

Reporting on Participating Employers

Agency Name	Agency Type	Total Members	Notice of Intent to Terminate	Final Resolution to Terminate	Termination Cost Payment Due Date	Termination Cost Payment Date
Central Sierra Planning Council	JPA	7	7/7/2011	08/15/2019		
Marin HealthCare District	Special District	0	10/13/2015	12/10/2019		
La Branza Water District	Special District	1	12/13/2017	12/11/2019		
Soledad Community Health Care District	Special District	1	5/24/2018	6/27/2019	11/28/2019	11/11/2019
Armona Community Service District	Special District	4	6/13/2018	2/13/2019	12/19/2019	1/21/2020
College Town	Special District	3	9/20/2018	2/7/2019		
San Luis Obispo Regional Transit Authority	JPA	29	1/9/2019	12/11/2019		
Fort Ord Reuse Authority	JPA	32	1/11/2019	11/8/2019		
Shasta Local Agency Formation Commission	Special District	2	4/4/2019			
Boulder Creek Fire Protection District	Special District	1	4/17/2019			
Tahoe Transportation District	Special District	0	5/3/2019	12/18/2019		

¹Four Agencies were removed from this report because they didn't adopt the final resolution to terminate within the one-year period

Type of Payments	31-60 days delinquent			61- 90 days delinquent			91+ days delinquent		
	No. of Cases	No. of Unresolved Cases	Total Outstanding Balance	No. of Cases	No. of Unresolved Cases	Total Outstanding Balance	No. of Cases	No. of Unresolved Cases	Total Outstanding Balance
Normal Cost Contribution	58	16	\$77,902	18	2	\$817	24	3	\$164,872
Unfunded Liabilities Payment	12	0	\$0	6	1	\$39,640	1	0	\$0
Arrears Payment	10	3	\$4,302	8	3	\$8,989	11	7	\$280,177
Termination Costs Payment	1	0	\$0	1	0	\$0	0	0	\$0

Agency Status	Intent to Terminate	Final Resolution to Terminate	Function Merger in Process	Employer Engagement / Review	Assessment and Monitoring	Total
Dissolved Operations	0	2	1	2	11	16
Function Merger	0	1	0	1	1	3
Service Agreement	1	3	0	1	43	48
Stopped Reporting Payrolls	0	4	0	5	3	12
Total	1	10	1	9	58	79

¹Data Source: June 30, 2018 Annual Valuation Reports

Agency Type	0% - 50%	>50%- 60%	>60%-70%	>70%-80%	>80%-90%	>90%-100%	>100%	Total
City or Town	0	1	148	262	22	16	2	451
County	0	1	20	17	1	0	0	39
Special District ²	4	3	86	508	134	48	19	802
Others								
• JPA	1	1	16	93	39	10	2	162
• Non-Profit	0	0	10	29	19	2	3	63
Total	5	6	280	909	215	76	26	1,517

¹Data Source: June 30, 2018 Annual Valuation Reports;

²Represents special districts in California who formed and are governed under a specific California government Code, such as Fire Protection Districts, Sanitation Districts, Transit District, Utility District and Water District.

Agency Type	# of Agencies	% of Total Agencies	Total Participants ²	% of Total Participants	Current UAL & Funded % (\$ in Millions)	
City or Town	451	30%	404,369	51%	\$38,399	70%
County	39	3%	212,720	27%	\$15,047	70%
Special District ³	802	53%	126,767	16%	\$9,219	74%
Others						
• JPA	162	10%	26,254	4%	\$900	77%
• Non-Profit	63	4%	17,688	2%	\$404	80%
Total	1,517	100%	787,798	100%	\$63,970	70%

¹Data Source: June 30, 2018 Annual Valuation Reports.

²Includes members who have service in more than one rate plan.

³Represents special districts in California who formed and are governed under a specific California government Code, such as Fire Protection Districts, Sanitation Districts, Transit District, Utility District and Water District.

Day 1 Step 1

Monthly billing of payroll

Day 31 Step 2

Account considered delinquent (DQ) if payment not received

Day 36 Step 3

Employer (ER) receives collection calls & myCalPERS system generates late notice to ER

Day 50 Step 4

Review to determine if audit needed

Day 40-60 Step 5

Agency elevated to Contract Management Team (CMT).

Month 2 Step 6

Final collection letter sent giving 10 days notice for payment. Members receive notification

Month 3 Step 7

Final demand letter with 30 days to pay. Members notified of status and risk of benefit reduction

Month 4 Step 8

Prepare agenda item for Board review

Month 5 Step 9

Board review for approval to terminate/reduce benefits based on non-payment

Month 7-9 Step 10

Assets moved to Terminated Agency Pool (TAP) with immediate benefit reductions

Funded Status – A measure of how well funded, or how "on track" a plan or risk pool is with respect to assets versus accrued liabilities. A ratio greater than 100 percent means the plan or risk pool has more assets than liabilities and a ratio less than 100 percent means liabilities are greater than assets.

Inactive Agencies – Agencies with all inactive rate plans

Inactive Rate Plan – Agency is not currently reporting payroll for one or more of its rate plans (e.g., miscellaneous).

Non-active member – A member on an inactive rate plan who no longer contributes to a pension plan, including retirees and those entitled to a deferred pension.

Unfunded Accrued Liability (UAL) – When a plan or pool's Value of Assets is less than its Accrued Liability, the difference is the plan or pool's Unfunded Accrued Liability (or unfunded liability). If the unfunded liability is positive, the plan or pool will have to pay contributions exceeding the Normal Cost.