	\$2,218,670	\$236,293	90.4%	92.1%	92.7%	95.3%
Management of Emeryville Services Authority	PEPRA Miscellaneous	\$3,136,507	\$2,618,378	\$2,725,769	\$(107,391)	104.1%	\$2,880,814	\$1,811,906	\$1,633,300	\$178,606	90.1%	91.0%	91.6%	94.2%
March Joint Powers Authority	Miscellaneous	\$794,222	\$10,031,527	\$8,545,222	\$1,486,305	85.2%	\$902,606	\$9,426,042	\$7,097,719	\$2,328,323	75.3%	76.3%	75.4%	79.2%
March Joint Powers Authority	PEPRA Miscellaneous	\$694,424	\$536,976	\$570,092	\$(33,116)	106.2%	\$548,328	\$359,489	\$328,977	\$30,512	91.5%	92.7%	93.4%	97.3%
Marin Children and Families Commission	Miscellaneous	\$218,857	\$2,035,821	\$2,148,355	\$(112,534)	105.5%	\$371,204	\$1,819,532	\$1,705,288	\$114,244	93.7%	96.1%	79.0%	80.6%
Marin Children and Families Commission	PEPRA Miscellaneous	\$205,172	\$45,331	\$50,422	\$(5,091)	111.2%	\$78,000	\$10,538	\$10,066	\$472	95.5%	97.7%	81.1%	83.9%
Marin Community College District	PEPRA Safety School Police	\$352,735	\$618,434	\$636,760	\$(18,326)	103.0%	\$413,534	\$453,959	\$406,792	\$47,167	89.6%	90.7%	92.3%	95.0%

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Marin Community College District	Safety School Police	\$121,684	\$4,607,958	\$3,623,227	\$984,731	78.6%	\$149,177	\$4,433,728	\$3,110,726	\$1,323,002	70.2%	69.9%	69.1%	70.7%
Marin County Housing Authority	Miscellaneous	\$994,861	\$22,514,222	\$18,364,081	\$4,150,141	81.6%	\$1,106,976	\$22,762,524	\$16,808,593	\$5,953,931	73.8%	76.4%	77.8%	75.1%
Marin County Housing Authority	PEPRA Miscellaneous	\$1,899,682	\$1,689,087	\$1,791,740	\$(102,653)	106.1%	\$1,826,239	\$1,286,083	\$1,197,995	\$88,088	93.2%	95.4%	97.3%	92.8%
Marin County In-Home Supportive Services Public Authority	Miscellaneous	\$59,157	\$1,047,374	\$862,334	\$185,040	82.3%	\$52,071	\$1,005,261	\$723,935	\$281,326	72.0%	72.8%	73.0%	75.3%
Marin County In-Home Supportive Services Public Authority	PEPRA Miscellaneous	\$225,280	\$259,281	\$271,799	\$(12,518)	104.8%	\$331,973	\$197,227	\$179,102	\$18,125	90.8%	92.6%	94.0%	96.9%
Marina Coast Water District	Miscellaneous	\$2,713,538	\$20,493,562	\$17,878,153	\$2,615,409	87.2%	\$2,826,169	\$19,372,830	\$14,978,213	\$4,394,617	77.3%	79.3%	78.5%	80.9%
Marina Coast Water District	PEPRA Miscellaneous	\$1,448,317	\$661,517	\$691,626	\$(30,109)	104.6%	\$1,241,192	\$429,198	\$385,332	\$43,866	89.8%	89.8%	91.6%	96.2%
Marinwood Community Services District	Miscellaneous	\$268,126	\$4,120,938	\$3,271,422	\$849,516	79.4%	\$262,962	\$3,996,698	\$2,817,976	\$1,178,722	70.5%	73.5%	72.9%	75.3%
Marinwood Community Services District	PEPRA Miscellaneous	\$298,470	\$285,874	\$312,663	\$(26,789)	109.4%	\$328,237	\$211,566	\$191,903	\$19,663	90.7%	91.6%	92.2%	95.5%
Marinwood Community Services District	PEPRA Safety Fire	\$349,324	\$432,462	\$445,931	\$(13,469)	103.1%	\$345,372	\$310,275	\$277,851	\$32,424	89.5%	90.2%	91.5%	95.3%
Marinwood Community Services District	Safety First Tier	\$523,411	\$15,447,364	\$12,161,599	\$3,285,765	78.7%	\$506,596	\$14,577,564	\$10,094,854	\$4,482,710	69.2%	70.2%	70.1%	71.1%
Marinwood Community Services District	Safety Second Tier	\$-	\$89,907	\$90,787	\$(880)	101.0%	\$-	\$73,577	\$64,156	\$9,421	87.2%	89.0%	89.9%	92.3%
Mariposa Public Utility District	Miscellaneous	\$224,578	\$3,106,138	\$2,726,573	\$379,565	87.8%	\$347,052	\$2,790,369	\$2,137,007	\$653,362	76.6%	78.1%	78.4%	80.8%
Mariposa Public Utility District	PEPRA Miscellaneous	\$220,018	\$238,384	\$252,970	\$(14,586)	106.1%	\$188,300	\$146,487	\$132,712	\$13,775	90.6%	91.1%	91.1%	94.0%
Maxwell Public Utility District	Miscellaneous	\$81,500	\$889,399	\$708,244	\$181,155	79.6%	\$79,880	\$856,566	\$606,248	\$250,318	70.8%	72.8%	73.4%	74.8%
Maxwell Public Utility District	PEPRA Miscellaneous	\$31,200	\$6,774	\$7,148	\$(374)	105.5%	\$32,000	\$12,089	\$11,722	\$367	97.0%	99.1%	N/A	N/A
McCloud Community Services District	Miscellaneous	\$53,843	\$2,354,985	\$1,831,325	\$523,660	77.8%	\$44,077	\$2,328,073	\$1,634,143	\$693,930	70.2%	72.7%	74.1%	77.7%
McCloud Community Services District	PEPRA Miscellaneous	\$274,805	\$272,702	\$281,488	\$(8,786)	103.2%	\$309,811	\$245,251	\$223,666	\$21,585	91.2%	92.3%	92.4%	95.8%
McCloud Community Services District	Safety	\$-	\$-	\$(1,026)	\$1,026	0.0%	\$-	\$-	\$(1,986)	\$1,986	0.0%	0.0%	0.0%	0.0%
McFarland Recreation and Park District	Miscellaneous	\$213,726	\$3,186,603	\$2,349,906	\$836,697	73.7%	\$208,345	\$3,026,247	\$1,937,975	\$1,088,272	64.0%	63.7%	67.7%	68.7%
McFarland Recreation and Park District	PEPRA Miscellaneous	\$106,166	\$141,479	\$148,400	\$(6,921)	104.9%	\$112,867	\$105,585	\$95,795	\$9,790	90.7%	93.0%	93.5%	97.0%
McKinleyville Community Services District	Miscellaneous	\$878,968	\$9,879,806	\$8,177,432	\$1,702,374	82.8%	\$1,036,499	\$8,841,525	\$6,330,539	\$2,510,986	71.6%	73.3%	73.4%	77.4%
McKinleyville Community Services District	PEPRA Miscellaneous	\$541,041	\$323,577	\$336,938	\$(13,361)	104.1%	\$532,219	\$193,783	\$169,099	\$24,684	87.3%	88.8%	90.4%	93.2%
Meeks Bay Fire Protection District	Miscellaneous	\$93,957	\$736,535	\$661,141	\$75,394	89.8%	\$91,852	\$667,660	\$525,748	\$141,912	78.7%	79.2%	78.3%	79.2%
Meeks Bay Fire Protection District	PEPRA Miscellaneous	\$-	\$67	\$72	\$(5)	107.5%	\$-	\$63	\$61	\$2	96.8%	98.3%	84.9%	88.7%
Meeks Bay Fire Protection District	PEPRA Safety Fire	\$-	\$80,439	\$79,938	\$501	99.4%	\$-	\$73,195	\$63,365	\$9,830	86.6%	86.3%	86.8%	90.7%
Meeks Bay Fire Protection District	Safety	\$-	\$7,853,464	\$6,303,995	\$1,549,469	80.3%	\$-	\$7,490,798	\$5,326,232	\$2,164,566	71.1%	73.0%	73.8%	76.4%
Meeks Bay Fire Protection District	Safety Fire Second Tier	\$-	\$25,558	\$24,810	\$748	97.1%	\$-	\$20,679	\$16,902	\$3,777	81.7%	80.6%	80.3%	84.6%
Meiners Oaks County Water District	Miscellaneous	\$172,434	\$1,637,416	\$1,337,759	\$299,657	81.7%	\$204,899	\$1,696,502	\$1,265,851	\$430,651	74.6%	76.2%	77.2%	79.1%
Meiners Oaks County Water District	PEPRA Miscellaneous	\$228,042	\$163,139	\$174,051	\$(10,912)	106.7%	\$199,768	\$86,469	\$77,841	\$8,628	90.0%	86.2%	88.8%	90.8%
Mendocino City Community Services District	Miscellaneous	\$104,622	\$2,082,088	\$1,784,329	\$297,759	85.7%	\$97,789	\$2,024,901	\$1,549,393	\$475,508	76.5%	76.3%	75.1%	76.4%



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Mendocino City Community Services District	PEPRA Miscellaneous	\$128,138	\$18,544	\$20,557	\$(2,013)	110.9%	\$107,116	\$7,572	\$7,374	\$198	97.4%	N/A	N/A	N/A
Mendocino County Russian River Flood Control & Water Conservation Improvement Dt	Miscellaneous	\$-	\$295,930	\$274,001	\$21,929	92.6%	\$-	\$273,023	\$220,789	\$52,234	80.9%	80.9%	79.5%	80.5%
Mendocino County Russian River Flood Control & Water Conservation Improvement Dt	PEPRA Miscellaneous	\$109,165	\$109,871	\$118,254	\$(8,383)	107.6%	\$105,000	\$73,409	\$67,473	\$5,936	91.9%	92.1%	93.1%	97.0%
Mendocino Transit Authority	Miscellaneous	\$1,100,617	\$12,246,067	\$10,389,505	\$1,856,562	84.8%	\$1,231,141	\$11,383,465	\$8,531,188	\$2,852,277	74.9%	78.8%	80.0%	81.5%
Mendocino Transit Authority	PEPRA Miscellaneous	\$1,024,643	\$1,064,750	\$1,122,478	\$(57,728)	105.4%	\$1,147,296	\$812,346	\$744,439	\$67,907	91.6%	91.2%	92.3%	94.3%
Menlo Park Fire Protection District	Miscellaneous	\$2,211,695	\$14,389,266	\$12,518,200	\$1,871,066	87.0%	\$2,027,783	\$12,945,261	\$9,815,683	\$3,129,578	75.8%	76.3%	76.5%	77.1%
Menlo Park Fire Protection District	PEPRA Miscellaneous	\$1,097,073	\$908,375	\$952,846	\$(44,471)	104.9%	\$1,015,318	\$616,886	\$553,410	\$63,476	89.7%	91.4%	92.5%	95.3%
Menlo Park Fire Protection District	PEPRA Safety Fire	\$6,752,753	\$6,219,956	\$6,483,692	\$(263,736)	104.2%	\$5,521,871	\$4,335,877	\$3,922,100	\$413,777	90.5%	91.3%	92.4%	95.3%
Menlo Park Fire Protection District	Safety	\$12,079,486	\$250,855,315	\$231,228,156	\$19,627,159	92.2%	\$12,081,153	\$236,039,971	\$193,730,158	\$42,309,813	82.1%	81.0%	79.8%	80.7%
Merced County Housing Authority	Miscellaneous	\$878,256	\$23,317,753	\$24,280,686	\$(962,933)	104.1%	\$997,797	\$22,379,723	\$20,834,397	\$1,545,326	93.1%	95.9%	66.8%	68.5%
Merced County Housing Authority	PEPRA Miscellaneous	\$830,909	\$621,962	\$644,369	\$(22,407)	103.6%	\$753,031	\$413,428	\$366,795	\$46,633	88.7%	89.6%	91.3%	95.1%
Merced County Mosquito Abatement District	Miscellaneous	\$465,503	\$10,301,699	\$8,135,877	\$2,165,822	79.0%	\$524,512	\$10,059,321	\$7,020,391	\$3,038,930	69.8%	71.1%	71.3%	73.9%
Merced County Mosquito Abatement District	PEPRA Miscellaneous	\$411,368	\$129,844	\$140,235	\$(10,391)	108.0%	\$257,124	\$57,190	\$52,015	\$5,175	91.0%	88.7%	89.2%	97.9%
Mesa Water District	Miscellaneous	\$3,504,313	\$51,893,765	\$42,274,129	\$9,619,636	81.5%	\$3,492,186	\$49,216,642	\$35,439,555	\$13,777,087	72.0%	73.7%	74.0%	75.9%
Mesa Water District	PEPRA Miscellaneous	\$2,161,273	\$1,411,534	\$1,474,454	\$(62,920)	104.5%	\$1,773,887	\$937,245	\$842,630	\$94,615	89.9%	90.9%	91.3%	93.2%
Midpeninsula Regional Open Space District	Miscellaneous	\$9,131,178	\$87,933,757	\$80,482,517	\$7,451,240	91.5%	\$8,681,514	\$79,909,341	\$64,252,814	\$15,656,527	80.4%	81.9%	81.7%	83.3%
Midpeninsula Regional Open Space District	PEPRA Miscellaneous	\$8,644,456	\$6,355,935	\$6,822,833	\$(466,898)	107.3%	\$7,721,315	\$4,382,018	\$4,011,814	\$370,204	91.6%	91.9%	92.7%	95.6%
Mid-Peninsula Water District	Miscellaneous	\$1,404,829	\$10,169,171	\$11,170,102	\$(1,000,931)	109.8%	\$1,575,246	\$8,942,585	\$6,993,226	\$1,949,359	78.2%	78.3%	78.0%	78.1%
Mid-Peninsula Water District	PEPRA Miscellaneous	\$265,671	\$76,596	\$84,917	\$(8,321)	110.9%	\$159,921	\$28,686	\$27,870	\$816	97.2%	99.1%	N/A	N/A
Mid-Placer Public Schools Transportation Agency	Miscellaneous First Tier	\$32,913	\$7,242,020	\$5,358,516	\$1,883,504	74.0%	\$41,982	\$7,309,535	\$4,913,279	\$2,396,256	67.2%	69.6%	71.0%	74.0%
Mid-Placer Public Schools Transportation Agency	Miscellaneous Second Tier	\$495,803	\$5,243,287	\$4,553,650	\$689,637	86.8%	\$598,500	\$4,877,274	\$3,733,154	\$1,144,120	76.5%	78.5%	78.9%	80.6%
Mid-Placer Public Schools Transportation Agency	PEPRA Miscellaneous	\$537,522	\$765,301	\$790,221	\$(24,920)	103.3%	\$661,156	\$654,650	\$596,289	\$58,361	91.1%	92.3%	93.2%	95.5%
Midway City Sanitary District	Miscellaneous First Tier	\$1,277,362	\$18,164,306	\$19,836,711	\$(1,672,405)	109.2%	\$1,272,790	\$16,954,297	\$16,366,215	\$588,082	96.5%	96.3%	96.9%	99.3%
Midway City Sanitary District	Miscellaneous Second Tier	\$105,721	\$413,940	\$453,486	\$(39,546)	109.6%	\$106,784	\$341,405	\$329,304	\$12,101	96.5%	96.3%	90.2%	92.3%
Midway City Sanitary District	PEPRA Miscellaneous	\$530,269	\$425,527	\$468,372	\$(42,845)	110.1%	\$523,974	\$281,022	\$271,974	\$9,048	96.8%	96.4%	93.0%	96.2%
Midway Heights County Water District	Miscellaneous	\$183,654	\$625,482	\$582,229	\$43,253	93.1%	\$181,006	\$543,385	\$438,831	\$104,554	80.8%	79.5%	76.8%	76.8%
Midway Heights County Water District	PEPRA Miscellaneous	\$49,088	\$38,997	\$42,746	\$(3,749)	109.6%	\$48,277	\$26,301	\$24,497	\$1,804	93.1%	92.6%	91.9%	97.4%
Millview County Water District	Miscellaneous	\$-	\$1,099,391	\$953,644	\$145,747	86.7%	\$-	\$1,095,849	\$844,078	\$251,771	77.0%	77.8%	77.4%	78.9%
Minter Field Airport District	Miscellaneous	\$322,794	\$3,005,403	\$2,447,914	\$557,489	81.5%	\$368,261	\$2,897,020	\$2,096,587	\$800,433	72.4%	73.0%	72.9%	74.9%
Minter Field Airport District	PEPRA Miscellaneous	\$159,076	\$112,286	\$114,575	\$(2,289)	102.0%	\$140,770	\$67,504	\$56,171	\$11,333	83.2%	79.4%	91.6%	95.3%
Mission Springs Water District	Miscellaneous	\$2,570,479	\$27,149,462	\$21,944,755	\$5,204,707	80.8%	\$2,709,223	\$26,267,117	\$18,885,713	\$7,381,404	71.9%	71.6%	69.7%	69.7%

**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Mission Springs Water District	PEPRA Miscellaneous	\$1,315,683	\$797,637	\$852,372	\$(54,735)	106.9%	\$1,191,264	\$498,558	\$458,648	\$39,910	92.0%	93.0%	95.2%	97.0%
Mojave Air and Space Port	Miscellaneous	\$303,264	\$13,063,893	\$9,532,238	\$3,531,655	73.0%	\$560,600	\$13,152,016	\$8,621,377	\$4,530,639	65.6%	66.4%	66.0%	68.0%
Mojave Air and Space Port	PEPRA Miscellaneous	\$1,389,404	\$757,126	\$798,348	\$(41,222)	105.4%	\$915,096	\$578,601	\$531,674	\$46,927	91.9%	92.3%	92.6%	95.8%
Mojave Air and Space Port	PEPRA Safety Fire	\$-	\$18,358	\$19,765	\$(1,407)	107.7%	\$47,720	\$20,878	\$20,219	\$659	96.8%	98.4%	97.2%	N/A
Mojave Air and Space Port	Safety	\$-	\$1,572,494	\$1,022,211	\$550,283	65.0%	\$141,711	\$1,613,286	\$968,182	\$645,104	60.0%	60.4%	60.0%	63.5%
Mojave Water Agency	Miscellaneous	\$1,365,486	\$31,465,646	\$26,182,007	\$5,283,639	83.2%	\$1,739,646	\$29,295,457	\$21,402,606	\$7,892,851	73.1%	74.2%	74.3%	75.5%
Mojave Water Agency	Miscellaneous Second Tier	\$802,699	\$1,291,548	\$1,367,663	\$(76,115)	105.9%	\$741,206	\$937,176	\$866,180	\$70,996	92.4%	93.6%	94.0%	96.5%
Mojave Water Agency	PEPRA Miscellaneous	\$1,480,384	\$1,039,851	\$1,102,829	\$(62,978)	106.1%	\$823,737	\$649,563	\$592,979	\$56,584	91.3%	92.2%	93.0%	96.3%
Mokelumne Rural Fire District	PEPRA Safety Fire	\$289,352	\$277,384	\$290,315	\$(12,931)	104.7%	\$222,625	\$187,277	\$169,891	\$17,386	90.7%	91.9%	92.2%	97.9%
Mokelumne Rural Fire District	Safety	\$395,057	\$3,422,495	\$2,922,132	\$500,363	85.4%	\$362,144	\$3,331,480	\$2,553,155	\$778,325	76.6%	77.5%	77.4%	78.8%
Monte Vista County Water District	Miscellaneous	\$1,807,402	\$30,091,648	\$25,185,404	\$4,906,244	83.7%	\$1,968,930	\$27,579,307	\$20,156,868	\$7,422,439	73.1%	73.4%	73.5%	74.7%
Monte Vista County Water District	PEPRA Miscellaneous	\$1,257,397	\$628,699	\$671,967	\$(43,268)	106.9%	\$912,938	\$346,674	\$314,854	\$31,820	90.8%	90.3%	89.7%	92.8%
Montecito Fire Protection District	Miscellaneous	\$754,881	\$11,757,955	\$11,862,405	\$(104,450)	100.9%	\$717,441	\$11,308,063	\$8,475,249	\$2,832,814	74.9%	76.1%	75.7%	76.7%
Montecito Fire Protection District	PEPRA Miscellaneous	\$126,287	\$42,934	\$42,361	\$573	98.7%	\$-	\$35,970	\$30,233	\$5,737	84.1%	88.2%	95.7%	95.9%
Montecito Fire Protection District	PEPRA Safety Fire	\$1,999,396	\$1,723,615	\$1,801,918	\$(78,303)	104.5%	\$1,509,445	\$1,168,344	\$1,064,416	\$103,928	91.1%	91.7%	92.1%	94.5%
Montecito Fire Protection District	Safety	\$5,666,235	\$106,502,388	\$105,733,688	\$768,700	99.3%	\$5,385,605	\$100,552,432	\$75,093,499	\$25,458,933	74.7%	75.7%	75.0%	76.2%
Montecito Sanitary District of Santa Barbara County	Miscellaneous	\$1,085,400	\$10,659,108	\$8,712,753	\$1,946,355	81.7%	\$1,612,335	\$10,142,618	\$7,340,064	\$2,802,554	72.4%	73.8%	74.3%	76.3%
Montecito Sanitary District of Santa Barbara County	PEPRA Miscellaneous	\$550,351	\$236,229	\$251,136	\$(14,907)	106.3%	\$314,923	\$137,547	\$124,320	\$13,227	90.4%	92.8%	93.0%	96.4%
Montecito Water District	Miscellaneous	\$1,489,662	\$21,416,483	\$17,358,233	\$4,058,250	81.1%	\$1,437,707	\$20,272,176	\$14,508,315	\$5,763,861	71.6%	73.0%	73.7%	75.9%
Montecito Water District	PEPRA Miscellaneous	\$1,088,260	\$813,931	\$842,767	\$(28,836)	103.5%	\$1,072,939	\$590,149	\$531,137	\$59,012	90.0%	91.5%	93.0%	95.9%
Monterey Bay Unified Air Pollution Control District	Miscellaneous	\$1,792,753	\$35,504,396	\$28,707,911	\$6,796,485	80.9%	\$1,885,681	\$34,453,296	\$24,844,497	\$9,608,799	72.1%	74.0%	74.7%	76.9%
Monterey Bay Unified Air Pollution Control District	PEPRA Miscellaneous	\$1,168,861	\$1,096,541	\$1,146,749	\$(50,208)	104.6%	\$1,135,701	\$781,425	\$709,249	\$72,176	90.8%	91.7%	92.4%	94.9%
Monterey County Regional Fire Protection District	Miscellaneous	\$47,132	\$817,221	\$883,681	\$(66,460)	108.1%	\$46,158	\$800,305	\$773,367	\$26,938	96.6%	70.4%	71.0%	73.0%
Monterey County Regional Fire Protection District	PEPRA Miscellaneous	\$131,111	\$119,671	\$131,231	\$(11,560)	109.7%	\$124,979	\$78,130	\$73,602	\$4,528	94.2%	95.3%	93.9%	96.8%
Monterey County Regional Fire Protection District	PEPRA Safety Fire	\$1,908,891	\$1,899,776	\$2,038,577	\$(138,801)	107.3%	\$1,622,552	\$1,235,073	\$1,123,997	\$111,076	91.0%	92.0%	92.7%	95.6%
Monterey County Regional Fire Protection District	Safety	\$5,256,774	\$85,317,454	\$92,014,444	\$(6,696,990)	107.8%	\$5,407,401	\$79,328,033	\$76,630,230	\$2,697,803	96.6%	73.9%	73.3%	75.1%
Monterey County Water Resources Agency	Miscellaneous	\$2,172,157	\$35,679,141	\$28,699,931	\$6,979,210	80.4%	\$2,222,069	\$34,667,637	\$24,833,148	\$9,834,489	71.6%	73.2%	73.3%	75.4%
Monterey County Water Resources Agency	PEPRA Miscellaneous	\$1,125,742	\$1,008,384	\$1,039,671	\$(31,287)	103.1%	\$711,728	\$729,719	\$650,141	\$79,578	89.1%	91.3%	91.5%	93.7%
Monterey One Water	Miscellaneous	\$3,837,282	\$108,206,561	\$88,629,081	\$19,577,480	81.9%	\$4,657,490	\$103,407,670	\$75,058,189	\$28,349,481	72.6%	74.2%	74.6%	76.3%
Monterey One Water	Miscellaneous Second Tier	\$1,337,244	\$1,985,114	\$2,091,400	\$(106,286)	105.4%	\$1,093,875	\$1,500,272	\$1,383,060	\$117,212	92.2%	93.9%	94.2%	97.6%
Monterey One Water	PEPRA Miscellaneous	\$4,697,270	\$3,414,363	\$3,593,748	\$(179,385)	105.3%	\$4,055,521	\$2,356,952	\$2,154,129	\$202,823	91.4%	92.3%	92.6%	95.7%



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Monterey Peninsula Airport District	Miscellaneous	\$634,431	\$11,011,954	\$8,957,557	\$2,054,397	81.3%	\$679,534	\$10,539,049	\$7,606,128	\$2,932,921	72.2%	73.9%	74.3%	76.4%
Monterey Peninsula Airport District	PEPRA Miscellaneous	\$923,845	\$1,151,316	\$1,184,911	\$(33,595)	102.9%	\$881,395	\$882,644	\$790,034	\$92,610	89.5%	91.7%	92.3%	95.3%
Monterey Peninsula Airport District	PEPRA Safety Police	\$-	\$173,886	\$154,653	\$19,233	88.9%	\$-	\$159,267	\$124,237	\$35,030	78.0%	81.9%	89.8%	91.7%
Monterey Peninsula Airport District	Safety Fire	\$-	\$16,205,544	\$12,107,521	\$4,098,023	74.7%	\$-	\$15,764,364	\$10,474,895	\$5,289,469	66.4%	68.2%	68.5%	70.4%
Monterey Peninsula Airport District	Safety Police	\$-	\$10,095,380	\$8,052,286	\$2,043,094	79.8%	\$-	\$9,769,193	\$6,975,383	\$2,793,810	71.4%	73.7%	72.1%	74.1%
Monterey Peninsula Regional Park District	Miscellaneous	\$973,396	\$11,035,579	\$12,086,370	\$(1,050,791)	109.5%	\$973,396	\$11,264,285	\$8,606,266	\$2,658,019	76.4%	72.9%	68.8%	69.6%
Monterey Peninsula Regional Park District	PEPRA Miscellaneous	\$401,823	\$417,817	\$457,573	\$(39,756)	109.5%	\$291,545	\$348,910	\$337,395	\$11,515	96.7%	96.4%	97.5%	93.3%
Monterey Peninsula Water Management District	Miscellaneous	\$1,644,678	\$24,961,521	\$20,432,917	\$4,528,604	81.9%	\$1,664,123	\$23,433,133	\$16,864,231	\$6,568,902	72.0%	73.3%	73.0%	73.3%
Monterey Peninsula Water Management District	PEPRA Miscellaneous	\$799,378	\$503,960	\$530,406	\$(26,446)	105.2%	\$682,817	\$355,870	\$325,002	\$30,868	91.3%	92.2%	94.5%	98.2%
Montezuma Fire Protection District	PEPRA Safety Fire	\$243,635	\$243,511	\$248,316	\$(4,805)	102.0%	\$205,269	\$141,457	\$119,834	\$21,623	84.7%	90.1%	89.5%	92.2%
Montezuma Fire Protection District	Safety	\$293,979	\$6,226,495	\$4,860,620	\$1,365,875	78.1%	\$311,332	\$5,749,628	\$3,901,428	\$1,848,200	67.9%	68.8%	67.9%	68.0%
Morongo Basin Transit Authority	Miscellaneous	\$778,866	\$5,197,453	\$4,482,899	\$714,554	86.3%	\$795,912	\$5,002,836	\$3,841,636	\$1,161,200	76.8%	77.7%	78.3%	79.3%
Morongo Basin Transit Authority	PEPRA Miscellaneous	\$939,801	\$1,052,599	\$1,113,290	\$(60,691)	105.8%	\$877,966	\$752,395	\$693,084	\$59,311	92.1%	92.7%	93.3%	96.3%
Mother Lode Job Training Agency	Miscellaneous	\$302,224	\$10,320,911	\$8,291,832	\$2,029,079	80.3%	\$330,288	\$9,956,083	\$7,105,514	\$2,850,569	71.4%	73.2%	73.8%	76.3%
Mother Lode Job Training Agency	PEPRA Miscellaneous	\$814,027	\$642,233	\$678,010	\$(35,777)	105.6%	\$712,585	\$461,257	\$424,386	\$36,871	92.0%	92.8%	93.8%	96.4%
Moulton-Niguel Water District	Miscellaneous First Tier	\$4,091,251	\$94,254,491	\$75,379,584	\$18,874,907	80.0%	\$4,265,893	\$92,169,434	\$65,919,594	\$26,249,840	71.5%	72.8%	73.4%	75.6%
Moulton-Niguel Water District	Miscellaneous Second Tier	\$3,622,199	\$6,832,658	\$7,028,609	\$(195,951)	102.9%	\$3,645,704	\$5,293,645	\$4,758,348	\$535,297	89.9%	90.8%	90.6%	92.4%
Moulton-Niguel Water District	PEPRA Miscellaneous	\$7,362,564	\$5,803,561	\$6,057,520	\$(253,959)	104.4%	\$6,331,472	\$4,078,786	\$3,686,057	\$392,729	90.4%	90.9%	91.6%	94.4%
Mountains Recreation and Conservation Authority	Miscellaneous	\$3,878,123	\$27,444,213	\$24,891,321	\$2,552,892	90.7%	\$4,009,913	\$24,892,415	\$19,807,252	\$5,085,163	79.6%	80.4%	79.9%	81.2%
Mountains Recreation and Conservation Authority	PEPRA Miscellaneous	\$2,421,718	\$1,800,141	\$1,848,888	\$(48,747)	102.7%	\$2,523,202	\$1,292,196	\$1,143,575	\$148,621	88.5%	89.6%	90.7%	94.2%
Mountain-Valley Library System	Miscellaneous	\$-	\$1,030,086	\$1,122,472	\$(92,386)	109.0%	\$-	\$1,031,547	\$1,003,858	\$27,689	97.3%	69.4%	69.5%	71.5%
Mt. San Antonio College Auxiliary Services	Miscellaneous	\$403,382	\$15,132,607	\$11,619,348	\$3,513,259	76.8%	\$400,263	\$14,877,381	\$10,193,288	\$4,684,093	68.5%	70.3%	70.4%	72.5%
Mt. San Antonio College Auxiliary Services	PEPRA Miscellaneous	\$-	\$5,476	\$5,699	\$(223)	104.1%	\$-	\$5,166	\$4,750	\$416	91.9%	87.9%	86.8%	97.0%
MT. View Sanitary District of Contra Costa County	Miscellaneous	\$1,239,392	\$16,762,900	\$14,036,652	\$2,726,248	83.7%	\$1,425,093	\$16,290,068	\$12,164,232	\$4,125,836	74.7%	74.8%	73.5%	73.5%
MT. View Sanitary District of Contra Costa County	PEPRA Miscellaneous	\$773,974	\$248,568	\$272,990	\$(24,422)	109.8%	\$342,387	\$107,732	\$102,556	\$5,176	95.2%	95.1%	95.7%	102.0%
Municipal Pooling Authority	Miscellaneous	\$883,504	\$11,945,171	\$10,393,416	\$1,551,755	87.0%	\$947,984	\$11,136,921	\$8,524,202	\$2,612,719	76.5%	77.0%	84.3%	86.1%
Municipal Pooling Authority	PEPRA Miscellaneous	\$1,090,959	\$1,213,434	\$1,255,719	\$(42,285)	103.5%	\$1,035,647	\$1,023,201	\$934,405	\$88,796	91.3%	92.3%	92.3%	94.1%
Municipal Water District of Orange County	Miscellaneous	\$2,565,921	\$16,610,967	\$14,899,590	\$1,711,377	89.7%	\$2,660,274	\$14,522,790	\$11,309,200	\$3,213,590	77.9%	78.9%	79.0%	80.1%
Municipal Water District of Orange County	PEPRA Miscellaneous	\$1,564,455	\$1,389,347	\$1,445,130	\$(55,783)	104.0%	\$1,413,501	\$988,167	\$889,718	\$98,449	90.0%	90.8%	91.5%	94.6%
Murphys Sanitary District	Miscellaneous	\$162,573	\$924,553	\$812,523	\$112,030	87.9%	\$151,799	\$838,383	\$638,733	\$199,650	76.2%	76.4%	77.5%	79.4%
Murphys Sanitary District	PEPRA Miscellaneous	\$103,459	\$110,192	\$117,535	\$(7,343)	106.7%	\$106,912	\$89,479	\$83,800	\$5,679	93.7%	93.0%	93.0%	94.5%

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Murrieta Fire Protection District	Miscellaneous	\$-	\$1,894,623	\$1,589,568	\$305,055	83.9%	\$-	\$1,741,114	\$1,254,720	\$486,394	72.1%	72.3%	70.9%	71.1%
Murrieta Fire Protection District	PEPRA Safety Fire	\$2,208,085	\$1,481,191	\$1,573,572	\$(92,381)	106.2%	\$1,408,096	\$899,667	\$822,385	\$77,282	91.4%	90.3%	91.5%	95.7%
Murrieta Fire Protection District	Safety	\$5,047,767	\$62,796,445	\$54,426,725	\$8,369,720	86.7%	\$5,146,458	\$57,115,703	\$43,212,114	\$13,903,589	75.7%	74.1%	73.7%	75.0%
Murrieta Valley Cemetery District	Miscellaneous	\$-	\$200,231	\$136,679	\$63,552	68.3%	\$24,509	\$263,028	\$185,870	\$77,158	70.7%	72.8%	72.2%	72.8%
Murrieta Valley Cemetery District	PEPRA Miscellaneous	\$182,263	\$242,030	\$255,760	\$(13,730)	105.7%	\$170,342	\$175,794	\$160,960	\$14,834	91.6%	93.1%	93.2%	96.4%
Napa County Mosquito Abatement District	Miscellaneous	\$498,810	\$7,847,926	\$9,368,813	\$(1,520,887)	119.4%	\$473,892	\$7,548,660	\$8,010,821	\$(462,161)	106.1%	107.3%	99.0%	94.8%
Napa County Mosquito Abatement District	PEPRA Miscellaneous	\$259,122	\$345,885	\$473,184	\$(127,299)	136.8%	\$379,389	\$254,073	\$237,410	\$16,663	93.4%	94.2%	93.9%	96.4%
Napa County Resource Conservation District	Miscellaneous	\$372,683	\$4,162,973	\$3,703,181	\$459,792	89.0%	\$470,183	\$3,807,601	\$2,975,700	\$831,901	78.2%	79.4%	79.8%	82.1%
Napa County Resource Conservation District	PEPRA Miscellaneous	\$633,680	\$297,481	\$320,712	\$(23,231)	107.8%	\$490,319	\$175,251	\$163,192	\$12,059	93.1%	89.2%	91.8%	95.8%
Napa Sanitation District	Miscellaneous First Tier	\$3,296,237	\$51,429,549	\$41,209,561	\$10,219,988	80.1%	\$3,140,045	\$48,706,542	\$34,397,673	\$14,308,869	70.6%	70.4%	68.7%	69.1%
Napa Sanitation District	Miscellaneous Second Tier	\$783,634	\$2,506,993	\$2,522,517	\$(15,524)	100.6%	\$719,923	\$2,024,225	\$1,769,610	\$254,615	87.4%	88.6%	88.6%	90.3%
Napa Sanitation District	PEPRA Miscellaneous	\$1,259,034	\$941,136	\$990,292	\$(49,156)	105.2%	\$1,097,832	\$628,459	\$570,844	\$57,615	90.8%	91.5%	92.1%	96.0%
Napa Valley Transportation Authority	Miscellaneous First Tier	\$462,483	\$3,404,727	\$2,853,870	\$550,857	83.8%	\$585,142	\$2,925,417	\$2,108,516	\$816,901	72.1%	73.1%	73.1%	83.3%
Napa Valley Transportation Authority	Miscellaneous Second Tier	\$329,135	\$896,493	\$904,427	\$(7,934)	100.9%	\$303,763	\$754,591	\$667,934	\$86,657	88.5%	90.3%	90.4%	92.3%
Napa Valley Transportation Authority	PEPRA Miscellaneous	\$777,184	\$764,388	\$801,720	\$(37,332)	104.9%	\$643,352	\$555,728	\$506,119	\$49,609	91.1%	92.5%	93.4%	95.8%
National Orange Show	Miscellaneous	\$589,940	\$3,829,619	\$3,319,818	\$509,801	86.7%	\$793,827	\$3,975,719	\$3,132,198	\$843,521	78.8%	80.4%	81.1%	84.1%
National Orange Show	PEPRA Miscellaneous	\$338,041	\$466,114	\$453,382	\$12,732	97.3%	\$759,654	\$512,842	\$450,182	\$62,660	87.8%	89.2%	92.0%	95.2%
Natomas Fire Protection District	Miscellaneous	\$-	\$13,320	\$348,891	\$(335,571)	2619.3%	\$-	\$14,156	\$286,887	\$(272,731)	2026.6%	1896.7%	1747.2%	1642.0%
Natomas Fire Protection District	Safety	\$-	\$582,369	\$2,674,976	\$(2,092,607)	459.3%	\$-	\$912,850	\$2,568,305	\$(1,655,455)	281.4%	270.8%	260.9%	254.9%
Nevada Cemetery District	Miscellaneous	\$129,397	\$1,516,364	\$1,329,325	\$187,039	87.7%	\$125,299	\$1,459,503	\$1,124,241	\$335,262	77.0%	77.9%	78.1%	79.8%
Nevada Cemetery District	PEPRA Miscellaneous	\$97,760	\$105,425	\$115,554	\$(10,129)	109.6%	\$90,563	\$70,867	\$66,684	\$4,183	94.1%	95.6%	93.8%	96.9%
Nevada County Consolidated Fire District	Miscellaneous	\$83,870	\$1,542,742	\$1,273,212	\$269,530	82.5%	\$82,091	\$1,467,906	\$1,071,616	\$396,290	73.0%	75.3%	75.8%	77.7%
Nevada County Consolidated Fire District	PEPRA Miscellaneous	\$173,403	\$192,814	\$202,535	\$(9,721)	105.0%	\$124,998	\$157,022	\$144,090	\$12,932	91.8%	93.0%	93.1%	96.0%
Nevada County Consolidated Fire District	PEPRA Safety Fire	\$697,325	\$1,080,633	\$1,117,890	\$(37,257)	103.4%	\$585,246	\$753,203	\$677,382	\$75,821	89.9%	91.4%	92.3%	95.1%
Nevada County Consolidated Fire District	Safety	\$2,294,218	\$30,880,887	\$27,065,198	\$3,815,689	87.6%	\$2,257,676	\$27,720,591	\$21,312,002	\$6,408,589	76.9%	78.6%	79.0%	80.3%
Nevada County Local Agency Formation Commission	Miscellaneous	\$141,611	\$1,118,450	\$928,974	\$189,476	83.1%	\$140,545	\$1,083,559	\$802,537	\$281,022	74.1%	76.1%	76.5%	78.0%
Nevada County Local Agency Formation Commission	PEPRA Miscellaneous	\$-	\$7,311	\$7,922	\$(611)	108.4%	\$42,768	\$6,617	\$5,945	\$672	89.8%	90.1%	91.8%	101.9%
Nevada County Resource Conservation District	Miscellaneous	\$61,182	\$454,326	\$422,208	\$32,118	92.9%	\$61,182	\$424,199	\$349,264	\$74,935	82.3%	84.0%	82.7%	84.7%
Nevada County Resource Conservation District	PEPRA Miscellaneous	\$45,760	\$41,670	\$45,656	\$(3,986)	109.6%	\$45,760	\$29,097	\$27,368	\$1,729	94.1%	96.1%	97.3%	N/A
Nevada-Sierra Connecting Point Public Authority	Miscellaneous	\$167,315	\$1,523,047	\$1,400,615	\$122,432	92.0%	\$343,596	\$1,394,815	\$1,130,706	\$264,109	81.1%	81.9%	81.9%	83.7%
Nevada-Sierra Connecting Point Public Authority	PEPRA Miscellaneous	\$1,279,895	\$962,797	\$1,006,784	\$(43,987)	104.6%	\$1,011,680	\$639,770	\$574,625	\$65,145	89.8%	91.0%	91.5%	94.9%



**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Newcastle, Rocklin, Gold Hill Cemetery District	Miscellaneous	\$125,340	\$2,181,239	\$1,595,881	\$585,358	73.2%	\$119,766	\$1,924,645	\$1,183,702	\$740,943	61.5%	63.1%	63.7%	69.0%
Newcastle, Rocklin, Gold Hill Cemetery District	PEPRA Miscellaneous	\$455,998	\$492,467	\$517,933	\$(25,466)	105.2%	\$435,928	\$350,260	\$319,929	\$30,331	91.3%	92.5%	93.4%	97.2%
Nipomo Community Services District	Miscellaneous First Tier	\$519,250	\$7,964,688	\$6,588,061	\$1,376,627	82.7%	\$552,210	\$7,463,881	\$5,432,372	\$2,031,509	72.8%	74.0%	74.2%	75.3%
Nipomo Community Services District	Miscellaneous Second Tier	\$457,843	\$1,194,278	\$1,265,209	\$(70,931)	105.9%	\$420,807	\$906,103	\$836,578	\$69,525	92.3%	94.0%	94.2%	97.0%
Nipomo Community Services District	PEPRA Miscellaneous	\$503,077	\$402,086	\$425,859	\$(23,773)	105.9%	\$360,349	\$260,049	\$234,979	\$25,070	90.4%	90.5%	90.2%	94.7%
North Bay Cooperative Library System	Miscellaneous	\$-	\$2,875,288	\$2,293,602	\$581,686	79.8%	\$-	\$2,858,422	\$2,016,053	\$842,369	70.5%	71.6%	72.7%	76.1%
North Bay Schools Insurance Authority	Miscellaneous	\$1,479,054	\$11,348,449	\$10,115,598	\$1,232,851	89.1%	\$1,512,119	\$10,210,330	\$7,962,203	\$2,248,127	78.0%	79.5%	79.3%	81.0%
North Bay Schools Insurance Authority	PEPRA Miscellaneous	\$1,141,710	\$775,219	\$810,135	\$(34,916)	104.5%	\$1,114,020	\$532,553	\$479,656	\$52,897	90.1%	90.6%	90.2%	92.3%
North Central Counties Consortium	Miscellaneous	\$398,447	\$5,441,835	\$4,578,010	\$863,825	84.1%	\$371,702	\$5,200,217	\$3,838,116	\$1,362,101	73.8%	74.0%	73.7%	74.4%
North Coast County Water District	Miscellaneous First Tier	\$1,003,126	\$19,939,127	\$16,519,256	\$3,419,871	82.8%	\$974,475	\$19,252,106	\$13,996,894	\$5,255,212	72.7%	72.1%	70.5%	70.4%
North Coast County Water District	Miscellaneous Second Tier	\$70,590	\$128,006	\$134,453	\$(6,447)	105.0%	\$70,013	\$96,376	\$87,690	\$8,686	91.0%	91.2%	90.4%	96.4%
North Coast County Water District	PEPRA Miscellaneous	\$636,542	\$215,375	\$238,485	\$(23,110)	110.7%	\$521,209	\$88,544	\$83,958	\$4,586	94.8%	87.2%	85.4%	93.1%
North Coast Railroad Authority	Miscellaneous	\$132,038	\$841,802	\$657,861	\$183,941	78.1%	\$132,038	\$825,274	\$577,667	\$247,607	70.0%	71.9%	72.6%	73.7%
North Coast Railroad Authority	PEPRA Miscellaneous	\$38,118	\$44,393	\$47,440	\$(3,047)	106.9%	\$38,058	\$32,872	\$30,708	\$2,164	93.4%	94.4%	92.6%	96.6%
North Coast Unified Air Quality Management District	Miscellaneous	\$768,096	\$6,500,377	\$5,756,001	\$744,376	88.5%	\$842,524	\$5,734,852	\$4,412,823	\$1,322,029	76.9%	77.9%	78.0%	80.0%
North Coast Unified Air Quality Management District	PEPRA Miscellaneous	\$51,218	\$14,436	\$15,962	\$(1,526)	110.6%	\$76,708	\$6,983	\$6,795	\$188	97.3%	99.2%	N/A	N/A
North County Dispatch Joint Powers Authority	Miscellaneous	\$588,181	\$11,066,905	\$12,085,953	\$(1,019,048)	109.2%	\$622,007	\$10,327,303	\$9,967,971	\$359,332	96.5%	96.0%	79.4%	80.7%
North County Dispatch Joint Powers Authority	Miscellaneous Second Tier	\$600,346	\$754,444	\$830,435	\$(75,991)	110.1%	\$546,223	\$497,214	\$481,256	\$15,958	96.8%	97.1%	98.6%	104.1%
North County Dispatch Joint Powers Authority	PEPRA Miscellaneous	\$1,108,885	\$618,677	\$681,224	\$(62,547)	110.1%	\$863,885	\$400,836	\$387,629	\$13,207	96.7%	95.0%	97.0%	94.4%
North County Fire Protection District of Monterey County	PEPRA Safety Fire	\$196,033	\$532,491	\$522,050	\$10,441	98.0%	\$76,778	\$391,539	\$327,578	\$63,961	83.7%	90.8%	92.5%	94.7%
North County Fire Protection District of Monterey County	Safety First Tier	\$2,059,552	\$49,803,611	\$38,601,359	\$11,202,252	77.5%	\$1,991,658	\$48,349,087	\$33,584,260	\$14,764,827	69.5%	71.0%	71.8%	74.0%
North County Fire Protection District of Monterey County	Safety Second Tier	\$272,096	\$793,607	\$786,243	\$7,364	99.1%	\$260,563	\$629,377	\$544,893	\$84,484	86.6%	88.3%	89.4%	92.1%
North County Fire Protection District of San Diego County	Miscellaneous	\$427,798	\$9,696,822	\$7,337,859	\$2,358,963	75.7%	\$395,191	\$9,325,546	\$6,080,845	\$3,244,701	65.2%	64.8%	64.7%	64.6%
North County Fire Protection District of San Diego County	PEPRA Miscellaneous	\$1,042,225	\$687,130	\$731,723	\$(44,593)	106.5%	\$1,253,777	\$429,284	\$395,894	\$33,390	92.2%	93.1%	93.9%	95.8%
North County Fire Protection District of San Diego County	PEPRA Safety Fire	\$888,433	\$1,434,712	\$1,446,289	\$(11,577)	100.8%	\$578,972	\$1,054,512	\$922,941	\$131,571	87.5%	88.9%	90.7%	95.6%
North County Fire Protection District of San Diego County	Safety	\$4,854,068	\$104,761,310	\$106,960,168	\$(2,198,858)	102.1%	\$5,119,228	\$98,954,817	\$90,418,916	\$8,535,901	91.4%	73.1%	73.7%	75.6%
North Delta Water Agency	Miscellaneous	\$73,228	\$309,894	\$284,239	\$25,655	91.7%	\$69,557	\$281,417	\$224,277	\$57,140	79.7%	79.1%	77.1%	75.8%
North Delta Water Agency	PEPRA Miscellaneous	\$35,548	\$42,064	\$44,624	\$(2,560)	106.1%	\$33,766	\$30,592	\$28,194	\$2,398	92.2%	94.2%	92.3%	96.6%
North Kern Cemetery District	Miscellaneous	\$101,775	\$2,063,640	\$1,455,026	\$608,614	70.5%	\$99,605	\$2,349,608	\$1,605,215	\$744,393	68.3%	70.0%	71.1%	73.8%
North Kern Cemetery District	PEPRA Miscellaneous	\$298,107	\$225,062	\$235,046	\$(9,984)	104.4%	\$239,078	\$145,677	\$128,859	\$16,818	88.5%	92.1%	93.6%	96.0%
North Kern Water Storage District	Miscellaneous	\$964,696	\$9,805,395	\$8,730,988	\$1,074,407	89.0%	\$1,148,333	\$9,386,993	\$7,424,093	\$1,962,900	79.1%	80.7%	80.7%	82.4%

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North Kern Water Storage District	PEPRA Miscellaneous	\$847,367	\$537,322	\$546,394	\$(9,072)	101.7%	\$804,909	\$441,196	\$390,777	\$50,419	88.6%	87.4%	88.5%	93.4%
North Marin Water District	Miscellaneous	\$3,478,812	\$55,674,406	\$44,077,608	\$11,596,798	79.2%	\$3,527,261	\$53,391,756	\$37,453,193	\$15,938,563	70.1%	71.2%	71.8%	73.6%
North Marin Water District	PEPRA Miscellaneous	\$1,597,858	\$893,416	\$924,024	\$(30,608)	103.4%	\$1,340,594	\$602,616	\$534,528	\$68,088	88.7%	91.2%	92.7%	95.4%
North of the River Municipal Water District	Miscellaneous	\$-	\$4,149,969	\$3,401,847	\$748,122	82.0%	\$-	\$4,094,199	\$2,962,180	\$1,132,019	72.4%	73.7%	73.7%	76.2%
North State Cooperative Library System	Miscellaneous	\$-	\$1,553,163	\$909,082	\$644,081	58.5%	\$-	\$2,166,153	\$1,411,184	\$754,969	65.1%	66.4%	67.5%	70.2%
North Tahoe Fire Protection District	Miscellaneous First Tier	\$-	\$3,028,087	\$2,247,190	\$780,897	74.2%	\$-	\$2,942,830	\$1,905,418	\$1,037,412	64.7%	63.5%	63.5%	65.2%
North Tahoe Fire Protection District	Miscellaneous Second Tier	\$320,208	\$718,601	\$746,692	\$(28,091)	103.9%	\$301,414	\$551,356	\$500,088	\$51,268	90.7%	91.4%	91.1%	91.6%
North Tahoe Fire Protection District	PEPRA Miscellaneous	\$484,802	\$365,410	\$380,068	\$(14,658)	104.0%	\$581,252	\$235,396	\$208,457	\$26,939	88.6%	87.4%	90.1%	94.3%
North Tahoe Fire Protection District	PEPRA Safety Fire	\$2,157,133	\$2,963,702	\$3,039,888	\$(76,186)	102.6%	\$1,811,451	\$2,139,283	\$1,911,819	\$227,464	89.4%	90.2%	91.2%	93.9%
North Tahoe Fire Protection District	Safety First Tier	\$1,999,637	\$65,048,435	\$52,424,742	\$12,623,693	80.6%	\$1,985,323	\$61,311,960	\$43,768,418	\$17,543,542	71.4%	72.3%	71.5%	72.3%
North Tahoe Fire Protection District	Safety Second Tier	\$1,424,844	\$4,198,960	\$4,289,124	\$(90,164)	102.1%	\$1,537,320	\$3,004,921	\$2,667,386	\$337,535	88.8%	89.9%	91.2%	93.6%
North Tahoe Public Utility District	Miscellaneous	\$2,052,574	\$8,587,430	\$9,016,725	\$(429,295)	105.0%	\$2,418,442	\$8,137,357	\$7,630,073	\$507,284	93.8%	96.2%	88.4%	89.9%
North Tahoe Public Utility District	PEPRA Miscellaneous	\$1,936,899	\$1,329,730	\$1,429,738	\$(100,008)	107.5%	\$1,465,791	\$893,874	\$840,324	\$53,550	94.0%	95.9%	93.1%	96.9%
Northern California Special Districts Insurance Authority	Miscellaneous	\$-	\$1,398,041	\$1,127,774	\$270,267	80.7%	\$-	\$1,393,579	\$995,556	\$398,023	71.4%	72.9%	74.2%	77.1%
Northern Salinas Valley Mosquito Abatement District	Miscellaneous	\$277,687	\$6,034,842	\$4,853,728	\$1,181,114	80.4%	\$468,065	\$5,671,921	\$4,014,600	\$1,657,321	70.8%	72.4%	72.7%	75.3%
Northern Salinas Valley Mosquito Abatement District	PEPRA Miscellaneous	\$229,396	\$253,184	\$259,670	\$(6,486)	102.6%	\$222,198	\$179,839	\$158,594	\$21,245	88.2%	88.1%	87.5%	89.4%
Northern Sierra Air Quality Management District	Miscellaneous	\$290,970	\$4,747,596	\$3,900,106	\$847,490	82.1%	\$286,860	\$4,506,653	\$3,250,949	\$1,255,704	72.1%	73.1%	72.6%	73.8%
Northern Sierra Air Quality Management District	PEPRA Miscellaneous	\$216,223	\$179,932	\$193,460	\$(13,528)	107.5%	\$205,697	\$116,633	\$108,907	\$7,726	93.4%	93.5%	92.7%	95.4%
Northshore Fire Protection District	Miscellaneous	\$-	\$444,465	\$382,183	\$62,282	86.0%	\$-	\$437,569	\$337,248	\$100,321	77.1%	79.5%	81.0%	77.9%
Northshore Fire Protection District	PEPRA Miscellaneous	\$37,410	\$11,573	\$12,714	\$(1,141)	109.9%	\$36,612	\$5,570	\$5,352	\$218	96.1%	99.1%	0.0%	0.0%
Northshore Fire Protection District	PEPRA Safety Fire	\$574,213	\$873,812	\$894,180	\$(20,368)	102.3%	\$552,573	\$603,242	\$532,378	\$70,864	88.3%	89.5%	91.1%	93.1%
Northshore Fire Protection District	Safety Fire	\$359,817	\$9,842,814	\$8,147,539	\$1,695,275	82.8%	\$493,949	\$9,152,208	\$6,690,479	\$2,461,729	73.1%	74.2%	73.4%	74.6%
Northstar Community Services District	Miscellaneous	\$1,454,979	\$13,831,261	\$13,828,446	\$2,815	100.0%	\$1,395,612	\$12,417,158	\$10,906,911	\$1,510,247	87.8%	77.7%	76.7%	77.0%
Northstar Community Services District	PEPRA Miscellaneous	\$773,274	\$559,747	\$591,517	\$(31,770)	105.7%	\$647,726	\$364,124	\$331,661	\$32,463	91.1%	91.1%	90.5%	94.5%
Northstar Community Services District	PEPRA Safety Fire	\$514,391	\$402,393	\$438,257	\$(35,864)	108.9%	\$501,140	\$216,447	\$206,443	\$10,004	95.4%	95.4%	95.1%	101.6%
Northstar Community Services District	Safety	\$1,722,838	\$21,456,412	\$21,150,301	\$306,111	98.6%	\$1,678,014	\$19,488,544	\$17,052,191	\$2,436,353	87.5%	76.4%	75.7%	76.1%
Northstar Community Services District	Safety Second Tier	\$111,496	\$319,109	\$335,351	\$(16,242)	105.1%	\$109,509	\$250,424	\$230,577	\$19,847	92.1%	93.6%	93.7%	96.6%
Northwest Mosquito and Vector Control District	Miscellaneous	\$795,506	\$12,928,085	\$12,325,054	\$603,031	95.3%	\$768,633	\$12,648,563	\$10,763,140	\$1,885,423	85.1%	82.7%	73.0%	73.9%
Northwest Mosquito and Vector Control District	PEPRA Miscellaneous	\$919,412	\$715,230	\$756,381	\$(41,151)	105.8%	\$731,889	\$465,998	\$422,132	\$43,866	90.6%	90.5%	88.9%	91.2%
Novato Sanitary District	Miscellaneous	\$875,286	\$24,104,592	\$26,479,659	\$(2,375,067)	109.9%	\$858,628	\$23,229,554	\$16,212,905	\$7,016,649	69.8%	71.7%	72.4%	74.9%
Novato Sanitary District	Miscellaneous Second Tier	\$794,852	\$788,119	\$867,306	\$(79,187)	110.0%	\$753,683	\$546,636	\$505,919	\$40,717	92.6%	94.0%	94.3%	96.9%



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Novato Sanitary District	PEPRA Miscellaneous	\$591,870	\$573,666	\$631,905	\$(58,239)	110.2%	\$547,498	\$384,042	\$349,298	\$34,744	91.0%	92.2%	93.0%	96.5%
Oakdale Irrigation District	Miscellaneous	\$2,721,494	\$25,674,310	\$22,198,074	\$3,476,236	86.5%	\$2,978,958	\$23,860,034	\$18,167,337	\$5,692,697	76.1%	77.8%	78.2%	80.8%
Oakdale Irrigation District	PEPRA Miscellaneous	\$3,324,965	\$2,241,339	\$2,338,018	\$(96,679)	104.3%	\$2,990,512	\$1,451,626	\$1,304,483	\$147,143	89.9%	90.9%	91.7%	94.7%
Oakdale Rural Fire Protection District	Miscellaneous	\$-	\$301,779	\$274,799	\$26,980	91.1%	\$-	\$281,820	\$224,583	\$57,237	79.7%	80.9%	80.6%	82.6%
Oakdale Rural Fire Protection District	Safety	\$-	\$3,988,371	\$3,570,903	\$417,468	89.5%	\$-	\$3,613,463	\$2,816,122	\$797,341	77.9%	78.3%	77.3%	77.8%
Oakland City Housing Authority	PEPRA Safety Police	\$1,530,052	\$1,663,756	\$1,690,808	\$(27,052)	101.6%	\$1,432,626	\$1,237,286	\$1,095,355	\$141,931	88.5%	89.0%	89.0%	92.8%
Oakland City Housing Authority	Safety Police	\$1,504,627	\$24,283,471	\$23,770,342	\$513,129	97.9%	\$1,989,426	\$21,460,407	\$18,625,066	\$2,835,341	86.8%	88.8%	89.1%	91.6%
Oakland Unified School District	PEPRA Safety School Police	\$-	\$1,649,754	\$1,681,432	\$(31,678)	101.9%	\$450,399	\$1,360,355	\$1,224,409	\$135,946	90.0%	92.3%	94.0%	95.0%
Oakland Unified School District	Safety School Police	\$71,321	\$8,002,810	\$6,502,538	\$1,500,272	81.3%	\$307,419	\$7,373,758	\$5,261,298	\$2,112,460	71.4%	73.5%	72.1%	75.0%
Oceano Community Services District	Miscellaneous	\$419,646	\$3,090,253	\$3,395,103	\$(304,850)	109.9%	\$395,096	\$2,874,126	\$2,080,155	\$793,971	72.4%	72.8%	74.2%	76.0%
Oceano Community Services District	PEPRA Miscellaneous	\$256,089	\$283,339	\$299,730	\$(16,391)	105.8%	\$245,466	\$205,014	\$185,795	\$19,219	90.6%	91.6%	92.0%	94.8%
Oceano Community Services District	Safety Fire	\$-	\$431,510	\$472,621	\$(41,111)	109.5%	\$-	\$385,814	\$278,200	\$107,614	72.1%	73.0%	71.9%	72.0%
Ojai Valley Sanitary District	Miscellaneous	\$1,964,044	\$16,362,274	\$13,948,766	\$2,413,508	85.2%	\$1,795,226	\$15,204,777	\$11,374,064	\$3,830,713	74.8%	75.5%	75.4%	76.5%
Ojai Valley Sanitary District	PEPRA Miscellaneous	\$343,969	\$222,250	\$236,901	\$(14,651)	106.6%	\$315,064	\$143,995	\$132,315	\$11,680	91.9%	93.5%	93.3%	98.6%
Olcese Water District	Miscellaneous	\$104,786	\$85,613	\$183,409	\$(97,796)	214.2%	\$20,857	\$6,686	\$78,047	\$(71,361)	1167.3%	N/A	N/A	N/A
Olcese Water District	PEPRA Miscellaneous	\$102,727	\$146,545	\$164,171	\$(17,626)	112.0%	\$21,258	\$6,436	\$6,268	\$168	97.4%	N/A	N/A	N/A
Olivenhain Municipal Water District	Miscellaneous	\$4,281,996	\$62,213,836	\$51,909,629	\$10,304,207	83.4%	\$4,631,209	\$57,897,331	\$41,912,549	\$15,984,782	72.4%	73.0%	72.8%	74.5%
Olivenhain Municipal Water District	PEPRA Miscellaneous	\$2,820,701	\$2,007,986	\$2,100,772	\$(92,786)	104.6%	\$2,649,947	\$1,310,963	\$1,184,160	\$126,803	90.3%	90.6%	91.7%	94.5%
Ophir Hill Fire Protection District	Miscellaneous	\$17,329	\$224,606	\$192,964	\$31,642	85.9%	\$18,524	\$217,547	\$166,766	\$50,781	76.7%	78.8%	79.2%	81.7%
Ophir Hill Fire Protection District	PEPRA Safety Fire	\$114,848	\$59,085	\$62,231	\$(3,146)	105.3%	\$77,536	\$44,713	\$41,131	\$3,582	92.0%	90.3%	85.1%	85.8%
Ophir Hill Fire Protection District	Safety	\$270,079	\$1,574,982	\$1,388,435	\$186,547	88.2%	\$290,406	\$1,412,607	\$1,092,147	\$320,460	77.3%	78.8%	80.4%	81.6%
Orange County Transportation Authority	Miscellaneous	\$239,990	\$11,611,255	\$10,207,896	\$1,403,359	87.9%	\$434,297	\$11,412,159	\$8,989,214	\$2,422,945	78.8%	80.6%	81.8%	84.6%
Orange County Vector Control District	Miscellaneous	\$2,905,891	\$18,440,713	\$17,134,562	\$1,306,151	92.9%	\$3,284,513	\$16,102,268	\$13,061,168	\$3,041,100	81.1%	82.4%	82.5%	83.6%
Orange County Vector Control District	Miscellaneous Second Tier	\$390,110	\$554,831	\$585,074	\$(30,243)	105.5%	\$395,335	\$415,776	\$383,078	\$32,698	92.1%	93.3%	93.7%	N/A
Orange County Vector Control District	PEPRA Miscellaneous	\$3,080,872	\$2,654,686	\$2,761,708	\$(107,022)	104.0%	\$3,016,108	\$1,812,857	\$1,624,931	\$187,926	89.6%	91.1%	92.2%	95.5%
Orchard Dale Water District	Miscellaneous	\$711,223	\$9,765,199	\$7,727,898	\$2,037,301	79.1%	\$690,737	\$9,100,788	\$6,224,900	\$2,875,888	68.4%	68.8%	67.9%	68.8%
Orchard Dale Water District	PEPRA Miscellaneous	\$217,526	\$311,131	\$328,826	\$(17,695)	105.7%	\$210,688	\$226,361	\$207,321	\$19,040	91.6%	92.6%	92.5%	94.4%
Orland Cemetery District	Miscellaneous	\$67,496	\$1,847,682	\$1,537,355	\$310,327	83.2%	\$65,156	\$1,791,798	\$1,319,892	\$471,906	73.7%	74.6%	74.7%	75.8%
Orland Cemetery District	PEPRA Miscellaneous	\$113,967	\$86,307	\$94,594	\$(8,287)	109.6%	\$101,828	\$58,352	\$55,562	\$2,790	95.2%	96.0%	95.7%	102.0%
Oro Loma Sanitary District	Miscellaneous	\$2,887,368	\$63,551,962	\$59,278,345	\$4,273,617	93.3%	\$3,050,149	\$61,396,031	\$49,185,100	\$12,210,931	80.1%	82.5%	83.3%	85.9%
Oro Loma Sanitary District	Miscellaneous Second Tier	\$590,127	\$682,143	\$711,960	\$(29,817)	104.4%	\$445,953	\$456,195	\$410,837	\$45,358	90.1%	91.3%	91.7%	94.0%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Oro Loma Sanitary District	PEPRA Miscellaneous	\$1,929,810	\$1,633,527	\$1,691,700	\$(58,173)	103.6%	\$1,726,253	\$1,251,396	\$1,132,367	\$119,029	90.5%	91.7%	92.3%	94.9%
Orosi Public Utility District	Miscellaneous	\$162,991	\$1,736,199	\$1,514,364	\$221,835	87.2%	\$158,378	\$1,629,142	\$1,255,786	\$373,356	77.1%	77.6%	76.6%	77.5%
Oroville Cemetery District	Miscellaneous	\$170,739	\$2,877,580	\$2,305,002	\$572,578	80.1%	\$211,852	\$2,796,488	\$1,998,538	\$797,950	71.5%	74.8%	75.7%	77.9%
Oroville Cemetery District	PEPRA Miscellaneous	\$123,192	\$136,752	\$144,470	\$(7,718)	105.6%	\$116,162	\$97,218	\$88,764	\$8,454	91.3%	92.7%	93.0%	96.2%
Oxnard Harbor District	Miscellaneous	\$1,501,445	\$21,753,218	\$16,669,585	\$5,083,633	76.6%	\$1,599,077	\$20,899,908	\$14,190,518	\$6,709,390	67.9%	69.6%	71.3%	73.5%
Oxnard Harbor District	PEPRA Miscellaneous	\$1,991,552	\$1,644,064	\$1,704,904	\$(60,840)	103.7%	\$1,689,535	\$1,181,584	\$1,063,842	\$117,742	90.0%	90.9%	90.9%	93.5%
Pacific Fire Protection District	Miscellaneous	\$-	\$44,618	\$1,002,266	\$(957,648)	2246.3%	\$-	\$48,593	\$826,254	\$(777,661)	1700.4%	1064.9%	954.6%	865.5%
Pajaro Valley Fire Protection Agency	Safety	\$-	\$5,544,349	\$5,950,516	\$(406,167)	107.3%	\$-	\$5,491,281	\$4,638,919	\$852,362	84.5%	86.4%	87.4%	90.0%
Pajaro Valley Public Cemetery District	Miscellaneous	\$218,306	\$3,469,117	\$2,885,274	\$583,843	83.2%	\$264,933	\$3,297,769	\$2,406,543	\$891,226	73.0%	74.2%	74.3%	76.8%
Pajaro Valley Public Cemetery District	PEPRA Miscellaneous	\$298,120	\$205,344	\$218,674	\$(13,330)	106.5%	\$212,935	\$139,446	\$127,238	\$12,208	91.2%	91.3%	92.0%	94.8%
Pajaro Valley Water Management Agency	Miscellaneous	\$946,770	\$7,840,074	\$6,956,342	\$883,732	88.7%	\$903,254	\$7,091,869	\$5,509,753	\$1,582,116	77.7%	78.4%	78.1%	79.1%
Pajaro Valley Water Management Agency	PEPRA Miscellaneous	\$465,439	\$279,797	\$303,673	\$(23,876)	108.5%	\$247,319	\$172,718	\$161,493	\$11,225	93.5%	91.9%	92.2%	95.2%
Palm Ranch Irrigation District	Miscellaneous	\$232,778	\$1,919,006	\$1,828,413	\$90,593	95.3%	\$229,741	\$1,817,863	\$1,540,969	\$276,894	84.8%	86.7%	87.2%	89.1%
Palm Ranch Irrigation District	PEPRA Miscellaneous	\$70,633	\$70,538	\$77,213	\$(6,675)	109.5%	\$65,416	\$48,860	\$45,442	\$3,418	93.0%	94.3%	90.7%	90.8%
Palmdale Water District	Miscellaneous	\$5,126,262	\$53,949,637	\$45,975,218	\$7,974,419	85.2%	\$5,380,453	\$48,851,211	\$36,200,961	\$12,650,250	74.1%	74.6%	74.0%	75.7%
Palmdale Water District	PEPRA Miscellaneous	\$2,984,311	\$1,953,766	\$2,047,703	\$(93,937)	104.8%	\$2,408,579	\$1,351,497	\$1,223,753	\$127,744	90.5%	91.1%	91.5%	93.4%
Palo Verde Valley District Library	Miscellaneous	\$117,681	\$722,217	\$582,787	\$139,430	80.7%	\$117,681	\$711,168	\$514,825	\$196,343	72.4%	75.5%	75.5%	78.3%
Palo Verde Valley District Library	PEPRA Miscellaneous	\$60,206	\$47,555	\$47,932	\$(377)	100.8%	\$60,206	\$40,739	\$35,445	\$5,294	87.0%	87.2%	87.6%	91.8%
Palos Verdes Library District	Miscellaneous	\$2,469,431	\$29,320,067	\$32,165,552	\$(2,845,485)	109.7%	\$2,583,939	\$27,801,949	\$21,297,530	\$6,504,419	76.6%	77.6%	77.4%	78.7%
Palos Verdes Library District	PEPRA Miscellaneous	\$1,611,865	\$1,344,836	\$1,479,995	\$(135,159)	110.1%	\$1,630,063	\$944,641	\$860,426	\$84,215	91.1%	91.8%	92.8%	95.1%
Paradise Recreation and Park District	Miscellaneous	\$272,599	\$2,359,800	\$2,081,345	\$278,455	88.2%	\$261,262	\$2,171,512	\$1,686,352	\$485,160	77.7%	82.2%	82.1%	84.0%
Paradise Recreation and Park District	PEPRA Miscellaneous	\$504,216	\$257,724	\$277,016	\$(19,292)	107.5%	\$372,002	\$138,433	\$127,002	\$11,431	91.7%	90.6%	92.2%	95.1%
Pasadena City College Bookstore	Miscellaneous	\$-	\$4,692,305	\$3,534,397	\$1,157,908	75.3%	\$-	\$4,597,480	\$3,100,146	\$1,497,334	67.4%	69.6%	72.1%	74.8%
Pasadena City College Bookstore	PEPRA Miscellaneous	\$-	\$55,419	\$56,374	\$(955)	101.7%	\$-	\$46,961	\$41,338	\$5,623	88.0%	88.2%	93.2%	98.0%
Pasadena Unified School District	Safety School Police	\$-	\$1,908,276	\$1,467,106	\$441,170	76.9%	\$-	\$1,876,304	\$1,273,592	\$602,712	67.9%	66.4%	62.9%	64.4%
Paso Robles City Housing Authority	Miscellaneous	\$207,731	\$2,229,533	\$1,640,875	\$588,658	73.6%	\$208,698	\$2,150,520	\$1,386,404	\$764,116	64.5%	65.5%	69.1%	73.9%
Paso Robles City Housing Authority	PEPRA Miscellaneous	\$294,032	\$432,996	\$449,448	\$(16,452)	103.8%	\$345,165	\$346,068	\$309,641	\$36,427	89.5%	90.5%	91.9%	96.1%
Patterson Irrigation District	Miscellaneous	\$379,614	\$5,120,404	\$4,299,459	\$820,945	84.0%	\$434,196	\$4,850,044	\$3,607,417	\$1,242,627	74.4%	76.2%	77.1%	79.6%
Patterson Irrigation District	PEPRA Miscellaneous	\$489,064	\$283,899	\$299,589	\$(15,690)	105.5%	\$364,481	\$174,205	\$157,394	\$16,811	90.3%	90.6%	91.3%	93.4%
Pauma Valley Community Services District	Miscellaneous	\$86,218	\$5,197,028	\$4,000,936	\$1,196,092	77.0%	\$154,648	\$4,976,854	\$3,390,726	\$1,586,128	68.1%	68.9%	69.0%	70.6%
Pauma Valley Community Services District	PEPRA Miscellaneous	\$619,857	\$307,882	\$308,976	\$(1,094)	100.4%	\$640,352	\$245,465	\$214,067	\$31,398	87.2%	88.5%	90.6%	93.2%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Peardale Chicago Park Fire Protection District	PEPRA Safety Fire	\$82,982	\$83,631	\$90,516	\$(6,885)	108.2%	\$103,493	\$73,150	\$70,768	\$2,382	96.7%	99.1%	0.0%	N/A
Peardale Chicago Park Fire Protection District	Safety	\$81,425	\$1,195,481	\$1,097,636	\$97,845	91.8%	\$128,749	\$938,136	\$732,249	\$205,887	78.1%	79.1%	78.8%	79.6%
Pebble Beach Community Services District	Miscellaneous	\$763,336	\$8,607,212	\$9,136,835	\$(529,623)	106.2%	\$1,322,380	\$7,120,403	\$6,680,014	\$440,389	93.8%	96.4%	97.3%	100.4%
Pebble Beach Community Services District	PEPRA Miscellaneous	\$602,081	\$271,897	\$291,750	\$(19,853)	107.3%	\$392,207	\$194,660	\$182,517	\$12,143	93.8%	93.2%	94.3%	99.8%
Peninsula Fire Protection District	Miscellaneous	\$47,160	\$264,169	\$228,726	\$35,443	86.6%	\$47,160	\$252,475	\$194,266	\$58,209	76.9%	77.6%	78.0%	79.9%
Peninsula Fire Protection District	PEPRA Safety Fire	\$296,320	\$690,458	\$696,200	\$(5,742)	100.8%	\$301,099	\$508,356	\$444,999	\$63,357	87.5%	89.4%	90.6%	92.9%
Peninsula Fire Protection District	Safety	\$313,583	\$5,090,710	\$4,361,634	\$729,076	85.7%	\$270,169	\$4,721,719	\$3,575,706	\$1,146,013	75.7%	76.7%	76.9%	78.3%
Peninsula Health Care District	Miscellaneous	\$270,285	\$1,377,826	\$1,997,428	\$(619,602)	145.0%	\$256,416	\$1,395,021	\$1,764,113	\$(369,092)	126.5%	127.4%	126.5%	124.8%
Peninsula Health Care District	PEPRA Miscellaneous	\$643,127	\$191,189	\$208,286	\$(17,097)	108.9%	\$346,299	\$159,441	\$150,928	\$8,513	94.7%	92.4%	87.7%	94.6%
Peninsula Traffic Congestion Relief Alliance	Miscellaneous	\$370,826	\$4,367,938	\$3,905,210	\$462,728	89.4%	\$365,991	\$3,915,182	\$3,059,042	\$856,140	78.1%	79.5%	80.6%	83.1%
Peninsula Traffic Congestion Relief Alliance	PEPRA Miscellaneous	\$288,130	\$172,943	\$183,300	\$(10,357)	106.0%	\$364,435	\$114,475	\$104,305	\$10,170	91.1%	90.2%	82.6%	83.3%
Penn Valley Fire Protection District	Miscellaneous	\$17,680	\$545,743	\$598,394	\$(52,651)	109.6%	\$56,163	\$533,179	\$405,023	\$128,156	76.0%	75.3%	74.8%	74.9%
Penn Valley Fire Protection District	PEPRA Miscellaneous	\$82,992	\$120,636	\$133,207	\$(12,571)	110.4%	\$79,040	\$68,056	\$63,908	\$4,148	93.9%	95.1%	93.6%	97.7%
Penn Valley Fire Protection District	PEPRA Safety Fire	\$491,054	\$525,239	\$575,313	\$(50,074)	109.5%	\$419,489	\$394,532	\$347,198	\$47,334	88.0%	87.0%	89.8%	93.6%
Penn Valley Fire Protection District	Safety	\$560,649	\$5,262,388	\$5,755,651	\$(493,263)	109.4%	\$534,329	\$4,663,582	\$3,679,687	\$983,895	78.9%	80.0%	80.1%	81.4%
Personal Assistance Services Council	Miscellaneous	\$1,233,247	\$9,836,696	\$8,643,016	\$1,193,680	87.9%	\$1,163,731	\$8,832,890	\$6,769,011	\$2,063,879	76.6%	77.3%	76.6%	79.7%
Personal Assistance Services Council	PEPRA Miscellaneous	\$1,262,566	\$644,047	\$682,225	\$(38,178)	105.9%	\$1,001,339	\$383,450	\$348,595	\$34,855	90.9%	90.0%	89.9%	94.0%
Phelan Pinon Hills Community Services District	Miscellaneous First Tier	\$748,129	\$3,283,876	\$3,573,260	\$(289,384)	108.8%	\$671,676	\$2,689,130	\$2,599,116	\$90,014	96.7%	92.9%	93.5%	96.4%
Phelan Pinon Hills Community Services District	Miscellaneous Second Tier	\$235,797	\$427,159	\$466,625	\$(39,466)	109.2%	\$292,207	\$314,055	\$303,835	\$10,220	96.7%	90.4%	91.1%	N/A
Phelan Pinon Hills Community Services District	PEPRA Miscellaneous	\$910,567	\$870,434	\$951,322	\$(80,888)	109.3%	\$791,701	\$631,653	\$611,210	\$20,443	96.8%	91.0%	92.1%	95.3%
Pico Water District	Miscellaneous	\$639,446	\$5,284,413	\$4,926,167	\$358,246	93.2%	\$622,445	\$5,026,056	\$4,178,190	\$847,866	83.1%	85.0%	88.1%	90.8%
Pico Water District	PEPRA Miscellaneous	\$101,545	\$81,969	\$81,069	\$900	98.9%	\$149,802	\$88,410	\$77,808	\$10,602	88.0%	87.1%	90.6%	94.0%
Pine Cove Water District	Miscellaneous	\$236,708	\$2,557,689	\$2,029,676	\$528,013	79.4%	\$224,021	\$2,472,855	\$1,728,734	\$744,121	69.9%	70.2%	69.7%	71.3%
Pine Cove Water District	PEPRA Miscellaneous	\$123,504	\$45,323	\$49,921	\$(4,598)	110.1%	\$48,880	\$24,561	\$22,564	\$1,997	91.9%	88.8%	90.5%	97.8%
Pine Grove Mosquito Abatement District	Miscellaneous	\$-	\$105,417	\$110,462	\$(5,045)	104.8%	\$-	\$105,122	\$97,953	\$7,169	93.2%	94.6%	94.0%	97.3%
Pine Grove Mosquito Abatement District	PEPRA Miscellaneous	\$32,000	\$9,698	\$10,800	\$(1,102)	111.4%	\$32,000	\$2,423	\$2,359	\$64	97.4%	N/A	N/A	N/A
Pinedale County Water District	Miscellaneous	\$272,750	\$4,893,752	\$3,914,005	\$979,747	80.0%	\$270,566	\$4,756,411	\$3,391,257	\$1,365,154	71.3%	73.1%	73.8%	76.3%
Pinedale County Water District	PEPRA Miscellaneous	\$106,933	\$158,480	\$165,262	\$(6,782)	104.3%	\$106,090	\$119,637	\$107,644	\$11,993	90.0%	90.7%	91.7%	94.2%
Pioneer Cemetery District	Miscellaneous	\$126,260	\$1,038,537	\$1,122,096	\$(83,559)	108.0%	\$121,680	\$1,000,863	\$965,895	\$34,968	96.5%	97.0%	98.0%	82.3%
Pioneer Cemetery District	PEPRA Miscellaneous	\$36,400	\$14,746	\$16,353	\$(1,607)	110.9%	\$33,238	\$5,884	\$5,731	\$153	97.4%	N/A	N/A	N/A
Pixley Irrigation District	Miscellaneous	\$241,644	\$3,537,237	\$3,180,624	\$356,613	89.9%	\$289,091	\$3,274,729	\$2,584,808	\$689,921	78.9%	79.6%	79.6%	81.1%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Placer County Cemetery District No. 1	Miscellaneous	\$279,124	\$1,919,706	\$1,654,010	\$265,696	86.2%	\$268,455	\$1,784,725	\$1,354,374	\$430,351	75.9%	76.9%	77.2%	79.2%
Placer County Cemetery District No. 1	PEPRA Miscellaneous	\$106,179	\$46,161	\$50,815	\$(4,654)	110.1%	\$69,082	\$26,046	\$24,527	\$1,519	94.2%	96.0%	97.3%	N/A
Placer County Resource Conservation District	Miscellaneous	\$-	\$1,129,111	\$860,795	\$268,316	76.2%	\$-	\$1,123,004	\$765,579	\$357,425	68.2%	70.1%	70.7%	73.2%
Placer County Resource Conservation District	PEPRA Miscellaneous	\$488,080	\$170,007	\$178,295	\$(8,288)	104.9%	\$281,886	\$87,568	\$75,337	\$12,231	86.0%	82.5%	92.7%	96.2%
Placer County Transportation Planning Agency	Miscellaneous	\$724,628	\$7,066,269	\$6,062,560	\$1,003,709	85.8%	\$772,050	\$6,799,759	\$5,193,809	\$1,605,950	76.4%	77.3%	77.2%	77.7%
Placer County Transportation Planning Agency	PEPRA Miscellaneous	\$213,976	\$221,225	\$232,921	\$(11,696)	105.3%	\$201,407	\$166,439	\$152,010	\$14,429	91.3%	92.4%	91.4%	92.4%
Placer Hills Fire Protection District	Miscellaneous	\$90,235	\$728,596	\$662,217	\$66,379	90.9%	\$78,375	\$612,613	\$476,356	\$136,257	77.8%	78.6%	78.0%	78.3%
Placer Hills Fire Protection District	PEPRA Miscellaneous	\$-	\$31,492	\$34,466	\$(2,974)	109.4%	\$-	\$21,994	\$21,261	\$733	96.7%	98.9%	92.3%	94.3%
Placer Hills Fire Protection District	PEPRA Safety Fire	\$628,289	\$823,676	\$846,400	\$(22,724)	102.8%	\$871,454	\$608,729	\$544,960	\$63,769	89.5%	89.3%	90.3%	93.1%
Placer Hills Fire Protection District	Safety	\$542,744	\$4,498,371	\$4,015,278	\$483,093	89.3%	\$286,822	\$4,192,342	\$3,318,720	\$873,622	79.2%	80.5%	79.0%	78.4%
Placer Mosquito and Vector Control District	Miscellaneous	\$966,948	\$4,509,564	\$4,185,234	\$324,330	92.8%	\$935,699	\$3,908,779	\$3,160,363	\$748,416	80.9%	82.2%	82.2%	83.5%
Placer Mosquito and Vector Control District	Miscellaneous Second Tier	\$142,438	\$291,115	\$300,608	\$(9,493)	103.3%	\$139,631	\$226,234	\$202,373	\$23,861	89.5%	90.2%	90.6%	92.7%
Placer Mosquito and Vector Control District	PEPRA Miscellaneous	\$667,886	\$635,119	\$672,654	\$(37,535)	105.9%	\$731,547	\$443,170	\$408,160	\$35,010	92.1%	92.9%	93.3%	97.0%
Planning and Service Area II Area Agency on Aging	Miscellaneous	\$115,641	\$1,384,387	\$1,388,261	\$(3,874)	100.3%	\$112,018	\$1,349,288	\$1,209,417	\$139,871	89.6%	92.3%	93.1%	96.1%
Planning and Service Area II Area Agency on Aging	PEPRA Miscellaneous	\$385,629	\$410,561	\$421,598	\$(11,037)	102.7%	\$249,563	\$282,357	\$248,370	\$33,987	88.0%	89.4%	92.3%	95.2%
Pleasant Hill Recreation and Park District	Miscellaneous	\$916,487	\$19,906,019	\$15,727,678	\$4,178,341	79.0%	\$1,306,889	\$19,387,878	\$13,642,982	\$5,744,896	70.4%	72.3%	71.7%	73.7%
Pleasant Hill Recreation and Park District	Miscellaneous Second Tier	\$93,414	\$104,266	\$110,880	\$(6,614)	106.3%	\$110,276	\$75,990	\$70,384	\$5,606	92.6%	95.5%	93.8%	98.6%
Pleasant Hill Recreation and Park District	PEPRA Miscellaneous	\$1,802,007	\$1,917,643	\$1,962,200	\$(44,557)	102.3%	\$1,723,016	\$1,592,423	\$1,432,670	\$159,753	90.0%	92.2%	92.1%	94.5%
Pleasant Valley County Water District	Miscellaneous	\$69,098	\$1,746,008	\$1,529,195	\$216,813	87.6%	\$67,080	\$1,715,685	\$1,344,050	\$371,635	78.3%	80.5%	80.9%	82.1%
Pleasant Valley County Water District	PEPRA Miscellaneous	\$266,691	\$165,969	\$177,851	\$(11,882)	107.2%	\$259,078	\$103,480	\$95,666	\$7,814	92.4%	93.4%	95.7%	101.8%
Pleasant Valley Recreation and Park District	Miscellaneous First Tier	\$880,827	\$21,392,679	\$16,522,240	\$4,870,439	77.2%	\$949,103	\$20,347,079	\$13,856,703	\$6,490,376	68.1%	69.5%	70.4%	72.6%
Pleasant Valley Recreation and Park District	Miscellaneous Second Tier	\$418,020	\$917,286	\$997,275	\$(79,989)	108.7%	\$401,299	\$785,843	\$736,676	\$49,167	93.7%	96.2%	92.9%	92.7%
Pleasant Valley Recreation and Park District	PEPRA Miscellaneous	\$898,253	\$756,014	\$835,057	\$(79,043)	110.5%	\$981,564	\$528,822	\$494,383	\$34,439	93.5%	94.0%	93.5%	96.0%
Plumas Eureka Community Services District	Miscellaneous	\$126,256	\$936,377	\$817,475	\$118,902	87.3%	\$121,326	\$829,884	\$627,138	\$202,746	75.6%	76.1%	80.9%	79.5%
Plumas Eureka Community Services District	PEPRA Miscellaneous	\$82,535	\$37,234	\$41,080	\$(3,846)	110.3%	\$77,552	\$18,902	\$17,718	\$1,184	93.7%	92.9%	50.3%	94.9%
Plumas Local Agency Formation Commission	Miscellaneous	\$-	\$189,500	\$206,388	\$(16,888)	108.9%	\$-	\$193,629	\$124,921	\$68,708	64.5%	65.7%	67.1%	69.4%
Pomeroado Cemetery District	Miscellaneous	\$70,377	\$1,686,972	\$1,363,770	\$323,202	80.8%	\$63,066	\$1,633,719	\$1,177,207	\$456,512	72.1%	73.9%	74.9%	71.2%
Pomeroado Cemetery District	PEPRA Miscellaneous	\$310,039	\$218,632	\$233,233	\$(14,601)	106.7%	\$240,430	\$138,188	\$126,890	\$11,298	91.8%	94.3%	92.1%	95.9%
Pomona Valley Transportation Authority	Miscellaneous	\$193,471	\$2,011,218	\$1,608,866	\$402,352	80.0%	\$189,120	\$2,085,282	\$1,527,803	\$557,479	73.3%	75.3%	76.6%	79.7%
Pomona Valley Transportation Authority	PEPRA Miscellaneous	\$218,358	\$126,623	\$136,622	\$(9,999)	107.9%	\$201,741	\$75,184	\$70,175	\$5,009	93.3%	94.0%	94.8%	102.0%
Pomona, Calif State Polytechnic University, Associated Students, Inc.	Miscellaneous	\$1,225,497	\$12,944,758	\$11,626,294	\$1,318,464	89.8%	\$1,457,170	\$12,416,298	\$9,937,365	\$2,478,933	80.0%	81.8%	82.6%	84.8%



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Pomona, Calif State Polytechnic University, Associated Students, Inc.	PEPRA Miscellaneous	\$2,269,504	\$1,758,167	\$1,818,828	\$(60,661)	103.5%	\$2,231,385	\$1,235,200	\$1,101,674	\$133,526	89.2%	90.3%	91.4%	94.6%
Port San Luis Harbor District	Miscellaneous	\$365,423	\$12,341,320	\$9,107,867	\$3,233,453	73.8%	\$523,339	\$12,372,972	\$8,259,399	\$4,113,573	66.8%	69.2%	70.2%	73.2%
Port San Luis Harbor District	PEPRA Miscellaneous	\$1,081,694	\$1,014,248	\$1,059,798	\$(45,550)	104.5%	\$969,066	\$704,191	\$638,046	\$66,145	90.6%	91.7%	93.3%	96.2%
Port San Luis Harbor District	PEPRA Safety Police	\$269,671	\$151,456	\$161,899	\$(10,443)	106.9%	\$191,936	\$82,179	\$72,362	\$9,817	88.1%	83.5%	92.3%	94.9%
Port San Luis Harbor District	Safety Police	\$217,860	\$3,965,364	\$3,202,969	\$762,395	80.8%	\$273,531	\$3,606,905	\$2,544,909	\$1,061,996	70.6%	71.4%	72.3%	74.3%
Port San Luis Harbor District	Safety Police Second Tier	\$-	\$3,544	\$3,820	\$(276)	107.8%	\$-	\$3,261	\$3,083	\$178	94.5%	97.1%	66.8%	N/A
Porter Vista Public Utility District	Miscellaneous	\$85,912	\$1,457,337	\$1,295,204	\$162,133	88.9%	\$82,227	\$1,408,097	\$1,115,963	\$292,134	79.3%	79.7%	78.9%	80.0%
Porter Vista Public Utility District	PEPRA Miscellaneous	\$49,530	\$43,551	\$46,704	\$(3,153)	107.2%	\$47,736	\$29,102	\$27,115	\$1,987	93.2%	92.8%	95.7%	102.0%
Porterville Irrigation District	Miscellaneous	\$50,604	\$1,757,378	\$1,413,615	\$343,763	80.4%	\$47,064	\$1,740,767	\$1,264,868	\$475,899	72.7%	75.2%	76.6%	79.8%
Porterville Irrigation District	PEPRA Miscellaneous	\$132,774	\$91,348	\$98,708	\$(7,360)	108.1%	\$90,072	\$53,782	\$50,322	\$3,460	93.6%	93.6%	94.7%	101.9%
Porterville Public Cemetery District	Miscellaneous	\$174,032	\$2,548,809	\$1,986,268	\$562,541	77.9%	\$164,103	\$2,502,952	\$1,747,308	\$755,644	69.8%	72.0%	73.2%	76.5%
Porterville Public Cemetery District	PEPRA Miscellaneous	\$176,400	\$100,120	\$105,658	\$(5,538)	105.5%	\$142,457	\$70,468	\$64,205	\$6,263	91.1%	90.2%	90.6%	94.5%
Public Agency Risk Sharing Authority of California	Miscellaneous	\$214,328	\$5,388,472	\$5,174,680	\$213,792	96.0%	\$209,100	\$5,375,342	\$4,641,427	\$733,915	86.3%	88.7%	88.9%	91.6%
Public Agency Risk Sharing Authority of California	PEPRA Miscellaneous	\$318,475	\$261,664	\$280,287	\$(18,623)	107.1%	\$313,150	\$179,788	\$167,625	\$12,163	93.2%	95.6%	94.7%	99.8%
Public Cemetery District No. 1 of Kern County	Miscellaneous	\$124,452	\$4,744,660	\$3,745,434	\$999,226	78.9%	\$264,826	\$4,525,707	\$3,158,254	\$1,367,453	69.8%	71.4%	72.9%	75.0%
Public Cemetery District No. 1 of Kern County	PEPRA Miscellaneous	\$112,008	\$114,811	\$122,971	\$(8,160)	107.1%	\$79,389	\$82,262	\$76,937	\$5,325	93.5%	95.1%	93.2%	96.7%
Public Entity Risk Management Authority	Miscellaneous	\$120,216	\$5,544,968	\$5,298,086	\$246,882	95.5%	\$482,016	\$5,237,559	\$4,459,465	\$778,094	85.1%	87.3%	88.2%	90.6%
Public Entity Risk Management Authority	PEPRA Miscellaneous	\$387,773	\$228,868	\$246,271	\$(17,403)	107.6%	\$283,068	\$161,984	\$152,511	\$9,473	94.2%	95.2%	95.0%	98.5%
Pupil Transportation Cooperative	Miscellaneous	\$92,774	\$36,350,920	\$32,802,116	\$3,548,804	90.2%	\$104,197	\$34,988,991	\$28,060,446	\$6,928,545	80.2%	82.3%	84.4%	N/A
Pupil Transportation Cooperative	PEPRA Miscellaneous	\$-	\$468,242	\$414,341	\$53,901	88.5%	\$-	\$394,647	\$298,006	\$96,641	75.5%	75.4%	84.5%	N/A
Purissima Hills Water District	Miscellaneous	\$381,157	\$4,895,824	\$4,531,408	\$364,416	92.6%	\$449,669	\$4,446,117	\$3,619,336	\$826,781	81.4%	82.0%	83.5%	85.4%
Purissima Hills Water District	PEPRA Miscellaneous	\$434,242	\$145,731	\$160,461	\$(14,730)	110.1%	\$361,697	\$82,889	\$77,955	\$4,934	94.0%	93.1%	94.5%	102.0%
Quartz Hill Water District	Miscellaneous	\$656,042	\$6,440,246	\$6,266,161	\$174,085	97.3%	\$717,835	\$6,153,686	\$5,342,606	\$811,080	86.8%	89.0%	89.7%	92.7%
Quartz Hill Water District	PEPRA Miscellaneous	\$324,918	\$155,376	\$166,516	\$(11,140)	107.2%	\$199,624	\$94,742	\$87,458	\$7,284	92.3%	94.0%	91.7%	95.1%
Quincy Community Services District	Miscellaneous	\$260,637	\$4,035,490	\$3,470,008	\$565,482	86.0%	\$234,308	\$3,705,291	\$2,794,218	\$911,073	75.4%	77.1%	77.3%	78.6%
Quincy Community Services District	PEPRA Miscellaneous	\$52,444	\$68,652	\$73,419	\$(4,767)	106.9%	\$50,170	\$49,080	\$45,780	\$3,300	93.3%	95.1%	91.8%	94.8%
Rainbow Municipal Water District	Miscellaneous	\$3,238,657	\$36,542,452	\$30,700,912	\$5,841,540	84.0%	\$3,330,229	\$33,933,282	\$24,981,391	\$8,951,891	73.6%	74.2%	73.9%	75.4%
Rainbow Municipal Water District	PEPRA Miscellaneous	\$1,872,809	\$1,041,916	\$1,094,619	\$(52,703)	105.1%	\$1,655,303	\$675,248	\$613,041	\$62,207	90.8%	91.5%	92.0%	96.7%
Ramona Municipal Water District	Miscellaneous	\$2,658,304	\$59,522,470	\$48,092,768	\$11,429,702	80.8%	\$2,986,388	\$56,162,044	\$39,974,877	\$16,187,167	71.2%	72.8%	73.1%	74.9%
Ramona Municipal Water District	PEPRA Miscellaneous	\$1,370,750	\$1,174,212	\$1,243,011	\$(68,799)	105.9%	\$1,110,094	\$856,792	\$786,937	\$69,855	91.8%	92.8%	93.6%	96.4%
Ramona Municipal Water District	Safety	\$-	\$9,296,028	\$13,109,250	\$(3,813,222)	141.0%	\$-	\$9,106,018	\$11,333,663	\$(2,227,645)	124.5%	125.9%	125.1%	127.0%

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Rancho Adobe Fire Protection District	Miscellaneous	\$98,866	\$1,487,951	\$1,210,495	\$277,456	81.4%	\$95,258	\$1,376,943	\$979,921	\$397,022	71.2%	72.1%	72.6%	74.7%
Rancho Adobe Fire Protection District	PEPRA Safety Fire	\$725,230	\$1,035,298	\$1,066,207	\$(30,909)	103.0%	\$688,678	\$761,595	\$685,762	\$75,833	90.0%	89.6%	89.7%	94.1%
Rancho Adobe Fire Protection District	Safety	\$1,892,470	\$22,874,878	\$18,925,173	\$3,949,705	82.7%	\$1,808,488	\$21,205,570	\$15,463,812	\$5,741,758	72.9%	74.1%	74.2%	76.1%
Rancho Cucamonga Fire Protection District	Miscellaneous First Tier	\$421,590	\$11,760,328	\$9,395,381	\$2,364,947	79.9%	\$424,121	\$11,158,986	\$7,866,361	\$3,292,625	70.5%	71.8%	71.9%	73.9%
Rancho Cucamonga Fire Protection District	Miscellaneous Second Tier	\$498,929	\$685,850	\$718,515	\$(32,665)	104.8%	\$410,965	\$520,423	\$474,341	\$46,082	91.1%	91.1%	91.3%	94.5%
Rancho Cucamonga Fire Protection District	PEPRA Miscellaneous	\$927,668	\$642,352	\$681,180	\$(38,828)	106.0%	\$906,869	\$461,755	\$426,832	\$34,923	92.4%	91.8%	92.4%	95.7%
Rancho Cucamonga Fire Protection District	PEPRA Safety Fire	\$2,678,985	\$2,269,330	\$2,355,280	\$(85,950)	103.8%	\$2,266,282	\$1,527,153	\$1,376,891	\$150,262	90.2%	91.2%	92.4%	95.7%
Rancho Cucamonga Fire Protection District	Safety First Tier	\$9,187,315	\$166,347,711	\$139,182,698	\$27,165,013	83.7%	\$9,160,646	\$154,563,604	\$109,451,834	\$45,111,770	70.8%	71.9%	72.2%	73.7%
Rancho Cucamonga Fire Protection District	Safety Second Tier	\$836,844	\$2,076,000	\$2,138,193	\$(62,193)	103.0%	\$889,754	\$1,704,663	\$1,541,368	\$163,295	90.4%	91.2%	92.2%	95.2%
Rancho Murieta Community Services District	Miscellaneous	\$704,705	\$15,812,011	\$12,862,041	\$2,949,970	81.3%	\$871,682	\$15,277,231	\$11,054,513	\$4,222,718	72.4%	73.8%	74.0%	75.5%
Rancho Murieta Community Services District	PEPRA Miscellaneous	\$979,344	\$692,971	\$704,553	\$(11,582)	101.7%	\$1,162,209	\$579,850	\$516,423	\$63,427	89.1%	89.0%	89.2%	92.4%
Rancho Santa Fe Fire Protection District	Miscellaneous	\$-	\$5,900,805	\$5,455,362	\$445,443	92.5%	\$88,368	\$5,799,379	\$4,595,249	\$1,204,130	79.2%	81.1%	80.8%	81.9%
Rancho Santa Fe Fire Protection District	Miscellaneous Second Tier	\$395,562	\$599,218	\$651,313	\$(52,095)	108.7%	\$245,922	\$374,538	\$356,209	\$18,329	95.1%	97.7%	99.6%	105.0%
Rancho Santa Fe Fire Protection District	PEPRA Miscellaneous	\$564,003	\$450,053	\$467,524	\$(17,471)	103.9%	\$487,641	\$367,297	\$335,704	\$31,593	91.4%	92.7%	92.7%	95.0%
Rancho Santa Fe Fire Protection District	PEPRA Safety Fire	\$1,870,031	\$2,093,566	\$2,179,897	\$(86,331)	104.1%	\$1,719,110	\$1,467,169	\$1,334,599	\$132,570	91.0%	92.2%	93.2%	96.0%
Rancho Santa Fe Fire Protection District	Safety	\$3,284,579	\$73,501,696	\$67,785,326	\$5,716,370	92.2%	\$3,576,191	\$68,723,184	\$55,567,619	\$13,155,565	80.9%	82.2%	81.3%	82.2%
Rancho Santa Fe Fire Protection District	Safety Second Tier	\$1,228,015	\$2,434,917	\$2,527,304	\$(92,387)	103.8%	\$1,102,034	\$1,801,009	\$1,638,885	\$162,124	91.0%	92.8%	93.9%	97.9%
Rancho Santiago Community College Associated Students	Miscellaneous	\$-	\$1,455,540	\$1,066,871	\$388,669	73.3%	\$-	\$1,715,186	\$1,166,056	\$549,130	68.0%	69.3%	68.0%	68.4%
Reclamation District No. 1000	Miscellaneous First Tier	\$292,067	\$6,033,635	\$5,019,371	\$1,014,264	83.2%	\$398,088	\$5,771,889	\$4,262,165	\$1,509,724	73.8%	75.4%	74.7%	76.5%
Reclamation District No. 1000	Miscellaneous Second Tier	\$474,195	\$280,264	\$304,187	\$(23,923)	108.5%	\$341,435	\$165,012	\$155,802	\$9,210	94.4%	96.1%	97.1%	102.0%
Reclamation District No. 1000	PEPRA Miscellaneous	\$240,411	\$272,617	\$287,945	\$(15,328)	105.6%	\$229,861	\$190,390	\$173,429	\$16,961	91.1%	91.7%	91.5%	94.3%
Reclamation District No. 1001	Miscellaneous	\$54,229	\$2,666,017	\$2,070,948	\$595,069	77.7%	\$85,974	\$2,595,339	\$1,798,946	\$796,393	69.3%	71.2%	71.6%	73.7%
Reclamation District No. 1001	Miscellaneous Second Tier	\$-	\$58,574	\$63,701	\$(5,127)	108.8%	\$-	\$50,471	\$48,445	\$2,026	96.0%	98.1%	93.7%	96.4%
Reclamation District No. 1001	PEPRA Miscellaneous	\$119,364	\$108,773	\$110,085	\$(1,312)	101.2%	\$204,418	\$123,377	\$112,001	\$11,376	90.8%	91.1%	91.3%	95.2%
Reclamation District No. 1660	Miscellaneous	\$-	\$13,915	\$9,349	\$4,566	67.2%	\$-	\$16,135	\$10,038	\$6,097	62.2%	62.9%	62.3%	64.3%
Reclamation District No. 3	Miscellaneous	\$78,978	\$364,077	\$330,412	\$33,665	90.8%	\$78,290	\$323,242	\$256,323	\$66,919	79.3%	80.6%	80.9%	82.7%
Reclamation District No. 833	Miscellaneous	\$70,000	\$1,432,277	\$1,113,339	\$318,938	77.7%	\$70,000	\$1,384,748	\$948,817	\$435,931	68.5%	69.6%	70.4%	70.7%
Reclamation District No. 833	PEPRA Miscellaneous	\$46,800	\$36,018	\$39,555	\$(3,537)	109.8%	\$41,947	\$22,371	\$20,865	\$1,506	93.3%	92.4%	95.0%	102.0%
Reclamation District No. 999	Miscellaneous	\$74,880	\$1,531,103	\$1,226,258	\$304,845	80.1%	\$74,880	\$1,517,800	\$1,093,199	\$424,601	72.0%	74.0%	74.8%	77.0%
Reclamation District No. 999	PEPRA Miscellaneous	\$66,560	\$72,013	\$73,340	\$(1,327)	101.8%	\$96,553	\$70,434	\$63,268	\$7,166	89.8%	88.2%	87.4%	93.1%
Red Bluff Cemetery District	Miscellaneous	\$94,071	\$1,385,219	\$1,118,387	\$266,832	80.7%	\$84,353	\$1,440,847	\$1,064,644	\$376,203	73.9%	72.9%	71.8%	73.5%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Red Bluff Cemetery District	PEPRA Miscellaneous	\$30,401	\$6,006	\$6,699	\$(693)	111.5%	\$27,923	\$1,189	\$1,158	\$31	97.4%	N/A	N/A	N/A
Redwood Coast Regional Center	Miscellaneous	\$2,908,346	\$33,173,552	\$24,670,592	\$8,502,960	74.4%	\$2,914,946	\$31,654,589	\$20,772,388	\$10,882,201	65.6%	66.7%	67.2%	69.2%
Redwood Coast Regional Center	PEPRA Miscellaneous	\$3,161,269	\$2,790,643	\$2,951,757	\$(161,114)	105.8%	\$2,718,866	\$1,962,199	\$1,797,401	\$164,798	91.6%	92.3%	93.2%	96.1%
Redwood Empire School Insurance Group	Miscellaneous	\$1,747,787	\$15,709,661	\$13,051,531	\$2,658,130	83.1%	\$1,738,761	\$14,528,666	\$10,490,078	\$4,038,588	72.2%	73.1%	72.4%	73.4%
Redwood Empire School Insurance Group	PEPRA Miscellaneous	\$546,769	\$719,235	\$752,783	\$(33,548)	104.7%	\$517,374	\$527,855	\$480,032	\$47,823	90.9%	91.8%	92.2%	95.0%
Reedley Cemetery District	Miscellaneous	\$151,496	\$1,269,231	\$1,829,209	\$(559,978)	144.1%	\$151,496	\$1,252,729	\$1,583,918	\$(331,189)	126.4%	129.3%	124.3%	127.0%
Reedley Cemetery District	PEPRA Miscellaneous	\$104,040	\$55,429	\$58,576	\$(3,147)	105.7%	\$96,008	\$36,166	\$32,729	\$3,437	90.5%	91.8%	93.1%	95.8%
Regional Housing Authority	Miscellaneous	\$1,168,304	\$10,816,354	\$10,969,640	\$(153,286)	101.4%	\$1,182,442	\$10,491,668	\$8,307,707	\$2,183,961	79.2%	74.8%	75.2%	77.1%
Regional Housing Authority	Miscellaneous Second Tier	\$-	\$511	\$553	\$(42)	108.2%	\$-	\$482	\$460	\$22	95.4%	98.2%	91.6%	89.4%
Regional Housing Authority	PEPRA Miscellaneous	\$625,696	\$661,473	\$688,852	\$(27,379)	104.1%	\$635,240	\$473,400	\$425,855	\$47,545	90.0%	90.9%	91.1%	94.1%
Regional Water Authority	Miscellaneous	\$559,490	\$2,957,581	\$3,111,362	\$(153,781)	105.2%	\$531,506	\$2,663,973	\$2,455,382	\$208,591	92.2%	94.0%	91.8%	92.3%
Regional Water Authority	PEPRA Miscellaneous	\$181,796	\$26,067	\$29,038	\$(2,971)	111.4%	\$35,507	\$6,273	\$6,109	\$164	97.4%	N/A	N/A	N/A
Rescue Fire Protection District	Miscellaneous	\$-	\$285,197	\$319,232	\$(34,035)	111.9%	\$-	\$246,055	\$245,507	\$548	99.8%	102.6%	103.7%	106.8%
Rescue Fire Protection District	PEPRA Safety Fire	\$130,702	\$159,828	\$170,012	\$(10,184)	106.4%	\$176,675	\$144,106	\$136,450	\$7,656	94.7%	95.9%	94.8%	96.4%
Rescue Fire Protection District	Safety	\$302,664	\$8,197,787	\$6,585,793	\$1,611,994	80.3%	\$298,270	\$7,716,013	\$5,489,357	\$2,226,656	71.1%	72.6%	72.2%	76.0%
Rescue Fire Protection District	Safety Second Tier	\$-	\$-	\$1,299	\$(1,299)	0.0%	\$-	\$-	\$1,063	\$(1,063)	0.0%	N/A	N/A	0.0%
Resort Improvement District No. 1	Miscellaneous	\$435,571	\$5,408,764	\$4,611,683	\$797,081	85.3%	\$428,126	\$5,049,122	\$3,793,126	\$1,255,996	75.1%	77.2%	77.2%	78.4%
Resort Improvement District No. 1	PEPRA Miscellaneous	\$518,194	\$298,654	\$301,446	\$(2,792)	100.9%	\$483,215	\$181,348	\$150,900	\$30,448	83.2%	74.4%	85.8%	93.9%
Resort Improvement District No. 1	PEPRA Safety Fire	\$75,492	\$12,529	\$13,997	\$(1,468)	111.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Resource Conservation District of the Santa Monica Mountains	Miscellaneous	\$264,081	\$1,154,051	\$1,075,065	\$78,986	93.2%	\$249,435	\$990,658	\$802,783	\$187,875	81.0%	82.1%	81.2%	83.6%
Resource Conservation District of the Santa Monica Mountains	PEPRA Miscellaneous	\$418,518	\$151,227	\$155,208	\$(3,981)	102.6%	\$272,913	\$131,993	\$118,071	\$13,922	89.5%	89.1%	88.4%	90.1%
Richardson Bay Sanitary District	Miscellaneous	\$534,192	\$8,013,113	\$8,670,049	\$(656,936)	108.2%	\$519,180	\$7,759,591	\$7,499,761	\$259,830	96.7%	69.2%	72.3%	74.9%
Rincon Del Diablo Municipal Water District	Miscellaneous	\$1,037,322	\$18,073,766	\$14,356,224	\$3,717,542	79.4%	\$960,423	\$16,913,672	\$11,789,729	\$5,123,943	69.7%	71.3%	71.6%	73.8%
Rincon Del Diablo Municipal Water District	PEPRA Miscellaneous	\$782,635	\$744,491	\$762,797	\$(18,306)	102.5%	\$689,945	\$565,793	\$502,817	\$62,976	88.9%	90.8%	92.0%	93.8%
Rincon Del Diablo Municipal Water District	Safety	\$-	\$909,176	\$841,911	\$67,265	92.6%	\$-	\$926,098	\$771,090	\$155,008	83.3%	85.5%	89.3%	92.0%
Rio Alto Water District	Miscellaneous	\$350,237	\$4,644,610	\$3,853,144	\$791,466	83.0%	\$340,505	\$4,565,377	\$3,393,362	\$1,172,015	74.3%	76.2%	76.9%	78.5%
Rio Alto Water District	PEPRA Miscellaneous	\$156,443	\$153,270	\$162,470	\$(9,200)	106.0%	\$145,564	\$108,871	\$99,952	\$8,919	91.8%	91.7%	91.3%	93.4%
Rio Linda Elverta Community Water District	Miscellaneous	\$165,694	\$4,549,323	\$4,275,845	\$273,478	94.0%	\$161,470	\$4,433,248	\$3,221,922	\$1,211,326	72.7%	74.7%	73.6%	75.8%
Rio Linda Elverta Community Water District	PEPRA Miscellaneous	\$513,407	\$527,796	\$548,288	\$(20,492)	103.9%	\$506,202	\$369,150	\$331,068	\$38,082	89.7%	88.7%	89.2%	92.4%
Rio Vista-Montezuma Cemetery District	Miscellaneous	\$-	\$1,397,275	\$2,592,066	\$(1,194,791)	185.5%	\$-	\$1,380,652	\$2,217,557	\$(836,905)	160.6%	161.9%	162.3%	165.1%
Rio Vista-Montezuma Cemetery District	PEPRA Miscellaneous	\$264,332	\$199,172	\$215,175	\$(16,003)	108.0%	\$248,548	\$129,062	\$120,843	\$8,219	93.6%	93.6%	92.2%	93.9%

**CalPERS Public Agency Pooled Plans Funded Status  
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Riverbank City Housing Authority	Miscellaneous	\$-	\$317,542	\$291,658	\$25,884	91.8%	\$-	\$307,188	\$249,316	\$57,872	81.2%	83.0%	84.3%	91.0%
Riverside County Air Pollution Control District	Miscellaneous	\$-	\$441,645	\$1,276,153	\$(834,508)	289.0%	\$-	\$455,154	\$1,092,791	\$(637,637)	240.1%	233.0%	222.8%	211.1%
Riverside County Department of Waste Resources	Miscellaneous	\$1,168,802	\$56,365,452	\$44,748,206	\$11,617,246	79.4%	\$1,271,479	\$54,480,539	\$37,333,081	\$17,147,458	68.5%	70.1%	70.8%	N/A
Riverside County Law Library	Miscellaneous	\$-	\$2,293,665	\$1,706,299	\$587,366	74.4%	\$87,643	\$2,301,526	\$1,551,877	\$749,649	67.4%	71.4%	72.7%	75.2%
Riverside County Law Library	PEPRA Miscellaneous	\$384,818	\$466,369	\$486,202	\$(19,833)	104.3%	\$331,725	\$369,316	\$334,151	\$35,165	90.5%	92.6%	93.2%	96.9%
Riverside County Regional Park and Open Space District	Miscellaneous	\$2,473,378	\$50,607,874	\$41,128,953	\$9,478,921	81.3%	\$2,634,774	\$48,210,896	\$34,650,573	\$13,560,323	71.9%	73.5%	74.0%	75.9%
Riverside County Regional Park and Open Space District	Miscellaneous Second Tier	\$185,626	\$561,086	\$610,455	\$(49,369)	108.8%	\$173,963	\$459,277	\$443,835	\$15,442	96.6%	89.9%	89.9%	93.8%
Riverside County Regional Park and Open Space District	PEPRA Miscellaneous	\$1,975,752	\$2,470,509	\$2,697,026	\$(226,517)	109.2%	\$1,952,226	\$1,847,254	\$1,786,729	\$60,525	96.7%	90.0%	89.1%	92.1%
Riverside County Transportation Commission	Miscellaneous	\$5,736,429	\$45,590,767	\$49,400,318	\$(3,809,551)	108.4%	\$4,677,728	\$42,333,436	\$40,913,851	\$1,419,585	96.6%	75.9%	74.6%	75.2%
Riverside County Transportation Commission	PEPRA Miscellaneous	\$2,003,521	\$1,251,399	\$1,370,991	\$(119,592)	109.6%	\$1,574,512	\$838,377	\$811,682	\$26,695	96.8%	93.3%	92.5%	94.7%
Rosamond Community Services District	Miscellaneous	\$1,294,911	\$7,568,050	\$7,485,381	\$82,669	98.9%	\$1,251,067	\$6,786,878	\$5,937,521	\$849,357	87.5%	89.8%	90.5%	93.0%
Rosamond Community Services District	PEPRA Miscellaneous	\$330,982	\$263,866	\$279,165	\$(15,299)	105.8%	\$367,332	\$170,877	\$154,789	\$16,088	90.6%	89.7%	88.7%	91.3%
Rose Bowl Operating Company	Miscellaneous	\$1,512,430	\$13,998,868	\$12,016,224	\$1,982,644	85.8%	\$1,523,308	\$13,218,072	\$9,966,478	\$3,251,594	75.4%	75.0%	73.2%	74.2%
Rose Bowl Operating Company	PEPRA Miscellaneous	\$1,254,468	\$1,068,496	\$1,117,081	\$(48,585)	104.5%	\$1,247,451	\$807,840	\$738,117	\$69,723	91.4%	91.8%	92.3%	95.5%
Rosedale-Rio Bravo Water Storage District	Miscellaneous	\$287,467	\$3,794,493	\$3,143,074	\$651,419	82.8%	\$560,409	\$3,760,406	\$2,797,257	\$963,149	74.4%	75.3%	77.0%	78.1%
Rosedale-Rio Bravo Water Storage District	PEPRA Miscellaneous	\$549,640	\$509,178	\$535,288	\$(26,110)	105.1%	\$463,849	\$369,017	\$335,740	\$33,277	91.0%	91.5%	91.9%	94.2%
Roseville Public Cemetery District	Miscellaneous	\$206,304	\$2,298,913	\$1,935,624	\$363,289	84.2%	\$302,774	\$2,179,455	\$1,632,496	\$546,959	74.9%	77.8%	78.3%	80.8%
Roseville Public Cemetery District	PEPRA Miscellaneous	\$167,728	\$85,987	\$91,706	\$(5,719)	106.7%	\$116,199	\$48,971	\$44,433	\$4,538	90.7%	89.3%	87.2%	93.8%
Ross Valley Fire Department	Miscellaneous	\$123,903	\$1,572,976	\$1,565,571	\$7,405	99.5%	\$216,418	\$1,402,391	\$1,235,028	\$167,363	88.1%	90.0%	90.7%	92.8%
Ross Valley Fire Department	PEPRA Miscellaneous	\$244,156	\$100,571	\$110,259	\$(9,688)	109.6%	\$171,432	\$66,800	\$60,765	\$6,035	91.0%	89.9%	89.6%	95.7%
Ross Valley Fire Department	PEPRA Safety Fire	\$1,105,650	\$1,129,247	\$1,155,962	\$(26,715)	102.4%	\$863,849	\$820,925	\$728,724	\$92,201	88.8%	89.8%	89.9%	91.5%
Ross Valley Fire Department	Safety	\$2,926,552	\$60,149,183	\$48,264,444	\$11,884,739	80.2%	\$2,842,653	\$57,794,036	\$41,406,027	\$16,388,009	71.6%	73.0%	73.6%	75.1%
Ross Valley Sanitary Distrct	Miscellaneous	\$2,607,635	\$29,692,209	\$24,121,697	\$5,570,512	81.2%	\$2,770,037	\$27,268,262	\$19,255,073	\$8,013,189	70.6%	70.7%	70.3%	72.3%
Ross Valley Sanitary Distrct	PEPRA Miscellaneous	\$1,049,507	\$921,765	\$954,315	\$(32,550)	103.5%	\$992,838	\$676,473	\$607,269	\$69,204	89.8%	91.6%	93.2%	96.4%
Rowland Water District	Miscellaneous	\$1,886,956	\$22,412,210	\$18,327,113	\$4,085,097	81.8%	\$2,004,204	\$21,584,616	\$15,684,286	\$5,900,330	72.7%	73.1%	73.0%	75.0%
Rowland Water District	PEPRA Miscellaneous	\$828,277	\$294,960	\$312,252	\$(17,292)	105.9%	\$582,223	\$171,858	\$154,975	\$16,883	90.2%	89.1%	91.1%	94.8%
Rubidoux Community Services District	Miscellaneous	\$1,504,139	\$21,299,951	\$19,036,069	\$2,263,882	89.4%	\$1,098,550	\$19,893,437	\$15,704,912	\$4,188,525	78.9%	80.0%	76.1%	77.8%
Rubidoux Community Services District	PEPRA Miscellaneous	\$610,314	\$262,909	\$282,614	\$(19,705)	107.5%	\$604,336	\$153,828	\$142,215	\$11,613	92.5%	87.8%	92.1%	96.8%
Rubidoux Community Services District	Safety	\$-	\$3,860,806	\$2,400,736	\$1,460,070	62.2%	\$-	\$3,907,434	\$2,197,673	\$1,709,761	56.2%	60.8%	62.9%	68.2%
Running Springs Water District	Miscellaneous	\$934,027	\$17,276,954	\$13,507,700	\$3,769,254	78.2%	\$1,069,786	\$16,389,081	\$11,106,521	\$5,282,560	67.8%	67.6%	69.5%	69.9%
Running Springs Water District	PEPRA Miscellaneous	\$360,597	\$166,889	\$179,609	\$(12,720)	107.6%	\$210,671	\$92,107	\$84,972	\$7,135	92.3%	91.6%	91.6%	95.1%



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Running Springs Water District	PEPRA Safety Fire	\$454,436	\$676,389	\$703,342	\$(26,953)	104.0%	\$512,246	\$530,290	\$484,397	\$45,893	91.3%	93.3%	92.9%	96.6%
Running Springs Water District	Safety	\$678,625	\$14,223,881	\$11,735,370	\$2,488,511	82.5%	\$610,633	\$13,110,921	\$9,313,306	\$3,797,615	71.0%	70.3%	70.4%	71.6%
Rural County Representatives of California	Miscellaneous	\$2,860,235	\$22,340,527	\$23,418,505	\$(1,077,978)	104.8%	\$3,026,271	\$19,952,285	\$18,581,254	\$1,371,031	93.1%	95.6%	96.6%	77.4%
Rural County Representatives of California	PEPRA Miscellaneous	\$1,065,529	\$1,001,158	\$1,040,848	\$(39,690)	104.0%	\$886,032	\$691,002	\$619,609	\$71,393	89.7%	91.9%	92.0%	94.6%
Sacramento Area Council of Governments	Miscellaneous	\$2,556,030	\$59,727,965	\$46,293,629	\$13,434,336	77.5%	\$2,637,069	\$59,304,368	\$41,076,515	\$18,227,853	69.3%	70.1%	69.9%	71.8%
Sacramento Area Council of Governments	Miscellaneous Second Tier	\$811,262	\$1,265,157	\$1,342,370	\$(77,213)	106.1%	\$763,826	\$969,284	\$897,910	\$71,374	92.6%	94.8%	96.5%	100.5%
Sacramento Area Council of Governments	PEPRA Miscellaneous	\$2,044,615	\$1,710,812	\$1,782,563	\$(71,751)	104.2%	\$2,140,116	\$1,251,964	\$1,133,544	\$118,420	90.5%	91.5%	92.2%	95.4%
Sacramento Area Flood Control Agency	Miscellaneous	\$1,385,794	\$6,357,871	\$5,775,986	\$581,885	90.8%	\$1,543,912	\$5,534,642	\$4,367,195	\$1,167,447	78.9%	80.0%	80.0%	N/A
Sacramento Area Flood Control Agency	PEPRA Miscellaneous	\$681,123	\$408,888	\$439,836	\$(30,948)	107.6%	\$623,829	\$254,937	\$237,527	\$17,410	93.2%	94.8%	96.0%	102.4%
Sacramento County Public Law Library	Miscellaneous	\$1,160,465	\$9,538,926	\$9,258,093	\$280,833	97.1%	\$1,149,616	\$8,867,559	\$7,651,446	\$1,216,113	86.3%	88.5%	89.6%	92.3%
Sacramento County Public Law Library	PEPRA Miscellaneous	\$235,564	\$75,824	\$81,617	\$(5,793)	107.6%	\$224,714	\$28,663	\$25,289	\$3,374	88.2%	63.9%	37.5%	93.5%
Sacramento Groundwater Authority	Miscellaneous	\$253,130	\$1,638,548	\$1,707,495	\$(68,947)	104.2%	\$243,010	\$1,499,459	\$1,363,441	\$136,018	90.9%	92.3%	88.7%	N/A
Sacramento Groundwater Authority	PEPRA Miscellaneous	\$53,737	\$19,939	\$22,165	\$(2,226)	111.2%	\$35,507	\$6,258	\$6,094	\$164	97.4%	N/A	N/A	N/A
Sacramento Metropolitan Air Quality Management District	Miscellaneous	\$7,732,750	\$62,724,244	\$55,295,664	\$7,428,580	88.2%	\$7,591,976	\$57,171,699	\$44,004,032	\$13,167,667	77.0%	77.9%	77.6%	78.7%
Sacramento Metropolitan Air Quality Management District	PEPRA Miscellaneous	\$2,324,729	\$1,682,390	\$1,753,367	\$(70,977)	104.2%	\$2,107,511	\$1,218,597	\$1,102,493	\$116,104	90.5%	91.5%	93.2%	96.7%
Sacramento Metropolitan Cable Television Commission	Miscellaneous	\$250,825	\$3,856,194	\$4,271,322	\$(415,128)	110.8%	\$242,978	\$3,712,348	\$3,158,244	\$554,104	85.1%	72.6%	73.2%	75.3%
Sacramento Metropolitan Cable Television Commission	PEPRA Miscellaneous	\$189,823	\$154,393	\$162,418	\$(8,025)	105.2%	\$155,306	\$104,560	\$94,217	\$10,343	90.1%	89.5%	90.4%	93.7%
Sacramento Metropolitan Fire District	Miscellaneous	\$4,634,635	\$75,361,974	\$62,661,380	\$12,700,594	83.1%	\$4,768,470	\$70,157,833	\$51,236,989	\$18,920,844	73.0%	74.2%	74.6%	76.4%
Sacramento Metropolitan Fire District	PEPRA Miscellaneous	\$2,970,886	\$2,544,193	\$2,674,401	\$(130,208)	105.1%	\$2,486,353	\$1,706,244	\$1,550,767	\$155,477	90.9%	92.1%	92.8%	95.4%
Sacramento Regional Fire/EMS Communications Center	Miscellaneous	\$1,903,596	\$29,811,163	\$24,601,143	\$5,210,020	82.5%	\$2,185,720	\$29,436,215	\$21,552,183	\$7,884,032	73.2%	73.3%	72.1%	72.2%
Sacramento Regional Fire/EMS Communications Center	PEPRA Miscellaneous	\$1,628,339	\$1,712,038	\$1,760,572	\$(48,534)	102.8%	\$1,934,487	\$1,284,128	\$1,144,960	\$139,168	89.2%	90.5%	91.8%	94.6%
Sacramento Suburban Water District	Miscellaneous First Tier	\$2,317,153	\$43,172,354	\$35,533,132	\$7,639,222	82.3%	\$2,203,448	\$40,552,506	\$29,387,272	\$11,165,234	72.5%	73.9%	74.2%	76.1%
Sacramento Suburban Water District	Miscellaneous Second Tier	\$1,149,235	\$4,079,715	\$3,955,643	\$124,072	97.0%	\$1,087,810	\$3,471,815	\$2,942,816	\$528,999	84.8%	85.8%	85.5%	87.3%
Sacramento Suburban Water District	PEPRA Miscellaneous	\$2,153,517	\$1,694,874	\$1,792,708	\$(97,834)	105.8%	\$2,326,219	\$1,124,275	\$1,030,515	\$93,760	91.7%	92.0%	92.0%	93.8%
Sacramento Transportation Authority	Miscellaneous	\$143,510	\$5,062,267	\$4,262,380	\$799,887	84.2%	\$134,534	\$4,896,216	\$3,649,271	\$1,246,945	74.5%	74.6%	74.1%	75.0%
Sacramento Transportation Authority	PEPRA Miscellaneous	\$272,134	\$206,920	\$218,995	\$(12,075)	105.8%	\$111,051	\$154,721	\$142,436	\$12,285	92.1%	93.6%	93.1%	96.8%
Sacramento-Yolo Mosquito and Vector Control District	Miscellaneous	\$3,421,533	\$53,818,177	\$46,406,937	\$7,411,240	86.2%	\$3,640,106	\$50,975,497	\$38,599,879	\$12,375,618	75.7%	77.0%	69.2%	71.1%
Sacramento-Yolo Mosquito and Vector Control District	PEPRA Miscellaneous	\$1,465,907	\$1,234,163	\$1,327,949	\$(93,786)	107.6%	\$1,388,614	\$870,781	\$777,686	\$93,095	89.3%	90.5%	91.5%	94.0%
Salida Fire Protection District	Miscellaneous	\$65,277	\$337,002	\$266,681	\$70,321	79.1%	\$65,392	\$299,257	\$202,887	\$96,370	67.8%	67.7%	66.7%	75.3%
Salida Fire Protection District	PEPRA Safety Fire	\$445,110	\$694,978	\$715,634	\$(20,656)	103.0%	\$498,808	\$493,554	\$442,634	\$50,920	89.7%	90.4%	91.0%	94.3%
Salida Fire Protection District	Safety	\$-	\$6,022,179	\$4,809,455	\$1,212,724	79.9%	\$81,805	\$5,500,669	\$3,839,124	\$1,661,545	69.8%	72.2%	72.4%	73.2%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Salinas Valley Solid Waste Authority	Miscellaneous	\$2,290,563	\$10,776,373	\$11,785,152	\$(1,008,779)	109.4%	\$2,391,550	\$9,533,589	\$9,205,268	\$328,321	96.6%	96.2%	83.9%	85.1%
Salinas Valley Solid Waste Authority	PEPRA Miscellaneous	\$2,075,240	\$1,779,054	\$1,957,096	\$(178,042)	110.0%	\$1,682,081	\$1,209,198	\$1,169,973	\$39,225	96.8%	95.9%	93.1%	96.2%
Salton Community Services District	Miscellaneous	\$185,911	\$2,649,037	\$2,310,316	\$338,721	87.2%	\$256,407	\$2,589,470	\$2,017,416	\$572,054	77.9%	79.7%	81.2%	83.5%
Salton Community Services District	PEPRA Miscellaneous	\$477,473	\$408,050	\$417,122	\$(9,072)	102.2%	\$504,091	\$343,716	\$309,206	\$34,510	90.0%	90.7%	91.3%	93.1%
Salton Community Services District	PEPRA Safety Fire	\$-	\$23,071	\$20,102	\$2,969	87.1%	\$-	\$34,366	\$28,773	\$5,593	83.7%	89.6%	88.2%	89.1%
Salton Community Services District	Safety	\$-	\$11,369	\$637,223	\$(625,854)	5604.9%	\$-	\$10,726	\$521,436	\$(510,710)	4861.4%	4931.0%	4910.3%	4810.3%
Samoa Peninsula Fire Protection District	Safety	\$-	\$1,597,416	\$698,318	\$899,098	43.7%	\$-	\$1,712,911	\$722,573	\$990,338	42.2%	47.1%	47.0%	48.7%
San Andreas Sanitary District	Miscellaneous	\$275,801	\$2,935,135	\$2,364,192	\$570,943	80.5%	\$262,634	\$2,678,946	\$1,846,618	\$832,328	68.9%	70.4%	69.6%	71.3%
San Andreas Sanitary District	PEPRA Miscellaneous	\$150,805	\$64,980	\$70,266	\$(5,286)	108.1%	\$125,823	\$32,857	\$29,490	\$3,367	89.8%	83.0%	93.3%	95.7%
San Benito County Water District	Miscellaneous	\$1,473,676	\$11,904,714	\$13,075,167	\$(1,170,453)	109.8%	\$1,428,700	\$11,313,054	\$8,117,011	\$3,196,043	71.7%	72.9%	73.0%	73.5%
San Benito County Water District	PEPRA Miscellaneous	\$352,578	\$277,499	\$297,878	\$(20,379)	107.3%	\$335,702	\$172,577	\$160,112	\$12,465	92.8%	91.5%	92.5%	95.8%
San Bernardino City Unified School District	PEPRA Safety School Police	\$724,571	\$1,281,055	\$1,313,071	\$(32,016)	102.5%	\$749,722	\$953,040	\$854,092	\$98,948	89.6%	90.4%	91.3%	94.2%
San Bernardino City Unified School District	Safety	\$1,569,562	\$24,643,843	\$22,389,198	\$2,254,645	90.9%	\$1,523,082	\$22,285,288	\$17,864,311	\$4,420,977	80.2%	81.4%	79.9%	79.8%
San Bernardino County Transportation Authority	Miscellaneous	\$-	\$92,124	\$90,578	\$1,546	98.3%	\$-	\$95,891	\$81,409	\$14,482	84.9%	85.7%	92.4%	95.5%
San Bernardino Valley Municipal Water District	Miscellaneous First Tier	\$1,767,977	\$32,503,352	\$30,863,294	\$1,640,058	95.0%	\$1,714,107	\$30,873,259	\$26,144,863	\$4,728,396	84.7%	87.3%	88.4%	91.2%
San Bernardino Valley Municipal Water District	Miscellaneous Second Tier	\$935,444	\$693,790	\$729,447	\$(35,657)	105.1%	\$428,416	\$452,417	\$410,220	\$42,197	90.7%	91.8%	90.6%	91.5%
San Bernardino Valley Municipal Water District	PEPRA Miscellaneous	\$884,580	\$621,733	\$653,500	\$(31,767)	105.1%	\$720,484	\$425,764	\$388,688	\$37,076	91.3%	92.1%	92.6%	95.1%
San Bernardino Valley Water Conservation District	Miscellaneous	\$901,015	\$4,866,929	\$5,240,194	\$(373,265)	107.7%	\$847,620	\$4,433,768	\$3,855,912	\$577,856	87.0%	89.0%	89.8%	92.5%
San Bernardino Valley Water Conservation District	PEPRA Miscellaneous	\$171,059	\$117,628	\$127,805	\$(10,177)	108.7%	\$160,305	\$74,591	\$70,068	\$4,523	93.9%	93.3%	92.6%	98.1%
San Diego Community College District	PEPRA Safety School Police	\$1,271,828	\$1,039,564	\$1,118,353	\$(78,789)	107.6%	\$1,071,020	\$576,137	\$538,563	\$37,574	93.5%	94.7%	95.7%	101.5%
San Diego Community College District	Safety School Police	\$2,391,475	\$5,521,101	\$5,747,014	\$(225,913)	104.1%	\$2,471,369	\$4,260,329	\$3,910,551	\$349,778	91.8%	94.1%	94.6%	N/A
San Diego County Law Library	Miscellaneous	\$918,368	\$11,648,422	\$11,461,520	\$186,902	98.4%	\$1,003,092	\$12,026,668	\$10,630,130	\$1,396,538	88.4%	90.1%	74.9%	76.9%
San Diego County Law Library	PEPRA Miscellaneous	\$430,952	\$217,465	\$231,790	\$(14,325)	106.6%	\$414,757	\$117,075	\$105,346	\$11,729	90.0%	84.7%	71.4%	94.7%
San Diego Metropolitan Transit System	Miscellaneous	\$5,576,091	\$63,069,243	\$52,467,020	\$10,602,223	83.2%	\$5,473,673	\$58,330,949	\$42,285,958	\$16,044,991	72.5%	72.8%	72.5%	74.1%
San Diego Metropolitan Transit System	Miscellaneous Second Tier	\$1,295,892	\$1,705,837	\$1,766,307	\$(60,470)	103.5%	\$1,186,405	\$1,256,773	\$1,128,878	\$127,895	89.8%	91.0%	91.7%	N/A
San Diego Metropolitan Transit System	PEPRA Miscellaneous	\$6,923,257	\$6,030,887	\$6,191,613	\$(160,726)	102.7%	\$6,675,629	\$4,457,940	\$3,958,156	\$499,784	88.8%	89.7%	90.7%	94.1%
San Diego State University Associated Students	Miscellaneous	\$1,744,818	\$18,934,066	\$16,087,876	\$2,846,190	85.0%	\$1,794,639	\$17,592,647	\$13,147,217	\$4,445,430	74.7%	76.4%	76.2%	77.8%
San Diego State University Associated Students	PEPRA Miscellaneous	\$1,729,053	\$1,918,754	\$2,036,980	\$(118,226)	106.2%	\$1,689,058	\$1,406,717	\$1,311,662	\$95,055	93.2%	95.8%	92.6%	95.8%
San Diego Unified School District	PEPRA Safety School Police	\$688,993	\$1,677,483	\$1,739,247	\$(61,764)	103.7%	\$823,905	\$1,412,455	\$1,296,093	\$116,362	91.8%	93.9%	94.9%	92.7%
San Diego Unified School District	Safety	\$2,978,951	\$63,867,204	\$52,405,408	\$11,461,796	82.1%	\$3,971,752	\$61,258,338	\$44,860,640	\$16,397,698	73.2%	73.0%	73.4%	74.0%
San Dieguito Water District	Miscellaneous	\$867,053	\$24,581,606	\$19,344,710	\$5,236,896	78.7%	\$971,079	\$23,620,816	\$16,029,367	\$7,591,449	67.9%	65.5%	66.2%	68.5%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
San Dieguito Water District	Miscellaneous Second Tier	\$217,723	\$482,991	\$528,116	\$(45,125)	109.3%	\$197,603	\$429,455	\$415,348	\$14,107	96.7%	91.5%	91.3%	93.7%
San Dieguito Water District	PEPRA Miscellaneous	\$745,793	\$558,465	\$615,139	\$(56,674)	110.1%	\$748,067	\$354,735	\$343,391	\$11,344	96.8%	91.6%	92.0%	95.1%
San Elijo Joint Powers Authority	Miscellaneous	\$1,256,197	\$16,280,104	\$13,706,817	\$2,573,287	84.2%	\$1,205,351	\$15,073,530	\$11,126,804	\$3,946,726	73.8%	75.0%	75.2%	75.3%
San Elijo Joint Powers Authority	Miscellaneous Second Tier	\$158,229	\$464,161	\$471,971	\$(7,810)	101.7%	\$136,182	\$401,550	\$360,739	\$40,811	89.8%	90.4%	90.5%	92.9%
San Elijo Joint Powers Authority	PEPRA Miscellaneous	\$922,001	\$836,798	\$872,334	\$(35,536)	104.2%	\$774,187	\$587,681	\$532,236	\$55,445	90.6%	91.6%	91.8%	94.3%
San Francisco Bay Area Water Emergency Transportation Authority	Miscellaneous	\$1,387,008	\$10,349,112	\$10,872,555	\$(523,443)	105.1%	\$1,858,097	\$8,891,272	\$8,280,348	\$610,924	93.1%	95.6%	96.4%	94.8%
San Francisco Bay Area Water Emergency Transportation Authority	PEPRA Miscellaneous	\$643,121	\$419,125	\$448,287	\$(29,162)	107.0%	\$473,903	\$320,137	\$300,167	\$19,970	93.8%	95.8%	97.2%	96.3%
San Francisco City and County Housing Authority	Miscellaneous	\$2,578,906	\$121,235,716	\$118,068,930	\$3,166,786	97.4%	\$2,732,520	\$122,070,230	\$105,914,805	\$16,155,425	86.8%	85.8%	85.9%	85.1%
San Francisco City and County Housing Authority	PEPRA Miscellaneous	\$999,153	\$1,592,559	\$1,577,067	\$15,492	99.0%	\$773,031	\$1,425,671	\$1,236,989	\$188,682	86.8%	N/A	N/A	N/A
San Francisco City and County Housing Authority	Safety	\$-	\$1,436,688	\$938,368	\$498,320	65.3%	\$-	\$1,457,879	\$854,488	\$603,391	58.6%	59.9%	60.9%	67.8%
San Francisco Community College District Bookstore Auxiliary	Miscellaneous	\$-	\$4,506,486	\$3,415,847	\$1,090,639	75.8%	\$-	\$4,563,428	\$3,079,357	\$1,484,071	67.5%	68.6%	69.1%	72.0%
San Francisco County Transportation Authority	Miscellaneous	\$2,094,360	\$15,416,808	\$13,883,349	\$1,533,459	90.1%	\$2,141,323	\$13,633,704	\$10,702,436	\$2,931,268	78.5%	79.2%	79.0%	80.5%
San Francisco County Transportation Authority	PEPRA Miscellaneous	\$2,607,857	\$2,467,188	\$2,570,409	\$(103,221)	104.2%	\$2,316,958	\$1,776,031	\$1,600,921	\$175,110	90.1%	91.3%	92.1%	95.0%
San Francisco Health Authority	Miscellaneous	\$8,786,888	\$45,498,754	\$49,760,877	\$(4,262,123)	109.4%	\$8,862,148	\$40,156,412	\$38,774,940	\$1,381,472	96.6%	97.4%	98.6%	94.8%
San Francisco Health Authority	PEPRA Miscellaneous	\$27,217,139	\$24,593,861	\$27,010,498	\$(2,416,637)	109.8%	\$25,831,850	\$18,127,513	\$17,531,072	\$596,441	96.7%	94.9%	97.2%	96.0%
San Francisco Law Library	Miscellaneous	\$206,459	\$3,137,737	\$2,607,020	\$530,717	83.1%	\$353,367	\$3,260,100	\$2,476,754	\$783,346	76.0%	78.0%	77.7%	80.3%
San Francisco Law Library	PEPRA Miscellaneous	\$57,926	\$64,608	\$70,630	\$(6,022)	109.3%	\$57,926	\$46,472	\$43,365	\$3,107	93.3%	95.0%	92.5%	95.5%
San Francisquito Creek Joint Powers Authority	Miscellaneous	\$230,147	\$1,702,592	\$1,594,793	\$107,799	93.7%	\$230,147	\$1,501,289	\$1,218,612	\$282,677	81.2%	82.4%	81.0%	82.4%
San Francisquito Creek Joint Powers Authority	PEPRA Miscellaneous	\$259,340	\$185,473	\$203,245	\$(17,772)	109.6%	\$110,250	\$122,695	\$115,300	\$7,395	94.0%	95.4%	94.3%	98.2%
San Gabriel County Water District	Miscellaneous	\$1,251,538	\$14,457,117	\$11,932,300	\$2,524,817	82.5%	\$1,217,844	\$13,412,838	\$9,700,920	\$3,711,918	72.3%	73.6%	73.6%	75.1%
San Gabriel County Water District	PEPRA Miscellaneous	\$193,761	\$230,552	\$240,474	\$(9,922)	104.3%	\$131,378	\$177,027	\$160,882	\$16,145	90.9%	92.1%	92.1%	94.3%
San Gabriel Valley Council of Governments	Miscellaneous	\$1,183,851	\$12,601,819	\$13,933,034	\$(1,331,215)	110.6%	\$1,486,424	\$11,559,210	\$11,394,031	\$165,179	98.6%	101.3%	102.4%	96.6%
San Gabriel Valley Council of Governments	PEPRA Miscellaneous	\$1,741,680	\$836,073	\$915,156	\$(79,083)	109.5%	\$1,221,135	\$566,406	\$547,904	\$18,502	96.7%	92.6%	93.9%	97.4%
San Gabriel Valley Mosquito and Vector Control District	Miscellaneous	\$875,530	\$9,832,688	\$8,356,172	\$1,476,516	85.0%	\$942,328	\$9,226,969	\$6,897,557	\$2,329,412	74.8%	75.7%	76.8%	78.0%
San Gabriel Valley Mosquito and Vector Control District	PEPRA Miscellaneous	\$1,768,037	\$1,718,740	\$1,798,578	\$(79,838)	104.6%	\$1,735,036	\$1,140,803	\$1,027,134	\$113,669	90.0%	91.3%	91.6%	94.4%
San Gabriel Valley Municipal Water District	Miscellaneous	\$834,060	\$11,039,190	\$9,691,470	\$1,347,720	87.8%	\$793,266	\$10,660,215	\$7,811,262	\$2,848,953	73.3%	74.7%	75.3%	77.5%
San Gabriel Valley Municipal Water District	PEPRA Miscellaneous	\$199,380	\$286,436	\$301,128	\$(14,692)	105.1%	\$188,216	\$219,400	\$200,302	\$19,098	91.3%	92.4%	92.0%	93.9%
San Geronio Pass Water Agency	Miscellaneous	\$545,986	\$4,423,928	\$4,549,903	\$(125,975)	102.8%	\$544,027	\$4,190,003	\$3,509,483	\$680,520	83.8%	81.4%	76.2%	77.8%
San Jacinto Valley Cemetery District	Miscellaneous	\$122,548	\$3,975,194	\$3,545,533	\$429,661	89.2%	\$196,413	\$3,885,763	\$3,111,383	\$774,380	80.1%	83.1%	84.8%	87.9%
San Jacinto Valley Cemetery District	PEPRA Miscellaneous	\$154,167	\$116,457	\$121,444	\$(4,987)	104.3%	\$114,294	\$79,720	\$70,805	\$8,915	88.8%	86.8%	87.4%	91.7%
San Joaquin County Housing Authority	Miscellaneous	\$3,026,316	\$47,303,150	\$39,623,891	\$7,679,259	83.8%	\$3,265,796	\$45,212,786	\$33,608,185	\$11,604,601	74.3%	76.2%	77.2%	78.3%

**CalPERS Public Agency Pooled Plans Funded Status  
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San Joaquin County Housing Authority	PEPRA Miscellaneous	\$2,086,481	\$1,360,400	\$1,430,199	\$(69,799)	105.1%	\$1,854,711	\$1,022,246	\$931,237	\$91,009	91.1%	92.1%	92.9%	96.8%
San Joaquin County IHSS Public Authority	Miscellaneous	\$302,051	\$1,673,176	\$1,526,058	\$147,118	91.2%	\$276,051	\$1,491,271	\$1,187,415	\$303,856	79.6%	81.0%	80.3%	81.6%
San Joaquin County IHSS Public Authority	PEPRA Miscellaneous	\$122,131	\$134,491	\$136,688	\$(2,197)	101.6%	\$115,924	\$97,967	\$84,004	\$13,963	85.7%	85.7%	93.2%	97.0%
San Joaquin Delta Community College District	PEPRA Safety School Police	\$424,653	\$337,330	\$362,602	\$(25,272)	107.5%	\$405,979	\$189,127	\$175,785	\$13,342	92.9%	93.0%	94.9%	101.5%
San Joaquin Delta Community College District	Safety School Police	\$1,143,225	\$10,783,074	\$9,201,795	\$1,581,279	85.3%	\$1,016,339	\$9,867,173	\$7,327,609	\$2,539,564	74.3%	74.1%	73.2%	N/A
San Juan Water District	Miscellaneous First Tier	\$1,257,338	\$39,902,288	\$40,031,726	\$(129,438)	100.3%	\$1,237,593	\$38,264,129	\$34,005,337	\$4,258,792	88.9%	91.3%	92.1%	87.2%
San Juan Water District	Miscellaneous Second Tier	\$1,938,641	\$5,404,745	\$5,506,718	\$(101,973)	101.9%	\$2,004,445	\$4,310,247	\$3,843,997	\$466,250	89.2%	90.9%	91.0%	92.8%
San Juan Water District	PEPRA Miscellaneous	\$1,466,895	\$1,419,522	\$1,471,953	\$(52,431)	103.7%	\$1,277,406	\$1,061,292	\$957,748	\$103,544	90.2%	91.1%	91.9%	94.0%
San Lorenzo Valley Water District	Miscellaneous	\$1,579,080	\$21,165,838	\$18,049,352	\$3,116,486	85.3%	\$1,760,190	\$19,780,721	\$14,812,432	\$4,968,289	74.9%	76.1%	76.2%	77.9%
San Lorenzo Valley Water District	PEPRA Miscellaneous	\$1,750,646	\$1,400,519	\$1,485,724	\$(85,205)	106.1%	\$1,439,074	\$949,493	\$858,641	\$90,852	90.4%	91.7%	91.7%	94.4%
San Luis Obispo Cal Poly Associated Students, Inc.	Miscellaneous First Tier	\$2,415,581	\$32,395,820	\$27,840,457	\$4,555,363	85.9%	\$2,669,702	\$29,612,407	\$22,145,643	\$7,466,764	74.8%	75.4%	74.9%	75.9%
San Luis Obispo Cal Poly Associated Students, Inc.	Miscellaneous Second Tier	\$281,645	\$937,448	\$939,927	\$(2,479)	100.3%	\$318,471	\$808,162	\$708,119	\$100,043	87.6%	89.1%	89.3%	91.4%
San Luis Obispo Cal Poly Associated Students, Inc.	PEPRA Miscellaneous	\$1,548,319	\$1,321,593	\$1,390,045	\$(68,452)	105.2%	\$1,552,180	\$969,530	\$869,851	\$99,679	89.7%	90.7%	91.6%	94.8%
San Luis Obispo Council of Governments	Miscellaneous	\$837,645	\$11,168,609	\$10,102,388	\$1,066,221	90.5%	\$809,283	\$10,616,242	\$8,400,060	\$2,216,182	79.1%	79.4%	77.7%	79.2%
San Luis Obispo Council of Governments	PEPRA Miscellaneous	\$813,514	\$586,950	\$629,707	\$(42,757)	107.3%	\$733,151	\$373,617	\$343,779	\$29,838	92.0%	91.9%	91.7%	95.8%
San Luis Water District	Miscellaneous	\$270,227	\$8,197,481	\$7,323,058	\$874,423	89.3%	\$313,939	\$8,248,390	\$6,634,156	\$1,614,234	80.4%	82.7%	83.6%	86.2%
San Luis Water District	PEPRA Miscellaneous	\$668,818	\$535,302	\$554,157	\$(18,855)	103.5%	\$667,968	\$396,135	\$355,757	\$40,378	89.8%	91.1%	92.4%	93.9%
San Mateo Consolidated Fire Department	Miscellaneous	\$113,058	\$70,198	\$77,479	\$(7,281)	110.4%	\$100,547	\$35,209	\$34,179	\$1,030	97.1%	99.1%	0.0%	N/A
San Mateo Consolidated Fire Department	Miscellaneous	\$-	\$91,282	\$100,670	\$(9,388)	110.3%	\$122,491	\$47,266	\$45,861	\$1,405	97.0%	99.1%	N/A	N/A
San Mateo Consolidated Fire Department	PEPRA Miscellaneous	\$728,142	\$357,824	\$394,122	\$(36,298)	110.1%	\$841,495	\$206,985	\$201,068	\$5,917	97.1%	99.1%	0.0%	N/A
San Mateo Consolidated Fire Department	PEPRA Safety Fire	\$5,634,714	\$2,909,316	\$3,197,925	\$(288,609)	109.9%	\$5,250,109	\$1,499,819	\$1,457,088	\$42,731	97.2%	99.1%	0.0%	N/A
San Mateo Consolidated Fire Department	Safety Fire	\$157,325	\$116,781	\$128,488	\$(11,707)	110.0%	\$145,759	\$57,518	\$55,903	\$1,615	97.2%	99.1%	0.0%	N/A
San Mateo Consolidated Fire Department	Safety Fire	\$3,707,135	\$3,712,235	\$4,074,920	\$(362,685)	109.8%	\$3,770,341	\$2,044,316	\$1,985,234	\$59,082	97.1%	99.1%	0.0%	N/A
San Mateo Consolidated Fire Department	Safety Fire	\$2,937,418	\$3,162,361	\$3,470,566	\$(308,205)	109.7%	\$3,058,999	\$1,769,766	\$1,718,816	\$50,950	97.1%	99.1%	0.0%	N/A
San Mateo Consolidated Fire Department	Safety Fire	\$8,898,988	\$10,050,969	\$11,015,805	\$(964,836)	109.6%	\$8,788,234	\$6,095,273	\$5,921,288	\$173,985	97.1%	99.1%	0.0%	N/A
San Mateo County Harbor District	Miscellaneous	\$906,017	\$20,068,869	\$18,796,251	\$1,272,618	93.7%	\$965,525	\$18,853,150	\$15,612,582	\$3,240,568	82.8%	84.0%	70.3%	71.6%
San Mateo County Harbor District	PEPRA Miscellaneous	\$2,577,460	\$1,861,695	\$1,976,418	\$(114,723)	106.2%	\$2,334,417	\$1,180,124	\$1,073,454	\$106,670	91.0%	90.7%	92.4%	95.9%
San Mateo County In-Home Supportive Services Public Authority	Miscellaneous	\$105,269	\$2,349,889	\$2,155,423	\$194,466	91.7%	\$94,224	\$2,216,933	\$1,798,541	\$418,392	81.1%	80.8%	79.6%	80.2%
San Mateo County In-Home Supportive Services Public Authority	PEPRA Miscellaneous	\$1,102,516	\$874,417	\$927,933	\$(53,516)	106.1%	\$1,057,444	\$571,564	\$521,357	\$50,207	91.2%	92.3%	93.1%	97.2%
San Mateo County Law Library	Miscellaneous	\$90,000	\$2,485,116	\$2,004,815	\$480,301	80.7%	\$87,083	\$2,445,286	\$1,769,501	\$675,785	72.4%	74.7%	75.9%	79.1%
San Mateo County Law Library	PEPRA Miscellaneous	\$70,150	\$50,111	\$55,178	\$(5,067)	110.1%	\$64,075	\$28,336	\$26,434	\$1,902	93.3%	95.2%	97.3%	N/A



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
San Mateo County Schools Insurance Group	Miscellaneous	\$331,314	\$6,116,641	\$4,908,893	\$1,207,748	80.3%	\$304,730	\$5,915,281	\$4,222,690	\$1,692,591	71.4%	72.7%	71.9%	73.0%
San Mateo County Schools Insurance Group	PEPRA Miscellaneous	\$313,332	\$423,105	\$453,805	\$(30,700)	107.3%	\$314,388	\$354,674	\$331,862	\$22,812	93.6%	94.1%	94.7%	97.6%
San Miguel Community Services District	Miscellaneous	\$180,091	\$867,623	\$707,855	\$159,768	81.6%	\$173,946	\$749,197	\$518,635	\$230,562	69.2%	69.4%	67.5%	68.2%
San Miguel Community Services District	PEPRA Miscellaneous	\$285,040	\$220,213	\$234,785	\$(14,572)	106.6%	\$299,088	\$183,034	\$168,536	\$14,498	92.1%	92.7%	92.3%	92.0%
San Miguel Consolidated Fire Protection District	Miscellaneous	\$187,920	\$9,620,864	\$7,412,996	\$2,207,868	77.1%	\$246,648	\$9,317,855	\$6,384,509	\$2,933,346	68.5%	70.5%	71.1%	72.9%
San Miguel Consolidated Fire Protection District	PEPRA Miscellaneous	\$423,940	\$293,793	\$282,231	\$11,562	96.1%	\$331,918	\$189,469	\$146,538	\$42,931	77.3%	69.6%	76.2%	95.0%
San Miguel Consolidated Fire Protection District	PEPRA Safety Fire	\$3,646,742	\$3,391,847	\$3,630,362	\$(238,515)	107.0%	\$2,965,586	\$2,110,417	\$1,979,266	\$131,151	93.8%	95.8%	97.2%	N/A
San Miguel Consolidated Fire Protection District	Safety	\$4,010,146	\$140,156,676	\$109,332,683	\$30,823,993	78.0%	\$4,167,453	\$134,802,675	\$93,319,467	\$41,483,208	69.2%	70.2%	70.8%	72.1%
San Simeon Community Services District	Miscellaneous	\$-	\$400,060	\$279,664	\$120,396	69.9%	\$-	\$406,359	\$252,985	\$153,374	62.3%	63.2%	65.5%	66.9%
Sanger Cemetery District	Miscellaneous	\$322,785	\$2,335,456	\$2,164,180	\$171,276	92.7%	\$310,033	\$2,179,203	\$1,793,658	\$385,545	82.3%	84.4%	85.4%	90.1%
Sanger Cemetery District	PEPRA Miscellaneous	\$104,830	\$112,820	\$123,380	\$(10,560)	109.4%	\$101,913	\$80,293	\$77,706	\$2,587	96.8%	95.3%	93.4%	96.9%
Sanitary District No. 5 of Marin County	Miscellaneous	\$708,976	\$10,802,390	\$11,792,705	\$(990,315)	109.2%	\$675,560	\$10,219,714	\$9,862,695	\$357,019	96.5%	98.0%	98.9%	93.3%
Sanitary District No. 5 of Marin County	PEPRA Miscellaneous	\$385,510	\$484,456	\$531,564	\$(47,108)	109.7%	\$418,798	\$372,715	\$360,407	\$12,308	96.7%	95.9%	97.8%	96.0%
Santa Ana Unified School District	PEPRA Safety School Police	\$963,047	\$1,244,135	\$1,297,373	\$(53,238)	104.3%	\$913,887	\$816,209	\$738,086	\$78,123	90.4%	91.0%	89.6%	92.5%
Santa Ana Unified School District	Safety School Police	\$1,732,835	\$20,533,670	\$18,107,222	\$2,426,448	88.2%	\$2,005,096	\$18,095,379	\$13,928,055	\$4,167,324	77.0%	78.4%	77.8%	79.4%
Santa Ana Watershed Project Authority	Miscellaneous	\$1,835,970	\$23,219,805	\$23,283,903	\$(64,098)	100.3%	\$2,091,231	\$21,794,118	\$19,270,739	\$2,523,379	88.4%	77.7%	77.0%	78.3%
Santa Ana Watershed Project Authority	PEPRA Miscellaneous	\$1,118,859	\$1,074,873	\$1,124,730	\$(49,857)	104.6%	\$994,145	\$804,343	\$726,942	\$77,401	90.4%	91.4%	91.7%	94.3%
Santa Barbara County Law Library	Miscellaneous	\$87,804	\$1,227,842	\$1,123,027	\$104,815	91.5%	\$149,401	\$1,159,208	\$940,077	\$219,131	81.1%	82.2%	81.3%	83.4%
Santa Barbara County Special Education Local Plan Area	Miscellaneous	\$243,992	\$2,223,491	\$1,826,865	\$396,626	82.2%	\$133,983	\$2,187,256	\$1,611,203	\$576,053	73.7%	75.7%	77.4%	79.2%
Santa Barbara County Special Education Local Plan Area	PEPRA Miscellaneous	\$465,786	\$305,567	\$326,764	\$(21,197)	106.9%	\$446,934	\$191,243	\$176,214	\$15,029	92.1%	92.4%	90.9%	93.9%
Santa Barbara Regional Health Authority	Miscellaneous	\$8,632,190	\$62,526,129	\$60,707,718	\$1,818,411	97.1%	\$8,506,573	\$57,558,200	\$48,111,350	\$9,446,850	83.6%	83.0%	80.7%	80.5%
Santa Barbara Regional Health Authority	PEPRA Miscellaneous	\$13,861,014	\$10,661,677	\$11,067,729	\$(406,052)	103.8%	\$13,619,493	\$7,500,967	\$6,749,768	\$751,199	90.0%	91.3%	92.5%	95.2%
Santa Clara County Central Fire Protection District	Miscellaneous	\$4,356,970	\$66,503,793	\$54,376,155	\$12,127,638	81.8%	\$5,879,874	\$61,032,273	\$43,081,641	\$17,950,632	70.6%	71.3%	70.8%	71.7%
Santa Clara County Central Fire Protection District	PEPRA Miscellaneous	\$5,004,483	\$3,396,218	\$3,656,671	\$(260,453)	107.7%	\$3,887,268	\$2,286,363	\$2,106,444	\$179,919	92.1%	92.2%	92.4%	95.8%
Santa Clara County Health Authority	Miscellaneous	\$6,046,758	\$52,078,310	\$56,392,790	\$(4,314,480)	108.3%	\$5,936,198	\$47,753,039	\$46,008,916	\$1,744,123	96.3%	99.0%	100.1%	95.5%
Santa Clara County Health Authority	PEPRA Miscellaneous	\$22,529,321	\$16,528,549	\$18,097,973	\$(1,569,424)	109.5%	\$20,241,391	\$11,396,432	\$10,646,049	\$750,383	93.4%	95.3%	98.0%	97.0%
Santa Clara County Law Library	Miscellaneous	\$245,398	\$2,504,467	\$1,854,479	\$649,988	74.0%	\$242,971	\$2,403,708	\$1,573,467	\$830,241	65.5%	66.1%	65.8%	67.9%
Santa Clara County Schools Insurance Group	Miscellaneous	\$39,985	\$3,965,523	\$3,449,280	\$516,243	87.0%	\$-	\$3,788,049	\$2,926,244	\$861,805	77.2%	78.5%	79.1%	80.3%
Santa Clara County Schools Insurance Group	PEPRA Miscellaneous	\$552,574	\$453,812	\$488,357	\$(34,545)	107.6%	\$405,936	\$306,845	\$284,647	\$22,198	92.8%	92.4%	90.4%	93.6%
Santa Clara Valley Open Space Authority	Miscellaneous	\$1,682,710	\$7,120,578	\$6,729,416	\$391,162	94.5%	\$1,455,988	\$6,104,545	\$5,029,201	\$1,075,344	82.4%	83.6%	83.8%	85.3%
Santa Clara Valley Open Space Authority	PEPRA Miscellaneous	\$2,739,263	\$1,856,376	\$2,006,449	\$(150,073)	108.1%	\$2,240,482	\$1,206,920	\$1,119,622	\$87,298	92.8%	93.2%	93.5%	97.1%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Santa Clarita Valley School Food Services Agency	Miscellaneous	\$1,979,439	\$24,009,460	\$20,740,921	\$3,268,539	86.4%	\$2,052,681	\$22,464,912	\$17,128,456	\$5,336,456	76.2%	77.3%	76.7%	77.8%
Santa Clarita Valley School Food Services Agency	PEPRA Miscellaneous	\$1,173,828	\$1,056,066	\$1,105,844	\$(49,778)	104.7%	\$989,427	\$763,277	\$695,059	\$68,218	91.1%	91.3%	91.5%	93.2%
Santa Clarita Valley Water Agency	Miscellaneous	\$11,353,606	\$88,773,390	\$77,501,380	\$11,272,010	87.3%	\$11,104,233	\$81,509,006	\$62,483,055	\$19,025,951	76.7%	77.7%	77.5%	N/A
Santa Clarita Valley Water Agency	PEPRA Miscellaneous	\$8,217,839	\$6,094,940	\$6,473,689	\$(378,749)	106.2%	\$7,159,343	\$3,950,013	\$3,643,653	\$306,360	92.2%	93.4%	93.7%	N/A
Santa Cruz County Law Library	Miscellaneous	\$-	\$872,162	\$670,694	\$201,468	76.9%	\$-	\$873,202	\$579,676	\$293,526	66.4%	66.3%	64.2%	66.3%
Santa Cruz County Regional Transportation Commission	Miscellaneous	\$1,062,846	\$11,630,331	\$11,180,841	\$449,490	96.1%	\$999,652	\$10,794,478	\$8,760,313	\$2,034,165	81.2%	82.3%	79.6%	78.9%
Santa Cruz County Regional Transportation Commission	PEPRA Miscellaneous	\$889,597	\$484,266	\$532,498	\$(48,232)	110.0%	\$858,882	\$287,185	\$269,337	\$17,848	93.8%	94.7%	92.2%	96.8%
Santa Cruz Local Agency Formation Commission	Miscellaneous	\$146,612	\$2,260,230	\$1,827,391	\$432,839	80.8%	\$217,096	\$2,284,043	\$1,655,830	\$628,213	72.5%	72.7%	69.6%	71.1%
Santa Cruz Local Agency Formation Commission	PEPRA Miscellaneous	\$50,003	\$2,770	\$3,107	\$(337)	112.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Santa Cruz Port District	Miscellaneous First Tier	\$803,133	\$16,785,269	\$13,118,981	\$3,666,288	78.2%	\$881,834	\$16,300,121	\$11,344,267	\$4,955,854	69.6%	70.7%	70.8%	72.5%
Santa Cruz Port District	Miscellaneous Second Tier	\$214,963	\$295,957	\$290,620	\$5,337	98.2%	\$93,053	\$228,698	\$188,847	\$39,851	82.6%	81.8%	85.9%	88.1%
Santa Cruz Port District	PEPRA Miscellaneous	\$1,123,954	\$1,044,495	\$1,106,789	\$(62,294)	106.0%	\$1,074,321	\$767,204	\$684,789	\$82,415	89.3%	90.9%	91.8%	95.1%
Santa Cruz Regional 9-1-1	Miscellaneous	\$1,943,896	\$23,903,335	\$20,778,892	\$3,124,443	86.9%	\$2,274,501	\$21,801,736	\$16,474,476	\$5,327,260	75.6%	76.5%	76.2%	76.7%
Santa Cruz Regional 9-1-1	Miscellaneous Second Tier	\$201,353	\$476,647	\$487,653	\$(11,006)	102.3%	\$241,733	\$452,730	\$407,576	\$45,154	90.0%	89.1%	88.7%	92.3%
Santa Cruz Regional 9-1-1	PEPRA Miscellaneous	\$1,703,602	\$1,465,739	\$1,572,767	\$(107,028)	107.3%	\$1,576,351	\$1,018,257	\$932,304	\$85,953	91.6%	91.7%	91.3%	93.6%
Santa Fe Irrigation District	Miscellaneous	\$2,571,094	\$52,266,107	\$40,878,817	\$11,387,290	78.2%	\$2,583,879	\$49,984,866	\$34,571,849	\$15,413,017	69.2%	70.2%	70.5%	72.3%
Santa Fe Irrigation District	Miscellaneous Second Tier	\$948,040	\$555,817	\$593,976	\$(38,159)	106.9%	\$988,535	\$377,593	\$350,021	\$27,572	92.7%	92.8%	93.1%	N/A
Santa Fe Irrigation District	PEPRA Miscellaneous	\$1,227,376	\$1,111,299	\$1,150,148	\$(38,849)	103.5%	\$1,079,440	\$843,540	\$759,512	\$84,028	90.0%	90.9%	92.1%	95.2%
Santa Maria Public Airport District	Miscellaneous	\$578,016	\$7,528,409	\$5,876,148	\$1,652,261	78.1%	\$537,032	\$7,387,474	\$5,164,418	\$2,223,056	69.9%	71.2%	72.1%	74.1%
Santa Maria Public Airport District	PEPRA Miscellaneous	\$297,070	\$260,403	\$272,615	\$(12,212)	104.7%	\$268,072	\$183,682	\$166,175	\$17,507	90.5%	91.7%	90.7%	93.1%
Santa Monica Community College District	PEPRA Safety School Police	\$958,070	\$1,414,443	\$1,471,135	\$(56,692)	104.0%	\$944,185	\$1,005,045	\$913,342	\$91,703	90.9%	91.9%	93.2%	97.9%
Santa Monica Community College District	Safety	\$880,775	\$18,061,365	\$14,103,278	\$3,958,087	78.1%	\$864,406	\$17,330,860	\$12,071,669	\$5,259,191	69.7%	71.5%	73.7%	75.9%
Santa Nella County Water District	Miscellaneous	\$185,008	\$1,442,135	\$1,198,953	\$243,182	83.1%	\$180,809	\$1,379,645	\$1,017,664	\$361,981	73.8%	73.7%	72.5%	73.3%
Santa Nella County Water District	PEPRA Miscellaneous	\$165,700	\$163,758	\$172,424	\$(8,666)	105.3%	\$157,090	\$110,151	\$99,353	\$10,798	90.2%	90.0%	89.7%	94.1%
Santa Paula City Housing Authority	Miscellaneous	\$202,940	\$3,179,839	\$2,753,349	\$426,490	86.6%	\$332,600	\$2,826,046	\$2,123,976	\$702,070	75.2%	76.6%	76.7%	78.9%
Santa Paula City Housing Authority	PEPRA Miscellaneous	\$86,712	\$104,620	\$111,565	\$(6,945)	106.6%	\$82,344	\$73,400	\$68,018	\$5,382	92.7%	94.9%	92.6%	95.4%
Santa Ynez River Water Conservation District, Improvement District No. 1	Miscellaneous	\$713,526	\$9,948,591	\$8,403,136	\$1,545,455	84.5%	\$640,329	\$9,466,823	\$7,088,802	\$2,378,021	74.9%	75.4%	76.1%	76.9%
Santa Ynez River Water Conservation District, Improvement District No. 1	PEPRA Miscellaneous	\$677,000	\$592,581	\$627,283	\$(34,702)	105.9%	\$672,122	\$404,397	\$371,561	\$32,836	91.9%	93.1%	92.9%	95.2%
Sausalito-Marín City Sanitary District	Miscellaneous	\$1,140,962	\$14,581,920	\$11,540,047	\$3,041,873	79.1%	\$1,086,077	\$13,677,551	\$9,494,845	\$4,182,706	69.4%	70.5%	70.4%	72.0%
Sausalito-Marín City Sanitary District	PEPRA Miscellaneous	\$428,165	\$452,997	\$471,046	\$(18,049)	104.0%	\$391,737	\$332,743	\$299,109	\$33,634	89.9%	90.5%	92.3%	95.2%
Schell Vista Fire Protection District	PEPRA Safety Fire	\$542,659	\$1,512,682	\$1,374,749	\$137,933	90.9%	\$459,474	\$700,606	\$428,651	\$271,955	61.2%	51.4%	34.7%	27.2%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
School Risk And Insurance Management Group	Miscellaneous	\$492,161	\$4,930,377	\$4,189,937	\$740,440	85.0%	\$473,212	\$4,660,591	\$3,504,957	\$1,155,634	75.2%	76.4%	76.6%	78.0%
School Risk And Insurance Management Group	PEPRA Miscellaneous	\$469,954	\$251,558	\$273,201	\$(21,643)	108.6%	\$314,381	\$155,285	\$147,243	\$8,042	94.8%	96.7%	97.3%	N/A
Schools Excess Liability Fund	Miscellaneous	\$789,921	\$4,902,359	\$4,493,523	\$408,836	91.7%	\$788,564	\$4,539,385	\$3,678,684	\$860,701	81.0%	82.4%	80.4%	79.5%
Schools Excess Liability Fund	PEPRA Miscellaneous	\$185,095	\$191,651	\$204,058	\$(12,407)	106.5%	\$182,820	\$145,977	\$135,898	\$10,079	93.1%	95.8%	92.1%	93.1%
Schools Insurance Authority	Miscellaneous	\$4,828,341	\$38,982,236	\$34,690,155	\$4,292,081	89.0%	\$4,753,782	\$36,045,909	\$28,270,713	\$7,775,196	78.4%	79.5%	79.5%	80.6%
Schools Insurance Authority	PEPRA Miscellaneous	\$3,005,053	\$2,387,849	\$2,499,545	\$(111,696)	104.7%	\$2,555,094	\$1,631,912	\$1,476,670	\$155,242	90.5%	91.6%	92.4%	94.8%
Scotts Valley Fire Protection District	Miscellaneous	\$111,278	\$1,039,228	\$903,828	\$135,400	87.0%	\$103,928	\$932,678	\$699,915	\$232,763	75.0%	75.8%	75.5%	76.1%
Scotts Valley Fire Protection District	PEPRA Miscellaneous	\$60,091	\$33,920	\$37,132	\$(3,212)	109.5%	\$54,477	\$26,311	\$24,507	\$1,804	93.1%	85.2%	81.3%	-69.8%
Scotts Valley Fire Protection District	PEPRA Safety Fire	\$1,552,088	\$1,616,496	\$1,773,541	\$(157,045)	109.7%	\$1,405,145	\$1,067,907	\$985,610	\$82,297	92.3%	93.2%	93.7%	97.1%
Scotts Valley Fire Protection District	Safety	\$1,794,475	\$50,846,730	\$41,417,299	\$9,429,431	81.5%	\$1,832,070	\$47,484,681	\$34,165,434	\$13,319,247	72.0%	73.4%	73.1%	74.8%
Scotts Valley Water District	Miscellaneous	\$202,438	\$9,094,919	\$7,190,320	\$1,904,599	79.1%	\$201,233	\$8,726,972	\$6,115,741	\$2,611,231	70.1%	72.0%	73.6%	75.9%
Scotts Valley Water District	Miscellaneous Second Tier	\$945,808	\$2,318,666	\$2,394,854	\$(76,188)	103.3%	\$1,100,794	\$1,831,240	\$1,655,277	\$175,963	90.4%	91.8%	91.9%	94.1%
Scotts Valley Water District	PEPRA Miscellaneous	\$532,579	\$634,091	\$669,530	\$(35,439)	105.6%	\$398,070	\$463,163	\$418,820	\$44,343	90.4%	91.7%	91.7%	94.1%
Selma Cemetery District	Miscellaneous	\$200,788	\$1,624,604	\$1,380,501	\$244,103	85.0%	\$252,489	\$1,453,761	\$1,073,048	\$380,713	73.8%	75.6%	77.5%	79.8%
Selma Cemetery District	PEPRA Miscellaneous	\$122,751	\$38,892	\$39,620	\$(728)	101.9%	\$65,609	\$17,797	\$13,761	\$4,036	77.3%	74.7%	85.4%	94.4%
Selma-Kingsburg-Fowler County Sanitation District	Miscellaneous	\$1,257,626	\$21,796,641	\$17,102,343	\$4,694,298	78.5%	\$1,301,768	\$21,331,855	\$14,815,008	\$6,516,847	69.5%	70.5%	69.9%	71.3%
Selma-Kingsburg-Fowler County Sanitation District	Miscellaneous Second Tier	\$185,761	\$309,532	\$326,559	\$(17,027)	105.5%	\$157,998	\$231,504	\$212,503	\$19,001	91.8%	92.7%	93.4%	97.0%
Selma-Kingsburg-Fowler County Sanitation District	PEPRA Miscellaneous	\$817,577	\$921,083	\$958,747	\$(37,664)	104.1%	\$761,876	\$681,420	\$615,245	\$66,175	90.3%	91.1%	91.6%	94.3%
Serrano Water District	Miscellaneous	\$562,671	\$7,792,629	\$7,765,300	\$27,329	99.6%	\$553,735	\$7,403,182	\$6,579,413	\$823,769	88.9%	91.3%	77.0%	79.1%
Serrano Water District	PEPRA Miscellaneous	\$285,275	\$289,435	\$303,801	\$(14,366)	105.0%	\$272,330	\$203,022	\$184,535	\$18,487	90.9%	91.4%	91.3%	93.3%
Sewer Authority Mid-Coastside	Miscellaneous	\$604,281	\$13,721,287	\$11,454,997	\$2,266,290	83.5%	\$580,429	\$13,101,528	\$9,702,100	\$3,399,428	74.1%	74.7%	74.9%	76.2%
Sewer Authority Mid-Coastside	PEPRA Miscellaneous	\$956,255	\$1,033,773	\$1,103,150	\$(69,377)	106.7%	\$831,442	\$685,206	\$632,259	\$52,947	92.3%	93.0%	93.9%	97.6%
Sewerage Commission-Oroville Region	Miscellaneous	\$267,252	\$6,821,072	\$5,210,922	\$1,610,150	76.4%	\$445,398	\$6,319,213	\$4,160,845	\$2,158,368	65.8%	66.6%	65.3%	66.6%
Sewerage Commission-Oroville Region	PEPRA Miscellaneous	\$353,442	\$132,786	\$145,968	\$(13,182)	109.9%	\$235,917	\$75,813	\$70,051	\$5,762	92.4%	92.9%	92.2%	97.6%
Shafter Wasco Irrigation District	Miscellaneous	\$356,804	\$8,258,038	\$6,726,900	\$1,531,138	81.5%	\$560,121	\$8,040,822	\$5,849,292	\$2,191,530	72.7%	74.5%	75.3%	76.8%
Shafter Wasco Irrigation District	PEPRA Miscellaneous	\$176,273	\$189,847	\$200,740	\$(10,893)	105.7%	\$171,536	\$132,486	\$120,893	\$11,593	91.2%	92.0%	91.7%	93.9%
Shasta Area Safety Communications Agency	Miscellaneous	\$872,351	\$13,155,367	\$11,045,044	\$2,110,323	84.0%	\$1,182,038	\$12,688,528	\$9,431,422	\$3,257,106	74.3%	75.4%	75.3%	76.2%
Shasta Area Safety Communications Agency	Miscellaneous Second Tier	\$60,191	\$168,525	\$170,841	\$(2,316)	101.4%	\$55,786	\$155,216	\$137,633	\$17,583	88.7%	90.5%	91.9%	94.7%
Shasta Area Safety Communications Agency	PEPRA Miscellaneous	\$1,229,255	\$829,831	\$857,771	\$(27,940)	103.4%	\$917,122	\$618,127	\$553,010	\$65,117	89.5%	90.7%	91.8%	94.6%
Shasta Community Services District	Miscellaneous	\$131,988	\$873,594	\$784,521	\$89,073	89.8%	\$128,015	\$781,501	\$615,760	\$165,741	78.8%	81.8%	81.8%	83.4%
Shasta Community Services District	PEPRA Miscellaneous	\$131,040	\$96,326	\$103,491	\$(7,165)	107.4%	\$154,398	\$68,264	\$62,884	\$5,380	92.1%	93.0%	91.2%	89.6%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Shasta Lake Fire Protection District	Miscellaneous	\$36,878	\$167,443	\$154,515	\$12,928	92.3%	\$36,619	\$143,000	\$114,354	\$28,646	80.0%	81.0%	81.7%	81.5%
Shasta Lake Fire Protection District	PEPRA Safety Fire	\$171,987	\$185,776	\$193,616	\$(7,840)	104.2%	\$166,821	\$129,022	\$115,563	\$13,459	89.6%	90.3%	93.3%	101.5%
Shasta Lake Fire Protection District	Safety	\$282,357	\$6,499,654	\$5,400,298	\$1,099,356	83.1%	\$296,505	\$6,063,227	\$4,453,467	\$1,609,760	73.5%	74.8%	74.6%	74.8%
Shasta Mosquito and Vector Control District	Miscellaneous	\$751,024	\$9,729,471	\$7,877,594	\$1,851,877	81.0%	\$738,226	\$9,337,708	\$6,647,215	\$2,690,493	71.2%	72.1%	72.1%	73.6%
Shasta Mosquito and Vector Control District	PEPRA Miscellaneous	\$477,209	\$536,258	\$551,450	\$(15,192)	102.8%	\$453,703	\$384,987	\$340,213	\$44,774	88.4%	90.4%	91.7%	94.5%
Shasta Regional Transportation Agency	Miscellaneous	\$454,168	\$1,458,877	\$1,552,057	\$(93,180)	106.4%	\$437,900	\$1,222,447	\$1,145,789	\$76,658	93.7%	96.3%	94.0%	N/A
Shasta Regional Transportation Agency	PEPRA Miscellaneous	\$462,735	\$485,536	\$515,848	\$(30,312)	106.2%	\$441,258	\$349,665	\$321,603	\$28,062	92.0%	92.7%	92.2%	94.7%
Shasta Valley Cemetery District	Miscellaneous	\$97,532	\$732,258	\$696,915	\$35,343	95.2%	\$95,596	\$728,186	\$623,101	\$105,085	85.6%	88.0%	88.9%	91.7%
Shiloh Public Cemetery District	Miscellaneous	\$73,398	\$693,483	\$587,525	\$105,958	84.7%	\$70,432	\$616,213	\$452,043	\$164,170	73.4%	74.6%	78.4%	77.5%
Shiloh Public Cemetery District	PEPRA Miscellaneous	\$180,132	\$130,463	\$143,134	\$(12,671)	109.7%	\$173,337	\$84,842	\$79,983	\$4,859	94.3%	96.0%	92.9%	68.1%
Sierra Lakes County Water District	Miscellaneous	\$94,983	\$2,111,899	\$2,230,703	\$(118,804)	105.6%	\$90,771	\$2,080,511	\$1,965,216	\$115,295	94.5%	97.2%	98.3%	74.2%
Sierra Lakes County Water District	PEPRA Miscellaneous	\$159,917	\$104,441	\$113,662	\$(9,221)	108.8%	\$159,044	\$64,580	\$60,849	\$3,731	94.2%	94.4%	96.1%	96.9%
Sierra-Sacramento Valley Emergency Medical Services Agency	Miscellaneous First Tier	\$396,917	\$5,491,610	\$4,470,863	\$1,020,747	81.4%	\$385,279	\$5,250,564	\$3,787,179	\$1,463,385	72.1%	73.1%	73.4%	75.3%
Sierra-Sacramento Valley Emergency Medical Services Agency	Miscellaneous Second Tier	\$214,177	\$331,812	\$340,792	\$(8,980)	102.7%	\$207,959	\$246,751	\$218,674	\$28,077	88.6%	89.0%	89.0%	91.1%
Sierra-Sacramento Valley Emergency Medical Services Agency	PEPRA Miscellaneous	\$300,622	\$191,057	\$202,284	\$(11,227)	105.9%	\$277,781	\$111,232	\$99,649	\$11,583	89.6%	90.3%	88.4%	75.0%
Silicon Valley Animal Control Authority	Miscellaneous	\$900,683	\$4,918,846	\$4,843,939	\$74,907	98.5%	\$894,392	\$4,436,308	\$3,856,875	\$579,433	86.9%	88.0%	80.5%	82.0%
Silicon Valley Animal Control Authority	PEPRA Miscellaneous	\$386,745	\$256,701	\$280,909	\$(24,208)	109.4%	\$381,368	\$185,316	\$173,558	\$11,758	93.7%	94.5%	93.0%	96.2%
Silicon Valley Clean Water	Miscellaneous First Tier	\$6,603,443	\$74,660,589	\$62,684,501	\$11,976,088	84.0%	\$6,563,098	\$69,783,574	\$51,599,317	\$18,184,257	73.9%	75.3%	75.7%	77.6%
Silicon Valley Clean Water	Miscellaneous Second Tier	\$2,441,175	\$4,882,902	\$5,006,910	\$(124,008)	102.5%	\$2,220,152	\$3,930,290	\$3,511,139	\$419,151	89.3%	90.6%	91.1%	93.1%
Silicon Valley Clean Water	PEPRA Miscellaneous	\$3,118,940	\$1,829,541	\$1,938,848	\$(109,307)	106.0%	\$2,419,771	\$1,189,655	\$1,081,673	\$107,982	90.9%	92.2%	92.9%	94.9%
Silveville Cemetery District	Miscellaneous	\$91,520	\$1,120,674	\$888,104	\$232,570	79.2%	\$81,120	\$1,070,771	\$751,034	\$319,737	70.1%	71.5%	71.9%	77.5%
Silveville Cemetery District	PEPRA Miscellaneous	\$243,520	\$163,886	\$178,427	\$(14,541)	108.9%	\$216,423	\$95,925	\$89,916	\$6,009	93.7%	93.8%	92.1%	93.8%
Solano Cemetery District	Miscellaneous	\$173,389	\$3,553,225	\$3,421,158	\$132,067	96.3%	\$335,031	\$3,491,377	\$3,013,150	\$478,227	86.3%	88.9%	89.9%	92.8%
Solano Cemetery District	PEPRA Miscellaneous	\$359,476	\$201,957	\$218,713	\$(16,756)	108.3%	\$195,548	\$122,945	\$114,024	\$8,921	92.7%	93.8%	93.8%	99.7%
Solano County Mosquito Abatement District	Miscellaneous	\$417,094	\$10,531,160	\$11,321,474	\$(790,314)	107.5%	\$506,238	\$10,120,844	\$9,203,301	\$917,543	90.9%	89.5%	83.6%	80.7%
Solano County Mosquito Abatement District	PEPRA Miscellaneous	\$358,050	\$178,859	\$192,289	\$(13,430)	107.5%	\$340,006	\$103,836	\$96,029	\$7,807	92.5%	90.7%	91.7%	97.2%
Solano County Water Agency	Miscellaneous	\$1,539,738	\$8,825,685	\$9,655,560	\$(829,875)	109.4%	\$1,457,798	\$7,773,825	\$7,415,036	\$358,789	95.4%	88.6%	79.5%	81.6%
Solano County Water Agency	PEPRA Miscellaneous	\$593,812	\$429,447	\$472,337	\$(42,890)	110.0%	\$684,182	\$308,037	\$283,313	\$24,724	92.0%	93.4%	92.7%	96.8%
Solano Irrigation District	Miscellaneous First Tier	\$3,062,010	\$69,132,525	\$55,163,018	\$13,969,507	79.8%	\$3,870,184	\$65,796,508	\$46,164,203	\$19,632,305	70.2%	71.4%	71.6%	72.9%
Solano Irrigation District	Miscellaneous Second Tier	\$1,112,945	\$2,772,694	\$2,765,574	\$7,120	99.7%	\$1,153,531	\$2,392,241	\$2,100,576	\$291,665	87.8%	89.4%	89.4%	91.1%
Solano Irrigation District	PEPRA Miscellaneous	\$2,723,468	\$1,574,055	\$1,651,432	\$(77,377)	104.9%	\$1,790,976	\$1,026,282	\$927,155	\$99,127	90.3%	91.6%	92.3%	94.9%



**CalPERS Public Agency Pooled Plans Funded Status  
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Solano Transportation Authority	Miscellaneous	\$1,027,573	\$9,339,958	\$8,253,058	\$1,086,900	88.4%	\$1,004,913	\$8,635,524	\$6,722,098	\$1,913,426	77.8%	79.0%	78.7%	80.1%
Solano Transportation Authority	PEPRA Miscellaneous	\$1,158,988	\$981,064	\$1,025,851	\$(44,787)	104.6%	\$1,095,214	\$664,898	\$598,491	\$66,407	90.0%	91.0%	90.9%	93.2%
Sonoma County Fire District	Miscellaneous	\$149,966	\$2,065,493	\$1,832,335	\$233,158	88.7%	\$82,556	\$1,371,645	\$1,112,126	\$259,519	81.1%	83.3%	78.9%	81.6%
Sonoma County Fire District	PEPRA Miscellaneous	\$529,428	\$380,039	\$417,311	\$(37,272)	109.8%	\$335,032	\$184,689	\$173,702	\$10,987	94.1%	92.8%	94.6%	102.0%
Sonoma County Fire District	PEPRA Safety Fire	\$2,446,154	\$1,891,983	\$2,011,441	\$(119,458)	106.3%	\$1,687,442	\$1,164,130	\$1,077,818	\$86,312	92.6%	92.6%	93.5%	98.6%
Sonoma County Fire District	Safety	\$4,716,530	\$59,745,444	\$50,554,673	\$9,190,771	84.6%	\$3,547,193	\$44,171,376	\$32,623,743	\$11,547,633	73.9%	75.5%	79.0%	80.4%
Sonoma County Junior College District	PEPRA Safety School Police	\$392,166	\$339,731	\$354,222	\$(14,491)	104.3%	\$224,059	\$221,721	\$200,764	\$20,957	90.5%	93.8%	97.2%	N/A
Sonoma County Junior College District	Safety School Police	\$755,993	\$2,282,449	\$2,444,986	\$(162,537)	107.1%	\$712,423	\$1,849,317	\$1,762,936	\$86,381	95.3%	95.7%	97.2%	N/A
Sonoma Marin Area Rail Transit District	Miscellaneous	\$1,050,871	\$6,694,178	\$6,222,204	\$471,974	92.9%	\$1,477,971	\$6,055,299	\$4,931,827	\$1,123,472	81.4%	82.2%	81.5%	81.9%
Sonoma Marin Area Rail Transit District	Miscellaneous Second Tier	\$1,375,626	\$2,876,736	\$2,923,599	\$(46,863)	101.6%	\$1,699,824	\$2,371,174	\$2,116,792	\$254,382	89.3%	90.3%	90.5%	92.5%
Sonoma Marin Area Rail Transit District	PEPRA Miscellaneous	\$9,743,292	\$7,845,857	\$8,079,623	\$(233,766)	103.0%	\$9,295,507	\$5,856,083	\$5,228,471	\$627,612	89.3%	91.4%	92.5%	96.6%
Sonoma Marin Area Rail Transit District	PEPRA Other Safety	\$122,516	\$264,893	\$276,557	\$(11,664)	104.4%	\$211,804	\$217,700	\$199,335	\$18,365	91.6%	92.6%	95.0%	101.5%
Sonoma State Enterprises, Inc.	Miscellaneous	\$-	\$3,702,370	\$4,332,532	\$(630,162)	117.0%	\$-	\$3,724,793	\$3,871,496	\$(146,703)	103.9%	106.6%	107.1%	109.1%
Sonoma Student Union Corporation	Miscellaneous	\$-	\$3,253,776	\$2,441,348	\$812,428	75.0%	\$-	\$3,217,497	\$2,122,649	\$1,094,848	66.0%	66.3%	65.6%	66.9%
Soquel Creek Water District	Miscellaneous First Tier	\$1,249,904	\$29,547,854	\$25,045,428	\$4,502,426	84.8%	\$1,194,856	\$28,647,049	\$21,039,696	\$7,607,353	73.4%	73.4%	72.0%	72.3%
Soquel Creek Water District	Miscellaneous Second Tier	\$1,852,936	\$7,155,937	\$7,312,707	\$(156,770)	102.2%	\$2,005,586	\$5,987,285	\$5,351,281	\$636,004	89.4%	91.2%	91.0%	93.4%
Soquel Creek Water District	PEPRA Miscellaneous	\$1,583,603	\$1,569,727	\$1,670,182	\$(100,455)	106.4%	\$1,359,757	\$1,095,106	\$1,000,097	\$95,009	91.3%	91.9%	91.8%	93.7%
South Bay Regional Public Communications Authority	Miscellaneous	\$3,107,467	\$38,111,748	\$32,331,267	\$5,780,481	84.8%	\$3,519,153	\$35,545,239	\$26,554,719	\$8,990,520	74.7%	76.0%	76.3%	78.3%
South Bay Regional Public Communications Authority	Miscellaneous Second Tier	\$600,974	\$921,521	\$947,446	\$(25,925)	102.8%	\$581,044	\$706,934	\$629,299	\$77,635	89.0%	90.2%	91.3%	93.4%
South Bay Regional Public Communications Authority	PEPRA Miscellaneous	\$2,222,075	\$1,201,248	\$1,250,401	\$(49,153)	104.1%	\$1,595,189	\$748,710	\$664,750	\$83,960	88.8%	89.0%	90.4%	94.3%
South Coast Water District	Miscellaneous	\$5,949,134	\$65,201,501	\$59,584,170	\$5,617,331	91.4%	\$6,351,845	\$62,377,304	\$50,775,504	\$11,601,800	81.4%	83.4%	84.1%	86.7%
South Coast Water District	PEPRA Miscellaneous	\$2,344,449	\$2,905,968	\$2,971,951	\$(65,983)	102.3%	\$2,913,974	\$2,314,008	\$2,063,486	\$250,522	89.2%	90.4%	92.0%	94.1%
South County Support Services Agency	Miscellaneous	\$27,687	\$2,227,223	\$1,963,447	\$263,776	88.2%	\$33,926	\$2,073,411	\$1,613,227	\$460,184	77.8%	80.0%	81.0%	84.0%
South County Support Services Agency	Miscellaneous Second Tier	\$-	\$30,505	\$28,093	\$2,412	92.1%	\$-	\$29,258	\$23,159	\$6,099	79.2%	87.0%	86.7%	N/A
South County Support Services Agency	PEPRA Miscellaneous	\$550,122	\$363,032	\$369,478	\$(6,446)	101.8%	\$685,343	\$320,075	\$284,515	\$35,560	88.9%	88.8%	89.4%	92.5%
South Feather Water and Power Agency	Miscellaneous	\$3,810,378	\$37,539,851	\$34,065,544	\$3,474,307	90.7%	\$4,408,036	\$33,772,009	\$26,855,280	\$6,916,729	79.5%	80.5%	80.3%	82.4%
South Feather Water and Power Agency	PEPRA Miscellaneous	\$1,758,703	\$1,184,704	\$1,244,081	\$(59,377)	105.0%	\$1,166,171	\$852,110	\$776,834	\$75,276	91.2%	92.2%	92.2%	93.9%
South Kern Cemetery District	Miscellaneous	\$116,033	\$624,074	\$547,457	\$76,617	87.7%	\$114,675	\$564,354	\$432,162	\$132,192	76.6%	77.9%	77.8%	78.2%
South Kern Cemetery District	PEPRA Miscellaneous	\$69,146	\$113,184	\$119,336	\$(6,152)	105.4%	\$93,688	\$86,721	\$79,536	\$7,185	91.7%	92.9%	92.7%	95.6%
South Orange County Wastewater Authority	Miscellaneous First Tier	\$1,823,728	\$59,305,225	\$47,286,962	\$12,018,263	79.7%	\$1,743,710	\$56,841,906	\$40,157,179	\$16,684,727	70.6%	71.8%	71.7%	73.5%
South Orange County Wastewater Authority	Miscellaneous Second Tier	\$1,173,686	\$2,275,119	\$2,374,835	\$(99,716)	104.4%	\$1,125,522	\$1,753,952	\$1,604,700	\$149,252	91.5%	93.2%	93.7%	96.6%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
South Orange County Wastewater Authority	PEPRA Miscellaneous	\$3,616,213	\$2,833,768	\$2,967,646	\$(133,878)	104.7%	\$3,320,655	\$1,940,639	\$1,757,623	\$183,016	90.6%	92.0%	92.8%	95.6%
South Placer Fire District	Miscellaneous	\$151,239	\$4,277,094	\$3,754,813	\$522,281	87.8%	\$132,337	\$4,051,796	\$3,149,605	\$902,191	77.7%	79.6%	80.4%	82.8%
South Placer Fire District	PEPRA Miscellaneous	\$273,860	\$362,948	\$379,960	\$(17,012)	104.7%	\$215,487	\$278,849	\$254,438	\$24,411	91.2%	92.2%	91.7%	93.7%
South Placer Fire District	PEPRA Safety Fire	\$1,794,018	\$2,089,903	\$2,174,542	\$(84,639)	104.0%	\$1,770,227	\$1,352,787	\$1,218,579	\$134,208	90.1%	91.1%	92.0%	93.5%
South Placer Fire District	Safety	\$3,042,143	\$69,869,794	\$63,552,802	\$6,316,992	91.0%	\$3,264,418	\$62,999,721	\$50,551,735	\$12,447,986	80.2%	81.5%	81.8%	83.6%
South Placer Municipal Utility District	Miscellaneous	\$655,300	\$21,914,797	\$17,759,857	\$4,154,940	81.0%	\$771,531	\$20,993,909	\$15,078,493	\$5,915,416	71.8%	72.4%	72.4%	73.6%
South Placer Municipal Utility District	Miscellaneous Second Tier	\$679,643	\$1,073,366	\$1,116,779	\$(43,413)	104.0%	\$638,811	\$851,180	\$776,690	\$74,490	91.2%	93.3%	93.8%	96.4%
South Placer Municipal Utility District	PEPRA Miscellaneous	\$1,089,348	\$764,865	\$794,737	\$(29,872)	103.9%	\$955,368	\$507,626	\$453,209	\$54,417	89.3%	89.6%	92.0%	93.9%
South San Joaquin Irrigation District	Miscellaneous	\$5,843,082	\$60,584,789	\$50,415,026	\$10,169,763	83.2%	\$5,931,986	\$55,996,287	\$40,590,285	\$15,406,002	72.5%	73.1%	72.7%	73.3%
South San Joaquin Irrigation District	PEPRA Miscellaneous	\$3,023,030	\$2,068,933	\$2,197,125	\$(128,192)	106.2%	\$2,521,667	\$1,343,614	\$1,226,187	\$117,427	91.3%	92.2%	92.9%	95.6%
South San Luis Obispo County Sanitation District	Miscellaneous	\$299,844	\$4,782,965	\$3,701,167	\$1,081,798	77.4%	\$296,985	\$4,638,265	\$3,194,641	\$1,443,624	68.9%	71.4%	71.9%	73.0%
South San Luis Obispo County Sanitation District	PEPRA Miscellaneous	\$452,428	\$468,850	\$481,179	\$(12,329)	102.6%	\$425,773	\$334,784	\$291,044	\$43,740	86.9%	88.6%	88.9%	94.4%
South Tahoe Public Utility District	Miscellaneous	\$7,064,771	\$59,468,261	\$51,467,723	\$8,000,538	86.5%	\$7,147,357	\$53,647,520	\$40,410,618	\$13,236,902	75.3%	76.3%	75.9%	76.8%
South Tahoe Public Utility District	PEPRA Miscellaneous	\$3,632,959	\$2,640,365	\$2,772,852	\$(132,487)	105.0%	\$3,141,389	\$1,763,614	\$1,599,825	\$163,789	90.7%	91.6%	92.4%	95.3%
Southeast Area Social Services Funding Authority	Miscellaneous	\$856,928	\$9,477,837	\$7,597,114	\$1,880,723	80.2%	\$925,629	\$9,030,200	\$6,353,791	\$2,676,409	70.4%	70.7%	70.8%	71.9%
Southeast Area Social Services Funding Authority	Miscellaneous Second Tier	\$-	\$32,002	\$20,598	\$11,404	64.4%	\$-	\$29,068	\$15,199	\$13,869	52.3%	81.8%	82.9%	85.2%
Southeast Area Social Services Funding Authority	PEPRA Miscellaneous	\$691,229	\$543,674	\$552,007	\$(8,333)	101.5%	\$634,841	\$415,113	\$364,791	\$50,322	87.9%	88.0%	88.9%	91.8%
Southern California Library Cooperative	Miscellaneous	\$396,034	\$6,242,352	\$4,750,824	\$1,491,528	76.1%	\$344,508	\$6,112,826	\$4,162,685	\$1,950,141	68.1%	69.8%	71.8%	74.2%
Southern California Library Cooperative	PEPRA Miscellaneous	\$188,928	\$417,565	\$427,028	\$(9,463)	102.3%	\$179,415	\$366,080	\$330,089	\$35,991	90.2%	89.6%	88.6%	89.9%
Southern California Public Power Authority	Miscellaneous	\$629,156	\$7,297,256	\$6,117,655	\$1,179,601	83.8%	\$851,771	\$7,178,805	\$5,363,147	\$1,815,658	74.7%	76.0%	76.3%	77.1%
Southern California Public Power Authority	PEPRA Miscellaneous	\$1,152,410	\$1,034,076	\$1,036,913	\$(2,837)	100.3%	\$1,100,807	\$972,474	\$866,214	\$106,260	89.1%	89.6%	91.4%	94.1%
Southern San Joaquin Municipal Utility District	Miscellaneous	\$744,895	\$12,381,749	\$10,147,724	\$2,234,025	82.0%	\$773,583	\$11,581,054	\$8,258,553	\$3,322,501	71.3%	71.3%	70.9%	71.0%
Southern San Joaquin Municipal Utility District	PEPRA Miscellaneous	\$169,524	\$105,636	\$112,106	\$(6,470)	106.1%	\$161,457	\$64,657	\$58,593	\$6,064	90.6%	93.1%	94.8%	102.0%
Southern Sonoma County Resource Conservation District	Miscellaneous	\$-	\$880,650	\$815,323	\$65,327	92.6%	\$-	\$861,411	\$706,877	\$154,534	82.1%	83.9%	84.7%	87.3%
Southwest Transportation Agency	Miscellaneous	\$1,369,675	\$15,187,380	\$12,084,007	\$3,103,373	79.6%	\$1,467,737	\$14,225,223	\$9,830,949	\$4,394,274	69.1%	69.6%	68.5%	68.4%
Southwest Transportation Agency	Miscellaneous Second Tier	\$76,855	\$104,734	\$108,273	\$(3,539)	103.4%	\$92,369	\$86,241	\$77,405	\$8,836	89.8%	90.9%	91.2%	N/A
Southwest Transportation Agency	PEPRA Miscellaneous	\$425,689	\$355,719	\$360,423	\$(4,704)	101.3%	\$494,337	\$291,516	\$254,895	\$36,621	87.4%	88.6%	90.5%	93.9%
Special District Risk Management Authority	Miscellaneous	\$1,069,553	\$8,891,251	\$8,626,372	\$264,879	97.0%	\$1,193,792	\$7,912,855	\$6,774,219	\$1,138,636	85.6%	86.8%	87.6%	90.0%
Special District Risk Management Authority	PEPRA Miscellaneous	\$698,386	\$682,759	\$688,982	\$(6,223)	100.9%	\$675,978	\$556,450	\$489,349	\$67,101	87.9%	90.3%	92.3%	95.4%
Squaw Valley Public Service District	Miscellaneous First Tier	\$435,476	\$11,029,738	\$11,123,933	\$(94,195)	100.9%	\$421,197	\$10,515,983	\$8,803,163	\$1,712,820	83.7%	75.7%	70.7%	72.8%
Squaw Valley Public Service District	Miscellaneous Second Tier	\$258,577	\$1,153,900	\$1,168,598	\$(14,698)	101.3%	\$250,002	\$995,806	\$890,287	\$105,519	89.4%	91.5%	91.6%	93.1%



**CalPERS Public Agency Pooled Plans Funded Status  
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Squaw Valley Public Service District	PEPRA Miscellaneous	\$874,448	\$620,475	\$653,310	\$(32,835)	105.3%	\$803,328	\$439,787	\$402,900	\$36,887	91.6%	92.4%	92.7%	95.6%
Squaw Valley Public Service District	PEPRA Safety Fire	\$450,796	\$425,656	\$437,626	\$(11,970)	102.8%	\$269,581	\$307,297	\$273,377	\$33,920	89.0%	88.5%	87.5%	93.0%
Squaw Valley Public Service District	Safety	\$1,088,703	\$16,643,398	\$14,908,678	\$1,734,720	89.6%	\$1,167,932	\$15,083,173	\$11,649,765	\$3,433,408	77.2%	77.1%	74.2%	75.3%
Squaw Valley Public Service District	Safety Second Tier	\$-	\$-	\$-	\$-	0.0%	\$-	\$-	\$-	\$-	0.0%	0.0%	0.0%	0.0%
Stallion Springs Community Services District	Miscellaneous	\$242,384	\$2,698,292	\$2,205,847	\$492,445	81.7%	\$231,294	\$2,599,574	\$1,890,165	\$709,409	72.7%	74.1%	75.2%	77.4%
Stallion Springs Community Services District	PEPRA Miscellaneous	\$423,167	\$500,214	\$531,020	\$(30,806)	106.2%	\$400,779	\$340,339	\$312,651	\$27,688	91.9%	92.3%	92.2%	94.8%
Stallion Springs Community Services District	PEPRA Safety Police	\$198,398	\$95,112	\$92,507	\$2,605	97.3%	\$188,970	\$51,690	\$38,329	\$13,361	74.2%	86.7%	90.2%	91.8%
Stallion Springs Community Services District	Safety	\$116,728	\$2,575,466	\$2,200,461	\$375,005	85.4%	\$109,666	\$2,377,773	\$1,793,741	\$584,032	75.4%	76.5%	76.3%	78.7%
Stanislaus Consolidated Fire Protection District	Miscellaneous	\$-	\$2,052,435	\$1,684,518	\$367,917	82.1%	\$58,552	\$1,849,260	\$1,314,085	\$535,175	71.1%	73.0%	74.4%	75.0%
Stanislaus Consolidated Fire Protection District	PEPRA Miscellaneous	\$53,640	\$139,084	\$139,472	\$(388)	100.3%	\$146,018	\$120,274	\$105,324	\$14,950	87.6%	88.8%	92.4%	95.9%
Stanislaus Consolidated Fire Protection District	PEPRA Safety Fire	\$831,274	\$688,181	\$690,180	\$(1,999)	100.3%	\$440,339	\$497,621	\$431,318	\$66,303	86.7%	86.6%	90.3%	93.5%
Stanislaus Consolidated Fire Protection District	Safety	\$2,910,911	\$61,658,280	\$50,141,428	\$11,516,852	81.3%	\$3,495,963	\$55,901,907	\$39,681,874	\$16,220,033	71.0%	73.0%	73.6%	75.0%
Stanislaus County Housing Authority	Miscellaneous	\$2,854,885	\$32,146,131	\$30,930,769	\$1,215,362	96.2%	\$2,722,748	\$30,469,822	\$26,145,267	\$4,324,555	85.8%	88.6%	89.6%	92.5%
Stanislaus County Housing Authority	PEPRA Miscellaneous	\$1,678,556	\$1,328,636	\$1,386,711	\$(58,075)	104.4%	\$1,431,066	\$863,191	\$776,484	\$86,707	90.0%	91.5%	91.7%	95.1%
State and Federal Contractors Water Agency	Miscellaneous	\$-	\$1,716,509	\$1,518,774	\$197,735	88.5%	\$-	\$1,660,453	\$1,296,071	\$364,382	78.1%	80.3%	81.2%	84.4%
State and Federal Contractors Water Agency	PEPRA Miscellaneous	\$-	\$111,986	\$113,563	\$(1,577)	101.4%	\$-	\$108,900	\$97,167	\$11,733	89.2%	89.4%	94.1%	98.1%
State Center Community College District	PEPRA Safety School Police	\$1,119,124	\$725,660	\$797,832	\$(72,172)	109.9%	\$1,001,002	\$364,391	\$353,885	\$10,506	97.1%	99.1%	N/A	N/A
State Center Community College District	Safety School Police	\$393,891	\$335,444	\$368,706	\$(33,262)	109.9%	\$378,061	\$173,124	\$168,185	\$4,939	97.1%	99.1%	N/A	N/A
State Water Contractors	Miscellaneous	\$870,599	\$8,873,019	\$7,500,264	\$1,372,755	84.5%	\$829,185	\$8,429,794	\$6,314,284	\$2,115,510	74.9%	75.5%	74.5%	75.2%
State Water Contractors	PEPRA Miscellaneous	\$461,013	\$219,928	\$229,592	\$(9,664)	104.4%	\$151,549	\$137,398	\$120,733	\$16,665	87.9%	87.1%	85.5%	92.0%
Stege Sanitary District	Miscellaneous	\$949,080	\$8,324,878	\$7,078,810	\$1,246,068	85.0%	\$875,764	\$7,516,194	\$5,523,980	\$1,992,214	73.5%	73.9%	73.6%	75.8%
Stege Sanitary District	PEPRA Miscellaneous	\$220,248	\$174,800	\$188,548	\$(13,748)	107.9%	\$192,540	\$113,342	\$106,477	\$6,865	93.9%	95.3%	94.3%	96.9%
Stinson Beach County Water District	Miscellaneous First Tier	\$619,157	\$5,925,841	\$4,661,430	\$1,264,411	78.7%	\$596,856	\$5,697,014	\$3,955,732	\$1,741,282	69.4%	70.7%	69.4%	70.3%
Stinson Beach County Water District	PEPRA Miscellaneous	\$223,746	\$204,800	\$212,644	\$(7,844)	103.8%	\$146,245	\$137,614	\$122,035	\$15,579	88.7%	88.8%	91.3%	93.9%
Stockton East Water District	Miscellaneous	\$1,980,257	\$27,298,920	\$23,031,670	\$4,267,250	84.4%	\$1,942,438	\$25,993,010	\$19,314,520	\$6,678,490	74.3%	74.7%	70.1%	72.6%
Stockton East Water District	PEPRA Miscellaneous	\$1,794,641	\$1,509,703	\$1,584,801	\$(75,098)	105.0%	\$1,749,628	\$1,010,421	\$913,909	\$96,512	90.4%	90.9%	91.8%	94.5%
Stockton Unified School District	PEPRA Safety School Police	\$1,616,515	\$2,332,017	\$2,393,698	\$(61,681)	102.6%	\$1,562,493	\$1,627,491	\$1,437,786	\$189,705	88.3%	89.0%	90.8%	95.1%
Stockton Unified School District	Safety School Police	\$1,168,657	\$14,557,506	\$12,723,549	\$1,833,957	87.4%	\$1,503,206	\$12,895,630	\$9,756,806	\$3,138,824	75.7%	75.6%	74.7%	71.9%
Strawberry Recreation District	Miscellaneous	\$-	\$1,233,711	\$1,091,671	\$142,040	88.5%	\$-	\$1,183,025	\$931,992	\$251,033	78.8%	80.3%	82.3%	84.9%
Strawberry Recreation District	PEPRA Miscellaneous	\$515,320	\$277,479	\$288,327	\$(10,848)	103.9%	\$541,306	\$248,457	\$226,699	\$21,758	91.2%	92.7%	93.3%	97.6%
Student Union, San Bernardino, California State University	Miscellaneous	\$685,635	\$6,656,670	\$5,895,580	\$761,090	88.6%	\$835,909	\$6,205,180	\$4,805,854	\$1,399,326	77.4%	78.2%	77.5%	77.2%

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Student Union, San Bernardino, California State University	PEPRA Miscellaneous	\$1,007,861	\$573,853	\$602,643	\$(28,790)	105.0%	\$917,005	\$383,223	\$347,426	\$35,797	90.7%	91.1%	93.6%	95.6%
Successor Agency to the Redevelopment Agency of the City of Fresno	Miscellaneous	\$87,756	\$2,520,014	\$2,084,267	\$435,747	82.7%	\$87,756	\$2,430,339	\$1,789,716	\$640,623	73.6%	75.3%	75.9%	N/A
Successor Agency to the Redevelopment Agency of the City of Fresno	PEPRA Miscellaneous	\$-	\$10,140	\$11,038	\$(898)	108.9%	\$-	\$7,998	\$7,610	\$388	95.1%	97.7%	83.1%	87.2%
Successor Agency to the Redevelopment Agency of the City of San Bernardino	Miscellaneous	\$-	\$21,555,642	\$15,628,816	\$5,926,826	72.5%	\$89,988	\$21,516,383	\$14,078,826	\$7,437,557	65.4%	67.2%	67.9%	N/A
Successor Agency to the Redevelopment Agency of the City & County of San Francisco	Miscellaneous	\$3,218,837	\$105,314,207	\$78,065,943	\$27,248,264	74.1%	\$3,518,430	\$105,136,534	\$70,455,583	\$34,680,951	67.0%	69.6%	71.2%	N/A
Successor Agency to the Redevelopment Agency of the City & County of San Francisco	PEPRA Miscellaneous	\$2,755,122	\$2,678,517	\$2,813,601	\$(135,084)	105.0%	\$2,665,985	\$2,037,507	\$1,856,192	\$181,315	91.1%	92.3%	93.1%	96.8%
Suisun Fire Protection District	PEPRA Safety Fire	\$40,203	\$22,674	\$25,000	\$(2,326)	110.3%	\$38,119	\$10,024	\$9,754	\$270	97.3%	99.1%	N/A	N/A
Suisun Fire Protection District	Safety	\$82,443	\$300,111	\$218,330	\$81,781	72.7%	\$74,308	\$236,361	\$132,093	\$104,268	55.9%	49.4%	41.3%	31.5%
Suisun Resource Conservation District	Miscellaneous	\$355,244	\$2,749,521	\$2,540,685	\$208,836	92.4%	\$351,413	\$2,487,196	\$2,010,677	\$476,519	80.8%	81.6%	80.7%	81.8%
Suisun Resource Conservation District	PEPRA Miscellaneous	\$236,600	\$168,829	\$182,379	\$(13,550)	108.0%	\$233,747	\$110,642	\$103,709	\$6,933	93.7%	95.6%	91.3%	94.5%
Summit Cemetery District	Miscellaneous	\$546,810	\$5,991,787	\$4,758,454	\$1,233,333	79.4%	\$526,728	\$5,688,315	\$3,972,616	\$1,715,699	69.8%	70.8%	70.1%	70.3%
Summit Cemetery District	PEPRA Miscellaneous	\$61,873	\$27,011	\$28,510	\$(1,499)	105.5%	\$49,402	\$45,582	\$42,695	\$2,887	93.7%	95.2%	93.1%	95.7%
Sunnyslope County Water District	Miscellaneous	\$1,003,097	\$15,972,153	\$16,797,639	\$(825,486)	105.2%	\$1,037,253	\$14,938,845	\$14,017,745	\$921,100	93.8%	96.3%	89.0%	91.8%
Sunnyslope County Water District	PEPRA Miscellaneous	\$1,098,537	\$567,051	\$613,583	\$(46,532)	108.2%	\$1,013,791	\$333,470	\$312,861	\$20,609	93.8%	95.6%	93.2%	97.2%
Susanville Sanitary District	Miscellaneous	\$186,535	\$4,533,174	\$3,726,666	\$806,508	82.2%	\$177,488	\$4,296,771	\$3,119,999	\$1,176,772	72.6%	73.7%	72.8%	72.8%
Susanville Sanitary District	PEPRA Miscellaneous	\$209,458	\$132,740	\$144,236	\$(11,496)	108.7%	\$193,779	\$79,315	\$75,137	\$4,178	94.7%	95.8%	92.0%	94.9%
Sutter Cemetery District	Miscellaneous	\$326,660	\$3,229,996	\$2,811,960	\$418,036	87.1%	\$379,177	\$3,132,919	\$2,439,961	\$692,958	77.9%	80.9%	81.1%	83.2%
Sutter Cemetery District	PEPRA Miscellaneous	\$291,661	\$175,372	\$186,526	\$(11,154)	106.4%	\$254,332	\$111,931	\$102,269	\$9,662	91.4%	92.1%	91.7%	94.7%
Sweetwater Springs Water District	Miscellaneous	\$406,661	\$5,998,048	\$6,613,573	\$(615,525)	110.3%	\$443,092	\$5,505,873	\$4,891,246	\$614,627	88.8%	81.0%	79.1%	80.1%
Sweetwater Springs Water District	PEPRA Miscellaneous	\$367,075	\$187,446	\$205,360	\$(17,914)	109.6%	\$346,587	\$107,053	\$102,198	\$4,855	95.5%	95.7%	91.7%	95.2%
Sylvan Cemetery District	Miscellaneous	\$134,499	\$2,656,803	\$2,286,372	\$370,431	86.1%	\$181,650	\$2,562,543	\$1,961,100	\$601,443	76.5%	77.6%	77.0%	79.0%
Sylvan Cemetery District	PEPRA Miscellaneous	\$75,586	\$27,294	\$29,800	\$(2,506)	109.2%	\$47,310	\$10,894	\$10,131	\$763	93.0%	94.5%	97.3%	N/A
Tahoe City Public Utility District	Miscellaneous	\$3,494,799	\$47,245,909	\$37,433,409	\$9,812,500	79.2%	\$3,179,964	\$44,168,619	\$30,656,307	\$13,512,312	69.4%	70.5%	70.5%	71.9%
Tahoe City Public Utility District	PEPRA Miscellaneous	\$1,823,594	\$1,279,696	\$1,342,088	\$(62,392)	104.9%	\$1,711,470	\$849,829	\$769,708	\$80,121	90.6%	90.4%	91.8%	94.7%
Tahoe Resource Conservation District	Miscellaneous	\$365,184	\$2,061,872	\$1,793,020	\$268,852	87.0%	\$361,908	\$1,853,188	\$1,402,886	\$450,302	75.7%	76.4%	75.8%	77.8%
Tahoe Resource Conservation District	PEPRA Miscellaneous	\$938,482	\$708,382	\$727,059	\$(18,677)	102.6%	\$771,061	\$535,242	\$478,544	\$56,698	89.4%	89.7%	90.3%	93.8%
Tahoe-Truckee Sanitation Agency	Miscellaneous	\$3,395,852	\$63,694,586	\$55,169,356	\$8,525,230	86.6%	\$3,234,186	\$61,922,931	\$45,101,209	\$16,821,722	72.8%	69.9%	70.2%	72.4%
Tahoe-Truckee Sanitation Agency	PEPRA Miscellaneous	\$1,738,901	\$1,431,292	\$1,506,650	\$(75,358)	105.3%	\$1,503,166	\$990,736	\$896,095	\$94,641	90.4%	91.5%	93.6%	98.2%
Tehachapi Valley Recreation and Park District	Miscellaneous	\$166,756	\$1,869,353	\$1,719,614	\$149,739	92.0%	\$195,582	\$1,782,403	\$1,458,069	\$324,334	81.8%	84.1%	84.8%	87.0%
Tehachapi Valley Recreation and Park District	PEPRA Miscellaneous	\$394,814	\$226,306	\$227,104	\$(798)	100.4%	\$246,454	\$147,242	\$121,416	\$25,826	82.5%	76.9%	83.1%	91.9%
Tehachapi-Cummings County Water District	Miscellaneous	\$463,070	\$12,121,533	\$9,793,872	\$2,327,661	80.8%	\$493,707	\$12,304,637	\$9,016,137	\$3,288,500	73.3%	75.0%	75.3%	78.2%



**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Tehachapi-Cummings County Water District	Miscellaneous Second Tier	\$122,164	\$229,221	\$243,829	\$(14,608)	106.4%	\$114,764	\$185,499	\$173,305	\$12,194	93.4%	94.7%	95.3%	100.5%
Tehachapi-Cummings County Water District	PEPRA Miscellaneous	\$978,457	\$873,342	\$906,138	\$(32,796)	103.8%	\$930,641	\$625,137	\$559,626	\$65,511	89.5%	90.6%	91.1%	94.1%
Tehama County Mosquito Abatement District	Miscellaneous	\$391,200	\$2,725,496	\$2,331,388	\$394,108	85.5%	\$376,802	\$2,627,181	\$2,001,308	\$625,873	76.2%	78.3%	78.5%	80.2%
Tehama County Mosquito Abatement District	PEPRA Miscellaneous	\$36,000	\$390	\$438	\$(48)	112.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Temescal Valley Water District	Miscellaneous	\$455,504	\$1,503,022	\$1,480,145	\$22,877	98.5%	\$444,466	\$1,285,740	\$1,107,474	\$178,266	86.1%	87.6%	88.3%	90.3%
Temescal Valley Water District	PEPRA Miscellaneous	\$389,907	\$328,925	\$353,881	\$(24,956)	107.6%	\$380,098	\$216,936	\$203,078	\$13,858	93.6%	94.7%	93.1%	94.3%
Templeton Community Services District	Miscellaneous	\$547,600	\$10,547,045	\$9,070,762	\$1,476,283	86.0%	\$535,484	\$9,538,050	\$7,153,051	\$2,384,999	75.0%	77.0%	77.2%	78.8%
Templeton Community Services District	Miscellaneous Second Tier	\$236,860	\$537,379	\$585,249	\$(47,870)	108.9%	\$228,509	\$429,468	\$408,407	\$21,061	95.1%	97.9%	99.9%	N/A
Templeton Community Services District	PEPRA Miscellaneous	\$398,468	\$377,217	\$402,930	\$(25,713)	106.8%	\$424,769	\$257,604	\$236,537	\$21,067	91.8%	92.1%	91.1%	92.1%
Templeton Community Services District	PEPRA Safety Fire	\$248,535	\$181,437	\$198,533	\$(17,096)	109.4%	\$133,094	\$76,478	\$72,007	\$4,471	94.2%	96.1%	94.1%	94.8%
Templeton Community Services District	Safety	\$90,266	\$1,791,049	\$1,530,540	\$260,509	85.5%	\$87,115	\$1,708,585	\$1,296,152	\$412,433	75.9%	77.9%	77.7%	79.8%
Templeton Community Services District	Safety Fire Second Tier	\$119,039	\$53,750	\$58,531	\$(4,781)	108.9%	\$-	\$1,106	\$(476)	\$1,582	-43.0%	-81.5%	-116.9%	N/A
Thermalito Water and Sewer District	Miscellaneous	\$509,517	\$5,464,392	\$4,701,943	\$762,449	86.0%	\$554,673	\$5,082,187	\$3,849,608	\$1,232,579	75.7%	77.0%	76.9%	79.0%
Thermalito Water and Sewer District	PEPRA Miscellaneous	\$319,947	\$207,233	\$217,986	\$(10,753)	105.2%	\$304,325	\$143,807	\$129,936	\$13,871	90.4%	90.4%	90.5%	92.5%
Three Rivers Community Services District	Miscellaneous	\$47,742	\$242,182	\$219,200	\$22,982	90.5%	\$49,480	\$225,293	\$179,173	\$46,120	79.5%	79.3%	79.8%	81.6%
Three Valleys Municipal Water District	Miscellaneous	\$2,400,147	\$22,086,855	\$19,178,701	\$2,908,154	86.8%	\$2,259,766	\$20,669,301	\$15,844,676	\$4,824,625	76.7%	77.7%	76.3%	78.1%
Three Valleys Municipal Water District	PEPRA Miscellaneous	\$463,785	\$322,323	\$345,891	\$(23,568)	107.3%	\$492,837	\$202,565	\$187,940	\$14,625	92.8%	92.8%	92.0%	93.7%
Tiburon Fire Protection District	Miscellaneous	\$147,363	\$2,450,843	\$2,648,083	\$(197,240)	108.0%	\$143,066	\$2,361,332	\$2,222,574	\$138,758	94.1%	95.4%	93.3%	92.6%
Tiburon Fire Protection District	PEPRA Miscellaneous	\$101,210	\$143,779	\$156,939	\$(13,160)	109.2%	\$101,210	\$109,906	\$102,958	\$6,948	93.7%	95.4%	94.3%	97.4%
Tiburon Fire Protection District	PEPRA Safety Fire	\$909,703	\$916,258	\$981,130	\$(64,872)	107.1%	\$840,054	\$602,459	\$563,235	\$39,224	93.5%	95.5%	93.1%	97.0%
Tiburon Fire Protection District	Safety	\$2,404,317	\$47,257,279	\$42,983,747	\$4,273,532	91.0%	\$2,772,607	\$44,019,403	\$35,259,490	\$8,759,913	80.1%	79.4%	79.3%	80.7%
Town of Apple Valley	Miscellaneous	\$2,760,705	\$56,591,811	\$44,486,702	\$12,105,109	78.6%	\$3,020,069	\$53,503,786	\$36,903,026	\$16,600,760	69.0%	70.0%	70.3%	71.1%
Town of Apple Valley	Miscellaneous Second Tier	\$1,235,503	\$1,569,502	\$1,637,405	\$(67,903)	104.3%	\$1,246,433	\$1,163,923	\$1,058,663	\$105,260	91.0%	92.4%	93.3%	95.5%
Town of Apple Valley	PEPRA Miscellaneous	\$2,199,639	\$1,530,490	\$1,598,615	\$(68,125)	104.5%	\$1,975,521	\$1,075,824	\$969,896	\$105,928	90.2%	90.6%	92.0%	94.2%
Town of Atherton	Miscellaneous	\$1,368,409	\$20,972,859	\$16,741,374	\$4,231,485	79.8%	\$1,450,472	\$20,083,551	\$14,216,120	\$5,867,431	70.8%	72.0%	73.3%	75.7%
Town of Atherton	PEPRA Miscellaneous	\$950,717	\$749,302	\$792,203	\$(42,901)	105.7%	\$814,478	\$524,556	\$478,747	\$45,809	91.3%	92.1%	92.8%	95.7%
Town of Atherton	PEPRA Safety Police	\$1,867,522	\$1,475,688	\$1,517,653	\$(41,965)	102.8%	\$976,652	\$1,024,856	\$907,618	\$117,238	88.6%	90.0%	90.7%	91.5%
Town of Atherton	Safety	\$1,076,581	\$51,230,413	\$40,191,029	\$11,039,384	78.5%	\$1,559,354	\$47,261,876	\$32,475,905	\$14,785,971	68.7%	70.0%	70.3%	72.5%
Town of Colma	Miscellaneous	\$993,571	\$13,215,303	\$12,088,394	\$1,126,909	91.5%	\$1,054,962	\$12,325,617	\$9,875,703	\$2,449,914	80.1%	80.9%	70.8%	70.7%
Town of Colma	Miscellaneous Second Tier	\$625,466	\$713,722	\$741,313	\$(27,591)	103.9%	\$486,777	\$514,075	\$461,256	\$52,819	89.7%	89.9%	89.8%	92.5%
Town of Colma	PEPRA Miscellaneous	\$461,297	\$353,029	\$379,954	\$(26,925)	107.6%	\$505,694	\$251,891	\$233,408	\$18,483	92.7%	91.9%	93.0%	95.9%

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Town of Colma	PEPRA Safety Police	\$886,549	\$737,663	\$749,361	\$(11,698)	101.6%	\$740,900	\$536,594	\$469,389	\$67,205	87.5%	86.9%	86.8%	93.4%
Town of Colma	Safety	\$843,884	\$35,738,305	\$29,514,014	\$6,224,291	82.6%	\$979,005	\$33,776,265	\$24,556,851	\$9,219,414	72.7%	73.1%	72.4%	73.3%
Town of Colma	Safety Second Tier	\$752,174	\$2,862,256	\$3,007,405	\$(145,149)	105.1%	\$670,110	\$2,345,414	\$2,179,511	\$165,903	92.9%	95.7%	97.0%	100.5%
Town of Corte Madera	Miscellaneous	\$1,698,168	\$31,660,743	\$33,641,659	\$(1,980,916)	106.3%	\$1,701,976	\$31,369,379	\$21,091,229	\$10,278,150	67.2%	68.5%	68.9%	70.3%
Town of Corte Madera	PEPRA Miscellaneous	\$1,979,078	\$1,446,950	\$1,533,278	\$(86,328)	106.0%	\$1,680,434	\$975,229	\$897,730	\$77,499	92.1%	92.2%	92.7%	95.4%
Town of Corte Madera	PEPRA Safety Fire	\$-	\$241,379	\$230,313	\$11,066	95.4%	\$-	\$214,967	\$180,360	\$34,607	83.9%	88.1%	93.2%	99.1%
Town of Corte Madera	Safety	\$-	\$41,515,717	\$43,740,611	\$(2,224,894)	105.4%	\$-	\$39,682,638	\$27,358,706	\$12,323,932	68.9%	70.9%	71.8%	73.7%
Town of Fairfax	Miscellaneous First Tier	\$682,647	\$14,016,405	\$15,363,385	\$(1,346,980)	109.6%	\$651,376	\$13,488,280	\$10,613,179	\$2,875,101	78.7%	80.5%	81.6%	84.4%
Town of Fairfax	Miscellaneous Second Tier	\$487,013	\$1,033,532	\$1,074,030	\$(40,498)	103.9%	\$477,703	\$886,479	\$813,435	\$73,044	91.8%	93.8%	94.3%	97.1%
Town of Fairfax	PEPRA Miscellaneous	\$625,632	\$691,946	\$728,583	\$(36,637)	105.3%	\$552,279	\$461,469	\$420,292	\$41,177	91.1%	92.3%	91.8%	94.3%
Town of Fairfax	PEPRA Safety Police	\$794,551	\$883,281	\$889,689	\$(6,408)	100.7%	\$552,800	\$671,402	\$586,459	\$84,943	87.3%	89.8%	90.7%	94.3%
Town of Fairfax	Safety First Tier	\$150,601	\$19,689,755	\$21,510,013	\$(1,820,258)	109.2%	\$379,951	\$18,698,540	\$14,486,204	\$4,212,336	77.5%	79.8%	81.0%	83.7%
Town of Fairfax	Safety Second Tier	\$192,837	\$3,346,110	\$3,648,560	\$(302,450)	109.0%	\$168,973	\$3,103,691	\$2,710,695	\$392,996	87.3%	87.3%	87.8%	90.5%
Town of Hillsborough	Miscellaneous	\$2,194,259	\$56,802,891	\$45,891,312	\$10,911,579	80.8%	\$2,525,822	\$54,216,489	\$38,766,929	\$15,449,560	71.5%	72.7%	73.4%	75.1%
Town of Hillsborough	Miscellaneous Second Tier	\$1,790,460	\$1,970,774	\$2,067,825	\$(97,051)	104.9%	\$1,530,609	\$1,435,264	\$1,308,937	\$126,327	91.2%	91.8%	91.0%	92.7%
Town of Hillsborough	PEPRA Miscellaneous	\$2,211,996	\$1,509,094	\$1,577,993	\$(68,899)	104.6%	\$1,841,961	\$1,127,267	\$1,017,416	\$109,851	90.3%	91.6%	92.6%	95.7%
Town of Hillsborough	PEPRA Safety Police	\$1,224,045	\$822,377	\$877,511	\$(55,134)	106.7%	\$992,691	\$470,076	\$433,701	\$36,375	92.3%	92.0%	93.2%	97.8%
Town of Hillsborough	Safety Police	\$2,617,969	\$63,880,423	\$50,857,048	\$13,023,375	79.6%	\$2,754,702	\$59,943,120	\$42,165,633	\$17,777,487	70.3%	71.5%	71.3%	72.9%
Town of Loomis	Miscellaneous	\$726,247	\$6,974,286	\$6,622,121	\$352,165	95.0%	\$795,014	\$6,569,119	\$5,533,988	\$1,035,131	84.2%	86.1%	86.2%	78.0%
Town of Loomis	PEPRA Miscellaneous	\$429,554	\$138,097	\$152,226	\$(14,129)	110.2%	\$346,872	\$74,552	\$70,596	\$3,956	94.7%	94.0%	94.8%	102.0%
Town of Los Altos Hills	Miscellaneous	\$919,156	\$16,732,959	\$16,062,663	\$670,296	96.0%	\$894,593	\$15,718,173	\$12,857,084	\$2,861,089	81.8%	83.5%	83.6%	75.7%
Town of Los Altos Hills	Miscellaneous Second Tier	\$282,786	\$987,267	\$1,023,355	\$(36,088)	103.7%	\$440,633	\$797,878	\$721,959	\$75,919	90.5%	91.0%	91.0%	94.2%
Town of Los Altos Hills	PEPRA Miscellaneous	\$935,797	\$742,243	\$811,771	\$(69,528)	109.4%	\$1,279,520	\$546,756	\$509,808	\$36,948	93.2%	92.6%	93.2%	96.2%
Town of Los Gatos	PEPRA Safety Police	\$1,611,346	\$1,301,901	\$1,370,527	\$(68,626)	105.3%	\$969,229	\$888,807	\$805,416	\$83,391	90.6%	91.6%	91.6%	94.8%
Town of Los Gatos	Safety	\$3,935,891	\$106,756,840	\$85,438,794	\$21,318,046	80.0%	\$4,380,747	\$99,040,905	\$69,727,959	\$29,312,946	70.4%	71.9%	72.0%	73.9%
Town of Mammoth Lakes	Miscellaneous	\$2,261,736	\$48,404,480	\$37,027,596	\$11,376,884	76.5%	\$2,356,325	\$45,731,128	\$30,433,240	\$15,297,888	66.5%	66.8%	67.4%	68.3%
Town of Mammoth Lakes	PEPRA Miscellaneous	\$2,452,690	\$1,945,795	\$2,003,990	\$(58,195)	103.0%	\$2,127,026	\$1,384,355	\$1,228,608	\$155,747	88.7%	89.3%	90.7%	93.4%
Town of Mammoth Lakes	PEPRA Safety Police	\$375,999	\$279,817	\$300,349	\$(20,532)	107.3%	\$339,991	\$158,064	\$146,576	\$11,488	92.7%	94.5%	94.2%	0.0%
Town of Mammoth Lakes	Safety	\$1,178,894	\$28,807,671	\$22,380,495	\$6,427,176	77.7%	\$1,254,202	\$26,481,865	\$17,778,608	\$8,703,257	67.1%	67.6%	67.6%	69.1%
Town of Moraga	Miscellaneous	\$1,874,039	\$16,963,934	\$13,481,157	\$3,482,777	79.5%	\$1,809,517	\$15,829,133	\$11,049,739	\$4,779,394	69.8%	73.4%	74.1%	77.5%
Town of Moraga	PEPRA Miscellaneous	\$761,314	\$638,084	\$670,757	\$(32,673)	105.1%	\$614,704	\$455,086	\$415,806	\$39,280	91.4%	92.2%	92.9%	96.8%



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Town of Moraga	PEPRA Safety Police	\$357,385	\$503,165	\$509,828	\$(6,663)	101.3%	\$344,689	\$372,105	\$327,130	\$44,975	87.9%	88.0%	89.0%	92.3%
Town of Moraga	Safety Police	\$1,099,914	\$13,834,808	\$11,196,763	\$2,638,045	80.9%	\$1,065,018	\$13,086,095	\$9,396,169	\$3,689,926	71.8%	73.1%	73.4%	75.2%
Town of Paradise	Miscellaneous First Tier	\$940,724	\$25,657,210	\$20,379,763	\$5,277,447	79.4%	\$1,145,691	\$24,988,067	\$17,707,208	\$7,280,859	70.9%	71.5%	72.1%	74.2%
Town of Paradise	Miscellaneous Second Tier	\$454,606	\$334,054	\$353,079	\$(19,025)	105.7%	\$234,048	\$189,256	\$169,506	\$19,750	89.6%	89.3%	90.9%	93.3%
Town of Paradise	PEPRA Miscellaneous	\$1,974,240	\$1,356,158	\$1,429,983	\$(73,825)	105.4%	\$1,273,331	\$908,741	\$827,005	\$81,736	91.0%	90.9%	91.9%	94.5%
Town of Paradise	PEPRA Safety Police	\$603,175	\$695,971	\$710,049	\$(14,078)	102.0%	\$465,640	\$461,503	\$404,935	\$56,568	87.7%	89.3%	92.1%	96.1%
Town of Paradise	Safety First Tier	\$542,540	\$58,105,206	\$42,431,471	\$15,673,735	73.0%	\$502,334	\$56,363,494	\$36,802,586	\$19,560,908	65.3%	66.9%	67.5%	69.6%
Town of Paradise	Safety Second Tier	\$544,952	\$1,644,007	\$1,683,726	\$(39,719)	102.4%	\$494,577	\$1,217,966	\$1,089,654	\$128,312	89.5%	91.1%	92.1%	95.0%
Town of Portola Valley	Miscellaneous	\$1,107,816	\$8,767,287	\$8,366,197	\$401,090	95.4%	\$1,087,756	\$8,362,954	\$7,090,308	\$1,272,646	84.8%	86.5%	87.3%	89.8%
Town of Portola Valley	PEPRA Miscellaneous	\$529,785	\$346,703	\$362,995	\$(16,292)	104.7%	\$445,709	\$230,762	\$205,828	\$24,934	89.2%	92.2%	93.4%	96.8%
Town of Ross	Miscellaneous	\$102,000	\$5,782,639	\$5,553,968	\$228,671	96.0%	\$98,004	\$5,689,890	\$4,770,799	\$919,091	83.8%	85.8%	86.4%	86.1%
Town of Ross	Miscellaneous Second Tier	\$530,405	\$757,392	\$800,440	\$(43,048)	105.7%	\$515,497	\$600,462	\$558,373	\$42,089	93.0%	95.4%	97.2%	96.7%
Town of Ross	PEPRA Miscellaneous	\$546,881	\$457,518	\$492,181	\$(34,663)	107.6%	\$646,645	\$321,666	\$302,562	\$19,104	94.1%	95.8%	97.7%	94.8%
Town of Ross	PEPRA Safety Police	\$217,490	\$31,309	\$34,978	\$(3,669)	111.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Town of Ross	Safety	\$720,219	\$21,737,057	\$20,154,703	\$1,582,354	92.7%	\$837,507	\$20,321,340	\$16,233,666	\$4,087,674	79.9%	81.6%	82.5%	81.0%
Town of San Anselmo	Miscellaneous First Tier	\$409,197	\$26,019,487	\$19,021,906	\$6,997,581	73.1%	\$407,182	\$25,333,231	\$16,490,260	\$8,842,971	65.1%	67.3%	68.1%	70.3%
Town of San Anselmo	Miscellaneous Second Tier	\$1,249,149	\$5,314,314	\$5,135,216	\$179,098	96.6%	\$1,393,173	\$4,666,784	\$3,964,142	\$702,642	84.9%	86.8%	86.5%	87.2%
Town of San Anselmo	PEPRA Miscellaneous	\$1,005,845	\$646,581	\$667,013	\$(20,432)	103.2%	\$929,974	\$456,648	\$405,851	\$50,797	88.9%	89.4%	87.9%	94.2%
Town of San Anselmo	Safety First Tier	\$-	\$24,448,152	\$26,776,980	\$(2,328,828)	109.5%	\$-	\$24,024,286	\$15,496,689	\$8,527,597	64.5%	65.4%	65.0%	67.3%
Town of San Anselmo	Safety Second Tier	\$-	\$890,123	\$973,803	\$(83,680)	109.4%	\$-	\$794,537	\$613,123	\$181,414	77.2%	79.2%	77.8%	77.7%
Town of Tiburon	Miscellaneous	\$444,202	\$19,630,245	\$15,841,654	\$3,788,591	80.7%	\$420,828	\$19,042,028	\$13,703,116	\$5,338,912	72.0%	75.0%	75.7%	77.0%
Town of Tiburon	PEPRA Miscellaneous	\$2,035,296	\$1,951,127	\$2,070,773	\$(119,646)	106.1%	\$1,940,289	\$1,440,520	\$1,334,679	\$105,841	92.7%	94.8%	97.1%	95.5%
Town of Tiburon	PEPRA Safety Police	\$893,174	\$1,071,440	\$1,139,394	\$(67,954)	106.3%	\$951,199	\$782,023	\$728,689	\$53,334	93.2%	94.9%	96.9%	91.7%
Town of Tiburon	Safety	\$466,810	\$20,455,885	\$16,752,284	\$3,703,601	81.9%	\$551,950	\$19,601,051	\$14,323,427	\$5,277,624	73.1%	73.9%	74.8%	75.7%
Town of Truckee	Miscellaneous	\$3,143,227	\$50,625,782	\$42,794,322	\$7,831,460	84.5%	\$3,481,054	\$46,658,804	\$34,550,140	\$12,108,664	74.0%	75.0%	75.1%	76.2%
Town of Truckee	Miscellaneous Second Tier	\$770,396	\$1,105,410	\$1,173,238	\$(67,828)	106.1%	\$519,838	\$788,085	\$728,720	\$59,365	92.5%	94.0%	94.7%	98.1%
Town of Truckee	PEPRA Miscellaneous	\$4,301,380	\$3,664,176	\$3,828,625	\$(164,449)	104.5%	\$3,872,420	\$2,531,787	\$2,281,372	\$250,415	90.1%	90.9%	92.1%	94.8%
Town of Truckee	PEPRA Safety Police	\$585,960	\$429,354	\$414,157	\$15,197	96.5%	\$371,716	\$297,347	\$241,071	\$56,276	81.1%	83.9%	82.1%	78.3%
Town of Truckee	Safety	\$1,077,286	\$20,113,660	\$17,112,174	\$3,001,486	85.1%	\$1,175,194	\$18,422,359	\$13,793,580	\$4,628,779	74.9%	75.7%	75.6%	77.1%
Town of Truckee	Safety Second Tier	\$1,065,409	\$3,316,543	\$3,433,927	\$(117,384)	103.5%	\$1,016,488	\$2,683,902	\$2,457,863	\$226,039	91.6%	93.4%	94.8%	96.8%
Town of Windsor	Miscellaneous	\$6,139,743	\$55,506,323	\$47,324,999	\$8,181,324	85.3%	\$6,105,293	\$51,568,695	\$38,683,478	\$12,885,217	75.0%	76.3%	76.6%	78.3%

**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Town of Windsor	PEPRA Miscellaneous	\$3,395,749	\$2,792,175	\$2,913,411	\$(121,236)	104.3%	\$3,038,984	\$1,933,452	\$1,738,855	\$194,597	89.9%	90.5%	91.3%	93.9%
Town of Woodside	Miscellaneous	\$1,455,222	\$17,168,503	\$14,122,425	\$3,046,078	82.3%	\$1,405,244	\$15,963,402	\$11,484,323	\$4,479,079	71.9%	72.8%	72.1%	73.3%
Town of Woodside	PEPRA Miscellaneous	\$918,370	\$661,618	\$700,790	\$(39,172)	105.9%	\$821,201	\$441,947	\$402,610	\$39,337	91.1%	91.5%	91.7%	93.3%
Town of Yountville	Miscellaneous First Tier	\$1,604,829	\$18,451,628	\$15,356,445	\$3,095,183	83.2%	\$1,627,010	\$17,135,361	\$12,507,582	\$4,627,779	73.0%	73.6%	72.9%	73.4%
Town of Yountville	Miscellaneous Second Tier	\$432,717	\$1,161,525	\$1,193,223	\$(31,698)	102.7%	\$446,587	\$977,024	\$882,456	\$94,568	90.3%	91.2%	91.9%	93.8%
Town of Yountville	PEPRA Miscellaneous	\$1,265,394	\$1,024,533	\$1,079,084	\$(54,551)	105.3%	\$1,226,382	\$711,393	\$649,358	\$62,035	91.3%	91.9%	92.7%	94.7%
Town of Yucca Valley	Miscellaneous First Tier	\$1,441,591	\$22,960,376	\$19,997,143	\$2,963,233	87.1%	\$1,416,198	\$21,286,070	\$15,643,863	\$5,642,207	73.5%	74.7%	73.4%	74.8%
Town of Yucca Valley	Miscellaneous Second Tier	\$387,713	\$1,189,397	\$1,265,530	\$(76,133)	106.4%	\$364,594	\$976,401	\$916,651	\$59,750	93.9%	95.8%	91.4%	93.2%
Town of Yucca Valley	PEPRA Miscellaneous	\$921,149	\$477,914	\$508,683	\$(30,769)	106.4%	\$867,901	\$321,142	\$297,367	\$23,775	92.6%	93.4%	90.0%	92.7%
Trabuco Canyon Water District	Miscellaneous	\$1,441,680	\$15,505,142	\$13,331,309	\$2,173,833	86.0%	\$1,514,898	\$13,994,516	\$10,251,664	\$3,742,852	73.3%	74.1%	71.4%	73.1%
Trabuco Canyon Water District	PEPRA Miscellaneous	\$695,337	\$365,689	\$403,615	\$(37,926)	110.4%	\$496,972	\$217,530	\$198,570	\$18,960	91.3%	91.9%	92.5%	97.6%
Tracy Rural County Fire Protection District	Miscellaneous	\$-	\$51,798	\$55,644	\$(3,846)	107.4%	\$-	\$48,937	\$46,834	\$2,103	95.7%	98.3%	97.8%	100.6%
Tracy Rural County Fire Protection District	Safety	\$-	\$15,984,149	\$12,190,413	\$3,793,736	76.3%	\$-	\$15,503,383	\$10,364,771	\$5,138,612	66.9%	67.5%	67.5%	68.9%
Transbay Joint Powers Authority	Miscellaneous	\$1,070,598	\$8,015,100	\$7,543,145	\$471,955	94.1%	\$1,146,862	\$7,164,364	\$5,927,058	\$1,237,306	82.7%	84.4%	83.6%	84.5%
Transbay Joint Powers Authority	PEPRA Miscellaneous	\$893,460	\$499,611	\$530,062	\$(30,451)	106.1%	\$823,193	\$346,694	\$318,035	\$28,659	91.7%	93.1%	92.4%	89.0%
Transportation Agency for Monterey County	Miscellaneous	\$1,369,950	\$7,994,676	\$7,775,567	\$219,109	97.3%	\$1,389,701	\$7,194,417	\$6,189,184	\$1,005,233	86.0%	88.0%	88.6%	91.0%
Transportation Agency for Monterey County	PEPRA Miscellaneous	\$233,139	\$269,129	\$274,601	\$(5,472)	102.0%	\$219,685	\$213,420	\$189,461	\$23,959	88.8%	90.2%	92.1%	94.7%
Transportation Authority of Marin	Miscellaneous	\$1,356,364	\$5,793,957	\$5,954,288	\$(160,331)	102.8%	\$1,441,385	\$5,084,705	\$4,635,282	\$449,423	91.2%	93.3%	87.5%	N/A
Transportation Authority of Marin	PEPRA Miscellaneous	\$521,640	\$309,849	\$332,841	\$(22,992)	107.4%	\$427,080	\$199,675	\$186,002	\$13,673	93.2%	95.4%	97.3%	N/A
Treasure Island Development Authority	Miscellaneous	\$-	\$78,575	\$76,437	\$2,138	97.3%	\$-	\$78,598	\$61,307	\$17,291	78.0%	73.4%	67.4%	63.8%
Tri-City Mental Health Center	Miscellaneous	\$5,013,481	\$35,068,858	\$31,083,697	\$3,985,161	88.6%	\$5,252,789	\$31,629,068	\$24,595,739	\$7,033,329	77.8%	79.4%	79.6%	81.8%
Tri-City Mental Health Center	PEPRA Miscellaneous	\$8,534,430	\$6,256,373	\$6,478,197	\$(221,824)	103.5%	\$8,058,024	\$4,557,272	\$4,076,063	\$481,209	89.4%	90.3%	90.7%	93.8%
Tri-County Schools Insurance Group	Miscellaneous	\$158,897	\$3,787,097	\$3,128,419	\$658,678	82.6%	\$145,861	\$3,575,702	\$2,606,023	\$969,679	72.9%	74.5%	73.9%	76.2%
Tri-County Schools Insurance Group	PEPRA Miscellaneous	\$148,011	\$74,834	\$81,004	\$(6,170)	108.2%	\$140,963	\$42,859	\$40,148	\$2,711	93.7%	95.6%	97.3%	N/A
Tri-Dam Project	Miscellaneous	\$1,099,053	\$24,052,954	\$22,457,890	\$1,595,064	93.4%	\$1,703,057	\$22,794,268	\$18,845,113	\$3,949,155	82.7%	84.4%	70.3%	72.3%
Tri-Dam Project	PEPRA Miscellaneous	\$1,694,386	\$816,930	\$858,716	\$(41,786)	105.1%	\$1,140,433	\$530,399	\$480,449	\$49,950	90.6%	91.4%	91.9%	95.8%
Trindel Insurance Fund	Miscellaneous	\$384,769	\$1,879,592	\$1,997,851	\$(118,259)	106.3%	\$369,009	\$1,644,569	\$1,553,494	\$91,075	94.5%	97.1%	98.4%	88.1%
Trindel Insurance Fund	PEPRA Miscellaneous	\$475,883	\$743,303	\$788,255	\$(44,952)	106.0%	\$563,808	\$537,645	\$499,978	\$37,667	93.0%	95.5%	97.4%	94.5%
Trinity Public Utilities District	Miscellaneous	\$2,353,373	\$20,542,566	\$18,386,778	\$2,155,788	89.5%	\$2,114,796	\$18,602,449	\$14,589,058	\$4,013,391	78.4%	78.7%	77.5%	77.2%
Trinity Public Utilities District	PEPRA Miscellaneous	\$512,236	\$208,551	\$222,511	\$(13,960)	106.7%	\$505,164	\$126,509	\$115,656	\$10,853	91.4%	90.4%	90.5%	93.8%
Truckee Donner Public Utility District	Miscellaneous	\$3,985,688	\$61,828,172	\$51,563,352	\$10,264,820	83.4%	\$4,729,731	\$57,696,134	\$42,290,224	\$15,405,910	73.3%	74.4%	73.9%	75.2%



**CalPERS Public Agency Pooled Plans Funded Status  
As of June 30, 2021**

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Truckee Donner Public Utility District	PEPRA Miscellaneous	\$3,484,126	\$2,545,690	\$2,670,774	\$(125,084)	104.9%	\$2,589,381	\$1,859,506	\$1,696,062	\$163,444	91.2%	92.2%	92.5%	95.7%
Truckee Fire Protection District	Miscellaneous	\$310,013	\$3,667,466	\$3,093,716	\$573,750	84.4%	\$233,052	\$3,496,643	\$2,614,787	\$881,856	74.8%	76.3%	76.6%	77.8%
Truckee Fire Protection District	PEPRA Miscellaneous	\$292,300	\$217,547	\$237,986	\$(20,439)	109.4%	\$279,792	\$161,262	\$151,570	\$9,692	94.0%	94.6%	90.8%	95.0%
Truckee Fire Protection District	PEPRA Safety Fire	\$1,614,836	\$1,590,918	\$1,661,425	\$(70,507)	104.4%	\$1,191,919	\$1,114,641	\$1,016,903	\$97,738	91.2%	92.5%	93.1%	95.6%
Truckee Fire Protection District	Safety	\$3,549,557	\$49,889,486	\$41,909,284	\$7,980,202	84.0%	\$3,320,950	\$46,894,627	\$34,955,624	\$11,939,003	74.5%	75.9%	75.8%	77.5%
Truckee Sanitary District	Miscellaneous	\$2,317,992	\$35,435,722	\$35,185,739	\$249,983	99.3%	\$2,320,601	\$33,221,222	\$26,980,145	\$6,241,077	81.2%	81.0%	77.8%	75.9%
Truckee Sanitary District	PEPRA Miscellaneous	\$1,740,364	\$1,623,949	\$1,718,723	\$(94,774)	105.8%	\$1,561,815	\$1,100,631	\$1,009,874	\$90,757	91.8%	92.6%	93.2%	96.1%
Truckee Tahoe Airport District	Miscellaneous	\$859,981	\$11,933,534	\$9,738,982	\$2,194,552	81.6%	\$836,931	\$11,354,871	\$8,193,523	\$3,161,348	72.2%	73.6%	73.5%	74.5%
Truckee Tahoe Airport District	Miscellaneous Second Tier	\$135,816	\$253,762	\$263,298	\$(9,536)	103.8%	\$97,958	\$206,309	\$186,803	\$19,506	90.5%	91.5%	92.3%	94.3%
Truckee Tahoe Airport District	PEPRA Miscellaneous	\$1,300,604	\$1,274,183	\$1,341,799	\$(67,616)	105.3%	\$1,240,506	\$954,676	\$871,739	\$82,937	91.3%	92.4%	93.0%	95.8%
Tulare Mosquito Abatement District	Miscellaneous	\$150,658	\$2,797,905	\$2,666,615	\$131,290	95.3%	\$251,473	\$2,763,476	\$2,365,714	\$397,762	85.6%	88.8%	90.0%	92.9%
Tulare Mosquito Abatement District	PEPRA Miscellaneous	\$278,133	\$207,617	\$210,768	\$(3,151)	101.5%	\$179,844	\$145,816	\$125,759	\$20,057	86.2%	91.9%	91.7%	94.2%
Tulare Public Cemetery District	Miscellaneous	\$42,431	\$1,984,306	\$2,868,257	\$(883,951)	144.5%	\$116,602	\$1,908,308	\$2,433,016	\$(524,708)	127.5%	129.9%	130.3%	132.1%
Tulare Public Cemetery District	PEPRA Miscellaneous	\$305,199	\$75,060	\$81,146	\$(6,086)	108.1%	\$149,672	\$49,421	\$46,643	\$2,778	94.4%	95.9%	95.0%	92.3%
Tuolumne City Sanitary District	PEPRA Miscellaneous	\$319,066	\$97,137	\$107,916	\$(10,779)	111.1%	\$288,438	\$32,558	\$31,708	\$850	97.4%	N/A	N/A	N/A
Tuolumne Fire District	Safety First Tier	\$62,790	\$537,747	\$481,296	\$56,451	89.5%	\$62,727	\$457,245	\$353,083	\$104,162	77.2%	78.3%	77.7%	78.6%
Tuolumne Fire District	Safety Second Tier	\$59,800	\$139,317	\$142,557	\$(3,240)	102.3%	\$59,800	\$118,020	\$105,419	\$12,601	89.3%	91.0%	91.3%	90.6%
Tuolumne Utilities District	Miscellaneous	\$3,068,561	\$56,020,914	\$45,315,098	\$10,705,816	80.9%	\$3,568,939	\$52,886,944	\$37,697,738	\$15,189,206	71.3%	72.8%	72.5%	73.8%
Tuolumne Utilities District	Miscellaneous Second Tier	\$132,331	\$452,814	\$478,857	\$(26,043)	105.8%	\$260,649	\$339,578	\$313,851	\$25,727	92.4%	93.5%	93.6%	96.8%
Tuolumne Utilities District	PEPRA Miscellaneous	\$2,422,299	\$1,843,010	\$1,909,874	\$(66,864)	103.6%	\$2,058,065	\$1,288,729	\$1,156,981	\$131,748	89.8%	91.0%	91.7%	94.8%
Turlock Mosquito Abatement District	Miscellaneous First Tier	\$476,938	\$7,629,298	\$6,247,770	\$1,381,528	81.9%	\$533,418	\$7,424,721	\$5,176,622	\$2,248,099	69.7%	71.3%	71.9%	74.3%
Turlock Mosquito Abatement District	Miscellaneous Second Tier	\$150,576	\$329,433	\$332,030	\$(2,597)	100.8%	\$147,708	\$267,232	\$235,544	\$31,688	88.1%	89.7%	90.2%	92.1%
Turlock Mosquito Abatement District	PEPRA Miscellaneous	\$210,432	\$167,577	\$173,333	\$(5,756)	103.4%	\$219,552	\$132,139	\$118,037	\$14,102	89.3%	91.0%	91.4%	93.3%
Twain Harte Community Services District	Miscellaneous	\$498,966	\$3,275,019	\$3,150,229	\$124,790	96.2%	\$585,168	\$2,723,074	\$2,276,327	\$446,747	83.6%	85.1%	84.6%	86.4%
Twain Harte Community Services District	PEPRA Miscellaneous	\$212,982	\$54,459	\$60,317	\$(5,858)	110.8%	\$103,267	\$21,692	\$21,064	\$628	97.1%	99.1%	N/A	N/A
Twain Harte Community Services District	PEPRA Safety Fire	\$81,338	\$20,217	\$22,586	\$(2,369)	111.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Twain Harte Community Services District	Safety Fire	\$377,022	\$2,400,244	\$2,300,685	\$99,559	95.9%	\$392,982	\$1,946,687	\$1,621,798	\$324,889	83.3%	84.9%	85.3%	87.9%
Twentynine Palms Water District	Miscellaneous	\$1,030,918	\$12,952,640	\$11,026,497	\$1,926,143	85.1%	\$1,004,111	\$12,441,271	\$9,413,103	\$3,028,168	75.7%	76.6%	75.8%	77.5%
Twentynine Palms Water District	PEPRA Miscellaneous	\$415,126	\$287,713	\$303,329	\$(15,616)	105.4%	\$414,894	\$180,610	\$163,160	\$17,450	90.3%	90.3%	90.8%	93.5%
Twentynine Palms Water District	Safety	\$-	\$4,234,409	\$3,997,796	\$236,613	94.4%	\$-	\$3,963,248	\$3,337,342	\$625,906	84.2%	86.6%	87.6%	90.6%
Twin Rivers Unified School District	PEPRA Safety School Police	\$555,059	\$886,584	\$938,464	\$(51,880)	105.9%	\$378,498	\$624,508	\$579,894	\$44,614	92.9%	88.8%	89.9%	91.5%

**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
Twin Rivers Unified School District	Safety School Police	\$870,323	\$14,405,555	\$12,550,947	\$1,854,608	87.1%	\$820,339	\$12,842,134	\$9,725,693	\$3,116,441	75.7%	77.1%	77.5%	78.3%
Ukiah Valley Fire District	Miscellaneous	\$-	\$15,066	\$48,298	\$(33,232)	320.6%	\$-	\$14,876	\$40,519	\$(25,643)	272.4%	268.1%	260.3%	255.6%
Ukiah Valley Fire District	PEPRA Miscellaneous	\$-	\$4,901	\$5,243	\$(342)	107.0%	\$-	\$4,259	\$4,031	\$228	94.6%	83.8%	89.9%	102.0%
Ukiah Valley Fire District	PEPRA Safety Fire	\$-	\$18,176	\$19,427	\$(1,251)	106.9%	\$-	\$15,423	\$14,646	\$777	95.0%	97.4%	84.7%	93.3%
Ukiah Valley Fire District	Safety	\$-	\$7,700,430	\$6,601,889	\$1,098,541	85.7%	\$-	\$7,105,889	\$5,306,321	\$1,799,568	74.7%	76.9%	77.1%	78.7%
Union Public Utility District	Miscellaneous	\$339,257	\$2,393,323	\$2,125,885	\$267,438	88.8%	\$330,867	\$2,263,064	\$1,782,776	\$480,288	78.8%	79.4%	78.3%	80.0%
Union Public Utility District	PEPRA Miscellaneous	\$54,766	\$33,103	\$36,108	\$(3,005)	109.1%	\$74,057	\$28,168	\$26,118	\$2,050	92.7%	94.9%	97.3%	N/A
United Water Conservation District	Miscellaneous	\$3,827,494	\$50,051,605	\$41,460,007	\$8,591,598	82.8%	\$3,629,848	\$46,790,972	\$34,093,558	\$12,697,414	72.9%	74.7%	75.0%	74.3%
United Water Conservation District	PEPRA Miscellaneous	\$2,817,386	\$2,013,703	\$2,102,866	\$(89,163)	104.4%	\$2,704,595	\$1,427,214	\$1,296,421	\$130,793	90.8%	91.6%	92.6%	95.8%
University Enterprises Corporation at CSUSB	Miscellaneous	\$2,587,301	\$33,192,372	\$30,833,332	\$2,359,040	92.9%	\$2,625,252	\$31,107,663	\$25,602,019	\$5,505,644	82.3%	84.1%	85.0%	87.3%
University Enterprises Corporation at CSUSB	PEPRA Miscellaneous	\$6,732,449	\$4,806,551	\$5,059,846	\$(253,295)	105.3%	\$5,418,347	\$3,384,938	\$3,044,822	\$340,116	90.0%	90.8%	92.2%	95.4%
University Student Union California State University Stanislaus	Miscellaneous	\$265,064	\$1,086,476	\$939,308	\$147,168	86.5%	\$262,294	\$983,265	\$735,717	\$247,548	74.8%	74.6%	74.0%	75.4%
University Student Union California State University Stanislaus	PEPRA Miscellaneous	\$189,036	\$48,297	\$51,105	\$(2,808)	105.8%	\$151,843	\$18,137	\$15,065	\$3,072	83.1%	54.2%	59.1%	91.8%
Upland City Housing Authority	Miscellaneous	\$-	\$5,236,749	\$4,189,270	\$1,047,479	80.0%	\$-	\$5,121,599	\$3,597,932	\$1,523,667	70.3%	71.0%	72.0%	75.0%
Upland City Housing Authority	PEPRA Miscellaneous	\$-	\$738	\$799	\$(61)	108.3%	\$-	\$696	\$653	\$43	93.8%	96.3%	97.3%	N/A
Upper San Gabriel Valley Municipal Water District	Miscellaneous	\$562,754	\$11,319,764	\$9,253,771	\$2,065,993	81.7%	\$785,890	\$10,665,792	\$7,681,971	\$2,983,821	72.0%	72.7%	72.4%	74.5%
Upper San Gabriel Valley Municipal Water District	PEPRA Miscellaneous	\$582,122	\$645,717	\$669,587	\$(23,870)	103.7%	\$565,815	\$474,846	\$426,095	\$48,751	89.7%	90.4%	89.8%	92.2%
Utica Water and Power Authority	PEPRA Miscellaneous	\$648,822	\$147,539	\$27,856	\$119,683	18.9%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Vacaville Fire Protection District	Miscellaneous	\$165,900	\$1,111,610	\$997,770	\$113,840	89.8%	\$162,656	\$1,034,884	\$816,444	\$218,440	78.9%	79.8%	79.4%	80.8%
Vacaville Fire Protection District	PEPRA Safety Fire	\$49,962	\$28,748	\$28,254	\$494	98.3%	\$49,005	\$16,458	\$12,573	\$3,885	76.4%	86.8%	91.6%	101.5%
Vacaville Fire Protection District	Safety	\$264,597	\$2,657,112	\$2,120,169	\$536,943	79.8%	\$259,417	\$2,499,563	\$1,751,719	\$747,844	70.1%	71.2%	72.0%	75.8%
Vacaville-Elmira Cemetery District	Miscellaneous	\$109,076	\$2,547,326	\$2,127,246	\$420,080	83.5%	\$102,836	\$2,470,701	\$1,838,972	\$631,729	74.4%	76.4%	76.7%	78.5%
Vacaville-Elmira Cemetery District	PEPRA Miscellaneous	\$211,224	\$192,272	\$208,213	\$(15,941)	108.3%	\$243,381	\$123,568	\$116,247	\$7,321	94.1%	95.1%	93.3%	96.3%
Val Verde Unified School District	PEPRA Safety School Police	\$308,281	\$155,673	\$172,010	\$(16,337)	110.5%	\$277,572	\$59,895	\$58,340	\$1,555	97.4%	N/A	N/A	N/A
Val Verde Unified School District	Safety School Police	\$350,117	\$232,234	\$256,423	\$(24,189)	110.4%	\$351,128	\$95,076	\$92,607	\$2,469	97.4%	N/A	N/A	N/A
Vallecitos Water District	Miscellaneous	\$7,124,815	\$93,817,963	\$93,968,642	\$(150,679)	100.2%	\$7,457,894	\$87,629,715	\$73,641,250	\$13,988,465	84.0%	75.8%	75.0%	76.6%
Vallecitos Water District	PEPRA Miscellaneous	\$2,042,435	\$1,989,782	\$2,073,258	\$(83,476)	104.2%	\$1,881,723	\$1,430,580	\$1,292,889	\$137,691	90.4%	91.8%	92.3%	95.2%
Vallejo Flood and Wastewater District	Miscellaneous	\$7,565,150	\$100,163,798	\$79,783,853	\$20,379,945	79.7%	\$7,359,459	\$94,464,875	\$66,200,416	\$28,264,459	70.1%	71.3%	71.3%	N/A
Vallejo Flood and Wastewater District	PEPRA Miscellaneous	\$2,509,827	\$1,464,121	\$1,542,141	\$(78,020)	105.3%	\$2,516,420	\$1,017,183	\$929,563	\$87,620	91.4%	92.5%	92.9%	N/A
Valley Center Municipal Water District	Miscellaneous	\$4,923,654	\$71,900,558	\$51,416,120	\$20,484,438	71.5%	\$5,352,863	\$66,835,407	\$41,132,488	\$25,702,919	61.5%	61.2%	60.1%	60.9%
Valley Center Municipal Water District	PEPRA Miscellaneous	\$1,903,470	\$854,507	\$940,521	\$(86,014)	110.1%	\$1,492,559	\$458,927	\$431,066	\$27,861	93.9%	93.7%	93.6%	98.2%



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Valley County Water District	Miscellaneous	\$1,477,180	\$19,224,651	\$16,028,679	\$3,195,972	83.4%	\$1,644,363	\$17,358,955	\$12,561,370	\$4,797,585	72.4%	72.9%	72.8%	74.1%
Valley County Water District	PEPRA Miscellaneous	\$1,074,136	\$511,261	\$552,563	\$(41,302)	108.1%	\$745,825	\$281,032	\$261,547	\$19,485	93.1%	92.9%	92.9%	97.3%
Valley of the Moon Water District	Miscellaneous	\$274,131	\$9,643,208	\$7,354,538	\$2,288,670	76.3%	\$234,578	\$9,153,745	\$6,125,894	\$3,027,851	66.9%	68.2%	68.2%	70.4%
Valley of the Moon Water District	PEPRA Miscellaneous	\$858,859	\$741,195	\$792,018	\$(50,823)	106.9%	\$1,012,924	\$541,016	\$498,882	\$42,134	92.2%	93.3%	92.8%	96.0%
Valley Sanitary District	Miscellaneous	\$1,336,286	\$15,025,293	\$14,280,811	\$744,482	95.0%	\$1,566,425	\$13,654,183	\$11,085,928	\$2,568,255	81.2%	80.1%	76.2%	77.3%
Valley Sanitary District	PEPRA Miscellaneous	\$1,256,450	\$1,771,560	\$1,870,574	\$(99,014)	105.6%	\$1,054,655	\$1,235,747	\$1,125,220	\$110,527	91.1%	92.2%	91.1%	94.3%
Valley Springs Public Utility District	Miscellaneous	\$-	\$1,025,621	\$803,150	\$222,471	78.3%	\$43,567	\$984,878	\$684,368	\$300,510	69.5%	71.5%	73.5%	76.1%
Valley Springs Public Utility District	PEPRA Miscellaneous	\$129,147	\$92,080	\$100,014	\$(7,934)	108.6%	\$83,577	\$47,770	\$43,975	\$3,795	92.1%	94.1%	90.2%	92.4%
Valley-Wide Recreation and Park District	Miscellaneous	\$1,338,007	\$16,350,100	\$12,852,435	\$3,497,665	78.6%	\$1,406,021	\$15,946,048	\$11,163,444	\$4,782,604	70.0%	70.6%	70.1%	71.8%
Valley-Wide Recreation and Park District	Miscellaneous Second Tier	\$242,131	\$351,128	\$356,818	\$(5,690)	101.6%	\$225,388	\$277,973	\$241,774	\$36,199	87.0%	87.7%	86.7%	90.1%
Valley-Wide Recreation and Park District	PEPRA Miscellaneous	\$645,245	\$580,395	\$595,466	\$(15,071)	102.6%	\$545,384	\$416,909	\$362,561	\$54,348	87.0%	88.1%	87.1%	91.6%
Vandenberg Village Community Services District	Miscellaneous	\$708,865	\$7,291,762	\$6,234,856	\$1,056,906	85.5%	\$767,273	\$6,728,265	\$5,047,587	\$1,680,678	75.0%	76.1%	75.9%	77.4%
Vandenberg Village Community Services District	PEPRA Miscellaneous	\$133,723	\$95,525	\$101,949	\$(6,424)	106.7%	\$127,147	\$61,604	\$56,709	\$4,895	92.1%	93.9%	92.5%	96.5%
Ventura College Foundation	Miscellaneous	\$123,821	\$1,467,987	\$1,364,786	\$103,201	93.0%	\$127,650	\$1,354,797	\$1,104,163	\$250,634	81.5%	80.0%	79.7%	83.1%
Ventura College Foundation	PEPRA Miscellaneous	\$303,201	\$323,609	\$336,393	\$(12,784)	104.0%	\$323,115	\$254,666	\$231,194	\$23,472	90.8%	92.5%	93.0%	95.2%
Ventura County Law Library	Miscellaneous	\$-	\$1,694,438	\$1,291,718	\$402,720	76.2%	\$-	\$1,728,611	\$1,201,325	\$527,286	69.5%	71.8%	73.5%	77.0%
Ventura County Law Library	PEPRA Miscellaneous	\$122,990	\$101,556	\$107,412	\$(5,856)	105.8%	\$121,082	\$69,651	\$63,514	\$6,137	91.2%	94.9%	92.2%	95.0%
Ventura County Schools Business Services Authority	Miscellaneous	\$815,231	\$5,913,094	\$5,186,493	\$726,601	87.7%	\$924,032	\$5,314,627	\$4,054,671	\$1,259,956	76.3%	76.9%	77.2%	77.8%
Ventura County Schools Business Services Authority	PEPRA Miscellaneous	\$257,169	\$165,398	\$178,398	\$(13,000)	107.9%	\$189,200	\$98,705	\$92,102	\$6,603	93.3%	94.0%	95.2%	102.0%
Ventura County Schools Self-Funding Authority	Miscellaneous	\$558,930	\$4,870,972	\$3,950,259	\$920,713	81.1%	\$533,654	\$4,577,618	\$3,243,293	\$1,334,325	70.9%	71.9%	71.9%	72.9%
Ventura County Schools Self-Funding Authority	PEPRA Miscellaneous	\$274,671	\$181,671	\$191,908	\$(10,237)	105.6%	\$145,259	\$111,659	\$100,338	\$11,321	89.9%	94.3%	93.8%	97.0%
Ventura County Transportation Commission	Miscellaneous	\$1,304,368	\$12,711,910	\$12,258,327	\$453,583	96.4%	\$1,282,186	\$12,102,484	\$9,372,777	\$2,729,707	77.4%	79.0%	78.8%	80.2%
Ventura County Transportation Commission	PEPRA Miscellaneous	\$805,453	\$667,221	\$700,014	\$(32,793)	104.9%	\$687,214	\$487,352	\$447,032	\$40,320	91.7%	93.3%	93.3%	96.3%
Ventura Port District	Miscellaneous	\$1,163,869	\$13,082,460	\$10,897,504	\$2,184,956	83.3%	\$1,352,450	\$12,721,746	\$9,460,835	\$3,260,911	74.4%	74.4%	73.8%	74.5%
Ventura Port District	PEPRA Miscellaneous	\$454,352	\$277,594	\$297,485	\$(19,891)	107.2%	\$482,783	\$163,587	\$150,447	\$13,140	92.0%	90.3%	90.3%	91.8%
Ventura Port District	PEPRA Safety Police	\$151,053	\$58,896	\$65,008	\$(6,112)	110.4%	\$121,360	\$24,615	\$23,970	\$645	97.4%	99.1%	N/A	N/A
Ventura Port District	Safety Police	\$546,219	\$5,254,547	\$4,612,485	\$642,062	87.8%	\$541,790	\$4,885,947	\$3,797,096	\$1,088,851	77.7%	78.9%	79.0%	80.8%
Ventura River Water District	Miscellaneous	\$435,725	\$2,780,427	\$2,429,920	\$350,507	87.4%	\$432,650	\$2,670,999	\$2,077,629	\$593,370	77.8%	79.8%	80.5%	82.5%
Ventura River Water District	PEPRA Miscellaneous	\$157,442	\$184,977	\$194,064	\$(9,087)	104.9%	\$92,090	\$151,042	\$138,354	\$12,688	91.6%	92.4%	93.3%	96.1%
Victor Valley Transit Authority	Miscellaneous	\$694,783	\$2,799,988	\$2,775,787	\$24,201	99.1%	\$664,066	\$2,502,970	\$2,185,109	\$317,861	87.3%	88.2%	86.9%	88.3%
Victor Valley Transit Authority	PEPRA Miscellaneous	\$1,235,662	\$1,014,470	\$1,077,180	\$(62,710)	106.2%	\$1,030,932	\$651,594	\$597,797	\$53,797	91.7%	92.4%	92.5%	95.5%

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Victor Valley Wastewater Reclamation Authority	Miscellaneous	\$1,603,483	\$24,193,242	\$19,231,591	\$4,961,651	79.5%	\$1,514,589	\$22,458,970	\$15,541,562	\$6,917,408	69.2%	70.1%	69.9%	71.0%
Victor Valley Wastewater Reclamation Authority	PEPRA Miscellaneous	\$1,631,231	\$1,550,764	\$1,631,948	\$(81,184)	105.2%	\$1,510,201	\$1,017,778	\$920,987	\$96,791	90.5%	91.3%	91.4%	93.4%
Visalia Public Cemetery District	Miscellaneous	\$182,265	\$2,708,650	\$2,300,549	\$408,101	84.9%	\$183,289	\$2,664,917	\$2,024,203	\$640,714	76.0%	77.9%	79.0%	81.0%
Visalia Public Cemetery District	PEPRA Miscellaneous	\$369,054	\$286,305	\$306,991	\$(20,686)	107.2%	\$368,736	\$199,629	\$186,568	\$13,061	93.5%	94.9%	96.6%	102.0%
Vista Irrigation District	Miscellaneous	\$4,649,347	\$106,286,017	\$94,124,323	\$12,161,694	88.6%	\$4,795,697	\$102,103,551	\$80,425,115	\$21,678,436	78.8%	80.9%	81.4%	83.7%
Vista Irrigation District	Miscellaneous Second Tier	\$885,109	\$1,086,943	\$1,134,283	\$(47,340)	104.4%	\$886,831	\$781,745	\$708,076	\$73,669	90.6%	91.7%	91.7%	94.1%
Vista Irrigation District	PEPRA Miscellaneous	\$2,496,379	\$1,825,512	\$1,906,552	\$(81,040)	104.4%	\$2,311,882	\$1,227,138	\$1,104,042	\$123,096	90.0%	90.4%	92.0%	94.9%
Walnut Valley Water District	Miscellaneous First Tier	\$2,595,384	\$58,435,293	\$46,389,262	\$12,046,031	79.4%	\$2,819,244	\$56,592,097	\$39,970,270	\$16,621,827	70.6%	71.9%	71.6%	73.6%
Walnut Valley Water District	Miscellaneous Second Tier	\$875,923	\$2,086,775	\$2,125,886	\$(39,111)	101.9%	\$832,411	\$1,660,081	\$1,479,843	\$180,238	89.1%	90.7%	91.1%	93.4%
Walnut Valley Water District	PEPRA Miscellaneous	\$1,594,056	\$703,677	\$751,020	\$(47,343)	106.7%	\$1,351,956	\$412,422	\$379,435	\$32,987	92.0%	92.3%	92.4%	94.8%
Wasco Recreation and Park District	Miscellaneous	\$53,288	\$852,527	\$801,798	\$50,729	94.0%	\$114,545	\$729,774	\$597,220	\$132,554	81.8%	82.2%	81.6%	82.4%
Wasco Recreation and Park District	PEPRA Miscellaneous	\$169,475	\$77,505	\$78,255	\$(750)	101.0%	\$117,894	\$44,089	\$35,363	\$8,726	80.2%	67.6%	89.5%	92.9%
Washington Colony Cemetery District	Miscellaneous	\$47,051	\$1,381,306	\$1,127,672	\$253,634	81.6%	\$94,371	\$1,347,590	\$983,115	\$364,475	73.0%	74.4%	74.8%	76.6%
Washington Colony Cemetery District	PEPRA Miscellaneous	\$65,520	\$30,521	\$33,702	\$(3,181)	110.4%	\$34,320	\$14,166	\$13,080	\$1,086	92.3%	89.3%	91.7%	102.0%
Water Facilities Authority	Miscellaneous	\$649,212	\$6,324,419	\$5,186,266	\$1,138,153	82.0%	\$645,351	\$5,969,684	\$4,317,242	\$1,652,442	72.3%	73.2%	73.4%	75.6%
Water Facilities Authority	PEPRA Miscellaneous	\$151,265	\$133,209	\$144,279	\$(11,070)	108.3%	\$147,692	\$87,529	\$81,778	\$5,751	93.4%	92.4%	90.5%	80.5%
Water Replenishment District of Southern California	Miscellaneous	\$2,778,921	\$31,867,361	\$27,982,258	\$3,885,103	87.8%	\$3,212,154	\$28,559,541	\$21,855,253	\$6,704,288	76.5%	77.0%	76.6%	77.5%
Water Replenishment District of Southern California	PEPRA Miscellaneous	\$2,351,022	\$1,982,497	\$2,072,735	\$(90,238)	104.6%	\$2,237,526	\$1,422,330	\$1,293,150	\$129,180	90.9%	92.2%	92.8%	95.1%
Weaverville Community Services District	Miscellaneous	\$80,112	\$2,530,453	\$1,953,687	\$576,766	77.2%	\$76,357	\$2,461,356	\$1,693,538	\$767,818	68.8%	70.7%	71.4%	73.2%
Weaverville Community Services District	PEPRA Miscellaneous	\$126,122	\$89,131	\$97,228	\$(8,097)	109.1%	\$107,492	\$47,383	\$44,279	\$3,104	93.4%	94.3%	95.9%	99.0%
Weaverville Sanitary District	Miscellaneous	\$121,276	\$1,065,116	\$959,356	\$105,760	90.1%	\$179,524	\$993,992	\$778,928	\$215,064	78.4%	77.0%	73.6%	71.8%
Weaverville Sanitary District	PEPRA Miscellaneous	\$35,327	\$2,711	\$3,040	\$(329)	112.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
West Almanor Community Services District	Safety	\$81,145	\$984,721	\$812,736	\$171,985	82.5%	\$83,807	\$928,300	\$679,656	\$248,644	73.2%	73.1%	73.3%	75.2%
West Basin Municipal Water District	Miscellaneous	\$2,856,720	\$25,999,986	\$26,369,990	\$(370,004)	101.4%	\$2,908,648	\$22,204,829	\$19,862,434	\$2,342,395	89.5%	91.7%	92.6%	95.3%
West Basin Municipal Water District	PEPRA Miscellaneous	\$2,712,243	\$1,781,430	\$1,853,009	\$(71,579)	104.0%	\$2,503,659	\$1,246,381	\$1,118,589	\$127,792	89.7%	91.1%	93.2%	97.1%
West Bay Sanitary District	Miscellaneous	\$1,804,061	\$23,148,793	\$25,446,920	\$(2,298,127)	109.9%	\$1,875,087	\$21,644,178	\$15,230,335	\$6,413,843	70.4%	71.3%	71.2%	72.5%
West Bay Sanitary District	Miscellaneous Second Tier	\$161,847	\$54,684	\$60,977	\$(6,293)	111.5%	\$41,064	\$11,333	\$11,038	\$295	97.4%	0.0%	0.0%	0.0%
West Bay Sanitary District	PEPRA Miscellaneous	\$1,501,191	\$986,317	\$1,088,098	\$(101,781)	110.3%	\$1,293,168	\$602,690	\$552,742	\$49,948	91.7%	92.2%	92.6%	96.3%
West Cities Communication Center	Miscellaneous	\$1,252,869	\$8,775,203	\$7,803,619	\$971,584	88.9%	\$1,334,861	\$7,782,083	\$5,996,624	\$1,785,459	77.1%	77.9%	77.1%	77.0%
West Cities Communication Center	PEPRA Miscellaneous	\$152,297	\$96,529	\$103,532	\$(7,003)	107.3%	\$144,524	\$63,849	\$59,437	\$4,412	93.1%	91.6%	87.0%	89.8%
West Contra Costa Integrated Waste Management Authority	Miscellaneous	\$117,860	\$3,131,539	\$2,827,234	\$304,305	90.3%	\$110,917	\$3,016,867	\$2,429,782	\$587,085	80.5%	82.0%	74.0%	75.2%



**CalPERS Public Agency Pooled Plans Funded Status  
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Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - As of June 30, 2020	Funded Ratio - As of June 30, 2019	Funded Ratio - As of June 30, 2018	Funded Ratio - As of June 30, 2017
West Contra Costa Integrated Waste Management Authority	PEPRA Miscellaneous	\$438,064	\$271,796	\$290,645	\$(18,849)	106.9%	\$228,127	\$179,246	\$165,988	\$13,258	92.6%	94.1%	94.3%	97.7%
West Contra Costa Transportation Advisory Committee	Miscellaneous	\$426,053	\$2,896,857	\$2,138,086	\$758,771	73.8%	\$434,467	\$3,364,122	\$2,400,191	\$963,931	71.3%	72.1%	71.7%	N/A
West Contra Costa Transportation Advisory Committee	PEPRA Miscellaneous	\$113,392	\$186,552	\$196,539	\$(9,987)	105.4%	\$113,392	\$146,615	\$134,659	\$11,956	91.8%	93.5%	94.1%	97.1%
West County Transportation Agency	Miscellaneous	\$2,459,443	\$27,621,304	\$24,352,096	\$3,269,208	88.2%	\$2,721,688	\$25,677,583	\$19,969,827	\$5,707,756	77.8%	79.2%	78.9%	80.1%
West County Transportation Agency	PEPRA Miscellaneous	\$4,160,952	\$4,607,572	\$4,846,502	\$(238,930)	105.2%	\$4,241,145	\$3,392,086	\$3,114,301	\$277,785	91.8%	93.2%	94.0%	97.6%
West County Wastewater District	Miscellaneous	\$3,573,771	\$63,900,437	\$52,450,958	\$11,449,479	82.1%	\$3,572,843	\$60,669,041	\$44,020,503	\$16,648,538	72.6%	74.4%	74.6%	76.1%
West County Wastewater District	PEPRA Miscellaneous	\$3,505,781	\$2,234,425	\$2,360,832	\$(126,407)	105.7%	\$3,173,122	\$1,434,267	\$1,311,834	\$122,433	91.5%	92.1%	93.2%	95.8%
West End Communications Authority	Miscellaneous	\$-	\$300,421	\$290,754	\$9,667	96.8%	\$-	\$301,933	\$258,295	\$43,638	85.5%	87.3%	87.6%	90.0%
West Kern Water District	Miscellaneous	\$2,531,149	\$24,168,249	\$23,326,395	\$841,854	96.5%	\$2,559,162	\$22,337,471	\$19,141,992	\$3,195,479	85.7%	87.9%	88.6%	91.5%
West Kern Water District	PEPRA Miscellaneous	\$1,251,433	\$1,025,762	\$1,082,222	\$(56,460)	105.5%	\$1,111,338	\$669,698	\$609,103	\$60,595	91.0%	91.2%	91.0%	94.4%
West Stanislaus Irrigation District	Miscellaneous	\$599,297	\$7,839,255	\$6,359,673	\$1,479,582	81.1%	\$676,213	\$7,833,374	\$5,713,478	\$2,119,896	72.9%	74.9%	75.7%	78.2%
West Stanislaus Irrigation District	PEPRA Miscellaneous	\$398,274	\$291,308	\$306,539	\$(15,231)	105.2%	\$208,429	\$191,126	\$173,053	\$18,073	90.5%	90.8%	93.0%	96.3%
West Valley Mosquito and Vector Control District	Miscellaneous	\$541,596	\$3,808,756	\$3,594,896	\$213,860	94.4%	\$694,178	\$3,345,261	\$2,766,000	\$579,261	82.7%	83.6%	84.4%	85.7%
West Valley Mosquito and Vector Control District	PEPRA Miscellaneous	\$986,909	\$584,386	\$613,727	\$(29,341)	105.0%	\$756,448	\$376,382	\$339,807	\$36,575	90.3%	91.6%	93.9%	97.2%
West Valley Sanitation District of Santa Clara County	Miscellaneous	\$2,364,835	\$29,536,298	\$31,940,673	\$(2,404,375)	108.1%	\$2,479,292	\$28,231,314	\$27,180,019	\$1,051,295	96.3%	91.9%	92.8%	95.7%
West Valley Sanitation District of Santa Clara County	PEPRA Miscellaneous	\$892,547	\$565,260	\$620,094	\$(54,834)	109.7%	\$716,950	\$365,686	\$346,941	\$18,745	94.9%	92.7%	92.7%	96.8%
West Valley Water District	Miscellaneous	\$3,646,537	\$35,303,472	\$30,302,945	\$5,000,527	85.8%	\$3,509,390	\$32,606,452	\$24,590,964	\$8,015,488	75.4%	77.2%	77.4%	79.5%
West Valley Water District	PEPRA Miscellaneous	\$2,520,375	\$1,913,726	\$2,011,395	\$(97,669)	105.1%	\$2,897,184	\$1,404,095	\$1,285,351	\$118,744	91.5%	92.3%	93.2%	97.9%
West Valley-Mission Community College District	PEPRA Safety School Police	\$321,151	\$261,326	\$283,514	\$(22,188)	108.5%	\$178,469	\$151,960	\$142,971	\$8,989	94.1%	94.9%	93.8%	98.5%
West Valley-Mission Community College District	Safety	\$731,939	\$12,070,730	\$10,449,395	\$1,621,335	86.6%	\$696,570	\$11,369,532	\$8,673,711	\$2,695,821	76.3%	76.6%	75.9%	76.3%
Westborough Water District	Miscellaneous	\$729,373	\$5,205,790	\$4,742,072	\$463,718	91.1%	\$678,339	\$4,589,971	\$3,646,372	\$943,599	79.4%	80.3%	79.5%	81.0%
Westborough Water District	PEPRA Miscellaneous	\$184,280	\$26,402	\$29,403	\$(3,001)	111.4%	\$61,152	\$6,623	\$6,450	\$173	97.4%	N/A	N/A	N/A
Western Contra Costa Transit Authority	Miscellaneous	\$777,088	\$4,204,761	\$3,778,569	\$426,192	89.9%	\$777,088	\$3,953,403	\$3,147,821	\$805,582	79.6%	80.8%	80.6%	82.4%
Western Contra Costa Transit Authority	PEPRA Miscellaneous	\$264,920	\$230,474	\$244,421	\$(13,947)	106.1%	\$264,920	\$159,951	\$146,606	\$13,345	91.7%	91.7%	92.7%	98.3%
Western Municipal Water District	Miscellaneous	\$8,161,982	\$96,052,624	\$80,467,572	\$15,585,052	83.8%	\$8,843,269	\$88,095,150	\$64,478,051	\$23,617,099	73.2%	74.1%	73.8%	75.0%
Western Municipal Water District	Miscellaneous Second Tier	\$4,126,219	\$5,451,735	\$5,746,336	\$(294,601)	105.4%	\$4,072,297	\$3,993,593	\$3,643,788	\$349,805	91.2%	91.8%	91.8%	94.3%
Western Municipal Water District	PEPRA Miscellaneous	\$5,167,093	\$3,422,286	\$3,625,147	\$(202,861)	105.9%	\$4,077,609	\$2,374,567	\$2,172,300	\$202,267	91.5%	92.2%	92.4%	95.5%
Western Riverside Council of Governments	Miscellaneous	\$1,255,274	\$14,034,951	\$11,845,914	\$2,189,037	84.4%	\$1,583,390	\$12,309,840	\$8,923,413	\$3,386,427	72.5%	73.7%	73.7%	75.7%
Western Riverside Council of Governments	PEPRA Miscellaneous	\$1,148,893	\$855,191	\$887,677	\$(32,486)	103.8%	\$1,155,428	\$613,183	\$543,775	\$69,408	88.7%	89.7%	92.4%	96.1%
Westlands Water District	Miscellaneous	\$5,797,003	\$83,625,153	\$73,792,236	\$9,832,917	88.2%	\$5,793,867	\$80,071,409	\$62,899,216	\$17,172,193	78.6%	80.5%	81.5%	84.2%
Westlands Water District	PEPRA Miscellaneous	\$3,390,396	\$2,197,393	\$2,308,677	\$(111,284)	105.1%	\$2,905,837	\$1,368,211	\$1,232,462	\$135,749	90.1%	90.2%	91.7%	95.0%

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Westwood Community Services District	Miscellaneous	\$104,189	\$1,176,780	\$1,636,591	\$(459,811)	139.1%	\$97,624	\$1,166,958	\$1,425,530	\$(258,572)	122.2%	120.1%	119.2%	121.2%
Westwood Community Services District	PEPRA Miscellaneous	\$175,143	\$78,868	\$87,255	\$(8,387)	110.6%	\$107,484	\$33,790	\$31,986	\$1,804	94.7%	95.9%	97.3%	N/A
Westwood Community Services District	PEPRA Safety Fire	\$-	\$2,055	\$1,770	\$285	86.1%	\$20,049	\$5,252	\$4,745	\$507	90.3%	91.3%	96.6%	N/A
Westwood Community Services District	Safety	\$54,981	\$1,513,489	\$1,165,022	\$348,467	77.0%	\$54,763	\$1,445,113	\$988,170	\$456,943	68.4%	69.6%	70.2%	71.7%
Wheeler Ridge-Maricopa Water Storage District	Miscellaneous	\$1,805,826	\$33,884,313	\$39,535,619	\$(5,651,306)	116.7%	\$1,830,641	\$33,137,036	\$34,384,959	\$(1,247,923)	103.8%	106.3%	100.5%	95.1%
Wheeler Ridge-Maricopa Water Storage District	PEPRA Miscellaneous	\$1,209,534	\$1,126,357	\$1,238,464	\$(112,107)	110.0%	\$948,827	\$808,321	\$756,229	\$52,092	93.6%	96.0%	92.6%	96.0%
Wildomar Cemetery District	Miscellaneous	\$-	\$664,523	\$512,288	\$152,235	77.1%	\$-	\$662,241	\$448,842	\$213,399	67.8%	67.9%	67.0%	66.9%
Williams Fire Protection Authority	PEPRA Safety Fire	\$395,164	\$405,891	\$425,102	\$(19,211)	104.7%	\$268,479	\$285,495	\$260,375	\$25,120	91.2%	92.4%	95.3%	101.5%
Willow County Water District	Miscellaneous	\$305,619	\$1,583,873	\$1,572,229	\$11,644	99.3%	\$475,437	\$1,268,693	\$1,087,376	\$181,317	85.7%	85.9%	85.5%	86.7%
Willow County Water District	PEPRA Miscellaneous	\$515,509	\$273,898	\$296,894	\$(22,996)	108.4%	\$452,740	\$152,221	\$142,745	\$9,476	93.8%	94.1%	94.3%	99.2%
Willow Creek Community Services District	Miscellaneous	\$49,494	\$1,642,263	\$1,277,644	\$364,619	77.8%	\$47,715	\$1,593,006	\$1,097,975	\$495,031	68.9%	70.7%	70.7%	75.8%
Willow Creek Community Services District	PEPRA Miscellaneous	\$148,139	\$176,276	\$186,904	\$(10,628)	106.0%	\$145,933	\$116,016	\$105,744	\$10,272	91.1%	91.9%	92.2%	94.0%
Willows Cemetery District	Miscellaneous	\$95,369	\$1,672,439	\$1,298,782	\$373,657	77.7%	\$95,368	\$1,618,550	\$1,123,090	\$495,460	69.4%	71.1%	72.1%	73.2%
Willows Cemetery District	PEPRA Miscellaneous	\$39,187	\$15,505	\$17,111	\$(1,606)	110.4%	\$39,187	\$7,797	\$7,567	\$230	97.1%	99.1%	N/A	N/A
Wilton Fire Protection District	Miscellaneous	\$48,474	\$407,282	\$337,450	\$69,832	82.9%	\$48,474	\$381,609	\$278,421	\$103,188	73.0%	74.6%	75.3%	77.6%
Winterhaven Water District	Miscellaneous	\$-	\$96,241	\$65,210	\$31,031	67.8%	\$-	\$97,787	\$60,339	\$37,448	61.7%	63.3%	64.0%	63.4%
Winterhaven Water District	PEPRA Miscellaneous	\$57,609	\$91,189	\$95,838	\$(4,649)	105.1%	\$56,175	\$69,081	\$62,968	\$6,113	91.2%	92.4%	91.9%	94.4%
Winters Cemetery District	Miscellaneous	\$60,301	\$1,128,443	\$874,279	\$254,164	77.5%	\$58,235	\$1,088,553	\$748,985	\$339,568	68.8%	70.8%	71.1%	73.1%
Winters Cemetery District	PEPRA Miscellaneous	\$84,955	\$74,913	\$79,752	\$(4,839)	106.5%	\$81,432	\$48,833	\$44,792	\$4,041	91.7%	93.1%	91.9%	96.7%
Winters Fire Protection District	Miscellaneous	\$-	\$38,172	\$16,753	\$21,419	43.9%	\$-	\$96,550	\$73,056	\$23,494	75.7%	77.6%	78.2%	80.8%
Winters Fire Protection District	Safety	\$-	\$3,946,317	\$3,181,286	\$765,031	80.6%	\$-	\$3,743,963	\$2,632,496	\$1,111,467	70.3%	70.5%	69.8%	70.0%
Winton Water and Sanitary District	Miscellaneous	\$405,031	\$2,368,042	\$2,318,429	\$49,613	97.9%	\$396,384	\$2,171,584	\$1,887,006	\$284,578	86.9%	88.7%	89.3%	91.4%
Winton Water and Sanitary District	PEPRA Miscellaneous	\$110,755	\$73,937	\$79,973	\$(6,036)	108.2%	\$100,924	\$41,502	\$38,767	\$2,735	93.4%	94.4%	91.9%	95.5%
Woodbridge Rural County Fire Protection District	Miscellaneous	\$-	\$1,231,814	\$944,888	\$286,926	76.7%	\$-	\$1,254,771	\$854,965	\$399,806	68.1%	67.8%	67.8%	66.8%
Woodbridge Rural County Fire Protection District	PEPRA Miscellaneous	\$52,851	\$14,530	\$16,182	\$(1,652)	111.4%	\$49,600	\$3,640	\$3,545	\$95	97.4%	N/A	N/A	N/A
Woodbridge Rural County Fire Protection District	PEPRA Safety Fire	\$764,335	\$975,117	\$1,012,228	\$(37,111)	103.8%	\$679,901	\$642,905	\$573,920	\$68,985	89.3%	88.6%	88.5%	92.8%
Woodbridge Rural County Fire Protection District	Safety	\$1,180,111	\$25,358,745	\$21,156,154	\$4,202,591	83.4%	\$1,046,529	\$22,752,473	\$16,402,456	\$6,350,017	72.1%	72.4%	72.1%	73.6%
Woodlake Fire District	PEPRA Safety Fire	\$96,862	\$56,539	\$60,376	\$(3,837)	106.8%	\$108,880	\$41,453	\$38,893	\$2,560	93.8%	96.3%	97.2%	N/A
Woodlake Fire District	Safety	\$141,158	\$1,199,994	\$1,083,377	\$116,617	90.3%	\$136,271	\$1,012,762	\$790,315	\$222,447	78.0%	79.9%	80.9%	81.4%
Woodside Fire Protection District	Miscellaneous	\$154,169	\$1,788,831	\$1,501,747	\$287,084	84.0%	\$148,278	\$1,689,196	\$1,253,058	\$436,138	74.2%	74.7%	74.6%	74.7%
Woodside Fire Protection District	PEPRA Miscellaneous	\$190,621	\$295,036	\$311,731	\$(16,695)	105.7%	\$183,289	\$219,368	\$201,265	\$18,103	91.7%	92.9%	93.1%	95.4%



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Woodside Fire Protection District	PEPRA Safety Fire	\$2,404,235	\$2,754,457	\$2,838,264	\$(83,807)	103.0%	\$2,249,104	\$1,999,559	\$1,786,064	\$213,495	89.3%	90.2%	91.1%	93.4%
Woodside Fire Protection District	Safety First Tier	\$5,128,990	\$107,365,332	\$86,661,306	\$20,704,026	80.7%	\$5,084,180	\$101,165,286	\$72,322,162	\$28,843,124	71.5%	72.3%	72.2%	74.0%
Woodside Fire Protection District	Safety Second Tier	\$463,806	\$1,458,774	\$1,516,349	\$(57,575)	103.9%	\$438,285	\$1,115,916	\$1,015,556	\$100,360	91.0%	92.8%	93.8%	97.0%
Yolo County Federal Credit Union	Miscellaneous	\$1,855,369	\$14,924,662	\$12,434,540	\$2,490,122	83.3%	\$1,781,445	\$14,014,368	\$10,280,874	\$3,733,494	73.4%	74.0%	73.0%	75.1%
Yolo County Federal Credit Union	PEPRA Miscellaneous	\$1,725,527	\$934,828	\$955,353	\$(20,525)	102.2%	\$1,724,989	\$621,433	\$539,891	\$81,542	86.9%	89.9%	90.6%	93.8%
Yolo County Housing Authority	Miscellaneous	\$1,029,525	\$15,701,644	\$12,270,324	\$3,431,320	78.1%	\$1,147,623	\$14,949,323	\$10,319,670	\$4,629,653	69.0%	70.9%	71.3%	73.2%
Yolo County Housing Authority	PEPRA Miscellaneous	\$1,130,591	\$908,721	\$934,239	\$(25,518)	102.8%	\$828,452	\$681,335	\$607,283	\$74,052	89.1%	91.4%	92.1%	94.6%
Yolo County In-Home Supportive Services Public Authority	Miscellaneous	\$46,695	\$759,216	\$654,526	\$104,690	86.2%	\$45,036	\$733,076	\$563,456	\$169,620	76.9%	78.0%	78.9%	80.8%
Yolo County In-Home Supportive Services Public Authority	PEPRA Miscellaneous	\$107,809	\$44,990	\$48,856	\$(3,866)	108.6%	\$71,369	\$24,502	\$23,032	\$1,470	94.0%	93.8%	91.5%	98.6%
Yolo County Public Agency Risk Management Insurance Authority	Miscellaneous	\$93,797	\$4,410,677	\$3,419,455	\$991,222	77.5%	\$94,744	\$4,317,517	\$2,975,298	\$1,342,219	68.9%	73.7%	72.5%	72.2%
Yolo County Public Agency Risk Management Insurance Authority	PEPRA Miscellaneous	\$202,743	\$265,320	\$275,683	\$(10,363)	103.9%	\$274,141	\$190,527	\$169,407	\$21,120	88.9%	91.7%	91.8%	93.4%
Yolo County Transportation District	Miscellaneous	\$341,988	\$5,317,493	\$4,363,688	\$953,805	82.1%	\$527,910	\$4,816,970	\$3,403,747	\$1,413,223	70.7%	72.0%	71.1%	72.9%
Yolo County Transportation District	PEPRA Miscellaneous	\$309,196	\$229,558	\$241,539	\$(11,981)	105.2%	\$295,067	\$147,070	\$131,770	\$15,300	89.6%	92.7%	92.7%	97.1%
Yolo Emergency Communications Agency	Miscellaneous	\$1,535,102	\$20,663,353	\$18,310,771	\$2,352,582	88.6%	\$1,665,506	\$19,332,207	\$15,126,486	\$4,205,721	78.2%	79.5%	77.0%	78.9%
Yolo Emergency Communications Agency	PEPRA Miscellaneous	\$1,421,052	\$1,014,367	\$1,051,886	\$(37,519)	103.7%	\$1,381,064	\$687,832	\$612,962	\$74,870	89.1%	90.2%	91.7%	95.3%
Yolo-Solano Air Quality Management District	Miscellaneous	\$1,043,795	\$15,168,859	\$12,889,159	\$2,279,700	85.0%	\$1,233,115	\$14,314,584	\$10,754,830	\$3,559,754	75.1%	76.5%	76.8%	78.2%
Yolo-Solano Air Quality Management District	PEPRA Miscellaneous	\$955,004	\$611,970	\$640,019	\$(28,049)	104.6%	\$816,454	\$390,423	\$350,026	\$40,397	89.7%	90.5%	92.0%	94.9%
Yorba Linda Water District	Miscellaneous	\$3,419,373	\$44,798,273	\$37,181,511	\$7,616,762	83.0%	\$3,439,419	\$42,140,886	\$30,852,450	\$11,288,436	73.2%	74.7%	75.1%	76.6%
Yorba Linda Water District	Miscellaneous Second Tier	\$263,380	\$892,483	\$908,713	\$(16,230)	101.8%	\$504,912	\$740,282	\$659,564	\$80,718	89.1%	90.3%	90.3%	92.7%
Yorba Linda Water District	PEPRA Miscellaneous	\$3,120,748	\$2,519,204	\$2,627,858	\$(108,654)	104.3%	\$2,235,242	\$1,799,980	\$1,628,184	\$171,796	90.5%	91.3%	91.9%	94.2%
Yuba Community College District	PEPRA Safety School Police	\$60,110	\$2,221	\$2,480	\$(259)	111.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Yuba Community College District	Safety School Police	\$248,924	\$1,931,877	\$1,838,135	\$93,742	95.1%	\$242,420	\$1,252,819	\$974,178	\$278,641	77.8%	78.9%	78.2%	N/A
Yuba County Water Agency	Miscellaneous	\$3,995,982	\$29,046,709	\$27,767,308	\$1,279,401	95.6%	\$4,022,693	\$26,695,427	\$22,630,010	\$4,065,417	84.8%	87.0%	88.2%	90.8%
Yuba County Water Agency	PEPRA Miscellaneous	\$6,266,191	\$3,936,591	\$4,135,880	\$(199,289)	105.1%	\$5,195,612	\$2,638,584	\$2,390,146	\$248,438	90.6%	91.3%	92.2%	96.0%
Yuba Sutter Transit Authority	Miscellaneous	\$259,552	\$1,835,763	\$1,987,021	\$(151,258)	108.2%	\$253,473	\$1,763,387	\$1,704,480	\$58,907	96.7%	75.9%	75.7%	77.1%
Yuba Sutter Transit Authority	PEPRA Miscellaneous	\$138,688	\$170,568	\$186,497	\$(15,929)	109.3%	\$132,076	\$120,580	\$116,638	\$3,942	96.7%	94.4%	93.8%	97.3%
Yucaipa Valley Water District	Miscellaneous	\$2,898,146	\$36,666,203	\$32,353,253	\$4,312,950	88.2%	\$2,734,421	\$34,142,146	\$26,322,659	\$7,819,487	77.1%	77.9%	77.5%	78.8%
Yucaipa Valley Water District	PEPRA Miscellaneous	\$2,844,396	\$1,803,482	\$1,916,893	\$(113,411)	106.3%	\$2,869,859	\$1,186,691	\$1,094,475	\$92,216	92.2%	92.7%	93.1%	97.2%
Yuima Municipal Water District	Miscellaneous	\$479,015	\$11,376,395	\$10,127,626	\$1,248,769	89.0%	\$564,284	\$10,917,088	\$8,344,483	\$2,572,605	76.4%	78.1%	76.0%	75.9%
Yuima Municipal Water District	PEPRA Miscellaneous	\$126,234	\$105,933	\$111,395	\$(5,462)	105.2%	\$196,984	\$99,873	\$92,979	\$6,894	93.1%	92.1%	92.9%	98.6%