California Public Employees' Retirement System

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

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

As of and for the Year Ended June 30, 2022

The report accompanying these financial statements was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.

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California Public Employees' Retirement System

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

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

As of and for the Year Ended June 30, 2022

California Public Employees' Retirement System

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

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Independent Auditor's Report

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

Report on the Audit of the Schedules

Opinions

We have audited the accompanying schedule of employer allocations for components of net pension liability of the California Public Employees' Retirement System (the System) Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan) as of and for the year ended June 30, 2022, and the related notes. We have also audited the columns titled total pension liability, fiduciary net position, net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense (specified column totals) included in the accompanying schedule of collective pension amounts of the Plan as of and for the year ended June 30, 2022, and the related notes (collectively with the schedule of employer allocations for components of net pension liability, noted as "the Schedules" herein this report).

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations for components of net pension liability and total pension liability, fiduciary net position, net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense for the California Public Employees' Retirement System Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

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Auditor's Responsibilities for the Audit of the Schedules

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matter

We have audited, in accordance with GAAS and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the System as of and for the year ended June 30, 2022, and our report thereon, dated November 18, 2022, expressed unmodified opinions on those financial statements.

Restriction on Use

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

BDO USA, LLP

San Francisco, California
January 9, 2023

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

California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
5206367001	Academic Senate for California Community Colleges	$ 2,415,140	0.0001161	$ 2,240,504	$ -	0.0001222
7252462115	Access Services Incorporated	25,125,125	0.0012083	22,999,534	-	0.0012547
5913005428	Agoura Hills and Calabasas Community Center	1,727,090	0.0000831	1,414,012	-	0.0000771
3711807738	Alameda Corridor Transportation Authority	11,530,841	0.0005545	10,280,743	200,000	0.0005718
6496722114	Alameda County Fire Department	24,495,097	0.0011780	22,547,773	-	0.0012301
5697343515	Alameda County Law Library	7,462,113	0.0003588	6,631,585	-	0.0003618
5854416969	Alameda County Mosquito Abatement District	16,155,593	0.0007769	13,483,663	-	0.0007356
7946968669	Alameda County Schools Insurance Group	3,627,597	0.0001744	2,798,203	-	0.0001527
1523787248	Alameda County Transportation Commission	28,390,010	0.0013653	24,823,010	500,000	0.0013815
7881444620	Alameda County Waste Management Authority	39,172,710	0.0018838	40,401,159	1,000,000	0.0022586
1756428867	Alliance of Schools for Cooperative Insurance Programs	17,320,420	0.0008329	16,064,248	-	0.0008764
4606242844	Alpine Fire Protection District	1,545,506	0.0000743	1,544,054	111,703	0.0000903
2668620501	Alpine Springs County Water District	378,514	0.0000182	397,741	-	0.0000217
5584920723	Alta Irrigation District	10,682,402	0.0005137	8,700,665	3,500	0.0004748
3858484037	Altadena Library District	10,166,834	0.0004889	7,990,627	-	0.0004359
4390228269	Amador County Transportation Commission	1,641,272	0.0000789	1,489,985	150,000	0.0000895
1899375431	Amador Transit	5,396,111	0.0002595	4,455,156	416,347	0.0002658
3780426882	Amador Water Agency	26,417,828	0.0012704	22,891,013	-	0.0012488
4693302718	American Canyon Fire Protection District	19,013	0.0000009	2,539	-	0.0000001
7947888189	American River Flood Control District	5,974,286	0.0002873	5,082,458	-	0.0002773
1554773413	Anderson Cemetery District	677,655	0.0000326	500,808	-	0.0000273
6407979793	Anderson Fire Protection District	264,513	0.0000127	204,005	-	0.0000111
7565563522	Angiola Water District	2,045,649	0.0000984	1,965,288	-	0.0001072
4098858957	Antelope Valley Mosquito and Vector Control District	3,071,440	0.0001477	2,890,393	-	0.0001577
2962007120	Antelope Valley Transit Authority	10,105,102	0.0004860	9,340,608	-	0.0005096
5376905521	Apple Valley Fire Protection District	6,480,864	0.0003117	5,211,937	-	0.0002843
5403166948	Aptos/La Selva Fire Protection Agency	3,425,340	0.0001647	3,023,406	-	0.0001649
6729063049	Arcade Creek Recreation and Park District	1,760,207	0.0000846	1,906,097	-	0.0001040
2301813735	Arcata Fire Protection District	506,854	0.0000244	460,816	53,601	0.0000281
4720796308	Area 12 Agency on Aging	5,644,109	0.0002714	4,636,910	-	0.0002530
7680266306	Aromas Water District	2,276,529	0.0001095	1,823,803	-	0.0000995
2960845908	Arrowbear Park County Water District	2,590,723	0.0001246	2,864,633	-	0.0001563
1628407365	Arroyo Grande District Cemetery	2,235,333	0.0001075	1,634,723	-	0.0000892
2894500534	Associated Students California State University San Bernardino	1,307,153	0.0000629	1,171,837	-	0.0000639
6714446429	Associated Students Inc., California State University, Fullerton	30,322,851	0.0014582	23,960,492	-	0.0013071

(Continued)

California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
3779285584	Associated Students Incorporated of California State University East Bay	$ 4,691,847	0.0002256	$ 3,275,333	$ -	0.0001787
1999590594	Associated Students Incorporated of California State University Stanislaus	678,369	0.0000326	630,026	2,087	0.0000345
2178631467	Associated Students of California State University, Chico	18,493,298	0.0008893	20,035,414	624,708	0.0011271
4474615825	Association of Bay Area Governments	55,501,786	0.0026691	43,729,334	-	0.0023856
4352260559	Association of California Water Agencies	37,304,761	0.0017940	30,390,239	75,000	0.0016620
3411454435	Association of California Water Agencies - Joint Powers Insurance Authority	34,758,644	0.0016715	37,609,161	-	0.0020517
5314108014	Association of Monterey Bay Area Governments	10,388,434	0.0004996	8,898,752	-	0.0004855
2281336767	Atascadero Cemetery District	1,934,149	0.0000930	1,669,635	-	0.0000911
7321243412	Auburn Area Recreation and Park District	8,215,887	0.0003951	7,923,808	47,000	0.0004348
6427585699	Auburn Public Cemetery District	1,875,107	0.0000902	1,603,274	-	0.0000875
1674878206	Avila Beach Community Services District	462,453	0.0000222	358,038	-	0.0000195
7287807346	Aztec Shops, Ltd.	45,376,791	0.0021821	36,464,049	552,974	0.0020194
1792947566	Bard Water District	3,689,763	0.0001774	3,651,065	-	0.0001992
6424732270	Bardsdale Cemetery District	321,448	0.0000155	268,820	-	0.0000147
5849409218	Barstow Cemetery District	810,311	0.0000390	736,455	-	0.0000402
3304364524	Bay Area Water Supply and Conservation Agency	4,886,955	0.0002350	4,533,245	-	0.0002473
1553890181	Beach Cities Health District	19,471,614	0.0009364	17,444,852	-	0.0009517
1475268688	Bear Mountain Recreation and Park District	1,614,639	0.0000776	1,641,033	-	0.0000895
6108466497	Bear Valley Community Services District	14,344,286	0.0006898	11,972,163	-	0.0006531
6985475413	Beaumont District Library	3,876,581	0.0001864	3,145,633	-	0.0001716
3841905426	Beaumont-Cherry Valley Recreation and Park District	3,433,508	0.0001651	2,849,023	-	0.0001554
3169502332	Beaumont-Cherry Valley Water District	14,569,670	0.0007006	12,891,266	-	0.0007033
2468484496	Bella Vista Water District	12,689,836	0.0006102	10,990,935	-	0.0005996
4522872938	Belmont-San Carlos Fire Department	3,404,629	0.0001637	2,662,507	-	0.0001452
4537291923	Belvedere-Tiburon Library Agency	7,245,609	0.0003484	6,379,777	-	0.0003480
4152921483	Benicia City Housing Authority	5,043,992	0.0002426	4,322,378	-	0.0002358
7762492041	Berkeley Housing Authority	5,921,882	0.0002848	5,143,403	-	0.0002806
6221875602	BETA Healthcare Group Risk Management Authority	43,673,113	0.0021002	47,432,159	-	0.0025876
3084782677	Big Bear Area Regional Wastewater Agency	13,046,573	0.0006274	11,492,632	-	0.0006270
6483127246	Big Bear City Airport District	3,720,247	0.0001789	3,352,593	-	0.0001829
1584416215	Big Bear City Community Services District	38,639,412	0.0018582	30,465,983	-	0.0016620
1851068137	Big Bear Municipal Water District	6,037,561	0.0002903	5,081,853	-	0.0002772
4968871923	Bighorn-Desert View Water Agency	3,632,616	0.0001747	3,420,690	-	0.0001866
3361500511	Black Gold Cooperative Library System	4,202,214	0.0002021	3,868,290	-	0.0002110
4558558181	Blanchard/Santa Paula Public Library District	2,420,742	0.0001164	1,959,783	-	0.0001069

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
2697938553	Bodega Bay Fire Protection District	$ 293,947	0.0000141	$ 263,355	$ -	0.0000144
1708670524	Bolinas Community Public Utility District	2,824,999	0.0001359	2,265,257	-	0.0001236
2982795116	Bonita-Sunnyside Fire Protection District	1,168,778	0.0000562	1,283,919	-	0.0000700
2416400299	Boron Community Services District	2,430,337	0.0001169	2,063,651	-	0.0001126
3930765488	Borrego Springs Fire Protection District	411,475	0.0000198	449,041	-	0.0000245
4652725501	Borrego Water District	5,537,590	0.0002663	5,025,429	-	0.0002742
4740120735	Brannan-Andrus Levee Maintenance District	390,011	0.0000188	384,810	-	0.0000210
1755230450	Broadmoor Police Protection District	224,798	0.0000108	223,914	-	0.0000122
2791271663	Brooktrails Township Community Services District	6,832,080	0.0003286	5,361,745	-	0.0002925
4636090967	Browns Valley Irrigation District	6,136,448	0.0002951	5,159,330	-	0.0002815
7823229732	Buckingham Park County Water District	1,583	0.0000001	1,775	-	0.0000001
5287577901	Buena Park Library District	11,307,291	0.0005438	12,226,543	-	0.0006670
5306090125	Burney Basin Mosquito Abatement District	1,052,821	0.0000506	879,458	-	0.0000480
5168887895	Burney Fire District	224,613	0.0000108	219,735	-	0.0000120
7744080737	Burney Water District	3,648,796	0.0001755	2,906,080	-	0.0001585
3225653892	Butte County Air Quality Management District	7,744,455	0.0003724	6,681,115	-	0.0003645
3988667642	Butte County Association of Governments	6,374,226	0.0003065	5,806,017	-	0.0003167
2295616235	Butte County Fair Association	1,415,844	0.0000681	1,164,629	-	0.0000635
6518648543	Butte County In-Home Supportive Services Public Authority	1,064,082	0.0000512	863,585	-	0.0000471
2693532415	Butte County Mosquito and Vector Control District	13,706,751	0.0006592	10,595,422	-	0.0005780
3825286335	Butte Local Agency Formation Commission	1,562,892	0.0000752	1,490,016	-	0.0000813
6070193705	Butte Schools Self-Funded Programs	1,490,936	0.0000717	1,262,969	-	0.0000689
6002917875	Byron-Bethany Irrigation District	4,917,876	0.0002365	4,548,636	-	0.0002481
3780157918	Cabrillo College Foundation	2,679,049	0.0001288	2,445,323	-	0.0001334
7960651133	Cachuma Operation and Maintenance Board	9,113,257	0.0004383	7,543,938	-	0.0004115
5028282395	Cal Poly Pomona Foundation, Inc.	68,828,968	0.0033100	62,982,501	-	0.0034359
4639175575	Calaveras Council of Governments	896,099	0.0000431	838,838	12,154	0.0000464
5932694906	Calaveras County Water District	50,570,249	0.0024319	47,717,367	-	0.0026031
2169653508	Calaveras Public Utility District	5,075,250	0.0002441	4,037,492	-	0.0002203
1749800618	California Association for Park and Recreation Indemnity	2,553,549	0.0001228	1,969,878	-	0.0001075
1734427097	California Authority of Racing Fairs	4,583,475	0.0002204	3,942,956	-	0.0002151
7685919463	California Bear Credit Union	7,873,268	0.0003786	6,878,672	-	0.0003753
3054002245	California Central Valley Flood Control Association	352,572	0.0000170	329,392	-	0.0000180
4371082726	California Fair Services Authority	21,740,490	0.0010455	17,871,282	-	0.0009749
5433771237	California Fairs Financing Authority	9,536,057	0.0004586	6,672,603	-	0.0003640

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
1263798031	California Firefighter's Joint Apprenticeship Committee	$ 16,829,886	0.0008093	$ 14,462,699	$ -	0.0007890
2004912060	California Intergovernmental Risk Authority	5,650,136	0.0002717	5,454,967	725,818	0.0003372
2389781901	California Interscholastic Federation, Central Coast Section	4,810,856	0.0002314	4,053,069	-	0.0002211
3575608488	California Interscholastic Federation, Central Section	936,919	0.0000451	863,070	-	0.0000471
3069542685	California Interscholastic Federation, North Coast Section	6,287,228	0.0003024	5,188,053	-	0.0002830
6175867175	California Interscholastic Federation, Northern Section	841,423	0.0000405	739,881	-	0.0000404
7394569263	California Interscholastic Federation, Sac-Joaquin Section	3,100,066	0.0001491	2,477,381	-	0.0001351
5913472636	California Interscholastic Federation, San Diego Section	4,149,792	0.0001996	3,422,671	-	0.0001867
4730873483	California Interscholastic Federation, Southern Section	13,513,160	0.0006498	9,716,239	-	0.0005301
7659513117	California Interscholastic Federation, State Office	6,358,252	0.0003058	5,295,950	-	0.0002889
4073965528	California Joint Powers Insurance Authority	17,545,533	0.0008438	15,337,989	-	0.0008367
5247492613	California Joint Powers Risk Management Authority	5,376,387	0.0002585	4,596,034	-	0.0002507
5259247411	California Maritime Academy Foundation, Inc.	198,908	0.0000096	89,299	-	0.0000049
2882910413	California Municipal Utilities Association	6,959,463	0.0003347	5,718,054	-	0.0003119
1500397518	California Pines Community Services District	690,815	0.0000332	623,186	-	0.0000340
3708453137	California Redevelopment Association Foundation	2,222,876	0.0001069	2,725,512	-	0.0001487
4967603542	California School Boards Association	45,509,901	0.0021885	39,724,636	-	0.0021671
3615365820	California Special Districts Association	6,097,454	0.0002932	6,658,453	-	0.0003632
7061813829	California State University, Bakersfield Foundation	7,901,331	0.0003800	6,526,870	-	0.0003561
3455917547	California State University, East Bay Foundation, Inc.	19,385,534	0.0009322	15,526,944	4,746	0.0008473
6874744011	California State University, Fresno Athletic Corporation	14,763,157	0.0007100	12,430,481	-	0.0006781
1638096714	California State University, Stanislaus Auxiliary and Business Services	5,552,916	0.0002670	4,267,582	-	0.0002328
3956399313	California State University-Fresno Association, Inc.	39,746,511	0.0019114	31,719,912	-	0.0017304
4612064434	Callayomi County Water District	1,404,286	0.0000675	1,161,816	32,218	0.0000651
4996525576	Calleguas Municipal Water District	54,546,354	0.0026231	51,514,678	-	0.0028103
3574359331	Camarillo Health Care District	8,626,667	0.0004149	7,354,648	-	0.0004012
3248118603	Cambria Cemetery District	416,754	0.0000200	386,796	-	0.0000211
6471268830	Cambria Community Healthcare District	676,729	0.0000325	595,499	-	0.0000325
3473008001	Cambria Community Services District	19,495,790	0.0009375	15,770,632	-	0.0008603
4935144749	Cameron Park Community Services District	4,272,636	0.0002055	3,603,590	-	0.0001966
7880235845	Camrosa Water District	19,851,305	0.0009546	21,516,636	139,902	0.0011814
1582060797	Capitol Area Development Authority	21,974,666	0.0010568	18,189,972	-	0.0009923
7018407272	Carmel Area Wastewater District	9,409,350	0.0004525	10,273,702	-	0.0005605
7396393136	Carmel Highlands Fire Protection District of Monterey County	73,061	0.0000035	77,970	-	0.0000043
7111220019	Carmichael Water District	17,512,980	0.0008422	15,899,152	299,927	0.0008837

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
7959232114	Carpinteria Sanitary District	$ 12,674,683	0.0006095	$ 10,933,766	$ -	0.0005965
4189449037	Carpinteria Valley Water District	13,857,016	0.0006664	14,973,934	-	0.0008169
1902483898	Casitas Municipal Water District	41,516,271	0.0019965	34,212,481	-	0.0018664
1975812746	Castro Valley Sanitary District	14,386,385	0.0006918	12,181,084	-	0.0006645
1338233419	Castroville Community Services District	3,792,831	0.0001824	4,105,273	-	0.0002240
5324877762	Cawelo Water District	8,743,855	0.0004205	7,632,804	-	0.0004164
7348711404	Cayucos Sanitary District	2,885,719	0.0001388	2,370,976	-	0.0001293
3682976415	Cayucos-Morro Bay Cemetery District	2,484,032	0.0001195	1,985,230	-	0.0001083
6811109006	Centerville Community Services District	2,120,439	0.0001020	1,752,719	-	0.0000956
1836073579	Central Basin Municipal Water District	32,471,477	0.0015615	26,614,142	-	0.0014519
5946063802	Central Calaveras Fire and Rescue Protection District	128,388	0.0000062	119,242	-	0.0000065
4477232326	Central Coast Water Authority	22,349,463	0.0010748	19,888,501	125,000	0.0010918
1558143448	Central Contra Costa Solid Waste Authority	4,390,646	0.0002111	4,829,312	87,646	0.0002682
2986532158	Central County Fire Department	3,833,651	0.0001844	3,617,066	-	0.0001973
6612195742	Central Fire Protection District of Santa Cruz County	5,381,175	0.0002588	4,672,652	-	0.0002549
6918642839	Central Marin Fire Authority	162,952	0.0000078	180,453	-	0.0000098
2558720758	Central Marin Police Authority	5,930,071	0.0002852	6,515,395	-	0.0003554
4950165881	Central Marin Sanitation Agency	53,132,143	0.0025551	43,106,612	9,200,000	0.0028535
1476521351	Central Sierra Child Support Agency	22,340,086	0.0010743	19,876,544	-	0.0010843
6679225561	Central Water District	1,954,601	0.0000940	1,733,942	-	0.0000946
2660271290	Channel Islands Beach Community Services District	385,331	0.0000185	412,014	-	0.0000225
6929609618	Chester Public Utility District	2,061,268	0.0000991	1,389,790	-	0.0000758
1014354115	Chico Area Recreation and Park District	16,721,226	0.0008041	15,390,213	55,000	0.0008426
5282367147	Children and Families Commission of San Luis Obispo County	845,089	0.0000406	811,145	-	0.0000443
1556141651	Chino Basin Water Conservation District	4,165,639	0.0002003	2,756,658	1,043,439	0.0002073
1394905143	Chino Basin Watermaster	6,914,956	0.0003325	5,916,085	-	0.0003227
6672635036	Chino Valley Independent Fire District	15,150,999	0.0007286	13,318,703	-	0.0007266
4515311579	Citrus Heights Water District	24,051,215	0.0011566	20,852,640	-	0.0011376
3715108645	City and County of San Francisco	17,331,213	0.0008335	38,518,736	-	0.0021013
3521791811	City of Adelanto	12,484,089	0.0006004	12,781,831	-	0.0006973
3377101168	City of Agoura Hills	26,845,085	0.0012910	23,014,355	-	0.0012555
7759437962	City of Albany	40,992,200	0.0019713	33,013,155	309,690	0.0018179
4228802852	City of Aliso Viejo	9,107,950	0.0004380	8,709,480	-	0.0004751
4100145522	City of Alturas	7,326,841	0.0003523	5,579,111	-	0.0003044
7206612239	City of American Canyon	43,762,959	0.0021045	38,335,832	-	0.0020913

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

Schedule of Employer Allocations for Components of Net Pension Liability
As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
5083901793	City of Anderson	$ 30,929,521	0.0014874	$ 24,289,930	$ -	0.0013251
3216339924	City of Angels	14,998,572	0.0007213	12,363,537	-	0.0006745
2222837360	City of Arcata	62,447,436	0.0030031	50,409,988	-	0.0027500
6540026274	City of Arroyo Grande	46,319,724	0.0022275	35,841,532	-	0.0019553
4203484552	City of Artesia	17,711,184	0.0008517	15,002,817	-	0.0008185
3755042088	City of Arvin	7,729,743	0.0003717	6,480,657	-	0.0003535
1298901388	City of Atascadero	51,891,898	0.0024955	42,148,921	-	0.0022994
1114344965	City of Atwater	40,642,004	0.0019545	30,695,987	-	0.0016746
1862771831	City of Auburn	30,234,850	0.0014540	31,512,579	-	0.0017191
4654114117	City of Avalon	19,614,142	0.0009432	16,082,929	-	0.0008774
6036917803	City of Avenal	13,363,315	0.0006426	11,417,365	-	0.0006229
6859832526	City of Barstow	84,118,879	0.0040452	74,441,629	8,642,592	0.0045325
4582960442	City of Beaumont	44,492,381	0.0021396	39,145,819	-	0.0021355
5686383552	City of Bell	44,734,488	0.0021513	33,122,966	-	0.0018070
2219960868	City of Bell Gardens	63,779,170	0.0030671	51,899,476	-	0.0028313
7030295604	City of Bellflower	69,491,557	0.0033418	59,581,425	12,631,000	0.0039394
1738672780	City of Belmont	87,215,567	0.0041942	71,798,484	233,520	0.0039296
2951432784	City of Belvedere	15,024,349	0.0007225	15,339,767	-	0.0008368
5474045695	City of Biggs	3,194,301	0.0001536	2,746,830	-	0.0001498
5738092813	City of Bishop	21,244,881	0.0010217	17,885,591	-	0.0009757
1927432235	City of Blue Lake	3,147,174	0.0001513	2,315,441	-	0.0001263
2133011647	City of Blythe	41,099,157	0.0019764	30,777,782	-	0.0016790
5993006737	City of Bradbury	1,358,192	0.0000653	1,330,989	-	0.0000726
6719424797	City of Brawley	47,273,920	0.0022734	45,814,157	15,000	0.0025001
2825131863	City of Brisbane	50,778,135	0.0024419	41,414,169	-	0.0022593
7472860304	City of Buellton	11,285,067	0.0005427	9,560,649	6,125	0.0005219
1664188432	City of Calabasas	45,517,594	0.0021889	40,507,370	-	0.0022098
5226418078	City of Calexico	58,346,234	0.0028058	47,708,903	-	0.0026027
6020344436	City of California City	32,718,398	0.0015734	26,321,585	-	0.0014359
3249995091	City of Calimesa	4,994,649	0.0002402	4,329,447	-	0.0002362
1455036172	City of Calipatria	2,742,796	0.0001319	2,646,304	-	0.0001444
2327822217	City of Calistoga	27,454,202	0.0013203	23,152,223	-	0.0012630
3813045770	City of Canyon Lake	2,118,471	0.0001019	1,789,231	-	0.0000976
2647630112	City of Capitola	45,203,235	0.0021738	35,374,657	-	0.0019298
7011478504	City of Carmel-By-The-Sea	46,416,011	0.0022321	36,964,014	-	0.0020165

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
3472970236	City of Carpinteria	$ 22,200,115	0.0010676	$ 18,175,974	$ -	0.0009916
3286869204	City of Cathedral City	70,815,064	0.0034055	62,998,775	9,144,545	0.0039357
1336118336	City of Chowchilla	25,346,082	0.0012189	26,615,983	-	0.0014520
5727496281	City of Citrus Heights	55,891,877	0.0026878	49,848,684	-	0.0027194
2376421225	City of Clayton	10,158,116	0.0004885	8,538,665	-	0.0004658
3510963498	City of Clearlake	10,516,821	0.0005057	8,994,308	-	0.0004907
1902513779	City of Cloverdale	21,125,489	0.0010159	17,514,378	-	0.0009555
6373819375	City of Coachella City	53,496,620	0.0025726	58,715,906	-	0.0032031
6749451495	City of Coalinga	7,409,303	0.0003563	7,520,426	-	0.0004103
5010123252	City of Colfax	1,364,754	0.0000656	1,312,514	-	0.0000716
3749368910	City of Colusa	14,780,674	0.0007108	11,597,938	-	0.0006327
6809713799	City of Corcoran	22,280,635	0.0010715	18,384,294	3,412,414	0.0011891
2296621850	City of Corning	13,527,100	0.0006505	10,970,923	-	0.0005985
1533977406	City of Cotati	22,400,041	0.0010772	17,752,416	3,402,000	0.0011540
7337697646	City of Crescent City	27,907,631	0.0013421	21,419,439	53,702	0.0011714
4039665656	City of Cudahy	13,475,963	0.0006481	10,467,699	24,355	0.0005724
4977412527	City of Cypress	93,166,359	0.0044803	76,148,909	-	0.0041542
3001140140	City of Dana Point	36,201,271	0.0017409	31,924,376	-	0.0017416
7409953276	City of Del Mar	35,850,814	0.0017241	29,826,345	-	0.0016271
3821597293	City of Del Rey Oaks	2,198,472	0.0001057	1,874,690	-	0.0001023
6958229795	City of Desert Hot Springs	17,678,807	0.0008502	15,315,606	-	0.0008355
3776592883	City of Diamond Bar	34,930,556	0.0016798	30,512,813	230,942	0.0016772
1573700529	City of Dinuba	40,944,904	0.0019690	33,580,939	-	0.0018320
5321033759	City of Dixon	44,844,022	0.0021565	37,216,188	-	0.0020303
2028048688	City of Dos Palos	9,373,069	0.0004507	7,583,996	-	0.0004137
3853910960	City of Duarte	55,888,005	0.0026876	43,896,098	-	0.0023947
6598539431	City of Dublin	83,252,670	0.0040036	71,315,480	-	0.0038905
2272652739	City of Dunsmuir	5,056,118	0.0002431	4,185,250	-	0.0002283
2604009953	City of East Palo Alto	27,469,261	0.0013210	24,522,739	-	0.0013378
2148095701	City of Eastvale	2,258,348	0.0001086	2,437,828	50,000	0.0001357
7718662328	City of El Cerrito	67,649,162	0.0032532	50,718,943	-	0.0027669
5667466166	City of Elk Grove	75,179,056	0.0036153	80,949,004	-	0.0044160
5760161126	City of Escalon	13,546,889	0.0006515	10,551,903	-	0.0005756
1789349225	City of Etna	1,072,588	0.0000516	998,560	-	0.0000545
5251708451	City of Exeter	12,730,168	0.0006122	10,662,563	-	0.0005817

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

Schedule of Employer Allocations for Components of Net Pension Liability
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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis: June 30, 2021 Actuarial Accrued Liability	Total Pension Liability Allocation Basis: Employer Allocation Factor[1]	Fiduciary Net Position Allocation Basis: June 30, 2021 Market Value of Assets	Fiduciary Net Position Allocation Basis: 2021-22 Additional Payments	Fiduciary Net Position Allocation Basis: Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
7984131430	City of Farmersville	$ 4,795,429	0.0002306	$ 4,330,622	$ 150,000	0.0002444
6256084924	City of Fillmore	21,837,019	0.0010501	18,031,871	-	0.0009837
5538973822	City of Firebaugh	9,591,983	0.0004613	8,107,544	-	0.0004423
3459724670	City of Fort Bragg	23,382,790	0.0011245	19,225,232	3,788,986	0.0012555
4517566617	City of Fortuna	25,088,273	0.0012065	20,531,491	1,140,000	0.0011823
4102420058	City of Fountain Valley	118,291,160	0.0056886	90,833,661	3,000,000	0.0051189
7256454249	City of Fowler	10,515,740	0.0005057	8,306,134	-	0.0004531
7406279345	City of Goleta	25,610,186	0.0012316	23,782,469	-	0.0012974
1217778828	City of Gonzales	10,012,885	0.0004815	8,873,413	-	0.0004841
5139528223	City of Grand Terrace	18,805,079	0.0009043	14,765,088	-	0.0008055
4047740021	City of Grass Valley	39,561,269	0.0019025	40,405,544	-	0.0022043
6260075128	City of Greenfield	12,798,013	0.0006155	11,027,758	-	0.0006016
1941329975	City of Gridley	23,323,028	0.0011216	17,014,079	-	0.0009282
1000223333	City of Grover Beach	29,446,118	0.0014161	23,568,426	-	0.0012857
1966164745	City of Guadalupe	9,981,743	0.0004800	8,427,165	-	0.0004597
2291085874	City of Gustine	5,773,733	0.0002777	4,547,936	1,077,370	0.0003069
2034813534	City of Half Moon Bay	24,153,778	0.0011615	19,832,419	-	0.0010819
6286658977	City of Hawaiian Gardens	44,735,630	0.0021513	37,496,992	-	0.0020456
7641512975	City of Healdsburg	97,409,927	0.0046844	77,771,789	-	0.0042427
7323742506	City of Hercules	32,355,970	0.0015560	26,678,796	-	0.0014554
6664894574	City of Hermosa Beach	63,601,884	0.0030586	51,930,450	-	0.0028330
5320570148	City of Hesperia	72,229,818	0.0034735	60,005,269	-	0.0032735
4870303935	City of Hidden Hills	2,859,838	0.0001375	3,093,894	-	0.0001688
7859223519	City of Highland	23,920,164	0.0011503	20,568,723	-	0.0011221
6965856623	City of Hollister	69,510,989	0.0033427	57,487,678	-	0.0031361
4469224252	City of Hughson	10,162,654	0.0004887	8,171,048	-	0.0004458
1915736911	City of Huntington Park	80,945,937	0.0038927	64,691,729	-	0.0035291
4087834608	City of Imperial	13,807,417	0.0006640	12,371,295	-	0.0006749
3509025322	City of Imperial Beach	38,148,306	0.0018345	35,313,317	-	0.0019265
6392517834	City of Indian Wells	35,364,879	0.0017007	39,898,734	740,000	0.0022170
4633577005	City of Industry	31,616,466	0.0015204	33,235,002	-	0.0018131
2813538323	City of Ione	3,561,478	0.0001713	2,535,290	-	0.0001383
3053751792	City of Irwindale	47,832,445	0.0023002	50,543,239	-	0.0027573
7368035612	City of Jackson	13,735,646	0.0006605	9,970,192	-	0.0005439
2321945323	City of Kerman	14,332,192	0.0006892	12,597,371	-	0.0006872

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Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
1663366827	City of King City	$ 14,085,332	0.0006774	$ 11,457,624	$ -	0.0006251
1210886769	City of Kingsburg	12,350,602	0.0005939	10,584,469	300,000	0.0005938
7054000454	City of La Canada Flintridge	20,147,983	0.0009689	17,396,070	-	0.0009490
6426355762	City of La Habra Heights	5,844,110	0.0002810	4,990,975	-	0.0002723
5195328215	City of La Mirada	64,893,838	0.0031207	57,470,248	3,500,000	0.0033261
3770853942	City of La Palma	36,249,082	0.0017432	31,778,781	-	0.0017336
5526262382	City of La Puente	24,693,573	0.0011875	24,880,509	-	0.0013573
2186535078	City of La Quinta	58,138,554	0.0027959	48,239,962	2,500,000	0.0027680
6696419559	City of La Verne	75,031,470	0.0036082	78,651,202	-	0.0042907
3022794287	City of Laguna Hills	24,512,232	0.0011788	21,517,299	-	0.0011738
2367714625	City of Laguna Niguel	44,051,432	0.0021184	37,236,417	-	0.0020314
6992576261	City of Laguna Woods	3,554,709	0.0001709	3,883,156	-	0.0002118
3418980609	City of Lake Elsinore	55,144,608	0.0026519	45,860,122	337,780	0.0025203
7092354012	City of Lake Forest	39,566,184	0.0019027	42,195,276	-	0.0023019
2129869266	City of Lakeport	23,016,249	0.0011068	18,954,196	3,832,328	0.0012431
7240040619	City of Larkspur	30,232,021	0.0014538	32,594,908	-	0.0017782
1732811530	City of Lathrop	35,401,665	0.0017025	31,208,178	-	0.0017025
4932943962	City of Lawndale	36,985,913	0.0017786	30,702,821	-	0.0016749
2474431178	City of Lemon Grove	27,285,355	0.0013121	22,257,822	-	0.0012142
1685062598	City of Lemoore	36,014,815	0.0017319	29,519,240	-	0.0016104
1225322578	City of Lincoln	62,869,619	0.0030234	51,694,785	-	0.0028201
2019506807	City of Lindsay	20,059,532	0.0009647	15,888,098	-	0.0008667
2379800954	City of Live Oak	8,557,588	0.0004115	7,300,312	-	0.0003983
2183351498	City of Livingston	19,537,715	0.0009396	16,376,753	-	0.0008934
3955868421	City of Loma Linda	37,272,615	0.0017924	37,041,403	712,809	0.0020596
7923700003	City of Lomita	32,897,151	0.0015820	26,123,855	-	0.0014251
5727512122	City of Los Alamitos	35,199,512	0.0016927	26,770,283	-	0.0014604
6581398948	City of Los Altos	87,903,770	0.0042272	69,837,334	2,730,000	0.0039588
6498305959	City of Los Banos	53,216,169	0.0025591	43,687,615	-	0.0023833
5915281324	City of Malibu	38,284,839	0.0018411	33,866,417	-	0.0018475
6160239453	City of Marina	30,867,806	0.0014844	25,804,531	-	0.0014077
5777707328	City of Martinez	80,398,185	0.0038663	63,983,654	-	0.0034905
2550597730	City of Marysville	17,525,354	0.0008428	18,907,859	-	0.0010315
4191618335	City of Maywood	15,032,958	0.0007229	11,620,011	4,215,339	0.0008639
7745628127	City of Mendota	1,137,264	0.0000547	1,192,071	-	0.0000650

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Employer CalPERS ID	Employer	Total Pension Liability Allocation Basis: June 30, 2021 Actuarial Accrued Liability	Total Pension Liability Allocation Basis: Employer Allocation Factor[1]	Fiduciary Net Position Allocation Basis: June 30, 2021 Market Value of Assets	Fiduciary Net Position Allocation Basis: 2021-22 Additional Payments	Fiduciary Net Position Allocation Basis: Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
1738941900	City of Menifee	$ 17,028,691	0.0008189	$ 18,687,480	$ 376,455	0.0010400
3204916161	City of Mill Valley	88,318,218	0.0042472	69,325,161	-	0.0037819
2606600411	City of Millbrae	91,172,012	0.0043844	70,307,050	-	0.0038355
7317629360	City of Montague	1,854,790	0.0000892	1,556,094	-	0.0000849
3965235218	City of Montclair	101,509,450	0.0048815	74,908,097	25,413,176	0.0054729
4605709987	City of Monte Sereno	6,439,195	0.0003097	7,055,159	-	0.0003849
4690157978	City of Moorpark	43,209,390	0.0020779	45,411,292	-	0.0024773
7048295140	City of Morro Bay	51,954,971	0.0024985	39,606,560	-	0.0021607
6941008066	City of Mt. Shasta	9,681,207	0.0004656	7,959,281	-	0.0004342
3077350855	City of Murrieta	88,931,270	0.0042767	77,937,117	-	0.0042517
3967541624	City of Needles	21,274,613	0.0010231	18,068,458	-	0.0009857
4993886171	City of Nevada City	8,906,658	0.0004283	6,878,684	-	0.0003753
5346517882	City of Newman	13,557,869	0.0006520	11,225,813	-	0.0006124
3093388325	City of Norco	46,588,383	0.0022404	36,448,008	-	0.0019884
5993997761	City of Oakdale	46,236,330	0.0022235	35,680,539	-	0.0019465
1385472211	City of Oakley	15,530,276	0.0007468	15,980,128	-	0.0008718
7905252598	City of Ojai	20,348,018	0.0009785	16,376,219	-	0.0008934
2405030745	City of Orange Cove	7,293,528	0.0003507	6,311,752	-	0.0003443
6398969968	City of Orland	14,631,579	0.0007036	11,410,602	2,420,045	0.0007545
4957578474	City of Oroville	34,675,706	0.0016675	27,789,671	6,341,887	0.0018620
5070575563	City of Pacific Grove	62,477,206	0.0030045	47,776,833	-	0.0026064
2541789657	City of Palos Verdes Estates	19,249,473	0.0009257	15,766,767	193,678	0.0008707
6510700595	City of Paramount	104,720,094	0.0050359	88,443,355	16,968,645	0.0057506
4594473321	City of Parlier	6,514,868	0.0003133	5,630,052	-	0.0003071
7070530249	City of Patterson	38,200,567	0.0018370	34,310,410	-	0.0018717
7471126319	City of Perris	54,184,012	0.0026057	58,204,127	-	0.0031752
2399640634	City of Piedmont	46,459,170	0.0022342	39,855,682	-	0.0021743
1948785555	City of Pinole	55,211,095	0.0026551	42,472,454	-	0.0023170
1010350619	City of Pismo Beach	42,461,152	0.0020419	35,930,314	500,000	0.0019874
2117892921	City of Placentia	59,706,151	0.0028712	65,617,720	-	0.0035797
3279485049	City of Placerville	36,666,542	0.0017633	25,765,249	-	0.0014056
7166539881	City of Pleasant Hill	73,952,735	0.0035564	57,616,394	-	0.0031432
3263497639	City of Port Hueneme	75,917,983	0.0036509	58,543,999	-	0.0031938
3487263621	City of Portola	4,057,764	0.0001951	3,860,755	-	0.0002106
3176487975	City of Rancho Cordova	32,028,908	0.0015403	29,583,665	-	0.0016139

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
2716243934	City of Rancho Mirage	$ 64,989,582	0.0031253	$ 70,196,407	$ -	0.0038295
3846845523	City of Rancho Palos Verdes	53,033,027	0.0025503	43,149,040	-	0.0023539
7034087716	City of Rancho Santa Margarita	10,717,158	0.0005154	9,553,283	-	0.0005212
1039155127	City of Red Bluff	30,849,478	0.0014835	24,616,961	7,486,356	0.0017513
2567398164	City of Reedley	36,220,012	0.0017418	30,076,693	188,571	0.0016511
2542403229	City of Ridgecrest	41,249,817	0.0019837	43,862,720	-	0.0023929
7644919410	City of Rio Vista	13,526,277	0.0006505	11,368,192	-	0.0006202
2328679612	City of Riverbank	27,651,204	0.0013297	22,889,577	-	0.0012487
7662048826	City of Rolling Hills	3,557,359	0.0001711	3,008,259	-	0.0001641
3894452174	City of Rolling Hills Estates	29,682,033	0.0014274	26,953,788	500,000	0.0014977
3461671991	City of Rosemead	39,895,852	0.0019186	33,943,203	-	0.0018517
4903591303	City of San Carlos	85,260,420	0.0041001	78,236,809	-	0.0042681
6845264965	City of San Dimas	58,431,045	0.0028099	48,891,320	-	0.0026672
2236157495	City of San Fernando	74,751,199	0.0035947	54,147,757	18,027,703	0.0039374
6316962455	City of San Gabriel	69,795,416	0.0033564	54,540,486	-	0.0029754
1099253767	City of San Jacinto	32,089,761	0.0015432	26,881,635	-	0.0014665
1821364373	City of San Joaquin	4,522,272	0.0002175	3,609,350	-	0.0001969
6771245722	City of San Jose	6,185,458	0.0002975	5,282,727	-	0.0002882
2165711850	City of San Marino	39,753,927	0.0019117	33,495,278	-	0.0018273
1331190515	City of San Pablo	70,365,105	0.0033838	55,659,768	-	0.0030364
4282841421	City of Sand City	11,757,241	0.0005654	10,021,202	-	0.0005467
5937747971	City of Sanger	35,510,635	0.0017077	26,899,363	9,635,000	0.0019931
2703477541	City of Santa Paula	52,747,344	0.0025366	41,965,576	-	0.0022894
7933227073	City of Santee	73,460,375	0.0035327	59,294,636	200,000	0.0032456
4261324287	City of Saratoga	61,711,543	0.0029677	58,245,874	420,978	0.0032005
2616660768	City of Sausalito	44,558,497	0.0021428	35,298,707	-	0.0019257
7608138654	City of Scotts Valley	39,577,861	0.0019033	30,922,318	-	0.0016869
5401956184	City of Seal Beach	53,658,663	0.0025804	42,116,193	-	0.0022976
1781333436	City of Seaside	60,620,994	0.0029152	48,471,684	-	0.0026443
6923337861	City of Sebastopol	26,535,362	0.0012761	22,095,675	-	0.0012054
2928642812	City of Selma	24,236,863	0.0011655	18,284,046	-	0.0009975
5847809130	City of Shafter	47,533,545	0.0022859	51,825,047	-	0.0028272
3766444185	City of Shasta Lake	42,170,934	0.0020280	45,636,741	-	0.0024896
6771956383	City of Sierra Madre	34,240,671	0.0016466	33,700,231	-	0.0018385
3841226254	City of Signal Hill	58,267,559	0.0028021	47,893,548	-	0.0026128

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
2080245088	City of Solana Beach	$ 26,286,549	0.0012641	$ 21,676,518	$ -	0.0011825
5164257272	City of Soledad	12,188,184	0.0005861	11,313,699	-	0.0006172
6953823005	City of Solvang	20,273,072	0.0009749	16,829,813	-	0.0009181
1611242837	City of Sonoma	32,446,722	0.0015603	26,678,042	-	0.0014554
4312622024	City of Sonora	17,542,094	0.0008436	13,497,005	-	0.0007363
3268264652	City of South El Monte	33,252,223	0.0015991	26,274,048	-	0.0014333
2139696011	City of South Pasadena	58,061,106	0.0027921	47,279,881	1,402,315	0.0026558
2741568232	City of St. Helena	31,467,169	0.0015132	25,751,017	256,769	0.0014188
1012157360	City of Stanton	25,412,917	0.0012221	20,875,228	101,205	0.0011443
2298323828	City of Suisun City	37,799,269	0.0018178	30,976,627	-	0.0016899
7794007699	City of Susanville	23,039,337	0.0011080	18,443,258	4,250,000	0.0012380
4640795814	City of Sutter Creek	7,376,335	0.0003547	5,826,656	-	0.0003179
4510212351	City of Taft	26,754,612	0.0012866	22,155,539	-	0.0012087
3088953028	City of Tehachapi	17,348,355	0.0008343	14,852,343	234,000	0.0008230
7201399311	City of Temple City	35,096,066	0.0016878	27,786,160	-	0.0015158
1151979302	City of Tulelake	1,211,579	0.0000583	2,347,322	-	0.0001281
7942884230	City of Twentynine Palms	19,104,043	0.0009187	20,249,069	-	0.0011047
7239798658	City of Villa Park	5,171,962	0.0002487	4,150,330	-	0.0002264
6142001468	City of Walnut	35,365,688	0.0017007	29,608,845	-	0.0016153
5371320360	City of Wasco	32,953,955	0.0015847	28,691,089	273,846	0.0015801
5455336444	City of Waterford	7,353,769	0.0003536	6,332,030	-	0.0003454
1867123167	City of Weed	8,010,211	0.0003852	6,854,087	-	0.0003739
7905450824	City of Westlake Village	11,679,275	0.0005617	11,258,622	361,000	0.0006339
7390760424	City of Wildomar	3,539,597	0.0001702	3,538,199	-	0.0001930
1850409838	City of Williams	7,043,898	0.0003387	6,169,203	-	0.0003366
2491525509	City of Willits	21,371,553	0.0010277	16,687,014	-	0.0009103
3142143032	City of Willows	12,372,656	0.0005950	13,582,923	-	0.0007410
2492448287	City of Winters	15,185,129	0.0007302	13,309,898	103,132	0.0007317
5272649589	City of Woodlake	7,231,937	0.0003478	5,834,873	16,830	0.0003192
5698564511	City of Yreka	23,360,036	0.0011234	18,744,666	-	0.0010226
2214300490	City of Yucaipa	29,840,190	0.0014350	26,406,000	199,583	0.0014514
7895043818	City/County Association of Governments of San Mateo County	2,406,018	0.0001157	1,948,670	-	0.0001063
2658214068	Clear Creek Community Services District	6,820,679	0.0003280	5,554,675	-	0.0003030
4751900248	Clearlake Oaks County Water District	3,744,125	0.0001801	2,915,249	-	0.0001590
2740856165	Cloverdale Citrus Fair	1,178,405	0.0000567	976,078	-	0.0000532

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
7127960521	Cloverdale Fire Protection District	$ 150,112	0.0000072	$ 33,920	$ -	0.0000019
3463248912	Clovis Cemetery District	2,633,140	0.0001266	2,344,339	-	0.0001279
3910122713	Coachella Valley Association of Governments	12,362,197	0.0005945	11,946,787	112,311	0.0006579
2347691176	Coachella Valley Mosquito and Vector Control District	20,424,970	0.0009822	20,620,894	1,000,000	0.0011795
3093141330	Coachella Valley Public Cemetery District	3,361,958	0.0001617	2,780,324	-	0.0001517
4808497089	Coalinga/Huron Unified School District Library District	2,511,013	0.0001208	2,062,668	-	0.0001125
2369287679	Coalinga-Huron Cemetery District	498,982	0.0000240	473,340	-	0.0000258
5047148015	Coalinga-Huron Recreation and Park District	5,211,694	0.0002506	4,672,223	-	0.0002549
2807557017	Coast Life Support District	507,774	0.0000244	444,698	-	0.0000243
5381548204	Coastside County Water District	15,965,566	0.0007678	12,942,614	-	0.0007061
4558241825	Coastside Fire Protection District	750,899	0.0000361	519,595	-	0.0000283
2368395730	Colfax Cemetery District	438,057	0.0000211	392,297	-	0.0000214
2634286088	College of the Canyons Foundation	409,956	0.0000197	335,637	-	0.0000183
5687241283	Colusa County One-Stop Partnership	2,405,490	0.0001157	2,139,393	-	0.0001167
5716662506	Colusa Mosquito Abatement District	1,995,520	0.0000960	1,754,876	-	0.0000957
6302608290	Community College League of California	13,117,142	0.0006308	11,563,412	-	0.0006308
3363593287	Community Development Commission of Mendocino County	6,725,886	0.0003234	5,698,180	-	0.0003109
3484609121	Compass Community Credit Union	4,228,416	0.0002033	3,608,844	-	0.0001969
1436990558	Compton Creek Mosquito Abatement District	983,392	0.0000473	1,683,631	-	0.0000918
2675135971	Connecting Point	2,485,844	0.0001195	2,407,399	-	0.0001313
1965051103	Consolidated Mosquito Abatement District	7,717,305	0.0003711	8,435,794	-	0.0004602
1122048737	Contra Costa County Law Library	2,315,985	0.0001114	1,893,062	-	0.0001033
2563798722	Contra Costa County Schools Insurance Group	16,102,661	0.0007744	15,476,909	-	0.0008443
7397472572	Contra Costa Transportation Authority	19,597,689	0.0009424	20,621,590	-	0.0011250
4565739668	Cooperative Organization for the Development of Employee Selection Procedures	3,105,396	0.0001493	2,734,757	-	0.0001492
3138183363	Copperopolis Fire Protection District	53,293	0.0000026	(26,489)	-	(0.0000014)
1453572960	Cordelia Fire Protection District of Solano County	195,383	0.0000094	160,156	-	0.0000087
6255016883	Cordova Recreation and Park District	19,180,807	0.0009224	16,774,700	-	0.0009151
7922734569	Corning Water District	483,926	0.0000233	431,116	-	0.0000235
7279886845	Costa Mesa Sanitary District	4,580,500	0.0002203	4,675,320	-	0.0002551
4497483212	Cottonwood Water District	564,610	0.0000272	439,853	-	0.0000240
6525616833	County of Alpine	37,539,537	0.0018053	30,913,745	-	0.0016864
5184154349	County of San Joaquin	39,765,628	0.0019123	28,253,716	-	0.0015413
7466485822	County of Sierra	66,819,347	0.0032133	51,530,723	14,760,381	0.0036164
4221216128	CRA/LA, a Designated Local Authority	227,661,516	0.0109481	150,702,245	-	0.0082213

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
7732968374	Crescent City Harbor District	$ 3,507,366	0.0001687	$ 2,976,381	$ -	0.0001624
6028788333	Crescenta Valley Water District	22,477,886	0.0010810	19,060,514	-	0.0010398
4996733601	Crestline Lake Arrowhead Water Agency	12,125,273	0.0005831	9,406,613	-	0.0005132
7955361313	Crestline Village Water District	10,110,981	0.0004862	8,864,947	-	0.0004836
1977684412	Crockett Community Services District	1,041,260	0.0000501	960,659	-	0.0000524
5157126411	Cutler Public Utility District	1,579,426	0.0000760	1,385,138	-	0.0000756
5645760898	Cutler-Orosi Joint Powers Wastewater Authority	898,162	0.0000432	776,282	-	0.0000423
5237897070	Cuyama Valley Recreation District	233,052	0.0000112	154,565	-	0.0000084
2866319400	Dairy Council of California	26,715,734	0.0012847	25,983,812	1,284,309	0.0014876
3928436395	Davis Cemetery District	694,149	0.0000334	613,729	-	0.0000335
7026387061	De Luz Community Services District	4,466,738	0.0002148	3,542,987	-	0.0001933
5352460331	Del Norte County Library District	1,632,372	0.0000785	1,322,027	-	0.0000721
4350807204	Del Paso Manor Water District	3,802,424	0.0001829	3,192,047	-	0.0001741
7038407484	Del Puerto Water District	3,629,815	0.0001746	3,176,322	-	0.0001733
2059985584	Del Rey Community Services District	812,214	0.0000391	991,236	-	0.0000541
7700126139	Delano Mosquito Abatement District	5,143,149	0.0002473	4,340,249	-	0.0002368
1420510857	Delta Diablo	79,416,298	0.0038191	65,913,865	-	0.0035958
1552820512	Delta Mosquito and Vector Control District	11,011,082	0.0005295	9,529,575	-	0.0005199
3228878364	Denair Community Services District	5,024,266	0.0002416	4,325,438	-	0.0002360
7767645807	Desert Water Agency	71,617,304	0.0034440	62,337,929	1,000,000	0.0034553
4661959937	Diablo Water District	12,542,022	0.0006031	10,693,917	-	0.0005834
5339108719	Diamond Springs/El Dorado Fire Protection District	1,746,381	0.0000840	1,447,429	304,486	0.0000956
4716435785	Dixon Public Library District	2,514,017	0.0001209	1,972,275	-	0.0001076
5304966378	Donald P. And Katherine B. Loker University Student Union, Inc.	3,618,820	0.0001740	3,250,948	-	0.0001774
1047451387	Dougherty Regional Fire Authority	507,714	0.0000244	414,639	-	0.0000226
5222170526	Dublin San Ramon Services District	127,874,997	0.0061494	122,880,657	-	0.0067035
5356060823	Durham Mosquito Abatement District	208,071	0.0000100	185,423	-	0.0000101
5860828298	East Bay Dischargers Authority	4,951,196	0.0002381	5,064,018	-	0.0002763
5178514345	East Contra Costa Irrigation District	13,788,395	0.0006631	15,050,233	-	0.0008210
3620518874	East County Schools Federal Credit Union	5,359,932	0.0002578	4,353,431	-	0.0002375
5894399182	East Orange County Water District	4,912,516	0.0002362	5,381,849	-	0.0002936
6067282857	East Palo Alto Sanitary District	6,514,171	0.0003133	5,042,059	1,400,000	0.0003514
7890996671	East Quincy Services District	1,593,668	0.0000766	1,421,491	-	0.0000775
6539534682	East Valley Water District	53,470,300	0.0025714	44,894,438	247,630	0.0024627
3435315822	Eastern Sierra Transit Authority	5,616,228	0.0002701	5,679,318	-	0.0003098

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Schedule of Employer Allocations for Components of Net Pension Liability
As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
2779006014	Ebbetts Pass Fire Protection District	$ 631,443	0.0000304	$ 559,509	$ 107,129	0.0000364
7104002809	Edgemont Community Services District	147,467	0.0000071	39,513	97,638	0.0000075
4388508673	El Dorado County Fire Protection District	2,433,821	0.0001170	1,850,111	-	0.0001009
3611944624	El Dorado County Resource Conservation District	305,319	0.0000147	314,092	-	0.0000171
1035606509	El Dorado County Transit Authority	19,088,274	0.0009179	16,506,636	128,879	0.0009075
6055779069	El Dorado County Transportation Commission	2,858,859	0.0001375	2,611,798	-	0.0001425
8696034575	El Dorado County Water Agency	2,508,132	0.0001206	2,663,587	-	0.0001453
2201197559	El Dorado Hills Community Services District	14,416,734	0.0006933	12,771,882	-	0.0006967
7511419152	El Dorado Hills County Water District	4,237,457	0.0002038	3,500,635	-	0.0001910
3940256803	El Dorado Local Agency Formation Commission	1,309,088	0.0000630	1,295,834	-	0.0000707
1431937908	Encina Wastewater Authority	71,108,994	0.0034196	70,193,770	2,408,054	0.0039607
7386575880	Esparto Community Services District	1,928,823	0.0000928	1,636,313	-	0.0000893
7735348195	Esparto Fire Protection District	360,809	0.0000174	317,260	-	0.0000173
2835327913	Estero Municipal Improvement District	516,131	0.0000248	379,609	-	0.0000207
3797238839	Exeter District Ambulance	2,005,971	0.0000965	1,857,662	-	0.0001013
7838065559	Fair Oaks Recreation & Park District	6,761,321	0.0003251	6,084,083	-	0.0003319
7635333358	Fair Oaks Water District	16,121,936	0.0007753	13,995,712	-	0.0007635
7593842491	Fairfield-Suisun Sewer District	47,846,157	0.0023009	47,551,142	2,000,000	0.0027032
2813736287	Fall River Valley Community Services District	963,958	0.0000464	811,363	-	0.0000443
2373193306	Fallbrook Public Utility District	57,252,577	0.0027532	45,827,781	-	0.0025001
4230136587	Feather River Air Quality Management District	5,455,934	0.0002624	4,769,597	-	0.0002602
1750666004	Feather River Recreation and Park District	4,072,108	0.0001958	3,239,390	-	0.0001767
6202319972	Feather Water District	1,069,210	0.0000514	1,305,228	-	0.0000712
1389951974	Fern Valley Water District	3,146,135	0.0001513	2,688,291	-	0.0001467
4759298774	Florin County Water District	2,522,810	0.0001213	2,275,971	-	0.0001242
6460218598	Florin Resource Conservation District Elk Grove Water District	11,677,342	0.0005616	12,818,347	-	0.0006993
6271398414	Foothill Municipal Water District	7,073,175	0.0003401	5,694,356	-	0.0003106
6593273973	Foresthill Public Utility District	3,843,930	0.0001849	3,785,916	-	0.0002065
1373679084	Forestville Water District	2,438,660	0.0001173	1,979,854	-	0.0001080
4831243809	Fort Bragg Fire Protection Authority	1,095,963	0.0000527	982,157	-	0.0000536
1970118922	Foundation for California Community Colleges	44,680,629	0.0021487	42,641,908	-	0.0023263
5037869488	Foundation for Grossmont and Cuyamaca Colleges	12,121,475	0.0005829	11,220,834	-	0.0006121
6492846018	Fresno County Law Library	1,406,325	0.0000676	1,467,803	-	0.0000801
4649627650	Fresno Westside Mosquito Abatement District	4,601,082	0.0002213	4,378,464	1,172	0.0002389
1548552160	Fruitridge Fire Protection District	-	-	301,378	-	0.0000164

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Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
7171448434	Fulton-El Camino Recreation and Park District	$ 8,290,142	0.0003987	$ 6,571,366	$ -	0.0003585
7037972648	Garden Valley Fire Protection District	137,315	0.0000066	121,333	125	0.0000066
3973892041	Georgetown Divide Public Utility District	17,822,525	0.0008571	13,058,678	-	0.0007124
7815107614	Georgetown Divide Resource Conservation District	219,860	0.0000106	218,554	-	0.0000119
7378951030	Georgetown Fire Protection District	787,713	0.0000379	587,289	-	0.0000320
6080844039	Gilsizer County Drainage District	1,162,879	0.0000559	1,126,676	-	0.0000615
6798117460	Glendale College, Associated Students of	2,816,306	0.0001354	2,196,248	-	0.0001198
2031042354	Glenn County Mosquito and Vector Control District	1,631,877	0.0000785	1,399,291	-	0.0000763
6612306990	Gold Ridge Fire Protection District	465,689	0.0000224	414,951	-	0.0000226
6456164101	Gold Ridge Resource Conservation District	1,318,333	0.0000634	1,292,916	-	0.0000705
4024125008	Golden Hills Community Services District	2,766,080	0.0001330	2,413,880	-	0.0001317
5080978675	Golden Sierra Job Training Agency	18,663,840	0.0008975	14,758,669	300,000	0.0008215
2409019970	Goleta Sanitary District	22,647,145	0.0010891	19,288,509	-	0.0010523
2042906516	Goleta Water District	71,450,088	0.0034360	58,452,186	-	0.0031888
1159086414	Goleta West Sanitary District	5,885,929	0.0002831	4,839,328	-	0.0002640
7497651833	Granada Community Services District	793,494	0.0000382	692,203	-	0.0000378
5849075513	Graton Community Services District	235,578	0.0000113	242,189	-	0.0000132
6647241995	Great Basin Unified Air Pollution Control District	22,226,390	0.0010689	20,566,445	29,528	0.0011236
5929424943	Greater Anaheim Special Education Local Plan Area	10,985,930	0.0005283	9,827,679	-	0.0005361
1675484382	Greater Los Angeles County Vector Control District	33,781,347	0.0016245	28,488,015	-	0.0015541
7167039610	Greater Vallejo Recreation District	22,014,127	0.0010586	17,701,367	-	0.0009657
7410991533	Green Valley County Water District	887,272	0.0000427	780,917	-	0.0000426
7979752401	Gridley Biggs Cemetery District	2,232,004	0.0001073	1,603,006	-	0.0000874
2153002583	Grossmont Healthcare District	4,401,474	0.0002117	4,377,908	-	0.0002388
4899312259	Groveland Community Services District	9,232,135	0.0004440	6,981,343	-	0.0003809
1885407064	Gualala Community Services District	550,181	0.0000265	414,625	-	0.0000226
5100010641	Happy Camp Sanitary District	202,203	0.0000097	163,588	-	0.0000089
1063174826	Happy Homestead Cemetery District	1,289,385	0.0000620	1,081,982	18,476	0.0000600
7403108474	Health Plan of San Joaquin	59,350,930	0.0028542	55,491,852	56,523	0.0030303
6495007609	Heartland Communications Facility Authority	11,059,205	0.0005318	9,433,540	100,000	0.0005201
3710605884	Heber Public Utility District	5,213,121	0.0002507	4,697,820	-	0.0002563
1809345897	Helendale Community Services District	4,123,192	0.0001983	3,977,798	-	0.0002170
5009121642	Henry Miller Reclamation District No. 2131	9,593,931	0.0004614	8,578,680	-	0.0004680
7023861809	Heritage Ranch Community Services District	4,841,312	0.0002328	3,868,172	-	0.0002110
1000005829	Herlong Public Utility District	1,202,504	0.0000578	1,235,692	-	0.0000674

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
7848142223	Hesperia Fire Protection District	$ 573,270	0.0000276	$ 424,638	$ -	0.0000232
4137117193	Hesperia Water District	28,287,951	0.0013604	23,491,369	-	0.0012815
1705558653	Hidden Valley Lake Community Services District	7,262,333	0.0003492	6,170,991	-	0.0003366
6078068962	Hi-Desert Water District	26,732,851	0.0012856	22,586,948	-	0.0012322
4173412805	Higgins Area Fire Protection District	458,180	0.0000220	342,333	-	0.0000187
3320645013	Hilton Creek Community Services District	1,125,046	0.0000541	929,412	-	0.0000507
2789878878	Hopland Public Utility District	263,489	0.0000127	203,893	-	0.0000111
7822963090	Housing Authority of the City of Alameda	23,157,912	0.0011137	22,883,376	-	0.0012484
4625901124	Housing Authority of the City of Calexico	7,425,455	0.0003571	6,559,370	-	0.0003578
1527097646	Housing Authority of the City of Eureka	8,190,513	0.0003939	7,112,637	-	0.0003880
3480654049	Housing Authority of the City of Livermore	7,061,778	0.0003396	5,792,873	81,011	0.0003204
4922379704	Housing Authority of the City of Madera	11,470,029	0.0005516	8,524,723	-	0.0004651
5143587278	Housing Authority of the City of San Buenaventura	30,712,198	0.0014769	23,599,310	-	0.0012874
6089869630	Housing Authority of the City of San Luis Obispo	18,408,174	0.0008852	13,905,518	-	0.0007586
1795457454	Housing Authority of the City of South San Francisco	2,173,757	0.0001045	1,977,334	-	0.0001079
5055273041	Housing Authority of the County of Butte	16,955,853	0.0008154	14,406,096	-	0.0007859
3924692016	Housing Authority of the County of Santa Cruz	40,652,803	0.0019550	34,268,824	-	0.0018695
1710291657	Hub Cities Consortium	11,900,669	0.0005723	8,726,086	-	0.0004760
2915282412	Human Rights/Fair Housing Commission of the City and County of Sacramento	3,555,048	0.0001710	2,900,053	-	0.0001582
7096640856	Humboldt Bay Fire Joint Powers Authority	1,789,304	0.0000860	1,354,194	-	0.0000739
2233447024	Humboldt Bay Harbor Recreation and Conservation District	5,684,924	0.0002734	4,870,405	-	0.0002657
3324767966	Humboldt Bay Municipal Water District	15,721,624	0.0007560	13,214,260	-	0.0007209
6870678952	Humboldt Community Services District	13,846,529	0.0006659	11,247,230	-	0.0006136
5535801286	Humboldt County Association of Governments	2,544,760	0.0001224	2,263,019	-	0.0001235
1020904753	Humboldt State University Center Board of Directors	20,472,848	0.0009845	19,434,111	-	0.0010602
3639670244	Humboldt Transit Authority	13,324,090	0.0006407	11,697,709	-	0.0006381
4357993175	Humboldt Waste Management Authority	5,819,572	0.0002799	5,403,843	-	0.0002948
6560338384	Idyllwild Fire Protection District	36,848	0.0000018	136,793	-	0.0000075
7202280767	Independent Cities Association, Inc.	165,698	0.0000080	131,501	-	0.0000072
6373293995	Indian Wells Valley Water District	16,729,308	0.0008045	14,247,623	-	0.0007773
3646805143	Inland Empire Resource Conservation District	2,519,753	0.0001212	2,687,106	-	0.0001466
2672447358	Intelecom Intelligent Telecommunications	9,118,099	0.0004385	7,331,573	-	0.0004000
6767765077	Intergovernmental Training and Development Center	4,352,985	0.0002093	3,501,271	-	0.0001910
1929220653	Inverness Public Utility District	1,411,942	0.0000679	1,229,293	-	0.0000671
6318190349	Ironhouse Sanitary District	23,179,573	0.0011147	19,723,225	-	0.0010760

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
3109946265	Isla Vista Recreation and Park District	$ 4,072,671	0.0001959	$ 3,590,638	$ -	0.0001959
7767994064	Jackson Valley Irrigation District	351,355	0.0000169	332,415	-	0.0000181
1362252829	Jamestown Sanitary District	2,054,887	0.0000988	1,433,068	-	0.0000782
2810162667	Joshua Basin Water District	6,347,654	0.0003053	6,143,274	26,391	0.0003366
2266713043	June Lake Public Utility District	5,385,400	0.0002590	4,273,726	-	0.0002331
5601347195	Jurupa Area Recreation and Park District	3,670,333	0.0001765	3,317,803	-	0.0001810
4844295480	Jurupa Community Services District	62,841,901	0.0030220	57,680,555	538,938	0.0031761
7462625284	Kaweah Delta Water Conservation District	9,174,321	0.0004412	9,181,106	-	0.0005009
2157141901	Kelseyville Fire Protection District	735,429	0.0000354	802,089	-	0.0000438
3852809272	Kentfield Fire Protection District	704,673	0.0000339	557,254	-	0.0000304
7175678600	Kern County Council of Governments	15,915,161	0.0007654	14,472,268	230,867	0.0008021
2278007205	Kern County Law Library	711,171	0.0000342	1,315,416	1,069	0.0000718
5612540391	Kern County Local Agency Formation Commission	2,670,248	0.0001284	1,986,724	20,000	0.0001095
4508322861	Kern Health Systems	76,181,912	0.0036636	74,724,263	-	0.0040765
2486015683	Kern River Valley Cemetery District	664,679	0.0000320	570,015	-	0.0000311
7706615094	Kern-Tulare Water District	4,542,536	0.0002184	3,943,276	-	0.0002151
5514717209	Kettleman City Community Services District	1,079,414	0.0000519	985,915	-	0.0000538
6720209528	Kings County Area Public Transit Agency	1,782,072	0.0000857	1,591,573	-	0.0000868
7483300323	Kings County Association of Governments	1,593,722	0.0000766	1,645,118	98,902	0.0000951
5059695776	Kings County In-Home Supportive Services Public Authority	306,689	0.0000147	220,059	-	0.0000120
2026204067	Kings Mosquito Abatement District	7,944,634	0.0003821	8,169,527	439	0.0004457
5744759871	Kings Waste and Recycling Authority	10,829,137	0.0005208	10,830,501	-	0.0005908
5708400267	Kinneloa Irrigation District	1,858,554	0.0000894	1,627,091	-	0.0000888
6786394498	Kirkwood Meadows Public Utility District	5,704,930	0.0002743	5,068,715	-	0.0002765
7267752596	Konocti County Water District	1,399,973	0.0000673	1,250,162	-	0.0000682
1080404137	La Habra Heights County Water District	7,015,103	0.0003374	6,545,523	-	0.0003571
4178856198	La Puente Valley County Water District	5,275,790	0.0002537	4,824,904	-	0.0002632
6910433869	Laguna Beach County Water District	32,203,578	0.0015487	26,987,917	-	0.0014723
2633138424	Lake Arrowhead Community Services District	40,819,101	0.0019630	38,040,380	1,700,000	0.0021680
7570023491	Lake County Fire Protection District	696,204	0.0000335	575,225	-	0.0000314
3609354665	Lake County Vector Control District	7,624,731	0.0003667	6,016,954	-	0.0003282
7513039035	Lake Don Pedro Community Services District	2,256,078	0.0001085	2,013,285	-	0.0001098
4205715773	Lake Hemet Municipal Water District	44,239,570	0.0021275	34,889,639	-	0.0019033
2747380228	Lake Oroville Area Public Utility District	3,903,590	0.0001877	2,624,912	-	0.0001432
5921251632	Lake Shastina Community Services District	3,753,938	0.0001805	3,078,303	-	0.0001679

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
4842278015	Lake Valley Fire Protection District	$ 1,516,536	0.0000729	$ 1,666,176	$ 2,134	0.0000910
3507895593	Lakeport County Fire Protection District	664,934	0.0000320	595,936	-	0.0000325
5882947791	Lakeside Fire Protection District	3,162,267	0.0001521	2,602,692	655,030	0.0001777
6167014714	Lakeside Water District	10,636,945	0.0005115	11,671,469	-	0.0006367
7535543857	Lamont Public Utility District	1,039,308	0.0000500	1,043,522	80,000	0.0000613
5940093843	Las Gallinas Valley Sanitary District of Marin County	16,422,703	0.0007898	13,655,102	-	0.0007449
4966385073	Lassen County Waterworks District No. 1	465,984	0.0000224	385,643	-	0.0000210
1328727021	League of California Cities	51,859,393	0.0024939	49,108,119	4,043,021	0.0028996
6826615640	Leucadia Wastewater District	20,927,791	0.0010064	18,011,113	285,551	0.0009981
2051100093	Levee District No. 1 of Sutter County	459,836	0.0000221	430,324	-	0.0000235
7294133733	Linda County Water District	9,470,120	0.0004554	9,913,371	-	0.0005408
1134055402	Linda Fire Protection District	665,409	0.0000320	651,449	-	0.0000355
6398340204	Linden-Peters Rural County Fire Protection District	70,237	0.0000034	76,749	1,859	0.0000043
4522983656	Lindsay Strathmore Public Cemetery District	1,093,969	0.0000526	1,441,578	-	0.0000786
2998382675	Little Lake Fire Protection District	337,492	0.0000162	336,573	-	0.0000184
7429065035	Littlerock Creek Irrigation District	4,185,828	0.0002013	3,414,760	45,905	0.0001888
1949542456	Live Oak Cemetery District	578,217	0.0000278	464,717	-	0.0000254
5624616425	Livermore/Amador Valley Transit Authority	7,326,610	0.0003523	6,446,046	-	0.0003517
7449296272	Local Agency Formation Commission of Monterey County	1,850,658	0.0000890	2,023,098	-	0.0001104
7535349198	Local Agency Formation Commission of Solano County	734,361	0.0000353	750,854	-	0.0000410
7214598140	Local Government Services Authority, a Joint Powers Authority	-	-	(170,358)	-	(0.0000093)
1982099773	Long Beach City College Associated Student Body Enterprises	8,653,153	0.0004161	6,424,668	-	0.0003505
2850490807	Long Beach State University, Associated Students	26,288,487	0.0012642	22,036,278	-	0.0012022
4917586175	Long Beach State University, Forty-Niner Shops, Inc.	29,375,070	0.0014126	26,563,366	1,000,000	0.0015037
3682217103	Los Alamos Community Services District	2,041,783	0.0000982	1,837,021	-	0.0001002
6959065970	Los Angeles County Area 'E' Civil Defense and Disaster Board	1,121,849	0.0000539	804,477	-	0.0000439
5612780823	Los Angeles County Law Library	25,959,244	0.0012484	23,736,884	-	0.0012949
3307806336	Los Angeles County West Vector Control District	21,487,666	0.0010333	19,226,734	-	0.0010489
1171738443	Los Angeles Memorial Coliseum Commission	11,556,481	0.0005557	8,644,444	-	0.0004716
3838653042	Los Angeles Regionalized Insurance Services Authority	537,021	0.0000258	402,288	-	0.0000219
2966345898	Los Gatos-Saratoga Department of Community Education and Recreation	10,618,026	0.0005106	9,281,688	-	0.0005063
4662975925	Los Osos Community Services District	4,491,017	0.0002160	3,941,934	-	0.0002150
3932590689	Lower Lake Cemetery District	464,516	0.0000223	421,231	-	0.0000230
6225528900	Lower Lake County Waterworks District No. 1	1,873,736	0.0000901	1,658,773	-	0.0000905
6119217286	Lower Tule River Irrigation District	15,550,879	0.0007478	12,931,338	-	0.0007054

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
5899889070	Madera Cemetery District	$ 12,035,056	0.0005788	$ 9,254,273	$ -	0.0005049
6622932927	Madera County Mosquito and Vector Control District	4,550,714	0.0002188	3,555,530	-	0.0001940
4844536252	Main San Gabriel Basin Watermaster	7,293,870	0.0003508	6,280,978	-	0.0003426
6585631940	Majestic Pines Community Services District	961,363	0.0000462	832,633	-	0.0000454
4455680287	Mammoth Lakes Fire District	451,358	0.0000217	1,198,796	-	0.0000654
1936588080	Mammoth Lakes Mosquito Abatement District	172,058	0.0000083	134,461	-	0.0000073
5942409050	Management of Emeryville Services Authority	75,305,785	0.0036214	63,882,754	-	0.0034850
1213002505	March Joint Powers Authority	10,568,503	0.0005082	9,115,314	-	0.0004973
1076273000	Marin Children and Families Commission	2,081,152	0.0001001	2,198,777	-	0.0001200
4402709769	Marin County Housing Authority	24,203,309	0.0011639	20,155,821	-	0.0010996
1743906866	Marin County In-Home Supportive Services Public Authority	1,306,655	0.0000628	1,134,133	-	0.0000619
2705940435	Marina Coast Water District	21,155,079	0.0010173	18,569,779	-	0.0010130
3122134566	Marinwood Community Services District	4,406,812	0.0002119	3,584,085	-	0.0001955
1949027584	Mariposa Public Utility District	3,344,522	0.0001608	2,979,543	-	0.0001625
6859883482	Maxwell Public Utility District	896,173	0.0000431	715,392	-	0.0000390
5483989497	McCloud Community Services District	2,627,687	0.0001264	2,112,813	-	0.0001153
7763145158	McFarland Recreation and Park District	3,328,082	0.0001600	2,498,306	-	0.0001363
3058001188	McKinleyville Community Services District	10,203,383	0.0004907	8,514,370	-	0.0004645
4197922266	Meeks Bay Fire Protection District	736,602	0.0000354	661,213	-	0.0000361
4000074610	Meiners Oaks County Water District	1,800,555	0.0000866	1,511,810	-	0.0000825
1846635935	Mendocino City Community Services District	2,100,632	0.0001010	1,804,886	-	0.0000985
7932295621	Mendocino County Russian River Flood Control & Water Conservation Improvement District	405,801	0.0000195	392,255	-	0.0000214
1157424734	Mendocino Transit Authority	13,310,817	0.0006401	11,511,983	-	0.0006280
4441199077	Menlo Park Fire Protection District	15,297,641	0.0007357	13,471,046	-	0.0007349
2673031300	Merced County Housing Authority	23,939,715	0.0011513	24,925,055	-	0.0013597
4162505786	Merced County Mosquito Abatement District	10,431,543	0.0005016	8,276,112	-	0.0004515
3322577952	Mesa Water District	53,305,299	0.0025634	43,748,583	-	0.0023866
2857159579	Midpeninsula Regional Open Space District	94,289,692	0.0045343	87,305,350	-	0.0047628
3764984881	Mid-Peninsula Water District	10,245,767	0.0004927	11,255,019	-	0.0006140
6096625021	Mid-Placer Public Schools Transportation Agency	13,250,608	0.0006372	10,702,387	-	0.0005839
6882866561	Midway City Sanitary District	19,003,773	0.0009139	20,758,569	-	0.0011324
4843334378	Midway Heights County Water District	664,479	0.0000320	624,975	-	0.0000341
2132658779	Millview County Water District	1,099,391	0.0000529	953,644	-	0.0000520
5840721602	Minter Field Airport District	3,117,689	0.0001499	2,562,489	12,090	0.0001405
2859153968	Mission Springs Water District	27,947,099	0.0013440	22,797,127	-	0.0012437

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
4129706773	Mojave Air and Space Port	$ 13,821,019	0.0006646	$ 10,330,586	$ -	0.0005636
7323599740	Mojave Water Agency	33,797,045	0.0016253	28,652,499	-	0.0015631
2198845841	Monte Vista County Water District	30,720,347	0.0014773	25,857,371	-	0.0014106
1337420437	Montecito Fire Protection District	11,800,889	0.0005675	11,904,766	-	0.0006494
7984147425	Montecito Sanitary District of Santa Barbara County	10,895,337	0.0005240	8,963,889	-	0.0004890
6529901682	Montecito Water District	22,230,414	0.0010691	18,201,000	-	0.0009929
1725576343	Monterey Bay Unified Air Pollution Control District	36,600,937	0.0017601	29,854,660	-	0.0016287
6176819203	Monterey County Regional Fire Protection District	936,892	0.0000451	1,014,912	5,558	0.0000557
2180065965	Monterey County Water Resources Agency	36,687,525	0.0017643	29,739,602	-	0.0016224
7135914147	Monterey One Water	113,606,038	0.0054633	94,314,229	-	0.0051452
7470214037	Monterey Peninsula Airport District	12,163,270	0.0005849	10,142,468	1,039,688	0.0006100
1087875760	Monterey Peninsula Regional Park District	11,453,396	0.0005508	12,543,943	-	0.0006843
5697484945	Monterey Peninsula Water Management District	25,465,481	0.0012246	20,963,323	-	0.0011436
5596195180	Morongo Basin Transit Authority	6,250,052	0.0003006	5,596,189	-	0.0003053
3636821754	Mother Lode Job Training Agency	10,963,144	0.0005272	8,969,842	-	0.0004893
1078950612	Moulton-Niguel Water District	106,890,710	0.0051403	88,465,713	-	0.0048261
7764866016	Mountains Recreation and Conservation Authority	29,244,354	0.0014063	26,740,209	-	0.0014588
1035483646	Mountain-Valley Library System	1,030,086	0.0000495	1,122,472	-	0.0000612
1424510307	Mt. San Antonio College Auxiliary Services	15,138,083	0.0007280	11,625,047	-	0.0006342
7753511557	Mt. View Sanitary District of Contra Costa County	17,011,468	0.0008181	14,309,642	-	0.0007806
5552936211	Municipal Pooling Authority	13,158,605	0.0006328	11,649,135	-	0.0006355
6497938438	Municipal Water District of Orange County	18,000,314	0.0008656	16,344,720	-	0.0008917
2069862204	Murphys Sanitary District	1,034,745	0.0000498	930,058	173,261	0.0000602
6108410315	Murrieta Fire Protection District	1,894,623	0.0000911	1,589,568	-	0.0000867
3544064853	Murrieta Valley Cemetery District	442,261	0.0000213	392,439	-	0.0000214
4403438954	Napa County Mosquito Abatement District	8,193,811	0.0003940	9,841,997	-	0.0005369
3920044776	Napa County Resource Conservation District	4,460,454	0.0002145	4,023,893	-	0.0002195
4522019637	Napa Sanitation District	54,877,678	0.0026390	44,722,370	505,000	0.0024673
5366592546	Napa Valley Transportation Authority	5,065,608	0.0002436	4,560,017	-	0.0002488
4724272273	National Orange Show	4,295,733	0.0002066	3,773,200	-	0.0002058
4197810656	Natomas Fire Protection District	13,320	0.0000006	348,891	-	0.0000190
5605381043	Nevada Cemetery District	1,621,789	0.0000780	1,444,879	-	0.0000788
3907335935	Nevada County Consolidated Fire District	1,735,556	0.0000835	1,475,747	-	0.0000805
3580237209	Nevada County Local Agency Formation Commission	1,125,761	0.0000541	936,896	-	0.0000511
1276874710	Nevada County Resource Conservation District	495,996	0.0000239	467,864	-	0.0000255

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

Schedule of Employer Allocations for Components of Net Pension Liability

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
1335550444	Newcastle, Rocklin, Gold Hill Cemetery District	$ 2,673,706	0.0001286	$ 2,113,814	$ -	0.0001153
5489024780	Nipomo Community Services District	9,561,052	0.0004598	8,279,129	-	0.0004517
2429114785	North Bay Cooperative Library System	2,875,288	0.0001383	2,293,602	-	0.0001251
5128270574	North Bay Schools Insurance Authority	12,123,668	0.0005830	10,925,733	-	0.0005960
7233871392	North Central Counties Consortium	5,441,835	0.0002617	4,578,010	-	0.0002497
6344334293	North Coast County Water District	20,282,508	0.0009754	16,892,194	-	0.0009215
4092603205	North Coast Railroad Authority	886,195	0.0000426	705,301	-	0.0000385
4786034037	North Coast Unified Air Quality Management District	6,514,813	0.0003133	5,771,963	-	0.0003149
3900103978	North County Dispatch Joint Powers Authority	12,440,026	0.0005982	13,597,612	-	0.0007418
3891469960	North County Fire Protection District of San Diego County	10,383,952	0.0004994	8,069,582	-	0.0004402
1553867136	North Delta Water Agency	351,958	0.0000169	328,863	-	0.0000179
4323107133	North Kern Cemetery District	2,288,702	0.0001101	1,690,072	-	0.0000922
2298143974	North Kern Water Storage District	10,342,717	0.0004974	9,277,382	-	0.0005061
5016908593	North Marin Water District	56,567,822	0.0027203	45,001,632	-	0.0024550
2590327631	North of the River Municipal Water District	4,149,969	0.0001996	3,401,847	-	0.0001856
1897174550	North State Cooperative Library System	1,553,163	0.0000747	909,082	-	0.0000496
4839581566	North Tahoe Fire Protection District	4,112,098	0.0001977	3,373,950	-	0.0001841
4563533857	North Tahoe Public Utility District	9,917,160	0.0004769	10,446,463	380,209	0.0005906
7454588342	Northern California Special Districts Insurance Authority	1,398,041	0.0000672	1,127,774	-	0.0000615
5740012439	Northern Salinas Valley Mosquito Abatement District	6,288,026	0.0003024	5,113,398	-	0.0002790
4510654302	Northern Sierra Air Quality Management District	4,927,528	0.0002370	4,093,566	-	0.0002233
2842502387	Northshore Fire Protection District	456,038	0.0000219	394,897	-	0.0000215
5186979610	Northstar Community Services District	14,391,008	0.0006921	14,419,963	-	0.0007867
1075502848	Northwest Mosquito and Vector Control District	13,643,315	0.0006561	13,081,435	-	0.0007136
5952313545	Novato Sanitary District	25,466,377	0.0012247	27,978,870	-	0.0015263
7353779187	Oakdale Irrigation District	27,915,649	0.0013425	24,536,092	-	0.0013385
5574427332	Oakdale Rural Fire Protection District	301,779	0.0000145	274,799	-	0.0000150
7544014130	Oceano Community Services District	3,373,592	0.0001622	3,694,833	-	0.0002016
3858982437	Ojai Valley Sanitary District	16,584,524	0.0007975	14,185,667	-	0.0007739
3015194767	Olcese Water District	232,158	0.0000112	347,580	-	0.0000190
7505210944	Olivenhain Municipal Water District	64,221,822	0.0030884	54,010,401	-	0.0029464
5533681281	Olympic Valley Public Service District	12,804,113	0.0006157	12,945,841	-	0.0007062
4312308788	Ophir Hill Fire Protection District	224,606	0.0000108	192,964	-	0.0000105
7017855336	Orange County Transportation Authority	11,611,255	0.0005584	10,207,896	-	0.0005569
4092662809	Orange County Vector Control District	21,650,230	0.0010412	20,481,344	-	0.0011173

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
5145718430	Orchard Dale Water District	$ 10,076,330	0.0004846	$ 8,056,724	$ -	0.0004395
4823522480	Orland Cemetery District	1,933,989	0.0000930	1,631,949	-	0.0000890
2290669353	Oro Loma Sanitary District	65,867,632	0.0031675	61,682,005	-	0.0033650
4355374107	Orosi Public Utility District	1,736,199	0.0000835	1,514,364	-	0.0000826
2328467675	Oroville Cemetery District	3,014,332	0.0001450	2,449,472	-	0.0001336
2245783730	Oxnard Harbor District	23,397,282	0.0011252	18,374,489	-	0.0010024
5401458264	Pacific Fire Protection District	44,618	0.0000021	1,002,266	-	0.0000547
4598198944	Pajaro Valley Public Cemetery District	3,674,461	0.0001767	3,103,948	-	0.0001693
6765267999	Pajaro Valley Water Management Agency	8,119,871	0.0003905	7,260,015	-	0.0003961
3759673358	Palm Ranch Irrigation District	1,989,544	0.0000957	1,905,626	-	0.0001040
3689692259	Palmdale Water District	55,903,403	0.0026884	48,022,921	-	0.0026198
6065395500	Palo Verde Valley District Library	769,772	0.0000370	630,719	-	0.0000344
2690656674	Palos Verdes Library District	30,664,903	0.0014747	33,645,547	-	0.0018355
1076408330	Paradise Recreation and Park District	2,617,524	0.0001259	2,358,361	-	0.0001287
6192496501	Pasadena City College Bookstore	4,747,724	0.0002283	3,590,771	-	0.0001959
7442410534	Paso Robles City Housing Authority	2,662,529	0.0001280	2,090,323	-	0.0001140
4312120662	Patterson Irrigation District	5,404,303	0.0002599	4,599,048	-	0.0002509
6369173370	Pauma Valley Community Services District	5,504,910	0.0002647	4,309,912	1,548,205	0.0003196
2673411482	Pebble Beach Community Services District	8,879,109	0.0004270	9,428,585	-	0.0005144
3170400540	Peninsula Fire Protection District	264,169	0.0000127	228,726	-	0.0000125
7418879554	Peninsula Health Care District	1,569,015	0.0000755	2,205,714	-	0.0001203
3622314783	Peninsula Traffic Congestion Relief Alliance	4,540,881	0.0002184	4,088,510	-	0.0002230
5198152062	Penn Valley Fire Protection District	666,379	0.0000320	731,601	-	0.0000399
1393691424	Personal Assistance Services Council	10,480,743	0.0005040	9,325,241	-	0.0005087
3282578662	Phelan Pinon Hills Community Services District	4,581,469	0.0002203	4,991,207	135,115	0.0002797
5768832514	Pico Water District	5,366,382	0.0002581	5,007,236	-	0.0002732
6636496264	Pine Cove Water District	2,603,012	0.0001252	2,079,597	-	0.0001134
2310085874	Pine Grove Mosquito Abatement District	115,115	0.0000055	121,262	-	0.0000066
5525520010	Pinedale County Water District	5,052,232	0.0002430	4,079,267	-	0.0002225
4106644848	Pioneer Cemetery District	1,053,283	0.0000507	1,138,449	-	0.0000621
2846529185	Pixley Irrigation District	3,537,237	0.0001701	3,180,624	-	0.0001735
4875369283	Placer County Cemetery District No. 1	1,965,867	0.0000945	1,704,825	-	0.0000930
1922723754	Placer County Resource Conservation District	1,299,118	0.0000625	1,039,090	-	0.0000567
5779816300	Placer County Transportation Planning Agency	7,287,494	0.0003505	6,295,481	-	0.0003434
4447709248	Placer Hills Fire Protection District	760,088	0.0000366	696,683	78,717	0.0000423

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
5237693890	Placer Mosquito and Vector Control District	$ 5,435,798	0.0002614	$ 5,158,496	$ -	0.0002814
4037478015	Planning and Service Area II Area Agency on Aging	1,794,948	0.0000863	1,809,859	-	0.0000987
6232522932	Pleasant Hill Recreation and Park District	21,927,928	0.0010545	17,800,758	-	0.0009711
2915501490	Pleasant Valley County Water District	1,911,977	0.0000919	1,707,046	-	0.0000931
3596803517	Pleasant Valley Recreation and Park District	23,065,979	0.0011092	18,354,572	51,681	0.0010041
2413152998	Plumas Eureka Community Services District	973,611	0.0000468	858,555	-	0.0000468
2922828258	Plumas Local Agency Formation Commission	189,500	0.0000091	206,388	-	0.0000113
3848623038	Pomerado Cemetery District	1,905,604	0.0000916	1,597,003	-	0.0000871
6599698553	Pomona Valley Transportation Authority	2,137,841	0.0001028	1,745,488	-	0.0000952
5489202153	Pomona, Calif State Polytechnic University, Associated Students, Inc.	14,702,925	0.0007071	13,445,122	-	0.0007335
1586750882	Port San Luis Harbor District	13,355,568	0.0006423	10,167,665	-	0.0005547
3479379267	Porter Vista Public Utility District	1,500,888	0.0000722	1,341,908	-	0.0000732
7002279538	Porterville Irrigation District	1,848,726	0.0000889	1,512,323	-	0.0000825
2308220076	Porterville Public Cemetery District	2,648,929	0.0001274	2,091,926	-	0.0001141
6970856005	Public Cemetery District No. 1 of Kern County	4,859,471	0.0002337	3,868,405	-	0.0002110
7249864813	Public Entity Risk Management Authority	5,773,836	0.0002777	5,544,357	-	0.0003025
3657418172	Public Risk Innovation, Solutions and Management	32,202,381	0.0015486	31,918,096	-	0.0017412
2602211175	Pupil Transportation Cooperative	36,819,162	0.0017706	33,216,457	-	0.0018121
1870095245	Purissima Hills Water District	5,041,555	0.0002424	4,691,869	-	0.0002560
3342276841	Quartz Hill Water District	6,595,622	0.0003172	6,432,677	-	0.0003509
3825049048	Quincy Community Services District	4,104,142	0.0001974	3,543,427	-	0.0001933
3517671007	Rainbow Municipal Water District	37,584,368	0.0018074	31,795,531	-	0.0017346
2608987262	Ramona Municipal Water District	60,696,682	0.0029189	49,335,779	-	0.0026914
7143683034	Rancho Adobe Fire Protection District	1,487,951	0.0000716	1,210,495	343,302	0.0000848
5357330985	Rancho Cucamonga Fire Protection District	13,088,530	0.0006294	10,795,076	-	0.0005889
2514681566	Rancho Murieta Community Services District	16,504,982	0.0007937	13,566,594	-	0.0007401
5688868574	Rancho Santa Fe Fire Protection District	6,950,076	0.0003342	6,574,199	100,000	0.0003641
4309711080	Rancho Santiago Community College Associated Students	1,455,540	0.0000700	1,066,871	-	0.0000582
1118939592	Reclamation District No. 1000	6,586,516	0.0003167	5,611,503	-	0.0003061
2168607018	Reclamation District No. 1001	2,833,364	0.0001363	2,244,734	-	0.0001225
4180184138	Reclamation District No. 1660	13,915	0.0000007	9,349	-	0.0000005
5157117924	Reclamation District No. 3	364,077	0.0000175	330,412	-	0.0000180
2711765211	Reclamation District No. 833	1,468,295	0.0000706	1,152,894	-	0.0000629
1746310772	Reclamation District No. 999	1,603,116	0.0000771	1,299,598	-	0.0000709
7378373013	Red Bluff Cemetery District	1,391,225	0.0000669	1,125,086	-	0.0000614

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
2225910997	Redwood Coast Regional Center	$ 35,964,195	0.0017295	$ 27,622,349	$ -	0.0015069
5608767926	Redwood Empire Municipal Insurance Fund	7,869,168	0.0003784	6,083,244	-	0.0003319
1463206552	Redwood Empire School Insurance Group	16,428,896	0.0007901	13,804,314	-	0.0007531
5474252409	Reedley Cemetery District	1,324,660	0.0000637	1,887,785	-	0.0001030
2569577652	Regional Housing Authority	11,478,338	0.0005520	11,659,045	-	0.0006360
6065061198	Regional Water Authority	2,983,648	0.0001435	3,140,400	36,700	0.0001733
1650109779	Rescue Fire Protection District	285,197	0.0000137	319,232	-	0.0000174
5330634101	Resort Improvement District No. 1	5,707,418	0.0002745	4,913,129	-	0.0002680
2218075090	Resource Conservation District of the Santa Monica Mountains	1,305,278	0.0000628	1,230,273	-	0.0000671
2322376278	Richardson Bay Sanitary District	8,013,113	0.0003853	8,670,049	-	0.0004730
7281039142	Rincon Del Diablo Municipal Water District	18,818,257	0.0009050	15,119,021	-	0.0008248
5621660780	Rio Alto Water District	4,797,880	0.0002307	4,015,614	-	0.0002191
3301590511	Rio Linda Elverta Community Water District	5,077,119	0.0002442	4,824,133	-	0.0002632
7426721889	Rio Vista-Montezuma Cemetery District	1,596,447	0.0000768	2,807,241	-	0.0001531
7220748167	Riverbank City Housing Authority	317,542	0.0000153	291,658	-	0.0000159
1298394948	Riverside County Air Pollution Control District	441,645	0.0000212	1,276,153	-	0.0000696
7345118520	Riverside County Department of Waste Resources	56,365,452	0.0027106	44,748,206	2,256,035	0.0025642
1399147492	Riverside County Law Library	2,760,034	0.0001327	2,192,501	-	0.0001196
6904949878	Riverside County Regional Park and Open Space District	53,639,469	0.0025795	44,436,434	-	0.0024242
1431537449	Riverside County Transportation Commission	46,842,166	0.0022526	50,771,309	-	0.0027697
2113125734	Rosamond Community Services District	7,831,916	0.0003766	7,764,546	-	0.0004236
2705430573	Rose Bowl Operating Company	15,067,364	0.0007246	13,133,305	-	0.0007165
4218094195	Rosedale-Rio Bravo Water Storage District	4,303,671	0.0002070	3,678,362	-	0.0002007
6571856951	Roseville Public Cemetery District	2,384,900	0.0001147	2,027,330	-	0.0001106
4521367135	Ross Valley Fire Department	1,673,547	0.0000805	1,675,830	-	0.0000914
6650358204	Ross Valley Sanitary District	30,613,974	0.0014722	25,076,012	-	0.0013680
5656301445	Rowland Water District	22,707,170	0.0010920	18,639,365	2,362,000	0.0011457
4070863161	Rubidoux Community Services District	21,562,860	0.0010369	19,318,683	-	0.0010539
2328456279	Running Springs Water District	17,443,843	0.0008389	13,687,309	200,000	0.0007576
1078547531	Rural County Representatives of California	23,341,685	0.0011225	24,459,353	1,070,000	0.0013927
2587751943	Sacramento Area Council of Governments	62,703,934	0.0030154	49,418,562	-	0.0026959
4232217023	Sacramento Area Flood Control Agency	6,766,759	0.0003254	6,215,822	-	0.0003391
1177575384	Sacramento County Public Law Library	9,614,750	0.0004624	9,339,710	-	0.0005095
2103885216	Sacramento Groundwater Authority	1,658,487	0.0000798	1,729,660	26,700	0.0000958
5618901326	Sacramento Metropolitan Air Quality Management District	64,406,634	0.0030973	57,049,031	-	0.0031122

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
3692049158	Sacramento Metropolitan Cable Television Commission	$ 4,010,587	0.0001929	$ 4,433,740	$ 500,000	0.0002692
2231586717	Sacramento Metropolitan Fire District	77,906,167	0.0037465	65,335,781	-	0.0035643
1126549494	Sacramento Regional Fire/EMS Communications Center	31,523,201	0.0015159	26,361,715	-	0.0014381
5395882943	Sacramento Suburban Water District	48,946,943	0.0023538	41,281,483	-	0.0022520
5019742137	Sacramento Transportation Authority	5,269,187	0.0002534	4,481,375	-	0.0002445
1375523307	Sacramento-Yolo Mosquito and Vector Control District	55,052,340	0.0026474	47,734,886	2,458,546	0.0027382
4535665634	Salida Fire Protection District	337,002	0.0000162	266,681	-	0.0000145
3659702346	Salinas Valley Solid Waste Authority	12,555,427	0.0006038	13,742,248	-	0.0007497
6184821600	Salton Community Services District	3,057,087	0.0001470	2,727,438	-	0.0001488
7465338542	San Andreas Sanitary District	3,000,115	0.0001443	2,434,458	-	0.0001328
5161052649	San Benito County Water District	12,182,213	0.0005858	13,373,045	-	0.0007295
7656022322	San Bernardino County Transportation Authority	92,124	0.0000044	90,578	-	0.0000049
3370686549	San Bernardino Valley Municipal Water District	33,818,875	0.0016263	32,246,241	-	0.0017591
4303312904	San Bernardino Valley Water Conservation District	4,984,557	0.0002397	5,367,999	-	0.0002928
7341368894	San Diego County Law Library	11,865,887	0.0005706	11,693,310	-	0.0006379
7490546841	San Diego Metropolitan Transit System	70,805,967	0.0034050	60,424,940	-	0.0032964
2950717597	San Diego State University Associated Students	20,852,820	0.0010028	18,124,856	-	0.0009888
6015701555	San Dieguito Water District	25,623,062	0.0012322	20,487,965	-	0.0011177
1650430914	San Elijo Joint Powers Authority	17,581,063	0.0008455	15,051,122	-	0.0008211
3747307534	San Francisco Bay Area Water Emergency Transportation Authority	10,768,237	0.0005178	11,320,842	-	0.0006176
5837182027	San Francisco City and County Housing Authority	122,828,275	0.0059068	119,645,997	-	0.0065271
5538142036	San Francisco Community College District Bookstore Auxiliary	4,506,486	0.0002167	3,415,847	-	0.0001863
5274442094	San Francisco County Transportation Authority	17,883,996	0.0008600	16,453,758	-	0.0008976
1822494442	San Francisco Health Authority	70,092,615	0.0033707	76,771,375	-	0.0041881
3630235762	San Francisco Law Library	3,202,345	0.0001540	2,677,650	-	0.0001461
7815455776	San Francisquito Creek Joint Powers Authority	1,888,065	0.0000908	1,798,038	-	0.0000981
4578788931	San Gabriel County Water District	14,687,669	0.0007063	12,172,774	-	0.0006641
1385958960	San Gabriel Valley Council of Governments	13,437,892	0.0006462	14,848,190	-	0.0008100
7165101556	San Gabriel Valley Mosquito and Vector Control District	11,551,428	0.0005555	10,154,750	688,024	0.0005915
2659053879	San Gabriel Valley Municipal Water District	11,325,626	0.0005446	9,992,598	500,000	0.0005724
3199831197	San Gorgonio Pass Water Agency	4,423,928	0.0002127	4,549,903	100,000	0.0002537
5881397592	San Jacinto Valley Cemetery District	4,091,651	0.0001968	3,666,977	-	0.0002000
1795899435	San Joaquin County Housing Authority	48,663,550	0.0023402	41,054,090	-	0.0022396
5529630040	San Joaquin County IHSS Public Authority	1,807,667	0.0000869	1,662,746	-	0.0000907
5640819152	San Juan Water District	46,726,555	0.0022471	47,010,397	-	0.0025646

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As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
5032326097	San Lorenzo Valley Water District	$ 22,566,357	0.0010852	$ 19,535,076	$ -	0.0010657
3338617824	San Luis Obispo Cal Poly Associated Students, Inc.	34,654,861	0.0016665	30,170,429	-	0.0016459
2096024970	San Luis Obispo Council of Governments	11,755,559	0.0005653	10,732,095	72,000	0.0005894
4720247681	San Luis Water District	8,732,783	0.0004200	7,877,215	-	0.0004297
4941749027	San Mateo Consolidated Fire Department	519,304	0.0000250	572,271	-	0.0000312
4208954800	San Mateo County Harbor District	21,930,564	0.0010546	20,772,669	-	0.0011332
7551534873	San Mateo County In-Home Supportive Services Public Authority	3,224,306	0.0001551	3,083,356	-	0.0001682
3952730811	San Mateo County Law Library	2,535,227	0.0001219	2,059,993	-	0.0001124
4600042471	San Mateo County Schools Insurance Group	6,539,746	0.0003145	5,362,698	1,643,577	0.0003822
5069981886	San Miguel Community Services District	1,087,836	0.0000523	942,640	-	0.0000514
7933348531	San Miguel Consolidated Fire Protection District	9,914,657	0.0004768	7,695,227	-	0.0004198
7226734344	San Simeon Community Services District	400,060	0.0000192	279,664	-	0.0000153
2133617148	Sanger Cemetery District	2,448,276	0.0001177	2,287,560	-	0.0001248
4163206459	Sanitary District No. 5 of Marin County	11,286,846	0.0005428	12,324,269	-	0.0006723
2047250126	Santa Ana Watershed Project Authority	24,294,678	0.0011683	24,408,633	143,405	0.0013394
6508833350	Santa Barbara County Law Library	1,227,842	0.0000590	1,123,027	-	0.0000613
4523655629	Santa Barbara County Special Education Local Plan Area	2,529,058	0.0001216	2,153,629	3,441	0.0001177
3570674726	Santa Barbara Regional Health Authority	73,187,806	0.0035196	71,775,447	1,200,000	0.0039811
5486958840	Santa Clara County Central Fire Protection District	69,900,011	0.0033615	58,032,826	-	0.0031659
5813158737	Santa Clara County Health Authority	68,606,859	0.0032993	74,490,763	-	0.0040637
5609146499	Santa Clara County Law Library	2,504,467	0.0001204	1,854,479	-	0.0001012
7005974365	Santa Clara County Schools Insurance Group	4,419,335	0.0002125	3,937,637	-	0.0002148
4504529505	Santa Clara Valley Open Space Authority	8,976,954	0.0004317	8,735,865	-	0.0004766
1907689635	Santa Clarita Valley School Food Services Agency	25,065,526	0.0012054	21,846,765	-	0.0011918
8793992528	Santa Clarita Valley Water Agency	94,868,330	0.0045622	83,975,069	-	0.0045811
6637432547	Santa Cruz County Law Library	872,162	0.0000419	670,694	-	0.0000366
3109524485	Santa Cruz County Regional Transportation Commission	12,114,597	0.0005826	11,713,339	165,371	0.0006480
5405887055	Santa Cruz Local Agency Formation Commission	2,263,000	0.0001088	1,830,498	-	0.0000999
3817767080	Santa Cruz Port District	18,125,721	0.0008717	14,516,390	-	0.0007919
7994458625	Santa Cruz Regional 9-1-1	25,845,721	0.0012429	22,839,312	-	0.0012460
3288352742	Santa Fe Irrigation District	53,933,223	0.0025936	42,622,941	2,000,000	0.0024343
3921164548	Santa Maria Public Airport District	7,788,812	0.0003746	6,148,763	-	0.0003354
3284792996	Santa Nella County Water District	1,605,893	0.0000772	1,371,377	-	0.0000748
6566293204	Santa Paula City Housing Authority	3,284,459	0.0001579	2,864,914	-	0.0001563
7042180601	Santa Ynez River Water Conservation District, Improvement District No. 1	10,541,172	0.0005069	9,030,419	-	0.0004926

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
5587679367	Santos Manuel Student Union of California State University, San Bernardino	$ 7,230,523	0.0003477	$ 6,498,223	$ -	0.0003545
2120353029	Sausalito-Marin City Sanitary District	15,034,917	0.0007230	12,011,093	3,000,000	0.0008189
5241334822	School Risk And Insurance Management Group	5,181,935	0.0002492	4,463,138	-	0.0002435
4506465697	Schools Excess Liability Fund	5,094,010	0.0002450	4,697,581	-	0.0002563
6863388516	Schools Insurance Authority	41,370,085	0.0019895	37,189,700	-	0.0020288
4027652040	Scotts Valley Fire Protection District	1,073,148	0.0000516	940,960	-	0.0000513
6835712923	Scotts Valley Water District	12,047,676	0.0005794	10,254,704	1,800,389	0.0006576
6356986541	Selma Cemetery District	1,663,496	0.0000800	1,420,121	-	0.0000775
5588607190	Selma-Kingsburg-Fowler County Sanitation District	23,027,256	0.0011074	18,387,649	-	0.0010031
6107520054	Serrano Water District	8,082,064	0.0003887	8,069,101	-	0.0004402
7985059402	Sewer Authority Mid-Coastside	14,755,060	0.0007096	12,558,147	-	0.0006851
5964218828	Sewerage Commission-Oroville Region	6,953,858	0.0003344	5,356,890	-	0.0002922
2677681339	Shafter Wasco Irrigation District	8,447,885	0.0004063	6,927,640	-	0.0003779
7237596532	Shasta Area Safety Communications Agency	14,153,723	0.0006806	12,073,656	-	0.0006587
6611539671	Shasta Community Services District	969,920	0.0000466	888,012	-	0.0000484
5959907437	Shasta Lake Fire Protection District	167,443	0.0000081	154,515	-	0.0000084
6037958263	Shasta Mosquito and Vector Control District	10,265,729	0.0004937	8,429,044	500,000	0.0004871
4634995637	Shasta Regional Transportation Agency	1,944,413	0.0000935	2,067,905	-	0.0001128
7223725594	Shasta Valley Cemetery District	732,258	0.0000352	696,915	-	0.0000380
1005414974	Shiloh Public Cemetery District	823,946	0.0000396	730,659	-	0.0000399
1917841065	Sierra Lakes County Water District	2,216,340	0.0001066	2,344,365	-	0.0001279
1884907837	Sierra-Sacramento Valley Emergency Medical Services Agency	6,014,479	0.0002892	5,013,939	-	0.0002735
3346262594	Silicon Valley Animal Control Authority	5,175,547	0.0002489	5,124,848	-	0.0002796
5977977822	Silicon Valley Clean Water	81,373,032	0.0039132	69,630,259	-	0.0037986
4048411725	Silveyville Cemetery District	1,284,560	0.0000618	1,066,531	-	0.0000582
6579469757	Solano Cemetery District	3,755,182	0.0001806	3,639,871	-	0.0001986
2912637909	Solano County Mosquito Abatement District	10,710,019	0.0005150	11,513,763	-	0.0006281
5340678572	Solano County Water Agency	9,255,132	0.0004451	10,127,897	-	0.0005525
3389179690	Solano Irrigation District	73,479,274	0.0035336	59,580,024	-	0.0032503
2693454286	Solano Transportation Authority	10,321,022	0.0004963	9,278,909	-	0.0005062
1002910848	Sonoma County Fire District	2,445,532	0.0001176	2,249,646	294,493	0.0001388
4671118169	Sonoma Marin Area Rail Transit District	17,416,771	0.0008376	17,225,426	-	0.0009397
5976144994	Sonoma State Enterprises, Inc.	3,702,370	0.0001780	4,332,532	-	0.0002364
1058939981	Sonoma Student Union Corporation	3,253,776	0.0001565	2,441,348	-	0.0001332
2751545492	Soquel Creek Water District	38,273,518	0.0018406	34,028,317	500,000	0.0018836

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
2798992660	South Bay Regional Public Communications Authority	$ 40,234,517	0.0019349	$ 34,529,114	$ 281,864	0.0018991
2254738134	South Coast Water District	68,107,469	0.0032753	62,556,121	-	0.0034126
2966171128	South County Support Services Agency	2,620,760	0.0001260	2,361,018	-	0.0001288
1022958456	South Feather Water and Power Agency	38,724,555	0.0018622	35,309,625	-	0.0019263
1357939534	South Kern Cemetery District	737,258	0.0000355	666,793	-	0.0000364
7221942610	South Orange County Wastewater Authority	64,414,112	0.0030976	52,629,443	-	0.0028711
3655967024	South Placer Fire District	4,640,042	0.0002231	4,134,773	-	0.0002256
6065250544	South Placer Municipal Utility District	23,753,028	0.0011423	19,671,373	-	0.0010731
4472592201	South San Joaquin Irrigation District	62,653,722	0.0030130	52,612,151	9,350,000	0.0033802
7037682826	South San Luis Obispo County Sanitation District	5,251,815	0.0002526	4,182,346	-	0.0002282
7802344698	South Tahoe Public Utility District	62,108,626	0.0029868	54,240,575	-	0.0029590
5627949111	Southeast Area Social Services Funding Authority	10,053,513	0.0004835	8,169,719	-	0.0004457
7503917825	Southern California Library Cooperative	6,659,917	0.0003203	5,177,852	-	0.0002825
4169066042	Southern California Public Power Authority	8,331,332	0.0004007	7,154,568	-	0.0003903
3936775155	Southern San Joaquin Municipal Utility District	12,487,385	0.0006005	10,259,830	-	0.0005597
5294989913	Southern Sonoma County Resource Conservation District	880,650	0.0000424	815,323	-	0.0000445
3261542699	Southwest Transportation Agency	15,647,833	0.0007525	12,552,703	-	0.0006848
7951940706	Special District Risk Management Authority	9,574,010	0.0004604	9,315,354	-	0.0005082
7552831011	Stallion Springs Community Services District	3,198,506	0.0001538	2,736,867	-	0.0001493
7135413843	Stanislaus Consolidated Fire Protection District	2,191,519	0.0001054	1,823,990	409,398	0.0001218
2222660358	Stanislaus Regional Housing Authority	33,474,767	0.0016098	32,317,480	-	0.0017630
1000005478	State and Federal Contractors Water Agency	1,828,495	0.0000879	1,632,337	-	0.0000890
7722673791	State Water Contractors	9,092,947	0.0004373	7,729,856	-	0.0004217
2595946637	Stege Sanitary District	8,499,678	0.0004087	7,267,358	-	0.0003965
4598268056	Stinson Beach County Water District	6,130,641	0.0002948	4,874,074	-	0.0002659
1245106351	Stockton East Water District	28,808,623	0.0013854	24,616,471	1,113,595	0.0014037
1083303109	Strawberry Recreation District	1,511,190	0.0000727	1,379,998	-	0.0000753
1230234770	Successor Agency to the Redevelopment Agency of the City of Fresno	2,530,154	0.0001217	2,095,305	-	0.0001143
1122763437	Successor Agency to the Redevelopment Agency of the City of San Bernardino	21,555,642	0.0010366	15,628,816	-	0.0008526
8865572249	Successor Agency to the Redevelopment Agy of the City & County of San Francisco	107,992,724	0.0051933	80,879,544	77,231	0.0044165
6376282104	Suisun Resource Conservation District	2,918,350	0.0001403	2,723,064	-	0.0001486
5545538875	Summit Cemetery District	6,018,798	0.0002894	4,786,964	-	0.0002611
5536860219	Sunnyslope County Water District	16,539,204	0.0007954	17,411,222	-	0.0009498
7713823053	Susanville Sanitary District	4,665,914	0.0002244	3,870,902	-	0.0002112
5886940397	Sutter Cemetery District	3,405,368	0.0001638	2,998,486	-	0.0001636

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
3473496188	Sweetwater Springs Water District	$ 6,185,494	0.0002975	$ 6,818,933	$ -	0.0003720
2161919549	Sylvan Cemetery District	2,684,097	0.0001291	2,316,172	-	0.0001264
7477709596	Tahoe City Public Utility District	48,525,605	0.0023336	38,775,497	-	0.0021153
2945824602	Tahoe Resource Conservation District	2,770,254	0.0001332	2,520,079	-	0.0001375
5084675063	Tahoe-Truckee Sanitation Agency	65,125,878	0.0031319	56,676,006	-	0.0030919
5786873302	Tehachapi Valley Recreation and Park District	2,095,659	0.0001008	1,946,718	-	0.0001062
1890507994	Tehachapi-Cummings County Water District	13,224,096	0.0006359	10,943,839	2,600,000	0.0007389
7468819466	Tehama County Mosquito Abatement District	2,725,886	0.0001311	2,331,826	-	0.0001272
2173088406	Temescal Valley Water District	1,831,947	0.0000881	1,834,026	-	0.0001001
7665861129	Templeton Community Services District	11,461,641	0.0005512	10,058,941	2,427,127	0.0006812
7405745824	Thermalito Water and Sewer District	5,671,625	0.0002727	4,919,929	-	0.0002684
6340054138	Three Rivers Community Services District	242,182	0.0000116	219,200	-	0.0000120
2388788625	Three Valleys Municipal Water District	22,409,178	0.0010776	19,524,592	-	0.0010651
1196474792	Tiburon Fire Protection District	2,594,622	0.0001248	2,805,022	-	0.0001530
7984291381	Town of Apple Valley	59,691,803	0.0028705	47,722,722	-	0.0026034
1382390535	Town of Atherton	21,722,161	0.0010446	17,533,577	-	0.0009565
1705206551	Town of Colma	14,282,054	0.0006868	13,209,661	-	0.0007206
2137393809	Town of Corte Madera	33,107,693	0.0015921	35,174,937	-	0.0019189
1473815265	Town of Fairfax	15,741,883	0.0007570	17,165,998	-	0.0009365
5749284855	Town of Hillsborough	60,282,759	0.0028990	49,537,130	-	0.0027024
4534238835	Town of Loomis	7,112,383	0.0003420	6,774,347	-	0.0003696
4185235217	Town of Los Altos Hills	18,462,469	0.0008879	17,897,789	-	0.0009764
5069684255	Town of Mammoth Lakes	50,350,275	0.0024213	39,031,586	-	0.0021293
6510195742	Town of Moraga	17,602,018	0.0008465	14,151,914	-	0.0007720
6689176895	Town of Paradise	27,347,422	0.0013151	22,162,825	-	0.0012091
7325167619	Town of Portola Valley	9,113,990	0.0004383	8,729,192	-	0.0004762
2755764312	Town of Ross	6,997,549	0.0003365	6,846,589	35,000	0.0003754
1958078508	Town of San Anselmo	31,980,382	0.0015379	24,824,135	9,070,378	0.0018491
3517485078	Town of Tiburon	21,581,372	0.0010378	17,912,427	-	0.0009772
3652384086	Town of Truckee	55,395,368	0.0026639	47,796,185	-	0.0026074
4316314946	Town of Windsor	58,298,498	0.0028035	50,238,410	-	0.0027407
6557124744	Town of Woodside	17,830,121	0.0008574	14,823,215	-	0.0008087
1675553033	Town of Yountville	20,637,686	0.0009925	17,628,752	-	0.0009617
1859456939	Town of Yucca Valley	24,627,687	0.0011843	21,771,356	-	0.0011877
1857932454	Trabuco Canyon Water District	15,870,831	0.0007632	13,734,924	-	0.0007493

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
7867198604	Tracy Rural County Fire Protection District	$ 51,798	0.0000025	$ 55,644	$ -	0.0000030
1071904329	Transbay Joint Powers Authority	8,514,711	0.0004095	8,073,207	-	0.0004404
1184716369	Transportation Agency for Monterey County	8,263,805	0.0003974	8,050,168	-	0.0004392
6796876396	Transportation Authority of Marin	6,103,806	0.0002935	6,287,129	-	0.0003430
5595929964	Treasure Island Development Authority	78,575	0.0000038	76,437	-	0.0000042
7596140448	Tri-City Mental Health Center	41,325,231	0.0019873	37,561,894	-	0.0020491
7322263052	Tri-County Schools Insurance Group	3,861,931	0.0001857	3,209,423	-	0.0001751
7579927706	Tri-Dam Project	24,869,884	0.0011960	23,316,606	750,000	0.0013129
1359125967	Trindel Insurance Fund	2,622,895	0.0001261	2,786,106	-	0.0001520
4682249562	Trinity Public Utilities District	20,751,117	0.0009979	18,609,289	-	0.0010152
1268699297	Truckee Donner Public Utility District	64,373,862	0.0030957	54,234,126	-	0.0029587
2978731273	Truckee Fire Protection District	3,885,013	0.0001868	3,331,702	-	0.0001818
6524388244	Truckee Sanitary District	37,059,671	0.0017822	36,904,462	-	0.0020133
1705100677	Truckee Tahoe Airport District	13,461,479	0.0006474	11,344,079	500,000	0.0006461
5074140349	Tulare Mosquito Abatement District	3,005,522	0.0001445	2,877,383	-	0.0001570
6995484197	Tulare Public Cemetery District	2,059,366	0.0000990	2,949,403	-	0.0001609
2903128449	Tuolumne City Sanitary District	97,137	0.0000047	107,916	-	0.0000059
4774071915	Tuolumne Utilities District	58,316,738	0.0028044	47,703,829	-	0.0026024
6784326605	Turlock Mosquito Abatement District	8,126,308	0.0003908	6,753,133	1,346,084	0.0004418
7293678271	Twain Harte Community Services District	3,329,478	0.0001601	3,210,546	-	0.0001751
1940849885	Twentynine Palms Water District	13,240,353	0.0006367	11,329,826	-	0.0006181
2115371185	Ukiah Valley Fire District	19,967	0.0000010	53,541	-	0.0000029
5271823059	Union Public Utility District	2,426,426	0.0001167	2,161,993	-	0.0001179
3175690975	United Water Conservation District	52,065,308	0.0025038	43,562,873	-	0.0023765
4156774742	University Enterprises Corporation at CSUSB	37,998,923	0.0018274	35,893,178	14,832	0.0019589
1117567189	University Student Center of California State University Stanislaus	1,134,773	0.0000546	990,413	3,957	0.0000542
1127594813	Upland City Housing Authority	5,237,487	0.0002519	4,190,069	-	0.0002286
2684679416	Upper San Gabriel Valley Municipal Water District	11,965,481	0.0005754	9,923,358	1,000,000	0.0005959
5000001834	Utica Water and Power Authority	147,539	0.0000071	27,856	-	0.0000015
6485135423	Vacaville Fire Protection District	1,111,610	0.0000535	997,770	-	0.0000544
5853033542	Vacaville-Elmira Cemetery District	2,739,598	0.0001317	2,335,459	-	0.0001274
7780886441	Vallecitos Water District	95,807,745	0.0046073	96,041,900	-	0.0052394
2165656413	Vallejo Flood and Wastewater District	101,627,919	0.0048872	81,325,994	-	0.0044366
4789813851	Valley Center Municipal Water District	72,755,065	0.0034988	52,356,641	-	0.0028562
3442495340	Valley County Water District	19,735,912	0.0009491	16,581,242	-	0.0009046

(Continued)

California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
7135681419	Valley of the Moon Water District	$ 10,384,403	0.0004994	$ 8,146,556	$ -	0.0004444
4105945466	Valley Sanitary District	16,796,853	0.0008078	16,151,385	-	0.0008811
3377107587	Valley Springs Public Utility District	1,117,701	0.0000537	903,164	-	0.0000493
6176541929	Valley-Wide Recreation and Park District	17,281,623	0.0008311	13,804,719	-	0.0007531
1149117798	Vandenberg Village Community Services District	7,387,287	0.0003553	6,336,805	-	0.0003457
5688508264	Ventura College Foundation	1,791,596	0.0000862	1,701,179	-	0.0000928
4049611269	Ventura County Law Library	1,795,994	0.0000864	1,399,130	-	0.0000763
4063780259	Ventura County Schools Business Services Authority	6,078,492	0.0002923	5,364,891	-	0.0002927
3215581236	Ventura County Schools Self-Funding Authority	5,052,643	0.0002430	4,142,167	-	0.0002260
6613947660	Ventura County Transportation Commission	13,379,131	0.0006434	12,958,341	55,550	0.0007100
2790850876	Ventura Port District	13,360,054	0.0006425	11,194,989	-	0.0006107
7987424352	Ventura River Water District	2,965,404	0.0001426	2,623,984	-	0.0001431
1558143090	Victor Valley Transit Authority	3,814,458	0.0001834	3,852,967	-	0.0002102
4803741958	Victor Valley Wastewater Reclamation Authority	25,744,006	0.0012380	20,863,539	-	0.0011382
3830544935	Visalia Public Cemetery District	2,994,955	0.0001440	2,607,540	-	0.0001423
1377855511	Vista Irrigation District	109,198,472	0.0052513	97,165,158	-	0.0053007
7530522847	Walnut Valley Water District	61,225,745	0.0029443	49,266,168	-	0.0026876
1304010562	Wasco Recreation and Park District	930,032	0.0000447	880,053	-	0.0000480
7659205480	Washington Colony Cemetery District	1,411,827	0.0000679	1,161,374	-	0.0000634
5954000215	Water Facilities Authority	6,457,628	0.0003105	5,330,545	200,000	0.0003017
7457802011	Water Replenishment District of Southern California	33,849,858	0.0016278	30,054,993	215,967	0.0016514
7823028837	Weaverville Community Services District	2,619,584	0.0001260	2,050,915	-	0.0001119
5006840239	Weaverville Sanitary District	1,067,827	0.0000514	962,396	13,228	0.0000532
7002818126	West Basin Municipal Water District	27,781,416	0.0013360	28,222,999	-	0.0015397
1204759915	West Bay Sanitary District	24,189,794	0.0011633	26,595,995	-	0.0014509
3791365663	West Cities Communication Center	8,871,732	0.0004266	7,907,151	-	0.0004314
7207332854	West Contra Costa Integrated Waste Management Authority	3,403,335	0.0001637	3,117,879	320,000	0.0001875
8575333660	West Contra Costa Transportation Advisory Committee	3,083,409	0.0001483	2,334,625	-	0.0001274
5290477553	West County Transportation Agency	32,228,876	0.0015499	29,198,598	-	0.0015929
1151621263	West County Wastewater District	66,134,862	0.0031804	54,811,790	-	0.0029902
4097814421	West End Communications Authority	300,421	0.0000144	290,754	-	0.0000159
5101834513	West Kern Water District	25,194,011	0.0012116	24,408,617	-	0.0013316
3157522599	West Stanislaus Irrigation District	8,130,563	0.0003910	6,666,212	-	0.0003637
5056007493	West Valley Mosquito and Vector Control District	4,393,142	0.0002113	4,208,623	-	0.0002296
7793479972	West Valley Sanitation District of Santa Clara County	30,101,558	0.0014476	32,560,767	-	0.0017763

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Miscellaneous Risk Pool:						
2468871866	West Valley Water District	$ 37,217,198	0.0017898	$ 32,314,340	$ -	0.0017629
7639609237	Westborough Water District	5,232,192	0.0002516	4,771,475	-	0.0002603
2872294754	Western Contra Costa Transit Authority	4,435,235	0.0002133	4,022,990	-	0.0002195
2368526938	Western Municipal Water District	104,926,645	0.0050459	89,839,055	-	0.0049010
7871168700	Western Riverside Council of Governments	14,890,142	0.0007161	12,733,591	-	0.0006947
7559321248	Westlands Water District	85,822,546	0.0041272	76,100,913	-	0.0041516
2821806133	Westwood Community Services District	1,255,648	0.0000604	1,723,846	-	0.0000940
4099499156	Wheeler Ridge-Maricopa Water Storage District	35,010,670	0.0016836	40,774,083	50,000	0.0022271
6994116790	Wildomar Cemetery District	664,523	0.0000320	512,288	-	0.0000279
7906686488	Willow County Water District	1,857,771	0.0000893	1,869,123	-	0.0001020
5120222012	Willow Creek Community Services District	1,818,539	0.0000875	1,464,548	-	0.0000799
5418043147	Willows Cemetery District	1,687,944	0.0000812	1,315,893	-	0.0000718
2936077955	Wilton Fire Protection District	407,282	0.0000196	337,450	-	0.0000184
7202792766	Winterhaven Water District	187,430	0.0000090	161,048	-	0.0000088
7958872542	Winters Cemetery District	1,203,356	0.0000579	954,031	-	0.0000520
7608198670	Winters Fire Protection District	38,172	0.0000018	16,753	-	0.0000009
6006677554	Winton Water and Sanitary District	2,441,979	0.0001174	2,398,402	-	0.0001308
7745156819	Woodbridge Rural County Fire Protection District	1,246,344	0.0000599	961,070	-	0.0000524
4352055512	Woodside Fire Protection District	2,083,867	0.0001002	1,813,478	-	0.0000989
3092547588	Yolo County Federal Credit Union	15,859,490	0.0007627	13,389,893	-	0.0007305
1828557337	Yolo County Housing Authority	16,610,365	0.0007988	13,204,563	-	0.0007204
7927691574	Yolo County In-Home Supportive Services Public Authority	804,206	0.0000387	703,382	-	0.0000384
7294309888	Yolo County Public Agency Risk Management Insurance Authority	4,675,997	0.0002249	3,695,138	-	0.0002016
6966686954	Yolo County Transportation District	5,547,051	0.0002668	4,605,227	-	0.0002512
5319882353	Yolo Emergency Communications Agency	21,677,720	0.0010425	19,362,657	-	0.0010563
7055367577	Yolo-Solano Air Quality Management District	15,780,829	0.0007589	13,529,178	-	0.0007381
2682144221	Yorba Linda Water District	48,209,960	0.0023184	40,718,082	-	0.0022213
3553650319	Yuba County Water Agency	32,983,300	0.0015862	31,903,188	-	0.0017404
7117953176	Yuba Sutter Transit Authority	2,006,331	0.0000965	2,173,518	-	0.0001186
2681696843	Yucaipa Valley Water District	38,469,685	0.0018500	34,270,146	-	0.0018696
2011487775	Yuima Municipal Water District	11,482,328	0.0005522	10,239,021	-	0.0005586
	Subtotal for Miscellaneous Risk Pool	**$ 20,794,529,023**	**1.0000000**	**$ 18,063,262,472**	**$ 267,409,917**	**1.0000000**

[1] The figures presented in this column have been converted to the employer's allocation factor and do not represent the employer's allocation in a percentage format. For example, 0.01222% has been converted to 0.0001222 in the Employer Allocation Factor column.

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Safety Risk Pool:						
4606242844	Alpine Fire Protection District	$ 25,173,244	0.0009188	$ 19,900,537	$ 5,560,387	0.0010927
4693302718	American Canyon Fire Protection District	32,202,631	0.0011754	25,912,890	-	0.0011121
6407979793	Anderson Fire Protection District	6,125,359	0.0002236	4,577,500	-	0.0001964
5376905521	Apple Valley Fire Protection District	65,436,828	0.0023884	53,209,859	-	0.0022836
5403166948	Aptos/La Selva Fire Protection Agency	79,810,082	0.0029130	64,343,125	-	0.0027614
1030974865	Arbuckle-College City Fire Protection District	2,476,410	0.0000904	2,009,113	-	0.0000862
2301813735	Arcata Fire Protection District	22,563,596	0.0008235	17,860,131	4,632,602	0.0009653
2960845908	Arrowbear Park County Water District	362,422	0.0000132	263,798	-	0.0000113
2785679582	Baldwin Park Unified School District	10,613,656	0.0003874	8,884,900	-	0.0003813
6108466497	Bear Valley Community Services District	5,869,773	0.0002142	4,531,970	-	0.0001945
1674807468	Belmont Fire Protection District	9,484,725	0.0003462	9,371,073	-	0.0004022
4522872938	Belmont-San Carlos Fire Department	101,856,316	0.0037176	78,386,215	-	0.0033640
1584416215	Big Bear City Community Services District	22,455,233	0.0008196	18,752,444	-	0.0008048
2959822216	Blue Lake Fire Protection District	558,854	0.0000204	527,180	-	0.0000226
2697938553	Bodega Bay Fire Protection District	9,250,543	0.0003376	8,325,166	-	0.0003573
7937611265	Bolinas Fire Protection District	1,327,971	0.0000485	1,156,227	-	0.0000496
2982795116	Bonita-Sunnyside Fire Protection District	23,576,435	0.0008605	25,519,742	-	0.0010952
3930765488	Borrego Springs Fire Protection District	7,911,709	0.0002888	8,653,270	-	0.0003714
1110182104	Boulder Creek Fire Protection District	977,509	0.0000357	902,108	-	0.0000387
5541664172	Branciforte Fire Protection District	3,519,600	0.0001285	3,224,256	-	0.0001384
1755230450	Broadmoor Police Protection District	14,140,142	0.0005161	11,676,263	-	0.0005011
2791271663	Brooktrails Township Community Services District	1,120,443	0.0000409	937,431	-	0.0000402
5168887895	Burney Fire District	1,898,310	0.0000693	1,595,685	-	0.0000685
3046173218	Butte-Glenn Community College District	2,206,819	0.0000805	2,082,765	-	0.0000894
1263798031	California Firefighter's Joint Apprenticeship Committee	1,452,451	0.0000530	1,083,821	-	0.0000465
1500397518	California Pines Community Services District	582,170	0.0000212	537,901	-	0.0000231
6471268830	Cambria Community Healthcare District	6,646,522	0.0002426	5,350,060	-	0.0002296
3473008001	Cambria Community Services District	8,644,978	0.0003155	7,425,540	-	0.0003187
4935144749	Cameron Park Community Services District	8,886,119	0.0003243	8,072,953	-	0.0003465
7396393136	Carmel Highlands Fire Protection District of Monterey County	2,664,183	0.0000972	2,777,702	-	0.0001192
5946063802	Central Calaveras Fire and Rescue Protection District	694,651	0.0000254	628,646	-	0.0000270
2986532158	Central County Fire Department	191,914,765	0.0070047	152,416,941	-	0.0065411
6612195742	Central Fire Protection District of Santa Cruz County	106,593,206	0.0038905	83,578,344	-	0.0035869
6918642839	Central Marin Fire Authority	4,578,092	0.0001671	4,754,021	-	0.0002040
2558720758	Central Marin Police Authority	71,940,987	0.0026258	78,537,851	-	0.0033705

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability
As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Safety Risk Pool:						
6929609618	Chester Public Utility District	$ 4,415,736	0.0001612	$ 3,547,635	$ -	0.0001523
6672635036	Chino Valley Independent Fire District	225,361,833	0.0082255	190,891,707	867,136	0.0082295
3521791811	City of Adelanto	463,489	0.0000169	359,188	-	0.0000154
7759437962	City of Albany	97,171,343	0.0035467	80,035,362	690,310	0.0034644
4100145522	City of Alturas	6,119,960	0.0002234	4,955,577	-	0.0002127
5083901793	City of Anderson	21,108,661	0.0007704	17,100,382	-	0.0007339
3216339924	City of Angels	9,719,719	0.0003548	7,839,279	-	0.0003364
7701602999	City of Antioch	237,808,193	0.0086798	189,317,197	-	0.0081247
2222837360	City of Arcata	34,004,692	0.0012411	27,218,210	-	0.0011681
6540026274	City of Arroyo Grande	51,292,469	0.0018721	48,550,909	-	0.0020836
3755042088	City of Arvin	9,059,857	0.0003307	8,085,729	-	0.0003470
1298901388	City of Atascadero	68,250,372	0.0024911	54,834,094	-	0.0023533
1114344965	City of Atwater	46,539,100	0.0016986	35,964,242	-	0.0015434
1862771831	City of Auburn	51,394,210	0.0018758	53,268,586	-	0.0022861
4654114117	City of Avalon	26,416,514	0.0009642	21,962,696	-	0.0009426
6036917803	City of Avenal	4,119,982	0.0001504	3,778,481	-	0.0001622
4050337614	City of Azusa	151,550,418	0.0055314	165,907,786	-	0.0071201
2485886186	City of Baldwin Park	139,497,607	0.0050915	145,139,889	-	0.0062288
2317277676	City of Banning	61,639,486	0.0022498	47,858,980	-	0.0020539
6859832526	City of Barstow	59,311,893	0.0021648	47,690,529	11,113,752	0.0025236
4582960442	City of Beaumont	58,988,558	0.0021530	51,193,924	-	0.0021970
5686383552	City of Bell	84,917,546	0.0030994	62,182,437	-	0.0026686
2219960868	City of Bell Gardens	104,826,674	0.0038261	83,912,730	-	0.0036012
1738672780	City of Belmont	69,139,317	0.0025235	54,701,126	197,493	0.0023560
2951432784	City of Belvedere	10,821,592	0.0003950	10,960,044	-	0.0004704
2572957638	City of Benicia	150,669,290	0.0054993	115,695,207	-	0.0049652
5474045695	City of Biggs	326,690	0.0000119	219,300	-	0.0000094
5738092813	City of Bishop	25,886,828	0.0009448	22,009,027	-	0.0009445
1927432235	City of Blue Lake	291,139	0.0000106	210,071	-	0.0000090
2133011647	City of Blythe	34,140,438	0.0012461	26,167,488	-	0.0011230
6719424797	City of Brawley	54,645,743	0.0019945	52,772,490	-	0.0022648
5656211102	City of Brea	300,179,870	0.0109563	214,194,899	-	0.0091924
7588583620	City of Brentwood	94,084,296	0.0034340	84,066,301	2,286,212	0.0037059
2825131863	City of Brisbane	51,875,906	0.0018934	42,096,815	-	0.0018066
7431146835	City of Buena Park	259,180,422	0.0094598	191,653,605	64,594,500	0.0109972

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Safety Risk Pool:						
1429123533	City of Burlingame	$ 108,726,897	0.0039684	$ 82,138,795	$ -	0.0035251
5226418078	City of Calexico	62,289,860	0.0022735	49,328,754	-	0.0021170
6020344436	City of California City	32,825,166	0.0011981	26,693,117	-	0.0011456
1455036172	City of Calipatria	3,419,880	0.0001248	3,009,320	-	0.0001291
2327822217	City of Calistoga	21,391,546	0.0007808	18,832,212	-	0.0008082
2284247568	City of Campbell	113,831,010	0.0041547	90,944,824	-	0.0039030
2647630112	City of Capitola	49,585,872	0.0018098	38,481,474	-	0.0016515
7011478504	City of Carmel-By-The-Sea	40,496,415	0.0014781	30,104,901	-	0.0012920
3472970236	City of Carpinteria	9,435,674	0.0003444	6,427,984	-	0.0002759
3286869204	City of Cathedral City	154,773,868	0.0056491	137,783,783	19,934,903	0.0067687
6931700878	City of Chino	188,331,027	0.0068739	187,980,239	-	0.0080674
1336118336	City of Chowchilla	18,215,079	0.0006648	18,947,902	-	0.0008132
5727496281	City of Citrus Heights	64,808,398	0.0023654	60,113,062	-	0.0025798
2072700019	City of Claremont	83,554,015	0.0030496	64,126,956	-	0.0027521
2376421225	City of Clayton	14,184,240	0.0005177	11,949,310	-	0.0005128
3510963498	City of Clearlake	22,197,498	0.0008102	18,143,124	-	0.0007786
1902513779	City of Cloverdale	20,446,698	0.0007463	15,708,318	-	0.0006741
6373819375	City of Coachella City	16,172,757	0.0005903	17,707,636	-	0.0007599
6749451495	City of Coalinga	10,649,611	0.0003887	10,660,912	-	0.0004575
1959058023	City of Colton	213,724,262	0.0078007	160,349,920	-	0.0068816
3749368910	City of Colusa	12,656,956	0.0004620	9,739,850	-	0.0004180
1001685032	City of Compton	205,926,930	0.0075161	145,151,323	-	0.0062293
6809713799	City of Corcoran	16,132,740	0.0005888	13,175,864	2,621,237	0.0006779
2296621850	City of Corning	16,880,329	0.0006161	13,342,708	-	0.0005726
1307714161	City of Corona	203,491,971	0.0074272	162,188,259	53,902,188	0.0092737
1057970246	City of Coronado	132,874,586	0.0048498	109,994,729	-	0.0047205
5937664258	City of Costa Mesa	217,958,675	0.0079553	147,730,952	694,327	0.0063698
1533977406	City of Cotati	18,888,259	0.0006894	15,306,608	2,598,000	0.0007684
6374196181	City of Covina	138,157,816	0.0050426	105,096,632	31,850,597	0.0058772
7337697646	City of Crescent City	12,062,353	0.0004403	9,454,980	21,298	0.0004067
4977412527	City of Cypress	114,509,640	0.0041795	90,066,804	-	0.0038653
6213369926	City of Davis	192,870,109	0.0070396	142,730,685	217,866	0.0061348
7409953276	City of Del Mar	23,344,970	0.0008521	18,587,399	-	0.0007977
3821597293	City of Del Rey Oaks	4,998,279	0.0001824	4,124,281	-	0.0001770
5693481127	City of Delano	29,622,849	0.0010812	26,156,632	-	0.0011225

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Safety Risk Pool:						
6958229795	City of Desert Hot Springs	$ 37,677,842	0.0013752	$ 30,448,825	$ -	0.0013067
1573700529	City of Dinuba	50,644,912	0.0018485	41,447,340	-	0.0017788
5321033759	City of Dixon	53,961,150	0.0019695	45,005,746	-	0.0019315
2028048688	City of Dos Palos	6,540,437	0.0002387	5,798,376	-	0.0002488
2272652739	City of Dunsmuir	583,876	0.0000213	357,180	-	0.0000153
2604009953	City of East Palo Alto	33,240,467	0.0012132	27,725,120	-	0.0011899
5941230462	City of El Centro	126,234,374	0.0046074	99,190,800	-	0.0042569
7718662328	City of El Cerrito	165,284,322	0.0060327	124,422,322	-	0.0053397
2657082556	City of El Segundo	327,191,115	0.0119421	352,215,577	-	0.0151157
5667466166	City of Elk Grove	116,630,896	0.0042569	111,208,653	900,000	0.0048113
1644815312	City of Emeryville	129,113,321	0.0047125	103,659,105	-	0.0044486
7856446300	City of Encinitas	108,297,801	0.0039528	86,472,935	145,033	0.0037173
5760161126	City of Escalon	10,054,226	0.0003670	8,995,023	-	0.0003860
1789349225	City of Etna	1,056,682	0.0000386	899,972	-	0.0000386
3720044028	City of Eureka	70,190,261	0.0025619	53,913,414	-	0.0023138
5251708451	City of Exeter	13,703,831	0.0005002	11,746,462	-	0.0005041
7984131430	City of Farmersville	5,595,166	0.0002042	5,312,791	150,000	0.0002344
6256084924	City of Fillmore	6,338,203	0.0002313	5,130,712	-	0.0002202
5538973822	City of Firebaugh	10,709,693	0.0003909	8,987,690	-	0.0003857
3459724670	City of Fort Bragg	19,076,700	0.0006963	15,094,045	3,751,428	0.0008088
4517566617	City of Fortuna	19,269,276	0.0007033	15,565,061	400,000	0.0006852
1673139670	City of Foster City	152,532,446	0.0055673	120,384,779	-	0.0051664
4102420058	City of Fountain Valley	236,845,639	0.0086446	198,303,719	-	0.0085104
7256454249	City of Fowler	7,769,700	0.0002836	6,257,339	-	0.0002685
6038671520	City of Galt	40,148,573	0.0014654	32,989,841	-	0.0014158
4916209368	City of Gardena	239,707,542	0.0087491	256,044,785	-	0.0109884
3884368391	City of Glendora	125,351,071	0.0045752	135,111,476	-	0.0057984
1217778828	City of Gonzales	9,742,328	0.0003556	8,738,201	-	0.0003750
4047740021	City of Grass Valley	48,747,693	0.0017792	50,204,176	-	0.0021546
6260075128	City of Greenfield	16,183,284	0.0005907	14,156,902	-	0.0006076
1941329975	City of Gridley	16,724,011	0.0006104	12,819,325	-	0.0005502
1000223333	City of Grover Beach	27,221,933	0.0009936	23,206,995	-	0.0009960
1966164745	City of Guadalupe	8,755,455	0.0003196	7,667,558	-	0.0003291
2291085874	City of Gustine	6,846,368	0.0002499	5,500,751	1,124,341	0.0002843
2034813534	City of Half Moon Bay	21,736,510	0.0007934	16,711,088	-	0.0007172

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Safety Risk Pool:						
5052486602	City of Hanford	$ 105,676,856	0.0038571	$ 87,397,524	$ 19,195,880	0.0045746
6286658977	City of Hawaiian Gardens	1,306,270	0.0000477	1,244,181	-	0.0000534
2458670034	City of Hawthorne	245,583,721	0.0089636	264,489,405	-	0.0113508
7641512975	City of Healdsburg	52,112,769	0.0019021	40,767,050	200,000	0.0017581
7323742506	City of Hercules	42,391,708	0.0015473	35,883,099	-	0.0015400
6664894574	City of Hermosa Beach	132,099,626	0.0048215	103,411,575	-	0.0044380
6965856623	City of Hollister	83,484,112	0.0030471	70,532,616	-	0.0030270
4469224252	City of Hughson	3,223,834	0.0001177	2,587,945	-	0.0001111
1915736911	City of Huntington Park	134,895,336	0.0049235	100,896,307	-	0.0043301
4087834608	City of Imperial	10,597,967	0.0003868	8,837,000	-	0.0003792
3509025322	City of Imperial Beach	24,916,537	0.0009094	22,455,856	-	0.0009637
6664227892	City of Indio	144,167,496	0.0052620	111,722,456	-	0.0047947
2813538323	City of Ione	6,989,088	0.0002551	5,784,579	-	0.0002483
3053751792	City of Irwindale	47,548,667	0.0017355	48,684,429	-	0.0020893
7368035612	City of Jackson	10,124,674	0.0003695	8,217,439	-	0.0003527
2321945323	City of Kerman	8,266,042	0.0003017	7,282,318	-	0.0003125
1663366827	City of King City	13,246,031	0.0004835	10,927,881	-	0.0004690
1210886769	City of Kingsburg	19,056,969	0.0006956	15,634,668	450,000	0.0006903
7337636747	City of La Habra	189,630,042	0.0069213	139,462,892	50,018,729	0.0081318
6426355762	City of La Habra Heights	1,866,632	0.0000681	1,689,296	-	0.0000725
3770853942	City of La Palma	50,430,140	0.0018406	41,716,957	-	0.0017903
6696419559	City of La Verne	142,559,750	0.0052033	148,245,567	-	0.0063621
4447311817	City of Laguna Beach	184,382,704	0.0067298	151,210,113	-	0.0064893
3418980609	City of Lake Elsinore	37,130	0.0000014	19,100	12,856	0.0000014
2129869266	City of Lakeport	14,471,557	0.0005282	12,524,530	1,922,083	0.0006200
7240040619	City of Larkspur	40,359,035	0.0014731	43,411,748	-	0.0018631
2474431178	City of Lemon Grove	14,151,545	0.0005165	12,490,057	-	0.0005360
1685062598	City of Lemoore	26,325,361	0.0009608	21,649,433	-	0.0009291
1225322578	City of Lincoln	50,494,036	0.0018430	44,362,711	-	0.0019039
2019506807	City of Lindsay	18,699,567	0.0006825	15,293,021	-	0.0006563
1440106162	City of Livermore	192,989,183	0.0070439	157,185,155	-	0.0067458
2183351498	City of Livingston	12,567,739	0.0004587	10,941,385	-	0.0004696
3955868421	City of Loma Linda	37,678,537	0.0013752	36,764,948	587,191	0.0016030
6552736085	City of Lompoc	112,523,109	0.0041070	84,075,907	-	0.0036082
5727512122	City of Los Alamitos	44,822,687	0.0016360	35,351,659	-	0.0015172

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability
As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Safety Risk Pool:						
6581398948	City of Los Altos	$ 71,181,882	0.0025981	$ 55,893,542	$ 2,270,000	0.0024962
6498305959	City of Los Banos	58,073,366	0.0021196	49,207,844	-	0.0021118
2212002669	City of Lynwood	17,280,398	0.0006307	10,438,798	-	0.0004480
3574270028	City of Madera	75,410,493	0.0027524	58,984,422	-	0.0025314
3161990216	City of Manhattan Beach	233,042,932	0.0085058	254,329,639	-	0.0109148
7604626108	City of Manteca	210,957,513	0.0076997	158,206,388	-	0.0067896
6160239453	City of Marina	67,760,119	0.0024732	55,428,456	-	0.0023788
5777707328	City of Martinez	81,787,609	0.0029852	62,717,390	-	0.0026916
2550597730	City of Marysville	34,613,533	0.0012634	37,192,228	-	0.0015961
4191618335	City of Maywood	31,636,423	0.0011547	18,568,936	12,837,594	0.0013478
1738941900	City of Menifee	2,132,259	0.0000778	2,372,757	8,501	0.0001022
3956164441	City of Menlo Park	116,952,992	0.0042687	94,195,338	552,431	0.0040662
3204916161	City of Mill Valley	89,077,755	0.0032512	73,451,115	-	0.0031522
2606600411	City of Millbrae	91,607,623	0.0033436	70,143,013	-	0.0030103
1084903188	City of Monrovia	215,958,845	0.0078823	225,725,457	-	0.0096872
3965235218	City of Montclair	149,288,711	0.0054489	110,906,463	36,272,932	0.0063164
7892495109	City of Monterey	230,270,974	0.0084047	171,326,151	-	0.0073526
3509384723	City of Morgan Hill	76,176,664	0.0027804	59,639,113	-	0.0025595
7048295140	City of Morro Bay	47,509,399	0.0017340	38,135,505	-	0.0016366
6941008066	City of Mt. Shasta	8,066,566	0.0002944	6,467,983	-	0.0002776
3077350855	City of Murrieta	116,740,105	0.0042609	101,951,319	-	0.0043753
3967541624	City of Needles	1,119,908	0.0000409	1,040,980	-	0.0000447
4993886171	City of Nevada City	13,742,171	0.0005016	11,340,266	-	0.0004867
2387354187	City of Newark	214,501,469	0.0078291	168,322,018	-	0.0072237
5346517882	City of Newman	12,366,714	0.0004514	10,598,884	-	0.0004549
3093388325	City of Norco	27,225,848	0.0009937	21,041,714	-	0.0009030
6944564299	City of Novato	116,159,686	0.0042397	91,690,214	-	0.0039350
5993997761	City of Oakdale	54,356,686	0.0019840	42,979,023	-	0.0018445
1385472211	City of Oakley	7,281,754	0.0002658	7,453,767	-	0.0003199
7905252598	City of Ojai	924,292	0.0000337	812,271	-	0.0000349
2405030745	City of Orange Cove	3,254,131	0.0001188	4,523,633	-	0.0001941
6398969968	City of Orland	11,027,192	0.0004025	8,901,524	1,552,910	0.0004487
4957578474	City of Oroville	57,990,059	0.0021166	46,668,394	11,160,500	0.0024818
6606606569	City of Oxnard	190,011,202	0.0069352	142,511,875	-	0.0061160
5070575563	City of Pacific Grove	81,271,286	0.0029663	56,836,404	-	0.0024392

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Safety Risk Pool:						
3733978143	City of Pacifica	$ 139,585,064	0.0050947	$ 108,799,053	$ -	0.0046692
2541789657	City of Palos Verdes Estates	48,147,643	0.0017573	37,408,084	556,322	0.0016293
6510700595	City of Paramount	91,352	0.0000033	337,388	-	0.0000145
4594473321	City of Parlier	5,341,788	0.0001950	4,803,505	-	0.0002061
2294259371	City of Paso Robles	79,575,194	0.0029044	67,853,191	-	0.0029120
7070530249	City of Patterson	15,518,543	0.0005664	13,205,714	-	0.0005667
7471126319	City of Perris	11,183,135	0.0004082	12,031,613	-	0.0005163
2399640634	City of Piedmont	90,493,747	0.0033029	73,235,327	-	0.0031430
1948785555	City of Pinole	83,046,055	0.0030311	66,906,938	-	0.0028714
1010350619	City of Pismo Beach	41,180,353	0.0015030	35,098,269	500,000	0.0015277
3561054561	City of Pittsburg	134,876,561	0.0049229	111,507,539	-	0.0047855
2117892921	City of Placentia	104,367,544	0.0038093	114,328,750	-	0.0049065
3279485049	City of Placerville	28,316,485	0.0010335	21,720,263	-	0.0009321
7166539881	City of Pleasant Hill	94,174,146	0.0034373	74,745,231	-	0.0032078
4137785275	City of Pleasanton	191,060,606	0.0069735	162,353,276	-	0.0069676
3263497639	City of Port Hueneme	50,927,375	0.0018588	41,058,754	-	0.0017621
5259660063	City of Porterville	89,457,958	0.0032651	75,396,652	-	0.0032357
1599501570	City of Poway	73,517,112	0.0026833	58,669,169	13,848,600	0.0031122
1039155127	City of Red Bluff	44,024,191	0.0016068	35,004,168	10,684,114	0.0019608
7117161098	City of Redlands	316,721,188	0.0115600	245,203,122	-	0.0105232
2567398164	City of Reedley	26,315,762	0.0009605	21,003,313	111,429	0.0009062
2542403229	City of Ridgecrest	34,574,522	0.0012619	36,598,219	-	0.0015707
7644919410	City of Rio Vista	16,443,775	0.0006002	13,417,289	-	0.0005758
1682825828	City of Ripon	23,378,212	0.0008533	20,142,398	-	0.0008644
2328679612	City of Riverbank	3,356,763	0.0001225	2,465,202	-	0.0001058
7695678946	City of Rocklin	139,263,533	0.0050830	118,388,463	-	0.0050808
1238309969	City of Rohnert Park	132,868,738	0.0048496	113,228,979	12,000,000	0.0053743
3206018329	City of Salinas	200,403,973	0.0073145	158,319,702	-	0.0067945
4089864542	City of San Bruno	196,988,731	0.0071899	153,714,695	-	0.0065968
4903591303	City of San Carlos	60,038,944	0.0021914	42,992,255	-	0.0018451
5216144622	City of San Clemente	50,527,536	0.0018442	39,481,728	1,828,763	0.0017729
2236157495	City of San Fernando	68,526,298	0.0025011	49,220,933	17,872,297	0.0028794
6316962455	City of San Gabriel	179,669,344	0.0065577	134,069,556	-	0.0057537
1099253767	City of San Jacinto	18,344,874	0.0006696	14,212,207	-	0.0006099
7713051229	City of San Leandro	335,548,941	0.0122472	252,729,884	-	0.0108462

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Safety Risk Pool:						
7574628515	City of San Luis Obispo	$ 228,679,226	0.0083466	$ 161,565,891	$ 4,896,000	0.0071439
4284426953	City of San Marcos	97,281,958	0.0035507	80,963,484	-	0.0034746
2165711850	City of San Marino	97,645,400	0.0035640	75,588,051	-	0.0032439
1331190515	City of San Pablo	111,791,841	0.0040803	88,998,451	-	0.0038195
4889155551	City of San Ramon	73,890,238	0.0026969	69,915,585	4,328,994	0.0031863
4282841421	City of Sand City	13,224,342	0.0004827	11,585,977	-	0.0004972
5937747971	City of Sanger	52,471,853	0.0019152	44,563,220	9,460,000	0.0023185
6782000650	City of Santa Barbara	219,385,247	0.0080073	151,357,883	-	0.0064957
3582898457	City of Santa Cruz	325,403,196	0.0118769	261,598,525	-	0.0112268
3397611634	City of Santa Fe Springs	182,047,558	0.0066446	135,731,318	-	0.0058251
4069543728	City of Santa Maria	257,978,253	0.0094159	207,145,941	-	0.0088899
6936770431	City of Santa Monica	759,401	0.0000277	1,482,745	-	0.0000636
2703477541	City of Santa Paula	52,476,679	0.0019153	41,256,985	-	0.0017706
7933227073	City of Santee	105,346,590	0.0038450	81,847,803	300,000	0.0035255
2616660768	City of Sausalito	69,749,059	0.0025458	53,931,076	732,621	0.0023460
7608138654	City of Scotts Valley	33,968,896	0.0012398	26,717,246	-	0.0011466
5401956184	City of Seal Beach	101,863,660	0.0037179	79,005,112	-	0.0033906
1781333436	City of Seaside	125,934,846	0.0045965	97,884,919	-	0.0042008
6923337861	City of Sebastopol	25,043,034	0.0009140	19,002,406	-	0.0008155
2928642812	City of Selma	40,766,683	0.0014879	33,793,273	-	0.0014503
5847809130	City of Shafter	20,930,045	0.0007639	22,595,505	-	0.0009697
6771956383	City of Sierra Madre	27,820,277	0.0010154	27,392,888	-	0.0011756
3841226254	City of Signal Hill	65,939,763	0.0024067	51,535,284	-	0.0022117
2080245088	City of Solana Beach	38,564,937	0.0014076	30,075,725	-	0.0012907
5164257272	City of Soledad	19,377,380	0.0007073	16,667,703	-	0.0007153
6953823005	City of Solvang	625,165	0.0000228	605,493	-	0.0000260
1611242837	City of Sonoma	27,626,375	0.0010083	20,021,255	-	0.0008592
4312622024	City of Sonora	24,551,517	0.0008961	19,651,856	-	0.0008434
7499696720	City of South Gate	195,304,428	0.0071284	146,839,606	-	0.0063018
7101839796	City of South Lake Tahoe	159,110,172	0.0058074	123,531,104	-	0.0053015
2139696011	City of South Pasadena	100,143,121	0.0036551	77,240,725	2,847,124	0.0034371
2741568232	City of St. Helena	20,370,730	0.0007435	16,940,661	148,699	0.0007334
1012157360	City of Stanton	15,207,680	0.0005551	15,685,892	-	0.0006732
2298323828	City of Suisun City	46,569,077	0.0016997	38,235,519	-	0.0016409
7794007699	City of Susanville	30,768,346	0.0011230	24,599,262	5,810,000	0.0013050

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

Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Safety Risk Pool:						
4640795814	City of Sutter Creek	$ 6,927,393	0.0002528	$ 5,446,563	$ -	0.0002337
4510212351	City of Taft	20,125,178	0.0007345	15,487,314	-	0.0006647
3088953028	City of Tehachapi	8,766,133	0.0003200	7,472,021	116,000	0.0003256
7326372145	City of Tulare	129,878,584	0.0047404	107,660,153	-	0.0046203
1151979302	City of Tulelake	1,168,467	0.0000426	1,032,471	-	0.0000443
4043453740	City of Turlock	167,814,876	0.0061251	136,920,543	-	0.0058761
5687245261	City of Tustin	177,407,929	0.0064752	146,721,677	1,000,000	0.0063396
2477026415	City of Ukiah	74,682,345	0.0027258	77,697,813	-	0.0033345
2699451559	City of Union City	244,682,978	0.0089307	200,059,401	-	0.0085858
1005915265	City of Upland	233,506,898	0.0085228	167,728,116	30,500,000	0.0085072
3431795727	City of Vernon	300,155,937	0.0109554	226,873,268	-	0.0097365
2827335760	City of Victorville	47,781,634	0.0017440	38,627,625	-	0.0016577
1913340563	City of Vista	123,426,210	0.0045049	99,475,291	1,273,000	0.0043237
2530164919	City of Walnut Creek	210,161,432	0.0076707	163,572,733	-	0.0070199
5371320360	City of Wasco	626,291	0.0000229	200,623	403,773	0.0000259
5455336444	City of Waterford	1,776,801	0.0000649	1,742,948	-	0.0000748
2152559898	City of Watsonville	181,958,397	0.0066413	145,426,232	-	0.0062411
1867123167	City of Weed	7,106,167	0.0002594	6,077,242	-	0.0002608
4259962247	City of West Sacramento	199,197,629	0.0072705	159,928,536	-	0.0068635
5339970252	City of Westminster	279,744,610	0.0102104	209,678,132	-	0.0089986
1850409838	City of Williams	9,095,455	0.0003320	8,036,915	-	0.0003449
2491525509	City of Willits	13,174,064	0.0004808	10,400,886	-	0.0004464
3142143032	City of Willows	16,740,199	0.0006110	18,305,639	-	0.0007856
2492448287	City of Winters	13,484,305	0.0004922	11,361,670	100,000	0.0004919
5272649589	City of Woodlake	5,514,714	0.0002013	4,710,312	28,810	0.0002034
5698564511	City of Yreka	15,856,194	0.0005787	12,606,298	-	0.0005410
6515248486	City of Yuba City	175,499,201	0.0064055	139,805,254	-	0.0059999
7127960521	Cloverdale Fire Protection District	4,398,011	0.0001605	3,795,802	-	0.0001629
2807557017	Coast Life Support District	3,503,363	0.0001279	3,058,358	-	0.0001313
4558241825	Coastside Fire Protection District	41,979,940	0.0015322	32,478,176	-	0.0013938
4627108958	Compton Unified School District	24,975,381	0.0009116	16,275,881	-	0.0006985
3058484502	Contra Costa Community College District	19,228,366	0.0007018	15,970,384	-	0.0006854
3138183363	Copperopolis Fire Protection District	5,200,849	0.0001898	4,373,383	-	0.0001877
1453572960	Cordelia Fire Protection District of Solano County	2,089,836	0.0000763	1,290,040	-	0.0000554
7653967663	Cottonwood Fire Protection District	1,853,299	0.0000676	1,658,183	-	0.0000712

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability
As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Safety Risk Pool:						
6525616833	County of Alpine	$ 18,447,858	0.0006733	$ 14,787,092	$ -	0.0006346
4367673667	County of Amador	107,661,201	0.0039295	86,659,196	-	0.0037191
1957548103	County of Calaveras	88,161,315	0.0032178	72,071,840	-	0.0030930
6882588749	County of Colusa	68,471,614	0.0024991	55,084,013	-	0.0023640
2628696052	County of Del Norte	34,513,807	0.0012597	27,478,967	-	0.0011793
3880586994	County of Glenn	38,311,390	0.0013983	26,781,092	-	0.0011493
1394497480	County of Inyo	64,954,502	0.0023708	51,470,716	17,221	0.0022097
6494736374	County of Lassen	59,489,587	0.0021713	48,178,109	-	0.0020676
3760897012	County of Mariposa	67,948,469	0.0024800	56,499,531	-	0.0024247
3728589676	County of Modoc	19,312,966	0.0007049	14,677,939	19,403	0.0006308
6895684493	County of Mono	91,152,327	0.0033270	71,740,258	-	0.0030788
2830167653	County of Napa	205,323,299	0.0074941	184,875,116	-	0.0079341
1202485018	County of Nevada	121,135,217	0.0044213	96,941,535	-	0.0041604
4847817667	County of Plumas	44,930,146	0.0016399	33,861,291	-	0.0014532
1750632294	County of San Benito	85,187,069	0.0031092	73,105,860	-	0.0031374
7466485822	County of Sierra	22,460,920	0.0008198	18,371,479	3,975,033	0.0009590
2721600452	County of Siskiyou	112,762,962	0.0041157	93,221,659	-	0.0040007
6471587186	County of Trinity	45,368,627	0.0016559	35,312,255	-	0.0015155
6076203632	County of Tuolumne	127,626,515	0.0046582	106,616,294	-	0.0045755
5339108719	Diamond Springs/El Dorado Fire Protection District	28,583,986	0.0010433	22,613,515	5,906,012	0.0012239
1047451387	Dougherty Regional Fire Authority	39,981,969	0.0014593	31,586,656	-	0.0013556
7703330070	East Bay Regional Park District	108,175,993	0.0039483	89,778,639	-	0.0038529
2779006014	Ebbetts Pass Fire Protection District	19,761,061	0.0007213	16,957,404	3,824,495	0.0008919
4388508673	El Dorado County Fire Protection District	107,911,790	0.0039387	84,986,887	-	0.0036473
7511419152	El Dorado Hills County Water District	97,400,003	0.0035550	82,217,859	-	0.0035285
2835327913	Estero Municipal Improvement District	6,774,414	0.0002473	4,942,230	-	0.0002121
1920391483	Felton Fire Protection District	1,987,843	0.0000726	1,736,086	-	0.0000745
5612530971	Fontana Unified School District	12,803,013	0.0004673	11,172,807	-	0.0004795
4628924879	Foothill-De Anza Community College District	139,528	0.0000051	155,876	-	0.0000067
6619373836	Forestville Fire Protection District	6,558,658	0.0002394	5,610,037	968,573	0.0002823
4831243809	Fort Bragg Fire Protection Authority	353,377	0.0000129	320,925	-	0.0000138
1548552160	Fruitridge Fire Protection District	1,423,836	0.0000520	5,464,396	-	0.0002345
7037972648	Garden Valley Fire Protection District	3,491,541	0.0001274	2,927,465	3,342	0.0001258
7378951030	Georgetown Fire Protection District	11,180,109	0.0004081	9,010,778	-	0.0003867
6265415355	Glen Ellen Fire Protection District	2,438,462	0.0000890	2,027,399	-	0.0000870

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California Public Employees' Retirement System

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

Schedule of Employer Allocations for Components of Net Pension Liability
As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Safety Risk Pool:						
6679139754	Glendale Community College District	$ 9,778,926	0.0003569	$ 8,148,769	$ -	0.0003497
6612306990	Gold Ridge Fire Protection District	8,203,348	0.0002994	7,364,903	-	0.0003161
5000000374	Graton Fire Protection District	57,622	0.0000021	10,471	46,119	0.0000024
4899312259	Groveland Community Services District	2,570,069	0.0000938	2,141,188	-	0.0000919
5522873241	Hacienda La Puente Unified School District	5,233,304	0.0001910	4,616,065	-	0.0001981
5155815164	Hamilton Branch Fire Protection District	596,368	0.0000218	458,642	-	0.0000197
4792920320	Happy Valley Fire District	1,178,572	0.0000430	1,026,435	-	0.0000441
7848142223	Hesperia Fire Protection District	32,681,193	0.0011928	25,695,089	-	0.0011027
5542859975	Hesperia Unified School District	2,321,769	0.0000847	2,444,737	-	0.0001049
4173412805	Higgins Area Fire Protection District	6,901,291	0.0002519	5,981,163	-	0.0002567
5696253163	Housing Authority of the City of Los Angeles	26,934,069	0.0009831	21,042,237	345,945	0.0009179
7096640856	Humboldt Bay Fire Joint Powers Authority	79,711,007	0.0029094	61,464,958	-	0.0026378
6560338384	Idyllwild Fire Protection District	11,881,286	0.0004337	9,185,453	-	0.0003942
1929220653	Inverness Public Utility District	614,940	0.0000224	493,035	-	0.0000212
2157141901	Kelseyville Fire Protection District	14,108,029	0.0005149	10,728,470	-	0.0004604
7381511111	Kensington Community Services District	16,410,680	0.0005990	17,669,259	-	0.0007583
3852809272	Kentfield Fire Protection District	29,341,750	0.0010709	23,814,307	-	0.0010220
3198931021	Kenwood Fire Protection District	1,609,124	0.0000587	1,420,936	-	0.0000610
7570023491	Lake County Fire Protection District	15,924,523	0.0005812	13,194,312	-	0.0005662
5921251632	Lake Shastina Community Services District	99,102	0.0000036	109,593	-	0.0000047
4842278015	Lake Valley Fire Protection District	45,267,891	0.0016522	49,514,565	64,744	0.0021277
3507895593	Lakeport County Fire Protection District	9,101,430	0.0003322	7,451,273	-	0.0003198
5882947791	Lakeside Fire Protection District	105,908,453	0.0038656	80,076,652	26,712,784	0.0045830
1134055402	Linda Fire Protection District	9,874,911	0.0003604	9,303,150	-	0.0003993
6398340204	Linden-Peters Rural County Fire Protection District	11,979,563	0.0004372	13,122,188	234,368	0.0005732
2998382675	Little Lake Fire Protection District	1,809,455	0.0000660	1,763,349	-	0.0000757
7874022252	Los Angeles Community College District	13,880,067	0.0005066	8,878,657	-	0.0003810
4662975925	Los Osos Community Services District	1,965,842	0.0000718	1,582,150	-	0.0000679
4455680287	Mammoth Lakes Fire District	11,104,485	0.0004053	9,030,411	-	0.0003875
7926564424	Marin Community College District	5,226,392	0.0001908	4,259,987	-	0.0001828
3122134566	Marinwood Community Services District	15,969,733	0.0005829	12,698,317	-	0.0005450
5483989497	McCloud Community Services District	-	-	(1,026)	-	-
4197922266	Meeks Bay Fire Protection District	7,959,461	0.0002905	6,408,743	-	0.0002750
4441199077	Menlo Park Fire Protection District	257,075,271	0.0093830	237,711,848	13,195,446	0.0107680
4129706773	Mojave Air and Space Port	1,590,852	0.0000581	1,041,976	-	0.0000447

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Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Safety Risk Pool:						
1577762632	Mokelumne Rural Fire District	$ 3,699,879	0.0001350	$ 3,212,447	$ -	0.0001379
1337420437	Montecito Fire Protection District	108,226,003	0.0039501	107,535,606	-	0.0046150
6176819203	Monterey County Regional Fire Protection District	87,217,230	0.0031833	94,053,021	37,956	0.0040380
7470214037	Monterey Peninsula Airport District	26,474,810	0.0009663	20,314,460	2,960,312	0.0009989
1422571435	Montezuma Fire Protection District	6,470,006	0.0002361	5,108,936	-	0.0002193
6108410315	Murrieta Fire Protection District	64,277,636	0.0023461	56,000,297	-	0.0024033
4197810656	Natomas Fire Protection District	582,369	0.0000213	2,674,976	-	0.0001148
3907335935	Nevada County Consolidated Fire District	31,961,520	0.0011666	28,183,088	-	0.0012095
7593734122	North County Fire Protection District of Monterey County	51,129,709	0.0018662	39,909,652	10,604,000	0.0021678
3891469960	North County Fire Protection District of San Diego County	106,196,022	0.0038760	108,406,457	-	0.0046524
4839581566	North Tahoe Fire Protection District	72,211,097	0.0026356	59,753,754	-	0.0025644
2842502387	Northshore Fire Protection District	10,716,626	0.0003911	9,041,719	-	0.0003880
5186979610	Northstar Community Services District	22,177,914	0.0008095	21,923,909	-	0.0009409
5574427332	Oakdale Rural Fire Protection District	3,988,371	0.0001456	3,570,903	-	0.0001532
3818887468	Oakland City Housing Authority	25,947,227	0.0009470	25,461,150	3,000,000	0.0012214
5353402695	Oakland Unified School District	9,652,564	0.0003523	8,183,970	-	0.0003512
7544014130	Oceano Community Services District	431,510	0.0000157	472,621	-	0.0000203
5533681281	Olympic Valley Public Service District	17,069,054	0.0006230	15,346,304	300,000	0.0006715
4312308788	Ophir Hill Fire Protection District	1,634,067	0.0000596	1,450,666	-	0.0000623
4650866932	Pajaro Valley Fire Protection Agency	5,544,349	0.0002024	5,950,516	-	0.0002554
6861822346	Pasadena Unified School District	1,908,276	0.0000697	1,467,106	-	0.0000630
5699861278	Peardale Chicago Park Fire Protection District	1,279,112	0.0000467	1,188,152	7,712	0.0000513
3170400540	Peninsula Fire Protection District	5,781,168	0.0002110	5,057,834	-	0.0002171
5198152062	Penn Valley Fire Protection District	5,787,627	0.0002112	6,330,964	-	0.0002717
4447709248	Placer Hills Fire Protection District	5,322,047	0.0001942	4,861,678	466,164	0.0002287
1586750882	Port San Luis Harbor District	4,120,364	0.0001504	3,368,688	-	0.0001446
2608987262	Ramona Municipal Water District	9,296,028	0.0003393	13,109,250	-	0.0005626
7143683034	Rancho Adobe Fire Protection District	23,910,176	0.0008727	19,991,380	5,043,653	0.0010744
5357330985	Rancho Cucamonga Fire Protection District	170,693,041	0.0062301	143,676,171	3,618,000	0.0063213
5688868574	Rancho Santa Fe Fire Protection District	78,030,179	0.0028480	72,492,527	945,888	0.0031517
1650109779	Rescue Fire Protection District	8,357,615	0.0003050	6,757,104	-	0.0002900
5330634101	Resort Improvement District No. 1	12,529	0.0000005	13,997	-	0.0000006
7281039142	Rincon Del Diablo Municipal Water District	909,176	0.0000332	841,911	-	0.0000361
4521367135	Ross Valley Fire Department	61,278,430	0.0022366	49,420,406	-	0.0021209
4070863161	Rubidoux Community Services District	3,860,806	0.0001409	2,400,736	-	0.0001030

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		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Safety Risk Pool:						
2328456279	Running Springs Water District	$ 14,900,270	0.0005438	$ 12,438,712	$ -	0.0005338
4535665634	Salida Fire Protection District	6,717,157	0.0002452	5,525,089	-	0.0002371
6184821600	Salton Community Services District	34,440	0.0000013	657,325	-	0.0000282
5330303052	Samoa Peninsula Fire Protection District	1,597,416	0.0000583	698,318	-	0.0000300
3254572850	San Bernardino City Unified School District	25,924,898	0.0009462	23,702,269	-	0.0010172
4874136617	San Diego Community College District	6,560,665	0.0002395	6,865,367	-	0.0002946
7354575882	San Diego Unified School District	65,544,687	0.0023923	54,144,655	-	0.0023237
5837182027	San Francisco City and County Housing Authority	1,436,688	0.0000524	938,368	-	0.0000403
6781022096	San Joaquin Delta Community College District	11,120,404	0.0004059	9,564,397	-	0.0004105
4941749027	San Mateo Consolidated Fire Department	19,951,662	0.0007282	21,887,704	-	0.0009393
7933348531	San Miguel Consolidated Fire Protection District	143,548,523	0.0052394	112,963,045	25,737,995	0.0059525
6211398979	Santa Ana Unified School District	21,777,805	0.0007949	19,404,595	-	0.0008328
3334143281	Santa Monica Community College District	19,475,808	0.0007108	15,574,413	-	0.0006684
2285538681	Schell Vista Fire Protection District	1,512,682	0.0000552	1,374,749	35,771	0.0000605
4027652040	Scotts Valley Fire Protection District	52,463,226	0.0019149	43,190,840	-	0.0018536
5959907437	Shasta Lake Fire Protection District	6,685,430	0.0002440	5,593,914	-	0.0002401
1002910848	Sonoma County Fire District	61,637,427	0.0022497	52,566,114	13,305,533	0.0028270
2947341923	Sonoma County Junior College District	2,622,180	0.0000957	2,799,208	-	0.0001201
4671118169	Sonoma Marin Area Rail Transit District	264,893	0.0000097	276,557	-	0.0000119
3655967024	South Placer Fire District	71,959,697	0.0026265	65,727,344	-	0.0028208
7552831011	Stallion Springs Community Services District	2,670,578	0.0000975	2,292,968	-	0.0000984
7135413843	Stanislaus Consolidated Fire Protection District	62,346,461	0.0022756	50,831,608	10,945,456	0.0026512
4001428666	State Center Community College District	1,061,104	0.0000387	1,166,538	-	0.0000501
3547333131	Stockton Unified School District	16,889,523	0.0006164	15,117,247	-	0.0006488
1421267865	Suisun Fire Protection District	322,785	0.0000118	243,330	-	0.0000104
7665861129	Templeton Community Services District	2,026,236	0.0000740	1,787,604	418,486	0.0000947
1196474792	Tiburon Fire Protection District	48,173,537	0.0017583	43,964,877	312,838	0.0019002
1382390535	Town of Atherton	52,706,101	0.0019237	41,708,682	5,000,000	0.0020046
1705206551	Town of Colma	39,338,224	0.0014358	33,270,780	-	0.0014279
2137393809	Town of Corte Madera	41,757,096	0.0015241	43,970,924	-	0.0018871
1473815265	Town of Fairfax	23,919,146	0.0008730	26,048,262	-	0.0011179
5749284855	Town of Hillsborough	64,702,800	0.0023616	51,734,559	-	0.0022202
4589482285	Town of Los Gatos	108,058,741	0.0039440	86,809,321	-	0.0037255
5069684255	Town of Mammoth Lakes	29,087,488	0.0010617	22,680,844	-	0.0009734
6510195742	Town of Moraga	14,337,973	0.0005233	11,706,591	-	0.0005024

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Schedule of Employer Allocations for Components of Net Pension Liability

As of and for the Year Ended June 30, 2022

		Total Pension Liability Allocation Basis		Fiduciary Net Position Allocation Basis		
Employer CalPERS ID	Employer	June 30, 2021 Actuarial Accrued Liability	Employer Allocation Factor[1]	June 30, 2021 Market Value of Assets	2021-22 Additional Payments	Employer Allocation Factor[1]
Safety Risk Pool:						
6689176895	Town of Paradise	$ 60,445,184	0.0022062	$ 44,825,246	$ -	0.0019237
2755764312	Town of Ross	21,768,366	0.0007945	20,189,681	165,000	0.0008735
1958078508	Town of San Anselmo	25,338,275	0.0009248	27,750,783	-	0.0011910
3517485078	Town of Tiburon	21,527,325	0.0007857	17,891,678	-	0.0007678
3652384086	Town of Truckee	23,859,557	0.0008708	20,960,258	-	0.0008995
7867198604	Tracy Rural County Fire Protection District	15,984,149	0.0005834	12,190,413	-	0.0005232
2978731273	Truckee Fire Protection District	51,480,404	0.0018790	43,570,709	-	0.0018699
1158094577	Tuolumne Fire District	677,064	0.0000247	623,853	-	0.0000268
7293678271	Twain Harte Community Services District	2,420,461	0.0000883	2,323,271	-	0.0000997
1940849885	Twentynine Palms Water District	4,234,409	0.0001546	3,997,796	-	0.0001716
5624071851	Twin Rivers Unified School District	15,292,139	0.0005581	13,489,411	-	0.0005789
2115371185	Ukiah Valley Fire District	7,718,606	0.0002817	6,621,316	-	0.0002842
6485135423	Vacaville Fire Protection District	2,685,860	0.0000980	2,148,423	-	0.0000922
4766060468	Val Verde Unified School District	387,907	0.0000142	428,433	-	0.0000184
2790850876	Ventura Port District	5,313,443	0.0001939	4,677,493	-	0.0002007
7186647253	West Almanor Community Services District	984,721	0.0000359	812,736	-	0.0000349
2279941741	West Valley-Mission Community College District	12,332,056	0.0004501	10,732,909	-	0.0004606
2821806133	Westwood Community Services District	1,515,544	0.0000553	1,166,792	-	0.0000501
4072492690	Williams Fire Protection Authority	405,891	0.0000148	425,102	-	0.0000182
7608198670	Winters Fire Protection District	3,946,317	0.0001440	3,181,286	-	0.0001365
7745156819	Woodbridge Rural County Fire Protection District	26,333,862	0.0009612	22,168,382	-	0.0009514
1537743900	Woodlake Fire District	1,256,533	0.0000459	1,143,753	-	0.0000491
4352055512	Woodside Fire Protection District	111,578,563	0.0040725	91,015,919	-	0.0039060
5895295256	Yuba Community College District	1,934,098	0.0000706	1,840,615	-	0.0000790
	Subtotal for Safety Risk Pool	**$ 27,398,042,131**	**1.0000000**	**$ 22,698,429,590**	**$ 602,860,012**	**1.0000000**
	Total for the Plan	**$ 48,192,571,154**		**$ 40,761,692,062**	**$ 870,269,929**	

[1] The figures presented in this column have been converted to the employer's allocation factor and do not represent the employer's allocation in a percentage format. For example, 0.10927% has been converted to 0.0010927 in the Employer Allocation Factor column.

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

California Public Employees' Retirement System

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

Schedule of Collective Pension Amounts

As of and for the Year Ended June 30, 2022

				Deferred Outflows of Resources				Deferred Inflows of Resources			
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources Excluding Employer-Specific Amounts (*)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources Excluding Employer-Specific Amounts (*)	Pension Expense
Miscellaneous Risk Pool	$ 21,449,898,398	$ 16,770,671,339	$ 4,679,227,059	$ 93,968,044	$ 479,484,592	$ 857,110,099	$ 1,430,562,735	$ (62,935,700)	$ -	$ (62,935,700)	$ 838,081,431
Safety Risk Pool	28,076,076,740	21,204,498,824	6,871,577,916	284,389,647	692,863,075	1,085,118,205	2,062,370,927	(74,619,914)	-	(74,619,914)	1,299,786,418
Plan Total	**$ 49,525,975,138**	**$ 37,975,170,163**	**$ 11,550,804,975**	**$ 378,357,691**	**$ 1,172,347,667**	**$ 1,942,228,304**	**$ 3,492,933,662**	**$ (137,555,614)**	**$ -**	**$ (137,555,614)**	**$ 2,137,867,849**

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

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

Notes to Schedule of Employer Allocations for Components of Net Pension Liability and Schedule of Collective Pension Amounts
As of and for the Year Ended June 30, 2022

1. Plan Description

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

The Plan was established to provide retirement, death and disability benefits to public agency rate plans with generally less than 100 active members. The benefit provisions for PERF C members are established by statute. A full description regarding the number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information for the respective rate plan is listed in the respective rate plan's June 30, 2021 Annual Valuation Report (funding valuation). Details of the benefits provided can be obtained in Appendix B of the funding valuation report. This report and CalPERS' audited financial statements are publicly available reports that can be found on CalPERS' website at https://www.calpers.ca.gov/docs/forms-publications/acfr-2022.pdf.

2. Basis of Presentation

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

3. Allocation of Pension Amounts to Individual Employers

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

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

1) Actuarial Accrued Liability – Determined based on the actuarial accrued liability from the most recent actuarial valuation report as of June 30, 2021 used for funding purposes.

2) Market Value of Assets – Determined based on the sum of the market value of assets from the most recent actuarial valuation report as of June 30, 2021 used for funding purposes plus supplemental payments made by employers during the current measurement period to reduce their unfunded actuarial accrued liabilities.

Notes to Schedule of Employer Allocations for Components of Net Pension Liability and Schedule of Collective Pension Amounts
As of and for the Year Ended June 30, 2022

The schedule of employer allocations for components of net pension liability is based on actuarial valuation reports that are one year in arrears. As such, there will be a one year lag between the time an employer enters the Plan and the fiscal year the employer is first included on the schedule of employer allocations for components of net pension liability. Employers joining the Plan during the fiscal year ended June 30, 2022, will be included in the schedule of employer allocations for components of net pension liability as of and for the fiscal year ended June 30, 2023.

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

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

1) Total Pension Liability (TPL) – Allocate based on the employer's share of the actuarial accrued liability.

2) Fiduciary Net Position (FNP) – Allocate based on the employer's share of the market value of assets plus additional payments.

3) Net Pension Liability (NPL) – After completing the above calculations, subtract FNP from TPL to calculate the employer's NPL.

4) Deferred Outflows of Resources, Deferred Inflows of Resources – Allocate based on the employer's share of the net pension liability as noted in 3) above.

5) Pension Expense – After completing the above calculations, calculate the employer's share of collective pension expense based on the employer's share of changes in net pension liability, changes in deferred outflows and deferred inflows of resources, and the employer's contributions for the fiscal year ended June 30, 2022. The schedule of collective pension amounts does not reflect employer-specific amounts such as changes in proportion and employer contributions to PERF C subsequent to the measurement date. Appropriate treatment of such amounts is the responsibility of the employers.

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

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4. Collective Net Pension Liability

The components of the employers' collective net pension liability related to the Plan as of June 30, 2022 are as follows (amounts in thousands):

	Miscellaneous Risk Pool	Safety Risk Pool	Total
Total pension liability	$ 21,449,898	$ 28,076,077	$ 49,525,975
Less:			
Plan fiduciary net position	16,770,671	21,204,499	37,975,170
Net Pension Liability of Employers	$ 4,679,227	$ 6,871,578	$ 11,550,805

Actuarial Methods and Assumptions

The collective total pension liability for the June 30, 2022 measurement period was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total pension liability to June 30, 2022. The collective total pension liability was based on the following assumptions:

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

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

Long-Term Expected Rate of Return

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

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

Asset class	Assumed Asset Allocation	Real Return Years 1 - 10[1,2]
Global equity - cap-weighted	30.00 %	4.45 %
Global equity non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	(5.00)	(0.59)

[1] An expected inflation of 2.30% used for this period.
[2] Figures are based on the 2021-22 Asset Liability Management study.

Discount Rate

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

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

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

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Miscellaneous Risk Pool	$ 7,603,235	$ 4,679,227	$ 2,273,494
Safety Risk Pool	10,748,840	6,871,578	3,702,792
Total	$ 18,352,075	$ 11,550,805	$ 5,976,286

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

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer-specific amounts) for the year ended June 30, 2022 (dollars expressed in thousands):

Deferred outflows of resources	Year of Deferrals	Amortization Period	Beginning of Year Balance	Additions	Deletions	End of Year Balance
Miscellaneous Risk Pool						
Change of assumptions	2022	3.7	$ -	$ 657,071	$ (177,586)	$ 479,485
Subtotal			-	657,071	(177,586)	479,485
Difference between expected and actual experience	2019	3.8	$ 52,907	$ -	$ (52,907)	$ -
	2020	3.8	36,653	-	(20,363)	16,290
	2021	3.7	123,370	-	(45,692)	77,678
Subtotal			212,930	-	(118,962)	93,968
Net difference between projected and actual earnings on pension plan investments	2018	5.0	(33,899)	-	33,899	-
	2019	5.0	28,295	-	(14,148)	14,147
	2020	5.0	180,299	-	(60,100)	120,199
	2021	5.0	(1,832,249)	-	458,062	(1,374,187)
	2022	5.0	-	2,621,189	(524,238)	2,096,951
Subtotal			(1,657,554)	2,621,189	(106,525)	857,110
Subtotal Miscellaneous Risk Pool			$ (1,444,624)	$ 3,278,260	$ (403,073)	$ 1,430,563

Deferred outflows of resources	Year of Deferrals	Amortization Period	Beginning of Year Balance	Additions	Deletions	End of Year Balance
Safety Risk Pool						
Change of assumptions	2022	3.7	$ -	$ 949,479	$ (256,616)	$ 692,863
Subtotal			-	949,479	(256,616)	692,863
Difference between expected and actual experience	2019	3.8	$ 95,546	$ -	$ (95,546)	$ -
	2020	3.8	178,056	-	(98,920)	79,136
	2021	3.7	325,991	-	(120,737)	205,254
Subtotal			599,593	-	(315,203)	284,390
Net difference between projected and actual earnings on pension plan investments	2018	5.0	(40,641)	-	40,641	-
	2019	5.0	33,417	-	(16,709)	16,708
	2020	5.0	217,660	-	(72,553)	145,107
	2021	5.0	(2,299,255)	-	574,814	(1,724,441)
	2022	5.0	-	3,309,680	(661,936)	2,647,744
Subtotal			(2,088,819)	3,309,680	(135,743)	1,085,118
Subtotal Safety Risk Pool			(1,489,226)	4,259,159	(707,562)	2,062,371
Total Deferred Outflows of Resources			$ (2,933,850)	$ 7,537,419	$ (1,110,635)	$ 3,492,934

Deferred inflows of resources	Year of Deferrals	Amortization Period	Beginning of Year Balance	Additions	Deletions	End of Year Balance
Miscellaneous Risk Pool						
Difference between expected and actual experience	2022	5.0	$ -	$ (86,245)	$ 23,309	$ (62,936)
Subtotal			-	(86,245)	23,309	(62,936)
Subtotal Miscellaneous Risk Pool			$ -	$ (86,245)	$ 23,309	$ (62,936)

Deferred inflows of resources	Year of Deferrals	Amortization Period	Beginning of Year Balance	Additions	Deletions	End of Year Balance
Safety Risk Pool						
Difference between expected and actual experience	2022	5.0	$ -	(102,257)	$ 27,637	$ (74,620)
Subtotal			-	(102,257)	27,637	(74,620)
Subtotal Safety Risk Pool			-	(102,257)	27,637	(74,620)
Total Deferred Inflows of Resources			$ -	$ (188,502)	$ 50,946	$ (137,556)

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

Year ending June 30,	Miscellaneous Risk Pool	Safety Risk Pool	Total
2023	$ 356,683	$ 605,237	$ 961,920
2024	312,537	473,171	785,708
2025	174,169	247,407	421,576
2026	524,238	661,936	1,186,174
Total	$ 1,367,627	$ 1,987,751	$ 3,355,378

6. Collective Pension Expense

The components of allocable pension expense for the year ended June 30, 2022 are as follows (amounts in thousands):

Description	Miscellaneous Risk Pool	Safety Risk Pool	Total
Service cost	$ 491,778	$ 547,694	$ 1,039,472
Interest on total pension liability	1,400,311	1,838,702	3,239,013
Employee contributions	(209,140)	(207,989)	(417,129)
Projected earnings on pension plan investments	(1,248,092)	(1,573,588)	(2,821,680)
Administrative expense	11,383	14,303	25,686
Net plan to plan resource movement	8,366	(31)	8,335
Change in benefit terms	3,711	770	4,481
Recognition (amortization) of deferred outflows and inflows of resources:			
Changes of assumptions	177,586	256,616	434,202
Differences between expected and actual experience	95,653	287,566	383,219
Differences between projected and actual earnings on plan investments	106,525	135,743	242,268
Total Pension Expense	$ 838,081	$ 1,299,786	$ 2,137,867