California Public Employees' Retirement System

Public Agency Cost-Sharing Multiple-Employer
Defined Benefit Pension Plan

Schedules of Employer Allocations by Rate Plan and
Collective Pension Amounts

Miscellaneous and Safety Risk Pools

As of and for the Fiscal Year Ended June 30, 2015

Certified
Public
Accountants

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedules of Employer Allocations by Rate Plan and Collective Pension Amounts
Miscellaneous and Safety Risk Pools
As of and for the Fiscal Year Ended June 30, 2015

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Certified Public Accountants

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Independent Auditor's Report

To the Board of Administration
California Public Employees' Retirement System

We have audited the accompanying schedules of employer allocations by rate plan of the miscellaneous and safety risk pools of the California Public Employees' Retirement System (the System) Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan) as of and for the fiscal year ended June 30, 2015, and the related notes. We have also audited the columns titled total pension liability, fiduciary net position, net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense (specified column totals) for the miscellaneous and safety risk pools included in the accompanying schedule of collective pension amounts of the Plan as of and for the fiscal year ended June 30, 2015, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

Our responsibility is to express opinions on the schedules of employer allocations by rate plan of the miscellaneous and safety risk pools and the specified column totals of the miscellaneous and safety risk pools included in the schedule of collective pension amounts based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations by rate plan of the miscellaneous and safety risk pools and specified column totals of the miscellaneous and safety risk pools included in the schedule of collective pension amounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations by rate plan of the miscellaneous and safety risk pools and specified column totals of the miscellaneous and safety risk pools included in the schedule of collective pension amounts. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations by rate plan of the miscellaneous and safety risk pools and specified column totals of the miscellaneous and safety risk pools included in the schedule of collective pension amounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations by rate plan of the miscellaneous and safety risk pools and specified column totals of the miscellaneous and safety risk pools included in the schedule of collective pension amounts in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations by rate plan of the miscellaneous and safety risk pools and specified column totals of the miscellaneous and safety risk pools included in the schedule of collective pension amounts.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations by rate plan of the miscellaneous and safety risk pools and total pension liability, fiduciary net position, net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense for the miscellaneous and safety risk pools for the California Public Employees' Retirement System Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the fiscal year ended June 30, 2015, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the System as of and for the fiscal year ended June 30, 2015, and our report thereon, dated December 10, 2015, expressed unmodified opinions on those financial statements.

Restriction on Use

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

Macias Gini & O'Connell LLP

Sacramento, California
April 18, 2016

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Miscellaneous Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Academic Senate For California Community Colleges	26712	$ 2,167	0.00000016	$ 2,263	$ -	0.00000021	$ 7,063	0.00002401
Academic Senate For California Community Colleges	3923	1,020,057	0.00007765	835,293	-	0.00007756	43,787	0.00014886
Access Services Incorporated	27262	57,659	0.00000439	62,102	-	0.00000577	79,089	0.00026887
Access Services Incorporated	3395	11,490,525	0.00087467	9,772,194	-	0.00090742	399,272	0.00135738
Agoura Hills and Calabasas Community Center	3368	1,173,438	0.00008932	1,019,172	-	0.00009464	43,808	0.00014893
Alameda Corridor Transportation Authority	3001	7,032,818	0.00053534	5,788,003	-	0.00053746	196,611	0.00066840
Alameda County Fire Department	26412	21,990	0.00000167	22,968	-	0.00000213	39,865	0.00013553
Alameda County Fire Department	1778	10,247,067	0.00078001	8,933,681	-	0.00082956	600,916	0.00204289
Alameda County Law Library	26259	652	0.00000005	681	-	0.00000006	4,521	0.00001537
Alameda County Law Library	315	5,642,288	0.00042950	5,324,438	-	0.00049441	42,954	0.00014603
Alameda County Mosquito Abatement District	26060	658	0.00000005	687	-	0.00000006	7,152	0.00002431
Alameda County Mosquito Abatement District	111	11,279,511	0.00085860	9,569,301	-	0.00088858	156,513	0.00053209
Alameda County Schools Insurance Group	1439	2,516,388	0.00019155	1,861,456	-	0.00017285	52,053	0.00017696
Alameda County Transportation Commission	27470	98	0.00000001	102	-	0.00000001	12,419	0.00004222
Alameda County Transportation Commission	15043	17,307,257	0.00131744	13,874,443	-	0.00128834	369,153	0.00125498
Alameda County Waste Management Authority	26172	9,559	0.00000073	9,984	-	0.00000093	6,017	0.00002046
Alameda County Waste Management Authority	1660	20,894,800	0.00159053	16,863,759	-	0.00156592	632,748	0.00215111
Albany Municipal Services Joint Powers Authority	27240	10,563	0.00000080	11,248	-	0.00000104	25,923	0.00008813
Albany Municipal Services Joint Powers Authority	10384	99,994	0.00000761	101,585	-	0.00000943	12,966	0.00004408
Albany Municipal Services Joint Powers Authority	10383	11,007,230	0.00083788	8,637,919	-	0.00080209	202,000	0.00068673
Alhambra Redevelopment Agency	856	3,270,382	0.00024894	2,287,058	-	0.00021237	112,639	0.00038293
Alliance of Schools For Cooperative Insurance Programs	26423	13,632	0.00000104	14,305	-	0.00000133	16,506	0.00005611
Alliance of Schools For Cooperative Insurance Programs	1791	6,783,996	0.00051640	5,722,831	-	0.00053141	331,451	0.00112681
Alpine Fire Protection District	23190	7,539	0.00000057	8,174	-	0.00000076	6,676	0.00002270
Alpine Fire Protection District	958	1,205,993	0.00009180	1,015,672	-	0.00009431	18,234	0.00006199
Alta Irrigation District	26616	4,542	0.00000035	4,818	-	0.00000045	2,684	0.00000912
Alta Irrigation District	554	8,378,037	0.00063774	7,344,118	-	0.00068195	72,873	0.00024774
Altadena Library District	27368	3,292	0.00000025	3,438	-	0.00000032	12,722	0.00004325
Altadena Library District	30096	6,089	0.00000046	6,360	-	0.00000059	4,898	0.00001665
Altadena Library District	830	7,864,200	0.00059863	6,618,952	-	0.00061462	100,579	0.00034193
Amador County Transportation Commission	26895	5,943	0.00000045	6,318	-	0.00000059	5,363	0.00001823
Amador County Transportation Commission	5520	738,020	0.00005618	645,276	-	0.00005992	31,869	0.00010834
Amador Transit	1259	3,673,923	0.00027966	3,067,178	-	0.00028481	78,053	0.00026535
Amador Water Agency	15010	3,660	0.00000028	3,190	-	0.00000030	5,560	0.00001890
Amador Water Agency	27046	23,510	0.00000179	24,556	-	0.00000228	22,891	0.00007782
Amador Water Agency	1472	14,896,887	0.00113396	12,179,711	-	0.00113097	335,803	0.00114161
American Canyon Fire Protection District	611	259,120	0.00001972	183,256	-	0.00001702	6,106	0.00002076
American River Flood Control District	1755	3,679,024	0.00028005	3,159,998	-	0.00029343	77,683	0.00026409
Anderson Cemetery District	1100	631,553	0.00004807	534,269	-	0.00004961	5,208	0.00001771
Anderson Fire Protection District	1158	187,464	0.00001427	158,430	-	0.00001471	3,427	0.00001165
Angiola Water District	1405	1,018,714	0.00007755	1,016,558	-	0.00009439	20,049	0.00006816
Antelope Valley Mosquito and Vector Control District	26483	3,304	0.00000025	3,451	-	0.00000032	5,515	0.00001875

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Miscellaneous Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Antelope Valley Mosquito and Vector Control District	985	1,794,408	0.00013659	1,460,092	-	0.00013558	50,377	0.00017126
Antelope Valley Transit Authority	26380	12,457	0.00000095	13,058	-	0.00000121	10,845	0.00003687
Antelope Valley Transit Authority	1733	4,025,870	0.00030645	3,509,233	-	0.00032586	241,505	0.00082103
Apple Valley Fire Protection District	1117	4,590,317	0.00034942	3,543,768	186,287	0.00034636	144,220	0.00049029
Aptos/La Selva Fire Protection Agency	27056	447	0.00000003	467	-	0.00000004	5,625	0.00001912
Aptos/La Selva Fire Protection Agency	1486	1,939,732	0.00014765	1,603,989	-	0.00014894	82,761	0.00028136
Arcade Creek Recreation and Park District	6502	1,163,046	0.00008853	657,002	-	0.00006101	67,816	0.00023055
Arcata Fire Protection District	797	260,822	0.00001985	228,779	-	0.00002124	8,534	0.00002901
Area 12 Agency On Aging	27165	8	0.00000000	8	-	0.00000000	3,875	0.00001317
Area 12 Agency On Aging	1621	3,550,496	0.00027027	2,855,659	-	0.00026517	96,146	0.00032686
Armona Community Services District	1474	285,184	0.00002171	194,553	-	0.00001807	12,589	0.00004280
Aromas Water District	6122	1,315,946	0.00010017	919,268	-	0.00008536	41,448	0.00014091
Arrowbear Park County Water District	26771	16,318	0.00000124	17,044	-	0.00000158	7,311	0.00002485
Arrowbear Park County Water District	1200	1,809,654	0.00013775	2,100,270	-	0.00019503	12,348	0.00004198
Arroyo Grande District Cemetery	1212	1,849,192	0.00014076	1,473,665	-	0.00013684	21,776	0.00007403
Associated Students California State University San Bernardino	1558	765,081	0.00005824	650,449	-	0.00006040	20,348	0.00006918
Associated Students Inc. California State University East Bay	27476	6,287	0.00000048	7,384	-	0.00000069	2,429	0.00000826
Associated Students Inc. California State University East Bay	30088	3,971,244	0.00030229	2,956,010	-	0.00027449	38,810	0.00013194
Associated Students Incorporated of California State University Stanislaus	27477	6,788	0.00000052	7,090	-	0.00000066	3,975	0.00001351
Associated Students Incorporated of California State University Stanislaus	30078	259,272	0.00001974	218,855	-	0.00002032	12,855	0.00004370
Associated Students of California State University, Chico	26216	40,850	0.00000311	42,667	-	0.00000396	85,272	0.00028989
Associated Students of California State University, Chico	8323	8,679,991	0.00066073	7,443,848	-	0.00069121	436,797	0.00148495
Association of Bay Area Governments	26404	141,409	0.00001076	155,205	-	0.00001441	64,124	0.00021800
Association of Bay Area Governments	1766	40,543,850	0.00308623	28,747,599	-	0.00266942	1,241,106	0.00421930
Association of California Water Agencies	26723	24,328	0.00000185	25,512	-	0.00000237	32,098	0.00010912
Association of California Water Agencies	1127	22,227,602	0.00169198	16,576,299	-	0.00153923	591,613	0.00201127
Association of California Water Agencies - Joint Powers Insurance Authority	26907	46,610	0.00000355	50,285	-	0.00000467	39,469	0.00013418
Association of California Water Agencies - Joint Powers Insurance Authority	1340	20,104,249	0.00153035	17,805,365	3,100,161	0.00194123	303,854	0.00103299
Association of Monterey Bay Area Governments	26831	11,521	0.00000088	13,540	-	0.00000126	8,910	0.00003029
Association of Monterey Bay Area Governments	1283	6,033,197	0.00045925	4,667,452	-	0.00043341	202,920	0.00068985
Atascadero Cemetery District	1344	1,163,426	0.00008856	985,731	-	0.00009153	20,273	0.00006892
Auburn Area Recreation and Park District	27273	12,359	0.00000094	13,393	-	0.00000124	8,706	0.00002960
Auburn Area Recreation and Park District	3455	3,311,956	0.00025211	2,852,658	-	0.00026489	141,473	0.00048096
Auburn Public Cemetery District	22012	6,931	0.00000053	7,078	-	0.00000066	415	0.00000141
Auburn Public Cemetery District	1731	1,295,133	0.00009859	1,026,239	-	0.00009529	41,737	0.00014189
Avila Beach Community Services District	3453	377,194	0.00002871	273,327	-	0.00002538	12,504	0.00004251
Aztec Shops, Ltd.	26312	16,111	0.00000123	16,828	-	0.00000156	28,304	0.00009622
Aztec Shops, Ltd.	405	34,563,843	0.00263103	28,253,375	-	0.00262353	683,790	0.00232463
Bard Water District	26966	7,596	0.00000058	8,890	-	0.00000083	3,377	0.00001148
Bard Water District	1407	1,511,296	0.00011504	1,536,000	-	0.00014263	30,116	0.00010238
Bardsdale Cemetery District	26521	1,777	0.00000014	2,131	-	0.00000020	764	0.00000260
Bardsdale Cemetery District	1039	314,480	0.00002394	297,559	-	0.00002763	3,912	0.00001330

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Miscellaneous Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Barstow Cemetery District	1774	714,648	0.00005440	526,108	-	0.00004885	13,597	0.00004622
Bay Area Water Supply and Conservation Agency	26893	23,644	0.00000180	24,696	-	0.00000229	28,828	0.00009800
Bay Area Water Supply and Conservation Agency	4540	2,124,882	0.00016175	1,862,019	-	0.00017290	64,045	0.00021773
Beach Cities Health District	26439	73,005	0.00000556	77,762	-	0.00000722	71,020	0.00024144
Beach Cities Health District	3000	10,134,108	0.00077142	8,861,709	-	0.00082287	213,451	0.00072565
Bear Mountain Recreation and Park District	1390	1,196,340	0.00009107	1,275,547	-	0.00011844	14,447	0.00004911
Bear Valley Community Services District	27059	32,735	0.00000249	35,355	-	0.00000328	22,224	0.00007555
Bear Valley Community Services District	1491	9,453,083	0.00071958	8,040,899	-	0.00074666	129,310	0.00043961
Beaumont District Library	26835	3,008	0.00000023	3,142	-	0.00000029	3,607	0.00001226
Beaumont District Library	1288	2,536,678	0.00019309	1,990,308	-	0.00018481	66,272	0.00022530
Beaumont-Cherry Valley Recreation and Park District	30080	11	0.00000000	619	-	0.00000006	-	-
Beaumont-Cherry Valley Recreation and Park District	26921	7,263	0.00000055	7,586	-	0.00000070	1,712	0.00000582
Beaumont-Cherry Valley Recreation and Park District	1357	2,386,397	0.00018165	1,995,221	-	0.00018527	41,734	0.00014188
Beaumont-Cherry Valley Water District	26709	18,390	0.00000140	19,345	-	0.00000180	14,087	0.00004789
Beaumont-Cherry Valley Water District	3922	7,616,275	0.00057976	5,336,607	1,072,941	0.00059517	378,147	0.00128556
Bella Vista Water District	26694	10,465	0.00000080	10,930	-	0.00000101	7,438	0.00002529
Bella Vista Water District	4159	8,162,282	0.00062132	7,248,449	-	0.00067307	119,790	0.00040724
Belmont-San Carlos Fire Department	1326	2,745,465	0.00020899	2,125,519	-	0.00019737	39,998	0.00013598
Belvedere-Tiburon Library Agency	26472	5,287	0.00000040	5,862	-	0.00000054	7,260	0.00002468
Belvedere-Tiburon Library Agency	3150	3,887,577	0.00029593	3,358,667	-	0.00031188	108,428	0.00036862
Benicia City Housing Authority	1108	3,339,302	0.00025419	2,845,037	-	0.00026418	63,245	0.00021501
Berkeley Housing Authority	27475	65	0.00000000	68	-	0.00000001	3,211	0.00001092
Berkeley Housing Authority	23256	3,500,085	0.00026643	2,849,615	-	0.00026461	188,617	0.00064123
Beta Healthcare Group Risk Management Authority	26002	64,544	0.00000491	71,267	-	0.00000662	56,066	0.00019060
Beta Healthcare Group Risk Management Authority	4500	18,974,214	0.00144433	16,801,911	-	0.00156018	428,027	0.00145513
Big Bear Area Regional Wastewater Agency	26458	848	0.00000006	886	-	0.00000008	3,295	0.00001120
Big Bear Area Regional Wastewater Agency	3073	8,273,250	0.00062977	6,613,021	800,000	0.00068835	175,968	0.00059823
Big Bear City Airport District	26920	13,450	0.00000102	15,731	-	0.00000146	3,180	0.00001081
Big Bear City Airport District	1356	2,580,257	0.00019641	2,189,831	250,000	0.00022656	38,793	0.00013188
Big Bear City Community Services District	27448	10,842	0.00000083	12,010	-	0.00000112	12,430	0.00004226
Big Bear City Community Services District	22011	181,154	0.00001379	182,010	-	0.00001690	69,998	0.00023797
Big Bear City Community Services District	954	26,669,370	0.00203009	21,242,360	-	0.00197251	293,628	0.00099823
Big Bear Municipal Water District	1508	3,775,230	0.00028737	3,218,357	-	0.00029885	59,949	0.00020380
Bighorn-Desert View Water Agency	1636	2,043,611	0.00015556	1,652,050	-	0.00015340	52,946	0.00018000
Black Gold Cooperative Library System	1485	2,847,703	0.00021677	2,408,967	-	0.00022369	46,450	0.00015791
Blanchard/Santa Paula Public Library District	27358	875	0.00000007	914	-	0.00000008	8,027	0.00002729
Blanchard/Santa Paula Public Library District	817	2,060,351	0.00015684	1,708,559	-	0.00015865	17,482	0.00005943
Bodega Bay Fire Protection District	1596	211,961	0.00001613	198,122	-	0.00001840	4,441	0.00001510
Bolinas Community Public Utility District	1213	2,405,734	0.00018313	2,061,959	-	0.00019147	40,192	0.00013664
Bonita-Sunnyside Fire Protection District	30554	123,937	0.00000943	109,211	-	0.00001014	6,825	0.00002320
Bonita-Sunnyside Fire Protection District	893	780,147	0.00005939	634,288	-	0.00005890	13,758	0.00004677
Boron Community Services District	1647	1,897,185	0.00014442	1,503,709	-	0.00013963	39,885	0.00013559

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Miscellaneous Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Borrego Springs Fire Protection District	864	352,256	0.00002681	386,986	-	0.00003593	2,962	0.00001007
Borrego Water District	3382	2,930,333	0.00022306	2,321,744	-	0.00021559	138,759	0.00047173
Brannan-Andrus Levee Maintenance District	27413	6,475	0.00000049	6,763	-	0.00000063	2,188	0.00000744
Brannan-Andrus Levee Maintenance District	897	171,022	0.00001302	177,613	-	0.00001649	3,180	0.00001081
Broadmoor Police Protection District	3033	41,628	0.00000317	27,905	-	0.00000259	-	-
Brooktrails Township Community Services District	26880	33,414	0.00000254	36,354	-	0.00000338	9,256	0.00003147
Brooktrails Township Community Services District	1310	5,610,036	0.00042704	4,356,139	-	0.00040450	97,042	0.00032991
Browns Valley Irrigation District	27099	4,004	0.00000030	4,182	-	0.00000039	15,063	0.00005121
Browns Valley Irrigation District	1551	3,699,981	0.00028165	2,929,184	-	0.00027200	104,330	0.00035468
Buena Park Library District	15012	2,054	0.00000016	2,446	-	0.00000023	837	0.00000285
Buena Park Library District	26899	2,527	0.00000019	2,639	-	0.00000025	12,185	0.00004142
Buena Park Library District	1329	7,305,851	0.00055613	6,189,552	-	0.00057474	60,006	0.00020400
Burney Basin Mosquito Abatement District	1179	845,895	0.00006439	775,509	-	0.00007201	2,441	0.00000830
Burney Fire District	1214	120,955	0.00000921	124,764	-	0.00001159	3,541	0.00001204
Burney Water District	26569	5,098	0.00000039	5,349	-	0.00000050	3,622	0.00001231
Burney Water District	1109	2,748,612	0.00020923	2,257,968	-	0.00020967	50,247	0.00017082
Butte County Air Quality Management District	3300	4,481,969	0.00034117	3,705,273	-	0.00034406	118,875	0.00040413
Butte County Association of Governments	26843	4,803	0.00000037	5,017	-	0.00000047	7,343	0.00002496
Butte County Association of Governments	3935	2,931,956	0.00022318	2,457,447	-	0.00022819	104,009	0.00035359
Butte County In-Home Supportive Services Public Authority	26710	3,387	0.00000026	3,538	-	0.00000033	1,951	0.00000663
Butte County In-Home Supportive Services Public Authority	4099	756,773	0.00005761	641,620	-	0.00005958	12,656	0.00004303
Butte County Mosquito and Vector Control District	27288	4,571	0.00000035	4,940	-	0.00000046	3,857	0.00001311
Butte County Mosquito and Vector Control District	714	10,197,478	0.00077624	8,100,926	-	0.00075223	150,763	0.00051254
Butte Local Agency Formation Commission	7443	508,435	0.00003870	433,048	-	0.00004021	38,245	0.00013002
Butte Schools Self-Funded Programs	1700	977,623	0.00007442	804,047	-	0.00007466	26,058	0.00008859
Byron-Bethany Irrigation District	951	3,317,365	0.00025252	3,239,122	-	0.00030078	24,118	0.00008199
Cabrillo College Foundation	26124	9,721	0.00000074	10,153	-	0.00000094	3,350	0.00001139
Cabrillo College Foundation	6362	1,175,208	0.00008946	1,018,416	-	0.00009457	37,550	0.00012766
Cachuma Operation and Maintenance Board	26291	692	0.00000005	723	-	0.00000007	10,050	0.00003417
Cachuma Operation and Maintenance Board	364	6,088,237	0.00046344	5,106,998	-	0.00047422	126,551	0.00043023
Cal Poly Pomona Foundation, Inc.	27224	153,263	0.00001167	161,614	-	0.00001501	124,667	0.00042382
Cal Poly Pomona Foundation, Inc.	10124	425,224	0.00003237	413,451	-	0.00003839	105,427	0.00035841
Cal Poly Pomona Foundation, Inc.	10123	43,229,019	0.00329063	39,102,866	-	0.00363098	627,546	0.00213343
Calaveras Council of Governments	27004	2,999	0.00000023	3,132	-	0.00000029	2,634	0.00000895
Calaveras Council of Governments	7223	336,349	0.00002560	297,349	-	0.00002761	30,433	0.00010346
Calaveras County Water District	27373	7,557	0.00000058	8,163	-	0.00000076	13,873	0.00004716
Calaveras County Water District	23203	56,517	0.00000430	60,584	-	0.00000563	13,210	0.00004491
Calaveras County Water District	837	31,517,667	0.00239915	25,510,146	-	0.00236880	732,121	0.00248894
Calaveras Public Utility District	26507	2,632	0.00000020	2,749	-	0.00000026	1,718	0.00000584
Calaveras Public Utility District	1017	3,518,471	0.00026783	2,825,298	-	0.00026235	48,408	0.00016457
California Association For Park and Recreation Indemnity	26182	11,298	0.00000086	11,800	-	0.00000110	5,235	0.00001780
California Association For Park and Recreation Indemnity	1674	1,984,446	0.00015106	1,514,231	-	0.00014061	45,360	0.00015421

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
California Authority of Racing Fairs	1610	3,089,373	0.00023517	2,798,503	-	0.00025986	35,332	0.00012012
California Bear Credit Union	26828	6,042	0.00000046	6,426	-	0.00000060	9,669	0.00003287
California Bear Credit Union	1276	5,288,803	0.00040259	4,896,190	-	0.00045465	67,031	0.00022788
California Central Valley Flood Control Association	8183	118,476	0.00000902	84,343	-	0.00000783	10,175	0.00003459
California Fair Services Authority	27101	6,545	0.00000050	6,959	-	0.00000065	9,081	0.00003087
California Fair Services Authority	1556	15,173,379	0.00115501	12,517,459	-	0.00116234	267,016	0.00090776
California Fairs Financing Authority	1593	8,418,199	0.00064080	6,015,657	-	0.00055860	144,283	0.00049051
California Firefighter's Joint Apprenticeship Committee	27108	6,404	0.00000049	6,986	-	0.00000065	10,402	0.00003536
California Firefighter's Joint Apprenticeship Committee	1567	9,768,399	0.00074358	7,927,074	-	0.00073609	235,317	0.00079999
California Interscholastic Federation North Coast Section	26758	5,362	0.00000041	5,600	-	0.00000052	3,252	0.00001106
California Interscholastic Federation North Coast Section	1183	3,953,370	0.00030093	2,994,185	-	0.00027803	121,081	0.00041163
California Interscholastic Federation, Central Coast Section	26764	5,027	0.00000038	5,390	-	0.00000050	3,337	0.00001134
California Interscholastic Federation, Central Coast Section	1191	3,124,706	0.00023786	2,547,161	-	0.00023652	84,915	0.00028868
California Interscholastic Federation, Central Section	3249	376,576	0.00002867	340,334	-	0.00003160	19,515	0.00006634
California Interscholastic Federation, Northern Section	3549	467,674	0.00003560	404,403	-	0.00003755	16,593	0.00005641
California Interscholastic Federation, Sac-Joaquin Section	1186	2,255,774	0.00017171	1,900,932	-	0.00017652	77,074	0.00026202
California Interscholastic Federation, San Diego Section	1211	3,022,728	0.00023009	2,310,220	-	0.00021452	121,000	0.00041136
California Interscholastic Federation, Southern Section	5601	1,030,211	0.00007842	935,713	-	0.00008689	75,202	0.00025566
California Interscholastic Federation, Southern Section	5600	9,319,548	0.00070941	6,723,207	-	0.00062430	158,043	0.00053729
California Interscholastic Federation, State Office	1400	4,469,134	0.00034019	3,674,766	-	0.00034123	150,762	0.00051254
California Joint Powers Insurance Authority	1493	9,985,499	0.00076010	8,193,912	431,973	0.00080098	279,545	0.00095035
California Joint Powers Risk Management Authority	27093	2,501	0.00000019	2,704	-	0.00000025	2,052	0.00000698
California Joint Powers Risk Management Authority	1542	2,957,142	0.00022510	2,412,600	-	0.00022403	74,030	0.00025167
California Maritime Academy Foundation, Inc.	3025	362,492	0.00002759	311,943	-	0.00002897	-	-
California Municipal Utilities Association	1522	5,178,213	0.00039417	4,211,164	-	0.00039104	174,728	0.00059401
California Pines Community Services District	26721	5,975	0.00000045	6,306	-	0.00000059	2,975	0.00001011
California Pines Community Services District	1124	643,292	0.00004897	630,062	-	0.00005851	2,944	0.00001001
California Redevelopment Association Foundation	4075	1,696,480	0.00012914	2,109,763	-	0.00019591	-	-
California School Boards Association	26206	156,008	0.00001188	166,619	-	0.00001547	130,534	0.00044377
California School Boards Association	1709	26,939,091	0.00205062	22,123,182	-	0.00205430	660,914	0.00224686
California Special Districts Association	26679	14,869	0.00000113	16,103	-	0.00000150	17,880	0.00006079
California Special Districts Association	4098	1,769,423	0.00013469	1,613,865	100,000	0.00015914	84,484	0.00028721
California State and Federal Employees #20 Credit Union	1330	2,408,596	0.00018334	1,945,016	-	0.00018061	36,216	0.00012312
California State University East Bay, Foundation Inc.	26627	45,699	0.00000348	50,984	-	0.00000473	141	0.00000048
California State University East Bay, Foundation Inc.	573	16,806,329	0.00127931	14,014,416	-	0.00130134	2,659	0.00000904
California State University, Bakersfield Foundation	26827	25,405	0.00000193	27,899	-	0.00000259	25,014	0.00008504
California State University, Bakersfield Foundation	1275	6,578,238	0.00050074	5,766,218	-	0.00053543	23,757	0.00008077
California State University, Fresno Athletic Corporation	27095	42,395	0.00000323	45,839	-	0.00000426	48,791	0.00016587
California State University, Fresno Athletic Corporation	1545	8,687,101	0.00066127	7,261,072	-	0.00067424	200,953	0.00068317
California State University, Stanislaus Auxiliary and Business Services	800	4,638,454	0.00035308	3,709,356	-	0.00034444	33,198	0.00011286
California State University-Fresno Association, Inc.	26598	51,658	0.00000393	57,384	-	0.00000533	32,376	0.00011007
California State University-Fresno Association, Inc.	530	29,948,216	0.00227968	24,964,036	-	0.00231809	459,710	0.00156284

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments [2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
Callayomi County Water District	27246	16,015	0.00000122	16,727	-	0.00000155	5,923	0.00002014
Callayomi County Water District	3370	870,145	0.00006624	655,452	-	0.00006086	17,072	0.00005804
Calleguas Municipal Water District	27300	18,082	0.00000138	20,406	-	0.00000189	10,191	0.00003465
Calleguas Municipal Water District	731	30,982,066	0.00235838	25,789,543	-	0.00239474	712,000	0.00242054
Camarillo Health Care District	27089	43,995	0.00000335	48,184	-	0.00000447	18,868	0.00006414
Camarillo Health Care District	1538	5,486,407	0.00041763	4,814,957	-	0.00044710	93,338	0.00031731
Cambria Cemetery District	3393	194,170	0.00001478	162,750	-	0.00001511	6,656	0.00002263
Cambria Community Healthcare District	27080	268	0.00000002	280	-	0.00000003	4,516	0.00001535
Cambria Community Healthcare District	1523	333,016	0.00002535	279,479	-	0.00002595	5,808	0.00001975
Cambria Community Services District	26808	19,354	0.00000147	20,215	-	0.00000188	19,394	0.00006593
Cambria Community Services District	30106	20,961	0.00000160	21,652	-	0.00000201	4,963	0.00001687
Cambria Community Services District	1250	14,487,531	0.00110280	11,636,558	-	0.00108054	252,548	0.00085857
Cameron Park Community Services District	26978	283	0.00000002	296	-	0.00000003	2,162	0.00000735
Cameron Park Community Services District	1428	2,874,191	0.00021879	2,255,191	-	0.00020941	79,734	0.00027107
Camrosa Water District	739	13,764,728	0.00104778	11,082,877	-	0.00102912	267,262	0.00090859
Capitol Area Development Authority	26836	3,229	0.00000025	3,373	-	0.00000031	1,407	0.00000478
Capitol Area Development Authority	1289	14,782,757	0.00112527	12,334,772	-	0.00114537	282,100	0.00095904
Carmel Area Wastewater District	26996	35,509	0.00000270	37,442	-	0.00000348	22,871	0.00007775
Carmel Area Wastewater District	5923	3,872,495	0.00029478	3,444,687	560,720	0.00037193	135,081	0.00045923
Carmichael Water District	26327	13,404	0.00000102	14,018	-	0.00000130	5,404	0.00001837
Carmichael Water District	427	10,736,710	0.00081729	9,759,522	-	0.00090624	155,120	0.00052735
Carpinteria Sanitary District	26834	5,621	0.00000043	5,871	-	0.00000055	3,094	0.00001052
Carpinteria Sanitary District	1287	7,207,657	0.00054865	6,035,708	-	0.00056046	154,985	0.00052689
Carpinteria Valley Water District	26290	6,378	0.00000049	6,922	-	0.00000064	10,937	0.00003718
Carpinteria Valley Water District	10244	85,201	0.00000649	85,333	-	0.00000792	26,319	0.00008947
Carpinteria Valley Water District	10243	9,643,856	0.00073410	7,101,787	-	0.00065945	243,879	0.00082910
Casitas Municipal Water District	26285	17,065	0.00000130	18,680	-	0.00000173	29,600	0.00010063
Casitas Municipal Water District	356	30,869,436	0.00234981	27,112,998	-	0.00251764	310,871	0.00105685
Castaic Lake Water Agency	26903	17,823	0.00000136	18,703	-	0.00000174	28,907	0.00009827
Castaic Lake Water Agency	1333	36,918,180	0.00281024	31,768,685	-	0.00294995	1,102,928	0.00374955
Castro Valley Sanitary District	27383	5,267	0.00000040	5,501	-	0.00000051	10,331	0.00003512
Castro Valley Sanitary District	10104	24,926	0.00000190	25,641	-	0.00000238	13,436	0.00004568
Castro Valley Sanitary District	10103	8,127,351	0.00061866	6,581,962	-	0.00061118	233,130	0.00079256
Castroville Community Services District	26787	4,921	0.00000037	5,140	-	0.00000048	5,801	0.00001972
Castroville Community Services District	1221	2,377,338	0.00018096	2,117,707	-	0.00019664	28,895	0.00009823
Cawelo Water District	27169	20,913	0.00000159	21,843	-	0.00000203	12,831	0.00004362
Cawelo Water District	1626	5,177,566	0.00039412	4,329,095	-	0.00040199	103,326	0.00035127
Cayucos Sanitary District	26402	5,746	0.00000044	6,666	-	0.00000062	2,463	0.00000837
Cayucos Sanitary District	1764	1,734,455	0.00013203	1,382,373	-	0.00012836	38,313	0.00013025
Cayucos-Morro Bay Cemetery District	1120	1,647,804	0.00012543	1,311,258	-	0.00012176	23,574	0.00008014
Centerville Community Services District	27207	2,278	0.00000017	2,379	-	0.00000022	2,200	0.00000748
Centerville Community Services District	4760	1,564,501	0.00011909	1,360,971	-	0.00012638	15,859	0.00005391

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Central Basin Municipal Water District	26263	56,867	0.00000433	64,641	-	0.00000600	12,946	0.00004401
Central Basin Municipal Water District	8930	172,156	0.00001310	164,073	-	0.00001524	61,078	0.00020764
Central Basin Municipal Water District	8929	21,270,354	0.00161912	17,594,396	-	0.00163377	151,105	0.00051370
Central Calaveras Fire and Rescue Protection District	3627	51,688	0.00000393	43,590	-	0.00000405	3,080	0.00001047
Central Coast Computing Authority	1381	1,933,716	0.00014720	3,531,735	-	0.00032795	-	-
Central Coast Water Authority	1727	12,944,243	0.00098533	10,760,844	-	0.00099922	393,671	0.00133834
Central Contra Costa Solid Waste Authority	30089	11,853	0.00000090	12,380	-	0.00000115	14,586	0.00004959
Central Contra Costa Solid Waste Authority	23151	1,593,753	0.00012132	1,357,234	-	0.00012603	52,928	0.00017994
Central County Fire Department	26897	805	0.00000006	841	-	0.00000008	9,442	0.00003210
Central County Fire Department	8683	1,168,696	0.00008896	938,608	-	0.00008716	36,726	0.00012485
Central Fire Protection District of Santa Cruz County	27105	1,798	0.00000014	1,878	-	0.00000017	3,951	0.00001343
Central Fire Protection District of Santa Cruz County	9343	2,713,988	0.00020659	2,180,053	-	0.00020243	55,796	0.00018969
Central Marin Police Authority	26922	5,443	0.00000041	5,685	-	0.00000053	7,466	0.00002538
Central Marin Police Authority	9903	5,180,716	0.00039436	3,658,114	-	0.00033968	248,407	0.00084449
Central Marin Sanitation Agency	26954	26,213	0.00000200	27,468	-	0.00000255	16,125	0.00005482
Central Marin Sanitation Agency	1391	35,749,738	0.00272130	29,302,819	-	0.00272098	705,243	0.00239757
Central Sierra Child Support Agency	27184	3,327	0.00000025	3,475	-	0.00000032	2,728	0.00000927
Central Sierra Child Support Agency	4360	13,910,999	0.00105892	11,949,005	-	0.00110955	345,325	0.00117398
Central Sierra Planning Council	3304	783,875	0.00005967	640,022	-	0.00005943	-	-
Central Water District	26394	14,966	0.00000114	17,472	-	0.00000162	3,074	0.00001045
Central Water District	1753	1,033,182	0.00007865	851,703	-	0.00007909	22,582	0.00007677
Chester Public Utility District	1643	1,997,425	0.00015205	1,483,890	-	0.00013779	67,847	0.00023065
Chico Area Recreation and Park District	26281	17,535	0.00000133	18,518	-	0.00000172	26,506	0.00009011
Chico Area Recreation and Park District	352	10,237,165	0.00077926	8,766,664	-	0.00081405	197,722	0.00067218
Children and Families Commission of San Luis Obispo County	26925	13,948	0.00000106	16,517	-	0.00000153	6,900	0.00002346
Children and Families Commission of San Luis Obispo County	8403	241,237	0.00001836	217,622	-	0.00002021	15,097	0.00005132
Chino Basin Water Conservation District	26545	24,423	0.00000186	27,548	-	0.00000256	13,324	0.00004530
Chino Basin Water Conservation District	1077	1,677,422	0.00012769	1,480,737	-	0.00013750	36,094	0.00012271
Chino Basin Watermaster	27239	15,035	0.00000114	15,924	-	0.00000148	9,386	0.00003191
Chino Basin Watermaster	3299	3,540,349	0.00026949	2,830,342	-	0.00026282	124,024	0.00042164
Chino Valley Independent Fire District	599	6,770,691	0.00051539	5,441,633	-	0.00050529	136,174	0.00046294
Citrus Heights Water District	26349	6,542	0.00000050	6,833	-	0.00000063	12,476	0.00004241
Citrus Heights Water District	10404	88,246	0.00000672	90,834	-	0.00000843	52,540	0.00017862
Citrus Heights Water District	10403	14,851,967	0.00113054	11,927,836	-	0.00110759	408,717	0.00138949
Citrus Pest Control District #2 of Riverside County	1054	1,517,179	0.00011549	2,256,945	-	0.00020957	5,302	0.00001802
City and County of San Francisco	8884	20,721,639	0.00157735	35,057,133	-	0.00325531	31,121	0.00010580
City of Adelanto	27331	1,927	0.00000015	2,013	-	0.00000019	3,497	0.00001189
City of Adelanto	4073	7,533,842	0.00057348	8,361,008	-	0.00077638	133,929	0.00045531
City of Agoura Hills	1448	15,781,101	0.00120127	13,492,109	-	0.00125284	332,320	0.00112977
City of Albany	27213	7,945	0.00000060	8,298	-	0.00000077	13,247	0.00004503
City of Albany	22009	32,797	0.00000250	32,478	-	0.00000302	4,241	0.00001442
City of Albany	678	15,319,257	0.00116611	12,014,210	-	0.00111561	206,156	0.00070085

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments [2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Aliso Viejo	26675	2,424	0.00000018	2,532	-	0.00000024	2,517	0.00000856
City of Aliso Viejo	4024	3,830,825	0.00029161	3,340,334	-	0.00031017	164,499	0.00055924
City of Alturas	324	6,346,008	0.00048306	5,069,549	-	0.00047074	113,466	0.00038574
City of American Canyon	26212	47,211	0.00000359	51,235	-	0.00000476	24,637	0.00008376
City of American Canyon	1716	23,278,377	0.00177197	18,694,913	-	0.00173596	765,972	0.00260402
City of Anderson	27036	16,744	0.00000127	18,596	-	0.00000173	8,979	0.00003053
City of Anderson	1458	21,854,337	0.00166357	17,503,234	-	0.00162530	281,829	0.00095811
City of Angels	26948	36,766	0.00000280	40,316	-	0.00000374	16,145	0.00005489
City of Angels	1382	9,290,221	0.00070718	7,240,050	-	0.00067229	294,988	0.00100285
City of Arcata	27313	37,699	0.00000287	39,493	-	0.00000367	35,183	0.00011961
City of Arcata	23122	71,883	0.00000547	77,085	-	0.00000716	30,994	0.00010537
City of Arcata	749	42,874,481	0.00326364	32,377,929	-	0.00300652	1,055,835	0.00358945
City of Arroyo Grande	26632	12,995	0.00000099	13,651	-	0.00000127	10,842	0.00003686
City of Arroyo Grande	30084	21,358	0.00000163	25,291	-	0.00000235	24,855	0.00008450
City of Arroyo Grande	580	33,922,904	0.00258224	25,111,231	-	0.00233176	614,323	0.00208847
City of Artesia	26325	545	0.00000004	569	-	0.00000005	1,422	0.00000483
City of Artesia	424	12,098,825	0.00092097	10,536,876	-	0.00097842	122,239	0.00041557
City of Arvin	26737	22,143	0.00000169	23,731	-	0.00000220	21,473	0.00007300
City of Arvin	1150	4,770,568	0.00036314	4,159,308	-	0.00038622	64,536	0.00021940
City of Atascadero	23247	18,863	0.00000144	19,702	-	0.00000183	7,431	0.00002526
City of Atascadero	26905	41,299	0.00000314	45,202	-	0.00000420	39,822	0.00013538
City of Atascadero	1337	32,388,998	0.00246548	25,185,368	-	0.00233864	654,330	0.00222448
City of Atwater	27202	22,406	0.00000171	23,403	-	0.00000217	16,170	0.00005497
City of Atwater	15006	54,680	0.00000416	57,681	-	0.00000536	13,895	0.00004724
City of Atwater	669	31,167,148	0.00237247	21,917,639	-	0.00203521	647,202	0.00220025
City of Auburn	27407	9,391	0.00000071	10,042	-	0.00000093	31,396	0.00010673
City of Auburn	884	22,946,206	0.00174668	19,202,500	-	0.00178309	200,890	0.00068295
City of Avalon	26149	39,029	0.00000297	41,810	-	0.00000388	30,284	0.00010295
City of Avalon	1634	13,478,086	0.00102596	10,615,769	-	0.00098575	350,688	0.00119221
City of Avenal	26916	1,133	0.00000009	1,183	-	0.00000011	6,902	0.00002346
City of Avenal	1352	7,685,843	0.00058505	6,427,491	-	0.00059684	168,815	0.00057391
City of Barstow	26641	88,180	0.00000671	96,467	-	0.00000896	46,908	0.00015947
City of Barstow	597	61,762,677	0.00470142	57,133,643	-	0.00530527	614,080	0.00208765
City of Beaumont	27308	11,096	0.00000084	11,680	-	0.00000108	7,243	0.00002462
City of Beaumont	742	24,846,620	0.00189134	21,139,782	-	0.00196298	954,158	0.00324379
City of Bell	26037	27,075	0.00000206	28,355	-	0.00000263	26,028	0.00008849
City of Bell	66	33,222,173	0.00252890	24,101,010	-	0.00223795	721,933	0.00245431
City of Bell Gardens	27423	68,761	0.00000523	77,753	-	0.00000722	40,959	0.00013925
City of Bell Gardens	23081	78,148	0.00000595	84,445	-	0.00000784	46,246	0.00015722
City of Bell Gardens	913	40,098,702	0.00305234	31,915,938	-	0.00296362	773,599	0.00262995
City of Bellflower	26652	66,495	0.00000506	73,858	-	0.00000686	50,849	0.00017287
City of Bellflower	616	46,872,717	0.00356799	40,019,625	-	0.00371611	709,607	0.00241240

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Miscellaneous Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments [2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Belmont	30113	28,620	0.00000218	33,261	-	0.00000309	36,082	0.00012267
City of Belmont	26315	51,400	0.00000391	56,618	-	0.00000526	27,253	0.00009265
City of Belmont	409	57,161,454	0.00435117	45,604,364	-	0.00423469	1,109,973	0.00377350
City of Belvedere	26729	26,598	0.00000202	27,830	-	0.00000258	13,604	0.00004625
City of Belvedere	1135	10,385,380	0.00079054	8,906,559	-	0.00082704	136,009	0.00046238
City of Biggs	1292	2,051,859	0.00015619	1,759,644	-	0.00016340	39,693	0.00013494
City of Bishop	27204	17,051	0.00000130	17,905	-	0.00000166	14,605	0.00004965
City of Bishop	8524	85,364	0.00000650	82,585	-	0.00000767	28,976	0.00009851
City of Bishop	8523	17,453,123	0.00132855	14,223,941	445,220	0.00136214	266,570	0.00090624
City of Blue Lake	26777	3,282	0.00000025	3,600	-	0.00000033	3,226	0.00001097
City of Blue Lake	1206	2,697,057	0.00020530	2,047,880	-	0.00019016	67,611	0.00022985
City of Blythe	27399	26,786	0.00000204	28,741	-	0.00000267	10,848	0.00003688
City of Blythe	871	32,173,196	0.00244905	24,729,481	-	0.00229631	422,949	0.00143787
City of Bradbury	3057	787,501	0.00005995	634,548	-	0.00005892	29,107	0.00009895
City of Brawley	27393	15,221	0.00000116	15,898	-	0.00000148	15,994	0.00005437
City of Brawley	861	34,488,424	0.00262529	28,229,153	-	0.00262128	752,328	0.00255764
City of Brisbane	26344	31,566	0.00000240	33,219	-	0.00000308	35,685	0.00012132
City of Brisbane	7844	71,215	0.00000542	70,423	-	0.00000654	19,750	0.00006714
City of Brisbane	7843	32,073,941	0.00244149	25,765,494	-	0.00239251	533,183	0.00181263
City of Buellton	26369	353	0.00000003	369	-	0.00000003	3,192	0.00001085
City of Buellton	1722	7,304,613	0.00055603	6,119,235	-	0.00056821	158,894	0.00054018
City of Calabasas	26372	4,846	0.00000037	5,062	-	0.00000047	11,553	0.00003928
City of Calabasas	1725	22,783,979	0.00173433	19,338,684	-	0.00179574	830,969	0.00282499
City of California City	30087	19,301	0.00000147	20,407	-	0.00000189	22,119	0.00007520
City of California City	27321	40,069	0.00000305	42,025	-	0.00000390	33,177	0.00011279
City of California City	765	23,003,962	0.00175108	17,599,447	-	0.00163423	517,135	0.00175807
City of Calimesa	1692	3,045,049	0.00023179	2,643,102	-	0.00024543	82,167	0.00027934
City of Calipatria	1072	1,887,359	0.00014367	1,948,419	-	0.00018092	20,642	0.00007018
City of Calistoga	23026	46,595	0.00000355	50,911	-	0.00000473	21,397	0.00007274
City of Calistoga	27352	47,151	0.00000359	49,430	-	0.00000459	20,184	0.00006862
City of Calistoga	808	16,900,513	0.00128648	11,439,929	-	0.00106228	403,452	0.00137159
City of Canyon Lake	26189	146	0.00000001	152	-	0.00000001	6,523	0.00002218
City of Canyon Lake	1684	1,280,619	0.00009748	1,088,702	-	0.00010109	15,177	0.00005160
City of Capitola	27402	23,316	0.00000177	25,684	-	0.00000238	19,947	0.00006781
City of Capitola	876	31,069,024	0.00236500	24,338,758	-	0.00226003	241,697	0.00082168
City of Carmel-By-The-Sea	26257	15,936	0.00000121	16,645	-	0.00000155	17,281	0.00005875
City of Carmel-By-The-Sea	23077	128,020	0.00000974	130,899	-	0.00001215	55,716	0.00018941
City of Carmel-By-The-Sea	311	34,392,778	0.00261800	28,870,620	-	0.00268084	250,529	0.00085171
City of Carpinteria	27231	16,863	0.00000128	17,613	-	0.00000164	15,122	0.00005141
City of Carpinteria	705	15,434,551	0.00117489	12,968,484	-	0.00120422	224,149	0.00076202
City of Cathedral City	30611	1,315	0.00000010	1,373	-	0.00000013	5,554	0.00001888
City of Cathedral City	26972	57,813	0.00000440	60,384	-	0.00000561	49,384	0.00016789

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Miscellaneous Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments [2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Cathedral City	1417	43,399,877	0.00330363	32,684,358	4,518,362	0.00345454	701,651	0.00238535
City of Chowchilla	26800	5,980	0.00000046	6,854	-	0.00000064	20,983	0.00007133
City of Chowchilla	23267	90,581	0.00000690	93,129	-	0.00000865	20,096	0.00006832
City of Chowchilla	1236	17,308,314	0.00131752	13,111,684	-	0.00121751	354,551	0.00120534
City of Citrus Heights	27253	26,144	0.00000199	28,330	-	0.00000263	19,002	0.00006460
City of Citrus Heights	10563	237,050	0.00001804	234,896	-	0.00002181	71,846	0.00024425
City of Citrus Heights	3381	23,890,440	0.00181856	19,617,561	-	0.00182163	1,083,052	0.00368198
City of Clayton	26734	15,193	0.00000116	16,052	-	0.00000149	8,147	0.00002770
City of Clayton	9224	43,772	0.00000333	46,197	-	0.00000429	19,912	0.00006769
City of Clayton	9223	6,578,968	0.00050080	5,267,910	-	0.00048916	117,958	0.00040101
City of Clearlake	26968	9,336	0.00000071	9,751	-	0.00000091	13,476	0.00004581
City of Clearlake	1409	6,383,488	0.00048592	5,256,599	-	0.00048811	116,435	0.00039584
City of Cloverdale	26570	3,743	0.00000028	3,909	-	0.00000036	10,319	0.00003508
City of Cloverdale	1110	14,021,365	0.00106732	11,233,769	-	0.00104314	300,953	0.00102313
City of Coachella	27390	24,493	0.00000186	25,582	-	0.00000238	17,216	0.00005853
City of Coachella	23258	25,986	0.00000198	27,849	-	0.00000259	30,143	0.00010248
City of Coachella	857	33,911,503	0.00258137	27,172,338	-	0.00252315	873,764	0.00297048
City of Coalinga	27481	19,914	0.00000152	21,394	-	0.00000199	18,412	0.00006259
City of Coalinga	32047	3,889,241	0.00029605	4,200,003	-	0.00039000	166,713	0.00056676
City of Colfax	7683	362,938	0.00002763	326,698	-	0.00003034	29,421	0.00010002
City of Colusa	27191	6,496	0.00000049	6,785	-	0.00000063	9,902	0.00003366
City of Colusa	9924	7,956	0.00000061	6,919	-	0.00000064	2,623	0.00000892
City of Colusa	9923	11,528,353	0.00087755	9,534,510	-	0.00088535	86,310	0.00029342
City of Corcoran	26904	9,827	0.00000075	10,630	-	0.00000099	10,314	0.00003506
City of Corcoran	1334	14,905,797	0.00113464	12,693,049	-	0.00117864	226,958	0.00077157
City of Corning	26816	3,444	0.00000026	3,597	-	0.00000033	8,027	0.00002729
City of Corning	22002	43,265	0.00000329	45,025	-	0.00000418	13,259	0.00004508
City of Corning	1263	9,581,595	0.00072936	8,101,098	-	0.00075224	130,444	0.00044346
City of Cotati	27396	9,744	0.00000074	10,177	-	0.00000095	18,111	0.00006157
City of Cotati	10064	117,019	0.00000891	113,900	-	0.00001058	18,479	0.00006282
City of Cotati	10063	14,369,681	0.00109383	10,200,884	-	0.00094723	276,909	0.00094139
City of Crescent City	26908	28,879	0.00000220	30,676	-	0.00000285	30,112	0.00010237
City of Crescent City	1341	21,477,598	0.00163489	16,845,782	-	0.00156425	305,610	0.00103896
City of Cudahy	27203	21,955	0.00000167	23,253	-	0.00000216	14,443	0.00004910
City of Cudahy	23083	66,717	0.00000508	67,955	-	0.00000631	32,323	0.00010989
City of Cudahy	671	9,227,930	0.00070244	6,873,828	-	0.00063828	99,393	0.00033790
City of Dana Point	26186	46,624	0.00000355	52,393	-	0.00000487	22,591	0.00007680
City of Dana Point	1680	18,364,363	0.00139791	15,813,144	-	0.00146836	575,833	0.00195762
City of Del Mar	27410	9,703	0.00000074	10,378	-	0.00000096	10,689	0.00003634
City of Del Mar	23069	40,127	0.00000305	41,912	-	0.00000389	32,235	0.00010959
City of Del Mar	889	23,579,042	0.00179485	19,757,391	-	0.00183462	383,087	0.00130235
City of Del Rey Oaks	1364	1,366,492	0.00010402	1,200,395	-	0.00011147	28,905	0.00009827

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Miscellaneous Risk Pool
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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments [2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Desert Hot Springs	27032	26,076	0.00000198	27,242	-	0.00000253	21,835	0.00007423
City of Desert Hot Springs	30015	39,226	0.00000299	41,840	-	0.00000389	4,809	0.00001635
City of Desert Hot Springs	3075	9,467,540	0.00072068	7,147,773	-	0.00066372	190,393	0.00064727
City of Diamond Bar	27155	9,802	0.00000075	10,340	-	0.00000096	11,388	0.00003872
City of Diamond Bar	1605	19,425,942	0.00147872	16,635,283	-	0.00154471	455,781	0.00154949
City of Dinuba	27400	29,950	0.00000228	31,628	-	0.00000294	31,754	0.00010795
City of Dinuba	873	26,326,680	0.00200401	21,283,706	-	0.00197634	588,950	0.00200221
City of Dixon	30069	3,653	0.00000028	3,815	-	0.00000035	20,499	0.00006969
City of Dixon	27192	26,014	0.00000198	28,561	-	0.00000265	7,108	0.00002416
City of Dixon	652	27,236,696	0.00207328	20,161,243	-	0.00187212	734,712	0.00249775
City of Dos Palos	27421	11,986	0.00000091	12,519	-	0.00000116	8,560	0.00002910
City of Dos Palos	910	6,661,650	0.00050709	5,543,135	-	0.00051472	77,983	0.00026511
City of Duarte	26318	6,830	0.00000052	7,134	-	0.00000066	5,863	0.00001993
City of Duarte	22000	7,082	0.00000054	6,864	-	0.00000064	3,527	0.00001199
City of Duarte	414	39,974,706	0.00304291	30,565,831	-	0.00283826	938,976	0.00319217
City of Dublin	26976	67,636	0.00000515	73,838	-	0.00000686	34,454	0.00011713
City of Dublin	1425	47,146,195	0.00358880	38,342,882	-	0.00356041	1,073,925	0.00365095
City of Dunsmuir	1207	3,504,544	0.00026677	2,996,463	-	0.00027824	34,980	0.00011892
City of East Palo Alto	27277	102,623	0.00000781	114,273	-	0.00001061	67,785	0.00023044
City of East Palo Alto	3459	11,803,444	0.00089849	9,098,779	-	0.00084489	597,431	0.00203105
City of Eastvale	27468	14,268	0.00000109	15,183	-	0.00000141	9,014	0.00003064
City of Eastvale	23000	219,472	0.00001671	226,757	-	0.00002106	29,546	0.00010045
City of El Cerrito	26319	36,372	0.00000277	39,493	-	0.00000367	27,903	0.00009486
City of El Cerrito	415	46,959,878	0.00357462	33,698,514	-	0.00312915	1,037,340	0.00352657
City of Elk Grove	27124	81,714	0.00000622	87,419	-	0.00000812	84,838	0.00028842
City of Elk Grove	23206	182,472	0.00001389	193,091	-	0.00001793	114,342	0.00038872
City of Elk Grove	3902	28,147,743	0.00214263	23,554,776	-	0.00218723	1,543,644	0.00524782
City of Escalon	27290	997	0.00000008	1,041	-	0.00000010	7,157	0.00002433
City of Escalon	716	9,944,110	0.00075695	7,431,436	-	0.00069006	165,206	0.00056164
City of Etna	26891	2,672	0.00000020	2,791	-	0.00000026	2,245	0.00000763
City of Etna	1324	753,183	0.00005733	728,292	-	0.00006763	8,755	0.00002976
City of Exeter	26455	10,839	0.00000083	11,761	-	0.00000109	10,021	0.00003407
City of Exeter	3928	8,415,336	0.00064058	6,615,607	-	0.00061431	346,451	0.00117781
City of Farmersville	26477	2,272	0.00000017	2,373	-	0.00000022	2,954	0.00001004
City of Farmersville	3155	2,545,776	0.00019379	2,051,238	-	0.00019047	105,533	0.00035877
City of Fillmore	26510	37,996	0.00000289	39,686	-	0.00000369	25,313	0.00008605
City of Fillmore	1023	14,832,081	0.00112903	11,848,531	-	0.00110022	207,952	0.00070696
City of Firebaugh	26525	39	0.00000000	41	-	0.00000000	1,587	0.00000540
City of Firebaugh	1043	5,496,459	0.00041839	4,370,968	-	0.00040588	198,524	0.00067491
City of Fort Bragg	27320	17,158	0.00000131	18,039	-	0.00000168	19,390	0.00006592
City of Fort Bragg	762	16,035,424	0.00122063	13,569,083	-	0.00125999	270,256	0.00091877
City of Fortuna	27350	5,160	0.00000039	5,389	-	0.00000050	23,189	0.00007883

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Miscellaneous Risk Pool
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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
City of Fortuna	22015	113,037	0.00000860	115,084	-	0.00001069	32,678	0.00011109
City of Fortuna	804	17,055,736	0.00129830	13,686,143	-	0.00127086	296,649	0.00100850
City of Fountain Valley	26658	27,275	0.00000208	28,939	-	0.00000269	37,356	0.00012700
City of Fountain Valley	9244	193,364	0.00001472	192,313	-	0.00001786	78,630	0.00026731
City of Fountain Valley	9243	89,802,015	0.00683580	64,915,395	-	0.00602786	1,489,355	0.00506326
City of Fowler	1314	6,601,839	0.00050254	4,736,657	-	0.00043983	219,388	0.00074584
City of Goleta	26677	72,226	0.00000550	78,923	-	0.00000733	45,532	0.00015479
City of Goleta	4044	9,792,514	0.00074541	8,471,616	-	0.00078665	479,863	0.00163136
City of Gonzales	27367	1,330	0.00000010	1,389	-	0.00000013	8,037	0.00002732
City of Gonzales	3321	5,889,560	0.00044832	4,970,630	-	0.00046156	136,957	0.00046560
City of Grand Terrace	30104	17	0.00000000	18	-	0.00000000	15,052	0.00005117
City of Grand Terrace	27159	7,186	0.00000055	7,829	-	0.00000073	20,614	0.00007008
City of Grand Terrace	1609	13,125,801	0.00099915	9,643,797	-	0.00089550	141,403	0.00048072
City of Grass Valley	26657	16,090	0.00000122	17,544	-	0.00000163	11,416	0.00003881
City of Grass Valley	621	30,125,175	0.00229315	23,926,701	-	0.00222177	411,737	0.00139975
City of Greenfield	26732	31,079	0.00000237	32,617	-	0.00000303	15,357	0.00005221
City of Greenfield	1139	7,416,117	0.00056452	6,202,305	-	0.00057593	138,424	0.00047059
City of Gridley	26055	5,012	0.00000038	5,235	-	0.00000049	7,061	0.00002400
City of Gridley	9444	34,238	0.00000261	35,912	-	0.00000333	35,644	0.00012118
City of Gridley	9443	17,494,483	0.00133169	12,790,637	-	0.00118770	327,966	0.00111496
City of Grover Beach	27342	9,962	0.00000076	10,405	-	0.00000097	11,242	0.00003822
City of Grover Beach	791	19,367,712	0.00147429	15,072,352	-	0.00139958	392,871	0.00133562
City of Guadalupe	26751	6,886	0.00000052	7,252	-	0.00000067	2,865	0.00000974
City of Guadalupe	1169	6,059,799	0.00046128	5,051,838	-	0.00046910	104,786	0.00035623
City of Gustine	757	4,007,936	0.00030509	3,207,661	-	0.00029785	107,670	0.00036604
City of Half Moon Bay	27232	27,724	0.00000211	28,957	-	0.00000269	28,248	0.00009603
City of Half Moon Bay	707	17,226,632	0.00131130	14,716,653	-	0.00136655	136,243	0.00046318
City of Hawaiian Gardens	27416	6,869	0.00000052	7,175	-	0.00000067	2,712	0.00000922
City of Hawaiian Gardens	901	27,354,758	0.00208227	20,943,700	-	0.00194477	1,061,872	0.00360997
City of Healdsburg	32010	10,056	0.00000077	10,503	-	0.00000098	17,111	0.00005817
City of Healdsburg	26306	18,599	0.00000142	19,633	-	0.00000182	48,832	0.00016601
City of Healdsburg	391	63,376,688	0.00482428	50,142,327	-	0.00465607	1,006,066	0.00342025
City of Hercules	26176	9,190	0.00000070	9,599	-	0.00000089	13,169	0.00004477
City of Hercules	1664	21,380,876	0.00162753	17,180,523	-	0.00159533	365,695	0.00124323
City of Hermosa Beach	26246	47,034	0.00000358	49,771	-	0.00000462	54,905	0.00018666
City of Hermosa Beach	10164	358,403	0.00002728	353,222	-	0.00003280	88,945	0.00030238
City of Hermosa Beach	10163	44,968,603	0.00342304	35,914,853	-	0.00333495	737,832	0.00250836
City of Hesperia	27134	35,483	0.00000270	37,264	-	0.00000346	46,552	0.00015826
City of Hesperia	1577	43,376,721	0.00330187	33,578,092	-	0.00311797	1,413,768	0.00480629
City of Hidden Hills	1569	1,753,107	0.00013345	1,543,178	-	0.00014330	22,650	0.00007700
City of Highland	27111	11,518	0.00000088	12,030	-	0.00000112	6,519	0.00002216
City of Highland	1571	14,820,248	0.00112813	12,122,258	-	0.00112564	388,070	0.00131930

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Miscellaneous Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments [2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Hollister	23273	15,797	0.00000120	15,997	-	0.00000149	7,536	0.00002562
City of Hollister	26592	34,425	0.00000262	36,369	-	0.00000338	48,843	0.00016605
City of Hollister	520	45,706,159	0.00347919	31,816,814	-	0.00295442	972,711	0.00330686
City of Hughson	26539	4,595	0.00000035	4,799	-	0.00000045	1,210	0.00000411
City of Hughson	1067	6,766,716	0.00051509	5,305,131	-	0.00049262	149,103	0.00050690
City of Huntington Park	30177	4,601	0.00000035	4,806	-	0.00000045	2,310	0.00000785
City of Huntington Park	26028	22,620	0.00000172	23,626	-	0.00000219	57,866	0.00019672
City of Huntington Park	49	59,685,724	0.00454332	50,258,407	-	0.00466685	533,736	0.00181451
City of Imperial	26201	33,044	0.00000252	34,624	-	0.00000322	36,122	0.00012280
City of Imperial	1702	7,160,939	0.00054510	6,374,706	-	0.00059194	134,258	0.00045643
City of Imperial Beach	26352	50,782	0.00000387	55,269	-	0.00000513	29,245	0.00009942
City of Imperial Beach	23012	184,017	0.00001401	188,559	-	0.00001751	25,793	0.00008769
City of Imperial Beach	470	23,932,152	0.00182173	19,805,744	-	0.00183911	391,267	0.00133016
City of Indian Wells	27427	13,229	0.00000101	13,817	-	0.00000128	8,513	0.00002894
City of Indian Wells	922	21,344,456	0.00162476	17,188,857	-	0.00159611	446,625	0.00151836
City of Industry	26791	11,136	0.00000085	11,631	-	0.00000108	13,025	0.00004428
City of Industry	15030	20,965	0.00000160	20,680	-	0.00000192	5,511	0.00001874
City of Industry	1226	26,742,561	0.00203566	21,181,880	-	0.00196689	314,374	0.00106876
City of Ione	9746	43,567	0.00000332	43,219	-	0.00000401	4,156	0.00001413
City of Ione	9745	3,343,195	0.00025449	2,578,099	-	0.00023939	47,007	0.00015981
City of Irwindale	26637	5,450	0.00000041	5,692	-	0.00000053	12,049	0.00004096
City of Irwindale	9724	737,876	0.00005617	663,008	-	0.00006157	53,530	0.00018198
City of Irwindale	9723	33,037,334	0.00251483	28,068,743	-	0.00260638	326,537	0.00111011
City of Jackson	27397	575	0.00000004	601	-	0.00000006	8,538	0.00002903
City of Jackson	868	10,979,216	0.00083575	7,981,027	-	0.00074110	191,696	0.00065170
City of Kerman	26841	7,541	0.00000057	7,876	-	0.00000073	7,359	0.00002502
City of Kerman	5060	8,188,296	0.00062330	7,245,839	-	0.00067283	139,800	0.00047527
City of King City	26533	94	0.00000001	98	-	0.00000001	3,210	0.00001091
City of King City	1055	10,261,848	0.00078114	8,127,404	-	0.00075469	184,092	0.00062584
City of Kingsburg	26913	7,729	0.00000059	8,073	-	0.00000075	11,288	0.00003838
City of Kingsburg	1347	8,535,818	0.00064975	7,002,321	-	0.00065022	171,079	0.00058161
City of La Canada Flintridge	26821	1,282	0.00000010	1,352	-	0.00000013	5,052	0.00001717
City of La Canada Flintridge	1269	11,658,359	0.00088744	9,989,148	-	0.00092756	262,358	0.00089192
City of La Habra Heights	26938	1,581	0.00000012	1,651	-	0.00000015	7,731	0.00002628
City of La Habra Heights	1370	4,112,213	0.00031302	3,513,342	-	0.00032624	101,900	0.00034642
City of La Mirada	26654	9,983	0.00000076	10,542	-	0.00000098	9,535	0.00003242
City of La Mirada	32012	37,680	0.00000287	39,356	-	0.00000365	20,377	0.00006927
City of La Mirada	618	44,070,914	0.00335471	37,052,060	-	0.00344055	551,541	0.00187504
City of La Palma	27220	9,021	0.00000069	9,422	-	0.00000087	7,873	0.00002677
City of La Palma	15005	51,849	0.00000395	55,025	-	0.00000511	13,334	0.00004533
City of La Palma	690	25,616,976	0.00194998	20,511,774	-	0.00190467	336,937	0.00114546
City of La Puente	26973	40,099	0.00000305	45,800	-	0.00000425	24,750	0.00008414

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California Public Employees' Retirement System
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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments [2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of La Puente	1420	19,826,323	0.00150919	15,462,423	-	0.00143580	208,226	0.00070789
City of La Quinta	30013	24,142	0.00000184	26,149	-	0.00000243	26,468	0.00008998
City of La Quinta	27028	33,024	0.00000251	34,876	-	0.00000324	29,923	0.00010173
City of La Quinta	1450	37,975,810	0.00289075	30,416,471	-	0.00282439	715,839	0.00243359
City of La Verne	27329	17,558	0.00000134	19,430	-	0.00000180	26,894	0.00009143
City of La Verne	779	51,618,636	0.00392925	39,769,403	-	0.00369287	868,386	0.00295219
City of Laguna Hills	26375	2,863	0.00000022	3,007	-	0.00000028	11,292	0.00003839
City of Laguna Hills	1728	13,893,074	0.00105755	12,322,651	-	0.00114425	266,939	0.00090749
City of Laguna Niguel	26165	22,243	0.00000169	23,270	-	0.00000216	27,590	0.00009380
City of Laguna Niguel	23117	144,434	0.00001099	147,412	-	0.00001369	53,102	0.00018053
City of Laguna Niguel	1651	27,014,886	0.00205639	23,037,349	-	0.00213918	495,650	0.00168503
City of Laguna Woods	27266	19,774	0.00000151	22,958	-	0.00000213	10,729	0.00003647
City of Laguna Woods	3401	2,445,960	0.00018619	2,113,347	-	0.00019624	68,455	0.00023272
City of Lake Elsinore	26661	28,468	0.00000217	30,677	-	0.00000285	31,711	0.00010781
City of Lake Elsinore	15021	228,495	0.00001739	236,704	-	0.00002198	120,468	0.00040955
City of Lake Elsinore	627	34,277,944	0.00260926	26,357,251	-	0.00244746	704,438	0.00239483
City of Lake Forest	26371	14,940	0.00000114	16,440	-	0.00000153	23,053	0.00007837
City of Lake Forest	1724	21,822,680	0.00166116	18,785,293	-	0.00174435	576,301	0.00195921
City of Lakeport	26591	22,202	0.00000169	23,976	-	0.00000223	15,889	0.00005402
City of Lakeport	518	17,744,174	0.00135070	13,236,630	-	0.00122912	327,346	0.00111286
City of Larkspur	26635	32,196	0.00000245	33,735	-	0.00000313	22,613	0.00007688
City of Larkspur	30018	68,874	0.00000524	76,572	-	0.00000711	38,397	0.00013054
City of Larkspur	588	21,976,849	0.00167289	17,561,710	-	0.00163073	311,214	0.00105801
City of Lathrop	26156	28,187	0.00000215	30,568	-	0.00000284	28,525	0.00009697
City of Lathrop	9784	171,533	0.00001306	175,169	-	0.00001627	79,415	0.00026998
City of Lathrop	9783	17,974,795	0.00136826	14,829,052	524,498	0.00142569	386,214	0.00131299
City of Lawndale	27189	26	0.00000000	27	-	0.00000000	4,368	0.00001485
City of Lawndale	646	24,793,746	0.00188732	21,068,589	-	0.00195637	407,750	0.00138620
City of Lemon Grove	26803	6,450	0.00000049	6,740	-	0.00000063	5,314	0.00001807
City of Lemon Grove	15027	46,166	0.00000351	47,615	-	0.00000442	12,838	0.00004364
City of Lemon Grove	1241	19,217,578	0.00146286	13,883,013	265,000	0.00131374	444,337	0.00151058
City of Lemoore	26297	52,409	0.00000399	57,924	-	0.00000538	45,967	0.00015627
City of Lemoore	376	24,390,519	0.00185662	20,384,175	-	0.00189282	330,952	0.00112511
City of Lincoln	26638	53,423	0.00000407	55,843	-	0.00000519	55,856	0.00018989
City of Lincoln	9404	158,106	0.00001204	148,209	-	0.00001376	50,563	0.00017190
City of Lincoln	9403	36,974,424	0.00281452	27,670,389	-	0.00256939	903,158	0.00307040
City of Lindsay	26330	7,323	0.00000056	8,061	-	0.00000075	17,391	0.00005912
City of Lindsay	433	14,313,256	0.00108954	10,592,179	-	0.00098356	428,239	0.00145585
City of Live Oak	27045	716	0.00000005	748	-	0.00000007	3,252	0.00001106
City of Live Oak	1470	5,291,616	0.00040280	4,055,364	-	0.00037657	201,138	0.00068380
City of Livingston	26741	11,242	0.00000086	11,965	-	0.00000111	16,856	0.00005730
City of Livingston	1155	12,070,453	0.00091881	9,851,537	-	0.00091479	166,221	0.00056509

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California Public Employees' Retirement System
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Schedule of Employer Allocations by Rate Plan
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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments [2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Loma Linda	27426	10,323	0.00000079	10,854	-	0.00000101	17,591	0.00005980
City of Loma Linda	919	25,387,642	0.00193253	20,798,628	-	0.00193130	412,151	0.00140116
City of Lomita	26636	12,368	0.00000094	12,964	-	0.00000120	24,977	0.00008491
City of Lomita	22021	163,025	0.00001241	161,264	-	0.00001497	33,282	0.00011315
City of Lomita	590	23,514,211	0.00178992	17,373,694	-	0.00161327	503,727	0.00171249
City of Los Alamitos	27314	12,574	0.00000096	13,133	-	0.00000122	10,256	0.00003487
City of Los Alamitos	751	27,036,147	0.00205801	21,633,623	-	0.00200884	228,141	0.00077560
City of Los Altos	26339	58,921	0.00000449	61,598	-	0.00000572	47,168	0.00016035
City of Los Altos	20005	357,162	0.00002719	357,294	-	0.00003318	102,662	0.00034901
City of Los Altos	446	61,127,248	0.00465305	49,015,740	-	0.00455146	960,506	0.00326537
City of Los Banos	26283	18,485	0.00000141	19,319	-	0.00000179	28,742	0.00009771
City of Los Banos	9124	88,249	0.00000672	91,488	-	0.00000850	31,351	0.00010658
City of Los Banos	9123	34,077,606	0.00259401	26,345,734	-	0.00244639	834,123	0.00283571
City of Malibu	26190	59,503	0.00000453	62,846	-	0.00000584	45,216	0.00015372
City of Malibu	1687	19,257,029	0.00146586	16,432,227	-	0.00152585	583,106	0.00198235
City of Marina	26768	35,029	0.00000267	36,593	-	0.00000340	18,025	0.00006128
City of Marina	1196	20,133,321	0.00153256	17,129,965	-	0.00159064	304,777	0.00103613
City of Martinez	23275	7	0.00000000	7	-	0.00000000	4,559	0.00001550
City of Martinez	248	14,406,969	0.00109667	11,944,499	-	0.00110913	3,417	0.00001162
City of Marysville	26328	3,816	0.00000029	4,098	-	0.00000038	5,851	0.00001989
City of Marysville	4642	5,559,267	0.00042318	4,533,330	-	0.00042095	5,833	0.00001983
City of Marysville	4643	9,160,492	0.00069730	7,785,799	-	0.00072297	119,141	0.00040504
City of Maywood	26544	744	0.00000006	777	-	0.00000007	977	0.00000332
City of Maywood	1075	12,664,127	0.00096400	10,863,880	-	0.00100879	30,348	0.00010317
City of Menifee	26896	54,155	0.00000412	56,583	-	0.00000525	39,927	0.00013574
City of Menifee	8383	2,267,459	0.00017260	2,076,001	-	0.00019277	485,505	0.00165054
City of Mill Valley	27457	147,367	0.00001122	155,381	-	0.00001443	83,089	0.00028247
City of Mill Valley	9664	537,652	0.00004093	537,903	-	0.00004995	189,952	0.00064577
City of Mill Valley	9663	61,161,957	0.00465569	48,710,772	-	0.00452314	836,180	0.00284270
City of Millbrae	26227	61,416	0.00000468	64,148	-	0.00000596	31,515	0.00010714
City of Millbrae	250	63,987,021	0.00487074	47,860,490	-	0.00444419	888,978	0.00302220
City of Montague	1537	1,318,021	0.00010033	1,198,186	-	0.00011126	12,910	0.00004389
City of Monte Sereno	1339	3,829,168	0.00029148	3,189,473	-	0.00029617	111,286	0.00037833
City of Moorpark	27037	1,134	0.00000009	1,184	-	0.00000011	7,873	0.00002677
City of Moorpark	1460	26,357,176	0.00200633	22,366,418	3,600,000	0.00241117	538,637	0.00183117
City of Morro Bay	26622	10,828	0.00000082	11,589	-	0.00000108	20,216	0.00006873
City of Morro Bay	15023	172,718	0.00001315	179,091	-	0.00001663	54,189	0.00018422
City of Morro Bay	564	40,177,374	0.00305833	31,816,360	-	0.00295438	696,787	0.00236882
City of Mt. Shasta	27429	30,363	0.00000231	31,741	-	0.00000295	15,553	0.00005287
City of Mt. Shasta	925	6,869,461	0.00052291	5,694,218	-	0.00052875	104,261	0.00035445
City of Murrieta	30094	16,132	0.00000123	17,101	-	0.00000159	27,583	0.00009377
City of Murrieta	26187	32,971	0.00000251	34,626	-	0.00000322	32,413	0.00011019

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
City of Murrieta	1681	43,937,389	0.00334455	34,222,705	-	0.00317782	1,660,461	0.00564496
City of Needles	26877	8,711	0.00000066	9,134	-	0.00000085	2,269	0.00000771
City of Needles	1304	15,406,611	0.00117276	13,552,138	-	0.00125841	161,208	0.00054805
City of Nevada City	27190	4,102	0.00000031	4,419	-	0.00000041	9,673	0.00003288
City of Nevada City	8806	38,697	0.00000295	36,373	-	0.00000338	10,119	0.00003440
City of Nevada City	8805	6,452,611	0.00049118	5,148,042	-	0.00047803	113,502	0.00038586
City of Newman	26956	5,106	0.00000039	5,383	-	0.00000050	3,102	0.00001055
City of Newman	9104	57,711	0.00000439	57,797	-	0.00000537	29,601	0.00010063
City of Newman	9103	8,131,969	0.00061901	6,006,662	-	0.00055776	219,580	0.00074649
City of Norco	26757	34,557	0.00000263	36,572	-	0.00000340	27,233	0.00009258
City of Norco	1180	33,135,506	0.00252230	24,753,635	-	0.00229855	603,057	0.00205017
City of Oakdale	27419	5,310	0.00000040	5,851	-	0.00000054	16,403	0.00005576
City of Oakdale	9824	161,331	0.00001228	160,937	-	0.00001494	53,353	0.00018138
City of Oakdale	9823	33,807,523	0.00257345	26,067,459	664,861	0.00248229	423,630	0.00144019
City of Oakley	27116	42,190	0.00000321	44,066	-	0.00000409	42,991	0.00014615
City of Oakley	9464	256,783	0.00001955	258,760	-	0.00002403	64,162	0.00021813
City of Oakley	9463	5,598,919	0.00042619	4,385,053	-	0.00040718	189,460	0.00064409
City of Ojai	27438	13,310	0.00000101	13,902	-	0.00000129	5,807	0.00001974
City of Ojai	10224	38,633	0.00000294	38,009	-	0.00000353	15,237	0.00005180
City of Ojai	10223	15,071,046	0.00114722	12,038,341	-	0.00111785	285,354	0.00097010
City of Orange Cove	27425	6,222	0.00000047	6,962	-	0.00000065	7,161	0.00002434
City of Orange Cove	917	4,580,133	0.00034864	4,146,977	-	0.00038508	62,310	0.00021183
City of Orland	26748	3,364	0.00000026	3,514	-	0.00000033	12,420	0.00004222
City of Orland	1165	10,741,994	0.00081769	8,634,350	-	0.00080176	149,655	0.00050877
City of Oroville	26343	10,875	0.00000083	11,359	-	0.00000105	12,371	0.00004206
City of Oroville	456	26,278,346	0.00200033	22,127,537	-	0.00205470	383,378	0.00130334
City of Pacific Grove	26278	32,939	0.00000251	34,404	-	0.00000319	41,531	0.00014119
City of Pacific Grove	347	52,140,954	0.00396901	43,701,346	-	0.00405798	337,460	0.00114724
City of Palos Verdes Estates	26358	4,530	0.00000034	4,731	-	0.00000044	7,264	0.00002469
City of Palos Verdes Estates	478	13,786,160	0.00104941	12,266,682	-	0.00113905	176,880	0.00060133
City of Paramount	27302	11,467	0.00000087	11,977	-	0.00000111	49,427	0.00016803
City of Paramount	735	69,940,744	0.00532394	55,903,905	-	0.00519108	1,175,738	0.00399708
City of Parlier	27173	3,650	0.00000028	3,812	-	0.00000035	9,032	0.00003071
City of Parlier	3610	3,883,321	0.00029560	3,099,752	-	0.00028783	111,550	0.00037923
City of Patterson	26790	36,006	0.00000274	38,362	-	0.00000356	32,291	0.00010978
City of Patterson	1224	16,300,308	0.00124079	12,502,029	-	0.00116090	716,400	0.00243550
City of Perris	23152	19,037	0.00000145	19,232	-	0.00000179	11,184	0.00003802
City of Perris	27436	41,077	0.00000313	43,946	-	0.00000408	34,614	0.00011767
City of Perris	935	28,994,816	0.00220711	23,891,017	-	0.00221845	507,772	0.00172624
City of Piedmont	26563	23,901	0.00000182	26,818	-	0.00000249	22,976	0.00007811
City of Piedmont	23259	36,250	0.00000276	38,952	-	0.00000362	33,723	0.00011465
City of Piedmont	1102	28,517,428	0.00217077	24,450,243	-	0.00227038	521,800	0.00177393

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Miscellaneous Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
City of Pinole	27205	33,234	0.00000253	34,832	-	0.00000323	22,910	0.00007789
City of Pinole	674	39,258,008	0.00298835	30,254,242	-	0.00280932	618,917	0.00210409
City of Pismo Beach	27464	22,041	0.00000168	24,494	-	0.00000227	21,520	0.00007316
City of Pismo Beach	30036	37,019	0.00000282	40,045	-	0.00000372	33,989	0.00011555
City of Pismo Beach	975	28,242,498	0.00214984	21,370,780	1,000,000	0.00207729	659,898	0.00224341
City of Placentia	26597	10,185	0.00000078	11,339	-	0.00000105	22,129	0.00007523
City of Placentia	22027	91,629	0.00000697	91,478	-	0.00000849	48,400	0.00016454
City of Placentia	528	47,950,447	0.00365002	40,159,113	-	0.00372906	310,743	0.00105641
City of Placerville	26915	10,177	0.00000077	10,630	-	0.00000099	26,291	0.00008938
City of Placerville	23084	123,235	0.00000938	124,273	-	0.00001154	50,507	0.00017171
City of Placerville	1350	26,384,902	0.00200844	18,397,940	-	0.00170838	487,256	0.00165649
City of Pleasant Hill	26603	52,651	0.00000401	56,600	-	0.00000526	25,863	0.00008792
City of Pleasant Hill	22028	69,552	0.00000529	72,990	-	0.00000678	58,455	0.00019873
City of Pleasant Hill	536	59,935,188	0.00456231	48,335,020	-	0.00448825	803,950	0.00273313
City of Port Hueneme	26361	14,318	0.00000109	14,955	-	0.00000139	14,895	0.00005064
City of Port Hueneme	482	54,480,770	0.00414712	42,666,281	-	0.00396187	1,203,476	0.00409138
City of Portola	26549	5,300	0.00000040	5,542	-	0.00000051	8,103	0.00002755
City of Portola	1083	2,673,139	0.00020348	2,352,677	-	0.00021846	33,779	0.00011484
City of Rancho Cordova	26894	19,782	0.00000151	20,886	-	0.00000194	24,882	0.00008459
City of Rancho Cordova	4880	12,731,917	0.00096916	10,751,183	-	0.00099832	822,121	0.00279491
City of Rancho Mirage	26541	53,670	0.00000409	58,803	-	0.00000546	29,673	0.00010088
City of Rancho Mirage	23185	102,072	0.00000777	106,135	-	0.00000986	49,029	0.00016668
City of Rancho Mirage	1070	46,167,835	0.00351433	37,617,559	9,704,854	0.00439423	899,937	0.00305945
City of Rancho Palos Verdes	26567	34,829	0.00000265	37,902	-	0.00000352	44,727	0.00015206
City of Rancho Palos Verdes	23274	112,112	0.00000853	117,095	-	0.00001087	74,967	0.00025486
City of Rancho Palos Verdes	1107	32,822,157	0.00249845	26,128,062	-	0.00242618	600,821	0.00204257
City of Rancho Santa Margarita	9564	141,898	0.00001080	141,395	-	0.00001313	62,743	0.00021330
City of Rancho Santa Margarita	9563	4,960,199	0.00037757	3,926,922	-	0.00036464	189,643	0.00064472
City of Red Bluff	26586	10,118	0.00000077	10,665	-	0.00000099	18,261	0.00006208
City of Red Bluff	509	22,760,538	0.00173255	19,557,693	-	0.00181607	174,337	0.00059268
City of Reedley	27229	19,565	0.00000149	20,435	-	0.00000190	32,833	0.00011162
City of Reedley	702	24,217,191	0.00184343	20,396,894	-	0.00189400	435,338	0.00147999
City of Ridgecrest	27193	8,152	0.00000062	8,515	-	0.00000079	17,287	0.00005877
City of Ridgecrest	655	30,944,166	0.00235549	23,907,569	-	0.00221999	641,186	0.00217980
City of Rio Vista	27322	43,173	0.00000329	48,374	-	0.00000449	12,182	0.00004141
City of Rio Vista	767	8,794,903	0.00066947	7,246,862	-	0.00067292	271,597	0.00092333
City of Riverbank	27420	8,492	0.00000065	8,925	-	0.00000083	8,234	0.00002799
City of Riverbank	9704	162,283	0.00001235	161,466	-	0.00001499	33,243	0.00011301
City of Riverbank	9703	18,194,295	0.00138496	15,133,434	-	0.00140525	333,955	0.00113532
City of Rolling Hills	1065	2,413,785	0.00018374	2,111,294	-	0.00019605	34,611	0.00011766
City of Rolling Hills Estates	633	22,131,316	0.00168465	18,629,275	-	0.00172986	210,916	0.00071704
City of Rosemead	26213	-	-	-	-	-	3,087	0.00001049

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Miscellaneous Risk Pool
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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments [2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Rosemead	9264	25,072	0.00000191	27,211	-	0.00000253	21,652	0.00007361
City of Rosemead	9263	24,230,952	0.00184448	17,314,294	-	0.00160776	975,242	0.00331546
City of San Carlos	26022	95,526	0.00000727	100,496	-	0.00000933	69,678	0.00023688
City of San Carlos	23023	351,972	0.00002679	378,307	-	0.00003513	145,827	0.00049576
City of San Carlos	8223	442,899	0.00003371	394,869	-	0.00003667	28,738	0.00009770
City of San Carlos	8224	58,833,653	0.00447846	43,775,180	-	0.00406484	858,089	0.00291719
City of San Dimas	27219	16,596	0.00000126	17,369	-	0.00000161	19,421	0.00006602
City of San Dimas	689	40,596,262	0.00309022	33,571,399	-	0.00311734	770,790	0.00262040
City of San Fernando	26072	6,070	0.00000046	6,340	-	0.00000059	11,423	0.00003883
City of San Fernando	6042	2,047,123	0.00015583	1,800,540	-	0.00016719	197,631	0.00067187
City of San Fernando	6043	50,586,593	0.00385069	36,741,574	-	0.00341172	940,934	0.00319883
City of San Gabriel	26095	17,817	0.00000136	20,607	-	0.00000191	18,906	0.00006427
City of San Gabriel	23268	53,340	0.00000406	55,919	-	0.00000519	60,729	0.00020646
City of San Gabriel	177	50,670,509	0.00385708	38,539,685	-	0.00357869	1,057,112	0.00359379
City of San Jacinto	27424	10,545	0.00000080	11,014	-	0.00000102	12,368	0.00004205
City of San Jacinto	22033	21,531	0.00000164	22,557	-	0.00000209	13,090	0.00004450
City of San Jacinto	915	19,399,871	0.00147673	14,673,472	-	0.00136254	555,864	0.00188973
City of San Joaquin	26939	1,420	0.00000011	1,483	-	0.00000014	5,077	0.00001726
City of San Joaquin	1372	3,223,564	0.00024538	2,697,475	-	0.00025048	65,492	0.00022265
City of San Jose	3219	4,535,510	0.00034525	3,628,512	-	0.00033693	99,651	0.00033878
City of San Marino	26229	17,146	0.00000131	18,069	-	0.00000168	12,707	0.00004320
City of San Marino	23101	143,264	0.00001091	139,590	-	0.00001296	27,438	0.00009328
City of San Marino	254	26,256,834	0.00199869	22,422,079	-	0.00208205	413,999	0.00140744
City of San Pablo	26301	54,277	0.00000413	56,950	-	0.00000529	60,155	0.00020450
City of San Pablo	382	47,941,500	0.00364934	38,050,569	-	0.00353327	598,298	0.00203399
City of Sand City	1079	8,218,592	0.00062561	6,345,986	-	0.00058927	225,236	0.00076572
City of Sanger	27301	15,203	0.00000116	15,879	-	0.00000147	13,473	0.00004580
City of Sanger	732	27,693,389	0.00210804	20,823,491	-	0.00193361	477,108	0.00162199
City of Santa Paula	26144	35,957	0.00000274	37,752	-	0.00000351	16,808	0.00005714
City of Santa Paula	6303	1,865,397	0.00014200	1,659,200	-	0.00015407	157,697	0.00053611
City of Santa Paula	6302	34,784,722	0.00264784	26,057,430	-	0.00241962	521,659	0.00177345
City of Santee	26955	12,680	0.00000097	13,244	-	0.00000123	25,478	0.00008662
City of Santee	22035	13,419	0.00000102	14,016	-	0.00000130	10,560	0.00003590
City of Santee	1392	49,543,196	0.00377127	39,193,083	429,000	0.00367919	920,455	0.00312921
City of Saratoga	26353	35,313	0.00000269	36,884	-	0.00000342	19,585	0.00006658
City of Saratoga	23013	56,600	0.00000431	56,520	-	0.00000525	35,743	0.00012151
City of Saratoga	472	40,575,355	0.00308863	34,386,488	3,294,619	0.00349896	555,236	0.00188760
City of Sausalito	26335	36,647	0.00000279	38,350	-	0.00000356	30,448	0.00010351
City of Sausalito	440	30,566,732	0.00232676	24,430,559	-	0.00226855	527,664	0.00179386
City of Scotts Valley	26722	8,336	0.00000063	8,707	-	0.00000081	10,148	0.00003450
City of Scotts Valley	1125	27,855,439	0.00212038	22,143,897	-	0.00205622	392,759	0.00133524
City of Seal Beach	26294	52,301	0.00000398	55,027	-	0.00000511	33,686	0.00011452

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Miscellaneous Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments [2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Seal Beach	368	41,917,338	0.00319078	35,324,529	-	0.00328014	506,026	0.00172030
City of Seaside	26273	66,547	0.00000507	71,359	-	0.00000663	60,983	0.00020732
City of Seaside	336	44,329,127	0.00337437	37,124,643	-	0.00344729	519,064	0.00176463
City of Sebastopol	26648	15,186	0.00000116	15,882	-	0.00000147	13,950	0.00004742
City of Sebastopol	609	17,639,449	0.00134273	14,272,527	-	0.00132531	362,286	0.00123164
City of Selma	26309	29,237	0.00000223	31,312	-	0.00000291	22,671	0.00007707
City of Selma	397	18,179,024	0.00138380	13,260,479	-	0.00123133	358,991	0.00122044
City of Shafter	26454	139,126	0.00001059	145,541	-	0.00001351	180,812	0.00061469
City of Shafter	3069	25,462,369	0.00193821	22,350,371	4,051,477	0.00245160	446,469	0.00151783
City of Shasta Lake	26398	4,967	0.00000038	5,390	-	0.00000050	9,753	0.00003316
City of Shasta Lake	1759	26,860,175	0.00204462	22,819,811	-	0.00211898	520,195	0.00176847
City of Sierra Madre	26588	13,923	0.00000106	14,542	-	0.00000135	17,355	0.00005900
City of Sierra Madre	513	21,945,024	0.00167047	16,744,004	-	0.00155480	469,819	0.00159721
City of Signal Hill	26091	29,937	0.00000228	32,000	-	0.00000297	28,151	0.00009570
City of Signal Hill	8704	366,739	0.00002792	357,502	-	0.00003320	60,210	0.00020469
City of Signal Hill	8703	40,456,817	0.00307960	33,029,609	-	0.00306704	531,366	0.00180645
City of Solana Beach	27082	31,908	0.00000243	33,833	-	0.00000314	20,041	0.00006813
City of Solana Beach	9284	79,783	0.00000607	76,567	-	0.00000711	19,662	0.00006684
City of Solana Beach	9283	15,866,159	0.00120774	12,776,153	-	0.00118636	289,070	0.00098273
City of Soledad	27090	36,539	0.00000278	42,187	-	0.00000392	12,919	0.00004392
City of Soledad	4023	5,232,486	0.00039830	4,666,731	-	0.00043334	172,986	0.00058809
City of Solvang	1520	11,877,791	0.00090415	9,171,168	363,251	0.00088534	384,603	0.00130751
City of Sonoma	27360	17,711	0.00000135	19,300	-	0.00000179	15,259	0.00005187
City of Sonoma	821	21,911,787	0.00166794	18,549,622	-	0.00172247	296,502	0.00100800
City of Sonora	26489	6,423	0.00000049	6,709	-	0.00000062	4,729	0.00001608
City of Sonora	993	13,038,767	0.00099252	9,515,391	-	0.00088357	286,240	0.00097311
City of South El Monte	27216	4,217	0.00000032	4,449	-	0.00000041	11,933	0.00004057
City of South El Monte	23047	27,948	0.00000213	30,418	-	0.00000282	11,106	0.00003776
City of South El Monte	685	23,138,010	0.00176128	18,243,750	-	0.00169406	447,362	0.00152087
City of South Pasadena	26067	28,101	0.00000214	30,375	-	0.00000282	51,633	0.00017553
City of South Pasadena	123	41,179,330	0.00313460	33,641,805	-	0.00312388	847,284	0.00288045
City of St. Helena	30101	5,977	0.00000045	6,243	-	0.00000058	24,199	0.00008227
City of St. Helena	27340	8,620	0.00000066	9,083	-	0.00000084	42,127	0.00014322
City of St. Helena	787	22,636,618	0.00172312	18,011,283	-	0.00167248	378,540	0.00128690
City of Stanton	27338	1,917	0.00000015	2,002	-	0.00000019	24,555	0.00008348
City of Stanton	10524	34,788	0.00000265	38,333	-	0.00000356	20,983	0.00007133
City of Stanton	10523	17,764,886	0.00135228	14,482,204	513,826	0.00139249	210,151	0.00071444
City of Suisun City	26804	19,661	0.00000150	20,607	-	0.00000191	12,415	0.00004221
City of Suisun City	1243	25,704,752	0.00195667	21,159,023	-	0.00196477	455,249	0.00154768
City of Susanville	26085	9,284	0.00000071	10,429	-	0.00000097	21,116	0.00007179
City of Susanville	9763	18,048,336	0.00137385	15,399,042	-	0.00142991	235,486	0.00080057
City of Sutter Creek	978	5,763,048	0.00043869	4,480,910	-	0.00041608	88,095	0.00029949

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Miscellaneous Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
City of Taft	26754	75,162	0.00000572	79,442	-	0.00000738	138,885	0.00047216
City of Taft	1173	16,905,655	0.00128687	14,339,223	-	0.00133150	298,996	0.00101648
City of Tehachapi	26614	4,921	0.00000037	5,140	-	0.00000048	13,465	0.00004578
City of Tehachapi	30007	23,006	0.00000175	24,665	-	0.00000229	15,659	0.00005323
City of Tehachapi	550	10,127,379	0.00077090	8,527,400	-	0.00079183	283,132	0.00096254
City of Temple City	27195	41,707	0.00000317	43,956	-	0.00000408	17,760	0.00006038
City of Temple City	658	23,794,636	0.00181127	18,974,960	-	0.00176196	414,998	0.00141084
City of Tulelake	26714	3,964	0.00000030	4,140	-	0.00000038	2,517	0.00000856
City of Tulelake	1115	568,126	0.00004325	1,281,765	-	0.00011902	10,637	0.00003616
City of Twentynine Palms	27139	7,624	0.00000058	7,983	-	0.00000074	8,764	0.00002979
City of Twentynine Palms	1584	11,213,688	0.00085359	8,500,517	1,000,000	0.00088219	332,936	0.00113186
City of Villa Park	26727	3,998	0.00000030	4,176	-	0.00000039	841	0.00000286
City of Villa Park	1133	3,993,052	0.00030395	3,136,028	253,525	0.00031474	95,901	0.00032603
City of Walnut	27444	14,554	0.00000111	15,652	-	0.00000145	21,905	0.00007447
City of Walnut	949	21,636,098	0.00164696	17,788,629	-	0.00165180	366,869	0.00124722
City of Wasco	26735	4,127	0.00000031	4,311	-	0.00000040	19,155	0.00006512
City of Wasco	23111	200,271	0.00001524	212,981	-	0.00001978	26,205	0.00008909
City of Wasco	1144	21,014,582	0.00159965	16,362,850	-	0.00151941	804,505	0.00273502
City of Waterford	27431	10,459	0.00000080	10,924	-	0.00000101	5,538	0.00001883
City of Waterford	929	3,677,022	0.00027990	2,902,479	-	0.00026952	123,067	0.00041838
City of Weed	26363	4,231	0.00000032	4,969	-	0.00000046	2,326	0.00000791
City of Weed	485	5,277,064	0.00040169	4,679,005	-	0.00043448	59,903	0.00020365
City of Westlake Village	27018	762	0.00000006	796	-	0.00000007	4,053	0.00001378
City of Westlake Village	1435	7,374,768	0.00056137	6,195,929	-	0.00057534	167,867	0.00057069
City of Wildomar	27012	-	-	-	-	-	10,337	0.00003514
City of Wildomar	8143	700,675	0.00005334	629,863	-	0.00005849	118,653	0.00040338
City of Williams	26571	2,195	0.00000017	2,293	-	0.00000021	9,464	0.00003217
City of Williams	1112	3,973,953	0.00030250	3,414,278	-	0.00031704	119,630	0.00040670
City of Willits	27447	5,749	0.00000044	6,005	-	0.00000056	19,689	0.00006694
City of Willits	952	15,006,017	0.00114227	11,269,690	-	0.00104647	331,977	0.00112860
City of Willows	613	9,518,846	0.00072458	7,243,909	-	0.00067265	182,854	0.00062164
City of Winters	27318	105	0.00000001	110	-	0.00000001	13,934	0.00004737
City of Winters	759	8,365,557	0.00063679	6,991,019	-	0.00064917	189,507	0.00064425
City of Woodlake	26830	5,669	0.00000043	5,921	-	0.00000055	9,124	0.00003102
City of Woodlake	1281	5,331,687	0.00040585	4,450,668	-	0.00041328	100,012	0.00034000
City of Yreka	26550	1,667	0.00000013	2,598	-	0.00000024	6,596	0.00002242
City of Yreka	1084	17,509,930	0.00133287	14,833,345	-	0.00137738	171,267	0.00058224
City of Yucaipa	26159	22,044	0.00000168	23,066	-	0.00000214	19,769	0.00006721
City of Yucaipa	1645	17,141,517	0.00130483	14,621,033	-	0.00135767	340,015	0.00115593
City/County Association of Governments of San Mateo County	15046	1,551,869	0.00011813	1,258,167	-	0.00011683	41,021	0.00013946
Clear Creek Community Services District	26179	6,324	0.00000048	6,605	-	0.00000061	2,642	0.00000898
Clear Creek Community Services District	15029	43,942	0.00000334	45,200	-	0.00000420	9,960	0.00003386

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Clear Creek Community Services District	1668	4,342,525	0.00033056	3,233,643	-	0.00030027	106,298	0.00036137
Clearlake Oaks County Water District	26811	648	0.00000005	677	-	0.00000006	4,666	0.00001586
Clearlake Oaks County Water District	1257	2,978,834	0.00022675	2,542,910	-	0.00023613	36,755	0.00012495
Cloverdale Citrus Fair	26884	640	0.00000005	668	-	0.00000006	2,381	0.00000809
Cloverdale Citrus Fair	1316	845,495	0.00006436	747,859	-	0.00006944	7,868	0.00002675
Clovis Cemetery District	26480	373	0.00000003	390	-	0.00000004	2,183	0.00000742
Clovis Cemetery District	3157	1,472,620	0.00011210	1,316,866	-	0.00012228	34,236	0.00011639
Coachella Valley Association of Governments	26564	13,945	0.00000106	14,565	-	0.00000135	21,391	0.00007272
Coachella Valley Association of Governments	1104	7,514,725	0.00057203	6,306,012	-	0.00058556	147,691	0.00050209
Coachella Valley Mosquito and Vector Control District	27361	2,835	0.00000022	2,961	-	0.00000027	7,817	0.00002657
Coachella Valley Mosquito and Vector Control District	823	9,925,588	0.00075554	9,570,294	-	0.00088867	259,907	0.00088359
Coachella Valley Public Cemetery District	112	2,180,823	0.00016601	1,843,837	-	0.00017121	31,917	0.00010851
Coalinga/Huron Unified School District Library District	26255	15,564	0.00000118	16,256	-	0.00000151	5,464	0.00001858
Coalinga/Huron Unified School District Library District	308	1,785,813	0.00013594	1,527,964	-	0.00014188	24,911	0.00008469
Coalinga-Huron Cemetery District	1271	371,201	0.00002826	379,704	-	0.00003526	2,171	0.00000738
Coalinga-Huron Recreation and Park District	965	3,731,982	0.00028408	3,601,179	-	0.00033440	27,992	0.00009516
Coast Life Support District	3397	295,775	0.00002251	234,703	-	0.00002179	13,890	0.00004722
Coastside County Water District	26609	6,004	0.00000046	6,271	-	0.00000058	8,340	0.00002835
Coastside County Water District	8864	8,052	0.00000061	8,693	-	0.00000081	5,887	0.00002001
Coastside County Water District	8863	10,448,668	0.00079536	7,679,753	-	0.00071312	409,974	0.00139376
Coastside Fire Protection District	7923	815,978	0.00006211	648,806	-	0.00006025	7,594	0.00002582
Colfax Cemetery District	4139	232,574	0.00001770	210,090	-	0.00001951	6,158	0.00002093
College of the Canyons Foundation	4021	364,684	0.00002776	310,398	-	0.00002882	6,351	0.00002159
College Town	882	253,425	0.00001929	1,437,630	-	0.00013349	-	-
Colusa County One-Stop Partnership	27007	2,671	0.00000020	2,790	-	0.00000026	1,824	0.00000620
Colusa County One-Stop Partnership	5143	1,206,872	0.00009187	973,928	-	0.00009044	50,935	0.00017316
Colusa Mosquito Abatement District	384	1,081,600	0.00008233	875,712	-	0.00008132	27,618	0.00009389
Community College League of California	27233	19,328	0.00000147	21,860	-	0.00000203	16,514	0.00005614
Community College League of California	3246	8,258,233	0.00062862	6,844,543	-	0.00063556	228,562	0.00077703
Community Development Commission of Mendocino County	26377	16,736	0.00000127	17,480	-	0.00000162	11,439	0.00003889
Community Development Commission of Mendocino County	1730	4,117,780	0.00031345	3,400,220	-	0.00031573	92,184	0.00031339
Compton Creek Mosquito Abatement District	1550	468,596	0.00003567	915,574	-	0.00008502	5,257	0.00001787
Consolidated Mosquito Abatement District	27250	7,487	0.00000057	7,820	-	0.00000073	4,045	0.00001375
Consolidated Mosquito Abatement District	3366	5,110,508	0.00038902	4,159,849	1,085,938	0.00048711	124,719	0.00042400
Contra Costa County Law Library	950	1,780,327	0.00013552	1,461,205	-	0.00013568	34,166	0.00011615
Contra Costa County Schools Insurance Group	1927	8,665,734	0.00065964	7,089,976	-	0.00065836	302,974	0.00103000
Contra Costa Transportation Authority	1646	10,938,262	0.00083263	9,014,721	2,210,110	0.00104231	337,278	0.00114662
Cooperative Organization For the Development of Employee Selection Procedures	5360	1,567,523	0.00011932	1,352,160	-	0.00012556	44,089	0.00014989
Copperopolis Fire Protection District	3541	195,940	0.00001492	150,668	-	0.00001399	2,425	0.00000824
Cordelia Fire Protection District of Solano County	1239	139,264	0.00001060	110,488	-	0.00001026	1,191	0.00000405
Cordova Recreation and Park District	27000	99,309	0.00000756	103,891	-	0.00000965	62,268	0.00021169
Cordova Recreation and Park District	6262	11,211,464	0.00085343	8,325,312	-	0.00077306	464,997	0.00158082

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Corning Water District	761	278,374	0.00002119	240,647	-	0.00002235	5,775	0.00001963
Costa Mesa Sanitary District	26858	10,962	0.00000083	11,450	-	0.00000106	14,927	0.00005075
Costa Mesa Sanitary District	22039	127,840	0.00000973	125,865	-	0.00001169	32,842	0.00011165
Costa Mesa Sanitary District	5020	1,513,726	0.00011523	1,286,936	-	0.00011950	55,303	0.00018801
Cottonwood Water District	1790	443,973	0.00003380	388,988	-	0.00003612	9,156	0.00003113
County of Alpine	26615	60,895	0.00000464	65,252	-	0.00000606	41,435	0.00014086
County of Alpine	552	25,488,397	0.00194020	20,665,593	-	0.00191895	484,212	0.00164614
County of San Joaquin	107	41,415,480	0.00315258	32,834,843	-	0.00304895	387,807	0.00131840
County of Sierra	27292	26,175	0.00000199	27,707	-	0.00000257	30,847	0.00010487
County of Sierra	719	49,854,137	0.00379493	39,853,791	-	0.00370071	647,583	0.00220154
CRA/LA, A Designated Local Authority	32361	231,932,215	0.01765486	166,393,460	3,564,878	0.01578185	1,443,459	0.00490723
Crescent City Harbor District	27298	20,167	0.00000154	21,122	-	0.00000196	10,029	0.00003409
Crescent City Harbor District	729	2,400,701	0.00018274	1,871,502	-	0.00017378	48,750	0.00016573
Crescenta Valley Water District	26574	10,060	0.00000077	10,507	-	0.00000098	13,558	0.00004609
Crescenta Valley Water District	491	14,054,569	0.00106984	11,939,293	-	0.00110865	278,792	0.00094779
Crestline Lake Arrowhead Water Agency	584	9,019,768	0.00068659	7,159,687	-	0.00066483	159,273	0.00054147
Crestline Village Water District	26122	5,118	0.00000039	5,346	-	0.00000050	2,931	0.00000996
Crestline Village Water District	7083	5,788,911	0.00044066	4,239,749	-	0.00039369	243,210	0.00082682
Crockett Community Services District	7423	473,025	0.00003601	420,065	-	0.00003901	15,889	0.00005402
CSAC Excess Insurance Authority	26975	64,765	0.00000493	69,406	-	0.00000644	60,743	0.00020650
CSAC Excess Insurance Authority	1424	12,079,037	0.00091947	10,390,904	-	0.00096487	525,184	0.00178543
Cutler Public Utility District	1638	922,783	0.00007024	783,321	-	0.00007274	36,751	0.00012494
Cutler-Orosi Joint Powers Wastewater Authority	26151	3,083	0.00000023	3,248	-	0.00000030	1,414	0.00000481
Cutler-Orosi Joint Powers Wastewater Authority	1637	503,489	0.00003833	441,152	-	0.00004096	5,554	0.00001888
Cuyama Valley Recreation District	26359	16	0.00000000	17	-	0.00000000	2,484	0.00000844
Cuyama Valley Recreation District	480	201,967	0.00001537	154,522	-	0.00001435	-	-
Dairy Council of California	26077	4,043	0.00000031	4,223	-	0.00000039	6,092	0.00002071
Dairy Council of California	142	17,336,721	0.00131968	16,724,683	-	0.00155301	212,136	0.00072118
Daly City Redevelopment Agency	968	239,030	0.00001820	688,856	-	0.00006397	-	-
Davis Cemetery District	26117	5,033	0.00000038	5,257	-	0.00000049	3,797	0.00001291
Davis Cemetery District	6802	353,428	0.00002690	319,664	-	0.00002968	10,154	0.00003452
De Luz Community Services District	1570	3,119,900	0.00023749	2,334,475	-	0.00021677	91,574	0.00031132
Del Norte County Library District	26958	7,200	0.00000055	7,520	-	0.00000070	2,774	0.00000943
Del Norte County Library District	1397	1,326,199	0.00010095	1,175,189	-	0.00010912	1,293	0.00000440
Del Paso Manor Water District	533	2,464,313	0.00018759	2,092,967	-	0.00019435	37,674	0.00012808
Del Puerto Water District	27123	7,875	0.00000060	8,225	-	0.00000076	4,315	0.00001467
Del Puerto Water District	3904	1,918,837	0.00014606	1,580,199	-	0.00014673	46,937	0.00015957
Del Rey Community Services District	1328	579,333	0.00004410	730,119	-	0.00006780	6,312	0.00002146
Delano Mosquito Abatement District	26871	41,216	0.00000314	49,632	-	0.00000461	6,379	0.00002169
Delano Mosquito Abatement District	1298	3,162,013	0.00024069	2,990,968	-	0.00027773	21,001	0.00007140
Delta Diablo	26698	45,639	0.00000347	51,011	-	0.00000474	25,732	0.00008748
Delta Diablo	23073	94,958	0.00000723	100,198	-	0.00000930	80,827	0.00027478

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Delta Diablo	4900	48,317,979	0.00367800	39,415,077	-	0.00365997	1,129,921	0.00384132
Delta Vector Control District	863	7,236,918	0.00055088	5,969,845	-	0.00055434	157,998	0.00053713
Denair Community Services District	3051	2,788,295	0.00021225	2,305,264	-	0.00021406	65,691	0.00022333
Desert Water Agency	27372	12,232	0.00000093	12,803	-	0.00000119	35,211	0.00011970
Desert Water Agency	836	46,799,314	0.00356240	36,163,079	-	0.00335800	1,169,215	0.00397490
Diablo Water District	26993	9,936	0.00000076	10,378	-	0.00000096	13,613	0.00004628
Diablo Water District	5862	6,820,502	0.00051918	5,490,473	-	0.00050983	178,541	0.00060697
Diamond Springs/El Dorado Fire Protection District	26765	2,253	0.00000017	2,354	-	0.00000022	-	-
Diamond Springs/El Dorado Fire Protection District	1192	1,059,956	0.00008068	815,966	-	0.00007577	32,902	0.00011185
Dixon Public Library District	27422	10,664	0.00000081	11,138	-	0.00000103	10,182	0.00003462
Dixon Public Library District	912	1,971,727	0.00015009	1,580,949	-	0.00014680	28,761	0.00009778
Donald P. and Katherine B. Loker University Student Union, Inc.	26399	9,510	0.00000072	9,933	-	0.00000092	10,632	0.00003614
Donald P. and Katherine B. Loker University Student Union, Inc.	1760	1,606,295	0.00012227	1,230,138	-	0.00011423	73,110	0.00024855
Dougherty Regional Fire Authority	1565	386,506	0.00002942	307,604	-	0.00002856	3,590	0.00001220
Dublin San Ramon Services District	27354	9,954	0.00000076	10,397	-	0.00000097	14,354	0.00004880
Dublin San Ramon Services District	812	81,597,874	0.00621129	66,181,840	5,000,000	0.00660974	1,716,224	0.00583453
Durham Mosquito Abatement District	6662	93,505	0.00000712	72,917	-	0.00000677	5,342	0.00001816
East Bay Dischargers Authority	1172	3,806,425	0.00028975	3,407,986	-	0.00031646	37,228	0.00012656
East Contra Costa Irrigation District	15042	33,903	0.00000258	34,507	-	0.00000320	5,238	0.00001781
East Contra Costa Irrigation District	263	10,103,055	0.00076905	8,107,070	-	0.00075280	159,651	0.00054275
East County Schools Federal Credit Union	26914	4,517	0.00000034	4,805	-	0.00000045	5,593	0.00001901
East County Schools Federal Credit Union	1349	3,969,982	0.00030220	3,503,335	-	0.00032531	77,651	0.00026398
East Orange County Water District	27085	4,072	0.00000031	4,253	-	0.00000039	5,313	0.00001806
East Orange County Water District	1534	2,305,012	0.00017546	2,028,184	-	0.00018833	28,957	0.00009844
East Palo Alto Sanitary District	27114	35,793	0.00000272	37,410	-	0.00000347	12,657	0.00004303
East Palo Alto Sanitary District	1574	4,746,809	0.00036133	3,703,559	-	0.00034390	116,895	0.00039740
East Quincy Services District	27257	6,740	0.00000051	7,162	-	0.00000067	2,762	0.00000939
East Quincy Services District	3387	815,739	0.00006209	654,215	-	0.00006075	34,480	0.00011722
East San Gabriel Valley Human Services Consortium	26888	31,979	0.00000243	34,524	-	0.00000321	233	0.00000079
East San Gabriel Valley Human Services Consortium	1321	14,734,964	0.00112164	11,780,930	-	0.00109394	18,636	0.00006336
East Valley Water District	26481	31,216	0.00000238	33,942	-	0.00000315	44,484	0.00015123
East Valley Water District	983	34,616,844	0.00263506	27,289,768	395,150	0.00257074	698,523	0.00237472
Eastern Sierra Transit Authority	26134	6,202	0.00000047	7,751	-	0.00000072	10,214	0.00003472
Eastern Sierra Transit Authority	23155	36,787	0.00000280	38,234	-	0.00000355	13,790	0.00004688
Eastern Sierra Transit Authority	7203	2,277,151	0.00017334	1,885,963	-	0.00017513	159,358	0.00054176
Ebbetts Pass Fire Protection District	1319	343,309	0.00002613	296,842	-	0.00002756	6,440	0.00002189
El Dorado County Fire Protection District	26166	85	0.00000001	89	-	0.00000001	815	0.00000277
El Dorado County Fire Protection District	23089	7,452	0.00000057	6,225	-	0.00000058	-	-
El Dorado County Fire Protection District	1652	1,783,244	0.00013574	1,275,635	-	0.00011845	26,104	0.00008874
El Dorado County Resource Conservation District	23044	34,699	0.00000264	33,893	-	0.00000315	9,494	0.00003228
El Dorado County Transit Authority	26406	29,055	0.00000221	31,017	-	0.00000288	22,880	0.00007778
El Dorado County Transit Authority	1769	9,407,866	0.00071613	7,617,483	-	0.00070734	302,670	0.00102897

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As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
El Dorado County Transportation Commission	6082	1,262,787	0.00009612	1,048,596	-	0.00009737	68,476	0.00023279
El Dorado Hills Community Services District	27065	3,763	0.00000029	3,930	-	0.00000036	14,392	0.00004893
El Dorado Hills Community Services District	1503	9,153,301	0.00069676	7,516,965	-	0.00069800	247,795	0.00084241
El Dorado Hills County Water District	1284	2,712,227	0.00020646	2,267,762	-	0.00021058	54,220	0.00018433
El Dorado Local Agency Formation Commission	32371	714,226	0.00005437	706,516	-	0.00006561	16,728	0.00005687
Encina Wastewater Authority	27140	18,543	0.00000141	20,185	-	0.00000187	26,051	0.00008856
Encina Wastewater Authority	1586	41,816,813	0.00318313	31,673,843	-	0.00294114	1,370,171	0.00465808
Esparto Community Services District	1147	1,186,429	0.00009031	962,696	-	0.00008939	52,223	0.00017754
Esparto Fire Protection District	3999	196,187	0.00001493	170,957	-	0.00001587	7,145	0.00002429
Exeter District Ambulance	4960	991,933	0.00007551	455,139	-	0.00004226	85,408	0.00029036
Exposition Metro Line Construction Authority	7303	2,538,372	0.00019322	2,217,158	-	0.00020588	288,493	0.00098077
Fair Oaks Recreation & Park District	27196	18,175	0.00000138	18,983	-	0.00000176	8,913	0.00003030
Fair Oaks Recreation & Park District	659	3,549,601	0.00027020	3,196,767	-	0.00029684	52,147	0.00017728
Fair Oaks Water District	26355	27,332	0.00000208	30,312	-	0.00000281	14,497	0.00004928
Fair Oaks Water District	475	9,020,204	0.00068662	7,842,818	-	0.00072826	167,602	0.00056979
Fairfield-Suisun Sewer District	26396	3,936	0.00000030	4,111	-	0.00000038	6,611	0.00002247
Fairfield-Suisun Sewer District	1757	23,819,497	0.00181316	20,265,955	-	0.00188184	966,341	0.00328520
Fall River Valley Community Services District	27147	5,141	0.00000039	5,370	-	0.00000050	1,986	0.00000675
Fall River Valley Community Services District	1595	742,260	0.00005650	583,824	-	0.00005421	19,024	0.00006467
Fallbrook Public Utility District	26365	17,267	0.00000131	19,039	-	0.00000177	25,233	0.00008578
Fallbrook Public Utility District	1718	40,907,630	0.00311392	33,635,699	-	0.00312332	731,510	0.00248686
Feather River Air Quality Management District	26370	5,714	0.00000043	5,968	-	0.00000055	3,098	0.00001053
Feather River Air Quality Management District	1723	2,844,066	0.00021649	2,347,190	-	0.00021795	90,996	0.00030935
Feather River Recreation and Park District	27291	7,955	0.00000061	8,322	-	0.00000077	7,738	0.00002631
Feather River Recreation and Park District	718	3,318,638	0.00025262	2,889,395	-	0.00026830	20,593	0.00007001
Feather Water District	1088	668,752	0.00005091	860,849	-	0.00007994	9,580	0.00003257
Fern Valley Water District	23090	12,882	0.00000098	12,867	-	0.00000119	4,412	0.00001500
Fern Valley Water District	847	1,995,903	0.00015193	1,800,656	-	0.00016720	23,658	0.00008043
Florin County Water District	1387	1,306,668	0.00009946	1,141,235	-	0.00010597	22,881	0.00007779
Florin Resource Conservation District Elk Grove Water District	27181	23,925	0.00000182	25,461	-	0.00000236	14,173	0.00004818
Florin Resource Conservation District Elk Grove Water District	3620	4,791,225	0.00036471	3,767,856	-	0.00034987	285,048	0.00096906
Foothill Municipal Water District	26611	6,296	0.00000048	6,587	-	0.00000061	2,822	0.00000959
Foothill Municipal Water District	547	6,274,940	0.00047765	5,305,804	-	0.00049268	67,755	0.00023034
Foresthill Public Utility District	26848	24	0.00000000	25	-	0.00000000	2,106	0.00000716
Foresthill Public Utility District	3977	1,681,110	0.00012797	1,416,549	-	0.00013154	67,921	0.00023091
Forestville Water District	736	1,584,924	0.00012065	1,262,671	-	0.00011725	65,259	0.00022186
Fort Bragg Fire Protection Authority	1721	566,838	0.00004315	491,548	-	0.00004564	12,903	0.00004387
Fort Ord Reuse Authority	26462	10,148	0.00000077	10,599	-	0.00000098	7,533	0.00002561
Fort Ord Reuse Authority	3082	7,408,341	0.00056393	6,134,969	-	0.00056968	196,170	0.00066691
Foundation For California Community Colleges	26007	145,242	0.00001106	155,021	-	0.00001439	136,654	0.00046457
Foundation For California Community Colleges	5260	14,028,278	0.00106784	12,125,688	-	0.00112596	891,007	0.00302910
Fresno County Law Library	27406	5,878	0.00000045	6,139	-	0.00000057	2,950	0.00001003

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Fresno County Law Library	883	1,165,729	0.00008874	1,057,163	-	0.00009817	8,370	0.00002845
Fresno Westside Mosquito Abatement District	27403	13,429	0.00000102	14,107	-	0.00000131	4,986	0.00001695
Fresno Westside Mosquito Abatement District	879	3,042,144	0.00023157	2,765,457	352,660	0.00028954	36,241	0.00012321
Fruitridge Fire Protection District	943	30,158	0.00000230	212,524	-	0.00001973	-	-
Fullerton California State University Associated Students	27194	47,261	0.00000360	49,557	-	0.00000460	41,111	0.00013976
Fullerton California State University Associated Students	10445	157,833	0.00001201	154,224	-	0.00001432	54,190	0.00018423
Fullerton California State University Associated Students	10444	19,759,984	0.00150415	14,594,840	-	0.00135524	534,318	0.00181648
Fulton El-Camino Recreation and Park District	15002	21,918	0.00000167	21,724	-	0.00000202	6,126	0.00002083
Fulton El-Camino Recreation and Park District	534	6,375,254	0.00048529	5,379,703	-	0.00049954	52,412	0.00017818
Garden Valley Fire Protection District	8887	85,693	0.00000652	73,843	-	0.00000686	2,890	0.00000982
Georgetown Divide Public Utility District	27440	7,017	0.00000053	7,409	-	0.00000069	5,721	0.00001945
Georgetown Divide Public Utility District	6523	1,241,582	0.00009451	1,047,615	-	0.00009728	79,662	0.00027082
Georgetown Divide Public Utility District	6522	13,740,857	0.00104596	9,693,459	-	0.00090011	149,626	0.00050867
Georgetown Divide Resource Conservation District	10663	56,476	0.00000430	53,502	-	0.00000497	6,045	0.00002055
Georgetown Fire Protection District	1433	720,259	0.00005483	446,226	-	0.00004144	32,692	0.00011114
Gilsizer County Drainage District	1354	766,798	0.00005837	794,717	-	0.00007380	11,688	0.00003973
Glen Ellen Fire Protection District	1443	287,802	0.00002191	243,511	-	0.00002261	9,971	0.00003390
Glendale College, Associated Students Of	1265	2,495,745	0.00018998	2,184,881	-	0.00020288	5,465	0.00001858
Glenn County Mosquito and Vector Control District	596	1,184,880	0.00009019	1,082,954	-	0.00010056	8,691	0.00002955
Gold Ridge Fire Protection District	5220	240,333	0.00001829	208,614	-	0.00001937	14,218	0.00004834
Gold Ridge Resource Conservation District	26861	11,868	0.00000090	13,827	-	0.00000128	3,794	0.00001290
Gold Ridge Resource Conservation District	5800	262,191	0.00001996	202,303	-	0.00001879	33,594	0.00011421
Golden Hills Community Services District	7563	2,022,736	0.00015397	1,371,714	-	0.00012737	109,039	0.00037069
Golden Sierra Job Training Agency	27034	20,511	0.00000156	24,862	-	0.00000231	8,335	0.00002834
Golden Sierra Job Training Agency	1456	15,363,211	0.00116946	11,016,606	100,000	0.00103226	354,793	0.00120617
Goleta Sanitary District	846	13,966,791	0.00106316	11,536,035	-	0.00107120	397,667	0.00135192
Goleta Water District	26267	36,947	0.00000281	40,336	-	0.00000375	44,706	0.00015198
Goleta Water District	15041	138,532	0.00001055	137,498	-	0.00001277	52,114	0.00017717
Goleta Water District	326	46,589,403	0.00354642	35,732,852	-	0.00331805	1,225,378	0.00416583
Goleta West Sanitary District	748	4,299,393	0.00032727	3,840,109	-	0.00035658	52,389	0.00017810
Granada Sanitary District	8324	334,247	0.00002544	182,227	-	0.00001692	27,544	0.00009364
Great Basin Unified Air Pollution Control District	1160	13,751,577	0.00104678	10,525,460	838,955	0.00105527	364,584	0.00123945
Greater Anaheim Special Education Local Plan Area	27167	45,587	0.00000347	49,118	-	0.00000456	20,635	0.00007015
Greater Anaheim Special Education Local Plan Area	1624	5,623,772	0.00042809	4,917,886	-	0.00045666	181,066	0.00061556
Greater Los Angeles County Vector Control District	26305	16,550	0.00000126	17,375	-	0.00000161	19,205	0.00006529
Greater Los Angeles County Vector Control District	390	20,986,232	0.00159749	17,360,791	-	0.00161207	605,286	0.00205775
Greater Vallejo Recreation District	26345	21,162	0.00000161	22,973	-	0.00000213	21,269	0.00007231
Greater Vallejo Recreation District	460	16,279,377	0.00123920	12,702,813	-	0.00117955	335,970	0.00114217
Green Valley County Water District	3458	524,892	0.00003996	454,364	-	0.00004219	23,687	0.00008053
Gridley Biggs Cemetery District	27311	1,156	0.00000009	1,207	-	0.00000011	1,463	0.00000497
Gridley Biggs Cemetery District	747	1,995,187	0.00015188	1,543,915	-	0.00014336	29,606	0.00010065
Grossmont Healthcare District	3148	2,138,501	0.00016278	1,764,714	-	0.00016387	103,488	0.00035182

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California Public Employees' Retirement System
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Miscellaneous Risk Pool
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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Grossmont-Cuyamaca Community College District Auxiliary Organization	26853	25,464	0.00000194	26,901	-	0.00000250	25,860	0.00008791
Grossmont-Cuyamaca Community College District Auxiliary Organization	4420	4,535,031	0.00034521	3,868,163	-	0.00035919	175,716	0.00059737
Groveland Community Services District	26501	1,479	0.00000011	1,571	-	0.00000015	3,817	0.00001298
Groveland Community Services District	1009	7,212,305	0.00054901	5,779,132	-	0.00053663	97,144	0.00033025
Gualala Community Services District	3079	547,012	0.00004164	470,989	-	0.00004373	21,236	0.00007219
Happy Camp Sanitary District	1701	194,947	0.00001484	156,713	-	0.00001455	-	-
Happy Homestead Cemetery District	26769	216	0.00000002	226	-	0.00000002	2,498	0.00000849
Happy Homestead Cemetery District	1198	756,873	0.00005761	620,236	-	0.00005759	14,658	0.00004983
Health Plan of San Joaquin	27131	549,672	0.00004184	606,233	-	0.00005629	408,318	0.00138813
Health Plan of San Joaquin	3912	23,014,903	0.00175191	19,168,749	-	0.00177996	958,412	0.00325825
Heartland Communications Facility Authority	27086	16,695	0.00000127	17,618	-	0.00000164	8,757	0.00002977
Heartland Communications Facility Authority	1535	6,580,772	0.00050093	5,267,526	-	0.00048913	127,078	0.00043202
Heber Public Utility District	27106	89	0.00000001	93	-	0.00000001	3,432	0.00001167
Heber Public Utility District	1562	2,609,513	0.00019864	2,236,605	-	0.00020768	79,240	0.00026939
Helendale Community Services District	27014	6,269	0.00000048	6,613	-	0.00000061	3,740	0.00001271
Helendale Community Services District	7983	1,153,963	0.00008784	968,498	-	0.00008993	128,002	0.00043516
Henry Miller Reclamation District #2131	27281	9,050	0.00000069	9,482	-	0.00000088	5,176	0.00001760
Henry Miller Reclamation District #2131	3462	4,906,313	0.00037347	4,161,310	-	0.00038641	234,740	0.00079803
Herald Fire Protection District	7643	44,252	0.00000337	38,949	-	0.00000362	919	0.00000312
Heritage Ranch Community Services District	1683	3,159,642	0.00024051	2,543,861	-	0.00023622	87,665	0.00029803
Herlong Public Utility District	9323	317,206	0.00002415	190,779	-	0.00001772	54,107	0.00018394
Hesperia Fire Protection District	1306	534,967	0.00004072	389,437	-	0.00003616	11,216	0.00003813
Hesperia Water District	26794	7,040	0.00000054	7,353	-	0.00000068	8,999	0.00003059
Hesperia Water District	1229	17,511,672	0.00133300	14,615,516	-	0.00135716	398,849	0.00135594
Hidden Valley Lake Community Services District	26384	2,672	0.00000020	2,791	-	0.00000026	11,703	0.00003979
Hidden Valley Lake Community Services District	1739	3,906,539	0.00029737	2,950,086	-	0.00027394	123,329	0.00041927
Hi-Desert Water District	26739	1,047	0.00000008	2,202	-	0.00000020	5,287	0.00001797
Hi-Desert Water District	15033	47,078	0.00000358	48,343	-	0.00000449	26,395	0.00008973
Hi-Desert Water District	1153	15,083,868	0.00114820	11,292,001	-	0.00104854	426,317	0.00144932
Higgins Area Fire Protection District	1518	381,702	0.00002906	275,467	-	0.00002558	14,686	0.00004993
Hilton Creek Community Services District	1426	812,230	0.00006183	709,732	-	0.00006590	9,306	0.00003164
Hopland Public Utility District	3930	260,260	0.00001981	215,820	-	0.00002004	2,070	0.00000704
Housing Authority of the City of Alameda	27473	58,245	0.00000443	64,066	-	0.00000595	38,915	0.00013230
Housing Authority of the City of Alameda	23150	12,354,999	0.00094047	10,840,836	-	0.00100665	349,111	0.00118685
Housing Authority of the City of Calexico	3052	4,555,111	0.00034674	3,548,718	-	0.00032952	149,695	0.00050891
Housing Authority of the City of Eureka	26682	286	0.00000002	299	-	0.00000003	4,658	0.00001584
Housing Authority of the City of Eureka	4052	4,214,081	0.00032078	3,460,798	-	0.00032136	174,605	0.00059359
Housing Authority of the City of Livermore	26822	2,601	0.00000020	2,717	-	0.00000025	6,825	0.00002320
Housing Authority of the City of Livermore	1270	5,281,759	0.00040205	4,637,608	-	0.00043064	72,002	0.00024478
Housing Authority of the City of Madera	26559	9,177	0.00000070	9,839	-	0.00000091	13,795	0.00004690
Housing Authority of the City of Madera	23262	22,777	0.00000173	24,544	-	0.00000228	7,341	0.00002496
Housing Authority of the City of Madera	1098	8,417,209	0.00064072	6,247,274	-	0.00058010	131,163	0.00044591

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Housing Authority of the City of San Buenaventura	27006	73,890	0.00000562	81,356	-	0.00000755	42,644	0.00014497
Housing Authority of the City of San Buenaventura	7663	552,074	0.00004202	513,943	-	0.00004772	68,453	0.00023271
Housing Authority of the City of San Buenaventura	6022	22,184,113	0.00168867	17,723,650	-	0.00164577	289,660	0.00098474
Housing Authority of the City of San Luis Obispo	26992	40,018	0.00000305	43,132	-	0.00000401	27,847	0.00009467
Housing Authority of the City of San Luis Obispo	5982	10,403,191	0.00079190	6,250,258	-	0.00058038	437,258	0.00148652
Housing Authority of the City of South San Francisco	4199	1,044,367	0.00007950	911,545	-	0.00008464	50,832	0.00017281
Housing Authority of the County of Butte	701	10,992,365	0.00083675	8,948,980	-	0.00083098	296,087	0.00100659
Housing Authority of the County of Santa Cruz	26436	120	0.00000001	125	-	0.00000001	3,567	0.00001213
Housing Authority of the County of Santa Cruz	23198	48,218	0.00000367	47,711	-	0.00000443	10,537	0.00003582
Housing Authority of the County of Santa Cruz	6283	1,351,043	0.00010284	1,227,438	-	0.00011398	132,692	0.00045110
Housing Authority of the County of Santa Cruz	6282	25,045,335	0.00190647	18,910,426	1,685,034	0.00191244	691,454	0.00235069
Hub Cities Consortium	26164	1,819	0.00000014	1,900	-	0.00000018	7,057	0.00002399
Hub Cities Consortium	1650	8,758,554	0.00066671	6,183,179	-	0.00057415	281,370	0.00095655
Human Rights/Fair Housing Commission of the City and County of Sacramento	26963	17,616	0.00000134	18,490	-	0.00000172	1,587	0.00000540
Human Rights/Fair Housing Commission of the City and County of Sacramento	1404	2,769,764	0.00021084	2,240,367	-	0.00020803	5,526	0.00001879
Humboldt Bay Fire Joint Powers Authority	27490	247	0.00000002	258	-	0.00000002	2,888	0.00000982
Humboldt Bay Fire Joint Powers Authority	32406	1,349,843	0.00010275	1,075,001	-	0.00009982	12,363	0.00004203
Humboldt Bay Harbor Recreation and Conservation District	26731	2,888	0.00000022	3,016	-	0.00000028	3,616	0.00001229
Humboldt Bay Harbor Recreation and Conservation District	1138	3,365,758	0.00025620	2,913,416	-	0.00027053	71,518	0.00024313
Humboldt Bay Municipal Water District	27305	5,222	0.00000040	5,454	-	0.00000051	2,215	0.00000753
Humboldt Bay Municipal Water District	738	10,092,034	0.00076821	8,376,933	-	0.00077786	251,576	0.00085527
Humboldt Community Services District	26645	32,823	0.00000250	34,378	-	0.00000319	12,780	0.00004345
Humboldt Community Services District	604	9,697,860	0.00073821	7,791,297	-	0.00072348	155,611	0.00052902
Humboldt County Association of Governments	1469	1,328,209	0.00010110	1,192,877	-	0.00011077	24,350	0.00008278
Humboldt State University Center Board of Directors	26517	15,242	0.00000116	15,920	-	0.00000148	23,397	0.00007954
Humboldt State University Center Board of Directors	1033	15,511,255	0.00118073	12,638,258	-	0.00117355	217,089	0.00073802
Humboldt Transit Authority	26784	17,756	0.00000135	18,546	-	0.00000172	22,909	0.00007788
Humboldt Transit Authority	1217	7,338,948	0.00055865	6,177,297	-	0.00057361	180,881	0.00061493
Humboldt Waste Management Authority	26701	3,827	0.00000029	4,080	-	0.00000038	8,868	0.00003015
Humboldt Waste Management Authority	3630	2,351,767	0.00017902	2,068,882	-	0.00019211	141,224	0.00048011
Idyllwild Fire Protection District	27357	5,383	0.00000041	5,644	-	0.00000052	819	0.00000278
Idyllwild Fire Protection District	815	19,687	0.00000150	79,705	-	0.00000740	-	-
Independent Cities Association, Inc.	3147	149,572	0.00001139	123,191	-	0.00001144	1,430	0.00000486
Indian Wells Valley Water District	26659	19,452	0.00000148	21,073	-	0.00000196	9,551	0.00003247
Indian Wells Valley Water District	625	10,889,806	0.00082894	9,618,629	-	0.00089316	126,637	0.00043052
Inland Empire Resource Conservation District	6743	1,012,807	0.00007710	1,150,257	-	0.00010681	18,017	0.00006125
Intelecom Intelligent Telecommunications	1396	7,381,706	0.00056190	6,585,708	-	0.00061153	44,855	0.00015249
Intergovernmental Training and Development Center	1290	3,157,391	0.00024034	2,598,905	-	0.00024133	51,022	0.00017346
Inverness Public Utility District	3055	914,458	0.00006961	740,306	-	0.00006874	32,543	0.00011063
Ironhouse Sanitary District	27001	816	0.00000006	852	-	0.00000008	10,754	0.00003656
Ironhouse Sanitary District	5460	13,568,692	0.00103286	10,817,870	-	0.00100452	547,225	0.00186036
Isla Vista Recreation and Park District	3454	2,090,034	0.00015909	1,726,007	-	0.00016027	97,856	0.00033267

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California Public Employees' Retirement System
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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Jackson Valley Irrigation District	26671	5,525	0.00000042	5,771	-	0.00000054	2,613	0.00000888
Jackson Valley Irrigation District	6702	103,784	0.00000790	93,443	-	0.00000868	9,563	0.00003251
Jamestown Sanitary District	27133	5,743	0.00000044	5,998	-	0.00000056	2,815	0.00000957
Jamestown Sanitary District	1576	1,966,509	0.00014969	1,566,277	-	0.00014544	27,982	0.00009513
Joshua Basin Water District	26699	6,137	0.00000047	6,508	-	0.00000060	14,450	0.00004912
Joshua Basin Water District	7943	2,013,130	0.00015324	1,798,132	-	0.00016697	131,636	0.00044751
June Lake Public Utility District	1541	4,240,939	0.00032282	3,078,401	-	0.00028585	146,490	0.00049801
Jurupa Area Recreation and Park District	27174	4,375	0.00000033	4,590	-	0.00000043	8,981	0.00003053
Jurupa Area Recreation and Park District	3614	1,698,381	0.00012928	1,272,672	-	0.00011818	86,637	0.00029453
Jurupa Community Services District	27374	59,455	0.00000453	64,108	-	0.00000595	54,848	0.00018646
Jurupa Community Services District	838	28,836,396	0.00219505	23,040,073	-	0.00213944	1,682,481	0.00571982
Kaweah Delta Water Conservation District	26870	34,353	0.00000261	36,015	-	0.00000334	12,008	0.00004082
Kaweah Delta Water Conservation District	1297	5,938,941	0.00045208	6,295,457	-	0.00058458	75,358	0.00025619
Kelseyville Fire Protection District	27432	13,770	0.00000105	14,382	-	0.00000134	10,974	0.00003731
Kelseyville Fire Protection District	931	255,941	0.00001948	317,523	-	0.00002948	11,536	0.00003922
Kentfield Fire Protection District	15045	43,724	0.00000333	43,074	-	0.00000400	11,398	0.00003875
Kentfield Fire Protection District	266	537,349	0.00004090	397,577	-	0.00003692	7,135	0.00002426
Kern County Council of Governments	26869	2,455	0.00000019	3,174	-	0.00000029	-	-
Kern County Council of Governments	1296	8,443,086	0.00064269	6,689,800	-	0.00062120	274,660	0.00093374
Kern County Law Library	423	511,535	0.00003894	921,225	-	0.00008554	9,474	0.00003221
Kern County Local Agency Formation Commission	851	2,265,501	0.00017245	1,810,805	25,000	0.00017047	23,936	0.00008137
Kern Health Systems	27117	475,423	0.00003619	518,442	-	0.00004814	367,525	0.00124945
Kern Health Systems	3548	22,492,856	0.00171217	20,012,815	-	0.00185833	841,252	0.00285995
Kern River Valley Cemetery District	4660	459,106	0.00003495	266,556	151,177	0.00003879	7,508	0.00002552
Kern-Tulare Water District	8343	2,741,268	0.00020867	2,437,047	-	0.00022630	37,019	0.00012585
Kettleman City Community Services District	1515	519,234	0.00003952	455,116	-	0.00004226	10,287	0.00003497
Kings County Area Public Transit Agency	5680	796,770	0.00006065	667,189	-	0.00006195	23,604	0.00008024
Kings County Association of Governments	7285	538,320	0.00004098	485,184	-	0.00004505	32,787	0.00011146
Kings County In-Home Supportive Services Public Authority	5780	316,850	0.00002412	268,566	-	0.00002494	15,478	0.00005262
Kings Mosquito Abatement District	26788	890	0.00000007	930	-	0.00000009	7,335	0.00002494
Kings Mosquito Abatement District	1222	4,663,384	0.00035498	4,291,887	569,150	0.00045138	49,650	0.00016879
Kings Waste and Recycling Authority	26181	4,615	0.00000035	5,027	-	0.00000047	4,337	0.00001474
Kings Waste and Recycling Authority	1673	6,090,067	0.00046358	5,287,887	-	0.00049102	149,193	0.00050720
Kinneloa Irrigation District	971	1,074,829	0.00008182	953,529	-	0.00008854	22,832	0.00007762
Kirkwood Meadows Public Utility District	26403	9,580	0.00000073	10,035	-	0.00000093	4,493	0.00001527
Kirkwood Meadows Public Utility District	1765	2,729,818	0.00020780	2,095,827	-	0.00019461	189,845	0.00064540
Konocti County Water District	27180	8,151	0.00000062	8,745	-	0.00000081	3,471	0.00001180
Konocti County Water District	4440	689,059	0.00005245	593,673	-	0.00005513	29,745	0.00010112
La Branza Water District	1377	19,052	0.00000145	25,477	-	0.00000237	-	-
La Habra Heights County Water District	3544	4,054,828	0.00030866	3,590,975	-	0.00033345	61,068	0.00020761
La Puente Valley County Water District	27249	5,547	0.00000042	5,794	-	0.00000054	4,919	0.00001672
La Puente Valley County Water District	3371	2,598,504	0.00019780	2,334,128	-	0.00021674	58,926	0.00020033

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Laguna Beach County Water District	26083	8,837	0.00000067	9,230	-	0.00000086	15,749	0.00005354
Laguna Beach County Water District	151	20,890,594	0.00159021	17,892,596	-	0.00166146	325,895	0.00110792
Lake Arrowhead Community Services District	26683	28,677	0.00000218	29,952	-	0.00000278	43,580	0.00014816
Lake Arrowhead Community Services District	15032	46,201	0.00000352	49,542	-	0.00000460	14,487	0.00004925
Lake Arrowhead Community Services District	4053	24,502,572	0.00186515	19,602,987	-	0.00182028	452,316	0.00153771
Lake County Fire Protection District	7604	412,767	0.00003142	305,707	-	0.00002839	31,495	0.00010707
Lake County Vector Control District	540	6,006,475	0.00045722	4,735,484	-	0.00043972	145,153	0.00049347
Lake Don Pedro Community Services District	26961	3,022	0.00000023	3,758	-	0.00000035	2,563	0.00000871
Lake Don Pedro Community Services District	1401	1,169,167	0.00008900	1,037,016	-	0.00009629	16,058	0.00005459
Lake Hemet Municipal Water District	30123	3,436	0.00000026	3,332	-	0.00000031	-	-
Lake Hemet Municipal Water District	26676	4,338	0.00000033	4,531	-	0.00000042	5,835	0.00001984
Lake Hemet Municipal Water District	4043	27,232,426	0.00207295	22,687,942	-	0.00210674	427,182	0.00145226
Lake Oroville Area Public Utility District	6242	2,644,348	0.00020129	1,664,507	-	0.00015456	137,556	0.00046764
Lake Shastina Community Services District	26707	1,458	0.00000011	1,523	-	0.00000014	3,670	0.00001248
Lake Shastina Community Services District	3921	2,059,495	0.00015677	1,466,987	-	0.00013622	81,598	0.00027740
Lake Valley Fire Protection District	454	785,464	0.00005979	611,389	-	0.00005677	35,654	0.00012121
Lakeport County Fire Protection District	3906	306,567	0.00002334	257,046	-	0.00002387	8,112	0.00002758
Lakeside Fire Protection District	810	1,862,974	0.00014181	1,498,996	-	0.00013919	55,303	0.00018801
Lakeside Water District	26873	5,783	0.00000044	6,692	-	0.00000062	3,131	0.00001064
Lakeside Water District	1299	7,073,164	0.00053841	5,901,387	-	0.00054799	100,212	0.00034068
Lamont Public Utility District	26433	7,953	0.00000061	8,307	-	0.00000077	11,005	0.00003741
Lamont Public Utility District	1934	353,102	0.00002688	374,726	-	0.00003480	28,770	0.00009781
Las Gallinas Valley Sanitary District of Marin County	27430	6,749	0.00000051	7,049	-	0.00000065	27,346	0.00009297
Las Gallinas Valley Sanitary District of Marin County	928	10,412,270	0.00079259	8,610,663	-	0.00079956	253,707	0.00086251
Lassen County Waterworks District #1	1604	332,128	0.00002528	284,241	-	0.00002639	-	-
League of California Cities	26468	41,189	0.00000314	43,254	-	0.00000402	34,106	0.00011595
League of California Cities	3145	31,244,142	0.00237833	27,679,511	-	0.00257024	403,415	0.00137146
Lee Lake Water District	26868	3,097	0.00000024	3,235	-	0.00000030	2,192	0.00000745
Lee Lake Water District	8603	465,596	0.00003544	467,337	-	0.00004340	48,998	0.00016658
Leucadia Wastewater District	26885	4,578	0.00000035	4,782	-	0.00000044	7,300	0.00002482
Leucadia Wastewater District	1317	13,409,116	0.00102071	11,186,066	-	0.00103871	244,894	0.00083255
Levee District #1 of Sutter County	3472	179,901	0.00001369	160,236	-	0.00001488	5,747	0.00001954
Linda County Water District	1726	6,185,292	0.00047083	4,307,129	-	0.00039995	236,801	0.00080504
Linda Fire Protection District	1582	318,424	0.00002424	230,679	-	0.00002142	13,082	0.00004447
Linden-Peters Rural County Fire Protection District	1421	81,106	0.00000617	73,613	-	0.00000684	-	-
Lindsay Strathmore Public Cemetery District	963	494,387	0.00003763	740,681	-	0.00006878	7,284	0.00002476
Little Lake Fire Protection District	3129	216,943	0.00001651	180,709	42,333	0.00002071	6,244	0.00002123
Littlerock Creek Irrigation District	26495	558	0.00000004	583	-	0.00000005	6,969	0.00002369
Littlerock Creek Irrigation District	1001	3,237,764	0.00024646	2,837,761	-	0.00026351	21,852	0.00007429
Live Oak Cemetery District	26761	1,340	0.00000010	1,400	-	0.00000013	19	0.00000006
Live Oak Cemetery District	1188	505,462	0.00003848	442,454	-	0.00004109	6,544	0.00002225
Livermore/Amador Valley Transit Authority	27069	22,839	0.00000174	24,378	-	0.00000226	16,804	0.00005713

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Livermore/Amador Valley Transit Authority	1507	3,780,028	0.00028774	3,251,402	-	0.00030192	87,739	0.00029828
Local Agency Formation Commission of Monterey County	27008	13,997	0.00000107	14,652	-	0.00000136	3,769	0.00001281
Local Agency Formation Commission of Monterey County	5580	684,601	0.00005211	593,938	108,396	0.00006522	34,138	0.00011606
Local Agency Formation Commission of Solano County	8483	139,298	0.00001060	115,221	-	0.00001070	15,475	0.00005261
Local Government Services Authority, A Joint Powers Authority	27132	120,173	0.00000915	127,611	-	0.00001185	70,132	0.00023842
Local Government Services Authority, A Joint Powers Authority	3913	4,340,529	0.00033040	3,895,687	-	0.00036174	214,041	0.00072766
Lompico County Water District	27248	2,524	0.00000019	2,636	-	0.00000024	2,015	0.00000685
Lompico County Water District	3369	684,691	0.00005212	595,969	-	0.00005534	9,503	0.00003231
Long Beach City College Associated Student Body Enterprises	445	9,128,634	0.00069488	6,786,134	-	0.00063014	-	-
Long Beach State University, Associated Students	27296	39,838	0.00000303	41,847	-	0.00000389	33,565	0.00011411
Long Beach State University, Associated Students	8025	371,388	0.00002827	341,293	-	0.00003169	69,479	0.00023620
Long Beach State University, Associated Students	8024	16,228,269	0.00123531	13,424,611	-	0.00124657	371,872	0.00126423
Long Beach State University, Forty-Niner Shops, Inc.	27289	33,240	0.00000253	34,873	-	0.00000324	39,894	0.00013562
Long Beach State University, Forty-Niner Shops, Inc.	715	21,356,841	0.00162570	17,764,899	-	0.00164960	309,872	0.00105345
Loomis Fire Protection District	8964	113,009	0.00000860	40,681	-	0.00000378	11,435	0.00003887
Los Alamos Community Services District	3241	1,193,559	0.00009085	1,026,778	-	0.00009534	36,796	0.00012509
Los Angeles County Area 'E' Civil Defense and Disaster Board	853	1,085,705	0.00008264	843,862	-	0.00007836	-	-
Los Angeles County Law Library	26015	40,859	0.00000311	44,818	-	0.00000416	20,823	0.00007079
Los Angeles County Law Library	30	21,444,991	0.00163241	20,783,710	-	0.00192992	252,560	0.00085861
Los Angeles County West Vector Control District	1157	11,528,678	0.00087757	10,228,012	-	0.00094974	199,568	0.00067846
Los Angeles Memorial Coliseum Commission	285	11,602,143	0.00088316	9,915,067	-	0.00092069	-	-
Los Angeles Regionalized Insurance Services Authority	3141	507,967	0.00003867	401,295	-	0.00003726	4,833	0.00001643
Los Gatos-Saratoga Department of Community Education and Recreation	26437	32,780	0.00000250	34,864	-	0.00000324	34,616	0.00011768
Los Gatos-Saratoga Department of Community Education and Recreation	1938	5,935,440	0.00045181	4,779,429	-	0.00044380	241,935	0.00082249
Los Osos Community Services District	27256	39,474	0.00000300	41,230	-	0.00000383	15,108	0.00005136
Los Osos Community Services District	3385	2,246,704	0.00017102	1,841,935	-	0.00017104	56,240	0.00019120
Lower Lake Cemetery District	5942	235,625	0.00001794	184,242	-	0.00001711	15,319	0.00005208
Lower Lake County Waterworks District #1	26702	3,564	0.00000027	3,984	-	0.00000037	1,899	0.00000646
Lower Lake County Waterworks District #1	3633	1,218,316	0.00009274	951,503	-	0.00008835	55,161	0.00018753
Lower Tule River Irrigation District	26300	6,026	0.00000046	6,938	-	0.00000064	5,795	0.00001970
Lower Tule River Irrigation District	381	10,352,016	0.00078800	8,593,903	-	0.00079801	225,043	0.00076506
Madera Cemetery District	26606	2,866	0.00000022	3,049	-	0.00000028	1,425	0.00000484
Madera Cemetery District	541	9,496,118	0.00072285	7,633,705	-	0.00070884	156,426	0.00053179
Madera County Mosquito and Vector Control District	26487	3,738	0.00000028	4,356	-	0.00000040	2,966	0.00001008
Madera County Mosquito and Vector Control District	991	3,627,587	0.00027613	3,085,633	-	0.00028652	31,253	0.00010625
Main San Gabriel Basin Watermaster	26367	1,107	0.00000008	1,156	-	0.00000011	4,621	0.00001571
Main San Gabriel Basin Watermaster	1720	4,204,436	0.00032004	3,574,859	-	0.00033195	90,004	0.00030598
Majestic Pines Community Services District	26419	3,275	0.00000025	3,433	-	0.00000032	2,460	0.00000836
Majestic Pines Community Services District	1786	606,800	0.00004619	514,539	-	0.00004778	13,304	0.00004523
Mammoth Lakes Fire District	1059	227,294	0.00001730	687,326	-	0.00006382	4,012	0.00001364
Mammoth Lakes Mosquito Abatement District	7623	166,574	0.00001268	118,754	-	0.00001103	-	-
Management of Emeryville Services Authority	27244	26,719	0.00000203	28,183	-	0.00000262	53,764	0.00018278

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Management of Emeryville Services Authority	23148	215,608	0.00001641	219,695	-	0.00002040	108,215	0.00036789
Management of Emeryville Services Authority	3252	47,839,646	0.00364159	43,151,414	-	0.00400692	469,090	0.00159473
March Joint Powers Authority	3086	5,095,111	0.00038784	4,139,622	-	0.00038439	245,191	0.00083356
Marin Children and Families Commission	27183	2,717	0.00000021	2,838	-	0.00000026	2,971	0.00001010
Marin Children and Families Commission	3629	1,010,703	0.00007694	872,637	-	0.00008103	31,075	0.00010564
Marin County Housing Authority	27362	73,116	0.00000557	76,650	-	0.00000712	41,348	0.00014057
Marin County Housing Authority	824	19,799,478	0.00150715	16,714,968	-	0.00155210	218,438	0.00074261
Marin County In-Home Supportive Services Public Authority	26128	3,131	0.00000024	3,270	-	0.00000030	2,351	0.00000799
Marin County In-Home Supportive Services Public Authority	6582	718,150	0.00005467	537,075	-	0.00004987	40,812	0.00013875
Marina Coast Water District	26674	578	0.00000004	604	-	0.00000006	4,821	0.00001639
Marina Coast Water District	5340	11,438,177	0.00087068	10,120,662	-	0.00093978	223,424	0.00075956
Marinwood Community Services District	27439	6,417	0.00000049	7,418	-	0.00000069	5,679	0.00001931
Marinwood Community Services District	940	3,467,012	0.00026391	2,942,163	-	0.00027320	63,628	0.00021631
Mariposa Public Utility District	26450	8,179	0.00000062	8,543	-	0.00000079	3,829	0.00001302
Mariposa Public Utility District	3054	1,857,851	0.00014142	1,637,691	-	0.00015207	20,985	0.00007134
Maxwell Public Utility District	855	675,283	0.00005140	570,952	-	0.00005302	12,192	0.00004145
McFarland Recreation and Park District	1266	2,508,294	0.00019093	1,895,948	-	0.00017605	43,000	0.00014618
McKinleyville Community Services District	26514	5,550	0.00000042	5,797	-	0.00000054	6,148	0.00002090
McKinleyville Community Services District	1029	6,736,367	0.00051278	5,740,033	-	0.00053300	120,535	0.00040977
Mccloud Community Services District	27428	11,400	0.00000087	12,537	-	0.00000116	5,420	0.00001843
Mccloud Community Services District	923	2,264,304	0.00017236	2,056,271	-	0.00019094	10,665	0.00003626
Meeks Bay Fire Protection District	3074	365,409	0.00002782	302,912	-	0.00002813	15,565	0.00005292
Meiners Oaks County Water District	26446	2,759	0.00000021	2,896	-	0.00000027	5,043	0.00001714
Meiners Oaks County Water District	3050	1,261,687	0.00009604	1,079,027	-	0.00010020	51,200	0.00017406
Mendocino City Community Services District	1608	1,428,540	0.00010874	1,161,517	-	0.00010786	38,271	0.00013011
Mendocino County Russian River Flood Control & Water Conservation Improvement District	8203	154,090	0.00001173	134,032	-	0.00001245	13,740	0.00004671
Mendocino Transit Authority	27121	17,266	0.00000131	18,038	-	0.00000167	11,043	0.00003754
Mendocino Transit Authority	3901	6,289,983	0.00047880	5,647,068	-	0.00052437	153,815	0.00052291
Menlo Park Fire Protection District	26020	48	0.00000000	50	-	0.00000000	4,549	0.00001546
Menlo Park Fire Protection District	31	7,353,555	0.00055976	6,027,833	-	0.00055973	267,296	0.00090871
Merced County Housing Authority	26577	669	0.00000005	699	-	0.00000006	8,404	0.00002857
Merced County Housing Authority	497	18,729,614	0.00142571	13,996,835	-	0.00129971	333,046	0.00113223
Merced County Mosquito Abatement District	756	7,673,470	0.00058411	6,201,433	-	0.00057585	164,176	0.00055814
Mesa Water District	27274	43,905	0.00000334	46,258	-	0.00000430	25,013	0.00008503
Mesa Water District	3457	37,149,579	0.00282785	31,526,041	-	0.00292742	506,312	0.00172127
Metro Gold Line Foothill Extension Construction Authority	27280	2,746	0.00000021	2,868	-	0.00000027	6,037	0.00002052
Metro Gold Line Foothill Extension Construction Authority	3460	8,587,466	0.00065368	7,337,141	1,202,340	0.00079295	314,215	0.00106822
Midpeninsula Regional Open Space District	26528	51,421	0.00000391	54,915	-	0.00000510	60,321	0.00020507
Midpeninsula Regional Open Space District	1047	47,538,562	0.00361867	38,636,138	-	0.00358764	1,360,109	0.00462387
Mid-Peninsula Water District	3250	4,905,355	0.00037340	3,933,139	-	0.00036522	214,694	0.00072988
Mid-Placer Public Schools Transportation Agency	26860	7,015	0.00000053	7,327	-	0.00000068	8,342	0.00002836
Mid-Placer Public Schools Transportation Agency	4614	3,032,375	0.00023083	2,669,356	-	0.00024787	59,806	0.00020332

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California Public Employees' Retirement System
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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Mid-Placer Public Schools Transportation Agency	4613	6,530,017	0.00049707	5,479,089	-	0.00050877	15,219	0.00005174
Midway City Sanitary District	26759	6,335	0.00000048	6,617	-	0.00000061	7,582	0.00002578
Midway City Sanitary District	8584	84,154	0.00000641	80,250	-	0.00000745	11,459	0.00003896
Midway City Sanitary District	8583	12,874,457	0.00098001	10,618,477	1,700,000	0.00114386	216,955	0.00073757
Midway Heights County Water District	9863	165,945	0.00001263	115,562	-	0.00001073	21,392	0.00007272
Millview County Water District	3910	802,922	0.00006112	688,458	-	0.00006393	24,412	0.00008299
Minter Field Airport District	27076	6,196	0.00000047	7,197	-	0.00000067	5,937	0.00002018
Minter Field Airport District	1516	2,043,360	0.00015554	1,702,646	-	0.00015810	36,638	0.00012456
Mission Springs Water District	27122	4,189	0.00000032	4,375	-	0.00000041	2,758	0.00000938
Mission Springs Water District	3903	18,554,249	0.00141236	13,259,832	-	0.00123127	677,092	0.00230186
Mojave Air and Space Port	26553	21,835	0.00000166	24,032	-	0.00000223	7,708	0.00002620
Mojave Air and Space Port	1089	10,350,221	0.00078787	7,558,829	-	0.00070189	300,970	0.00102319
Mojave Water Agency	26502	22,615	0.00000172	24,702	-	0.00000229	19,264	0.00006549
Mojave Water Agency	30012	96,195	0.00000732	100,456	-	0.00000933	28,589	0.00009719
Mojave Water Agency	1011	19,892,219	0.00151421	16,395,880	-	0.00152247	479,655	0.00163065
Monte Vista County Water District	26546	9,552	0.00000073	9,977	-	0.00000093	8,093	0.00002751
Monte Vista County Water District	1078	17,839,077	0.00135792	14,461,796	-	0.00134288	395,694	0.00134521
Montecito Fire Protection District	26021	5,037	0.00000038	5,261	-	0.00000049	5,413	0.00001840
Montecito Fire Protection District	33	7,777,857	0.00059206	6,552,869	-	0.00060848	122,959	0.00041802
Montecito Sanitary District of Santa Barbara County	27284	3,162	0.00000024	3,349	-	0.00000031	3,012	0.00001024
Montecito Sanitary District of Santa Barbara County	709	7,220,705	0.00054965	6,117,312	-	0.00056804	137,531	0.00046755
Montecito Water District	26040	148	0.00000001	155	-	0.00000001	6,469	0.00002199
Montecito Water District	73	15,272,944	0.00116259	12,879,585	-	0.00119596	220,230	0.00074870
Monterey Bay Unified Air Pollution Control District	26554	13,984	0.00000106	14,703	-	0.00000137	10,894	0.00003704
Monterey Bay Unified Air Pollution Control District	1091	26,211,526	0.00199524	22,413,543	-	0.00208126	331,785	0.00112795
Monterey County Regional Fire Protection District	498	744,042	0.00005664	634,905	-	0.00005896	3,627	0.00001233
Monterey County Water Resources Agency	26321	53,455	0.00000407	56,178	-	0.00000522	21,201	0.00007208
Monterey County Water Resources Agency	418	25,399,567	0.00193343	21,067,178	-	0.00195624	368,959	0.00125432
Monterey Peninsula Airport District	26529	23,868	0.00000182	26,158	-	0.00000243	20,301	0.00006902
Monterey Peninsula Airport District	1048	8,033,716	0.00061153	6,879,816	-	0.00063884	161,161	0.00054789
Monterey Peninsula Regional Park District	26531	25,859	0.00000197	27,009	-	0.00000251	11,359	0.00003862
Monterey Peninsula Regional Park District	1053	8,545,189	0.00065047	6,454,982	-	0.00059939	254,257	0.00086438
Monterey Peninsula Water Management District	1322	15,671,895	0.00119296	12,574,461	-	0.00116763	329,894	0.00112152
Monterey Regional Water Pollution Control Agency	23059	48,706	0.00000371	54,485	-	0.00000506	56,255	0.00019125
Monterey Regional Water Pollution Control Agency	26911	62,940	0.00000479	71,300	-	0.00000662	41,381	0.00014068
Monterey Regional Water Pollution Control Agency	1345	73,027,309	0.00555889	60,995,990	-	0.00566391	1,071,210	0.00364172
Morongo Basin Transit Authority	1649	3,376,013	0.00025698	2,991,996	-	0.00027783	87,551	0.00029764
Mother Lode Job Training Agency	26191	4,229	0.00000032	4,669	-	0.00000043	5,143	0.00001748
Mother Lode Job Training Agency	1688	8,004,347	0.00060930	6,830,615	-	0.00063427	64,683	0.00021990
Moulton-Niguel Water District	26504	92,441	0.00000704	98,164	-	0.00000912	99,570	0.00033850
Moulton-Niguel Water District	8564	720,093	0.00005481	674,398	-	0.00006262	151,271	0.00051427
Moulton-Niguel Water District	8563	70,089,584	0.00533527	59,200,897	-	0.00549723	815,568	0.00277263

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Mountains Recreation and Conservation Authority	26478	29,280	0.00000223	31,661	-	0.00000294	38,765	0.00013179
Mountains Recreation and Conservation Authority	3154	12,585,236	0.00095800	10,947,219	-	0.00101653	398,285	0.00135402
Mountain-Valley Library System	1693	929,526	0.00007076	740,105	-	0.00006872	8,544	0.00002905
Mt. View Sanitary District of Contra Costa County	986	10,189,759	0.00077565	7,805,372	-	0.00072478	333,725	0.00113454
Mt. San Antonio College Auxiliary Services	577	12,549,750	0.00095530	10,243,502	-	0.00095118	84,312	0.00028663
Municipal Pooling Authority	27011	2,233	0.00000017	2,332	-	0.00000022	15,242	0.00005182
Municipal Pooling Authority	8763	1,507,243	0.00011473	1,372,952	-	0.00012749	146,748	0.00049889
Municipal Water District of Orange County	26684	32,950	0.00000251	34,415	-	0.00000320	20,962	0.00007126
Municipal Water District of Orange County	4054	8,295,329	0.00063145	7,150,851	-	0.00066401	323,591	0.00110009
Murphys Sanitary District	26170	3,258	0.00000025	3,690	-	0.00000034	3,019	0.00001026
Murphys Sanitary District	1658	554,184	0.00004218	489,463	-	0.00004545	13,304	0.00004523
Murrieta Fire Protection District	1501	1,180,949	0.00008989	840,905	-	0.00007808	31,469	0.00010698
Murrieta Valley Cemetery District	26123	1,854	0.00000014	1,936	-	0.00000018	2,749	0.00000935
Murrieta Valley Cemetery District	6962	139,422	0.00001061	87,840	-	0.00000816	15,987	0.00005435
Napa County Mosquito Abatement District	231	6,067,255	0.00046184	5,071,434	570,000	0.00052385	101,093	0.00034368
Napa County Resource Conservation District	3635	2,413,416	0.00018371	1,962,744	-	0.00018225	111,651	0.00037957
Napa County Transportation and Planning Agency	27179	8,443	0.00000064	9,874	-	0.00000092	18,478	0.00006282
Napa County Transportation and Planning Agency	9964	125,380	0.00000954	119,198	-	0.00001107	18,551	0.00006307
Napa County Transportation and Planning Agency	9963	1,167,137	0.00008884	994,087	-	0.00009231	83,945	0.00028538
Napa Sanitation District	26242	13,653	0.00000104	14,260	-	0.00000132	9,528	0.00003239
Napa Sanitation District	8444	604,208	0.00004599	568,224	-	0.00005276	69,293	0.00023557
Napa Sanitation District	8443	36,762,044	0.00279835	26,951,143	-	0.00250261	1,194,777	0.00406180
National Orange Show	26890	10,705	0.00000081	11,308	-	0.00000105	13,872	0.00004716
National Orange Show	1323	3,051,392	0.00023227	2,845,362	-	0.00026421	57,043	0.00019393
Natomas Fire Protection District	1871	15,402	0.00000117	216,482	-	0.00002010	-	-
Nevada Cemetery District	635	945,147	0.00007195	804,480	-	0.00007470	18,036	0.00006132
Nevada County Consolidated Fire District	1711	1,181,477	0.00008993	865,829	-	0.00008040	12,138	0.00004126
Nevada County Local Agency Formation Commission	1748	760,575	0.00005790	620,787	-	0.00005764	22,556	0.00007668
Nevada County Resource Conservation District	7323	168,393	0.00001282	142,230	-	0.00001321	15,846	0.00005387
Nevada-Sierra Regional IHSS Public Authority	26685	8,817	0.00000067	9,218	-	0.00000086	10,158	0.00003453
Nevada-Sierra Regional IHSS Public Authority	4400	674,473	0.00005134	599,311	-	0.00005565	31,893	0.00010842
Newcastle, Rocklin, Gold Hill Cemetery District	26706	3,106	0.00000024	3,324	-	0.00000031	3,671	0.00001248
Newcastle, Rocklin, Gold Hill Cemetery District	3918	705,411	0.00005370	643,044	-	0.00005971	21,072	0.00007164
Newhall County Water District	27449	103	0.00000001	108	-	0.00000001	3,590	0.00001220
Newhall County Water District	956	12,110,675	0.00092187	10,472,694	-	0.00097246	221,162	0.00075187
Newport Beach City Employees Federal Credit Union	1313	1,098,482	0.00008362	932,457	-	0.00008659	17,085	0.00005808
Niland Sanitary District	1933	59,098	0.00000450	49,001	-	0.00000455	-	-
Nipomo Community Services District	26740	9,226	0.00000070	9,885	-	0.00000092	13,124	0.00004462
Nipomo Community Services District	10344	70,089	0.00000534	70,357	-	0.00000653	28,360	0.00009641
Nipomo Community Services District	10343	5,466,892	0.00041614	4,450,599	-	0.00041327	148,622	0.00050526
North Bay Cooperative Library System	605	2,486,396	0.00018927	2,158,411	-	0.00020042	-	-
North Bay Schools Insurance Authority	26178	2,431	0.00000019	2,539	-	0.00000024	17,065	0.00005801

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
North Bay Schools Insurance Authority	1667	5,572,974	0.00042422	4,469,844	326,834	0.00044541	229,808	0.00078126
North Central Counties Consortium	1599	3,471,078	0.00026422	2,711,427	-	0.00025178	69,424	0.00023602
North Coast County Water District	27255	910	0.00000007	950	-	0.00000009	3,111	0.00001058
North Coast County Water District	9184	4,229	0.00000032	4,417	-	0.00000041	3,488	0.00001186
North Coast County Water District	9183	12,412,480	0.00094485	9,024,849	-	0.00083802	415,313	0.00141191
North Coast Railroad Authority	3400	732,707	0.00005577	594,779	-	0.00005523	31,867	0.00010834
North Coast Unified Air Quality Management District	1431	3,360,507	0.00025580	2,878,621	-	0.00026730	116,596	0.00039638
North County Dispatch Joint Powers Authority	30063	11,130	0.00000085	15,084	-	0.00000140	10,077	0.00003426
North County Dispatch Joint Powers Authority	26680	11,167	0.00000085	11,664	-	0.00000108	13,552	0.00004607
North County Dispatch Joint Powers Authority	7463	6,504,247	0.00049511	5,337,166	60,000	0.00050117	229,268	0.00077943
North County Fire Protection District of San Diego County	27328	7,700	0.00000059	8,042	-	0.00000075	5,283	0.00001796
North County Fire Protection District of San Diego County	777	7,298,657	0.00055558	5,005,165	-	0.00046477	195,699	0.00066530
North Delta Water Agency	8123	116,916	0.00000890	83,491	-	0.00000775	9,988	0.00003396
North Kern Cemetery District	26793	4,303	0.00000033	4,585	-	0.00000043	2,354	0.00000800
North Kern Cemetery District	1228	1,920,458	0.00014619	1,596,540	-	0.00014825	33,421	0.00011362
North Kern Water Storage District	27112	25,953	0.00000198	27,662	-	0.00000257	21,554	0.00007328
North Kern Water Storage District	1572	6,084,986	0.00046319	5,478,251	-	0.00050869	75,611	0.00025705
North Marin Water District	26745	7,901	0.00000060	8,252	-	0.00000077	8,725	0.00002966
North Marin Water District	1161	38,840,813	0.00295659	31,337,375	-	0.00290990	660,341	0.00224492
North of the River Municipal Water District	1784	3,739,580	0.00028466	3,200,634	-	0.00029720	-	-
North State Cooperative Library System	1254	2,063,049	0.00015704	1,644,368	-	0.00015269	23,029	0.00007829
North Tahoe Fire Protection District	9164	118,072	0.00000899	106,088	-	0.00000985	-	-
North Tahoe Fire Protection District	9163	2,482,710	0.00018899	1,759,378	-	0.00016337	80,469	0.00027356
North Tahoe Public Utility District	26927	21,950	0.00000167	23,851	-	0.00000221	11,631	0.00003954
North Tahoe Public Utility District	8943	2,306,710	0.00017559	2,143,874	-	0.00019907	289,598	0.00098453
Northern California Special Districts Insurance Authority	1529	1,113,277	0.00008474	943,431	-	0.00008760	14,527	0.00004939
Northern Salinas Valley Mosquito Abatement District	26135	520	0.00000004	543	-	0.00000005	9,719	0.00003304
Northern Salinas Valley Mosquito Abatement District	7743	4,568,018	0.00034772	3,881,326	-	0.00036041	40,611	0.00013806
Northern Sierra Air Quality Management District	1536	3,194,324	0.00024315	2,542,997	-	0.00023614	60,900	0.00020704
Northshore Fire Protection District	8103	334,610	0.00002547	226,888	-	0.00002107	28,082	0.00009547
Northstar Community Services District	26183	12,084	0.00000092	12,876	-	0.00000120	8,781	0.00002985
Northstar Community Services District	1675	7,141,281	0.00054360	5,461,053	-	0.00050710	322,803	0.00109741
Northwest Mosquito and Vector Control District	26566	20,679	0.00000157	21,599	-	0.00000201	15,072	0.00005124
Northwest Mosquito and Vector Control District	1106	8,228,952	0.00062639	6,692,864	-	0.00062148	187,863	0.00063866
Novato Sanitary District	23028	12,773	0.00000097	12,229	-	0.00000114	-	-
Novato Sanitary District	27398	20,434	0.00000156	23,371	-	0.00000217	10,153	0.00003452
Novato Sanitary District	870	18,727,461	0.00142555	15,728,820	-	0.00146053	163,257	0.00055501
Oakdale Irrigation District	27337	12,819	0.00000098	13,552	-	0.00000126	36,010	0.00012242
Oakdale Irrigation District	3546	15,810,317	0.00120349	13,952,996	-	0.00129564	297,074	0.00100994
Oakdale Rural Fire Protection District	3389	177,348	0.00001350	157,053	-	0.00001458	2,607	0.00000886
Oceano Community Services District	27024	20,073	0.00000153	21,132	-	0.00000196	4,447	0.00001512
Oceano Community Services District	1445	2,044,311	0.00015561	1,719,162	-	0.00015964	41,000	0.00013938

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Ojai Valley Sanitary District	1514	9,797,389	0.00074578	8,149,450	-	0.00075673	223,946	0.00076133
Olivenhain Municipal Water District	27346	21,558	0.00000164	22,729	-	0.00000211	26,546	0.00009025
Olivenhain Municipal Water District	799	39,388,054	0.00299825	31,865,061	-	0.00295890	862,180	0.00293109
Ophir Hill Fire Protection District	1601	133,629	0.00001017	118,307	-	0.00001099	2,955	0.00001005
Orange County Transportation Authority	1245	9,249,181	0.00070405	8,825,946	-	0.00081955	25,705	0.00008739
Orange County Vector Control District	26867	15,795	0.00000120	16,497	-	0.00000153	24,479	0.00008322
Orange County Vector Control District	30105	15,835	0.00000121	17,288	-	0.00000161	9,997	0.00003399
Orange County Vector Control District	6942	7,244,377	0.00055145	6,382,638	-	0.00059267	455,540	0.00154867
Orchard Dale Water District	26334	11,197	0.00000085	11,695	-	0.00000109	6,187	0.00002103
Orchard Dale Water District	439	6,542,564	0.00049802	4,704,816	-	0.00043688	182,862	0.00062166
Orland Cemetery District	615	1,271,912	0.00009682	1,034,634	-	0.00009607	26,385	0.00008970
Oro Loma Sanitary District	26265	25,334	0.00000193	26,572	-	0.00000247	33,403	0.00011356
Oro Loma Sanitary District	15011	63,526	0.00000484	63,657	-	0.00000591	17,040	0.00005793
Oro Loma Sanitary District	323	47,504,968	0.00361611	37,659,137	6,347,895	0.00408637	676,848	0.00230103
Orosi Public Utility District	1666	1,064,865	0.00008106	878,758	-	0.00008160	26,584	0.00009038
Oroville Cemetery District	814	2,354,114	0.00017920	2,068,944	-	0.00019212	22,611	0.00007687
Oroville Mosquito Abatement District	1512	407,648	0.00003103	343,254	-	0.00003187	7,637	0.00002596
Oxnard Harbor District	26526	31,990	0.00000244	33,500	-	0.00000311	35,595	0.00012101
Oxnard Harbor District	1045	16,988,221	0.00129316	13,358,102	341,235	0.00127208	318,362	0.00108231
Pacific Fire Protection District	1095	89,880	0.00000684	669,061	-	0.00006213	-	-
Pajaro Valley Public Cemetery District	27418	10,391	0.00000079	10,927	-	0.00000101	3,332	0.00001133
Pajaro Valley Public Cemetery District	905	2,391,975	0.00018208	1,967,420	-	0.00018269	53,307	0.00018122
Pajaro Valley Water Management Agency	27100	6,575	0.00000050	6,973	-	0.00000065	2,584	0.00000878
Pajaro Valley Water Management Agency	1553	4,039,530	0.00030749	3,349,199	-	0.00031100	142,454	0.00048429
Palm Ranch Irrigation District	26750	4,994	0.00000038	5,216	-	0.00000048	3,390	0.00001152
Palm Ranch Irrigation District	1168	1,109,367	0.00008445	1,098,610	-	0.00010201	16,676	0.00005669
Palmdale Water District	26579	35,210	0.00000268	37,157	-	0.00000345	42,461	0.00014435
Palmdale Water District	500	31,808,701	0.00242130	25,990,381	-	0.00241339	786,848	0.00267499
Palo Verde Valley District Library	27414	357	0.00000003	373	-	0.00000003	2,027	0.00000689
Palo Verde Valley District Library	898	580,800	0.00004421	484,040	-	0.00004495	14,791	0.00005028
Palos Verdes Library District	26494	41,726	0.00000318	46,079	-	0.00000428	19,006	0.00006461
Palos Verdes Library District	1000	18,961,490	0.00144336	16,272,960	-	0.00151106	377,385	0.00128297
Paradise Recreation and Park District	26987	4,554	0.00000035	4,757	-	0.00000044	975	0.00000331
Paradise Recreation and Park District	6223	1,176,258	0.00008954	1,034,910	-	0.00009610	74,159	0.00025211
Pasadena City College Bookstore	825	4,029,405	0.00030672	3,386,607	-	0.00031447	50,922	0.00017312
Paso Robles City Housing Authority	26584	1,821	0.00000014	2,133	-	0.00000020	7,487	0.00002545
Paso Robles City Housing Authority	506	2,238,519	0.00017040	1,883,765	-	0.00017492	29,623	0.00010071
Patterson Irrigation District	27299	1,110	0.00000008	1,159	-	0.00000011	3,522	0.00001197
Patterson Irrigation District	730	3,462,862	0.00026360	3,072,806	-	0.00028533	45,832	0.00015581
Pauma Valley Community Services District	27104	10,729	0.00000082	11,269	-	0.00000105	6,672	0.00002268
Pauma Valley Community Services District	1559	4,236,594	0.00032249	3,448,370	-	0.00032021	79,859	0.00027149
Pebble Beach Community Services District	4780	3,240,111	0.00024664	2,701,604	500,000	0.00029729	209,596	0.00071255

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California Public Employees' Retirement System
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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Peninsula Fire Protection District	3514	141,808	0.00001079	121,567	-	0.00001129	4,912	0.00001670
Peninsula Health Care District	26926	5,415	0.00000041	5,656	-	0.00000053	3,833	0.00001303
Peninsula Health Care District	8643	1,770,804	0.00013479	2,298,128	-	0.00021340	27,242	0.00009261
Peninsula Traffic Congestion Relief Alliance	26997	470	0.00000004	491	-	0.00000005	5,237	0.00001780
Peninsula Traffic Congestion Relief Alliance	5922	2,141,796	0.00016304	1,834,454	-	0.00017034	102,798	0.00034948
Penn Valley Fire Protection District	3143	436,159	0.00003320	371,452	-	0.00003449	7,562	0.00002571
Personal Assistance Services Council	27118	9,276	0.00000071	9,689	-	0.00000090	9,108	0.00003096
Personal Assistance Services Council	3547	5,318,125	0.00040482	4,413,751	-	0.00040985	238,733	0.00081160
Phelan Pinon Hills Community Services District	26984	5,225	0.00000040	5,457	-	0.00000051	13,236	0.00004500
Phelan Pinon Hills Community Services District	30725	35,152	0.00000268	35,312	-	0.00000328	11,877	0.00004038
Phelan Pinon Hills Community Services District	8503	1,279,593	0.00009740	1,356,949	-	0.00012600	90,322	0.00030706
Pico Water District	26556	3,507	0.00000027	3,663	-	0.00000034	4,326	0.00001471
Pico Water District	1094	4,178,778	0.00031809	4,235,532	-	0.00039330	57,050	0.00019395
Pine Cove Water District	1331	1,927,266	0.00014670	1,492,202	-	0.00013856	46,763	0.00015898
Pine Grove Mosquito Abatement District	6882	30,743	0.00000234	33,706	-	0.00000313	2,734	0.00000929
Pinedale County Water District	27452	7,158	0.00000054	7,558	-	0.00000070	3,522	0.00001197
Pinedale County Water District	960	3,980,882	0.00030303	3,454,014	-	0.00032073	31,208	0.00010610
Pioneer Cemetery District	969	722,470	0.00005499	668,777	-	0.00006210	13,313	0.00004526
Pixley Irrigation District	1373	2,053,014	0.00015628	1,816,000	-	0.00016863	22,075	0.00007505
Placer County Cemetery District #1	3383	1,105,250	0.00008413	948,271	-	0.00008805	34,474	0.00011720
Placer County Resource Conservation District	26386	16,782	0.00000128	18,843	-	0.00000175	4,865	0.00001654
Placer County Resource Conservation District	1742	1,053,183	0.00008017	867,347	-	0.00008054	12,782	0.00004345
Placer County Transportation Planning Agency	26198	1,728	0.00000013	1,805	-	0.00000017	5,650	0.00001921
Placer County Transportation Planning Agency	1697	4,109,325	0.00031280	3,414,190	-	0.00031703	107,238	0.00036457
Placer Hills Fire Protection District	1749	335,368	0.00002553	272,775	-	0.00002533	8,985	0.00003055
Placer Mosquito and Vector Control District	27127	8,495	0.00000065	9,866	-	0.00000092	7,209	0.00002451
Placer Mosquito and Vector Control District	15015	34,464	0.00000262	33,834	-	0.00000314	8,053	0.00002738
Placer Mosquito and Vector Control District	3908	1,839,842	0.00014005	1,621,489	-	0.00015057	118,445	0.00040267
Planning and Service Area II Area Agency On Aging	1386	1,096,016	0.00008343	1,172,857	-	0.00010891	11,534	0.00003921
Pleasant Hill - Martinez Joint Facilities Agency	23060	38,764	0.00000295	40,240	-	0.00000374	21,378	0.00007268
Pleasant Hill - Martinez Joint Facilities Agency	26979	51,962	0.00000396	55,239	-	0.00000513	28,686	0.00009752
Pleasant Hill - Martinez Joint Facilities Agency	1430	45,398,608	0.00345578	38,437,636	-	0.00356921	710,401	0.00241510
Pleasant Hill Recreation and Park District	23065	-	-	(206)	-	(0.00000002)	455	0.00000155
Pleasant Hill Recreation and Park District	27033	42,883	0.00000326	44,881	-	0.00000417	34,218	0.00011633
Pleasant Hill Recreation and Park District	1455	13,926,517	0.00106010	11,178,079	-	0.00103796	259,357	0.00088172
Pleasant Valley County Water District	26513	9,270	0.00000071	10,622	-	0.00000099	1,960	0.00000666
Pleasant Valley County Water District	1028	1,326,591	0.00010098	1,222,520	-	0.00011352	14,437	0.00004908
Pleasant Valley Recreation and Park District	27385	1,227	0.00000009	1,282	-	0.00000012	7,718	0.00002624
Pleasant Valley Recreation and Park District	9644	99,509	0.00000757	95,272	-	0.00000885	32,122	0.00010920
Pleasant Valley Recreation and Park District	9643	15,748,741	0.00119881	12,561,160	-	0.00116639	231,855	0.00078822
Plumas Eureka Community Services District	7003	611,270	0.00004653	439,106	-	0.00004077	45,725	0.00015545
Plumas Local Agency Formation Commission	3929	203,297	0.00001548	168,158	-	0.00001561	-	-

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Pomerado Cemetery District	26856	108	0.00000001	113	-	0.00000001	1,980	0.00000673
Pomerado Cemetery District	5320	1,403,934	0.00010687	979,132	-	0.00009092	76,271	0.00025929
Pomona Valley Transportation Authority	1504	1,676,647	0.00012763	1,492,563	-	0.00013860	17,253	0.00005865
Pomona, California State Polytechnic University, Associated Students, Inc.	27221	30,122	0.00000229	33,380	-	0.00000310	35,696	0.00012135
Pomona, California State Polytechnic University, Associated Students, Inc.	692	7,636,437	0.00058129	7,190,498	-	0.00066769	145,189	0.00049359
Port San Luis Harbor District	26211	15,897	0.00000121	16,997	-	0.00000158	9,924	0.00003374
Port San Luis Harbor District	1715	10,052,512	0.00076520	8,062,964	-	0.00074870	164,315	0.00055861
Porter Vista Public Utility District	1648	780,801	0.00005944	644,408	-	0.00005984	19,406	0.00006597
Porterville Irrigation District	1218	1,452,942	0.00011060	1,316,468	-	0.00012224	5,527	0.00001879
Porterville Public Cemetery District	27392	2,634	0.00000020	2,751	-	0.00000026	2,928	0.00000995
Porterville Public Cemetery District	860	2,200,390	0.00016750	1,957,938	-	0.00018181	16,721	0.00005685
Public Agency Risk Sharing Authority of California	1785	3,255,501	0.00024781	2,637,020	-	0.00024487	101,794	0.00034606
Public Cemetery District No. 1 of Kern County	639	3,673,668	0.00027964	3,066,729	-	0.00028477	47,422	0.00016122
Public Entity Risk Management Authority	3072	3,209,895	0.00024434	2,596,832	-	0.00024113	81,313	0.00027643
Purissima Hills Water District	1268	2,871,790	0.00021860	2,714,057	-	0.00025202	44,117	0.00014998
Quartz Hill Water District	996	3,895,579	0.00029653	3,340,250	-	0.00031017	114,471	0.00038916
Quincy Community Services District	1630	2,385,835	0.00018161	1,974,203	-	0.00018332	67,885	0.00023078
Rainbow Municipal Water District	26407	2,323	0.00000018	2,426	-	0.00000023	2,885	0.00000981
Rainbow Municipal Water District	1770	21,321,839	0.00162303	17,348,682	-	0.00161095	567,913	0.00193069
Ramona Municipal Water District	26962	1,065	0.00000008	1,112	-	0.00000010	6,351	0.00002159
Ramona Municipal Water District	1402	42,528,290	0.00323729	34,716,390	-	0.00322367	961,798	0.00326976
Rancho Adobe Fire Protection District	1302	950,699	0.00007237	778,174	-	0.00007226	12,703	0.00004319
Rancho Cucamonga Fire Protection District	26724	6,709	0.00000051	7,025	-	0.00000065	4,836	0.00001644
Rancho Cucamonga Fire Protection District	10324	65,672	0.00000500	64,789	-	0.00000602	19,874	0.00006756
Rancho Cucamonga Fire Protection District	10323	7,559,048	0.00057540	5,960,534	-	0.00055348	184,169	0.00062611
Rancho Murieta Community Services District	27035	14,994	0.00000114	16,362	-	0.00000152	18,355	0.00006240
Rancho Murieta Community Services District	1457	10,306,387	0.00078453	8,414,819	-	0.00078138	183,999	0.00062553
Rancho Santa Fe Fire Protection District	26238	3,903	0.00000030	4,077	-	0.00000038	8,889	0.00003022
Rancho Santa Fe Fire Protection District	23037	31,187	0.00000237	36,849	-	0.00000342	20,014	0.00006804
Rancho Santa Fe Fire Protection District	272	4,767,709	0.00036292	3,820,371	642,604	0.00041442	83,237	0.00028298
Rancho Santiago Community College Associated Students	603	1,855,954	0.00014128	1,450,342	-	0.00013467	54,966	0.00018686
Reclamation District # 1001	27349	410	0.00000003	428	-	0.00000004	2,319	0.00000788
Reclamation District # 1001	23029	8,666	0.00000066	9,585	-	0.00000089	4,403	0.00001497
Reclamation District # 1001	803	2,150,735	0.00016372	1,822,884	-	0.00016927	5,892	0.00002003
Reclamation District # 1660	1822	21,339	0.00000162	16,942	-	0.00000157	210	0.00000071
Reclamation District # 833	1122	1,225,479	0.00009328	1,004,972	-	0.00009332	15,815	0.00005377
Reclamation District # 999	26500	3,415	0.00000026	3,738	-	0.00000035	4,694	0.00001596
Reclamation District # 999	1008	1,243,824	0.00009468	1,067,714	-	0.00009914	11,347	0.00003858
Reclamation District #1000	27365	9,570	0.00000073	9,996	-	0.00000093	5,262	0.00001789
Reclamation District #1000	827	4,169,996	0.00031742	3,440,471	-	0.00031947	110,410	0.00037535
Reclamation District #3	3628	168,311	0.00001281	152,398	-	0.00001415	5,763	0.00001959
Red Bluff Cemetery District	1629	1,192,815	0.00009080	931,689	-	0.00008651	27,232	0.00009258

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Redwood Coast Regional Center	26846	16,596	0.00000126	17,334	-	0.00000161	27,630	0.00009393
Redwood Coast Regional Center	3956	22,372,901	0.00170304	16,341,207	-	0.00151740	569,186	0.00193502
Redwood Empire Municipal Insurance Fund	1343	6,147,117	0.00046792	4,623,564	-	0.00042933	200,114	0.00068031
Redwood Empire School Insurance Group	1662	9,851,975	0.00074994	7,641,622	-	0.00070958	308,924	0.00105023
Reedley Cemetery District	27304	403	0.00000003	421	-	0.00000004	1,101	0.00000374
Reedley Cemetery District	737	1,325,118	0.00010087	1,776,816	-	0.00016499	11,743	0.00003992
Regional Council of Rural Counties	27038	17,757	0.00000135	20,102	-	0.00000187	23,719	0.00008064
Regional Council of Rural Counties	1461	11,155,482	0.00084916	8,828,661	-	0.00081980	460,617	0.00156593
Regional Housing Authority of Sutter and Nevada Counties	26634	1,537	0.00000012	1,605	-	0.00000015	14,114	0.00004798
Regional Housing Authority of Sutter and Nevada Counties	587	7,431,459	0.00056569	6,217,721	-	0.00057736	187,397	0.00063708
Regional Water Authority	1719	2,021,324	0.00015386	1,732,042	-	0.00016083	70,182	0.00023859
Rescue Fire Protection District	1361	129,413	0.00000985	157,217	-	0.00001460	1,981	0.00000673
Resort Improvement District No. 1	26175	25,318	0.00000193	26,444	-	0.00000246	10,406	0.00003538
Resort Improvement District No. 1	1663	3,605,922	0.00027449	3,040,252	-	0.00028231	53,773	0.00018281
Resource Conservation District of the Santa Monica Mountains	26218	8,663	0.00000066	9,104	-	0.00000085	6,539	0.00002223
Resource Conservation District of the Santa Monica Mountains	7883	466,406	0.00003550	415,518	-	0.00003858	37,213	0.00012651
Richardson Bay Sanitary District	1384	6,429,999	0.00048946	5,509,350	-	0.00051158	63,586	0.00021617
Rincon Del Diablo Municipal Water District	26582	48,433	0.00000369	52,718	-	0.00000490	22,791	0.00007748
Rincon Del Diablo Municipal Water District	503	13,221,246	0.00100641	10,961,556	-	0.00101786	153,083	0.00052043
Rincon Valley Fire Protection District	1219	467,241	0.00003557	498,697	-	0.00004631	-	-
Rio Alto Water District	26518	4,671	0.00000036	4,879	-	0.00000045	2,162	0.00000735
Rio Alto Water District	1034	3,459,738	0.00026336	2,961,725	-	0.00027502	59,885	0.00020359
Rio Linda Elverta Community Water District	26153	9,662	0.00000074	10,092	-	0.00000094	11,714	0.00003982
Rio Linda Elverta Community Water District	1639	3,260,987	0.00024823	2,649,515	-	0.00024603	66,235	0.00022517
Rio Vista-Montezuma Cemetery District	27287	2,395	0.00000018	2,502	-	0.00000023	1,898	0.00000645
Rio Vista-Montezuma Cemetery District	713	967,190	0.00007362	1,752,300	-	0.00016271	7,530	0.00002560
Riverbank City Housing Authority	1929	363,949	0.00002770	308,820	66,194	0.00003482	9,590	0.00003260
Riverside County Air Pollution Control District	1828	579,197	0.00004409	1,124,385	-	0.00010441	-	-
Riverside County Law Library	26776	33,343	0.00000254	38,657	-	0.00000359	12,067	0.00004102
Riverside County Law Library	1205	2,026,315	0.00015424	1,716,740	-	0.00015941	30,432	0.00010346
Riverside County Regional Park and Open Space District	23180	49,325	0.00000375	52,319	-	0.00000486	40,541	0.00013782
Riverside County Regional Park and Open Space District	26202	64,969	0.00000495	68,653	-	0.00000637	83,327	0.00028328
Riverside County Regional Park and Open Space District	1704	34,070,923	0.00259350	28,011,699	-	0.00260109	776,687	0.00264045
Riverside County Transportation Commission	26801	13,776	0.00000105	14,389	-	0.00000134	16,164	0.00005495
Riverside County Transportation Commission	1238	25,315,391	0.00192703	19,752,805	-	0.00183419	1,006,940	0.00342323
Riverside County Waste Resources Management District	1781	41,195,314	0.00313582	32,710,784	-	0.00303743	507,276	0.00172455
Rosamond Community Services District	26847	4,811	0.00000037	5,025	-	0.00000047	9,197	0.00003127
Rosamond Community Services District	3976	3,771,763	0.00028711	2,904,403	-	0.00026969	222,387	0.00075603
Rose Bowl Operating Company	26476	13,565	0.00000103	14,168	-	0.00000132	13,595	0.00004622
Rose Bowl Operating Company	3153	7,375,194	0.00056141	5,597,668	-	0.00051978	332,276	0.00112962
Rosedale-Rio Bravo Water Storage District	26681	21,569	0.00000164	23,002	-	0.00000214	9,218	0.00003134
Rosedale-Rio Bravo Water Storage District	4051	2,590,521	0.00019719	2,134,333	-	0.00019819	107,621	0.00036587

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments [2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
Roseville Public Cemetery District	26262	1,499	0.00000011	1,566	-	0.00000015	1,867	0.00000635
Roseville Public Cemetery District	320	1,562,549	0.00011894	1,423,682	-	0.00013220	25,126	0.00008542
Ross Valley Fire Department	1415	647,158	0.00004926	664,831	-	0.00006173	17,541	0.00005963
Rowland Water District	26496	1,780	0.00000014	1,859	-	0.00000017	3,079	0.00001047
Rowland Water District	1002	14,069,266	0.00107096	11,424,391	-	0.00106084	331,710	0.00112769
Rubidoux Community Services District	5100	10,747,098	0.00081808	9,009,276	-	0.00083658	357,831	0.00121649
Running Springs Water District	27379	4,416	0.00000034	4,736	-	0.00000044	2,147	0.00000730
Running Springs Water District	844	12,013,630	0.00091449	8,906,185	-	0.00082700	346,403	0.00117764
Russian River Fire Protection District	1489	490,328	0.00003732	427,592	-	0.00003970	-	-
Sacramento Area Council of Governments	26941	11,623	0.00000088	12,140	-	0.00000113	19,993	0.00006797
Sacramento Area Council of Governments	15020	88,451	0.00000673	100,210	-	0.00000931	51,457	0.00017493
Sacramento Area Council of Governments	1374	45,548,630	0.00346720	35,616,999	-	0.00330729	912,710	0.00310288
Sacramento Area Flood Control Agency	27491	8,832	0.00000067	6,980	-	0.00000065	454	0.00000154
Sacramento Area Flood Control Agency	32427	2,844,269	0.00021651	2,878,404	-	0.00026728	11,718	0.00003984
Sacramento County Public Law Library	26497	6,308	0.00000048	6,658	-	0.00000062	2,392	0.00000813
Sacramento County Public Law Library	1003	5,571,552	0.00042411	4,795,953	1,073,791	0.00054505	155,045	0.00052710
Sacramento Metropolitan Air Quality Management District	26445	10,412	0.00000079	10,875	-	0.00000101	10,472	0.00003560
Sacramento Metropolitan Air Quality Management District	3049	33,470,442	0.00254780	27,889,006	-	0.00258969	1,159,813	0.00394294
Sacramento Metropolitan Cable Television Commission	27022	11,936	0.00000091	12,467	-	0.00000116	2,066	0.00000702
Sacramento Metropolitan Cable Television Commission	1440	2,803,200	0.00021338	2,359,331	-	0.00021908	31,360	0.00010661
Sacramento Metropolitan Fire District	27019	11,911	0.00000091	13,078	-	0.00000121	30,985	0.00010534
Sacramento Metropolitan Fire District	1436	51,591,090	0.00392715	43,910,617	-	0.00407742	495,501	0.00168452
Sacramento Regional Fire/Ems Communications Center	26942	106,467	0.00000810	118,021	-	0.00001096	46,001	0.00015639
Sacramento Regional Fire/Ems Communications Center	1376	18,478,078	0.00140657	13,735,521	-	0.00127544	463,243	0.00157486
Sacramento Suburban Water District	26844	11,720	0.00000089	12,241	-	0.00000114	24,304	0.00008262
Sacramento Suburban Water District	6723	1,152,666	0.00008774	1,035,119	-	0.00009612	115,030	0.00039106
Sacramento Suburban Water District	6722	29,469,764	0.00224326	24,732,857	-	0.00229662	513,352	0.00174521
Sacramento Transportation Authority	26392	660	0.00000005	689	-	0.00000006	2,301	0.00000782
Sacramento Transportation Authority	1751	2,920,044	0.00022228	2,255,215	-	0.00020941	66,880	0.00022737
Sacramento-Yolo Mosquito and Vector Control District	26232	33,541	0.00000255	36,237	-	0.00000336	29,753	0.00010115
Sacramento-Yolo Mosquito and Vector Control District	262	40,398,541	0.00307517	32,139,699	-	0.00298440	639,427	0.00217382
Salida Fire Protection District	3089	219,168	0.00001668	171,175	-	0.00001589	3,947	0.00001342
Salinas Valley Solid Waste Authority	26700	11,250	0.00000086	11,750	-	0.00000109	21,563	0.00007331
Salinas Valley Solid Waste Authority	5040	4,557,811	0.00034694	4,034,488	-	0.00037463	268,004	0.00091111
Salton Community Services District	27201	13,631	0.00000104	14,249	-	0.00000132	9,182	0.00003122
Salton Community Services District	665	2,153,567	0.00016393	2,010,370	-	0.00018668	30,538	0.00010382
San Andreas Sanitary District	1363	2,024,023	0.00015407	1,511,620	-	0.00014036	69,406	0.00023595
San Benito County Water District	1465	7,748,178	0.00058980	6,252,763	-	0.00058061	217,870	0.00074068
San Bernardino County Transportation Authority	1695	214,780	0.00001635	170,831	-	0.00001586	2,041	0.00000694
San Bernardino Economic Development Agency	1414	19,629,085	0.00149418	15,711,159	-	0.00145889	19,656	0.00006682
San Bernardino Valley Municipal Water District	26969	3,260	0.00000025	3,405	-	0.00000032	10,089	0.00003430
San Bernardino Valley Municipal Water District	10004	62,802	0.00000478	60,284	-	0.00000560	12,768	0.00004341

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California Public Employees' Retirement System
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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
San Bernardino Valley Municipal Water District	10003	24,520,562	0.00186652	19,427,768	-	0.00180401	631,579	0.00214714
San Bernardino Valley Water Conservation District	1510	3,198,982	0.00024351	2,548,360	-	0.00023663	52,231	0.00017757
San Diego County Law Library	26264	5,580	0.00000042	5,915	-	0.00000055	4,843	0.00001646
San Diego County Law Library	322	9,419,775	0.00071704	8,231,045	-	0.00076431	86,264	0.00029327
San Diego Metropolitan Transit System	30134	51,931	0.00000395	55,858	-	0.00000519	45,360	0.00015421
San Diego Metropolitan Transit System	26789	166,333	0.00001266	177,922	-	0.00001652	146,078	0.00049661
San Diego Metropolitan Transit System	1223	37,280,813	0.00283784	28,652,182	-	0.00266056	1,368,578	0.00465266
San Diego Pooled Insurance Program Authority	4219	1,348,170	0.00010262	1,034,901	-	0.00009610	32,921	0.00011192
San Diego Rural Fire Protection District	3076	433,317	0.00003298	336,330	37,452	0.00003471	5,799	0.00001971
San Diego State University Associated Students	26872	16,706	0.00000127	17,449	-	0.00000162	30,156	0.00010252
San Diego State University Associated Students	1915	11,910,791	0.00090666	9,969,779	-	0.00092577	269,341	0.00091566
San Dieguito Water District	27217	14,612	0.00000111	15,406	-	0.00000143	5,383	0.00001830
San Dieguito Water District	30022	44,626	0.00000340	45,481	-	0.00000422	14,270	0.00004851
San Dieguito Water District	686	20,531,269	0.00156286	16,107,439	-	0.00149569	251,651	0.00085552
San Elijo Joint Powers Authority	26431	18,140	0.00000138	18,995	-	0.00000176	10,281	0.00003495
San Elijo Joint Powers Authority	23261	33,890	0.00000258	35,684	-	0.00000331	16,796	0.00005710
San Elijo Joint Powers Authority	1932	10,222,533	0.00077815	8,053,917	-	0.00074786	240,427	0.00081736
San Francisco Bay Area Water Emergency Transportation Authority	26131	8,274	0.00000063	8,668	-	0.00000080	7,268	0.00002471
San Francisco Bay Area Water Emergency Transportation Authority	7503	3,817,177	0.00029057	2,998,586	483,862	0.00032337	229,051	0.00077869
San Francisco City and County Redevelopment Agency	26346	10,356	0.00000079	10,817	-	0.00000100	23,641	0.00008037
San Francisco City and County Redevelopment Agency	461	102,469,657	0.00780007	88,780,091	-	0.00824387	580,475	0.00197340
San Francisco Community College District Bookstore Auxiliary	595	4,543,292	0.00034584	3,806,297	-	0.00035344	9,806	0.00003334
San Francisco County Transportation Authority	26168	62,898	0.00000479	69,852	-	0.00000649	54,629	0.00018572
San Francisco County Transportation Authority	1655	7,434,923	0.00056595	6,350,693	-	0.00058971	345,540	0.00117471
San Francisco Health Authority	27238	742,405	0.00005651	794,274	-	0.00007375	633,858	0.00215488
San Francisco Health Authority	3251	19,082,248	0.00145256	16,729,198	2,659,313	0.00180036	1,333,694	0.00453407
San Francisco Law Library	1591	2,251,381	0.00017138	2,016,516	-	0.00018725	21,761	0.00007398
San Francisquito Creek Joint Powers Authority	4580	615,245	0.00004683	473,756	-	0.00004399	43,998	0.00014958
San Gabriel County Water District	26081	5,560	0.00000042	5,807	-	0.00000054	3,758	0.00001278
San Gabriel County Water District	147	9,206,371	0.00070080	7,547,716	-	0.00070086	207,038	0.00070385
San Gabriel Valley Council of Governments	26703	20,769	0.00000158	23,164	-	0.00000215	11,765	0.00004000
San Gabriel Valley Council of Governments	3634	6,493,620	0.00049430	5,640,185	197,979	0.00054212	306,775	0.00104292
San Gabriel Valley Mosquito and Vector Control District	26379	20,488	0.00000156	21,508	-	0.00000200	31,328	0.00010650
San Gabriel Valley Mosquito and Vector Control District	1732	5,762,141	0.00043862	4,737,164	-	0.00043988	147,127	0.00050018
San Gabriel Valley Municipal Water District	26540	218	0.00000002	228	-	0.00000002	8,344	0.00002837
San Gabriel Valley Municipal Water District	1069	8,293,247	0.00063129	7,242,130	-	0.00067248	84,634	0.00028772
San Gorgonio Pass Water Agency	1620	2,792,754	0.00021259	2,179,235	201,578	0.00022108	94,616	0.00032166
San Jacinto Valley Cemetery District	26522	1,205	0.00000009	1,259	-	0.00000012	5,929	0.00002016
San Jacinto Valley Cemetery District	1040	3,681,355	0.00028023	3,661,948	-	0.00034004	11,894	0.00004044
San Joaquin County Housing Authority	26619	23,986	0.00000183	27,502	-	0.00000255	12,902	0.00004386
San Joaquin County Housing Authority	559	36,785,030	0.00280010	31,029,643	-	0.00288132	478,926	0.00162817
San Joaquin County Ihss Public Authority	4480	762,089	0.00005801	657,605	-	0.00006106	54,540	0.00018542

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments [2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
San Juan Water District	26772	27,228	0.00000207	28,692	-	0.00000266	28,031	0.00009530
San Juan Water District	8264	718,174	0.00005467	680,952	-	0.00006323	194,249	0.00066038
San Juan Water District	8263	29,848,226	0.00227207	24,695,084	-	0.00229312	381,296	0.00129627
San Lorenzo Valley Water District	26819	8,546	0.00000065	9,129	-	0.00000085	19,557	0.00006649
San Lorenzo Valley Water District	1267	13,763,004	0.00104765	11,736,152	-	0.00108979	204,159	0.00069407
San Luis Obispo Cal Poly Associated Students, Inc.	27223	18,016	0.00000137	19,203	-	0.00000178	26,647	0.00009059
San Luis Obispo Cal Poly Associated Students, Inc.	10284	184,742	0.00001406	177,087	-	0.00001644	40,173	0.00013657
San Luis Obispo Cal Poly Associated Students, Inc.	10283	18,578,495	0.00141421	14,936,291	-	0.00138694	526,658	0.00179044
San Luis Obispo Council of Governments	26383	58	0.00000000	61	-	0.00000001	11,321	0.00003849
San Luis Obispo Council of Governments	1738	6,059,207	0.00046123	5,020,828	-	0.00046622	230,652	0.00078413
San Luis Obispo Regional Transit Authority	26401	51,328	0.00000391	53,611	-	0.00000498	19,369	0.00006585
San Luis Obispo Regional Transit Authority	1763	1,925,916	0.00014660	1,552,919	-	0.00014420	74,732	0.00025406
San Luis Water District	26508	3,643	0.00000028	3,805	-	0.00000035	10,534	0.00003581
San Luis Water District	1018	6,634,571	0.00050503	6,344,973	-	0.00058918	62,183	0.00021140
San Mateo County Harbor District	26825	20,000	0.00000152	20,890	-	0.00000194	17,976	0.00006111
San Mateo County Harbor District	1273	14,357,461	0.00109290	11,084,838	-	0.00102931	408,102	0.00138740
San Mateo County In-Home Supportive Services Public Authority	26434	281	0.00000002	293	-	0.00000003	10,082	0.00003428
San Mateo County In-Home Supportive Services Public Authority	1935	1,007,793	0.00007671	836,506	-	0.00007768	21,394	0.00007273
San Mateo County Law Library	1006	2,193,624	0.00016698	1,972,167	-	0.00018313	19,408	0.00006598
San Mateo County Schools Insurance Group	26944	3,784	0.00000029	4,710	-	0.00000044	4,496	0.00001528
San Mateo County Schools Insurance Group	1378	4,027,587	0.00030658	3,128,270	-	0.00029048	100,977	0.00034328
San Miguel Community Services District	26019	8,652	0.00000066	9,037	-	0.00000084	3,161	0.00001075
San Miguel Community Services District	4680	646,741	0.00004923	520,202	-	0.00004830	22,993	0.00007817
San Miguel Consolidated Fire Protection District	27136	4,439	0.00000034	4,636	-	0.00000043	2,859	0.00000972
San Miguel Consolidated Fire Protection District	1579	7,154,069	0.00054457	5,763,745	-	0.00053521	76,255	0.00025924
San Simeon Community Services District	1689	409,377	0.00003116	309,725	-	0.00002876	6,025	0.00002048
Sanger Cemetery District	987	1,691,985	0.00012880	1,478,991	-	0.00013733	28,372	0.00009645
Sanitary District No 1 of Marin County	26032	46,346	0.00000353	54,839	-	0.00000509	20,448	0.00006952
Sanitary District No 1 of Marin County	57	17,654,175	0.00134385	13,654,846	-	0.00126795	586,799	0.00199490
Sanitary District No. 5 of Marin County	27151	31,160	0.00000237	35,083	-	0.00000326	9,623	0.00003271
Sanitary District No. 5 of Marin County	1600	8,641,167	0.00065777	5,771,537	1,326,675	0.00065912	160,373	0.00054521
Santa Ana Watershed Project Authority	26967	21,387	0.00000163	22,338	-	0.00000207	24,154	0.00008211
Santa Ana Watershed Project Authority	1408	13,148,590	0.00100088	11,270,947	-	0.00104659	273,547	0.00092996
Santa Barbara County Law Library	887	714,613	0.00005440	656,510	-	0.00006096	8,432	0.00002867
Santa Barbara County Special Education Local Plan Area	1452	1,548,485	0.00011787	1,347,176	-	0.00012509	17,095	0.00005812
Santa Barbara Regional Health Authority	26456	144,833	0.00001102	152,457	-	0.00001416	148,198	0.00050382
Santa Barbara Regional Health Authority	3077	35,501,340	0.00270239	31,304,372	-	0.00290684	802,929	0.00272966
Santa Clara County Central Fire Protection District	26249	15,321	0.00000117	16,002	-	0.00000149	31,016	0.00010544
Santa Clara County Central Fire Protection District	295	41,198,558	0.00313607	30,705,921	-	0.00285126	1,317,761	0.00447990
Santa Clara County Health Authority	27236	90,053	0.00000685	94,420	-	0.00000877	171,047	0.00058150
Santa Clara County Health Authority	3248	29,445,469	0.00224141	25,253,873	-	0.00234500	799,290	0.00271729
Santa Clara County Law Library	859	1,933,221	0.00014716	1,503,175	-	0.00013958	29,420	0.00010002

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Santa Clara County Open Space Authority	27010	9	0.00000000	9	-	0.00000000	10,783	0.00003666
Santa Clara County Open Space Authority	5640	2,379,714	0.00018115	2,109,836	-	0.00019591	175,723	0.00059739
Santa Clara County Schools Insurance Group	27163	27	0.00000000	28	-	0.00000000	9,096	0.00003092
Santa Clara County Schools Insurance Group	1619	2,142,506	0.00016309	1,829,249	-	0.00016986	36,400	0.00012375
Santa Clarita Valley School Food Services Agency	27170	25,887	0.00000197	27,038	-	0.00000251	15,252	0.00005185
Santa Clarita Valley School Food Services Agency	1628	13,838,555	0.00105340	11,513,484	-	0.00106911	375,967	0.00127815
Santa Cruz County Law Library	1308	859,257	0.00006541	653,004	-	0.00006064	13,459	0.00004576
Santa Cruz County Regional Transportation Commission	6742	6,472,443	0.00049269	5,328,686	-	0.00049481	176,633	0.00060049
Santa Cruz Local Agency Formation Commission	992	1,546,267	0.00011770	1,199,884	-	0.00011142	29,091	0.00009890
Santa Cruz Port District	26688	26,655	0.00000203	28,188	-	0.00000262	22,445	0.00007630
Santa Cruz Port District	8824	116,473	0.00000887	114,551	-	0.00001064	19,567	0.00006652
Santa Cruz Port District	8823	12,059,098	0.00091795	9,665,748	-	0.00089753	162,956	0.00055399
Santa Cruz Regional 9-1-1	26424	36,793	0.00000280	39,754	-	0.00000369	32,087	0.00010908
Santa Cruz Regional 9-1-1	22045	69,999	0.00000533	69,739	-	0.00000648	22,952	0.00007803
Santa Cruz Regional 9-1-1	1926	14,399,950	0.00109614	11,747,048	-	0.00109080	416,060	0.00141445
Santa Fe Irrigation District	26050	14,321	0.00000109	15,152	-	0.00000141	18,792	0.00006389
Santa Fe Irrigation District	91	38,494,152	0.00293020	31,034,206	-	0.00288175	586,521	0.00199396
Santa Maria Public Airport District	26738	6,954	0.00000053	7,263	-	0.00000067	4,103	0.00001395
Santa Maria Public Airport District	1152	6,076,662	0.00046256	5,137,834	-	0.00047708	77,626	0.00026390
Santa Nella County Water District	26824	8,250	0.00000063	8,790	-	0.00000082	3,996	0.00001358
Santa Nella County Water District	1272	1,019,746	0.00007762	806,117	-	0.00007485	48,007	0.00016321
Santa Paula City Housing Authority	27435	3,497	0.00000027	3,916	-	0.00000036	2,589	0.00000880
Santa Paula City Housing Authority	934	1,943,758	0.00014796	1,714,372	-	0.00015919	23,195	0.00007885
Santa Ynez River Water Conservation Dist., Improvement District No. 1	26523	1,417	0.00000011	1,480	-	0.00000014	5,728	0.00001947
Santa Ynez River Water Conservation Dist., Improvement District No. 1	1041	6,300,321	0.00047959	5,194,168	-	0.00048232	177,711	0.00060415
Sausalito-Marin City Sanitary District	26936	391	0.00000003	408	-	0.00000004	9,142	0.00003108
Sausalito-Marin City Sanitary District	1367	10,159,919	0.00077338	8,114,835	-	0.00075352	172,475	0.00058635
School Risk and Insurance Management Group	1505	3,135,669	0.00023869	2,632,462	-	0.00024444	78,290	0.00026616
Schools Excess Liability Fund	26204	75	0.00000001	78	-	0.00000001	9,643	0.00003278
Schools Excess Liability Fund	1706	2,783,564	0.00021189	2,332,451	-	0.00021658	89,819	0.00030535
Schools Insurance Authority	26917	5,309	0.00000040	5,545	-	0.00000051	31,970	0.00010869
Schools Insurance Authority	1353	19,372,631	0.00147466	16,671,004	-	0.00154802	558,256	0.00189786
Scotts Valley Fire Protection District	903	605,694	0.00004611	495,736	-	0.00004603	12,315	0.00004187
Scotts Valley Water District	26749	20,469	0.00000156	21,448	-	0.00000199	12,856	0.00004371
Scotts Valley Water District	10683	190,428	0.00001450	196,406	-	0.00001824	4,471	0.00001520
Scotts Valley Water District	1167	7,618,087	0.00057989	6,097,301	500,000	0.00061261	59,643	0.00020276
Selma Cemetery District	27268	2,125	0.00000016	2,220	-	0.00000021	2,869	0.00000975
Selma Cemetery District	3403	939,525	0.00007152	808,351	-	0.00007506	27,281	0.00009275
Selma-Kingsburg-Fowler County Sanitation District	23197	14,621	0.00000111	16,513	-	0.00000153	12,376	0.00004207
Selma-Kingsburg-Fowler County Sanitation District	26716	18,026	0.00000137	19,055	-	0.00000177	11,531	0.00003920
Selma-Kingsburg-Fowler County Sanitation District	1119	18,227,394	0.00138748	14,635,399	-	0.00135900	272,734	0.00092720
Serrano Water District	27282	5,936	0.00000045	6,200	-	0.00000058	5,054	0.00001718

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments [2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
Serrano Water District	3471	5,120,282	0.00038976	4,462,291	-	0.00041436	50,695	0.00017234
Sewer Authority Mid-Coastside	27020	10,421	0.00000079	12,180	-	0.00000113	7,598	0.00002583
Sewer Authority Mid-Coastside	1438	9,081,219	0.00069127	7,545,175	-	0.00070062	155,431	0.00052841
Sewerage Commission--Oroville Region	1121	4,578,793	0.00034854	3,221,464	-	0.00029914	144,577	0.00049151
Shafter Wasco Irrigation District	26809	438	0.00000003	457	-	0.00000004	2,336	0.00000794
Shafter Wasco Irrigation District	1253	5,921,937	0.00045078	5,051,993	-	0.00046911	67,799	0.00023049
Shasta Area Safety Communications Agency	26197	36,528	0.00000278	40,280	-	0.00000374	19,481	0.00006623
Shasta Area Safety Communications Agency	1696	8,388,607	0.00063855	6,826,189	-	0.00063386	242,358	0.00082393
Shasta Community Services District	27437	344	0.00000003	359	-	0.00000003	2,174	0.00000739
Shasta Community Services District	937	846,904	0.00006447	860,484	-	0.00007990	11,776	0.00004003
Shasta Lake Fire Protection District	6782	64,202	0.00000489	53,797	-	0.00000500	5,387	0.00001831
Shasta Local Agency Formation Commission	7523	107,822	0.00000821	59,650	-	0.00000554	-	-
Shasta Mosquito and Vector Control District	26655	18,790	0.00000143	20,466	-	0.00000190	13,361	0.00004542
Shasta Mosquito and Vector Control District	619	7,333,594	0.00055824	5,892,915	-	0.00054720	134,839	0.00045840
Shasta Regional Transportation Agency	27482	6,323	0.00000048	6,604	-	0.00000061	7,071	0.00002404
Shasta Regional Transportation Agency	32358	164,772	0.00001254	171,835	-	0.00001596	57,256	0.00019465
Shasta Valley Cemetery District	1134	526,696	0.00004009	540,369	-	0.00005018	5,811	0.00001976
Shiloh Public Cemetery District	3302	460,306	0.00003504	392,981	-	0.00003649	24,520	0.00008336
Sierra Lakes County Water District	1446	1,810,806	0.00013784	1,517,823	-	0.00014094	18,334	0.00006233
Sierra-Sacramento Valley Emergency Medical Services Agency	26385	987	0.00000008	1,031	-	0.00000010	4,218	0.00001434
Sierra-Sacramento Valley Emergency Medical Services Agency	9604	43,701	0.00000333	42,738	-	0.00000397	8,154	0.00002772
Sierra-Sacramento Valley Emergency Medical Services Agency	9603	3,815,137	0.00029041	3,112,657	-	0.00028903	116,850	0.00039725
Silicon Valley Animal Control Authority	3927	2,258,819	0.00017194	1,978,343	-	0.00018370	123,800	0.00042087
Silicon Valley Clean Water	26792	16,452	0.00000125	17,204	-	0.00000160	24,343	0.00008276
Silicon Valley Clean Water	10144	419,264	0.00003191	418,122	-	0.00003883	124,110	0.00042193
Silicon Valley Clean Water	10143	47,823,363	0.00364035	40,816,684	-	0.00379012	884,795	0.00300798
Silveyville Cemetery District	26881	1,433	0.00000011	1,497	-	0.00000014	1,036	0.00000352
Silveyville Cemetery District	1312	936,953	0.00007132	800,909	-	0.00007437	16,940	0.00005759
Solano County Mosquito Abatement District	526	8,554,385	0.00065117	6,695,044	-	0.00062168	168,669	0.00057341
Solano County Water Agency	1623	4,126,167	0.00031409	3,504,140	-	0.00032538	165,225	0.00056170
Solano Irrigation District	26773	15,819	0.00000120	16,652	-	0.00000155	18,580	0.00006317
Solano Irrigation District	8544	488,109	0.00003716	469,417	-	0.00004359	85,451	0.00029050
Solano Irrigation District	8543	48,632,799	0.00370197	38,401,248	-	0.00356583	935,485	0.00318030
Solano Transportation Authority	26463	9,685	0.00000074	10,116	-	0.00000094	23,750	0.00008074
Solano Transportation Authority	3085	4,763,744	0.00036262	4,004,029	-	0.00037180	161,721	0.00054979
Soledad Community Health Care District	3003	61,891	0.00000471	77,488	-	0.00000720	-	-
Sonoma Marin Area Rail Transit District	26119	31,733	0.00000242	33,203	-	0.00000308	56,264	0.00019128
Sonoma Marin Area Rail Transit District	23063	323,718	0.00002464	322,725	-	0.00002997	84,685	0.00028790
Sonoma Marin Area Rail Transit District	7283	2,390,095	0.00018194	1,883,251	-	0.00017487	203,669	0.00069240
Sonoma State Enterprises, Inc.	997	3,496,644	0.00026617	4,140,682	-	0.00038449	-	-
Sonoma Student Union Corporation	1274	2,779,740	0.00021160	2,011,317	-	0.00018677	64,649	0.00021978
Soquel Creek Water District	27408	65,443	0.00000498	68,446	-	0.00000636	38,595	0.00013121

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Soquel Creek Water District	6063	1,817,664	0.00013836	1,604,879	-	0.00014902	227,296	0.00077272
Soquel Creek Water District	6062	23,679,205	0.00180248	18,670,841	-	0.00173372	225,740	0.00076743
South Bay Regional Public Communications Authority	26797	23,813	0.00000181	25,287	-	0.00000235	25,168	0.00008556
South Bay Regional Public Communications Authority	20001	76,953	0.00000586	76,916	-	0.00000714	19,783	0.00006725
South Bay Regional Public Communications Authority	1232	23,390,958	0.00178054	19,967,813	-	0.00185415	462,773	0.00157326
South Coast Water District	27325	83,488	0.00000636	87,557	-	0.00000813	68,955	0.00023442
South Coast Water District	772	45,121,098	0.00343465	38,224,473	-	0.00354942	868,974	0.00295419
South County Support Services Agency	26689	6,926	0.00000053	7,234	-	0.00000067	7,919	0.00002692
South County Support Services Agency	32374	17,210	0.00000131	18,156	-	0.00000169	4,935	0.00001678
South County Support Services Agency	8463	1,275,183	0.00009707	1,068,793	-	0.00009925	94,545	0.00032142
South Feather Water and Power Agency	26670	15,354	0.00000117	16,037	-	0.00000149	20,294	0.00006899
South Feather Water and Power Agency	7903	18,398,921	0.00140054	16,130,983	-	0.00149788	834,857	0.00283821
South Kern Cemetery District	1260	573,026	0.00004362	534,571	-	0.00004964	5,147	0.00001750
South Orange County Wastewater Authority	27120	18,903	0.00000144	19,771	-	0.00000184	31,800	0.00010811
South Orange County Wastewater Authority	9524	150,167	0.00001143	156,145	-	0.00001450	67,313	0.00022884
South Orange County Wastewater Authority	9523	40,261,865	0.00306476	32,363,688	-	0.00300520	684,604	0.00232740
South Placer Fire District	26747	15,383	0.00000117	16,067	-	0.00000149	8,193	0.00002785
South Placer Fire District	1163	2,973,160	0.00022632	2,235,615	572,484	0.00026075	47,042	0.00015993
South Placer Municipal Utility District	26499	6,011	0.00000046	6,294	-	0.00000058	16,847	0.00005727
South Placer Municipal Utility District	23068	41,709	0.00000317	43,707	-	0.00000406	30,434	0.00010346
South Placer Municipal Utility District	1007	14,471,370	0.00110157	11,749,427	-	0.00109102	212,874	0.00072369
South San Joaquin Irrigation District	26725	21,900	0.00000167	23,143	-	0.00000215	13,984	0.00004754
South San Joaquin Irrigation District	1131	36,510,426	0.00277920	28,251,397	-	0.00262334	1,275,338	0.00433568
South San Luis Obispo County Sanitation District	27295	21,571	0.00000164	22,680	-	0.00000211	17,123	0.00005821
South San Luis Obispo County Sanitation District	725	3,357,064	0.00025554	2,686,428	-	0.00024945	35,728	0.00012146
South Tahoe Public Utility District	27175	31,511	0.00000240	33,065	-	0.00000307	23,025	0.00007828
South Tahoe Public Utility District	4179	30,357,073	0.00231080	24,219,868	-	0.00224899	1,492,913	0.00507535
Southeast Area Social Services Funding Authority	26919	22,143	0.00000169	23,275	-	0.00000216	20,343	0.00006916
Southeast Area Social Services Funding Authority	10543	65,350	0.00000497	64,155	-	0.00000596	9,840	0.00003345
Southeast Area Social Services Funding Authority	1355	6,501,312	0.00049488	5,014,943	-	0.00046567	217,858	0.00074064
Southern California Library Cooperative	27026	102	0.00000001	107	-	0.00000001	13,554	0.00004608
Southern California Library Cooperative	1447	5,312,199	0.00040437	4,462,923	-	0.00041441	17,873	0.00006076
Southern California Public Power Authority	26207	18,179	0.00000138	18,988	-	0.00000176	28,474	0.00009680
Southern California Public Power Authority	1710	4,716,475	0.00035902	3,840,263	-	0.00035660	237,370	0.00080697
Southern San Joaquin Municipal Utility District	1141	8,459,050	0.00064391	6,598,543	-	0.00061272	224,949	0.00076474
Southern Sonoma County Resource Conservation District	6542	621,548	0.00004731	294,745	-	0.00002737	-	-
Southwest Transportation Agency	27135	4,231	0.00000032	4,419	-	0.00000041	5,757	0.00001957
Southwest Transportation Agency	32375	9,701	0.00000074	10,320	-	0.00000096	4,238	0.00001441
Southwest Transportation Agency	1578	9,528,518	0.00072532	6,753,430	-	0.00062710	313,778	0.00106673
Special District Risk Management Authority	26158	97	0.00000001	101	-	0.00000001	14,988	0.00005095
Special District Risk Management Authority	1644	5,165,779	0.00039322	4,436,063	815,000	0.00048760	114,206	0.00038826
Squaw Valley Public Service District	27051	5,852	0.00000045	6,112	-	0.00000057	7,917	0.00002691

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Squaw Valley Public Service District	10084	198,909	0.00001514	190,997	-	0.00001774	48,582	0.00016516
Squaw Valley Public Service District	10083	8,188,543	0.00062332	6,619,927	-	0.00061471	114,672	0.00038984
Stallion Springs Community Services District	26842	32	0.00000000	33	-	0.00000000	5,156	0.00001753
Stallion Springs Community Services District	3933	2,002,212	0.00015241	1,751,394	-	0.00016263	19,833	0.00006742
Stanislaus Consolidated Fire Protection District	1788	1,258,325	0.00009578	1,021,889	-	0.00009489	17,637	0.00005996
Stanislaus County Housing Authority	27230	17,887	0.00000136	18,803	-	0.00000175	17,561	0.00005970
Stanislaus County Housing Authority	704	23,239,964	0.00176904	21,585,984	2,650,171	0.00225050	225,105	0.00076527
State and Federal Contractors Water Agency	27467	758	0.00000006	792	-	0.00000007	3,898	0.00001325
State and Federal Contractors Water Agency	23042	869,693	0.00006620	767,394	-	0.00007126	79,980	0.00027190
State Water Contractors	26147	3,490	0.00000027	3,645	-	0.00000034	9,061	0.00003080
State Water Contractors	1631	5,846,296	0.00044502	4,538,322	-	0.00042142	209,603	0.00071257
Stege Sanitary District	1546	5,174,460	0.00039388	4,189,597	-	0.00038903	138,674	0.00047144
Stinson Beach County Water District	27091	6,038	0.00000046	6,307	-	0.00000059	5,499	0.00001869
Stinson Beach County Water District	9383	3,965,853	0.00030188	2,883,304	-	0.00026774	150,048	0.00051011
Stockton East Water District	27359	21,076	0.00000160	22,979	-	0.00000213	15,871	0.00005396
Stockton East Water District	818	21,147,681	0.00160978	17,096,183	-	0.00158750	405,285	0.00137782
Strawberry Recreation District	27261	4,425	0.00000034	4,622	-	0.00000043	2,888	0.00000982
Strawberry Recreation District	3394	812,141	0.00006182	767,821	-	0.00007130	17,049	0.00005796
Student Union, San Bernardino, California State University	26935	5,007	0.00000038	5,230	-	0.00000049	3,090	0.00001050
Student Union, San Bernardino, California State University	1366	3,524,080	0.00026826	2,792,011	-	0.00025926	148,311	0.00050420
Successor Agency to the Redevelopment Agency of the City of Fresno	27483	394	0.00000003	412	-	0.00000004	1,544	0.00000525
Successor Agency to the Redevelopment Agency of the City of Fresno	32363	1,795,190	0.00013665	1,542,760	-	0.00014326	26,180	0.00008900
Suisun Fairfield Rockville Cemetery District	1782	2,298,722	0.00017498	1,925,502	-	0.00017880	88,697	0.00030154
Suisun Resource Conservation District	27171	536	0.00000004	560	-	0.00000005	1,688	0.00000574
Suisun Resource Conservation District	3606	1,084,349	0.00008254	885,925	-	0.00008226	43,455	0.00014773
Summit Cemetery District	3087	4,014,319	0.00030557	2,989,076	-	0.00027756	120,339	0.00040911
Sunnyslope County Water District	620	9,142,830	0.00069596	7,447,194	-	0.00069153	229,966	0.00078180
Susanville Sanitary District	1199	2,938,423	0.00022368	2,188,195	-	0.00020319	109,884	0.00037357
Sutter Cemetery District	27404	54	0.00000000	56	-	0.00000001	1,730	0.00000588
Sutter Cemetery District	880	2,105,660	0.00016028	1,939,851	-	0.00018013	42,128	0.00014322
Sweetwater Springs Water District	3907	3,460,337	0.00026340	2,959,633	-	0.00027482	71,080	0.00024165
Sylvan Cemetery District	775	1,681,604	0.00012800	1,454,372	-	0.00013505	20,064	0.00006821
Tahoe City Public Utility District	26774	4,127	0.00000031	4,311	-	0.00000040	15,744	0.00005352
Tahoe City Public Utility District	1204	32,438,945	0.00246928	25,783,773	69,022	0.00240062	544,466	0.00185098
Tahoe Resource Conservation District	26126	15,608	0.00000119	16,525	-	0.00000153	13,322	0.00004529
Tahoe Resource Conservation District	7263	1,282,320	0.00009761	1,118,863	-	0.00010389	57,932	0.00019695
Tahoe-Truckee Sanitation Agency	26799	160	0.00000001	167	-	0.00000002	6,443	0.00002190
Tahoe-Truckee Sanitation Agency	1235	47,897,904	0.00364603	38,597,431	-	0.00358405	752,016	0.00255658
Tehachapi Valley Recreation and Park District	27115	29,143	0.00000222	30,949	-	0.00000287	16,790	0.00005708
Tehachapi Valley Recreation and Park District	1575	1,416,365	0.00010781	1,377,695	-	0.00012793	5,727	0.00001947
Tehachapi-Cummings County Water District	26852	34,032	0.00000259	35,556	-	0.00000330	16,141	0.00005487
Tehachapi-Cummings County Water District	4980	9,667,600	0.00073591	8,488,845	-	0.00078825	108,631	0.00036931

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Tehama County Mosquito Abatement District	854	1,771,280	0.00013483	1,571,329	-	0.00014591	25,629	0.00008713
Templeton Community Services District	27102	302	0.00000002	315	-	0.00000003	6,220	0.00002115
Templeton Community Services District	30098	31,811	0.00000242	41,148	-	0.00000382	20,432	0.00006946
Templeton Community Services District	1557	6,710,228	0.00051079	5,813,767	-	0.00053985	135,060	0.00045915
Thermalito Water and Sewer District	4820	3,393,199	0.00025829	2,587,112	-	0.00024023	206,386	0.00070164
Three Arch Bay Community Services District	1462	59,395	0.00000452	117,049	-	0.00001087	-	-
Three Rivers Community Services District	5882	131,370	0.00001000	110,190	-	0.00001023	8,403	0.00002857
Three Valleys Municipal Water District	26180	11,904	0.00000091	13,914	-	0.00000129	5,407	0.00001838
Three Valleys Municipal Water District	1670	12,296,232	0.00093600	10,496,302	-	0.00097466	266,605	0.00090636
Tiburon Fire Protection District	543	1,909,799	0.00014538	1,516,138	250,000	0.00016400	23,076	0.00007845
Torrance City Redevelopment Agency	1904	31,937	0.00000243	1,008,225	-	0.00009362	-	-
Town of Apple Valley	27153	45,784	0.00000349	51,505	-	0.00000478	32,583	0.00011077
Town of Apple Valley	30071	106,147	0.00000808	107,408	-	0.00000997	41,872	0.00014235
Town of Apple Valley	1603	37,272,233	0.00283719	28,293,188	-	0.00262723	1,271,107	0.00432130
Town of Atherton	26036	12,473	0.00000095	13,179	-	0.00000122	11,581	0.00003937
Town of Atherton	64	15,466,674	0.00117734	13,003,838	-	0.00120750	168,179	0.00057175
Town of Colma	26511	170	0.00000001	178	-	0.00000002	3,899	0.00001326
Town of Colma	23202	18,473	0.00000141	19,295	-	0.00000179	26,403	0.00008976
Town of Colma	1025	8,343,095	0.00063508	6,320,393	-	0.00058689	219,157	0.00074505
Town of Corte Madera	26625	23	0.00000000	24	-	0.00000000	11,083	0.00003768
Town of Corte Madera	570	25,818,308	0.00196531	19,735,249	-	0.00183256	554,451	0.00188493
Town of Fairfax	26348	21,567	0.00000164	22,718	-	0.00000211	8,019	0.00002726
Town of Fairfax	8624	160,442	0.00001221	167,380	-	0.00001554	35,115	0.00011938
Town of Fairfax	8723	10,127,288	0.00077090	7,914,282	-	0.00073490	166,450	0.00056587
Town of Hillsborough	26008	13,532	0.00000103	14,134	-	0.00000131	17,695	0.00006016
Town of Hillsborough	23099	164,671	0.00001253	165,564	-	0.00001537	59,310	0.00020163
Town of Hillsborough	16	38,738,245	0.00294878	31,787,247	-	0.00295167	701,941	0.00238634
Town of Loomis	1466	4,306,213	0.00032779	3,689,148	-	0.00034256	62,109	0.00021115
Town of Los Altos Hills	27309	10,363	0.00000079	10,842	-	0.00000101	4,659	0.00001584
Town of Los Altos Hills	10743	150,837	0.00001148	152,917	-	0.00001420	34,338	0.00011674
Town of Los Altos Hills	744	11,540,036	0.00087844	9,735,071	-	0.00090397	136,969	0.00046564
Town of Mammoth Lakes	27050	64,519	0.00000491	67,389	-	0.00000626	50,591	0.00017199
Town of Mammoth Lakes	1476	35,968,401	0.00273794	26,661,837	-	0.00247574	666,796	0.00226686
Town of Moraga	26746	10,276	0.00000078	11,640	-	0.00000108	10,240	0.00003481
Town of Moraga	1162	11,962,832	0.00091062	10,207,345	-	0.00094783	202,690	0.00068907
Town of Paradise	27052	21,909	0.00000167	22,883	-	0.00000212	21,508	0.00007312
Town of Paradise	9544	21,950	0.00000167	21,654	-	0.00000201	7,696	0.00002616
Town of Paradise	9543	18,945,736	0.00144216	15,696,197	-	0.00145750	211,862	0.00072025
Town of Portola Valley	27156	19,369	0.00000147	20,276	-	0.00000188	7,461	0.00002536
Town of Portola Valley	1606	5,630,770	0.00042862	4,788,443	907,699	0.00052893	125,273	0.00042588
Town of Ross	538	3,743,062	0.00028492	3,227,640	-	0.00029971	53,567	0.00018211
Town of San Anselmo	26314	14,155	0.00000108	14,801	-	0.00000137	14,675	0.00004989

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Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Town of San Anselmo	6905	1,396,051	0.00010627	1,251,094	-	0.00011617	128,363	0.00043639
Town of San Anselmo	6904	21,940,472	0.00167013	17,458,189	-	0.00162112	148,823	0.00050594
Town of Tiburon	27297	19,002	0.00000145	19,946	-	0.00000185	27,347	0.00009297
Town of Tiburon	727	15,275,072	0.00116275	12,972,346	-	0.00120458	182,961	0.00062200
Town of Truckee	26413	55,640	0.00000424	58,369	-	0.00000542	55,348	0.00018816
Town of Truckee	23045	80,477	0.00000613	83,390	-	0.00000774	43,063	0.00014640
Town of Truckee	1780	28,363,882	0.00215908	23,039,531	-	0.00213939	815,062	0.00277091
Town of Windsor	26461	30,016	0.00000228	31,690	-	0.00000294	54,695	0.00018594
Town of Windsor	3081	33,399,647	0.00254241	28,521,773	-	0.00264845	724,422	0.00246277
Town of Woodside	27222	13,356	0.00000102	14,169	-	0.00000132	8,268	0.00002811
Town of Woodside	693	10,231,095	0.00077880	7,949,757	-	0.00073819	311,054	0.00105747
Town of Yountville	26286	13,349	0.00000102	15,343	-	0.00000142	19,823	0.00006739
Town of Yountville	8934	78,480	0.00000597	74,879	-	0.00000695	38,709	0.00013160
Town of Yountville	8933	11,875,110	0.00090394	9,277,981	-	0.00086153	326,927	0.00111143
Town of Yucca Valley	26210	9,163	0.00000070	9,614	-	0.00000089	12,821	0.00004359
Town of Yucca Valley	10304	138,648	0.00001055	136,780	-	0.00001270	29,659	0.00010083
Town of Yucca Valley	10303	14,766,919	0.00112407	11,149,525	90,000	0.00104367	325,072	0.00110513
Trabuco Canyon Water District	3149	8,387,173	0.00063844	6,605,566	-	0.00061337	262,292	0.00089170
Tracy Rural County Fire Protection District	1086	30,366	0.00000231	33,985	-	0.00000316	-	-
Transbay Joint Powers Authority	15031	2,855,125	0.00021733	2,539,673	-	0.00023583	254,524	0.00086529
Transportation Agency For Monterey County	27264	894	0.00000007	934	-	0.00000009	9,288	0.00003158
Transportation Agency For Monterey County	3398	3,835,004	0.00029192	3,308,502	-	0.00030722	114,725	0.00039002
Treasure Island Development Authority	5300	73,507	0.00000560	51,441	-	0.00000478	1,962	0.00000667
Tri-City Mental Health Center	27269	183,872	0.00001400	197,054	-	0.00001830	161,686	0.00054967
Tri-City Mental Health Center	3404	19,181,666	0.00146012	17,168,767	-	0.00159424	593,578	0.00201795
Tri-County Schools Insurance Group	1737	2,366,587	0.00018015	1,935,959	-	0.00017977	69,328	0.00023569
Tri-Dam Project	26322	227	0.00000002	237	-	0.00000002	9,580	0.00003257
Tri-Dam Project	419	17,454,096	0.00132862	14,037,075	-	0.00130344	324,136	0.00110194
Trindel Insurance Fund	26133	12,840	0.00000098	13,551	-	0.00000126	10,610	0.00003607
Trindel Insurance Fund	7163	563,796	0.00004292	503,585	-	0.00004676	79,902	0.00027164
Trinity County Waterworks District #1	3058	890,446	0.00006778	574,537	-	0.00005335	10,974	0.00003731
Trinity Public Utilities District	4840	10,563,238	0.00080408	8,496,045	-	0.00078892	457,619	0.00155574
Truckee Donner Public Utility District	27009	9,408	0.00000072	10,581	-	0.00000098	33,034	0.00011230
Truckee Donner Public Utility District	5200	37,302,359	0.00283948	30,357,378	-	0.00281890	917,113	0.00311785
Truckee Fire Protection District	972	2,189,999	0.00016670	1,831,943	-	0.00017011	57,225	0.00019454
Truckee Sanitary District	26409	5,209	0.00000040	5,441	-	0.00000051	14,609	0.00004967
Truckee Sanitary District	1775	21,182,509	0.00161243	17,270,078	-	0.00160365	450,434	0.00153131
Truckee Tahoe Airport District	26512	9,612	0.00000073	10,040	-	0.00000093	17,255	0.00005866
Truckee Tahoe Airport District	23199	19,741	0.00000150	21,032	-	0.00000195	6,518	0.00002216
Truckee Tahoe Airport District	1027	7,601,526	0.00057863	6,112,679	-	0.00056761	164,130	0.00055798
Tulare Mosquito Abatement District	26798	15,728	0.00000120	16,475	-	0.00000153	6,253	0.00002126
Tulare Mosquito Abatement District	1234	2,642,488	0.00020115	2,496,034	260,786	0.00025599	13,542	0.00004604

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments [2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
Tulare Public Cemetery District	1123	1,482,941	0.00011288	2,119,602	-	0.00019682	18,779	0.00006384
Tuolumne Utilities District	30005	11,652	0.00000089	12,180	-	0.00000113	5,405	0.00001838
Tuolumne Utilities District	26205	22,787	0.00000173	23,800	-	0.00000221	25,188	0.00008563
Tuolumne Utilities District	1708	37,232,915	0.00283420	28,852,421	-	0.00267915	1,146,729	0.00389846
Turlock Mosquito Abatement District	27433	689	0.00000005	720	-	0.00000007	5,202	0.00001768
Turlock Mosquito Abatement District	9044	44,794	0.00000341	42,797	-	0.00000397	8,176	0.00002780
Turlock Mosquito Abatement District	9043	6,280,256	0.00047806	5,310,308	-	0.00049310	61,967	0.00021066
Twain Harte Community Services District	6922	1,076,204	0.00008192	964,957	-	0.00008960	79,387	0.00026989
Twentynine Palms Water District	27040	5,473	0.00000042	5,796	-	0.00000054	7,229	0.00002458
Twentynine Palms Water District	1463	7,704,355	0.00058646	6,470,463	-	0.00060083	139,315	0.00047362
Ukiah Valley Fire District	1656	13,859	0.00000105	34,691	-	0.00000322	-	-
Union Public Utility District	1705	1,342,356	0.00010218	1,093,438	-	0.00010153	53,291	0.00018117
United Water Conservation District	26337	16,082	0.00000122	17,006	-	0.00000158	20,209	0.00006870
United Water Conservation District	444	33,960,251	0.00258508	25,749,516	1,877,105	0.00256533	888,572	0.00302082
University Enterprises Corporation At CSUSB	27199	130,825	0.00000996	144,520	-	0.00001342	155,401	0.00052831
University Enterprises Corporation At CSUSB	662	21,317,067	0.00162267	20,632,035	-	0.00191583	335,549	0.00114074
University Student Union California State University Stanislaus	27480	950	0.00000007	992	-	0.00000009	3,137	0.00001066
University Student Union California State University Stanislaus	30079	604,344	0.00004600	493,669	-	0.00004584	30,370	0.00010325
Upland City Housing Authority	774	4,376,647	0.00033315	3,651,018	-	0.00033902	58,446	0.00019869
Upper San Gabriel Valley Municipal Water District	26364	33,172	0.00000253	34,647	-	0.00000322	19,199	0.00006527
Upper San Gabriel Valley Municipal Water District	487	7,544,133	0.00057427	6,228,511	-	0.00057836	185,357	0.00063015
Vacaville Fire Protection District	1547	576,681	0.00004390	505,011	-	0.00004689	12,824	0.00004360
Vacaville-Elmira Cemetery District	1713	1,687,098	0.00012842	1,464,056	-	0.00013595	24,946	0.00008481
Vallecitos Water District	27339	20,416	0.00000155	22,386	-	0.00000208	36,162	0.00012294
Vallecitos Water District	786	59,211,308	0.00450721	49,425,678	-	0.00458953	1,268,324	0.00431183
Vallejo Sanitation and Flood Control District	26612	16,206	0.00000123	17,163	-	0.00000159	11,788	0.00004007
Vallejo Sanitation and Flood Control District	548	68,802,029	0.00523726	55,349,174	-	0.00513957	1,262,728	0.00429281
Valley Center Municipal Water District	3536	46,561,909	0.00354433	29,139,027	-	0.00270577	1,730,640	0.00588354
Valley County Water District	26503	8,321	0.00000063	9,110	-	0.00000085	1,663	0.00000565
Valley County Water District	1012	11,814,049	0.00089929	9,620,057	-	0.00089329	294,894	0.00100253
Valley of the Moon Water District	27450	8,548	0.00000065	8,928	-	0.00000083	6,325	0.00002150
Valley of the Moon Water District	957	7,407,271	0.00056385	5,828,806	-	0.00054125	73,274	0.00024910
Valley Sanitary District	27210	9,699	0.00000074	10,195	-	0.00000095	18,837	0.00006404
Valley Sanitary District	3242	8,368,182	0.00063699	6,960,473	-	0.00064633	261,085	0.00088759
Valley Springs Public Utility District	26902	3,563	0.00000027	3,736	-	0.00000035	2,430	0.00000826
Valley Springs Public Utility District	1332	821,728	0.00006255	697,940	-	0.00006481	10,168	0.00003457
Valley-Wide Recreation and Park District	26516	5,218	0.00000040	5,450	-	0.00000051	16,638	0.00005656
Valley-Wide Recreation and Park District	23092	32,958	0.00000251	33,867	-	0.00000314	23,763	0.00008079
Valley-Wide Recreation and Park District	1032	10,979,283	0.00083575	8,470,931	-	0.00078659	289,066	0.00098272
Vandenberg Village Community Services District	1612	3,966,443	0.00030193	3,266,783	-	0.00030334	108,897	0.00037021
Ventura College Foundation	26668	1,912	0.00000015	1,997	-	0.00000019	5,018	0.00001706
Ventura College Foundation	7023	716,105	0.00005451	601,204	-	0.00005583	42,095	0.00014311

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Ventura County Law Library	27293	466	0.00000004	487	-	0.00000005	1,852	0.00000630
Ventura County Law Library	721	1,628,631	0.00012397	1,436,642	-	0.00013340	8,418	0.00002862
Ventura County Schools Business Services Authority	1598	3,176,251	0.00024178	2,654,222	-	0.00024646	108,782	0.00036982
Ventura County Schools Self-Funding Authority	1506	3,391,367	0.00025815	2,687,253	-	0.00024953	82,222	0.00027952
Ventura County Transportation Commission	26505	-	-	141	-	0.00000001	8,368	0.00002845
Ventura County Transportation Commission	1014	7,989,988	0.00060820	7,046,904	-	0.00065436	124,583	0.00042354
Ventura Port District	26492	7,456	0.00000057	8,119	-	0.00000075	6,085	0.00002069
Ventura Port District	998	9,052,305	0.00068907	7,233,639	-	0.00067170	245,383	0.00083421
Ventura River County Water District	1752	1,817,474	0.00013835	1,657,813	-	0.00015394	35,962	0.00012226
Victor Valley Transit Authority	27013	5,365	0.00000041	5,604	-	0.00000052	9,632	0.00003275
Victor Valley Transit Authority	10644	624,107	0.00004751	520,236	-	0.00004831	132,616	0.00045085
Victor Valley Wastewater Reclamation Authority	26874	7,895	0.00000060	8,290	-	0.00000077	29,499	0.00010029
Victor Valley Wastewater Reclamation Authority	1300	16,062,281	0.00122267	12,361,753	-	0.00114788	455,729	0.00154931
Visalia Public Cemetery District	1230	2,050,318	0.00015607	1,823,215	-	0.00016930	16,919	0.00005752
Vista Irrigation District	26292	24,617	0.00000187	26,095	-	0.00000242	26,171	0.00008897
Vista Irrigation District	23250	44,731	0.00000340	44,117	-	0.00000410	27,071	0.00009203
Vista Irrigation District	365	78,231,596	0.00595505	64,738,688	-	0.00601145	1,433,765	0.00487427
Walnut Valley Water District	26475	645	0.00000005	674	-	0.00000006	6,192	0.00002105
Walnut Valley Water District	8984	278,991	0.00002124	269,906	-	0.00002506	67,600	0.00022982
Walnut Valley Water District	8983	40,819,443	0.00310721	33,030,314	-	0.00306710	721,967	0.00245442
Wasco Recreation and Park District	27245	10,546	0.00000080	11,053	-	0.00000103	5,424	0.00001844
Wasco Recreation and Park District	3367	286,523	0.00002181	245,356	-	0.00002278	8,889	0.00003022
Washington Colony Cemetery District	1678	1,074,713	0.00008181	906,873	-	0.00008421	15,453	0.00005253
Water Facilities Authority	1525	3,937,852	0.00029975	3,189,068	-	0.00029613	107,725	0.00036623
Water Replenishment District of Southern California	26362	10,481	0.00000080	11,193	-	0.00000104	29,343	0.00009976
Water Replenishment District of Southern California	484	17,049,545	0.00129782	14,342,500	-	0.00133180	575,730	0.00195727
Weaverville Community Services District	27113	2,797	0.00000021	3,034	-	0.00000028	452	0.00000154
Weaverville Community Services District	1573	1,989,966	0.00015148	1,632,857	-	0.00015162	35,970	0.00012228
Weaverville Sanitary District	3461	700,471	0.00005332	464,968	-	0.00004318	48,082	0.00016346
West Basin Municipal Water District	26272	21,929	0.00000167	22,921	-	0.00000213	33,991	0.00011556
West Basin Municipal Water District	335	10,202,828	0.00077665	9,173,544	-	0.00085183	678,219	0.00230569
West Bay Sanitary District	26610	8,925	0.00000068	9,322	-	0.00000087	4,337	0.00001474
West Bay Sanitary District	546	15,632,782	0.00118998	12,557,621	-	0.00116607	365,242	0.00124169
West Cities Communication Center	26474	6,274	0.00000048	6,581	-	0.00000061	4,367	0.00001485
West Cities Communication Center	3151	4,344,439	0.00033070	3,533,654	-	0.00032813	181,457	0.00061689
West Contra Costa Integrated Waste Management Authority	26866	2,261	0.00000017	2,571	-	0.00000024	1,375	0.00000467
West Contra Costa Integrated Waste Management Authority	5902	1,846,610	0.00014057	1,471,564	-	0.00013665	15,552	0.00005287
West Contra Costa Transportation Advisory Committee	32378	2,244,576	0.00017086	1,792,682	-	0.00016646	55,397	0.00018833
West County Transportation Agency	27162	29,496	0.00000225	30,974	-	0.00000288	28,481	0.00009682
West County Transportation Agency	1616	14,695,417	0.00111863	12,294,025	-	0.00114159	460,869	0.00156678
West County Wastewater District	26581	18,963	0.00000144	20,042	-	0.00000186	20,653	0.00007021
West County Wastewater District	502	43,385,452	0.00330253	36,312,272	-	0.00337185	808,323	0.00274800

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Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
West End Communications Authority	1768	287,365	0.00002187	197,844	-	0.00001837	10,165	0.00003456
West Kern Water District	26686	24,603	0.00000187	25,947	-	0.00000241	14,766	0.00005020
West Kern Water District	4301	14,362,143	0.00109326	11,178,318	3,322,725	0.00134653	635,736	0.00216127
West Stanislaus Irrigation District	26580	15,665	0.00000119	17,484	-	0.00000162	7,483	0.00002544
West Stanislaus Irrigation District	501	6,585,017	0.00050126	5,720,835	-	0.00053122	58,614	0.00019927
West Valley Mosquito and Vector Control District	26132	3,867	0.00000029	4,039	-	0.00000038	4,485	0.00001525
West Valley Mosquito and Vector Control District	7284	1,219,196	0.00009281	1,041,000	-	0.00009666	139,375	0.00047382
West Valley Sanitation District of Santa Clara County	572	20,733,054	0.00157822	16,732,694	-	0.00155375	426,806	0.00145098
West Valley Water District	26548	3,037	0.00000023	3,172	-	0.00000029	8,518	0.00002896
West Valley Water District	1082	20,830,914	0.00158567	17,015,358	-	0.00158000	600,451	0.00204131
Westborough Water District	3924	2,320,578	0.00017664	2,001,582	-	0.00018586	60,470	0.00020558
Western Contra Costa Transit Authority	7125	2,303,107	0.00017531	1,564,382	-	0.00014526	178,760	0.00060772
Western Municipal Water District	26357	64,673	0.00000492	71,971	-	0.00000668	47,441	0.00016128
Western Municipal Water District	30065	156,697	0.00001193	167,483	-	0.00001555	175,756	0.00059751
Western Municipal Water District	477	56,190,392	0.00427726	45,426,431	-	0.00421817	1,463,783	0.00497632
Western Riverside Council of Governments	26184	6,436	0.00000049	6,722	-	0.00000062	12,407	0.00004218
Western Riverside Council of Governments	1677	7,671,850	0.00058399	6,085,086	-	0.00056504	280,615	0.00095399
Westlands Water District	26594	17,184	0.00000131	18,018	-	0.00000167	27,717	0.00009423
Westlands Water District	525	61,421,392	0.00467544	58,302,646	-	0.00541382	624,216	0.00212210
Westwood Community Services District	1246	1,165,118	0.00008869	1,555,222	-	0.00014441	14,369	0.00004885
Wheeler Ridge-Maricopa Water Storage District	27401	24,782	0.00000189	26,144	-	0.00000243	25,725	0.00008746
Wheeler Ridge-Maricopa Water Storage District	875	25,962,485	0.00197628	21,529,985	-	0.00199921	307,930	0.00104685
Wildomar Cemetery District	1787	568,086	0.00004324	413,859	-	0.00003843	13,535	0.00004601
Willow County Water District	6682	396,691	0.00003020	342,893	-	0.00003184	51,923	0.00017652
Willow Creek Community Services District	27142	6,675	0.00000051	7,017	-	0.00000065	2,124	0.00000722
Willow Creek Community Services District	1589	1,267,985	0.00009652	1,008,448	-	0.00009364	27,623	0.00009391
Willows Cemetery District	505	1,228,065	0.00009348	1,019,335	-	0.00009465	13,642	0.00004638
Wilton Fire Protection District	1588	304,687	0.00002319	263,561	-	0.00002447	9,417	0.00003201
Windsor Fire Protection District	1632	521,029	0.00003966	432,761	-	0.00004018	24,433	0.00008306
Winterhaven Water District	26173	45	0.00000000	47	-	0.00000000	2,055	0.00000699
Winterhaven Water District	1661	100,316	0.00000764	67,739	-	0.00000629	-	-
Winters Cemetery District	1451	920,335	0.00007006	738,110	-	0.00006854	14,773	0.00005022
Winters Fire Protection District	1398	80,734	0.00000615	71,133	-	0.00000661	-	-
Winton Water and Sanitary District	5420	921,762	0.00007017	748,935	-	0.00006954	41,363	0.00014062
Woodbridge Rural County Fire Protection District	1036	1,054,081	0.00008024	766,952	-	0.00007122	33,735	0.00011469
Woodside Fire Protection District	26270	5,815	0.00000044	6,074	-	0.00000056	3,363	0.00001143
Woodside Fire Protection District	331	1,031,164	0.00007849	845,881	-	0.00007855	18,137	0.00006166
Yolo County Federal Credit Union	26886	47,931	0.00000365	50,890	-	0.00000473	26,790	0.00009108
Yolo County Federal Credit Union	1318	9,309,219	0.00070862	7,688,383	-	0.00071392	194,924	0.00066267
Yolo County Housing Authority	26351	22,782	0.00000173	24,065	-	0.00000223	12,627	0.00004293
Yolo County Housing Authority	469	11,784,265	0.00089703	9,638,970	-	0.00089505	189,900	0.00064559
Yolo County In-Home Supportive Services Public Authority	4000	440,733	0.00003355	379,947	-	0.00003528	24,170	0.00008217

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As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments [2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Yolo County Public Agency Risk Management Insurance Authority	27031	181	0.00000001	189	-	0.00000002	7,745	0.00002633
Yolo County Public Agency Risk Management Insurance Authority	1453	3,237,850	0.00024647	2,518,056	-	0.00023382	84,281	0.00028652
Yolo County Transportation District	3247	3,460,809	0.00026344	2,662,737	-	0.00024725	124,092	0.00042187
Yolo Emergency Communications Agency	27145	9,631	0.00000073	10,408	-	0.00000097	16,854	0.00005730
Yolo Emergency Communications Agency	1592	12,284,051	0.00093507	10,181,703	-	0.00094544	296,867	0.00100924
Yolo-Solano Air Quality Management District	27463	4,037	0.00000031	4,217	-	0.00000039	8,308	0.00002824
Yolo-Solano Air Quality Management District	974	9,399,674	0.00071551	7,964,240	80,919	0.00074705	187,695	0.00063809
Yorba Linda Water District	26752	42,167	0.00000321	44,881	-	0.00000417	48,241	0.00016400
Yorba Linda Water District	22046	67,932	0.00000517	68,562	-	0.00000637	35,274	0.00011992
Yorba Linda Water District	1171	30,495,814	0.00232136	26,065,414	-	0.00242036	505,427	0.00171827
Yuba County Water Agency	27355	28,089	0.00000214	29,400	-	0.00000273	33,641	0.00011437
Yuba County Water Agency	813	17,121,426	0.00130330	14,645,297	47,358	0.00136432	516,341	0.00175537
Yuba Sutter Transit Authority	1776	1,125,558	0.00008568	912,373	-	0.00008472	40,443	0.00013749
Yucaipa Valley Water District	27168	4,871	0.00000037	5,195	-	0.00000048	3,310	0.00001125
Yucaipa Valley Water District	1625	22,841,971	0.00173875	19,169,156	-	0.00177999	571,944	0.00194440
Yuima Municipal Water District	3909	7,310,204	0.00055646	5,414,998	-	0.00050282	378,037	0.00128519
Total for Miscellaneous Risk Pool		$ 13,137,020,035	1.00000000	$ 10,686,787,922	$ 82,440,377	1.00000000	$ 294,149,520	1.00000000

[1] Actuarial Accrued Liability (AAL) employer allocation factor should be used to calculate an employer's proportion of the total pension liability.

[2] Additional payments represent payments toward the unfunded actuarial accrued liability made by the employers during the measurement period and are added to the June 30, 2014 Market Value of Assets (MVA) to determine the MVA employer allocation factor.

[3] MVA employer allocation factor should be used to calculate an employer's proportion of the fiduciary net position.

[4] Certain rate plans with AAL and MVA may have zero contributions if the rate plan did not make any legally required contributions in fiscal year 2014/2015 based on the actuarial funding valuation report as of June 30, 2012 because there were no active members.

[5] Contributions employer allocation factor should be used to calculate an employer's proportion of the deferred outflows of resources, deferred inflows of resources, and pension expense.

[6] The figures presented in this column have been converted to the employer's allocation factor and do not represent the employer's allocation in a percentage format. For example, .000016% has been converted to .00000016 in the Employer Allocation Factor column.

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments[2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Alpine Fire Protection District	23014	$ 27,788.00	0.00000157	$ 29,594.00	$ -	0.00000211	$ 14,447	0.00003635
Alpine Fire Protection District	959	17,165,202	0.00097264	13,772,132	-	0.00098186	336,682	0.00084710
American Canyon Fire Protection District	25514	11,851	0.00000067	12,354	-	0.00000088	25,086	0.00006312
American Canyon Fire Protection District	8664	53,415	0.00000303	51,120	-	0.00000364	12,229	0.00003077
American Canyon Fire Protection District	8663	20,426,261	0.00115742	15,847,606	-	0.00112983	514,635	0.00129483
Anderson Fire Protection District	1159	4,774,302	0.00027053	3,797,930	-	0.00027077	97,571	0.00024549
Apple Valley Fire Protection District	25537	19,368	0.00000110	20,316	-	0.00000145	13,004	0.00003272
Apple Valley Fire Protection District	1118	42,121,621	0.00238676	35,898,467	-	0.00255933	597,236	0.00150266
Aptos/La Selva Fire Protection Agency	1487	55,868,107	0.00316568	44,991,050	-	0.00320757	1,628,699	0.00409784
Arbuckle-College City Fire Protection District	1262	1,500,430	0.00008502	1,122,458	-	0.00008002	68,115	0.00017138
Arcata Fire Protection District	25801	9,716	0.00000055	10,128	-	0.00000072	8,869	0.00002231
Arcata Fire Protection District	15040	138,035	0.00000782	148,550	-	0.00001059	76,772	0.00019316
Arcata Fire Protection District	798	15,042,691	0.00085237	11,469,387	-	0.00081769	465,688	0.00117168
Arrowbear Park County Water District	1201	376,184	0.00002132	292,442	-	0.00002085	4,306	0.00001083
Baldwin Park Unified School District	1744	5,965,527	0.00033803	4,956,981	-	0.00035340	155,365	0.00039090
Bear Valley Community Services District	25662	13,081	0.00000074	13,835	-	0.00000099	7,528	0.00001894
Bear Valley Community Services District	1492	4,531,542	0.00025677	3,720,521	-	0.00026525	82,561	0.00020773
Belmont Fire Protection District	20007	2,673,903	0.00015151	2,585,261	-	0.00018431	530,844	0.00133562
Belmont-San Carlos Fire Department	6862	91,453,567	0.00518208	66,015,832	-	0.00470651	2,894,995	0.00728387
Bennett Valley Fire Protection District	25560	243	0.00000001	253	-	0.00000002	3,038	0.00000764
Bennett Valley Fire Protection District	1187	922,962	0.00005230	819,004	-	0.00005839	27,114	0.00006822
Big Bear City Community Services District	25876	23,908	0.00000135	24,985	-	0.00000178	28,367	0.00007137
Big Bear City Community Services District	22010	35,488	0.00000201	34,657	-	0.00000247	4,294	0.00001080
Big Bear City Community Services District	955	20,315,052	0.00115112	15,702,040	1,020,445	0.00119221	571,756	0.00143855
Blue Lake Fire Protection District	7363	197,787	0.00001121	157,484	-	0.00001123	22,366	0.00005627
Bodega Bay Fire Protection District	1597	4,208,805	0.00023849	3,271,797	-	0.00023326	185,690	0.00046720
Bolinas Fire Protection District	4020	873,074	0.00004947	703,328	-	0.00005014	41,897	0.00010541
Bonita-Sunnyside Fire Protection District	894	16,408,496	0.00092976	13,233,573	-	0.00094347	300,042	0.00075491
Borrego Springs Fire Protection District	25828	46	0.00000000	48	-	0.00000000	5,457	0.00001373
Borrego Springs Fire Protection District	865	5,856,920	0.00033187	5,210,886	-	0.00037150	119,087	0.00029963
Boulder Creek Fire Protection District	7143	389,266	0.00002206	329,322	-	0.00002348	31,663	0.00007966
Branciforte Fire Protection District	1442	2,037,516	0.00011545	1,401,521	-	0.00009992	110,593	0.00027825
Broadmoor Police Protection District	25403	10,655	0.00000060	11,107	-	0.00000079	11,193	0.00002816
Broadmoor Police Protection District	3034	8,551,075	0.00048453	6,666,393	-	0.00047527	204,855	0.00051542
Brooktrails Township Community Services District	1311	720,831	0.00004084	641,256	-	0.00004572	19,966	0.00005023
Burney Fire District	1215	1,379,543	0.00007817	1,089,648	-	0.00007768	28,909	0.00007274

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments[2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Butte-Glenn Community College District	4260	787,830	0.00004464	596,102	-	0.00004250	78,967	0.00019868
California Firefighter's Joint Apprenticeship Committee	1568	1,255,169	0.00007112	990,632	-	0.00007063	19,184	0.00004827
California Pines Community Services District	25538	6,725	0.00000038	7,062	-	0.00000050	2,594	0.00000653
California Pines Community Services District	8063	106,129	0.00000601	80,752	-	0.00000576	20,569	0.00005175
Cambria Community Healthcare District	25670	4,406	0.00000025	4,593	-	0.00000033	7,583	0.00001908
Cambria Community Healthcare District	8844	109,047	0.00000618	106,283	-	0.00000758	22,017	0.00005540
Cambria Community Healthcare District	8843	4,501,738	0.00025508	3,480,734	-	0.00024815	133,759	0.00033654
Cambria Community Services District	25583	3,392	0.00000019	3,536	-	0.00000025	4,373	0.00001100
Cambria Community Services District	30107	7,334	0.00000042	7,645	-	0.00000055	277	0.00000070
Cambria Community Services District	1251	4,310,990	0.00024428	3,513,583	-	0.00025050	204,974	0.00051572
Cameron Park Community Services District	1429	7,662,837	0.00043420	7,606,938	-	0.00054233	-	-
Carmel Highlands Fire Protection District of Monterey County	698	2,102,211	0.00011912	2,339,744	-	0.00016681	-	-
Carmel Regional Fire Ambulance Authority	6982	1,450,809	0.00008221	778,924	-	0.00005553	70,849	0.00017826
Central Calaveras Fire and Rescue Protection District	3534	301,096	0.00001706	260,863	-	0.00001860	13,310	0.00003349
Central County Fire Department	25605	17,900	0.00000101	18,660	-	0.00000133	40,375	0.00010158
Central County Fire Department	8684	139,129,674	0.00788357	117,215,660	-	0.00835672	2,043,497	0.00514149
Central Fire Protection District of Santa Cruz County	9346	126,025	0.00000714	130,334	-	0.00000929	54,701	0.00013763
Central Fire Protection District of Santa Cruz County	9345	72,393,573	0.00410207	57,838,446	-	0.00412351	1,242,856	0.00312705
Central Marin Police Authority	25618	8,017	0.00000045	8,357	-	0.00000060	38,427	0.00009668
Central Marin Police Authority	4727	16,675,539	0.00094489	14,194,711	-	0.00101199	1,060,102	0.00266724
Central Marin Police Authority	4726	29,128,348	0.00165051	23,315,470	-	0.00166224	181,533	0.00045674
Chester Public Utility District	25204	169	0.00000001	176	-	0.00000001	4,899	0.00001233
Chester Public Utility District	8783	1,568,499	0.00008888	930,151	-	0.00006631	96,830	0.00024363
Chino Valley Independent Fire District	600	131,873,691	0.00747242	111,148,005	-	0.00792414	2,464,656	0.00620113
City of Adelanto	3470	415,989	0.00002357	303,251	-	0.00002162	45,965	0.00011565
City of Albany	25722	17,709	0.00000100	18,461	-	0.00000132	35,731	0.00008990
City of Albany	25721	35,024	0.00000198	37,510	-	0.00000267	31,347	0.00007887
City of Albany	23112	145,937	0.00000827	152,399	-	0.00001087	42,384	0.00010664
City of Albany	679	29,763,884	0.00168652	24,964,146	-	0.00177978	320,642	0.00080674
City of Albany	680	32,735,197	0.00185489	27,690,585	-	0.00197416	357,443	0.00089933
City of Alturas	25280	150	0.00000001	156	-	0.00000001	4,667	0.00001174
City of Alturas	25279	9,103	0.00000052	9,549	-	0.00000068	4,725	0.00001189
City of Alturas	325	3,960,678	0.00022443	3,208,751	-	0.00022876	99,239	0.00024969
City of Anderson	25652	8,745	0.00000050	9,116	-	0.00000065	11,492	0.00002891
City of Anderson	22008	161,102	0.00000913	175,758	-	0.00001253	92,785	0.00023345
City of Anderson	1459	13,063,137	0.00074020	10,574,592	-	0.00075390	185,484	0.00046668

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Angels	25626	6,813	0.00000039	7,102	-	0.00000051	2,030	0.00000511
City of Angels	25627	28,915	0.00000164	33,395	-	0.00000238	12,417	0.00003124
City of Angels	4700	391,136	0.00002216	377,209	-	0.00002689	26,414	0.00006646
City of Angels	5501	5,927,302	0.00033586	4,487,819	-	0.00031995	185,118	0.00046576
City of Antioch	25227	24,818	0.00000141	25,871	-	0.00000184	86,034	0.00021646
City of Antioch	23257	217,335	0.00001231	258,495	-	0.00001843	488,138	0.00122817
City of Antioch	247	146,935,416	0.00832587	113,489,168	-	0.00809105	3,069,241	0.00772228
City of Arcata	25766	38,181	0.00000216	40,014	-	0.00000285	20,140	0.00005067
City of Arcata	23123	59,941	0.00000340	67,638	-	0.00000482	37,565	0.00009451
City of Arcata	750	22,686,060	0.00128547	17,306,148	-	0.00123382	593,318	0.00149280
City of Arroyo Grande	25501	9,495	0.00000054	9,898	-	0.00000071	1,735	0.00000437
City of Arroyo Grande	25502	15,938	0.00000090	16,754	-	0.00000119	7,596	0.00001911
City of Arroyo Grande	15019	160,059	0.00000907	166,510	-	0.00001187	41,834	0.00010526
City of Arroyo Grande	581	4,451,768	0.00025225	3,674,030	-	0.00026193	371,275	0.00093414
City of Arroyo Grande	3005	27,166,397	0.00153934	20,197,503	-	0.00143995	945,522	0.00237896
City of Arvin	25548	25,062	0.00000142	26,160	-	0.00000187	21,038	0.00005293
City of Arvin	1151	4,524,650	0.00025638	4,043,576	-	0.00028828	133,446	0.00033575
City of Atascadero	23246	9,688	0.00000055	10,988	-	0.00000078	200	0.00000050
City of Atascadero	25609	22,022	0.00000125	25,603	-	0.00000183	12,911	0.00003248
City of Atascadero	25610	33,977	0.00000193	37,249	-	0.00000266	18,635	0.00004689
City of Atascadero	23248	43,225	0.00000245	46,158	-	0.00000329	46,776	0.00011769
City of Atascadero	1338	42,240,849	0.00239351	32,469,086	-	0.00231484	1,335,403	0.00335990
City of Atwater	25713	19,379	0.00000110	20,202	-	0.00000144	17,972	0.00004522
City of Atwater	670	35,617,034	0.00201818	24,343,373	-	0.00173553	1,217,127	0.00306232
City of Auburn	25838	20,410	0.00000116	21,508	-	0.00000153	7,171	0.00001804
City of Auburn	10504	39,425	0.00000223	41,407	-	0.00000295	42,781	0.00010764
City of Auburn	10506	53,278	0.00000302	60,911	-	0.00000434	43,411	0.00010922
City of Auburn	10505	6,001,800	0.00034008	4,805,536	-	0.00034260	256,566	0.00064553
City of Auburn	10503	26,774,291	0.00151712	21,718,695	-	0.00154840	382,910	0.00096341
City of Avalon	25201	10,881	0.00000062	11,404	-	0.00000081	11,451	0.00002881
City of Avalon	1635	16,416,536	0.00093022	12,426,546	-	0.00088593	530,556	0.00133489
City of Avenal	25617	18,224	0.00000103	19,076	-	0.00000136	24,380	0.00006134
City of Avenal	9803	903,716	0.00005121	460,920	-	0.00003286	202,269	0.00050891
City of Azusa	25180	10,644	0.00000060	11,096	-	0.00000079	17,081	0.00004298
City of Azusa	15024	43,734	0.00000248	45,925	-	0.00000327	95,799	0.00024103
City of Azusa	212	104,810,843	0.00593894	84,943,083	-	0.00605590	1,959,155	0.00492928

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Baldwin Park	25698	27,501	0.00000156	28,668	-	0.00000204	24,951	0.00006278
City of Baldwin Park	641	91,854,334	0.00520478	74,270,676	-	0.00529502	1,575,644	0.00396436
City of Banning	25529	3,461	0.00000020	3,608	-	0.00000026	15,810	0.00003978
City of Banning	4046	43,689,036	0.00247557	33,021,586	-	0.00235423	896,552	0.00225575
City of Barstow	25508	69,674	0.00000395	80,201	-	0.00000572	33,693	0.00008477
City of Barstow	598	38,602,183	0.00218733	31,585,043	-	0.00225181	907,803	0.00228405
City of Beaumont	743	32,493,404	0.00184119	26,052,364	-	0.00185737	1,356,940	0.00341409
City of Bell	6644	1,356,864	0.00007688	1,218,393	-	0.00008686	171,710	0.00043203
City of Bell	6643	66,137,104	0.00374756	52,516,533	-	0.00374409	512,549	0.00128959
City of Bell Gardens	23082	30,927	0.00000175	32,967	-	0.00000235	24,055	0.00006052
City of Bell Gardens	25854	45,301	0.00000257	47,224	-	0.00000337	35,204	0.00008857
City of Bell Gardens	914	69,834,106	0.00395704	51,446,679	-	0.00366782	2,394,526	0.00602468
City of Belmont	25341	43,520	0.00000247	45,367	-	0.00000323	50,332	0.00012664
City of Belmont	15009	94,563	0.00000536	100,300	-	0.00000715	68,007	0.00017111
City of Belmont	410	47,846,363	0.00271114	35,930,930	-	0.00256164	1,090,128	0.00274279
City of Belvedere	1136	6,188,219	0.00035065	5,226,362	-	0.00037261	122,420	0.00030801
City of Benicia	25781	16,241	0.00000092	16,930	-	0.00000121	29,507	0.00007424
City of Benicia	25780	55,406	0.00000314	58,056	-	0.00000414	17,359	0.00004368
City of Benicia	10703	454,821	0.00002577	471,526	-	0.00003362	159,913	0.00040234
City of Benicia	771	108,655,212	0.00615678	87,197,809	-	0.00621664	1,227,786	0.00308914
City of Biggs	1293	405,912	0.00002300	321,783	-	0.00002294	3,801	0.00000956
City of Bishop	8526	61,271	0.00000347	69,731	-	0.00000497	40,474	0.00010183
City of Bishop	8525	19,307,138	0.00109401	15,448,254	-	0.00110136	386,095	0.00097142
City of Blue Lake	6622	253,785	0.00001438	196,471	-	0.00001401	2,444	0.00000615
City of Blythe	25832	8,654	0.00000049	9,322	-	0.00000066	14,347	0.00003610
City of Blythe	872	25,386,211	0.00143847	19,921,665	-	0.00142029	607,639	0.00152883
City of Brawley	25826	15,829	0.00000090	16,501	-	0.00000118	19,713	0.00004960
City of Brawley	25827	39,921	0.00000226	41,848	-	0.00000298	45,278	0.00011392
City of Brawley	862	37,512,165	0.00212557	28,218,200	-	0.00201178	1,053,675	0.00265107
City of Brentwood	25806	34,689	0.00000197	36,431	-	0.00000260	100,369	0.00025253
City of Brentwood	23157	80,612	0.00000457	92,088	-	0.00000657	168,618	0.00042425
City of Brentwood	807	52,799,245	0.00299179	43,928,190	-	0.00313180	1,528,814	0.00384653
City of Brisbane	25369	5,282	0.00000030	5,986	-	0.00000043	10,978	0.00002762
City of Brisbane	25370	13,364	0.00000076	13,931	-	0.00000099	33,213	0.00008356
City of Brisbane	459	34,451,454	0.00195214	28,817,142	-	0.00205448	500,579	0.00125947
City of Buena Park	25490	59,796	0.00000339	67,677	-	0.00000482	34,962	0.00008797

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Buena Park	30117	97,949	0.00000555	101,565	-	0.00000724	59,581	0.00014991
City of Buena Park	563	203,016,193	0.01150360	162,329,221	-	0.01157303	2,206,118	0.00555064
City of Burlingame	25010	34,364	0.00000195	36,028	-	0.00000257	25,175	0.00006334
City of Burlingame	15	81,280,370	0.00460563	65,176,150	-	0.00464664	1,263,051	0.00317787
City of Calexico	25196	11,385	0.00000065	11,884	-	0.00000085	6,158	0.00001549
City of Calexico	25197	12,953	0.00000073	13,677	-	0.00000098	13,128	0.00003303
City of Calexico	227	45,468,394	0.00257640	36,386,476	-	0.00259412	1,255,692	0.00315935
City of California City	25776	74,563	0.00000422	87,786	-	0.00000626	37,707	0.00009487
City of California City	25777	104,409	0.00000592	125,031	-	0.00000891	47,433	0.00011934
City of California City	7145	181,053	0.00001026	171,528	-	0.00001223	53,499	0.00013460
City of California City	7144	19,754,387	0.00111935	14,522,545	-	0.00103536	579,991	0.00145927
City of Calipatria	1073	648,198	0.00003673	576,593	-	0.00004111	13,340	0.00003356
City of Calipatria	1074	1,535,366	0.00008700	1,125,705	-	0.00008026	85,323	0.00021467
City of Calistoga	25808	8,560	0.00000049	8,923	-	0.00000064	6,538	0.00001645
City of Calistoga	25807	9,623	0.00000055	10,031	-	0.00000072	5,492	0.00001382
City of Calistoga	23025	38,016	0.00000215	42,845	-	0.00000305	24,781	0.00006235
City of Calistoga	809	11,909,145	0.00067481	8,498,434	-	0.00060588	340,600	0.00085696
City of Campbell	25455	856	0.00000005	892	-	0.00000006	33,685	0.00008475
City of Campbell	8932	516,214	0.00002925	519,961	-	0.00003707	204,580	0.00051473
City of Campbell	8931	76,744,640	0.00434862	57,153,325	-	0.00407467	1,839,355	0.00462786
City of Capitola	877	34,573,386	0.00195905	27,891,117	-	0.00198846	640,821	0.00161232
City of Carmel-By-The-Sea	25274	1,090	0.00000006	1,136	-	0.00000008	16,795	0.00004226
City of Carmel-By-The-Sea	25273	27,995	0.00000159	29,183	-	0.00000208	29,003	0.00007297
City of Carmel-By-The-Sea	23079	55,286	0.00000313	55,256	-	0.00000394	18,691	0.00004703
City of Carmel-By-The-Sea	23078	80,170	0.00000454	88,429	-	0.00000630	22,222	0.00005591
City of Carmel-By-The-Sea	312	29,636,127	0.00167929	23,901,796	-	0.00170404	360,496	0.00090702
City of Carpinteria	706	9,275,999	0.00052561	7,307,264	-	0.00052096	89,017	0.00022397
City of Cathedral City	30021	36	0.00000000	38	-	0.00000000	10,509	0.00002644
City of Cathedral City	25636	2,922	0.00000017	3,046	-	0.00000022	16,302	0.00004102
City of Cathedral City	25637	24,141	0.00000137	25,630	-	0.00000183	23,662	0.00005953
City of Cathedral City	1418	33,902,491	0.00192103	28,916,753	-	0.00206158	770,291	0.00193807
City of Cathedral City	1419	54,668,510	0.00309771	46,916,719	-	0.00334486	1,008,966	0.00253858
City of Chino	25494	49,758	0.00000282	51,870	-	0.00000370	100,754	0.00025350
City of Chino	15013	194,950	0.00001105	210,972	-	0.00001504	141,589	0.00035624
City of Chino	567	121,406,919	0.00687934	98,741,319	-	0.00703962	2,362,449	0.00594398
City of Chowchilla	23266	15,312	0.00000087	17,034	-	0.00000121	5,521	0.00001389

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Chowchilla	25575	31,319	0.00000177	32,680	-	0.00000233	32,396	0.00008151
City of Chowchilla	5142	568,380	0.00003221	440,486	-	0.00003140	43,040	0.00010829
City of Chowchilla	5500	10,139,760	0.00057455	7,239,148	-	0.00051610	268,915	0.00067660
City of Citrus Heights	25739	49,458	0.00000280	51,654	-	0.00000368	60,594	0.00015246
City of Citrus Heights	10564	295,871	0.00001677	312,274	-	0.00002226	261,208	0.00065721
City of Citrus Heights	6002	21,312,794	0.00120766	18,226,292	-	0.00129942	1,576,362	0.00396616
City of Claremont	25282	20,985	0.00000119	21,876	-	0.00000156	14,757	0.00003713
City of Claremont	22006	123,503	0.00000700	127,199	-	0.00000907	80,641	0.00020289
City of Claremont	328	59,658,731	0.00338047	47,931,736	-	0.00341723	889,040	0.00223685
City of Clayton	25543	503	0.00000003	524	-	0.00000004	19,906	0.00005008
City of Clayton	9226	88,813	0.00000503	94,516	-	0.00000674	23,184	0.00005833
City of Clayton	9225	8,409,175	0.00047649	6,548,657	-	0.00046688	206,541	0.00051966
City of Clearlake	25634	40,166	0.00000228	44,594	-	0.00000318	24,646	0.00006201
City of Clearlake	1410	14,548,669	0.00082438	10,788,704	-	0.00076917	501,742	0.00126239
City of Cloverdale	25451	781	0.00000004	814	-	0.00000006	15,496	0.00003899
City of Cloverdale	1111	14,157,038	0.00080219	10,906,349	-	0.00077755	325,315	0.00081850
City of Coachella	858	14,822,719	0.00083991	11,638,396	-	0.00082974	340,965	0.00085788
City of Coalinga	25890	15,572	0.00000088	18,350	-	0.00000131	15,092	0.00003797
City of Coalinga	25889	15,701	0.00000089	16,463	-	0.00000117	14,817	0.00003728
City of Coalinga	32048	3,571,037	0.00020235	3,849,858	-	0.00027447	229,597	0.00057767
City of Colton	25057	26,498	0.00000150	27,623	-	0.00000197	50,174	0.00012624
City of Colton	25056	146,172	0.00000828	162,714	-	0.00001160	78,328	0.00019708
City of Colton	15026	153,757	0.00000871	176,181	-	0.00001256	120,268	0.00030260
City of Colton	69	74,941,358	0.00424644	59,535,817	-	0.00424452	892,816	0.00224635
City of Colton	70	87,030,123	0.00493143	70,405,136	-	0.00501943	1,254,092	0.00315532
City of Colusa	25704	7,024	0.00000040	7,322	-	0.00000052	4,671	0.00001175
City of Colusa	25705	10,302	0.00000058	10,867	-	0.00000077	8,135	0.00002047
City of Colusa	650	2,423,921	0.00013735	1,863,168	-	0.00013283	65,079	0.00016374
City of Colusa	651	5,765,036	0.00032667	4,221,247	-	0.00030095	128,986	0.00032453
City of Compton	150	85,715,996	0.00485696	67,957,272	-	0.00484492	848,651	0.00213523
City of Compton	149	102,249,628	0.00579382	77,514,484	-	0.00552629	3,062,990	0.00770655
City of Corcoran	25607	833	0.00000005	868	-	0.00000006	10,918	0.00002747
City of Corcoran	1335	10,761,720	0.00060980	8,137,988	-	0.00058019	423,596	0.00106578
City of Corning	25586	11,043	0.00000063	11,512	-	0.00000082	8,378	0.00002108
City of Corning	22004	34,218	0.00000194	36,170	-	0.00000258	13,230	0.00003329
City of Corning	1264	11,348,592	0.00064305	9,239,157	-	0.00065869	264,485	0.00066545

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Corona	25768	808	0.00000005	842	-	0.00000006	23,104	0.00005813
City of Corona	754	139,218,938	0.00788863	111,371,970	-	0.00794011	4,217,428	0.01061115
City of Coronado	25184	14,460	0.00000082	15,141	-	0.00000108	8,309	0.00002091
City of Coronado	216	90,523,515	0.00512938	73,061,930	5,000,000	0.00556532	2,017,185	0.00507528
City of Costa Mesa	30091	49,142	0.00000278	51,228	-	0.00000365	46,288	0.00011646
City of Costa Mesa	3323	177,500,406	0.01005779	122,752,825	726,551	0.00880329	3,827,389	0.00962980
City of Cotati	25829	14,738	0.00000084	15,364	-	0.00000110	15,780	0.00003970
City of Cotati	10066	79,281	0.00000449	72,394	-	0.00000516	34,135	0.00008588
City of Cotati	10065	12,307,625	0.00069739	8,860,637	-	0.00063171	413,789	0.00104110
City of Covina	25178	45,706	0.00000259	51,467	-	0.00000367	51,593	0.00012981
City of Covina	9304	195,542	0.00001108	210,132	-	0.00001498	145,045	0.00036494
City of Covina	9303	99,900,460	0.00566071	83,680,788	-	0.00596590	1,029,811	0.00259103
City of Crescent City	6983	500,315	0.00002835	391,327	-	0.00002790	49,538	0.00012464
City of Crescent City	6984	8,253,707	0.00046768	6,333,623	-	0.00045155	225,778	0.00056806
City of Cypress	25499	6,124	0.00000035	6,384	-	0.00000046	24,361	0.00006129
City of Cypress	575	78,327,992	0.00443833	63,643,043	-	0.00453734	1,477,356	0.00371706
City of Davis	25365	52,413	0.00000297	63,970	-	0.00000456	130,759	0.00032899
City of Davis	30709	57,773,125	0.00327362	41,668,791	-	0.00297072	987,248	0.00248394
City of Davis	5120	64,943,634	0.00367993	47,227,321	-	0.00336701	1,531,797	0.00385404
City of Del Mar	892	3,440,554	0.00019495	2,942,222	-	0.00020976	90,526	0.00022777
City of Del Mar	10265	12,190,106	0.00069073	9,818,758	-	0.00070001	213,647	0.00053754
City of Del Rey Oaks	25623	6,706	0.00000038	6,991	-	0.00000050	6,203	0.00001561
City of Del Rey Oaks	1365	3,797,576	0.00021518	3,020,882	-	0.00021537	113,401	0.00028532
City of Delano	25534	57,015	0.00000323	62,925	-	0.00000449	65,771	0.00016548
City of Delano	5700	15,037,564	0.00085208	10,556,155	-	0.00075259	1,146,276	0.00288406
City of Desert Hot Springs	25651	30,637	0.00000174	31,937	-	0.00000228	47,374	0.00011919
City of Desert Hot Springs	30016	44,151	0.00000250	49,343	-	0.00000352	77,732	0.00019558
City of Desert Hot Springs	1454	22,957,157	0.00130083	17,399,058	-	0.00124044	255,617	0.00064314
City of Dinuba	25833	9,786	0.00000055	10,201	-	0.00000073	25,626	0.00006448
City of Dinuba	25834	30,486	0.00000173	32,300	-	0.00000230	25,036	0.00006299
City of Dinuba	874	28,106,700	0.00159262	20,952,794	-	0.00149380	1,201,260	0.00302240
City of Dixon	25707	3,323	0.00000019	3,464	-	0.00000025	8,231	0.00002071
City of Dixon	25706	20,017	0.00000113	20,867	-	0.00000149	22,100	0.00005560
City of Dixon	23205	58,603	0.00000332	62,517	-	0.00000446	29,045	0.00007308
City of Dixon	22013	208,068	0.00001179	225,984	-	0.00001611	96,199	0.00024204
City of Dixon	653	10,874,411	0.00061618	8,864,364	-	0.00063197	519,627	0.00130739

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments[2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
City of Dixon	654	20,215,270	0.00114547	15,070,862	-	0.00107446	468,858	0.00117966
City of Dos Palos	25853	8,451	0.00000048	8,924	-	0.00000064	8,891	0.00002237
City of Dos Palos	911	3,318,608	0.00018804	2,869,519	-	0.00020458	66,461	0.00016722
City of Dunsmuir	1208	803,077	0.00004551	637,019	-	0.00004542	7,552	0.00001900
City of East Palo Alto	25746	94,106	0.00000533	103,851	-	0.00000740	57,709	0.00014520
City of East Palo Alto	3468	16,162,127	0.00091580	11,538,060	-	0.00082259	748,840	0.00188410
City of El Centro	25264	8,720	0.00000049	9,090	-	0.00000065	32,308	0.00008129
City of El Centro	25263	65,345	0.00000370	70,465	-	0.00000502	51,275	0.00012901
City of El Centro	301	89,526,862	0.00507290	67,887,918	-	0.00483997	2,754,982	0.00693160
City of El Cerrito	25344	34,081	0.00000193	35,559	-	0.00000254	17,591	0.00004426
City of El Cerrito	25345	77,935	0.00000442	86,859	-	0.00000619	87,400	0.00021990
City of El Cerrito	416	111,959,814	0.00634403	83,778,367	-	0.00597286	2,609,005	0.00656432
City of Elk Grove	25688	44,933	0.00000255	47,830	-	0.00000341	60,560	0.00015237
City of Elk Grove	23207	73,532	0.00000417	86,825	-	0.00000619	150,461	0.00037856
City of Elk Grove	5962	38,815,733	0.00219943	33,749,778	-	0.00240614	3,047,248	0.00766695
City of Emeryville	23138	47,754	0.00000271	50,517	-	0.00000360	21,022	0.00005289
City of Emeryville	25547	53,401	0.00000303	55,668	-	0.00000397	32,433	0.00008160
City of Emeryville	5560	49,493,977	0.00280450	38,447,138	-	0.00274103	500,081	0.00125822
City of Emeryville	5561	50,604,405	0.00286742	42,548,861	-	0.00303346	812,802	0.00204503
City of Encinitas	25678	11,880	0.00000067	14,714	-	0.00000105	3,228	0.00000812
City of Encinitas	23074	84,176	0.00000477	87,024	-	0.00000620	120,443	0.00030304
City of Encinitas	25677	102,633	0.00000582	112,427	-	0.00000802	98,230	0.00024715
City of Encinitas	4647	2,506,561	0.00014203	2,204,317	-	0.00015715	87,063	0.00021905
City of Encinitas	4646	75,274,427	0.00426531	63,193,128	-	0.00450526	940,447	0.00236619
City of Escalon	717	5,666,218	0.00032107	4,423,421	-	0.00031536	163,157	0.00041051
City of Etna	1325	700,554	0.00003970	593,118	-	0.00004229	17,468	0.00004395
City of Eureka	25755	24,401	0.00000138	25,778	-	0.00000184	58,477	0.00014713
City of Eureka	724	48,641,018	0.00275617	36,033,306	-	0.00256894	1,367,579	0.00344086
City of Exeter	25406	3,580	0.00000020	3,732	-	0.00000027	17,261	0.00004343
City of Exeter	3071	7,998,011	0.00045319	6,194,809	-	0.00044165	329,580	0.00082923
City of Farmersville	25411	32,352	0.00000183	35,255	-	0.00000251	18,332	0.00004612
City of Farmersville	3156	2,340,002	0.00013259	2,076,371	-	0.00014803	127,628	0.00032111
City of Fillmore	1024	4,261,359	0.00024146	3,329,448	-	0.00023737	180,131	0.00045321
City of Firebaugh	1044	6,733,859	0.00038156	5,453,000	-	0.00038876	231,953	0.00058360
City of Fort Bragg	25775	31,136	0.00000176	32,616	-	0.00000233	21,418	0.00005389
City of Fort Bragg	3110	283,842	0.00001608	225,395	-	0.00001607	2,677	0.00000674

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Fort Bragg	764	12,948,691	0.00073372	9,993,961	-	0.00071251	263,077	0.00066191
City of Fortuna	25804	20,495	0.00000116	23,351	-	0.00000166	12,533	0.00003153
City of Fortuna	22016	20,779	0.00000118	22,034	-	0.00000157	2,409	0.00000606
City of Fortuna	805	12,615,018	0.00071481	10,189,033	-	0.00072641	235,546	0.00059264
City of Fountain Valley	25520	15,957	0.00000090	16,699	-	0.00000119	20,757	0.00005223
City of Fountain Valley	25519	54,406	0.00000308	56,955	-	0.00000406	44,632	0.00011230
City of Fountain Valley	23116	166,110	0.00000941	176,630	-	0.00001259	91,002	0.00022896
City of Fountain Valley	9004	480,777	0.00002724	481,824	-	0.00003435	198,684	0.00049989
City of Fountain Valley	9003	164,797,538	0.00933800	123,563,727	-	0.00880930	2,984,408	0.00750884
City of Fowler	25600	4,721	0.00000027	4,921	-	0.00000035	5,226	0.00001315
City of Fowler	1315	4,743,484	0.00026878	3,702,947	-	0.00026400	181,574	0.00045684
City of Galt	25420	55,870	0.00000317	58,490	-	0.00000417	70,794	0.00017812
City of Galt	1022	23,509,262	0.00133212	17,244,527	-	0.00122942	931,177	0.00234286
City of Gardena	25163	35,155	0.00000199	36,647	-	0.00000261	40,357	0.00010154
City of Gardena	192	163,319,777	0.00925426	122,742,093	-	0.00875072	4,224,791	0.01062967
City of Glendora	23264	15,723	0.00000089	16,390	-	0.00000117	26,497	0.00006667
City of Glendora	25278	17,336	0.00000098	18,130	-	0.00000129	22,310	0.00005613
City of Glendora	319	85,426,258	0.00484055	68,944,698	-	0.00491531	1,518,832	0.00382142
City of Gonzales	25814	18,402	0.00000104	19,273	-	0.00000137	15,276	0.00003843
City of Gonzales	829	4,353,395	0.00024668	3,782,668	-	0.00026968	151,363	0.00038083
City of Grass Valley	25518	20,940	0.00000119	21,829	-	0.00000156	16,745	0.00004213
City of Grass Valley	25517	31,166	0.00000177	32,593	-	0.00000232	17,552	0.00004416
City of Grass Valley	10484	32,230	0.00000183	36,258	-	0.00000258	31,715	0.00007980
City of Grass Valley	3493	4,949,875	0.00028048	4,259,679	-	0.00030369	199,871	0.00050288
City of Grass Valley	10483	22,248,395	0.00126067	17,893,198	-	0.00127567	378,627	0.00095263
City of Greenfield	25542	13,529	0.00000077	14,434	-	0.00000103	28,066	0.00007061
City of Greenfield	1140	7,382,940	0.00041834	5,810,472	-	0.00041425	257,722	0.00064843
City of Gridley	102	11,958,382	0.00067760	9,279,240	-	0.00066155	330,953	0.00083269
City of Grover Beach	25796	19,233	0.00000109	20,091	-	0.00000143	20,163	0.00005073
City of Grover Beach	4603	935,193	0.00005299	726,404	-	0.00005179	11,185	0.00002814
City of Grover Beach	4604	14,423,922	0.00081731	11,387,188	-	0.00081183	297,945	0.00074964
City of Guadalupe	25555	29,040	0.00000165	31,820	-	0.00000227	20,234	0.00005091
City of Guadalupe	1170	4,863,793	0.00027560	4,349,870	-	0.00031012	83,140	0.00020918
City of Gustine	25771	16,610	0.00000094	17,315	-	0.00000123	10,537	0.00002651
City of Gustine	758	5,185,338	0.00029382	4,058,003	-	0.00028931	139,597	0.00035123
City of Half Moon Bay	708	18,270,872	0.00103529	14,463,752	-	0.00103117	190,343	0.00047891

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Hanford	25170	18,324	0.00000104	19,102	-	0.00000136	20,711	0.00005211
City of Hanford	25171	45,599	0.00000258	47,720	-	0.00000340	37,678	0.00009480
City of Hanford	201	24,715,555	0.00140047	19,650,487	-	0.00140095	639,251	0.00160837
City of Hanford	3004	41,749,213	0.00236565	34,146,046	-	0.00243439	1,201,375	0.00302269
City of Hawaiian Gardens	902	1,085,560	0.00006151	1,111,212	-	0.00007922	-	-
City of Hawthorne	25140	24,747	0.00000140	25,797	-	0.00000184	53,800	0.00013536
City of Hawthorne	164	185,351,461	0.01050265	149,230,306	-	0.01063916	2,841,097	0.00714827
City of Healdsburg	25329	16,738	0.00000095	17,649	-	0.00000126	42,358	0.00010657
City of Healdsburg	25328	19,085	0.00000108	19,895	-	0.00000142	19,041	0.00004791
City of Healdsburg	392	35,961,626	0.00203771	29,030,981	-	0.00206972	577,503	0.00145301
City of Hercules	25208	1,744	0.00000010	1,818	-	0.00000013	9,470	0.00002383
City of Hercules	22018	37,194	0.00000211	39,703	-	0.00000283	20,838	0.00005243
City of Hercules	1665	25,145,757	0.00142485	18,515,879	-	0.00132006	942,873	0.00237229
City of Hermosa Beach	10166	5,043	0.00000029	6,034	-	0.00000043	-	-
City of Hermosa Beach	25254	10,013	0.00000057	10,438	-	0.00000074	11,264	0.00002834
City of Hermosa Beach	25255	49,736	0.00000282	51,892	-	0.00000370	52,343	0.00013170
City of Hermosa Beach	10168	164,379	0.00000931	159,586	-	0.00001138	42,151	0.00010605
City of Hermosa Beach	10165	31,696,516	0.00179603	24,984,398	-	0.00178123	759,170	0.00191009
City of Hermosa Beach	10167	64,932,184	0.00367928	46,909,330	-	0.00334433	1,982,339	0.00498761
City of Hollister	23272	32,651	0.00000185	35,263	-	0.00000251	34,442	0.00008666
City of Hollister	25470	43,639	0.00000247	45,537	-	0.00000325	32,845	0.00008264
City of Hollister	25469	58,884	0.00000334	61,606	-	0.00000439	85,094	0.00021410
City of Hollister	23271	62,620	0.00000355	65,278	-	0.00000465	80,878	0.00020349
City of Hollister	521	17,206,295	0.00097497	12,852,170	-	0.00091628	713,566	0.00179535
City of Hollister	522	30,616,999	0.00173486	23,013,734	830,000	0.00169991	833,923	0.00209817
City of Hughson	1068	2,282,856	0.00012935	1,780,755	-	0.00012696	29,542	0.00007433
City of Huntington Park	25039	1,042	0.00000006	1,086	-	0.00000008	12,343	0.00003106
City of Huntington Park	50	104,894,929	0.00594371	84,552,823	-	0.00602807	1,773,870	0.00446310
City of Imperial	25214	9,480	0.00000054	9,882	-	0.00000070	7,609	0.00001914
City of Imperial	1703	7,015,797	0.00039754	5,363,354	-	0.00038237	297,679	0.00074897
City of Imperial Beach	25375	8,615	0.00000049	8,981	-	0.00000064	36,432	0.00009166
City of Imperial Beach	25376	10,747	0.00000061	11,203	-	0.00000080	14,530	0.00003656
City of Imperial Beach	23011	37,630	0.00000213	39,697	-	0.00000283	18,873	0.00004748
City of Imperial Beach	4626	1,137,743	0.00006447	1,017,404	-	0.00007253	50,444	0.00012692
City of Imperial Beach	4625	15,045,401	0.00085252	12,431,125	-	0.00088626	193,539	0.00048695
City of Indio	32360	131	0.00000001	137	-	0.00000001	46,789	0.00011772

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Indio	25295	1,884	0.00000011	1,964	-	0.00000014	53,010	0.00013337
City of Indio	344	99,384,518	0.00563147	76,887,823	-	0.00548161	2,182,047	0.00549008
City of Ione	25424	3,425	0.00000019	3,570	-	0.00000025	6,211	0.00001563
City of Ione	15008	15,387	0.00000087	16,040	-	0.00000114	20,837	0.00005243
City of Ione	25425	26,596	0.00000151	27,835	-	0.00000198	26,833	0.00006751
City of Ione	9743	57,020	0.00000323	54,745	-	0.00000390	16,272	0.00004094
City of Ione	9744	3,810,470	0.00021591	2,513,497	-	0.00017920	88,258	0.00022206
City of Irwindale	9726	377,261	0.00002138	345,421	-	0.00002463	123,157	0.00030987
City of Irwindale	9725	31,645,925	0.00179317	25,365,883	-	0.00180842	513,389	0.00129170
City of Jackson	25831	9,539	0.00000054	9,944	-	0.00000071	9,392	0.00002363
City of Jackson	9083	186,822	0.00001059	172,502	-	0.00001230	58,824	0.00014800
City of Jackson	9084	6,058,877	0.00034332	4,912,478	-	0.00035023	135,551	0.00034105
City of Kerman	25593	1,207	0.00000007	1,258	-	0.00000009	13,031	0.00003279
City of Kerman	4380	4,396,752	0.00024914	3,872,606	-	0.00027609	169,401	0.00042622
City of King City	25431	35,389	0.00000201	36,926	-	0.00000263	36,952	0.00009297
City of King City	1056	8,224,424	0.00046602	6,802,869	-	0.00048500	176,142	0.00044318
City of Kingsburg	25615	29,040	0.00000165	30,273	-	0.00000216	34,927	0.00008788
City of Kingsburg	25614	40,461	0.00000229	45,388	-	0.00000324	19,939	0.00005017
City of Kingsburg	1348	2,734,967	0.00015497	1,661,599	-	0.00011846	153,464	0.00038612
City of Kingsburg	23095	7,306,516	0.00041401	4,866,517	-	0.00034695	185,191	0.00046594
City of La Habra	25343	73,340	0.00000416	76,992	-	0.00000549	58,834	0.00014803
City of La Habra	15034	98,682	0.00000559	102,419	-	0.00000730	59,823	0.00015052
City of La Habra	413	136,803,243	0.00775174	103,702,714	-	0.00739334	1,937,704	0.00487531
City of La Habra Heights	1371	900,935	0.00005105	798,619	-	0.00005694	27,281	0.00006864
City of La Palma	25729	530	0.00000003	552	-	0.00000004	1,462	0.00000368
City of La Palma	22020	61,118	0.00000346	61,544	-	0.00000439	26,807	0.00006745
City of La Palma	691	37,740,359	0.00213850	30,460,420	-	0.00217163	561,727	0.00141332
City of La Verne	25784	24,702	0.00000140	25,751	-	0.00000184	14,134	0.00003556
City of La Verne	25783	33,673	0.00000191	35,414	-	0.00000252	28,967	0.00007288
City of La Verne	780	99,904,474	0.00566093	80,685,096	-	0.00575233	2,061,258	0.00518617
City of Laguna Beach	23024	6,747	0.00000038	9,763	-	0.00000070	36,279	0.00009128
City of Laguna Beach	25071	16,035	0.00000091	16,732	-	0.00000119	32,971	0.00008296
City of Laguna Beach	25073	24,693	0.00000140	30,199	-	0.00000215	29,436	0.00007406
City of Laguna Beach	15014	349,554	0.00001981	362,265	-	0.00002583	131,943	0.00033197
City of Laguna Beach	7763	5,867,525	0.00033247	5,006,186	-	0.00035691	152,892	0.00038468
City of Laguna Beach	6422	52,625,096	0.00298192	42,488,603	-	0.00302916	968,506	0.00243678

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Laguna Beach	7783	64,024,934	0.00362787	51,729,410	-	0.00368798	1,182,517	0.00297524
City of Lake Elsinore	628	42,322	0.00000240	17,584	-	0.00000125	1,665	0.00000419
City of Lakeport	25468	12,986	0.00000074	13,951	-	0.00000099	13,979	0.00003517
City of Lakeport	519	9,458,942	0.00053598	7,109,163	-	0.00050684	246,272	0.00061963
City of Larkspur	589	28,565,458	0.00161862	24,022,179	-	0.00171263	427,896	0.00107660
City of Lemon Grove	25577	5,571	0.00000032	8,507	-	0.00000061	2,644	0.00000665
City of Lemon Grove	3602	6,862,082	0.00038883	5,664,141	-	0.00040382	469,029	0.00118009
City of Lemoore	25319	40,200	0.00000228	42,404	-	0.00000302	40,195	0.00010113
City of Lemoore	377	15,979,192	0.00090544	13,165,261	-	0.00093860	335,881	0.00084508
City of Lincoln	25506	495	0.00000003	516	-	0.00000004	2,554	0.00000643
City of Lincoln	594	23,979,371	0.00135875	19,564,573	-	0.00139483	1,156,247	0.00290914
City of Lindsay	25355	8,684	0.00000049	9,053	-	0.00000065	5,082	0.00001279
City of Lindsay	434	12,667,178	0.00071777	10,354,058	-	0.00073818	306,957	0.00077231
City of Livermore	25251	9,025	0.00000051	9,803	-	0.00000070	34,731	0.00008738
City of Livermore	30039	42,466	0.00000241	46,378	-	0.00000331	173,545	0.00043664
City of Livermore	284	118,646,486	0.00672292	96,440,841	-	0.00687561	2,412,463	0.00606981
City of Livingston	25549	24,812	0.00000141	25,871	-	0.00000184	14,064	0.00003539
City of Livingston	1156	6,911,345	0.00039162	5,956,365	-	0.00042465	129,566	0.00032599
City of Loma Linda	25858	16,630	0.00000094	17,336	-	0.00000124	15,723	0.00003956
City of Loma Linda	920	24,368,478	0.00138080	19,292,758	-	0.00137545	601,503	0.00151340
City of Lompoc	25454	13,579	0.00000077	14,155	-	0.00000101	37,729	0.00009493
City of Lompoc	25453	110,867	0.00000628	124,129	-	0.00000885	60,233	0.00015155
City of Lompoc	23119	116,535	0.00000660	123,986	-	0.00000884	101,672	0.00025581
City of Lompoc	15037	172,475	0.00000977	177,447	-	0.00001265	69,433	0.00017470
City of Lompoc	489	77,200,322	0.00437444	57,646,132	-	0.00410980	1,502,227	0.00377964
City of Los Alamitos	25767	3,539	0.00000020	3,689	-	0.00000026	10,707	0.00002694
City of Los Alamitos	752	30,762,630	0.00174312	25,304,501	-	0.00180405	605,370	0.00152312
City of Los Altos	20006	17,399	0.00000099	18,138	-	0.00000129	102,502	0.00025790
City of Los Altos	448	48,183,856	0.00273026	38,907,419	-	0.00277385	882,464	0.00222030
City of Los Banos	25304	1,240	0.00000007	1,293	-	0.00000009	7,115	0.00001790
City of Los Banos	9126	80,796	0.00000458	84,067	-	0.00000599	70,220	0.00017668
City of Los Banos	9125	32,125,559	0.00182035	25,174,419	-	0.00179477	1,224,102	0.00307987
City of Lynwood	120	22,874,156	0.00129613	18,118,152	-	0.00129171	238,588	0.00060029
City of Madera	25447	5,878	0.00000033	6,128	-	0.00000044	18,390	0.00004627
City of Madera	22022	8,576	0.00000049	8,940	-	0.00000064	22,021	0.00005541
City of Madera	1097	50,489,407	0.00286090	37,904,830	-	0.00270237	1,359,664	0.00342095

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Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Manhattan Beach	25129	16,821	0.00000095	17,535	-	0.00000125	15,217	0.00003829
City of Manhattan Beach	3451	53,484,907	0.00303064	44,884,291	-	0.00319996	1,116,517	0.00280918
City of Manhattan Beach	3452	105,754,762	0.00599243	85,210,555	-	0.00607497	2,297,834	0.00578140
City of Manteca	25418	14,149	0.00000080	14,750	-	0.00000105	25,871	0.00006509
City of Manteca	25419	18,907	0.00000107	19,785	-	0.00000141	18,630	0.00004687
City of Manteca	30569	111,361	0.00000631	121,556	-	0.00000867	57,680	0.00014512
City of Manteca	30568	53,520,784	0.00303267	37,830,680	-	0.00269708	1,607,704	0.00404502
City of Manteca	1016	79,213,586	0.00448852	56,193,664	-	0.00400625	2,251,571	0.00566500
City of Marina	25562	5,115	0.00000029	5,332	-	0.00000038	8,132	0.00002046
City of Marina	25563	17,421	0.00000099	18,741	-	0.00000134	9,572	0.00002408
City of Marina	1197	41,766,045	0.00236661	34,166,575	-	0.00243586	1,141,826	0.00287286
City of Martinez	25229	14,565	0.00000083	15,431	-	0.00000110	21,242	0.00005345
City of Martinez	23276	58,603	0.00000332	71,910	-	0.00000513	54,377	0.00013681
City of Martinez	249	61,338,596	0.00347566	44,712,808	-	0.00318774	1,332,591	0.00335283
City of Marysville	25351	34,866	0.00000198	36,346	-	0.00000259	24,187	0.00006086
City of Marysville	30423	7,051,151	0.00039954	5,381,173	-	0.00038364	17,558	0.00004418
City of Marysville	429	20,523,673	0.00116294	15,378,851	-	0.00109641	279,174	0.00070241
City of Maywood	10463	27,330,998	0.00154867	16,442,153	-	0.00117222	781,428	0.00196609
City of Menlo Park	25169	35,941	0.00000204	38,399	-	0.00000274	20,334	0.00005116
City of Menlo Park	15003	117,457	0.00000666	122,542	-	0.00000874	70,928	0.00017846
City of Menlo Park	199	76,932,839	0.00435928	62,337,080	-	0.00444423	1,532,231	0.00385513
City of Mill Valley	25880	22,830	0.00000129	26,984	-	0.00000192	37,696	0.00009484
City of Mill Valley	5541	28,891,268	0.00163708	24,920,784	-	0.00177669	916,640	0.00230629
City of Mill Valley	5540	29,930,630	0.00169597	24,780,301	-	0.00176668	3,327	0.00000837
City of Millbrae	25230	2,976	0.00000017	3,102	-	0.00000022	9,995	0.00002515
City of Millbrae	6162	34,207,664	0.00193832	27,570,323	-	0.00196559	-	-
City of Millbrae	6163	40,830,622	0.00231360	33,343,418	-	0.00237717	443,928	0.00111693
City of Monrovia	25233	23,983	0.00000136	25,001	-	0.00000178	19,499	0.00004906
City of Monrovia	25232	36,763	0.00000208	38,323	-	0.00000273	54,048	0.00013599
City of Monrovia	253	161,255,518	0.00913729	128,952,627	-	0.00919350	2,639,005	0.00663980
City of Montclair	25467	76,338	0.00000433	80,999	-	0.00000577	66,282	0.00016677
City of Montclair	5720	1,381,873	0.00007830	1,249,264	-	0.00008906	194,356	0.00048900
City of Montclair	5721	3,258,348	0.00018463	3,010,519	-	0.00021463	316,143	0.00079542
City of Montclair	5740	50,706,177	0.00287319	38,653,135	-	0.00275572	513,394	0.00129171
City of Montclair	5741	59,169,472	0.00335275	46,065,529	-	0.00328418	854,687	0.00215041
City of Monterey	25257	465	0.00000003	485	-	0.00000003	12,221	0.00003075

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Monterey	25256	104,504	0.00000592	110,070	-	0.00000785	74,127	0.00018651
City of Monterey	292	156,488,942	0.00886720	116,034,440	-	0.00827251	3,858,296	0.00970756
City of Morgan Hill	25488	28,091	0.00000159	29,283	-	0.00000209	43,394	0.00010918
City of Morgan Hill	561	49,500,988	0.00280490	37,277,065	-	0.00265762	1,598,723	0.00402242
City of Morro Bay	25491	1,237	0.00000007	1,290	-	0.00000009	9,435	0.00002374
City of Morro Bay	25492	10,964	0.00000062	11,429	-	0.00000081	17,908	0.00004506
City of Morro Bay	9504	101,387	0.00000574	99,159	-	0.00000707	30,123	0.00007579
City of Morro Bay	10603	319,515	0.00001810	333,355	-	0.00002377	133,057	0.00033477
City of Morro Bay	9503	12,727,516	0.00072119	9,664,686	-	0.00068903	325,631	0.00081930
City of Morro Bay	4606	19,083,818	0.00108136	14,759,749	-	0.00105228	398,627	0.00100295
City of Mt. Shasta	25862	7,607	0.00000043	7,930	-	0.00000057	4,731	0.00001190
City of Mt. Shasta	926	548,143	0.00003106	438,446	-	0.00003126	26,898	0.00006768
City of Mt. Shasta	927	4,707,600	0.00026675	3,949,051	-	0.00028154	66,378	0.00016701
City of Murrieta	25210	15,861	0.00000090	16,534	-	0.00000118	9,668	0.00002432
City of Murrieta	30095	53,721	0.00000304	60,091	-	0.00000428	134,930	0.00033949
City of Murrieta	1682	58,875,237	0.00333607	48,417,824	-	0.00345188	2,382,106	0.00599343
City of Needles	1305	1,360,323	0.00007708	1,388,311	-	0.00009898	-	-
City of Nevada City	8804	59	0.00000000	62	-	0.00000000	9,229	0.00002322
City of Nevada City	25703	704	0.00000004	734	-	0.00000005	12,571	0.00003163
City of Nevada City	8803	8,060,360	0.00045673	6,578,298	-	0.00046899	178,402	0.00044886
City of Newark	25347	36,697	0.00000208	38,886	-	0.00000277	30,452	0.00007662
City of Newark	5280	153,911,818	0.00872118	112,945,682	-	0.00805230	2,496,480	0.00628120
City of Newman	25631	10,703	0.00000061	11,370	-	0.00000081	7,984	0.00002009
City of Newman	9106	23,915	0.00000136	25,414	-	0.00000181	11,487	0.00002890
City of Newman	9105	6,711,490	0.00038030	5,141,751	-	0.00036657	246,687	0.00062067
City of Norco	1181	20,665,301	0.00117097	16,720,262	-	0.00119205	-	-
City of Novato	25709	124,006	0.00000703	136,674	-	0.00000974	98,983	0.00024904
City of Novato	22024	322,173	0.00001826	328,140	-	0.00002339	112,616	0.00028334
City of Novato	664	83,160,467	0.00471216	69,457,566	-	0.00495188	953,575	0.00239922
City of Oakdale	25850	11,164	0.00000063	11,638	-	0.00000083	25,749	0.00006479
City of Oakdale	9826	15,814	0.00000090	17,556	-	0.00000125	26,404	0.00006643
City of Oakdale	9825	38,661,133	0.00219067	28,448,735	3,139,738	0.00225206	582,450	0.00146546
City of Ojai	939	1,150,273	0.00006518	603,579	-	0.00004303	117,454	0.00029552
City of Orange Cove	25857	67,075	0.00000380	72,672	-	0.00000518	44,382	0.00011167
City of Orange Cove	918	1,295,204	0.00007339	2,158,984	-	0.00015392	44,825	0.00011278
City of Orland	1166	6,871,844	0.00038938	5,564,306	-	0.00039670	150,199	0.00037790

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Oroville	25368	484	0.00000003	505	-	0.00000004	12,223	0.00003075
City of Oroville	25367	17,337	0.00000098	18,073	-	0.00000129	24,768	0.00006232
City of Oroville	457	43,549,583	0.00246767	35,413,525	-	0.00252476	553,912	0.00139366
City of Oxnard	25249	75,337	0.00000427	78,535	-	0.00000560	115,874	0.00029154
City of Oxnard	279	135,832,430	0.00769673	101,938,833	-	0.00726759	3,888,313	0.00978309
City of Pacific Grove	25299	43,278	0.00000245	45,115	-	0.00000322	39,064	0.00009829
City of Pacific Grove	348	71,813,026	0.00406917	57,225,820	-	0.00407983	379,853	0.00095572
City of Pacifica	25337	30,550	0.00000173	35,412	-	0.00000252	19,538	0.00004916
City of Pacifica	25338	74,494	0.00000422	82,415	-	0.00000588	49,695	0.00012503
City of Pacifica	402	38,074,721	0.00215745	31,776,914	-	0.00226549	562,905	0.00141628
City of Pacifica	403	60,974,194	0.00345501	49,150,541	-	0.00350412	805,403	0.00202641
City of Palos Verdes Estates	479	34,375,329	0.00194782	27,904,282	-	0.00198940	661,233	0.00166368
City of Paramount	1853	91,564	0.00000519	246,557	-	0.00001758	-	-
City of Parlier	25697	2,163	0.00000012	3,239	-	0.00000023	10,282	0.00002587
City of Parlier	3611	2,747,826	0.00015570	2,314,498	-	0.00016501	94,819	0.00023857
City of Paso Robles	25436	53,051	0.00000301	59,317	-	0.00000423	26,971	0.00006786
City of Paso Robles	23127	174,308	0.00000988	187,896	-	0.00001340	96,087	0.00024176
City of Paso Robles	1063	10,887,815	0.00061694	8,477,653	-	0.00060440	591,370	0.00148790
City of Paso Robles	1064	34,293,824	0.00194321	26,163,772	-	0.00186531	962,081	0.00242062
City of Patterson	25572	8,771	0.00000050	9,143	-	0.00000065	5,634	0.00001418
City of Patterson	1225	8,216,298	0.00046556	6,543,105	-	0.00046648	359,129	0.00090358
City of Perris	936	10,336,626	0.00058571	8,252,314	-	0.00058834	38,773	0.00009755
City of Piedmont	30061	67	0.00000000	70	-	0.00000000	45,470	0.00011440
City of Piedmont	25449	111,852	0.00000634	140,050	-	0.00000998	56,089	0.00014112
City of Piedmont	30062	115,418	0.00000654	137,047	-	0.00000977	117,514	0.00029567
City of Piedmont	1103	60,618,708	0.00343487	50,608,004	-	0.00360803	1,137,277	0.00286142
City of Pinole	25716	12,401	0.00000070	12,927	-	0.00000092	25,397	0.00006390
City of Pinole	25717	61,574	0.00000349	72,186	-	0.00000515	53,961	0.00013577
City of Pinole	675	56,111,018	0.00317944	46,686,286	-	0.00332843	731,938	0.00184157
City of Pismo Beach	25883	2,110	0.00000012	2,200	-	0.00000016	2,103	0.00000529
City of Pismo Beach	25884	42,613	0.00000241	44,826	-	0.00000320	35,897	0.00009032
City of Pismo Beach	30035	48,153	0.00000273	54,929	-	0.00000392	31,647	0.00007962
City of Pismo Beach	976	3,379,984	0.00019152	2,602,066	-	0.00018551	14,594	0.00003672
City of Pismo Beach	977	22,779,865	0.00129079	16,951,477	-	0.00120853	602,934	0.00151700
City of Pittsburg	25747	90,870	0.00000515	99,249	-	0.00000708	96,580	0.00024300
City of Pittsburg	22026	113,226	0.00000642	134,575	-	0.00000959	89,181	0.00022438

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Pittsburg	3540	77,223,990	0.00437578	62,979,429	-	0.00449003	2,001,804	0.00503659
City of Placentia	25472	23,667	0.00000134	24,917	-	0.00000178	37,986	0.00009557
City of Placentia	529	78,714,775	0.00446025	60,161,928	-	0.00428916	1,847,774	0.00464904
City of Placerville	25616	42,418	0.00000240	47,389	-	0.00000338	30,799	0.00007749
City of Placerville	23085	60,564	0.00000343	64,155	-	0.00000457	51,044	0.00012843
City of Placerville	1351	18,326,000	0.00103841	13,817,776	-	0.00098512	250,635	0.00063060
City of Pleasant Hill	22029	34,599	0.00000196	41,243	-	0.00000294	18,083	0.00004550
City of Pleasant Hill	25476	38,151	0.00000216	43,510	-	0.00000310	62,789	0.00015798
City of Pleasant Hill	537	62,587,189	0.00354641	50,716,760	-	0.00361578	892,056	0.00224443
City of Pleasanton	23193	124,081	0.00000703	132,897	-	0.00000947	192,963	0.00048550
City of Pleasanton	299	123,980,789	0.00702518	100,155,807	4,500,000	0.00746129	2,446,129	0.00615452
City of Port Hueneme	483	35,391,913	0.00200543	29,867,173	-	0.00212934	641,860	0.00161493
City of Porterville	25628	817	0.00000005	852	-	0.00000006	8,234	0.00002072
City of Porterville	25629	37,360	0.00000212	38,983	-	0.00000278	49,902	0.00012555
City of Porterville	23009	46,249	0.00000262	49,153	-	0.00000350	47,646	0.00011988
City of Porterville	23007	165,161	0.00000936	183,718	-	0.00001310	89,780	0.00022589
City of Porterville	1389	55,540,527	0.00314712	47,822,445	-	0.00340943	1,118,766	0.00281484
City of Poway	25624	20,159	0.00000114	21,427	-	0.00000153	57,747	0.00014529
City of Poway	15016	38,402	0.00000218	40,289	-	0.00000287	17,571	0.00004421
City of Poway	1369	47,819,635	0.00270963	38,856,675	-	0.00277023	1,097,051	0.00276021
City of Red Bluff	25460	63	0.00000000	66	-	0.00000000	6,465	0.00001627
City of Red Bluff	25461	19,525	0.00000111	20,354	-	0.00000145	21,481	0.00005405
City of Red Bluff	10204	256,002	0.00001451	262,088	-	0.00001869	97,914	0.00024635
City of Red Bluff	5620	7,679,532	0.00043515	6,326,821	-	0.00045106	154,524	0.00038879
City of Red Bluff	10203	21,665,972	0.00122767	17,432,107	-	0.00124280	274,371	0.00069032
City of Redlands	25063	1,113	0.00000006	1,160	-	0.00000008	16,526	0.00004158
City of Redlands	3280	99,168,132	0.00561921	78,975,125	-	0.00563042	1,730,602	0.00435423
City of Redlands	77	123,961,253	0.00702407	99,829,584	-	0.00711721	2,485,328	0.00625314
City of Reedley	25734	7,357	0.00000042	7,669	-	0.00000055	13,545	0.00003408
City of Reedley	6322	929,172	0.00005265	907,860	-	0.00006472	39,371	0.00009906
City of Reedley	6343	16,278,504	0.00092240	12,561,963	-	0.00089559	480,766	0.00120962
City of Ridgecrest	25708	24,496	0.00000139	25,775	-	0.00000184	32,600	0.00008202
City of Ridgecrest	656	24,993,975	0.00141624	19,641,671	-	0.00140033	715,260	0.00179961
City of Rio Vista	25778	4,619	0.00000026	4,815	-	0.00000034	21,828	0.00005492
City of Rio Vista	25779	65,462	0.00000371	68,778	-	0.00000490	29,196	0.00007346
City of Rio Vista	768	10,637,797	0.00060277	8,189,530	-	0.00058386	365,082	0.00091855

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Ripon	25696	9,421	0.00000053	10,334	-	0.00000074	15,322	0.00003855
City of Ripon	23194	40,489	0.00000229	46,594	-	0.00000332	25,831	0.00006499
City of Ripon	1622	13,038,799	0.00073882	10,159,259	-	0.00072429	474,565	0.00119402
City of Riverbank	909	3,059,049	0.00017334	2,630,105	-	0.00018751	-	-
City of Rocklin	25879	20,385	0.00000116	21,510	-	0.00000153	38,900	0.00009787
City of Rocklin	4644	32,211,915	0.00182524	26,506,359	-	0.00188973	1,068,779	0.00268907
City of Rocklin	4645	43,462,664	0.00246274	35,970,195	-	0.00256444	1,396,957	0.00351478
City of Rohnert Park	25527	41,656	0.00000236	48,156	-	0.00000343	26,303	0.00006618
City of Rohnert Park	23056	53,077	0.00000301	59,824	-	0.00000427	107,935	0.00027157
City of Rohnert Park	7823	405,566	0.00002298	362,243	-	0.00002583	93,551	0.00023538
City of Rohnert Park	7863	97,316,504	0.00551429	68,321,052	-	0.00487085	2,232,010	0.00561579
City of Salinas	15001	933,502	0.00005290	936,940	-	0.00006680	349,084	0.00087830
City of Salinas	270	142,838,444	0.00809372	102,710,383	-	0.00732259	3,456,641	0.00869699
City of San Bruno	25045	14,106	0.00000080	14,705	-	0.00000105	40,326	0.00010146
City of San Bruno	25046	53,045	0.00000301	55,647	-	0.00000397	51,147	0.00012869
City of San Bruno	56	134,225,049	0.00760566	108,047,003	-	0.00770306	2,423,048	0.00609644
City of San Carlos	23070	50,420,361	0.00285699	36,261,877	-	0.00258524	22,012	0.00005538
City of San Clemente	3006	5,323,351	0.00030164	4,512,175	-	0.00032169	101,150	0.00025450
City of San Clemente	945	41,253,857	0.00233759	32,729,496	-	0.00233340	373,645	0.00094010
City of San Fernando	23187	31,118	0.00000176	34,229	-	0.00000244	24,680	0.00006210
City of San Fernando	4737	10,827,492	0.00061352	8,700,931	-	0.00062032	560,905	0.00141125
City of San Fernando	4736	42,029,476	0.00238154	31,513,662	-	0.00224672	300,837	0.00075691
City of San Gabriel	23270	6,856	0.00000039	10,164	-	0.00000072	15,903	0.00004001
City of San Gabriel	23269	17,186	0.00000097	20,004	-	0.00000143	18,928	0.00004762
City of San Gabriel	25150	17,711	0.00000100	18,675	-	0.00000133	10,689	0.00002689
City of San Gabriel	25151	48,597	0.00000275	55,221	-	0.00000394	39,121	0.00009843
City of San Gabriel	178	130,181,505	0.00737653	97,427,045	-	0.00694592	2,905,110	0.00730932
City of San Jacinto	916	15,636,314	0.00088601	13,010,434	-	0.00092756	138,527	0.00034854
City of San Leandro	25027	3,297	0.00000019	3,437	-	0.00000025	32,781	0.00008248
City of San Leandro	38	252,152,308	0.01428782	201,529,884	-	0.01436779	3,046,718	0.00766561
City of San Luis Obispo	25253	48,795	0.00000276	50,866	-	0.00000363	42,241	0.00010628
City of San Luis Obispo	30125	70,238	0.00000398	76,850	-	0.00000548	101,511	0.00025540
City of San Luis Obispo	23156	136,690	0.00000775	161,457	-	0.00001151	132,515	0.00033341
City of San Luis Obispo	287	165,802,305	0.00939493	113,883,710	300,000	0.00814057	4,074,604	0.01025180
City of San Marcos	23040	99,334	0.00000563	105,470	-	0.00000752	78,695	0.00019800
City of San Marcos	990	56,049,085	0.00317593	46,229,213	-	0.00329585	1,897,846	0.00477502

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of San Marino	25892	20,477	0.00000116	21,346	-	0.00000152	19,378	0.00004876
City of San Marino	30014	57,112	0.00000324	61,809	-	0.00000441	53,033	0.00013343
City of San Marino	6563	1,242,189	0.00007039	1,111,401	-	0.00007924	157,490	0.00039625
City of San Marino	256	34,040,673	0.00192886	27,511,779	-	0.00196141	648,756	0.00163229
City of San Marino	6562	34,594,698	0.00196026	27,659,946	-	0.00197198	445,036	0.00111972
City of San Pablo	25323	49,188	0.00000279	51,828	-	0.00000370	54,227	0.00013644
City of San Pablo	383	73,787,869	0.00418108	59,958,959	-	0.00427469	1,441,028	0.00362566
City of San Ramon	25655	53,354	0.00000302	65,339	-	0.00000466	41,433	0.00010425
City of San Ramon	30042	90,998	0.00000516	102,844	-	0.00000733	166,734	0.00041951
City of San Ramon	6842	22,686,515	0.00128550	19,447,975	-	0.00138652	1,947,102	0.00489895
City of Sand City	30144	16,789	0.00000095	17,502	-	0.00000125	21,297	0.00005358
City of Sand City	1080	6,901,461	0.00039106	5,766,747	-	0.00041113	191,201	0.00048107
City of Sanger	25757	17,291	0.00000098	20,583	-	0.00000147	12,449	0.00003132
City of Sanger	4733	6,923,146	0.00039229	5,427,882	-	0.00038697	373,199	0.00093898
City of Sanger	4732	11,698,638	0.00066289	8,642,777	-	0.00061617	325,740	0.00081957
City of Sanger	8883	15,743,691	0.00089209	12,683,771	-	0.00090427	482,685	0.00121445
City of Santa Barbara	25154	31,168	0.00000177	32,491	-	0.00000232	19,583	0.00004927
City of Santa Barbara	182	166,754,180	0.00944887	120,158,933	-	0.00856656	3,606,542	0.00907414
City of Santa Cruz	25159	38,733	0.00000219	40,377	-	0.00000288	52,941	0.00013320
City of Santa Cruz	10583	208,760	0.00001183	220,130	-	0.00001569	342,088	0.00086070
City of Santa Cruz	10584	209,659	0.00001188	228,647	-	0.00001630	215,410	0.00054198
City of Santa Cruz	187	84,563,288	0.00479165	68,299,191	-	0.00486929	1,721,095	0.00433031
City of Santa Cruz	188	120,411,974	0.00682296	97,552,172	-	0.00695484	2,539,027	0.00638825
City of Santa Fe Springs	25335	29,579	0.00000168	30,835	-	0.00000220	26,313	0.00006620
City of Santa Fe Springs	30027	206,623	0.00001171	224,364	-	0.00001600	156,403	0.00039351
City of Santa Fe Springs	400	139,021,981	0.00787747	110,845,525	-	0.00790258	1,561,062	0.00392767
City of Santa Maria	25785	71,574	0.00000406	74,612	-	0.00000532	48,885	0.00012300
City of Santa Maria	25786	135,214	0.00000766	142,423	-	0.00001015	182,065	0.00045808
City of Santa Maria	30517	244,526	0.00001386	307,981	-	0.00002196	142,634	0.00035887
City of Santa Maria	10024	298,377	0.00001691	320,450	-	0.00002285	147,379	0.00037081
City of Santa Maria	10023	50,398,350	0.00285574	40,937,769	-	0.00291860	1,229,175	0.00309263
City of Santa Maria	783	108,792,282	0.00616455	86,292,401	-	0.00615209	2,083,559	0.00524228
City of Santa Monica	42	1,093,745	0.00006198	1,629,896	-	0.00011620	-	-
City of Santa Paula	25198	7,533	0.00000043	7,853	-	0.00000056	14,316	0.00003602
City of Santa Paula	25199	40,889	0.00000232	42,625	-	0.00000304	60,855	0.00015311
City of Santa Paula	230	35,692,886	0.00202248	27,960,180	-	0.00199338	1,165,817	0.00293322

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Santee	25630	12,168	0.00000069	12,684	-	0.00000090	35,645	0.00008968
City of Santee	22034	117,116	0.00000664	122,262	-	0.00000872	52,761	0.00013275
City of Santee	1393	73,262,690	0.00415132	59,062,033	-	0.00421074	1,205,838	0.00303392
City of Sausalito	25360	12,335	0.00000070	12,859	-	0.00000092	13,644	0.00003433
City of Sausalito	441	22,392,620	0.00126884	18,601,326	-	0.00132616	-	-
City of Sausalito	442	31,191,580	0.00176742	23,878,455	-	0.00170238	801,721	0.00201715
City of Scotts Valley	25539	19,980	0.00000113	21,109	-	0.00000150	42,414	0.00010671
City of Scotts Valley	1126	23,194,713	0.00131429	18,807,833	-	0.00134088	407,760	0.00102593
City of Seal Beach	369	9,848,422	0.00055805	7,769,104	-	0.00055389	93,560	0.00023540
City of Seal Beach	4460	64,032,161	0.00362828	51,943,987	-	0.00370327	1,379,103	0.00346986
City of Seaside	9024	142,219	0.00000806	141,764	-	0.00001011	60,293	0.00015170
City of Seaside	9023	86,345,820	0.00489265	68,972,602	-	0.00491730	1,615,063	0.00406354
City of Sebastopol	4601	1,457,498	0.00008259	987,646	-	0.00007041	66,410	0.00016709
City of Sebastopol	4602	17,145,400	0.00097152	13,035,388	-	0.00092934	468,301	0.00117826
City of Selma	25333	107	0.00000001	112	-	0.00000001	5,472	0.00001377
City of Selma	25334	21,920	0.00000124	22,850	-	0.00000163	24,996	0.00006289
City of Selma	398	25,292,765	0.00143318	20,853,823	-	0.00148674	630,485	0.00158631
City of Shafter	3070	10,528,503	0.00059658	9,037,062	1,823,569	0.00077429	303,634	0.00076395
City of Sierra Madre	25464	6,456	0.00000037	6,871	-	0.00000049	3,458	0.00000870
City of Sierra Madre	25465	21,557	0.00000122	26,202	-	0.00000187	21,267	0.00005351
City of Sierra Madre	514	17,958,650	0.00101760	14,161,055	-	0.00100959	492,312	0.00123867
City of Signal Hill	25143	19,997	0.00000113	20,976	-	0.00000150	48,330	0.00012160
City of Signal Hill	9064	309,612	0.00001754	295,607	-	0.00002107	84,948	0.00021373
City of Signal Hill	9063	46,607,652	0.00264095	36,313,124	-	0.00258889	1,009,508	0.00253995
City of Solana Beach	25672	14,427	0.00000082	17,971	-	0.00000128	4,230	0.00001064
City of Solana Beach	9286	24,329	0.00000138	27,423	-	0.00000196	33,759	0.00008494
City of Solana Beach	25671	32,837	0.00000186	34,622	-	0.00000247	13,933	0.00003506
City of Solana Beach	9287	2,737,302	0.00015510	2,300,750	-	0.00016403	76,609	0.00019275
City of Solana Beach	9285	23,786,040	0.00134780	19,060,915	-	0.00135892	388,836	0.00097832
City of Soledad	25676	480	0.00000003	500	-	0.00000004	10,061	0.00002531
City of Soledad	1539	9,312,122	0.00052766	7,310,856	-	0.00052122	263,700	0.00066348
City of Solvang	1521	454,135	0.00002573	359,295	108,437	0.00003335	3,895	0.00000980
City of Sonoma	4608	8,162,236	0.00046250	6,358,915	-	0.00045335	79,742	0.00020063
City of Sonoma	4607	14,090,683	0.00079843	10,854,434	-	0.00077385	129,856	0.00032672
City of Sonora	25414	9,886	0.00000056	10,306	-	0.00000073	11,144	0.00002804
City of Sonora	25415	19,786	0.00000112	24,164	-	0.00000172	7,601	0.00001912

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California Public Employees' Retirement System
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Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments[2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
City of Sonora	994	4,575,119	0.00025924	3,678,603	-	0.00026226	107,837	0.00027132
City of Sonora	995	12,326,238	0.00069845	9,351,624	-	0.00066671	417,804	0.00105120
City of South Gate	25191	2,160	0.00000012	2,252	-	0.00000016	53,183	0.00013381
City of South Gate	220	147,460,688	0.00835563	117,495,569	-	0.00837668	2,035,833	0.00512220
City of South Lake Tahoe	25793	73,682	0.00000418	82,024	-	0.00000585	46,836	0.00011784
City of South Lake Tahoe	9203	152,639	0.00000865	163,266	-	0.00001164	70,530	0.00017746
City of South Lake Tahoe	9204	162,161	0.00000919	164,884	-	0.00001176	98,674	0.00024827
City of South Lake Tahoe	6462	2,925,992	0.00016580	2,702,168	-	0.00019265	436,965	0.00109941
City of South Lake Tahoe	5660	2,987,858	0.00016930	2,586,613	-	0.00018441	349,488	0.00087932
City of South Lake Tahoe	5843	50,966,861	0.00288796	35,732,793	5,621,315	0.00294828	464,557	0.00116884
City of South Lake Tahoe	6442	61,626,927	0.00349199	44,393,595	5,826,356	0.00358036	579,979	0.00145924
City of South Pasadena	25104	37,315	0.00000211	41,531	-	0.00000296	20,760	0.00005223
City of South Pasadena	25105	53,272	0.00000302	56,194	-	0.00000401	26,178	0.00006586
City of South Pasadena	124	74,458,728	0.00421909	61,152,435	-	0.00435978	979,714	0.00246498
City of St. Helena	30017	71	0.00000000	74	-	0.00000001	12,605	0.00003171
City of St. Helena	25792	979	0.00000006	1,021	-	0.00000007	8,429	0.00002121
City of St. Helena	30519	28,742	0.00000163	29,962	-	0.00000214	-	-
City of St. Helena	788	13,143,376	0.00074475	10,041,452	-	0.00071589	427,053	0.00107448
City of Stanton	785	17,019,369	0.00096438	13,556,512	-	0.00096649	157,551	0.00039640
City of Suisun City	25579	60,712	0.00000344	63,381	-	0.00000452	34,460	0.00008670
City of Suisun City	4618	2,296,931	0.00013015	1,725,929	-	0.00012305	72,779	0.00018311
City of Suisun City	4619	26,556,164	0.00150476	20,054,859	-	0.00142978	566,314	0.00142486
City of Susanville	25130	7,617	0.00000043	7,940	-	0.00000057	7,091	0.00001784
City of Susanville	25131	34,630	0.00000196	36,100	-	0.00000257	23,168	0.00005829
City of Susanville	9764	22,203,655	0.00125814	18,702,223	-	0.00133335	312,429	0.00078608
City of Sutter Creek	979	4,598,036	0.00026054	3,658,818	-	0.00026085	113,810	0.00028635
City of Taft	4725	2,787,136	0.00015793	2,459,800	-	0.00017537	151,484	0.00038114
City of Taft	8886	4,286,045	0.00024286	3,430,970	-	0.00024461	38,211	0.00009614
City of Taft	4724	8,373,827	0.00047449	6,676,335	-	0.00047598	260,234	0.00065475
City of Tehachapi	30006	10,561	0.00000060	13,498	-	0.00000096	10,333	0.00002600
City of Tehachapi	25481	19,003	0.00000108	19,810	-	0.00000141	24,862	0.00006255
City of Tehachapi	7383	209,331	0.00001186	170,383	-	0.00001215	1,642	0.00000413
City of Tehachapi	7384	4,569,230	0.00025891	3,797,942	-	0.00027077	214,909	0.00054072
City of Tulare	25458	33,819	0.00000192	37,380	-	0.00000266	28,072	0.00007063
City of Tulare	25459	34,735	0.00000197	36,478	-	0.00000260	47,770	0.00012019
City of Tulare	23125	145,925	0.00000827	164,634	-	0.00001174	117,062	0.00029453

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California Public Employees' Retirement System
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Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of Tulare	8904	219,325	0.00001243	214,649	-	0.00001530	92,855	0.00023363
City of Tulare	8903	31,889,172	0.00180695	24,893,105	-	0.00177472	1,028,058	0.00258662
City of Tulare	8905	45,446,461	0.00257515	36,314,241	-	0.00258897	1,813,498	0.00456280
City of Tulelake	1116	739,441	0.00004190	691,448	-	0.00004930	6,231	0.00001568
City of Turlock	25887	59	0.00000000	62	-	0.00000000	23,963	0.00006029
City of Turlock	25886	368	0.00000002	384	-	0.00000003	6,211	0.00001563
City of Turlock	981	42,701,117	0.00241959	33,092,555	1,834,152	0.00249005	1,089,578	0.00274140
City of Turlock	982	62,175,461	0.00352308	47,334,862	3,589,796	0.00363060	1,984,799	0.00499380
City of Tustin	25761	95,196	0.00000539	107,854	-	0.00000769	90,203	0.00022695
City of Tustin	15028	97,854	0.00000554	108,404	-	0.00000773	108,418	0.00027278
City of Tustin	741	114,515,520	0.00648885	89,089,873	4,348,779	0.00666158	2,499,920	0.00628986
City of Ukiah	25463	41,550	0.00000235	43,595	-	0.00000311	41,003	0.00010316
City of Ukiah	5542	17,894,486	0.00101396	14,101,564	-	0.00100535	290,054	0.00072978
City of Ukiah	5543	30,932,795	0.00175276	23,707,870	-	0.00169022	772,816	0.00194442
City of Union City	25800	32,483	0.00000184	33,862	-	0.00000241	61,870	0.00015567
City of Union City	23147	506,732	0.00002871	522,468	-	0.00003725	379,660	0.00095523
City of Union City	796	169,157,266	0.00958504	145,188,206	-	0.01035099	1,307,566	0.00328987
City of Victorville	712	32,678,247	0.00185166	24,638,573	-	0.00175657	585,811	0.00147391
City of Vista	25484	66,062	0.00000374	68,866	-	0.00000491	71,983	0.00018111
City of Vista	556	79,535,697	0.00450677	60,511,882	4,579,603	0.00464061	1,885,641	0.00474432
City of Walnut Creek	25430	85,778	0.00000486	89,419	-	0.00000638	115,833	0.00029144
City of Walnut Creek	30023	189,880	0.00001076	208,053	-	0.00001483	269,678	0.00067852
City of Walnut Creek	1052	144,528,953	0.00818951	116,301,438	-	0.00829155	2,257,034	0.00567875
City of Wasco	1145	992,740	0.00005625	583,047	-	0.00004157	36,328	0.00009140
City of Waterford	930	1,587,294	0.00008994	1,653,154	-	0.00011786	-	-
City of Watsonville	25195	4,316	0.00000024	9,667	-	0.00000069	36,963	0.00009300
City of Watsonville	25194	14,902	0.00000084	15,535	-	0.00000111	46,644	0.00011736
City of Watsonville	15036	63,432	0.00000359	64,231	-	0.00000458	16,863	0.00004243
City of Watsonville	15035	85,657	0.00000485	89,709	-	0.00000640	51,257	0.00012896
City of Watsonville	224	43,612,320	0.00247122	35,022,461	-	0.00249688	830,467	0.00208947
City of Watsonville	225	76,287,641	0.00432272	62,197,619	-	0.00443429	1,669,104	0.00419950
City of Weed	25385	7,031	0.00000040	7,421	-	0.00000053	6,230	0.00001567
City of Weed	486	4,713,040	0.00026706	3,965,423	-	0.00028271	84,522	0.00021266
City of West Sacramento	25673	1,067	0.00000006	1,112	-	0.00000008	9,229	0.00002322
City of West Sacramento	30145	13,618	0.00000077	14,196	-	0.00000101	33,326	0.00008385
City of West Sacramento	25674	60,055	0.00000340	62,667	-	0.00000447	58,338	0.00014678

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California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
City of West Sacramento	23149	148,039	0.00000839	162,912	-	0.00001161	115,531	0.00029068
City of West Sacramento	1533	54,810,441	0.00310575	45,032,054	-	0.00321050	1,149,533	0.00289225
City of West Sacramento	1532	73,005,950	0.00413677	58,652,628	-	0.00418156	1,480,654	0.00372536
City of Westminster	15004	240	0.00000001	250	-	0.00000002	25,486	0.00006412
City of Westminster	25525	19,964	0.00000113	20,811	-	0.00000148	51,479	0.00012952
City of Westminster	630	211,544,248	0.01198683	169,261,182	-	0.01206724	2,526,420	0.00635653
City of Williams	25452	13,591	0.00000077	14,168	-	0.00000101	17,269	0.00004345
City of Williams	1113	4,483,717	0.00025406	3,801,219	-	0.00027100	186,757	0.00046988
City of Willits	25875	10,606	0.00000060	11,056	-	0.00000079	17,429	0.00004385
City of Willits	953	9,367,305	0.00053078	6,833,187	-	0.00048716	236,700	0.00059554
City of Willows	25516	10,047	0.00000057	10,651	-	0.00000076	6,952	0.00001749
City of Willows	614	11,425,513	0.00064741	8,337,800	-	0.00059443	301,423	0.00075839
City of Winters	25773	16,942	0.00000096	17,766	-	0.00000127	24,017	0.00006043
City of Winters	22038	48,801	0.00000277	47,804	-	0.00000341	12,605	0.00003171
City of Winters	30511	436,959	0.00002476	382,766	-	0.00002729	36,603	0.00009209
City of Winters	760	7,572,326	0.00042907	5,978,734	-	0.00042625	161,471	0.00040626
City of Woodlake	25589	405	0.00000002	422	-	0.00000003	11,041	0.00002778
City of Woodlake	1282	3,677,941	0.00020840	2,918,692	-	0.00020808	103,070	0.00025933
City of Yreka	25443	9,695	0.00000055	10,127	-	0.00000072	5,633	0.00001417
City of Yreka	1085	10,954,081	0.00062070	9,106,545	-	0.00064924	182,568	0.00045935
City of Yuba City	25363	13,642	0.00000077	14,221	-	0.00000101	29,628	0.00007454
City of Yuba City	25362	23,294	0.00000132	24,795	-	0.00000177	11,591	0.00002916
City of Yuba City	23002	56,444	0.00000320	60,860	-	0.00000434	23,284	0.00005858
City of Yuba City	23001	93,492	0.00000530	104,559	-	0.00000745	110,007	0.00027678
City of Yuba City	8744	46,031,612	0.00260831	38,309,404	-	0.00273121	2,044,635	0.00514435
City of Yuba City	8743	68,615,097	0.00388797	54,846,646	-	0.00391021	359,272	0.00090394
Cloverdale Fire Protection District	3080	2,209,959	0.00012522	1,745,845	-	0.00012447	97,596	0.00024555
Coast Life Support District	25744	24,409	0.00000138	25,658	-	0.00000183	12,658	0.00003185
Coast Life Support District	3396	2,008,817	0.00011383	1,703,625	-	0.00012146	63,146	0.00015888
Coastside Fire Protection District	7924	34,971,005	0.00198158	27,685,833	-	0.00197382	317,980	0.00080005
Compton Unified School District	1698	20,297,098	0.00115010	12,397,044	-	0.00088383	861,624	0.00216787
Contra Costa Community College District	25535	21,049	0.00000119	21,942	-	0.00000156	9,131	0.00002297
Contra Costa Community College District	3920	11,521,091	0.00065282	9,537,083	-	0.00067993	446,989	0.00112463
Copperopolis Fire Protection District	25745	5,997	0.00000034	6,252	-	0.00000045	6,934	0.00001745
Copperopolis Fire Protection District	3537	2,712,128	0.00015368	2,015,674	-	0.00014370	108,780	0.00027369
Cordelia Fire Protection District of Solano County	1240	1,574,110	0.00008919	824,167	-	0.00005876	80,609	0.00020281

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments[2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Cottonwood Fire Protection District	25837	21,038	0.00000119	25,681	-	0.00000183	5,451	0.00001371
Cottonwood Fire Protection District	881	1,087,719	0.00006163	1,090,624	-	0.00007775	7,288	0.00001834
County of Alpine	553	12,037,576	0.00068209	9,410,494	-	0.00067091	350,063	0.00088077
County of Amador	25136	9,085	0.00000051	9,471	-	0.00000068	7,429	0.00001869
County of Amador	25134	83,760	0.00000475	93,022	-	0.00000663	75,033	0.00018878
County of Amador	22040	97,457	0.00000552	98,966	-	0.00000706	44,642	0.00011232
County of Amador	9944	127,988	0.00000725	131,377	-	0.00000937	36,904	0.00009285
County of Amador	6222	3,027,761	0.00017156	2,394,578	-	0.00017072	106,457	0.00026785
County of Amador	9943	64,238,100	0.00363995	49,601,976	-	0.00353630	2,072,394	0.00521419
County of Calaveras	25815	78,490	0.00000445	82,587	-	0.00000589	69,710	0.00017539
County of Calaveras	833	57,009,723	0.00323037	47,274,607	-	0.00337038	1,283,945	0.00323044
County of Colusa	25217	56,096	0.00000318	61,353	-	0.00000437	37,640	0.00009470
County of Colusa	233	44,634,134	0.00252912	36,590,241	-	0.00260865	1,068,497	0.00268836
County of Del Norte	25700	14,648	0.00000083	15,290	-	0.00000109	28,845	0.00007257
County of Del Norte	643	22,737,308	0.00128837	17,670,379	-	0.00125978	527,576	0.00132739
County of Glenn	25141	1,400	0.00000008	1,688	-	0.00000012	3,705	0.00000932
County of Glenn	22041	46,500	0.00000263	49,107	-	0.00000350	22,743	0.00005722
County of Glenn	166	26,703,695	0.00151312	18,353,656	-	0.00130850	589,932	0.00148428
County of Inyo	21	49,210,357	0.00278843	40,784,706	-	0.00290769	920,676	0.00231644
County of Lassen	25116	30,539	0.00000173	31,835	-	0.00000227	86,196	0.00021687
County of Lassen	23053	95,130	0.00000539	104,909	-	0.00000748	34,625	0.00008712
County of Lassen	137	37,706,563	0.00213658	28,724,696	-	0.00204789	840,488	0.00211469
County of Mariposa	25379	11,272	0.00000064	11,750	-	0.00000084	5,863	0.00001475
County of Mariposa	25378	37,270	0.00000211	39,311	-	0.00000280	50,981	0.00012827
County of Mariposa	15018	78,174	0.00000443	87,093	-	0.00000621	41,481	0.00010437
County of Mariposa	474	39,563,636	0.00224181	30,906,452	-	0.00220343	1,382,254	0.00347778
County of Modoc	25286	16,558	0.00000094	18,987	-	0.00000135	13,006	0.00003272
County of Modoc	334	14,927,495	0.00084584	11,152,178	-	0.00079508	385,831	0.00097076
County of Mono	25092	7,558	0.00000043	7,879	-	0.00000056	23,618	0.00005942
County of Mono	25093	14,052	0.00000080	14,665	-	0.00000105	8,296	0.00002087
County of Mono	25091	19,537	0.00000111	20,498	-	0.00000146	5,100	0.00001283
County of Mono	30090	99,745	0.00000565	119,607	-	0.00000853	91,939	0.00023132
County of Mono	6903	457,384	0.00002592	413,530	-	0.00002948	84,450	0.00021248
County of Mono	6902	12,513,077	0.00070903	10,092,597	-	0.00071954	310,080	0.00078017
County of Mono	7243	19,174,139	0.00108647	15,288,960	-	0.00109000	160,375	0.00040351
County of Mono	5160	28,900,455	0.00163760	23,371,998	-	0.00166627	767,168	0.00193021

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
County of Napa	25172	4,816	0.00000027	5,020	-	0.00000036	10,398	0.00002616
County of Napa	10043	586,405	0.00003323	589,649	-	0.00004204	339,251	0.00085356
County of Napa	4738	45,230,833	0.00256294	35,917,803	-	0.00256071	-	-
County of Napa	4739	80,954,073	0.00458714	67,273,823	-	0.00479619	2,902,523	0.00730281
County of Nevada	25473	43,618	0.00000247	45,883	-	0.00000327	48,616	0.00012232
County of Nevada	10423	129,625	0.00000735	141,527	-	0.00001009	90,067	0.00022661
County of Nevada	10443	80,867,441	0.00458223	61,654,414	-	0.00439556	1,982,772	0.00498870
County of Plumas	25125	26,635	0.00000151	30,761	-	0.00000219	19,661	0.00004947
County of Plumas	4721	12,141,525	0.00068798	8,457,658	-	0.00060298	163,833	0.00041221
County of Plumas	4615	21,552,200	0.00122122	17,207,307	-	0.00122677	593,701	0.00149377
County of San Benito	25102	68,583	0.00000389	76,330	-	0.00000544	70,014	0.00017616
County of San Benito	122	50,401,586	0.00285593	39,536,404	-	0.00281869	1,560,992	0.00392749
County of Sierra	25752	9,498	0.00000054	9,901	-	0.00000071	20,851	0.00005246
County of Sierra	720	15,366,763	0.00087073	12,828,403	-	0.00091458	265,341	0.00066760
County of Trinity	25654	28,400	0.00000161	29,995	-	0.00000214	39,033	0.00009821
County of Trinity	1468	29,593,857	0.00167689	21,125,479	-	0.00150611	1,011,799	0.00254571
County of Tuolumne	25283	95,498	0.00000541	101,380	-	0.00000723	119,231	0.00029999
County of Tuolumne	9586	245,751	0.00001393	258,502	-	0.00001843	115,893	0.00029159
County of Tuolumne	9585	74,979,225	0.00424858	54,790,998	8,093,825	0.00448328	1,614,603	0.00406238
Diamond Springs/El Dorado Fire Protection District	30075	5	0.00000000	5	-	0.00000000	9,675	0.00002434
Diamond Springs/El Dorado Fire Protection District	25561	9,058	0.00000051	9,442	-	0.00000067	15,590	0.00003922
Diamond Springs/El Dorado Fire Protection District	1193	19,452,699	0.00110226	15,371,132	-	0.00109586	380,629	0.00095767
Dougherty Regional Fire Authority	1566	36,570,741	0.00207222	31,587,723	-	0.00225200	-	-
East Bay Regional Park District	25743	53,375	0.00000302	55,641	-	0.00000397	38,269	0.00009629
East Bay Regional Park District	23022	57,373	0.00000325	58,660	-	0.00000418	47,361	0.00011916
East Bay Regional Park District	23021	106,925	0.00000606	114,017	-	0.00000813	78,173	0.00019669
East Bay Regional Park District	3391	62,574,144	0.00354567	51,077,630	-	0.00364151	1,707,926	0.00429718
Ebbetts Pass Fire Protection District	25601	10,283	0.00000058	10,954	-	0.00000078	23,603	0.00005939
Ebbetts Pass Fire Protection District	1320	10,535,328	0.00059697	8,960,442	-	0.00063882	285,475	0.00071826
El Dorado County Fire Protection District	25205	9,356	0.00000053	9,753	-	0.00000070	43,145	0.00010855
El Dorado County Fire Protection District	9984	208,812	0.00001183	210,045	-	0.00001497	55,698	0.00014014
El Dorado County Fire Protection District	9983	75,171,351	0.00425947	59,749,562	-	0.00425976	1,581,025	0.00397790
El Dorado Hills County Water District	30033	2,608	0.00000015	2,719	-	0.00000019	25,655	0.00006455
El Dorado Hills County Water District	25590	20,163	0.00000114	21,359	-	0.00000152	47,927	0.00012059
El Dorado Hills County Water District	1285	54,827,378	0.00310671	44,789,229	-	0.00319318	1,402,067	0.00352763
Estero Municipal Improvement District	25718	22,057	0.00000125	22,993	-	0.00000164	22,764	0.00005727

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments[2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Estero Municipal Improvement District	25719	56,022	0.00000317	58,598	-	0.00000418	29,626	0.00007454
Estero Municipal Improvement District	15038	73,318	0.00000415	77,685	-	0.00000554	62,333	0.00015683
Estero Municipal Improvement District	677	109,960,611	0.00623075	81,653,003	-	0.00582134	2,375,491	0.00597679
Felton Fire Protection District	1792	983,183	0.00005571	831,383	-	0.00005927	37,834	0.00009519
Fontana Unified School District	25687	46,494	0.00000263	48,468	-	0.00000346	33,574	0.00008447
Fontana Unified School District	3538	5,962,914	0.00033788	4,882,141	-	0.00034807	256,614	0.00064565
Forestville Fire Protection District	1513	3,391,259	0.00019216	2,727,065	-	0.00019442	146,553	0.00036873
Fort Bragg Fire Protection Authority	5440	152,609	0.00000865	133,400	-	0.00000951	11,281	0.00002838
Fruitridge Fire Protection District	944	2,161,231	0.00012246	4,782,371	-	0.00034095	-	-
Garden Valley Fire Protection District	25407	37,329	0.00000212	39,643	-	0.00000283	18,204	0.00004580
Garden Valley Fire Protection District	3078	1,655,136	0.00009379	1,245,263	-	0.00008878	84,867	0.00021353
Georgetown Fire Protection District	25646	3,436	0.00000019	3,582	-	0.00000026	7,589	0.00001909
Georgetown Fire Protection District	1434	7,019,370	0.00039774	5,556,980	-	0.00039618	181,869	0.00045759
Glen Ellen Fire Protection District	1444	1,482,039	0.00008398	1,239,466	-	0.00008837	33,754	0.00008493
Glendale Community College District	3243	5,923,881	0.00033567	4,522,591	-	0.00032243	225,521	0.00056742
Gold Ridge Fire Protection District	25211	4,267	0.00000024	4,448	-	0.00000032	7,788	0.00001959
Gold Ridge Fire Protection District	6483	1,057,426	0.00005992	935,825	-	0.00006672	121,625	0.00030601
Gold Ridge Fire Protection District	6482	2,325,697	0.00013178	1,852,969	-	0.00013210	42,729	0.00010751
Greenfield Fire Protection District	25641	257	0.00000001	268	-	0.00000002	3,912	0.00000984
Greenfield Fire Protection District	6102	395,293	0.00002240	317,575	-	0.00002264	51,285	0.00012903
Groveland Community Services District	1010	1,669,532	0.00009460	1,371,788	-	0.00009780	-	-
Hacienda La Puente Unified School District	5380	2,352,304	0.00013329	1,756,752	-	0.00012525	169,567	0.00042663
Hamilton Branch Fire Protection District	1081	565,117	0.00003202	419,243	-	0.00002989	17,659	0.00004443
Happy Valley Fire District	3303	555,630	0.00003148	475,704	-	0.00003391	30,615	0.00007703
Herald Fire Protection District	25397	10,306	0.00000058	10,941	-	0.00000078	7,078	0.00001781
Herald Fire Protection District	1783	412,471	0.00002337	345,514	-	0.00002463	1,465	0.00000369
Hesperia Fire Protection District	1307	25,890,868	0.00146707	20,538,200	-	0.00146424	233,880	0.00058845
Higgins Area Fire Protection District	25668	530	0.00000003	552	-	0.00000004	11,475	0.00002887
Higgins Area Fire Protection District	1519	3,455,937	0.00019583	2,910,316	-	0.00020749	130,304	0.00032785
Housing Authority of the City of Los Angeles	607	24,783,525	0.00140432	18,245,061	-	0.00130076	583,801	0.00146886
Humboldt Bay Fire Joint Powers Authority	25896	1,064	0.00000006	1,109	-	0.00000008	5,695	0.00001433
Humboldt Bay Fire Joint Powers Authority	32405	16,641,129	0.00094294	12,966,969	-	0.00092446	478,997	0.00120517
Humboldt Bay Fire Joint Powers Authority	32404	38,543,801	0.00218402	28,576,856	-	0.00203735	1,067,559	0.00268600
Idyllwild Fire Protection District	816	8,975,084	0.00050856	7,157,405	-	0.00051028	137,592	0.00034618
Inverness Public Utility District	3056	477,065	0.00002703	413,594	-	0.00002949	6,843	0.00001722
Janesville Fire Protection District	1654	111,647	0.00000633	119,529	-	0.00000852	-	-

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments[2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Kelseyville Fire Protection District	932	9,548,394	0.00054104	7,193,611	-	0.00051286	277,385	0.00069791
Kensington Community Services District	921	11,792,904	0.00066823	9,247,977	-	0.00065932	385,849	0.00097081
Kentfield Fire Protection District	25242	9,527	0.00000054	10,032	-	0.00000072	22,762	0.00005727
Kentfield Fire Protection District	267	20,154,343	0.00114201	15,890,944	680,000	0.00118140	546,533	0.00137509
Kenwood Fire Protection District	1336	719,499	0.00004077	592,627	-	0.00004225	14,071	0.00003540
Lake County Fire Protection District	25640	8,902	0.00000050	14,401	-	0.00000103	13,404	0.00003372
Lake County Fire Protection District	7603	9,136,430	0.00051770	7,199,853	-	0.00051330	317,980	0.00080005
Lake Valley Fire Protection District	25366	54,127	0.00000307	59,346	-	0.00000423	31,470	0.00007918
Lake Valley Fire Protection District	455	29,259,569	0.00165795	24,685,952	-	0.00175995	533,358	0.00134194
Lakeport County Fire Protection District	25689	113	0.00000001	118	-	0.00000001	12,563	0.00003161
Lakeport County Fire Protection District	3905	5,689,029	0.00032236	4,701,476	-	0.00033519	197,496	0.00049690
Lakeside Fire Protection District	25809	105,058	0.00000595	126,263	-	0.00000900	61,071	0.00015366
Lakeside Fire Protection District	811	77,684,326	0.00440186	62,008,952	-	0.00442084	1,005,390	0.00252958
Linda Fire Protection District	25692	2,429	0.00000014	2,532	-	0.00000018	98	0.00000025
Linda Fire Protection District	1583	5,254,873	0.00029776	4,417,936	-	0.00031497	178,774	0.00044980
Linden-Peters Rural County Fire Protection District	25638	3,573	0.00000020	3,725	-	0.00000027	4,721	0.00001188
Linden-Peters Rural County Fire Protection District	10264	92,665	0.00000525	95,066	-	0.00000678	34,090	0.00008577
Linden-Peters Rural County Fire Protection District	10263	7,146,291	0.00040493	5,793,928	-	0.00041307	148,256	0.00037302
Little Lake Fire Protection District	1496	1,121,316	0.00006354	1,015,962	149,543	0.00008309	24,036	0.00006048
Loomis Fire Protection District	25645	2,723	0.00000015	2,839	-	0.00000020	6,878	0.00001731
Loomis Fire Protection District	8963	1,030,660	0.00005840	549,372	-	0.00003917	100,436	0.00025270
Los Angeles Community College District	839	16,387,347	0.00092856	12,913,801	-	0.00092067	211,851	0.00053302
Los Osos Community Services District	25740	-	-	-	-	-	1,440	0.00000362
Los Osos Community Services District	3386	1,472,354	0.00008343	1,278,521	-	0.00009115	695	0.00000175
Mammoth Lakes Fire District	1060	7,651,960	0.00043359	6,436,763	-	0.00045890	177,444	0.00044645
Marin Community College District	25011	10,308	0.00000058	10,746	-	0.00000077	7,219	0.00001816
Marin Community College District	6202	3,481,282	0.00019726	2,664,673	-	0.00018997	143,328	0.00036062
Marinwood Community Services District	7963	47,992	0.00000272	47,666	-	0.00000340	16,735	0.00004211
Marinwood Community Services District	8026	10,552,483	0.00059794	8,152,120	-	0.00058119	290,470	0.00073083
Meeks Bay Fire Protection District	25591	5,587	0.00000032	5,919	-	0.00000042	4,960	0.00001248
Meeks Bay Fire Protection District	1286	5,752,257	0.00032594	4,912,760	-	0.00035025	75,052	0.00018883
Menlo Park Fire Protection District	25022	37,420	0.00000212	39,497	-	0.00000282	48,546	0.00012214
Menlo Park Fire Protection District	32	172,641,630	0.00978247	138,071,740	12,000,000	0.01069915	2,986,730	0.00751468
Mojave Air and Space Port	1090	1,424,800	0.00008073	1,052,454	-	0.00007503	44,017	0.00011075
Mokelumne Rural Fire District	3375	1,784,058	0.00010109	1,501,202	-	0.00010703	79,121	0.00019907
Montecito Fire Protection District	25023	11,539	0.00000065	12,029	-	0.00000086	21,598	0.00005434

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Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments[2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Montecito Fire Protection District	34	64,199,686	0.00363778	53,901,044	-	0.00384280	1,043,489	0.00262544
Monterey County Regional Fire Protection District	25456	7,607	0.00000043	8,090	-	0.00000058	13,855	0.00003486
Monterey County Regional Fire Protection District	499	54,572,585	0.00309227	45,623,771	-	0.00325268	1,221,842	0.00307418
Monterey Peninsula Airport District	25429	16,377	0.00000093	17,072	-	0.00000122	12,462	0.00003135
Monterey Peninsula Airport District	1050	6,938,054	0.00039313	5,746,374	-	0.00040968	122,881	0.00030917
Monterey Peninsula Airport District	1049	13,769,338	0.00078022	11,034,227	-	0.00078667	-	-
Montezuma Fire Protection District	25559	196	0.00000001	204	-	0.00000001	9,833	0.00002474
Montezuma Fire Protection District	1185	4,078,764	0.00023112	2,998,200	-	0.00021375	97,138	0.00024440
Murrieta Fire Protection District	25665	13,698	0.00000078	14,279	-	0.00000102	16,107	0.00004053
Murrieta Fire Protection District	1502	32,401,117	0.00183596	25,327,791	-	0.00180571	1,614,704	0.00406263
Natomas Fire Protection District	1872	907,500	0.00005142	2,260,442	-	0.00016116	-	-
Nevada County Consolidated Fire District	25215	33,069	0.00000187	38,541	-	0.00000275	18,123	0.00004560
Nevada County Consolidated Fire District	1712	15,800,962	0.00089534	12,792,408	-	0.00091202	499,242	0.00125610
North County Fire Protection District of Monterey County	25500	2,911	0.00000016	3,035	-	0.00000022	4,675	0.00001176
North County Fire Protection District of Monterey County	9884	114,664	0.00000650	111,571	-	0.00000795	38,176	0.00009605
North County Fire Protection District of Monterey County	9883	38,263,535	0.00216814	32,103,785	-	0.00228879	617,315	0.00155318
North County Fire Protection District of San Diego County	25782	7,980	0.00000045	8,319	-	0.00000059	32,372	0.00008145
North County Fire Protection District of San Diego County	778	71,629,524	0.00405878	59,092,155	-	0.00421289	1,696,217	0.00426772
North Tahoe Fire Protection District	25389	29,911	0.00000169	31,181	-	0.00000222	65,608	0.00016507
North Tahoe Fire Protection District	9166	350,820	0.00001988	348,647	-	0.00002486	195,102	0.00049088
North Tahoe Fire Protection District	9165	42,697,760	0.00241940	32,708,153	-	0.00233188	1,175,425	0.00295740
Northshore Fire Protection District	25619	8,825	0.00000050	9,200	-	0.00000066	19,972	0.00005025
Northshore Fire Protection District	8104	6,294,834	0.00035669	4,964,883	-	0.00035396	247,034	0.00062154
Northstar Community Services District	23036	12,745	0.00000072	14,333	-	0.00000102	15,584	0.00003921
Northstar Community Services District	1676	10,206,566	0.00057834	8,319,787	-	0.00059315	456,694	0.00114905
Oakdale Rural Fire Protection District	3390	1,932,015	0.00010947	1,577,079	-	0.00011244	23,251	0.00005850
Oakland City Housing Authority	25613	32,420	0.00000184	33,796	-	0.00000241	67,731	0.00017041
Oakland City Housing Authority	8423	11,186,958	0.00063389	9,763,065	1,637,701	0.00081280	578,320	0.00145507
Oakland Unified School District	25686	10,877	0.00000062	11,339	-	0.00000081	25,695	0.00006465
Oakland Unified School District	3533	5,097,798	0.00028886	4,145,838	-	0.00029557	228,161	0.00057406
Oceano Community Services District	6642	233,719	0.00001324	171,458	-	0.00001222	4,099	0.00001031
Ophir Hill Fire Protection District	1602	793,461	0.00004496	703,773	-	0.00005017	38,429	0.00009669
Pajaro Valley Fire Protection Agency	1754	4,570,216	0.00025896	4,641,020	-	0.00033087	-	-
Pasadena Unified School District	4095	1,523,537	0.00008633	1,074,557	-	0.00007661	41,608	0.00010469
Peardale Chicago Park Fire Protection District	1928	533,767	0.00003025	459,640	-	0.00003277	19,569	0.00004924
Peninsula Fire Protection District	25695	38,419	0.00000218	40,250	-	0.00000287	29,706	0.00007474

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments[2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Peninsula Fire Protection District	1607	2,756,085	0.00015617	2,173,185	-	0.00015493	79,519	0.00020007
Penn Valley Fire Protection District	25409	16,649	0.00000094	18,570	-	0.00000132	7,490	0.00001885
Penn Valley Fire Protection District	3144	2,531,896	0.00014347	2,248,116	-	0.00016028	111,325	0.00028010
Placer Hills Fire Protection District	25390	13,103	0.00000074	13,659	-	0.00000097	11,680	0.00002939
Placer Hills Fire Protection District	1750	2,415,988	0.00013690	1,974,963	-	0.00014080	88,203	0.00022192
Port San Luis Harbor District	25216	1,784	0.00000010	1,860	-	0.00000013	1,310	0.00000330
Port San Luis Harbor District	4240	2,437,664	0.00013813	1,993,927	-	0.00014215	76,542	0.00019258
Ramona Municipal Water District	1403	7,812,741	0.00044270	10,775,987	-	0.00076826	-	-
Rancho Adobe Fire Protection District	25596	29,569	0.00000168	32,316	-	0.00000230	18,996	0.00004779
Rancho Adobe Fire Protection District	1303	13,153,171	0.00074530	10,843,845	-	0.00077310	309,807	0.00077948
Rancho Cucamonga Fire Protection District	25540	54,332	0.00000308	64,116	-	0.00000457	31,125	0.00007831
Rancho Cucamonga Fire Protection District	10326	172,246	0.00000976	176,618	-	0.00001259	84,988	0.00021383
Rancho Cucamonga Fire Protection District	10325	104,115,835	0.00589956	84,302,525	-	0.00601023	2,735,184	0.00688179
Rancho Santa Fe Fire Protection District	25245	15,303	0.00000087	15,953	-	0.00000114	17,029	0.00004285
Rancho Santa Fe Fire Protection District	23038	120,570	0.00000683	131,704	-	0.00000939	69,822	0.00017567
Rancho Santa Fe Fire Protection District	273	47,311,295	0.00268082	38,330,698	1,859,000	0.00286527	1,189,308	0.00299233
Rescue Fire Protection District	25622	5,092	0.00000029	5,354	-	0.00000038	106	0.00000027
Rescue Fire Protection District	23260	5,769	0.00000033	6,446	-	0.00000046	115	0.00000029
Rescue Fire Protection District	1362	6,065,092	0.00034367	4,932,516	-	0.00035166	169,484	0.00042643
Rincon Del Diablo Municipal Water District	504	1,216,736	0.00006894	1,275,393	-	0.00009093	-	-
Rincon Valley Fire Protection District	1220	21,871,322	0.00123930	18,374,955	-	0.00131002	433,676	0.00109114
Ross Valley Fire Department	25635	18,170	0.00000103	18,986	-	0.00000135	34,889	0.00008778
Ross Valley Fire Department	1416	41,709,455	0.00236340	35,088,715	-	0.00250160	749,523	0.00188582
Rubidoux Community Services District	626	4,518,881	0.00025606	3,735,516	-	0.00026632	-	-
Running Springs Water District	25823	16,312	0.00000092	20,484	-	0.00000146	12,789	0.00003218
Running Springs Water District	845	9,087,422	0.00051492	6,937,754	-	0.00049462	311,588	0.00078396
Russian River Fire Protection District	1490	5,833,388	0.00033054	4,812,971	-	0.00034313	172,336	0.00043360
Salida Fire Protection District	1640	3,790,600	0.00021479	3,014,425	-	0.00021491	47,234	0.00011884
Salton Community Services District	25710	118	0.00000001	123	-	0.00000001	2,967	0.00000747
Salton Community Services District	666	16,535	0.00000094	391,865	-	0.00002794	-	-
Samoa Peninsula Fire Protection District	888	1,850,016	0.00010483	1,008,234	-	0.00007188	67,254	0.00016921
San Bernardino City Unified School District	25620	18,235	0.00000103	19,009	-	0.00000136	30,285	0.00007620
San Bernardino City Unified School District	7403	10,170,066	0.00057627	7,519,058	-	0.00053606	715,874	0.00180116
San Diego Rural Fire Protection District	1793	1,584,334	0.00008977	1,339,663	-	0.00009551	-	-
San Diego Unified School District	25213	23,975	0.00000136	24,993	-	0.00000178	21,485	0.00005406
San Diego Unified School District	1699	40,352,800	0.00228653	31,157,372	-	0.00222132	1,844,042	0.00463965

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments[2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
San Francisco City and County Housing Authority	468	1,763,237	0.00009991	1,353,873	-	0.00009652	95,116	0.00023931
San Joaquin Delta Community College District	3469	4,994,378	0.00028300	3,514,350	-	0.00025055	297,388	0.00074824
San Miguel Consolidated Fire Protection District	1580	110,855,300	0.00628144	91,785,917	-	0.00654375	-	-
Santa Ana Unified School District	25533	16,806	0.00000095	17,519	-	0.00000125	23,130	0.00005820
Santa Ana Unified School District	4097	9,225,772	0.00052276	7,452,159	-	0.00053129	600,928	0.00151195
Santa Monica Community College District	4045	13,051,757	0.00073956	10,940,415	-	0.00077998	284,288	0.00071528
Scotts Valley Fire Protection District	904	32,340,790	0.00183254	26,848,441	-	0.00191412	578,763	0.00145618
Shasta Lake Fire Protection District	1931	4,297,179	0.00024349	3,484,414	-	0.00024842	133,331	0.00033546
South Placer Fire District	25552	16,808	0.00000095	17,543	-	0.00000125	18,656	0.00004694
South Placer Fire District	1164	34,571,522	0.00195894	27,859,694	4,467,483	0.00230472	907,221	0.00228259
Squaw Valley Public Service District	23041	-	-	-	-	-	-	-
Squaw Valley Public Service District	25657	10,836	0.00000061	11,313	-	0.00000081	10,518	0.00002646
Squaw Valley Public Service District	7803	9,226,083	0.00052278	7,507,529	-	0.00053524	349,370	0.00087902
Stallion Springs Community Services District	25594	10,126	0.00000057	10,556	-	0.00000075	5,953	0.00001498
Stallion Springs Community Services District	3934	1,557,622	0.00008826	1,357,367	-	0.00009677	39,548	0.00009950
Stanislaus Consolidated Fire Protection District	25398	9,375	0.00000053	9,886	-	0.00000070	13,489	0.00003394
Stanislaus Consolidated Fire Protection District	1789	37,124,639	0.00210361	30,276,350	-	0.00215851	1,418,766	0.00356965
Stockton Unified School District	25685	12,113	0.00000069	12,627	-	0.00000090	31,721	0.00007981
Stockton Unified School District	3535	5,509,063	0.00031216	3,572,218	-	0.00025468	434,578	0.00109341
Suisun Fire Protection District	8885	363,716	0.00002061	283,199	-	0.00002019	19,140	0.00004816
Templeton Community Services District	30099	1,029	0.00000006	1,073	-	0.00000008	-	-
Templeton Community Services District	3159	1,222,311	0.00006926	1,092,793	-	0.00007791	44,413	0.00011174
Tiburon Fire Protection District	544	31,981,145	0.00181216	26,851,787	1,000,000	0.00198565	620,460	0.00156109
Town of Atherton	25053	1,842	0.00000010	1,920	-	0.00000014	42,882	0.00010789
Town of Atherton	65	35,213,417	0.00199531	28,436,146	-	0.00202731	601,393	0.00151312
Town of Colma	25423	19,734	0.00000112	20,572	-	0.00000147	16,519	0.00004156
Town of Colma	23201	121,754	0.00000690	141,899	-	0.00001012	108,898	0.00027399
Town of Colma	1026	21,435,847	0.00121463	16,544,420	-	0.00117951	565,473	0.00142274

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	Rate Plan Number	June 30, 2014 Actuarial Accrued Liability	Employer Allocation Factor[1, 6]	June 30, 2014 Market Value of Assets	2014-2015 Additional Payments[2]	Employer Allocation Factor[3, 6]	2014-2015 Employer Contributions[4]	Employer Allocation Factor[5, 6]
Town of Corte Madera	571	30,452,448	0.00172554	23,887,309	-	0.00170301	1,108,111	0.00278803
Town of Fairfax	25373	8,166	0.00000046	8,513	-	0.00000061	24,363	0.00006130
Town of Fairfax	8244	1,139,599	0.00006457	1,158,171	-	0.00008257	83,906	0.00021111
Town of Fairfax	8243	15,211,361	0.00086193	11,182,616	-	0.00079725	275,055	0.00069204
Town of Hillsborough	5001	41,737,701	0.00236500	33,793,015	-	0.00240923	825,558	0.00207712
Town of Los Gatos	947	71,547,336	0.00405412	58,842,584	4,534,538	0.00451838	1,396,729	0.00351420
Town of Mammoth Lakes	1477	20,706,766	0.00117332	15,777,176	-	0.00112481	406,977	0.00102396
Town of Moraga	25551	34,610	0.00000196	36,079	-	0.00000257	16,762	0.00004217
Town of Moraga	6142	8,742,113	0.00049536	7,240,413	-	0.00051620	200,675	0.00050490
Town of Paradise	9546	169,953	0.00000963	170,360	-	0.00001215	71,358	0.00017954
Town of Paradise	9545	45,954,849	0.00260396	36,322,505	-	0.00258956	285,276	0.00071776
Town of Ross	539	15,315,814	0.00086785	12,821,971	-	0.00091412	167,520	0.00042148
Town of San Anselmo	6907	581,528	0.00003295	502,696	-	0.00003584	-	-
Town of San Anselmo	6906	22,367,018	0.00126739	17,713,612	-	0.00126287	-	-
Town of Tiburon	25756	20,650	0.00000117	21,527	-	0.00000153	21,277	0.00005353
Town of Tiburon	728	14,048,673	0.00079605	11,767,163	-	0.00083892	232,262	0.00058438
Town of Truckee	25396	48,064	0.00000272	50,586	-	0.00000361	28,842	0.00007257
Town of Truckee	23046	210,514	0.00001193	219,228	-	0.00001563	109,948	0.00027663
Town of Truckee	3932	10,894,624	0.00061733	9,043,563	-	0.00064475	447,627	0.00112624
Tracy Rural County Fire Protection District	1087	13,507,596	0.00076539	10,404,918	-	0.00074180	204,694	0.00051501
Truckee Fire Protection District	25882	22,499	0.00000127	23,546	-	0.00000168	4,679	0.00001177
Truckee Fire Protection District	973	29,684,792	0.00168204	25,360,808	-	0.00180806	930,470	0.00234108
Tuolumne Fire District	9484	21,460	0.00000122	21,433	-	0.00000153	7,110	0.00001789
Tuolumne Fire District	9483	186,963	0.00001059	137,914	-	0.00000983	14,845	0.00003735
Twain Harte Community Services District	6923	934,349	0.00005294	891,284	-	0.00006354	60,458	0.00015211
Twentynine Palms Water District	1464	2,772,992	0.00015713	2,365,831	-	0.00016867	84,325	0.00021216
Twin Rivers Unified School District	25644	48,993	0.00000278	51,073	-	0.00000364	43,383	0.00010915
Twin Rivers Unified School District	8083	7,195,906	0.00040774	5,982,377	-	0.00042651	480,725	0.00120952
Ukiah Valley Fire District	1657	4,054,138	0.00022972	3,372,637	-	0.00024045	92,776	0.00023343
Vacaville Fire Protection District	1548	2,138,790	0.00012119	1,833,715	-	0.00013073	35,805	0.00009009
Ventura Port District	3474	3,019,900	0.00017112	2,706,500	-	0.00019296	74,952	0.00018858
West Almanor Community Services District	1767	603,063	0.00003417	501,400	-	0.00003575	14,905	0.00003750
West Valley-Mission Community College District	1773	7,140,330	0.00040460	5,722,912	-	0.00040801	220,782	0.00055549
Westwood Community Services District	1247	1,123,470	0.00006366	917,394	-	0.00006540	9,723	0.00002446
Windsor Fire Protection District	1633	5,984,215	0.00033909	5,167,600	-	0.00036842	291,590	0.00073365
Winters Fire Protection District	1399	2,859,654	0.00016204	2,223,626	-	0.00015853	36,232	0.00009116

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations by Rate Plan
Safety Risk Pool
As of and for the Fiscal Year Ended June 30, 2015

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis			Deferred Outflows/Inflows of Resources and Pension Expense Allocation Basis	
Employer	**Rate Plan Number**	**June 30, 2014 Actuarial Accrued Liability**	**Employer Allocation Factor[1, 6]**	**June 30, 2014 Market Value of Assets**	**2014-2015 Additional Payments[2]**	**Employer Allocation Factor[3, 6]**	**2014-2015 Employer Contributions[4]**	**Employer Allocation Factor[5, 6]**
Woodbridge Rural County Fire Protection District	25426	38,049	0.00000216	42,453	-	0.00000303	24,833	0.00006248
Woodbridge Rural County Fire Protection District	1037	16,022,533	0.00090789	12,802,739	-	0.00091275	381,502	0.00095987
Woodlake Fire District	1756	589,897	0.00003343	525,221	-	0.00003744	-	-
Woodside Fire Protection District	25285	21,893	0.00000124	22,822	-	0.00000163	67,894	0.00017082
Woodside Fire Protection District	9624	150,364	0.00000852	165,499	-	0.00001180	118,252	0.00029752
Woodside Fire Protection District	9623	69,342,169	0.00392917	56,963,183	-	0.00406111	1,373,899	0.00345676
Yuba Community College District	7483	736,219	0.00004172	647,252	-	0.00004614	49,442	0.00012440
Total for Safety Risk Pool		$ 17,648,059,055	1.00000000	$ 13,948,836,204	$ 77,670,831	1.00000000	$ 397,452,628	1.00000000

[1] Actuarial Accrued Liability (AAL) employer allocation factor should be used to calculate an employer's proportion of the total pension liability.

[2] Additional payments represent payments toward the unfunded actuarial accrued liability made by the employers during the measurement period and are added to the June 30, 2014 Market Value of Assets (MVA) to determine the MVA employer allocation factor.

[3] MVA employer allocation factor should be used to calculate an employer's proportion of the fiduciary net position.

[4] Certain rate plans with AAL and MVA may have zero contributions if the rate plan did not make any legally required contributions in fiscal year 2014/2015 based on the actuarial funding valuation report as of June 30, 2012 because there were no active members.

[5] Contributions employer allocation factor should be used to calculate an employer's proportion of the deferred outflows of resources, deferred inflows of resources, and pension expense.

[6] The figures presented in this column have been converted to the employer's allocation factor and do not represent the employer's allocation in a percentage format. For example, .000157% has been converted to .00000157 in the Employer Allocation Factor column.

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Collective Pension Amounts
As of and for the Fiscal Year Ended June 30, 2015

				Deferred Outflows of Resources			Deferred Inflows of Resources				
	Total Pension Liability	**Fiduciary Net Position**	**Net Pension Liability**	**Differences Between Expected and Actual Experience**	**Changes of Assumptions**	**Total Deferred Outflows of Resources Excluding Employer-Specific Amounts (*)**	**Differences Between Expected and Actual Experience**	**Changes of Assumptions**	**Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments**	**Total Deferred Inflows of Resources Excluding Employer-Specific Amounts (*)**	**Pension Expense**
Miscellaneous Risk Pool	$ 13,639,503,084	$ 10,896,036,068	$ 2,743,467,016	$ 18,852,710	$ -	$ 18,852,710	$ -	$ (178,364,381)	$ (89,416,230)	$ (267,780,611)	$ 169,012,983
Safety Risk Pool	18,131,714,318	14,011,269,803	4,120,444,515	-	-	-	(52,285,670)	(240,480,839)	(121,877,190)	(414,643,699)	300,366,268
Plan Total	$ 31,771,217,402	$ 24,907,305,871	$ 6,863,911,531	$ 18,852,710	$ -	$ 18,852,710	$ (52,285,670)	$ (418,845,220)	$ (211,293,420)	$ (682,424,310)	$ 469,379,251

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

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations by Rate Plan and Collective Pension Amounts
Miscellaneous and Safety Risk Pools
As of and for the Fiscal Year Ended June 30, 2015

Note 1 - Plan Description

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

PERF C was established to provide retirement, death and disability benefits to public agencies' rate plans with general less than 100 active members. The benefit provisions for PERF C employees are established by statute. A full description regarding number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information for the respective rate plan is listed in the respective rate plan's June 30, 2014 Annual Valuation Report (funding valuation). Details of the benefits provided can be obtained in Appendix B of the funding valuation report. This report and CalPERS' audited financial statements are publicly available reports that can be found on CalPERS' website.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation and Basis of Accounting

Employers participating in the Plan are required to report pension information in their financial statements in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. The Schedules of Employer Allocations by Rate Plan of the miscellaneous and safety risk pools and Schedule of Collective Pension Amounts (the Schedules) provide employers with certain required information for financial reporting related to CalPERS pensions.

The accompanying Schedules were prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, CalPERS adheres to the reporting requirements established by the Governmental Accounting Standards Board (GASB).

Allocation of Pension Amounts to Individual Employer Rate Plan

CalPERS has prepared separate GASB 68 Accounting Valuation Reports for the miscellaneous risk pool and the safety risk pool. The schedules of employer allocations provide allocation factors by rate plan for rate plans within the miscellaneous and safety risk pools based on the following allocation methodology:

The schedules of employer allocation by rate plan include three ratios:

1) *Actuarial Accrued Liability* – Determined based on the Actuarial Accrued Liability from the most recent Actuarial Valuation Report as of June 30, 2014 used for funding purposes.
2) *Market Value of Assets* – Determined based on the sum of the Market Value of Assets (MVA) from the most recent Actuarial Valuation as June 30, 2014 used for funding purposes plus supplemental payments made by employers during the current measurement period to reduce their unfunded actuarial accrued liabilities.
3) *Contributions* – Determined based on the legally or statutorily required employer contributions for the fiscal year ended June 30, 2015, including reported contribution adjustments and suspended payroll information. Legally or statutorily required employer contributions were determined by multiplying the employer's contribution rate by the annual benefit compensation (payroll) for the fiscal year and excluding payments for benefit improvements known as Golden Handshakes, which CalPERS considers to be separately financed employer-specific liabilities.

Note 2 - Summary of Significant Accounting Policies (Continued)

Allocation of Pension Amounts to Individual Employer Rate Plan (Continued)

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

1) *Total Pension Liability (TPL*) – Allocate based on the rate plan's share of the Actuarial Accrued Liability.
2) *Fiduciary Net Position* (FNP) – Allocate based on the rate plan's share of the Market Value of Assets.
3) *Net Pension Liability* – After completing the above calculations, subtract (or deduct) FNP from TPL to calculate the individual rate plan's Net Pension Liability.
4) *Deferred Outflows of Resources, Deferred Inflows of Resources, and Pension Expense* – Allocate based on the rate plan's share of Contributions.

Employers should add the proportionate share percentages of their respective miscellaneous and safety rate plans to determine the employer's total proportion of the related miscellaneous and safety risk pools, and apply those proportionate share percentages to the appropriate pension amounts reported in the Schedule of Collective Pension Amounts.

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

Use of Estimates in the Preparation of Financial Schedules

The preparation of the Schedules in conformity with U.S generally accepted accounting principles requires management to make significant estimates and assumptions that affect the reported amounts during the reporting period. Actual results could differ from those estimates.

Note 3 - Actuarial Methods and Assumptions

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The components of the net pension liability of PERF C as of June 30, 2015 are as follows (dollars expressed in thousands):

Total pension liability	$31,771,217
Less: Plan fiduciary net position	24,907,306
Net pension liability of employers	$ 6,863,911

The total pension liability above reported for PERF C differs from the amount reported in the CalPERS Comprehensive Annual Financial Report (CAFR) as of and for the fiscal year ended June, 30, 2015 as it reflects adjustments totaling approximately $29 million for GASB 68 accounting and reporting purposes, which was deemed immaterial to CalPERS audited financial statements as of and for the fiscal year ended June 30, 2015.

Note 3 - Actuarial Methods and Assumptions (Continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability (Continued)
For the measurement period ended June 30, 2015 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2014 total pension liability determined in the June 30, 2014 actuarial accounting valuation. The June 30, 2015 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.65%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table[1]	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

[1] The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be found on CalPERS' website under Forms and Publications.

Change of Assumption
GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate was changed from 7.50 percent (net of administrative expense in 2014) to 7.65 percent as of the June 30, 2015 measurement date to correct the adjustment which previously reduced the discount rate for administrative expense.

Discount Rate
The discount rate used to measure the total pension liability was 7.65 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.65 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund, including PERF C. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained on CalPERS' website under the GASB 68 section.

Note 3 - Actuarial Methods and Assumptions (Continued)

Discount Rate (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund (Public Employees' Retirement Fund) cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The long-term expected real rates of return by asset class can be found in CalPERS' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2015.

Amortization of Deferred Outflows and Deferred Inflows of Resources

Under GASB 68, actuarial gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on pension plan investments	5 year straight-line amortization
All other amounts	Straight-line amortization over the expected average remaining service lifetime (EARSL) of all members that are provided with pensions (active, inactive, and retired) as of the beginning of the measurement period

The Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments is amortized over a five-year period on a straight-line basis. One-fifth is recognized in pension expense during the measurement period, and the remaining Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments at the measurement date is to be amortized over the remaining four-year period. The Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments in the Schedule of Collective Pension Amounts represents the unamortized balance relating to the current measurement period and the prior measurement period on a net basis.

Note 3 - Actuarial Methods and Assumptions (Continued)

Amortization of Deferred Outflows and Deferred Inflows of Resources (Continued)

Deferred outflows of resources and deferred inflows of resources relating to Differences Between Expected and Actual Experience, Changes of Assumptions and employer-specific amounts should be amortized over the EARSL of members provided with pensions through the Plan. The EARSL for PERF C for the June 30, 2015 measurement date is 3.8 years, which was obtained by dividing the total service years of 467,023 (the sum of remaining service lifetimes of all active employees) by 122,410 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

The Schedule of Collective Pension Amounts does not reflect employer-specific amounts such as changes in proportion, differences between actual employer contributions and employers' proportionate shares of contributions, and employer contributions to PERF C subsequent to the measurement date as defined in GASB Statement No. 68 paragraphs 54, 55, and 57. Appropriate treatment of such amounts is the responsibility of the employers.

Note 4 - Additional Financial and Actuarial Information

Additional financial and actuarial information required for GASB Statement No. 68 disclosures is located in CalPERS' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2015, and the CalPERS' GASB 68 Accounting Valuation Reports for the public agency miscellaneous and safety risk pools, which can be found on CalPERS' website.