

# **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, 2025**

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, and the U.S. member of BDO International Limited, a UK company limited by guarantee.



**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, 2025

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

**Contents**  
**June 30, 2025**

---

|                                                                                                                                     |            |
|-------------------------------------------------------------------------------------------------------------------------------------|------------|
| <b>Independent Auditor's Report</b>                                                                                                 | <b>3-4</b> |
| <b>Schedule of Employer Allocations for Components of Net Pension Liability<br/>and Schedule of Collective Pension Amounts</b>      |            |
| Schedule of Employer Allocations for Components of Net Pension Liability                                                            | 6-52       |
| Schedule of Collective Pension Amounts                                                                                              | 53         |
| Notes to the Schedule of Employer Allocations for Components of Net<br>Pension Liability and Schedule of Collective Pension Amounts | 54-60      |



## **Independent Auditor's Report**

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

### ***Opinions***

We have audited the 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, 2025, 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, 2025, 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 accompanying 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 Plan as of and for the year ended June 30, 2025, 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 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 are free from material misstatement, whether due to fraud or error.



### ***Auditor's Responsibilities for the Audit of the Schedules***

Our objectives are to obtain reasonable assurance about whether the Schedules as a whole 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, which include the Plan, as of and for the year ended June 30, 2025, and our report thereon, dated November 19, 2025, expressed unmodified opinions on those financial statements.

### ***Restriction on Use***

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

*BDO USA, P.C.*

San Francisco, California  
December 19, 2025

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                                 | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|--------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                                          | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                                          |                                                 |                                               |                                         |                                |                                               |
| 5206367001               | Academic Senate for California Community Colleges                        | \$ 3,376,328                                    | 0.0001367                                     | \$ 2,771,100                            | \$ -                           | 0.0001436                                     |
| 7252462115               | Access Services Incorporated                                             | 34,636,571                                      | 0.0014022                                     | 28,076,686                              | -                              | 0.0014546                                     |
| 5913005428               | Agoura Hills and Calabasas Community Center                              | 1,792,213                                       | 0.0000726                                     | 1,272,933                               | -                              | 0.0000659                                     |
| 3711807738               | Alameda Corridor Transportation Authority                                | 13,634,544                                      | 0.0005520                                     | 11,171,579                              | 1,700,000                      | 0.0006669                                     |
| 6496722114               | Alameda County Fire Department                                           | 32,836,179                                      | 0.0013293                                     | 26,530,136                              | -                              | 0.0013745                                     |
| 5697343515               | Alameda County Law Library                                               | 8,003,962                                       | 0.0003240                                     | 6,040,628                               | -                              | 0.0003130                                     |
| 5854416969               | Alameda County Mosquito Abatement District                               | 18,636,146                                      | 0.0007545                                     | 13,525,997                              | -                              | 0.0007008                                     |
| 7946968669               | Alameda County Schools Insurance Group                                   | 4,258,558                                       | 0.0001724                                     | 2,953,385                               | -                              | 0.0001530                                     |
| 1523787248               | Alameda County Transportation Commission                                 | 34,468,065                                      | 0.0013954                                     | 27,980,968                              | 1,000,000                      | 0.0015015                                     |
| 7881444620               | Alameda County Waste Management Authority                                | 49,057,143                                      | 0.0019860                                     | 44,340,791                              | -                              | 0.0022972                                     |
| 1756428867               | Alliance of Schools for Cooperative Insurance Programs                   | 24,581,737                                      | 0.0009951                                     | 20,142,962                              | 3,774,271                      | 0.0012391                                     |
| 4606242844               | Alpine Fire Protection District                                          | 1,815,950                                       | 0.0000735                                     | 1,656,195                               | 1,525                          | 0.0000859                                     |
| 2668620501               | Alpine Springs County Water District                                     | 675,253                                         | 0.0000273                                     | 606,491                                 | -                              | 0.0000314                                     |
| 5584920723               | Alta Irrigation District                                                 | 10,586,287                                      | 0.0004286                                     | 7,234,895                               | 46,532                         | 0.0003772                                     |
| 3858484037               | Altadena Library District                                                | 10,881,333                                      | 0.0004405                                     | 7,284,295                               | -                              | 0.0003774                                     |
| 4390228269               | Amador County Transportation Commission                                  | 2,067,263                                       | 0.0000837                                     | 1,900,584                               | -                              | 0.0000985                                     |
| 1899375431               | Amador Transit                                                           | 6,439,999                                       | 0.0002607                                     | 5,096,303                               | -                              | 0.0002640                                     |
| 3780426882               | Amador Water Agency                                                      | 32,078,213                                      | 0.0012986                                     | 24,529,734                              | -                              | 0.0012708                                     |
| 4693302718               | American Canyon Fire Protection District                                 | 82,584                                          | 0.0000033                                     | 75,732                                  | -                              | 0.0000039                                     |
| 7947888189               | American River Flood Control District                                    | 6,859,939                                       | 0.0002777                                     | 5,046,824                               | -                              | 0.0002615                                     |
| 1554773413               | Anderson Cemetery District                                               | 676,137                                         | 0.0000274                                     | 423,620                                 | -                              | 0.0000219                                     |
| 6407979793               | Anderson Fire Protection District                                        | 239,612                                         | 0.0000097                                     | 149,786                                 | -                              | 0.0000078                                     |
| 7565563522               | Angiola Water District                                                   | 2,546,987                                       | 0.0001031                                     | 2,098,282                               | -                              | 0.0001087                                     |
| 4098858957               | Antelope Valley Mosquito and Vector Control District                     | 4,102,758                                       | 0.0001661                                     | 3,369,602                               | -                              | 0.0001746                                     |
| 2962007120               | Antelope Valley Transit Authority                                        | 13,643,099                                      | 0.0005523                                     | 12,767,900                              | -                              | 0.0006615                                     |
| 5376905521               | Apple Valley Fire Protection District                                    | 7,377,123                                       | 0.0002986                                     | 5,210,415                               | -                              | 0.0002699                                     |
| 6729063049               | Arcade Creek Recreation and Park District                                | 1,260,174                                       | 0.0000510                                     | 1,093,462                               | -                              | 0.0000567                                     |
| 2301813735               | Arcata Fire Protection District                                          | 691,516                                         | 0.0000280                                     | 607,683                                 | -                              | 0.0000315                                     |
| 4720796308               | Area 12 Agency on Aging                                                  | 7,055,338                                       | 0.0002856                                     | 5,206,830                               | -                              | 0.0002698                                     |
| 7680266306               | Aromas Water District                                                    | 2,798,345                                       | 0.0001133                                     | 2,059,766                               | -                              | 0.0001067                                     |
| 2960845908               | Arrowbear Park County Water District                                     | 3,100,402                                       | 0.0001255                                     | 2,874,725                               | -                              | 0.0001489                                     |
| 1628407365               | Arroyo Grande District Cemetery                                          | 2,518,646                                       | 0.0001020                                     | 1,634,765                               | -                              | 0.0000846                                     |
| 2894500534               | Associated Students California State University San Bernardino           | 1,673,750                                       | 0.0000678                                     | 1,344,817                               | -                              | 0.0000697                                     |
| 6714446429               | Associated Students Inc., California State University, Fullerton         | 35,559,957                                      | 0.0014396                                     | 25,356,841                              | -                              | 0.0013137                                     |
| 3779285584               | Associated Students Incorporated of California State University East Bay | 5,239,924                                       | 0.0002121                                     | 3,264,230                               | -                              | 0.0001691                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                                    | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|-----------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                                             | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                                             |                                                 |                                               |                                         |                                |                                               |
| 1999590594               | Associated Students Incorporated of California State University Stanislaus  | \$ 1,036,362                                    | 0.0000420                                     | \$ 874,451                              | \$ -                           | 0.0000453                                     |
| 2178631467               | Associated Students of California State University, Chico                   | 23,058,210                                      | 0.0009335                                     | 22,805,373                              | -                              | 0.0011815                                     |
| 4474615825               | Association of Bay Area Governments                                         | 57,231,011                                      | 0.0023169                                     | 39,213,265                              | -                              | 0.0020316                                     |
| 4352260559               | Association of California Water Agencies                                    | 44,990,176                                      | 0.0018212                                     | 33,785,558                              | 300,000                        | 0.0017659                                     |
| 3411454435               | Association of California Water Agencies - Joint Powers Insurance Authority | 43,348,272                                      | 0.0017549                                     | 39,613,843                              | -                              | 0.0020523                                     |
| 5314108014               | Association of Monterey Bay Area Governments                                | 12,910,666                                      | 0.0005227                                     | 9,941,213                               | -                              | 0.0005150                                     |
| 2281336767               | Atascadero Cemetery District                                                | 2,096,231                                       | 0.0000849                                     | 1,592,858                               | -                              | 0.0000825                                     |
| 7321243412               | Auburn Area Recreation and Park District                                    | 10,785,099                                      | 0.0004366                                     | 9,077,902                               | 36,000                         | 0.0004722                                     |
| 6427585699               | Auburn Public Cemetery District                                             | 1,553,671                                       | 0.0000629                                     | 1,094,011                               | -                              | 0.0000567                                     |
| 1674878206               | Avila Beach Community Services District                                     | 565,359                                         | 0.0000229                                     | 413,234                                 | -                              | 0.0000214                                     |
| 7287807346               | Aztec Shops, Ltd.                                                           | 52,702,659                                      | 0.0021336                                     | 37,932,635                              | -                              | 0.0019652                                     |
| 1792947566               | Bard Water District                                                         | 4,042,866                                       | 0.0001637                                     | 3,343,760                               | -                              | 0.0001732                                     |
| 6424732270               | Bardsdale Cemetery District                                                 | 334,086                                         | 0.0000135                                     | 237,739                                 | -                              | 0.0000123                                     |
| 5849409218               | Barstow Cemetery District                                                   | 842,003                                         | 0.0000341                                     | 698,458                                 | -                              | 0.0000362                                     |
| 3304364524               | Bay Area Water Supply and Conservation Agency                               | 6,980,936                                       | 0.0002826                                     | 5,770,978                               | -                              | 0.0002990                                     |
| 1553890181               | Beach Cities Health District                                                | 24,566,435                                      | 0.0009945                                     | 19,272,875                              | -                              | 0.0009985                                     |
| 1475268688               | Bear Mountain Recreation and Park District                                  | 1,854,859                                       | 0.0000751                                     | 1,546,578                               | -                              | 0.0000801                                     |
| 6108466497               | Bear Valley Community Services District                                     | 17,747,177                                      | 0.0007185                                     | 13,186,685                              | -                              | 0.0006832                                     |
| 6985475413               | Beaumont District Library                                                   | 4,779,721                                       | 0.0001935                                     | 3,471,591                               | -                              | 0.0001799                                     |
| 3841905426               | Beaumont-Cherry Valley Recreation and Park District                         | 4,717,276                                       | 0.0001910                                     | 3,615,807                               | -                              | 0.0001873                                     |
| 3169502332               | Beaumont-Cherry Valley Water District                                       | 20,704,482                                      | 0.0008382                                     | 16,519,526                              | -                              | 0.0008558                                     |
| 2468484496               | Bella Vista Water District                                                  | 14,058,646                                      | 0.0005691                                     | 10,466,047                              | -                              | 0.0005422                                     |
| 4522872938               | Belmont-San Carlos Fire Department                                          | 3,405,466                                       | 0.0001379                                     | 2,299,730                               | -                              | 0.0001191                                     |
| 4537291923               | Belvedere-Tiburon Library Agency                                            | 8,294,059                                       | 0.0003358                                     | 6,237,075                               | -                              | 0.0003231                                     |
| 4152921483               | Benicia City Housing Authority                                              | 6,367,828                                       | 0.0002578                                     | 4,863,532                               | -                              | 0.0002520                                     |
| 7762492041               | Berkeley Housing Authority                                                  | 7,627,384                                       | 0.0003088                                     | 5,926,517                               | -                              | 0.0003070                                     |
| 6221875602               | BETA Healthcare Group Risk Management Authority                             | 61,473,114                                      | 0.0024886                                     | 56,162,297                              | -                              | 0.0029097                                     |
| 3084782677               | Big Bear Area Regional Wastewater Agency                                    | 15,825,110                                      | 0.0006407                                     | 12,223,441                              | -                              | 0.0006333                                     |
| 6483127246               | Big Bear City Airport District                                              | 4,680,089                                       | 0.0001895                                     | 3,716,067                               | -                              | 0.0001925                                     |
| 1584416215               | Big Bear City Community Services District                                   | 42,958,358                                      | 0.0017391                                     | 29,780,778                              | -                              | 0.0015429                                     |
| 1851068137               | Big Bear Municipal Water District                                           | 7,002,048                                       | 0.0002835                                     | 5,906,516                               | -                              | 0.0003060                                     |
| 4968871923               | Bighorn-Desert View Water Agency                                            | 4,946,415                                       | 0.0002002                                     | 4,097,965                               | -                              | 0.0002123                                     |
| 3361500511               | Black Gold Cooperative Library System                                       | 4,659,310                                       | 0.0001886                                     | 3,667,662                               | -                              | 0.0001900                                     |
| 4558558181               | Blanchard/Santa Paula Public Library District                               | 2,486,426                                       | 0.0001007                                     | 1,682,629                               | -                              | 0.0000872                                     |



**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                  | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|-----------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                           | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                           |                                                 |                                               |                                         |                                |                                               |
| 1708670524               | Bolinas Community Public Utility District                 | \$ 3,480,715                                    | 0.0001409                                     | \$ 2,483,428                            | \$ -                           | 0.0001287                                     |
| 7937611265               | Bolinas Fire Protection District                          | 59,769                                          | 0.0000024                                     | 49,815                                  | -                              | 0.0000026                                     |
| 2982795116               | Bonita-Sunnyside Fire Protection District                 | 1,229,591                                       | 0.0000498                                     | 1,133,649                               | -                              | 0.0000587                                     |
| 2416400299               | Boron Community Services District                         | 2,820,320                                       | 0.0001142                                     | 2,082,301                               | -                              | 0.0001079                                     |
| 3930765488               | Borrego Springs Fire Protection District                  | 414,095                                         | 0.0000168                                     | 364,848                                 | -                              | 0.0000189                                     |
| 4652725501               | Borrego Water District                                    | 7,395,223                                       | 0.0002994                                     | 5,942,279                               | -                              | 0.0003079                                     |
| 4740120735               | Brannan-Andrus Levee Maintenance District                 | 469,660                                         | 0.0000190                                     | 389,779                                 | -                              | 0.0000202                                     |
| 1755230450               | Broadmoor Police Protection District                      | 282,899                                         | 0.0000115                                     | 255,302                                 | -                              | 0.0000132                                     |
| 2791271663               | Brooktrails Township Community Services District          | 7,474,417                                       | 0.0003026                                     | 5,076,684                               | -                              | 0.0002630                                     |
| 4636090967               | Browns Valley Irrigation District                         | 7,138,189                                       | 0.0002890                                     | 5,285,603                               | -                              | 0.0002738                                     |
| 7823229732               | Buckingham Park County Water District                     | 170,932                                         | 0.0000069                                     | 157,617                                 | -                              | 0.0000082                                     |
| 5287577901               | Buena Park Library District                               | 12,251,663                                      | 0.0004960                                     | 11,055,700                              | -                              | 0.0005728                                     |
| 5306090125               | Burney Basin Mosquito Abatement District                  | 1,094,100                                       | 0.0000443                                     | 771,257                                 | -                              | 0.0000400                                     |
| 5168887895               | Burney Fire District                                      | 272,456                                         | 0.0000110                                     | 222,375                                 | -                              | 0.0000115                                     |
| 7744080737               | Burney Water District                                     | 3,913,717                                       | 0.0001584                                     | 2,686,009                               | -                              | 0.0001392                                     |
| 3225653892               | Butte County Air Quality Management District              | 8,921,569                                       | 0.0003612                                     | 6,674,421                               | -                              | 0.0003458                                     |
| 3988667642               | Butte County Association of Governments                   | 8,704,446                                       | 0.0003524                                     | 7,043,990                               | -                              | 0.0003649                                     |
| 2295616235               | Butte County Fair Association                             | 1,722,359                                       | 0.0000697                                     | 1,258,636                               | -                              | 0.0000652                                     |
| 6518648543               | Butte County In-Home Supportive Services Public Authority | 1,170,167                                       | 0.0000474                                     | 839,368                                 | -                              | 0.0000435                                     |
| 2693532415               | Butte County Mosquito and Vector Control District         | 15,214,762                                      | 0.0006159                                     | 11,353,782                              | 200,000                        | 0.0005986                                     |
| 3825286335               | Butte Local Agency Formation Commission                   | 2,105,242                                       | 0.0000852                                     | 1,732,593                               | -                              | 0.0000898                                     |
| 6070193705               | Butte Schools Self-Funded Programs                        | 2,027,104                                       | 0.0000821                                     | 1,587,455                               | -                              | 0.0000822                                     |
| 6002917875               | Byron-Bethany Irrigation District                         | 4,908,405                                       | 0.0001987                                     | 3,711,094                               | -                              | 0.0001923                                     |
| 3780157918               | Cabrillo College Foundation                               | 3,450,235                                       | 0.0001397                                     | 2,768,541                               | -                              | 0.0001434                                     |
| 7960651133               | Cachuma Operation and Maintenance Board                   | 10,611,139                                      | 0.0004296                                     | 7,675,824                               | -                              | 0.0003977                                     |
| 5028282395               | Cal Poly Pomona Foundation, Inc.                          | 78,905,078                                      | 0.0031943                                     | 62,036,997                              | -                              | 0.0032140                                     |
| 4639175575               | Calaveras Council of Governments                          | 1,076,901                                       | 0.0000436                                     | 911,038                                 | -                              | 0.0000472                                     |
| 5932694906               | Calaveras County Water District                           | 58,454,512                                      | 0.0023664                                     | 46,769,605                              | -                              | 0.0024231                                     |
| 2169653508               | Calaveras Public Utility District                         | 6,270,704                                       | 0.0002539                                     | 4,523,459                               | -                              | 0.0002344                                     |
| 1749800618               | California Association for Park and Recreation Indemnity  | 2,905,951                                       | 0.0001176                                     | 2,002,013                               | -                              | 0.0001037                                     |
| 1734427097               | California Authority of Racing Fairs                      | 5,315,151                                       | 0.0002152                                     | 3,963,640                               | -                              | 0.0002053                                     |
| 7685919463               | California Bear Credit Union                              | 8,272,046                                       | 0.0003349                                     | 7,948,697                               | -                              | 0.0004118                                     |
| 3054002245               | California Central Valley Flood Control Association       | 485,275                                         | 0.0000196                                     | 406,383                                 | -                              | 0.0000211                                     |
| 4371082726               | California Fair Services Authority                        | 24,232,234                                      | 0.0009810                                     | 17,278,562                              | -                              | 0.0008952                                     |
| 5433771237               | California Fairs Financing Authority                      | 10,318,994                                      | 0.0004177                                     | 6,623,156                               | -                              | 0.0003431                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                                | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|-------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                                         | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                                         |                                                 |                                               |                                         |                                |                                               |
| 1263798031               | California Firefighter's Joint Apprenticeship Committee                 | \$ 20,197,713                                   | 0.0008177                                     | \$ 15,287,123                           | \$ -                           | 0.0007920                                     |
| 2004912060               | California Intergovernmental Risk Authority                             | 16,186,781                                      | 0.0006553                                     | 12,927,985                              | -                              | 0.0006698                                     |
| 2389781901               | California Interscholastic Federation, Central Coast Section            | 5,509,924                                       | 0.0002231                                     | 4,044,002                               | -                              | 0.0002095                                     |
| 3575608488               | California Interscholastic Federation, Central Section                  | 1,206,893                                       | 0.0000489                                     | 973,646                                 | -                              | 0.0000504                                     |
| 3069542685               | California Interscholastic Federation, North Coast Section              | 6,539,089                                       | 0.0002647                                     | 4,804,715                               | -                              | 0.0002489                                     |
| 6175867175               | California Interscholastic Federation, Northern Section                 | 1,008,349                                       | 0.0000408                                     | 771,501                                 | -                              | 0.0000400                                     |
| 7394569263               | California Interscholastic Federation, Sac-Joaquin Section              | 3,850,134                                       | 0.0001559                                     | 2,771,572                               | -                              | 0.0001436                                     |
| 5913472636               | California Interscholastic Federation, San Diego Section                | 4,475,776                                       | 0.0001812                                     | 3,148,502                               | -                              | 0.0001631                                     |
| 4730873483               | California Interscholastic Federation, Southern Section                 | 16,426,076                                      | 0.0006650                                     | 10,929,942                              | -                              | 0.0005663                                     |
| 7659513117               | California Interscholastic Federation, State Office                     | 8,056,068                                       | 0.0003261                                     | 6,008,268                               | -                              | 0.0003113                                     |
| 4073965528               | California Joint Powers Insurance Authority                             | 23,543,458                                      | 0.0009531                                     | 18,344,304                              | -                              | 0.0009504                                     |
| 5247492613               | California Joint Powers Risk Management Authority                       | 6,760,297                                       | 0.0002737                                     | 5,096,551                               | -                              | 0.0002640                                     |
| 5259247411               | California Maritime Academy Foundation, Inc.                            | 202,143                                         | 0.0000082                                     | 88,894                                  | -                              | 0.0000046                                     |
| 2882910413               | California Municipal Utilities Association                              | 7,920,087                                       | 0.0003206                                     | 5,646,740                               | -                              | 0.0002925                                     |
| 1500397518               | California Pines Community Services District                            | 718,420                                         | 0.0000291                                     | 546,495                                 | -                              | 0.0000283                                     |
| 3708453137               | California Redevelopment Association Foundation                         | 2,279,112                                       | 0.0000923                                     | 2,404,757                               | -                              | 0.0001246                                     |
| 4967603542               | California School Boards Association                                    | 55,122,519                                      | 0.0022315                                     | 42,142,792                              | -                              | 0.0021833                                     |
| 3615365820               | California Special Districts Association                                | 8,570,435                                       | 0.0003470                                     | 8,331,243                               | -                              | 0.0004316                                     |
| 7061813829               | California State University, Bakersfield Foundation                     | 8,346,820                                       | 0.0003379                                     | 6,042,620                               | -                              | 0.0003131                                     |
| 3455917547               | California State University, East Bay Foundation, Inc.                  | 19,560,418                                      | 0.0007919                                     | 13,648,988                              | -                              | 0.0007071                                     |
| 6874744011               | California State University, Fresno Athletic Corporation                | 18,204,753                                      | 0.0007370                                     | 13,618,666                              | -                              | 0.0007056                                     |
| 1638096714               | California State University, Stanislaus Auxiliary and Business Services | 6,256,922                                       | 0.0002533                                     | 4,373,777                               | -                              | 0.0002266                                     |
| 3956399313               | California State University-Fresno Association, Inc.                    | 42,853,638                                      | 0.0017349                                     | 29,628,148                              | -                              | 0.0015350                                     |
| 4612064434               | Callayomi County Water District                                         | 1,521,607                                       | 0.0000616                                     | 1,180,436                               | -                              | 0.0000612                                     |
| 4996525576               | Calleguas Municipal Water District                                      | 69,767,915                                      | 0.0028243                                     | 57,666,739                              | -                              | 0.0029876                                     |
| 3574359331               | Camarillo Health Care District                                          | 9,927,433                                       | 0.0004019                                     | 9,663,744                               | -                              | 0.0005007                                     |
| 3248118603               | Cambria Cemetery District                                               | 588,066                                         | 0.0000238                                     | 490,789                                 | -                              | 0.0000254                                     |
| 6471268830               | Cambria Community Healthcare District                                   | 834,960                                         | 0.0000338                                     | 675,254                                 | -                              | 0.0000350                                     |
| 3473008001               | Cambria Community Services District                                     | 21,433,261                                      | 0.0008677                                     | 14,976,941                              | -                              | 0.0007759                                     |
| 4935144749               | Cameron Park Community Services District                                | 4,939,729                                       | 0.0002000                                     | 3,613,645                               | -                              | 0.0001872                                     |
| 7880235845               | Camrosa Water District                                                  | 23,758,167                                      | 0.0009618                                     | 21,918,446                              | 1,630,000                      | 0.0012200                                     |
| 1582060797               | Capitol Area Development Authority                                      | 25,559,200                                      | 0.0010347                                     | 18,553,588                              | -                              | 0.0009612                                     |
| 7018407272               | Carmel Area Wastewater District                                         | 12,509,519                                      | 0.0005064                                     | 12,149,380                              | 801,000                        | 0.0006709                                     |
| 7396393136               | Carmel Highlands Fire Protection District of Monterey County            | 75,241                                          | 0.0000030                                     | 67,570                                  | -                              | 0.0000035                                     |
| 7111220019               | Carmichael Water District                                               | 23,190,353                                      | 0.0009388                                     | 19,610,756                              | 300,000                        | 0.0010315                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                   | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                            | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                            |                                                 |                                               |                                         |                                |                                               |
| 7959232114               | Carpinteria Sanitary District                              | \$ 14,924,386                                   | 0.0006042                                     | \$ 11,365,687                           | \$ 922,839                     | 0.0006366                                     |
| 4189449037               | Carpinteria Valley Water District                          | 16,542,341                                      | 0.0006697                                     | 15,053,446                              | -                              | 0.0007799                                     |
| 1902483898               | Casitas Municipal Water District                           | 48,355,267                                      | 0.0019576                                     | 34,855,301                              | -                              | 0.0018058                                     |
| 1975812746               | Castro Valley Sanitary District                            | 18,536,353                                      | 0.0007504                                     | 14,087,538                              | -                              | 0.0007299                                     |
| 1338233419               | Castroville Community Services District                    | 4,553,176                                       | 0.0001843                                     | 4,141,933                               | -                              | 0.0002146                                     |
| 5324877762               | Cawelo Water District                                      | 9,931,543                                       | 0.0004021                                     | 7,601,865                               | -                              | 0.0003938                                     |
| 7348711404               | Cayucos Sanitary District                                  | 3,611,887                                       | 0.0001462                                     | 2,670,924                               | -                              | 0.0001384                                     |
| 3682976415               | Cayucos-Morro Bay Cemetery District                        | 2,898,294                                       | 0.0001173                                     | 2,041,137                               | -                              | 0.0001057                                     |
| 6811109006               | Centerville Community Services District                    | 2,608,506                                       | 0.0001056                                     | 1,929,477                               | 7,164                          | 0.0001003                                     |
| 1836073579               | Central Basin Municipal Water District                     | 38,335,543                                      | 0.0015519                                     | 27,888,443                              | -                              | 0.0014449                                     |
| 5946063802               | Central Calaveras Fire and Rescue Protection District      | 133,189                                         | 0.0000054                                     | 106,002                                 | -                              | 0.0000055                                     |
| 4477232326               | Central Coast Water Authority                              | 27,758,476                                      | 0.0011238                                     | 22,121,540                              | 125,000                        | 0.0011526                                     |
| 1558143448               | Central Contra Costa Solid Waste Authority                 | 5,633,599                                       | 0.0002281                                     | 5,303,938                               | -                              | 0.0002748                                     |
| 2986532158               | Central County Fire Department                             | 5,668,314                                       | 0.0002295                                     | 4,737,006                               | -                              | 0.0002454                                     |
| 6612195742               | Central Fire Protection District of Santa Cruz County      | 11,809,672                                      | 0.0004781                                     | 9,230,419                               | -                              | 0.0004782                                     |
| 6918642839               | Central Marin Fire Authority                               | 519,688                                         | 0.0000210                                     | 478,628                                 | -                              | 0.0000248                                     |
| 2558720758               | Central Marin Police Authority                             | 6,715,427                                       | 0.0002719                                     | 6,217,909                               | -                              | 0.0003221                                     |
| 4950165881               | Central Marin Sanitation Agency                            | 60,790,277                                      | 0.0024610                                     | 51,954,897                              | -                              | 0.0026917                                     |
| 1476521351               | Central Sierra Child Support Agency                        | 22,827,608                                      | 0.0009241                                     | 17,148,534                              | -                              | 0.0008884                                     |
| 6679225561               | Central Water District                                     | 2,163,648                                       | 0.0000876                                     | 1,716,187                               | -                              | 0.0000889                                     |
| 2660271290               | Channel Islands Beach Community Services District          | 767,072                                         | 0.0000311                                     | 675,274                                 | -                              | 0.0000350                                     |
| 6929609618               | Chester Public Utility District                            | 2,485,374                                       | 0.0001006                                     | 1,560,603                               | 2,413                          | 0.0000810                                     |
| 1014354115               | Chico Area Recreation and Park District                    | 19,403,704                                      | 0.0007855                                     | 15,639,129                              | -                              | 0.0008102                                     |
| 5282367147               | Children and Families Commission of San Luis Obispo County | 1,273,504                                       | 0.0000516                                     | 1,103,179                               | -                              | 0.0000572                                     |
| 1556141651               | Chino Basin Water Conservation District                    | 5,257,359                                       | 0.0002128                                     | 4,339,422                               | -                              | 0.0002248                                     |
| 1394905143               | Chino Basin Watermaster                                    | 9,300,676                                       | 0.0003765                                     | 7,189,046                               | -                              | 0.0003725                                     |
| 6672635036               | Chino Valley Independent Fire District                     | 19,895,015                                      | 0.0008054                                     | 15,560,942                              | -                              | 0.0008062                                     |
| 4515311579               | Citrus Heights Water District                              | 28,612,234                                      | 0.0011583                                     | 21,904,695                              | -                              | 0.0011348                                     |
| 3715108645               | City and County of San Francisco                           | 15,180,854                                      | 0.0006146                                     | 34,841,799                              | -                              | 0.0018051                                     |
| 3521791811               | City of Adelanto                                           | 14,533,388                                      | 0.0005884                                     | 12,555,596                              | -                              | 0.0006505                                     |
| 3377101168               | City of Agoura Hills                                       | 32,764,136                                      | 0.0013264                                     | 25,156,641                              | -                              | 0.0013033                                     |
| 7759437962               | City of Albany                                             | 47,808,381                                      | 0.0019354                                     | 34,339,993                              | -                              | 0.0017791                                     |
| 4228802852               | City of Aliso Viejo                                        | 12,174,329                                      | 0.0004929                                     | 10,155,077                              | -                              | 0.0005261                                     |
| 4100145522               | City of Alturas                                            | 8,318,447                                       | 0.0003368                                     | 5,612,305                               | -                              | 0.0002908                                     |
| 7206612239               | City of American Canyon                                    | 53,453,542                                      | 0.0021640                                     | 41,386,273                              | -                              | 0.0021442                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                  | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|---------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                           | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                           |                                                 |                                               |                                         |                                |                                               |
| 5083901793               | City of Anderson          | \$ 35,293,179                                   | 0.0014288                                     | \$ 24,339,962                           | \$ -                           | 0.0012610                                     |
| 3216339924               | City of Angels            | 16,039,687                                      | 0.0006493                                     | 11,366,116                              | -                              | 0.0005889                                     |
| 2222837360               | City of Arcata            | 71,136,045                                      | 0.0028798                                     | 55,364,117                              | -                              | 0.0028683                                     |
| 6540026274               | City of Arroyo Grande     | 51,371,641                                      | 0.0020797                                     | 35,062,166                              | -                              | 0.0018165                                     |
| 4203484552               | City of Artesia           | 20,544,170                                      | 0.0008317                                     | 15,215,884                              | -                              | 0.0007883                                     |
| 3755042088               | City of Arvin             | 9,848,572                                       | 0.0003987                                     | 7,364,868                               | -                              | 0.0003816                                     |
| 1298901388               | City of Atascadero        | 62,718,132                                      | 0.0025390                                     | 45,685,666                              | -                              | 0.0023669                                     |
| 1114344965               | City of Atwater           | 47,499,893                                      | 0.0019230                                     | 33,754,004                              | -                              | 0.0017487                                     |
| 1862771831               | City of Auburn            | 33,828,787                                      | 0.0013695                                     | 29,538,627                              | -                              | 0.0015303                                     |
| 4654114117               | City of Avalon            | 22,263,823                                      | 0.0009013                                     | 15,915,896                              | -                              | 0.0008246                                     |
| 6036917803               | City of Avenal            | 15,223,544                                      | 0.0006163                                     | 11,273,381                              | -                              | 0.0005841                                     |
| 6859832526               | City of Barstow           | 93,984,654                                      | 0.0038048                                     | 79,333,235                              | -                              | 0.0041101                                     |
| 4582960442               | City of Beaumont          | 57,104,993                                      | 0.0023118                                     | 44,477,834                              | -                              | 0.0023043                                     |
| 5686383552               | City of Bell              | 51,075,363                                      | 0.0020677                                     | 34,483,550                              | -                              | 0.0017865                                     |
| 2219960868               | City of Bell Gardens      | 79,674,269                                      | 0.0032255                                     | 58,407,038                              | -                              | 0.0030260                                     |
| 7030295604               | City of Bellflower        | 81,866,638                                      | 0.0033142                                     | 73,865,548                              | 774,931                        | 0.0038670                                     |
| 1738672780               | City of Belmont           | 99,897,002                                      | 0.0040442                                     | 72,842,051                              | 123,250                        | 0.0037802                                     |
| 2951432784               | City of Belvedere         | 17,146,145                                      | 0.0006941                                     | 14,714,290                              | -                              | 0.0007623                                     |
| 5474045695               | City of Biggs             | 3,881,666                                       | 0.0001571                                     | 2,976,236                               | -                              | 0.0001542                                     |
| 5738092813               | City of Bishop            | 24,204,739                                      | 0.0009799                                     | 17,739,859                              | -                              | 0.0009191                                     |
| 1927432235               | City of Blue Lake         | 3,625,373                                       | 0.0001468                                     | 2,399,066                               | -                              | 0.0001243                                     |
| 2133011647               | City of Blythe            | 43,582,534                                      | 0.0017644                                     | 28,875,211                              | 190,953                        | 0.0015059                                     |
| 5993006737               | City of Bradbury          | 1,880,700                                       | 0.0000761                                     | 1,602,786                               | -                              | 0.0000830                                     |
| 6719424797               | City of Brawley           | 51,715,241                                      | 0.0020936                                     | 42,230,678                              | -                              | 0.0021879                                     |
| 2825131863               | City of Brisbane          | 60,523,622                                      | 0.0024502                                     | 43,724,009                              | -                              | 0.0022653                                     |
| 7472860304               | City of Buellton          | 13,481,945                                      | 0.0005458                                     | 11,807,532                              | 142,360                        | 0.0006191                                     |
| 1664188432               | City of Calabasas         | 56,627,650                                      | 0.0022925                                     | 44,252,255                              | -                              | 0.0022926                                     |
| 5226418078               | City of Calexico          | 66,618,219                                      | 0.0026969                                     | 47,693,514                              | -                              | 0.0024709                                     |
| 6020344436               | City of California City   | 36,081,989                                      | 0.0014607                                     | 25,673,177                              | -                              | 0.0013301                                     |
| 3249995091               | City of Calimesa          | 6,172,758                                       | 0.0002499                                     | 4,716,778                               | -                              | 0.0002444                                     |
| 1455036172               | City of Calipatria        | 2,878,239                                       | 0.0001165                                     | 2,322,421                               | -                              | 0.0001203                                     |
| 2327822217               | City of Calistoga         | 32,132,209                                      | 0.0013008                                     | 23,778,517                              | -                              | 0.0012319                                     |
| 3813045770               | City of Canyon Lake       | 2,971,722                                       | 0.0001203                                     | 2,291,277                               | -                              | 0.0001187                                     |
| 2647630112               | City of Capitola          | 51,819,014                                      | 0.0020978                                     | 35,771,142                              | -                              | 0.0018532                                     |
| 7011478504               | City of Carmel-By-The-Sea | 52,895,488                                      | 0.0021414                                     | 36,970,414                              | -                              | 0.0019154                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                   | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|----------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                            | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                            |                                                 |                                               |                                         |                                |                                               |
| 3472970236               | City of Carpinteria        | \$ 27,708,573                                   | 0.0011217                                     | \$ 20,367,785                           | \$ -                           | 0.0010552                                     |
| 3286869204               | City of Cathedral City     | 82,693,716                                      | 0.0033477                                     | 75,441,354                              | 678,584                        | 0.0039436                                     |
| 1336118336               | City of Chowchilla         | 30,132,936                                      | 0.0012199                                     | 26,693,906                              | -                              | 0.0013830                                     |
| 5727496281               | City of Citrus Heights     | 69,482,461                                      | 0.0028129                                     | 54,355,351                              | -                              | 0.0028161                                     |
| 2376421225               | City of Clayton            | 10,818,676                                      | 0.0004380                                     | 7,685,140                               | -                              | 0.0003982                                     |
| 3510963498               | City of Clearlake          | 12,425,499                                      | 0.0005030                                     | 9,230,756                               | -                              | 0.0004782                                     |
| 1902513779               | City of Cloverdale         | 24,149,338                                      | 0.0009776                                     | 17,527,427                              | -                              | 0.0009081                                     |
| 6373819375               | City of Coachella City     | 64,209,040                                      | 0.0025994                                     | 59,291,016                              | -                              | 0.0030718                                     |
| 6749451495               | City of Coalinga           | 10,138,656                                      | 0.0004104                                     | 8,752,585                               | -                              | 0.0004535                                     |
| 5010123252               | City of Colfax             | 1,798,527                                       | 0.0000728                                     | 1,514,817                               | -                              | 0.0000785                                     |
| 3749368910               | City of Colusa             | 15,821,725                                      | 0.0006405                                     | 10,708,916                              | -                              | 0.0005548                                     |
| 6809713799               | City of Corcoran           | 25,198,149                                      | 0.0010201                                     | 21,100,967                              | -                              | 0.0010932                                     |
| 2296621850               | City of Corning            | 15,201,081                                      | 0.0006154                                     | 10,679,496                              | -                              | 0.0005533                                     |
| 1533977406               | City of Cotati             | 26,425,977                                      | 0.0010698                                     | 22,609,348                              | 217,629                        | 0.0011826                                     |
| 7337697646               | City of Crescent City      | 30,144,762                                      | 0.0012204                                     | 20,167,899                              | -                              | 0.0010449                                     |
| 4039665656               | City of Cudahy             | 16,117,133                                      | 0.0006525                                     | 11,311,995                              | -                              | 0.0005861                                     |
| 4977412527               | City of Cypress            | 102,830,684                                     | 0.0041629                                     | 73,133,563                              | -                              | 0.0037889                                     |
| 3001140140               | City of Dana Point         | 44,667,896                                      | 0.0018082                                     | 38,563,355                              | 1,850,000                      | 0.0020937                                     |
| 7409953276               | City of Del Mar            | 40,944,121                                      | 0.0016576                                     | 29,628,172                              | -                              | 0.0015350                                     |
| 3821597293               | City of Del Rey Oaks       | 2,384,311                                       | 0.0000965                                     | 1,746,423                               | -                              | 0.0000905                                     |
| 6958229795               | City of Desert Hot Springs | 23,631,393                                      | 0.0009567                                     | 18,571,005                              | -                              | 0.0009621                                     |
| 3776592883               | City of Diamond Bar        | 43,564,041                                      | 0.0017636                                     | 33,739,671                              | -                              | 0.0017480                                     |
| 1573700529               | City of Dinuba             | 47,760,941                                      | 0.0019335                                     | 34,614,311                              | -                              | 0.0017933                                     |
| 5321033759               | City of Dixon              | 54,038,366                                      | 0.0021876                                     | 40,035,728                              | -                              | 0.0020742                                     |
| 2028048688               | City of Dos Palos          | 10,569,365                                      | 0.0004279                                     | 7,456,685                               | -                              | 0.0003863                                     |
| 3853910960               | City of Duarte             | 61,556,047                                      | 0.0024920                                     | 42,031,794                              | -                              | 0.0021776                                     |
| 6598539431               | City of Dublin             | 102,618,586                                     | 0.0041543                                     | 77,556,402                              | -                              | 0.0040181                                     |
| 2272652739               | City of Dunsmuir           | 5,665,397                                       | 0.0002294                                     | 4,087,437                               | -                              | 0.0002118                                     |
| 2604009953               | City of East Palo Alto     | 35,151,669                                      | 0.0014231                                     | 27,924,352                              | -                              | 0.0014467                                     |
| 2148095701               | City of Eastvale           | 5,661,312                                       | 0.0002292                                     | 5,178,808                               | -                              | 0.0002683                                     |
| 7718662328               | City of El Cerrito         | 76,712,431                                      | 0.0031056                                     | 51,459,328                              | -                              | 0.0026660                                     |
| 5667466166               | City of Elk Grove          | 101,928,757                                     | 0.0041264                                     | 93,479,247                              | -                              | 0.0048430                                     |
| 5760161126               | City of Escalon            | 15,926,378                                      | 0.0006448                                     | 11,376,874                              | 102,934                        | 0.0005947                                     |
| 1789349225               | City of Etna               | 1,425,534                                       | 0.0000577                                     | 1,181,698                               | -                              | 0.0000612                                     |
| 5251708451               | City of Exeter             | 14,414,207                                      | 0.0005835                                     | 10,470,670                              | -                              | 0.0005425                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                 | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|--------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                          | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                          |                                                 |                                               |                                         |                                |                                               |
| 7984131430               | City of Farmersville     | \$ 6,237,406                                    | 0.0002525                                     | \$ 5,338,874                            | \$ -                           | 0.0002766                                     |
| 6256084924               | City of Fillmore         | 26,198,159                                      | 0.0010606                                     | 19,136,421                              | -                              | 0.0009914                                     |
| 5538973822               | City of Firebaugh        | 12,711,298                                      | 0.0005146                                     | 9,845,492                               | -                              | 0.0005101                                     |
| 3459724670               | City of Fort Bragg       | 25,606,308                                      | 0.0010366                                     | 21,475,552                              | -                              | 0.0011126                                     |
| 4517566617               | City of Fortuna          | 28,733,615                                      | 0.0011632                                     | 22,669,765                              | 350,000                        | 0.0011926                                     |
| 4102420058               | City of Fountain Valley  | 133,476,447                                     | 0.0054036                                     | 99,150,126                              | -                              | 0.0051367                                     |
| 7256454249               | City of Fowler           | 11,622,946                                      | 0.0004705                                     | 8,109,294                               | -                              | 0.0004201                                     |
| 7406279345               | City of Goleta           | 36,258,202                                      | 0.0014679                                     | 29,804,454                              | -                              | 0.0015441                                     |
| 1217778828               | City of Gonzales         | 11,839,481                                      | 0.0004793                                     | 9,126,375                               | -                              | 0.0004728                                     |
| 5139528223               | City of Grand Terrace    | 21,629,460                                      | 0.0008756                                     | 15,325,796                              | -                              | 0.0007940                                     |
| 4047740021               | City of Grass Valley     | 44,124,633                                      | 0.0017863                                     | 37,861,053                              | -                              | 0.0019615                                     |
| 6260075128               | City of Greenfield       | 15,638,615                                      | 0.0006331                                     | 11,871,561                              | -                              | 0.0006150                                     |
| 1941329975               | City of Gridley          | 25,090,850                                      | 0.0010158                                     | 16,056,269                              | -                              | 0.0008318                                     |
| 1000223333               | City of Grover Beach     | 34,174,694                                      | 0.0013835                                     | 24,188,226                              | -                              | 0.0012532                                     |
| 1966164745               | City of Guadalupe        | 12,073,001                                      | 0.0004888                                     | 8,972,175                               | -                              | 0.0004648                                     |
| 2291085874               | City of Gustine          | 7,333,595                                       | 0.0002969                                     | 6,347,551                               | -                              | 0.0003289                                     |
| 2034813534               | City of Half Moon Bay    | 29,454,971                                      | 0.0011924                                     | 21,540,418                              | -                              | 0.0011160                                     |
| 6286658977               | City of Hawaiian Gardens | 51,834,462                                      | 0.0020984                                     | 37,827,112                              | -                              | 0.0019598                                     |
| 7641512975               | City of Healdsburg       | 112,737,751                                     | 0.0045640                                     | 79,377,422                              | -                              | 0.0041124                                     |
| 7323742506               | City of Hercules         | 39,025,165                                      | 0.0015799                                     | 28,647,270                              | -                              | 0.0014842                                     |
| 6664894574               | City of Hermosa Beach    | 71,933,731                                      | 0.0029121                                     | 50,961,354                              | -                              | 0.0026402                                     |
| 5320570148               | City of Hesperia         | 83,878,291                                      | 0.0033957                                     | 61,860,309                              | -                              | 0.0032049                                     |
| 4870303935               | City of Hidden Hills     | 3,251,470                                       | 0.0001316                                     | 2,950,520                               | -                              | 0.0001529                                     |
| 7859223519               | City of Highland         | 29,647,987                                      | 0.0012002                                     | 22,800,908                              | -                              | 0.0011813                                     |
| 6965856623               | City of Hollister        | 81,701,068                                      | 0.0033075                                     | 59,505,712                              | -                              | 0.0030829                                     |
| 4469224252               | City of Hughson          | 11,682,060                                      | 0.0004729                                     | 8,264,093                               | -                              | 0.0004281                                     |
| 1915736911               | City of Huntington Park  | 87,504,223                                      | 0.0035425                                     | 60,055,731                              | -                              | 0.0031114                                     |
| 4087834608               | City of Imperial         | 17,217,290                                      | 0.0006970                                     | 13,504,301                              | -                              | 0.0006996                                     |
| 3509025322               | City of Imperial Beach   | 44,830,733                                      | 0.0018149                                     | 36,021,471                              | -                              | 0.0018662                                     |
| 6392517834               | City of Indian Wells     | 40,552,375                                      | 0.0016417                                     | 41,057,523                              | 100,000                        | 0.0021323                                     |
| 4633577005               | City of Industry         | 37,908,498                                      | 0.0015347                                     | 33,455,682                              | -                              | 0.0017333                                     |
| 2813538323               | City of Lone             | 3,897,821                                       | 0.0001578                                     | 2,546,456                               | -                              | 0.0001319                                     |
| 3053751792               | City of Irwindale        | 57,770,704                                      | 0.0023387                                     | 51,427,373                              | -                              | 0.0026644                                     |
| 7368035612               | City of Jackson          | 14,956,081                                      | 0.0006055                                     | 9,568,906                               | -                              | 0.0004957                                     |
| 2321945323               | City of Kerman           | 16,468,923                                      | 0.0006667                                     | 12,662,771                              | 50,000                         | 0.0006586                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                     | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                              | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                              |                                                 |                                               |                                         |                                |                                               |
| 1663366827               | City of King City            | \$ 15,686,803                                   | 0.0006351                                     | \$ 11,055,202                           | \$ -                           | 0.0005728                                     |
| 1210886769               | City of Kingsburg            | 14,654,530                                      | 0.0005933                                     | 11,344,597                              | -                              | 0.0005877                                     |
| 7054000454               | City of La Canada Flintridge | 24,531,068                                      | 0.0009931                                     | 18,618,738                              | -                              | 0.0009646                                     |
| 6426355762               | City of La Habra Heights     | 6,231,778                                       | 0.0002523                                     | 4,488,103                               | -                              | 0.0002325                                     |
| 5195328215               | City of La Mirada            | 75,589,201                                      | 0.0030601                                     | 65,512,440                              | -                              | 0.0033941                                     |
| 3770853942               | City of La Palma             | 40,666,001                                      | 0.0016463                                     | 30,883,031                              | -                              | 0.0016000                                     |
| 5526262382               | City of La Puente            | 30,831,166                                      | 0.0012481                                     | 26,538,251                              | -                              | 0.0013749                                     |
| 2186535078               | City of La Quinta            | 67,415,208                                      | 0.0027292                                     | 64,263,276                              | 4,000,000                      | 0.0035366                                     |
| 6696419559               | City of La Verne             | 85,179,601                                      | 0.0034483                                     | 75,538,222                              | -                              | 0.0039135                                     |
| 3022794287               | City of Laguna Hills         | 28,317,052                                      | 0.0011464                                     | 21,445,571                              | -                              | 0.0011111                                     |
| 2367714625               | City of Laguna Niguel        | 52,000,465                                      | 0.0021051                                     | 43,428,928                              | -                              | 0.0022500                                     |
| 6992576261               | City of Laguna Woods         | 4,476,272                                       | 0.0001812                                     | 4,433,119                               | 96,448                         | 0.0002347                                     |
| 3418980609               | City of Lake Elsinore        | 68,487,857                                      | 0.0027726                                     | 51,528,051                              | -                              | 0.0026696                                     |
| 7092354012               | City of Lake Forest          | 49,173,411                                      | 0.0019907                                     | 48,642,282                              | -                              | 0.0025201                                     |
| 2129869266               | City of Lakeport             | 26,423,310                                      | 0.0010697                                     | 22,387,403                              | -                              | 0.0011599                                     |
| 7240040619               | City of Larkspur             | 34,108,399                                      | 0.0013808                                     | 30,857,782                              | -                              | 0.0015987                                     |
| 1732811530               | City of Lathrop              | 47,215,076                                      | 0.0019114                                     | 37,041,617                              | -                              | 0.0019191                                     |
| 4932943962               | City of Lawndale             | 42,209,305                                      | 0.0017088                                     | 30,506,534                              | -                              | 0.0015805                                     |
| 2474431178               | City of Lemon Grove          | 30,751,265                                      | 0.0012449                                     | 21,809,479                              | -                              | 0.0011299                                     |
| 1685062598               | City of Lemoore              | 40,258,065                                      | 0.0016298                                     | 28,620,367                              | -                              | 0.0014828                                     |
| 1225322578               | City of Lincoln              | 77,678,228                                      | 0.0031447                                     | 57,960,413                              | -                              | 0.0030028                                     |
| 2019506807               | City of Lindsay              | 23,286,566                                      | 0.0009427                                     | 16,219,409                              | -                              | 0.0008403                                     |
| 2379800954               | City of Live Oak             | 10,464,825                                      | 0.0004237                                     | 7,832,348                               | -                              | 0.0004058                                     |
| 2183351498               | City of Livingston           | 22,502,519                                      | 0.0009110                                     | 16,557,035                              | -                              | 0.0008578                                     |
| 3955868421               | City of Loma Linda           | 43,328,166                                      | 0.0017540                                     | 37,279,155                              | -                              | 0.0019314                                     |
| 7923700003               | City of Lomita               | 36,297,388                                      | 0.0014694                                     | 24,935,043                              | -                              | 0.0012918                                     |
| 5727512122               | City of Los Alamitos         | 38,882,785                                      | 0.0015741                                     | 25,982,702                              | 130,000                        | 0.0013529                                     |
| 6581398948               | City of Los Altos            | 103,279,336                                     | 0.0041811                                     | 75,439,600                              | -                              | 0.0039084                                     |
| 6498305959               | City of Los Banos            | 63,293,997                                      | 0.0025623                                     | 46,232,511                              | -                              | 0.0023952                                     |
| 5915281324               | City of Malibu               | 49,100,716                                      | 0.0019878                                     | 38,397,259                              | -                              | 0.0019893                                     |
| 6160239453               | City of Marina               | 35,114,494                                      | 0.0014215                                     | 25,610,664                              | -                              | 0.0013268                                     |
| 5777707328               | City of Martinez             | 90,185,694                                      | 0.0036510                                     | 62,429,582                              | -                              | 0.0032344                                     |
| 2550597730               | City of Marysville           | 19,844,512                                      | 0.0008034                                     | 17,990,471                              | -                              | 0.0009321                                     |
| 4191618335               | City of Maywood              | 16,254,155                                      | 0.0006580                                     | 14,753,149                              | -                              | 0.0007643                                     |
| 7745628127               | City of Mendota              | 2,310,063                                       | 0.0000935                                     | 2,061,654                               | -                              | 0.0001068                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                     | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                              | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                              |                                                 |                                               |                                         |                                |                                               |
| 1738941900               | City of Menifee              | \$ 32,376,191                                   | 0.0013107                                     | \$ 32,167,686                           | \$ 614,740                     | 0.0016984                                     |
| 3204916161               | City of Mill Valley          | 100,769,122                                     | 0.0040795                                     | 69,463,949                              | -                              | 0.0035987                                     |
| 2606600411               | City of Millbrae             | 102,984,497                                     | 0.0041691                                     | 70,851,218                              | -                              | 0.0036707                                     |
| 7317629360               | City of Montague             | 1,706,445                                       | 0.0000691                                     | 1,107,772                               | -                              | 0.0000574                                     |
| 3965235218               | City of Montclair            | 110,796,424                                     | 0.0044854                                     | 94,030,723                              | -                              | 0.0048716                                     |
| 4605709987               | City of Monte Sereno         | 7,983,000                                       | 0.0003232                                     | 7,359,727                               | -                              | 0.0003813                                     |
| 4690157978               | City of Moorpark             | 50,692,159                                      | 0.0020522                                     | 44,936,837                              | 3,500,000                      | 0.0025094                                     |
| 7048295140               | City of Morro Bay            | 58,658,343                                      | 0.0023747                                     | 39,254,005                              | -                              | 0.0020337                                     |
| 6941008066               | City of Mt. Shasta           | 10,994,490                                      | 0.0004451                                     | 7,874,083                               | -                              | 0.0004079                                     |
| 3077350855               | City of Murrieta             | 116,019,426                                     | 0.0046968                                     | 91,668,076                              | -                              | 0.0047492                                     |
| 3967541624               | City of Needles              | 24,737,888                                      | 0.0010015                                     | 18,391,751                              | -                              | 0.0009528                                     |
| 4993886171               | City of Nevada City          | 9,763,800                                       | 0.0003953                                     | 6,558,372                               | -                              | 0.0003398                                     |
| 5346517882               | City of Newman               | 16,970,672                                      | 0.0006870                                     | 12,792,841                              | -                              | 0.0006628                                     |
| 3093388325               | City of Norco                | 53,860,475                                      | 0.0021804                                     | 37,857,994                              | -                              | 0.0019614                                     |
| 5993997761               | City of Oakdale              | 50,620,686                                      | 0.0020493                                     | 33,952,579                              | -                              | 0.0017590                                     |
| 1385472211               | City of Oakley               | 20,824,082                                      | 0.0008430                                     | 18,273,758                              | -                              | 0.0009467                                     |
| 7905252598               | City of Ojai                 | 22,612,000                                      | 0.0009154                                     | 15,853,582                              | -                              | 0.0008213                                     |
| 2405030745               | City of Orange Cove          | 8,526,628                                       | 0.0003452                                     | 6,350,285                               | -                              | 0.0003290                                     |
| 6398969968               | City of Orland               | 16,186,242                                      | 0.0006553                                     | 13,072,072                              | -                              | 0.0006772                                     |
| 4957578474               | City of Oroville             | 39,129,646                                      | 0.0015841                                     | 33,088,963                              | -                              | 0.0017143                                     |
| 5070575563               | City of Pacific Grove        | 67,472,945                                      | 0.0027315                                     | 44,372,558                              | -                              | 0.0022989                                     |
| 2541789657               | City of Palos Verdes Estates | 21,946,456                                      | 0.0008885                                     | 15,976,482                              | -                              | 0.0008277                                     |
| 6510700595               | City of Paramount            | 120,978,033                                     | 0.0048976                                     | 105,039,213                             | -                              | 0.0054419                                     |
| 4594473321               | City of Parlier              | 8,290,552                                       | 0.0003356                                     | 6,367,086                               | -                              | 0.0003299                                     |
| 7070530249               | City of Patterson            | 54,508,933                                      | 0.0022067                                     | 44,362,362                              | -                              | 0.0022983                                     |
| 7471126319               | City of Perris               | 69,120,408                                      | 0.0027982                                     | 62,600,450                              | -                              | 0.0032432                                     |
| 2399640634               | City of Piedmont             | 53,246,276                                      | 0.0021556                                     | 39,443,446                              | -                              | 0.0020435                                     |
| 1948785555               | City of Pinole               | 65,029,370                                      | 0.0026326                                     | 44,981,911                              | -                              | 0.0023304                                     |
| 1010350619               | City of Pismo Beach          | 49,227,048                                      | 0.0019929                                     | 37,634,769                              | -                              | 0.0019498                                     |
| 2117892921               | City of Placentia            | 66,846,422                                      | 0.0027062                                     | 61,820,802                              | -                              | 0.0032028                                     |
| 3279485049               | City of Placerville          | 41,691,241                                      | 0.0016878                                     | 26,129,707                              | -                              | 0.0013537                                     |
| 7166539881               | City of Pleasant Hill        | 82,338,247                                      | 0.0033333                                     | 56,255,668                              | -                              | 0.0029145                                     |
| 3263497639               | City of Port Hueneme         | 88,356,588                                      | 0.0035770                                     | 60,757,434                              | -                              | 0.0031477                                     |
| 3487263621               | City of Portola              | 4,678,304                                       | 0.0001894                                     | 3,814,815                               | -                              | 0.0001976                                     |
| 3176487975               | City of Rancho Cordova       | 45,413,581                                      | 0.0018385                                     | 37,191,286                              | -                              | 0.0019268                                     |



**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, 2025**

| Employer<br>CalPERS ID   | Employer                       | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|--------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                |                                                 |                                               |                                         |                                |                                               |
| 2716243934               | City of Rancho Mirage          | \$ 72,133,738                                   | 0.0029202                                     | \$ 65,374,447                           | \$ -                           | 0.0033869                                     |
| 3846845523               | City of Rancho Palos Verdes    | 62,848,046                                      | 0.0025443                                     | 45,195,988                              | -                              | 0.0023415                                     |
| 7034087716               | City of Rancho Santa Margarita | 14,170,041                                      | 0.0005736                                     | 11,347,403                              | 105,000                        | 0.0005933                                     |
| 1039155127               | City of Red Bluff              | 36,785,494                                      | 0.0014892                                     | 32,680,455                              | -                              | 0.0016931                                     |
| 2567398164               | City of Reedley                | 43,047,351                                      | 0.0017427                                     | 32,095,294                              | 216,698                        | 0.0016740                                     |
| 2542403229               | City of Ridgecrest             | 45,859,764                                      | 0.0018566                                     | 41,024,017                              | -                              | 0.0021254                                     |
| 7644919410               | City of Rio Vista              | 15,439,872                                      | 0.0006251                                     | 11,304,772                              | -                              | 0.0005857                                     |
| 2328679612               | City of Riverbank              | 33,405,823                                      | 0.0013524                                     | 24,505,994                              | -                              | 0.0012696                                     |
| 7662048826               | City of Rolling Hills          | 4,060,826                                       | 0.0001644                                     | 2,970,394                               | -                              | 0.0001539                                     |
| 3894452174               | City of Rolling Hills Estates  | 32,591,805                                      | 0.0013194                                     | 25,989,274                              | -                              | 0.0013465                                     |
| 3461671991               | City of Rosemead               | 46,754,451                                      | 0.0018928                                     | 34,940,642                              | -                              | 0.0018102                                     |
| 4903591303               | City of San Carlos             | 98,951,393                                      | 0.0040059                                     | 81,080,233                              | 4,000,000                      | 0.0044079                                     |
| 6845264965               | City of San Dimas              | 65,762,939                                      | 0.0026623                                     | 48,239,633                              | 500,000                        | 0.0025251                                     |
| 2236157495               | City of San Fernando           | 90,985,708                                      | 0.0036834                                     | 76,689,364                              | -                              | 0.0039731                                     |
| 6316962455               | City of San Gabriel            | 80,771,645                                      | 0.0032699                                     | 56,262,071                              | -                              | 0.0029148                                     |
| 1099253767               | City of San Jacinto            | 40,380,106                                      | 0.0016347                                     | 30,459,859                              | -                              | 0.0015781                                     |
| 1821364373               | City of San Joaquin            | 5,269,023                                       | 0.0002133                                     | 3,708,242                               | -                              | 0.0001921                                     |
| 6771245722               | City of San Jose               | 7,187,973                                       | 0.0002910                                     | 5,493,605                               | -                              | 0.0002846                                     |
| 2165711850               | City of San Marino             | 46,436,898                                      | 0.0018799                                     | 34,177,866                              | -                              | 0.0017707                                     |
| 1331190515               | City of San Pablo              | 81,953,773                                      | 0.0033178                                     | 57,223,838                              | -                              | 0.0029647                                     |
| 4282841421               | City of Sand City              | 12,485,887                                      | 0.0005055                                     | 9,234,969                               | -                              | 0.0004784                                     |
| 5937747971               | City of Sanger                 | 40,201,190                                      | 0.0016275                                     | 35,518,368                              | -                              | 0.0018401                                     |
| 2703477541               | City of Santa Paula            | 59,031,376                                      | 0.0023898                                     | 41,022,682                              | -                              | 0.0021253                                     |
| 7933227073               | City of Santee                 | 85,794,157                                      | 0.0034732                                     | 61,783,201                              | 250,000                        | 0.0032138                                     |
| 4261324287               | City of Saratoga               | 70,412,318                                      | 0.0028505                                     | 58,183,502                              | 559,436                        | 0.0030434                                     |
| 2616660768               | City of Sausalito              | 49,926,227                                      | 0.0020212                                     | 34,515,871                              | -                              | 0.0017882                                     |
| 7608138654               | City of Scotts Valley          | 42,995,709                                      | 0.0017406                                     | 29,039,807                              | -                              | 0.0015045                                     |
| 5401956184               | City of Seal Beach             | 59,229,783                                      | 0.0023977                                     | 40,274,157                              | -                              | 0.0020865                                     |
| 1781333436               | City of Seaside                | 68,560,067                                      | 0.0027755                                     | 47,737,761                              | -                              | 0.0024732                                     |
| 6923337861               | City of Sebastopol             | 29,579,556                                      | 0.0011975                                     | 21,313,559                              | -                              | 0.0011042                                     |
| 2928642812               | City of Selma                  | 27,135,797                                      | 0.0010985                                     | 24,616,520                              | -                              | 0.0012753                                     |
| 5847809130               | City of Shafter                | 58,203,421                                      | 0.0023563                                     | 53,496,496                              | -                              | 0.0027716                                     |
| 3766444185               | City of Shasta Lake            | 49,640,992                                      | 0.0020096                                     | 45,286,421                              | -                              | 0.0023462                                     |
| 6771956383               | City of Sierra Madre           | 42,399,606                                      | 0.0017165                                     | 35,770,269                              | 50,000                         | 0.0018558                                     |
| 3841226254               | City of Signal Hill            | 63,628,539                                      | 0.0025759                                     | 44,983,745                              | -                              | 0.0023305                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                   | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                            | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                            |                                                 |                                               |                                         |                                |                                               |
| 2080245088               | City of Solana Beach                                       | \$ 31,497,387                                   | 0.0012751                                     | \$ 22,990,021                           | \$ -                           | 0.0011911                                     |
| 5164257272               | City of Soledad                                            | 16,329,353                                      | 0.0006611                                     | 13,223,109                              | -                              | 0.0006851                                     |
| 6953823005               | City of Solvang                                            | 23,288,631                                      | 0.0009428                                     | 16,848,112                              | -                              | 0.0008729                                     |
| 1611242837               | City of Sonoma                                             | 37,180,138                                      | 0.0015052                                     | 26,663,612                              | -                              | 0.0013814                                     |
| 4312622024               | City of Sonora                                             | 20,524,378                                      | 0.0008309                                     | 14,411,683                              | -                              | 0.0007466                                     |
| 3268264652               | City of South El Monte                                     | 37,366,034                                      | 0.0015127                                     | 35,240,100                              | -                              | 0.0018257                                     |
| 2139696011               | City of South Pasadena                                     | 66,647,773                                      | 0.0026981                                     | 48,912,946                              | -                              | 0.0025341                                     |
| 2741568232               | City of St. Helena                                         | 36,335,686                                      | 0.0014710                                     | 26,502,728                              | -                              | 0.0013731                                     |
| 1012157360               | City of Stanton                                            | 30,279,455                                      | 0.0012258                                     | 22,161,899                              | 50,000                         | 0.0011508                                     |
| 2298323828               | City of Suisun City                                        | 44,390,265                                      | 0.0017971                                     | 32,142,315                              | -                              | 0.0016652                                     |
| 7794007699               | City of Susanville                                         | 26,952,288                                      | 0.0010911                                     | 23,135,046                              | -                              | 0.0011986                                     |
| 4640795814               | City of Sutter Creek                                       | 8,417,242                                       | 0.0003408                                     | 5,828,409                               | -                              | 0.0003020                                     |
| 4510212351               | City of Taft                                               | 30,391,668                                      | 0.0012304                                     | 21,977,273                              | -                              | 0.0011386                                     |
| 3088953028               | City of Tehachapi                                          | 22,679,518                                      | 0.0009181                                     | 18,167,483                              | 234,000                        | 0.0009533                                     |
| 7201399311               | City of Temple City                                        | 38,194,628                                      | 0.0015462                                     | 26,051,330                              | -                              | 0.0013497                                     |
| 1151979302               | City of Tulelake                                           | 1,580,281                                       | 0.0000640                                     | 2,552,883                               | -                              | 0.0001323                                     |
| 7942884230               | City of Twentynine Palms                                   | 23,106,322                                      | 0.0009354                                     | 20,666,389                              | -                              | 0.0010707                                     |
| 7239798658               | City of Villa Park                                         | 5,907,904                                       | 0.0002392                                     | 4,151,903                               | -                              | 0.0002151                                     |
| 6142001468               | City of Walnut                                             | 41,007,521                                      | 0.0016601                                     | 30,079,431                              | -                              | 0.0015584                                     |
| 5371320360               | City of Wasco                                              | 36,032,198                                      | 0.0014587                                     | 29,324,098                              | -                              | 0.0015192                                     |
| 5455336444               | City of Waterford                                          | 8,862,917                                       | 0.0003588                                     | 6,713,881                               | -                              | 0.0003478                                     |
| 1867123167               | City of Weed                                               | 8,896,931                                       | 0.0003602                                     | 6,521,012                               | -                              | 0.0003378                                     |
| 7905450824               | City of Westlake Village                                   | 13,422,114                                      | 0.0005434                                     | 11,827,902                              | 500,000                        | 0.0006387                                     |
| 7390760424               | City of Wildomar                                           | 6,230,235                                       | 0.0002522                                     | 5,416,417                               | -                              | 0.0002806                                     |
| 1850409838               | City of Williams                                           | 9,043,954                                       | 0.0003661                                     | 7,020,506                               | 2,040,539                      | 0.0004694                                     |
| 2491525509               | City of Willits                                            | 24,603,252                                      | 0.0009960                                     | 17,360,935                              | -                              | 0.0008994                                     |
| 3142143032               | City of Willows                                            | 13,086,890                                      | 0.0005298                                     | 12,056,463                              | -                              | 0.0006246                                     |
| 2492448287               | City of Winters                                            | 17,592,706                                      | 0.0007122                                     | 13,418,007                              | -                              | 0.0006952                                     |
| 5272649589               | City of Woodlake                                           | 8,873,768                                       | 0.0003592                                     | 6,442,526                               | -                              | 0.0003338                                     |
| 5698564511               | City of Yreka                                              | 25,886,236                                      | 0.0010480                                     | 18,113,687                              | 228,965                        | 0.0009503                                     |
| 2214300490               | City of Yucaipa                                            | 37,479,973                                      | 0.0015173                                     | 29,371,457                              | -                              | 0.0015217                                     |
| 7895043818               | City/County Association of Governments of San Mateo County | 2,908,658                                       | 0.0001178                                     | 2,082,261                               | -                              | 0.0001079                                     |
| 2658214068               | Clear Creek Community Services District                    | 7,407,088                                       | 0.0002999                                     | 5,248,107                               | -                              | 0.0002719                                     |
| 4751900248               | Clearlake Oaks County Water District                       | 4,667,375                                       | 0.0001890                                     | 3,289,410                               | -                              | 0.0001704                                     |
| 2740856165               | Cloverdale Citrus Fair                                     | 1,229,734                                       | 0.0000498                                     | 863,799                                 | -                              | 0.0000448                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                                      | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|-------------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                                               | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                                               |                                                 |                                               |                                         |                                |                                               |
| 7127960521               | Cloverdale Fire Protection District                                           | \$ 208,782                                      | 0.0000085                                     | \$ 119,501                              | \$ -                           | 0.0000062                                     |
| 3463248912               | Clovis Cemetery District                                                      | 2,842,497                                       | 0.0001151                                     | 2,144,524                               | -                              | 0.0001111                                     |
| 3910122713               | Coachella Valley Association of Governments                                   | 15,146,437                                      | 0.0006132                                     | 12,963,547                              | 112,647                        | 0.0006775                                     |
| 2347691176               | Coachella Valley Mosquito and Vector Control District                         | 27,532,018                                      | 0.0011146                                     | 24,616,105                              | 500,000                        | 0.0013012                                     |
| 3093141330               | Coachella Valley Public Cemetery District                                     | 3,766,211                                       | 0.0001525                                     | 2,728,544                               | -                              | 0.0001414                                     |
| 4808497089               | Coalinga/Huron Unified School District Library District                       | 2,996,959                                       | 0.0001213                                     | 2,182,324                               | -                              | 0.0001131                                     |
| 2369287679               | Coalinga-Huron Cemetery District                                              | 544,741                                         | 0.0000221                                     | 433,199                                 | -                              | 0.0000224                                     |
| 5047148015               | Coalinga-Huron Recreation and Park District                                   | 5,379,232                                       | 0.0002178                                     | 4,095,234                               | -                              | 0.0002122                                     |
| 2807557017               | Coast Life Support District                                                   | 732,582                                         | 0.0000297                                     | 586,948                                 | -                              | 0.0000304                                     |
| 5381548204               | Coastside County Water District                                               | 19,392,827                                      | 0.0007851                                     | 14,045,391                              | -                              | 0.0007277                                     |
| 2368395730               | Colfax Cemetery District                                                      | 631,087                                         | 0.0000255                                     | 511,915                                 | -                              | 0.0000265                                     |
| 2634286088               | College of the Canyons Foundation                                             | 522,463                                         | 0.0000212                                     | 393,107                                 | -                              | 0.0000204                                     |
| 5687241283               | Colusa County One-Stop Partnership                                            | 3,044,225                                       | 0.0001232                                     | 2,391,426                               | -                              | 0.0001239                                     |
| 5716662506               | Colusa Mosquito Abatement District                                            | 2,426,562                                       | 0.0000982                                     | 1,839,092                               | -                              | 0.0000953                                     |
| 6302608290               | Community College League of California                                        | 15,418,025                                      | 0.0006242                                     | 11,814,826                              | -                              | 0.0006121                                     |
| 3363593287               | Community Development Commission of Mendocino County                          | 7,417,590                                       | 0.0003003                                     | 5,461,301                               | 1,650,000                      | 0.0003684                                     |
| 3484609121               | Compass Community Credit Union                                                | 5,478,724                                       | 0.0002218                                     | 4,175,737                               | -                              | 0.0002163                                     |
| 1436990558               | Compton Creek Mosquito Abatement District                                     | 1,319,668                                       | 0.0000534                                     | 1,893,670                               | -                              | 0.0000981                                     |
| 2675135971               | Connecting Point                                                              | 4,566,988                                       | 0.0001849                                     | 3,947,918                               | -                              | 0.0002045                                     |
| 1965051103               | Consolidated Mosquito Abatement District                                      | 9,822,135                                       | 0.0003976                                     | 9,347,197                               | -                              | 0.0004843                                     |
| 1122048737               | Contra Costa County Law Library                                               | 2,580,467                                       | 0.0001045                                     | 1,831,644                               | -                              | 0.0000949                                     |
| 2563798722               | Contra Costa County Schools Insurance Group                                   | 20,772,991                                      | 0.0008410                                     | 17,263,936                              | -                              | 0.0008944                                     |
| 7397472572               | Contra Costa Transportation Authority                                         | 22,692,830                                      | 0.0009187                                     | 20,000,340                              | 2,428,000                      | 0.0011620                                     |
| 4565739668               | Cooperative Organization for the Development of Employee Selection Procedures | 3,981,753                                       | 0.0001612                                     | 3,097,924                               | -                              | 0.0001605                                     |
| 3138183363               | Copperopolis Fire Protection District                                         | 103,399                                         | 0.0000042                                     | 28,030                                  | -                              | 0.0000015                                     |
| 1453572960               | Cordelia Fire Protection District of Solano County                            | 218,518                                         | 0.0000088                                     | 159,779                                 | -                              | 0.0000083                                     |
| 6255016883               | Cordova Recreation and Park District                                          | 25,773,006                                      | 0.0010434                                     | 20,175,090                              | -                              | 0.0010452                                     |
| 7922734569               | Corning Water District                                                        | 609,271                                         | 0.0000247                                     | 491,049                                 | -                              | 0.0000254                                     |
| 7279886845               | Costa Mesa Sanitary District                                                  | 7,162,834                                       | 0.0002900                                     | 6,301,631                               | -                              | 0.0003265                                     |
| 4497483212               | Cottonwood Water District                                                     | 734,451                                         | 0.0000297                                     | 544,082                                 | -                              | 0.0000282                                     |
| 6525616833               | County of Alpine                                                              | 42,362,766                                      | 0.0017150                                     | 30,129,588                              | -                              | 0.0015610                                     |
| 5184154349               | County of San Joaquin                                                         | 38,476,744                                      | 0.0015577                                     | 23,600,488                              | -                              | 0.0012227                                     |
| 7466485822               | County of Sierra                                                              | 76,437,743                                      | 0.0030944                                     | 65,624,597                              | -                              | 0.0033999                                     |
| 4221216128               | CRA/LA, a Designated Local Authority                                          | 237,121,574                                     | 0.0095995                                     | 139,953,446                             | -                              | 0.0072507                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                        | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|-----------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                                 | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                                 |                                                 |                                               |                                         |                                |                                               |
| 7732968374               | Crescent City Harbor District                                   | \$ 3,783,596                                    | 0.0001532                                     | \$ 2,773,278                            | \$ -                           | 0.0001437                                     |
| 6028788333               | Crescenta Valley Water District                                 | 25,562,792                                      | 0.0010349                                     | 18,798,695                              | -                              | 0.0009739                                     |
| 4996733601               | Crestline Lake Arrowhead Water Agency                           | 13,940,236                                      | 0.0005643                                     | 9,554,465                               | -                              | 0.0004950                                     |
| 7955361313               | Crestline Village Water District                                | 12,089,870                                      | 0.0004894                                     | 9,581,611                               | -                              | 0.0004964                                     |
| 1977684412               | Crockett Community Services District                            | 1,657,053                                       | 0.0000671                                     | 1,379,114                               | -                              | 0.0000714                                     |
| 5157126411               | Cutler Public Utility District                                  | 2,077,326                                       | 0.0000841                                     | 1,622,803                               | -                              | 0.0000841                                     |
| 5645760898               | Cutler-Orosi Joint Powers Wastewater Authority                  | 1,112,201                                       | 0.0000450                                     | 856,716                                 | -                              | 0.0000444                                     |
| 5237897070               | Cuyama Valley Recreation District                               | 246,328                                         | 0.0000100                                     | 144,091                                 | -                              | 0.0000075                                     |
| 2866319400               | Dairy Council of California                                     | 32,590,004                                      | 0.0013193                                     | 28,791,553                              | 158,733                        | 0.0014999                                     |
| 3928436395               | Davis Cemetery District                                         | 1,089,611                                       | 0.0000441                                     | 882,432                                 | -                              | 0.0000457                                     |
| 7026387061               | De Luz Community Services District                              | 4,731,495                                       | 0.0001915                                     | 3,237,883                               | 137,460                        | 0.0001749                                     |
| 5352460331               | Del Norte County Library District                               | 1,718,742                                       | 0.0000696                                     | 1,185,719                               | -                              | 0.0000614                                     |
| 4350807204               | Del Paso Manor Water District                                   | 4,119,390                                       | 0.0001668                                     | 2,966,113                               | 374,546                        | 0.0001731                                     |
| 7038407484               | Del Puerto Water District                                       | 4,661,076                                       | 0.0001887                                     | 3,647,098                               | -                              | 0.0001889                                     |
| 2059985584               | Del Rey Community Services District                             | 924,789                                         | 0.0000374                                     | 957,315                                 | -                              | 0.0000496                                     |
| 7700126139               | Delano Mosquito Abatement District                              | 5,623,443                                       | 0.0002277                                     | 4,121,915                               | -                              | 0.0002135                                     |
| 1420510857               | Delta Diablo                                                    | 93,228,485                                      | 0.0037742                                     | 67,697,718                              | -                              | 0.0035073                                     |
| 1552820512               | Delta Mosquito and Vector Control District                      | 12,845,953                                      | 0.0005200                                     | 9,676,245                               | -                              | 0.0005013                                     |
| 3228878364               | Denair Community Services District                              | 5,867,163                                       | 0.0002375                                     | 4,416,683                               | -                              | 0.0002288                                     |
| 7767645807               | Desert Water Agency                                             | 84,864,575                                      | 0.0034356                                     | 68,043,432                              | 1,000,000                      | 0.0035770                                     |
| 4661959937               | Diablo Water District                                           | 17,264,363                                      | 0.0006989                                     | 13,406,566                              | -                              | 0.0006946                                     |
| 5339108719               | Diamond Springs/El Dorado Fire Protection District              | 1,970,559                                       | 0.0000798                                     | 1,754,688                               | -                              | 0.0000909                                     |
| 4716435785               | Dixon Public Library District                                   | 2,573,079                                       | 0.0001042                                     | 2,545,466                               | -                              | 0.0001319                                     |
| 5304966378               | Donald P. And Katherine B. Loker University Student Union, Inc. | 4,448,209                                       | 0.0001801                                     | 3,548,741                               | -                              | 0.0001839                                     |
| 1047451387               | Dougherty Regional Fire Authority                               | 563,954                                         | 0.0000228                                     | 411,218                                 | -                              | 0.0000213                                     |
| 5222170526               | Dublin San Ramon Services District                              | 149,137,762                                     | 0.0060376                                     | 122,559,079                             | -                              | 0.0063496                                     |
| 5356060823               | Durham Mosquito Abatement District                              | 250,584                                         | 0.0000101                                     | 196,637                                 | -                              | 0.0000102                                     |
| 5860828298               | East Bay Dischargers Authority                                  | 5,654,838                                       | 0.0002289                                     | 4,858,697                               | -                              | 0.0002517                                     |
| 5178514345               | East Contra Costa Irrigation District                           | 15,714,057                                      | 0.0006362                                     | 15,543,910                              | -                              | 0.0008053                                     |
| 3620518874               | East County Schools Federal Credit Union                        | 7,085,585                                       | 0.0002868                                     | 5,237,852                               | -                              | 0.0002714                                     |
| 5894399182               | East Orange County Water District                               | 6,799,564                                       | 0.0002753                                     | 6,259,728                               | -                              | 0.0003243                                     |
| 6067282857               | East Palo Alto Sanitary District                                | 6,917,555                                       | 0.0002800                                     | 5,858,699                               | -                              | 0.0003035                                     |
| 7890996671               | East Quincy Services District                                   | 1,843,999                                       | 0.0000747                                     | 1,432,577                               | -                              | 0.0000742                                     |
| 6539534682               | East Valley Water District                                      | 64,306,190                                      | 0.0026033                                     | 48,317,308                              | -                              | 0.0025032                                     |
| 3435315822               | Eastern Sierra Transit Authority                                | 7,689,476                                       | 0.0003113                                     | 6,647,706                               | -                              | 0.0003444                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                       | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|----------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                                | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                                |                                                 |                                               |                                         |                                |                                               |
| 2779006014               | Ebbetts Pass Fire Protection District                          | \$ 953,908                                      | 0.0000386                                     | \$ 944,073                              | \$ -                           | 0.0000489                                     |
| 7104002809               | Edgemont Community Services District                           | 244,824                                         | 0.0000099                                     | 224,145                                 | 1,069                          | 0.0000117                                     |
| 4388508673               | El Dorado County Fire Protection District                      | 2,640,919                                       | 0.0001069                                     | 1,761,725                               | -                              | 0.0000913                                     |
| 3611944624               | El Dorado County Resource Conservation District                | 510,379                                         | 0.0000207                                     | 461,192                                 | -                              | 0.0000239                                     |
| 1035606509               | El Dorado County Transit Authority                             | 22,577,809                                      | 0.0009140                                     | 19,091,722                              | 1,150,000                      | 0.0010487                                     |
| 6055779069               | El Dorado County Transportation Commission                     | 3,854,144                                       | 0.0001560                                     | 3,146,201                               | -                              | 0.0001630                                     |
| 8696034575               | El Dorado County Water Agency                                  | 3,031,163                                       | 0.0001227                                     | 2,713,334                               | -                              | 0.0001406                                     |
| 2201197559               | El Dorado Hills Community Services District                    | 16,598,453                                      | 0.0006720                                     | 12,810,976                              | -                              | 0.0006637                                     |
| 7511419152               | El Dorado Hills County Water District                          | 5,203,415                                       | 0.0002107                                     | 3,839,269                               | -                              | 0.0001989                                     |
| 3940256803               | El Dorado Local Agency Formation Commission                    | 1,612,990                                       | 0.0000653                                     | 1,363,129                               | -                              | 0.0000706                                     |
| 1431937908               | Encina Wastewater Authority                                    | 84,118,827                                      | 0.0034054                                     | 72,993,648                              | -                              | 0.0037816                                     |
| 7386575880               | Esparto Community Services District                            | 2,290,330                                       | 0.0000927                                     | 1,702,083                               | -                              | 0.0000882                                     |
| 7735348195               | Esparto Fire Protection District                               | 330,443                                         | 0.0000134                                     | 237,097                                 | -                              | 0.0000123                                     |
| 2835327913               | Estero Municipal Improvement District                          | 490,112                                         | 0.0000198                                     | 330,326                                 | -                              | 0.0000171                                     |
| 3797238839               | Exeter District Ambulance                                      | 2,117,846                                       | 0.0000857                                     | 1,642,651                               | -                              | 0.0000851                                     |
| 7838065559               | Fair Oaks Recreation & Park District                           | 8,454,956                                       | 0.0003423                                     | 6,641,666                               | -                              | 0.0003441                                     |
| 7635333358               | Fair Oaks Water District                                       | 19,208,589                                      | 0.0007776                                     | 14,528,553                              | -                              | 0.0007527                                     |
| 7593842491               | Fairfield-Suisun Sewer District                                | 59,425,188                                      | 0.0024057                                     | 53,935,538                              | 258,620                        | 0.0028077                                     |
| 2813736287               | Fall River Valley Community Services District                  | 1,146,238                                       | 0.0000464                                     | 878,646                                 | -                              | 0.0000455                                     |
| 2373193306               | Fallbrook Public Utility District                              | 66,418,151                                      | 0.0026888                                     | 46,946,557                              | -                              | 0.0024322                                     |
| 4230136587               | Feather River Air Quality Management District                  | 6,431,379                                       | 0.0002604                                     | 4,885,766                               | -                              | 0.0002531                                     |
| 1750666004               | Feather River Recreation and Park District                     | 4,444,957                                       | 0.0001799                                     | 3,000,806                               | -                              | 0.0001555                                     |
| 6202319972               | Feather Water District                                         | 1,313,788                                       | 0.0000532                                     | 1,342,010                               | -                              | 0.0000695                                     |
| 1389951974               | Fern Valley Water District                                     | 4,276,121                                       | 0.0001731                                     | 3,267,116                               | 655,000                        | 0.0002032                                     |
| 4759298774               | Florin County Water District                                   | 3,398,051                                       | 0.0001376                                     | 2,741,024                               | -                              | 0.0001420                                     |
| 6460218598               | Florin Resource Conservation District Elk Grove Water District | 16,181,169                                      | 0.0006551                                     | 15,032,228                              | -                              | 0.0007788                                     |
| 6271398414               | Foothill Municipal Water District                              | 8,632,536                                       | 0.0003495                                     | 6,161,570                               | -                              | 0.0003192                                     |
| 6593273973               | Foresthill Public Utility District                             | 4,938,572                                       | 0.0001999                                     | 4,187,691                               | -                              | 0.0002170                                     |
| 1373679084               | Forestville Water District                                     | 3,924,485                                       | 0.0001589                                     | 2,447,145                               | -                              | 0.0001268                                     |
| 4831243809               | Fort Bragg Fire Protection Authority                           | 1,323,696                                       | 0.0000536                                     | 1,041,958                               | -                              | 0.0000540                                     |
| 1970118922               | Foundation for California Community Colleges                   | 78,119,344                                      | 0.0031625                                     | 66,699,480                              | -                              | 0.0034556                                     |
| 5037869488               | Foundation for Grossmont and Cuyamaca Colleges                 | 16,653,749                                      | 0.0006742                                     | 13,554,228                              | -                              | 0.0007022                                     |
| 6492846018               | Fresno County Law Library                                      | 1,769,940                                       | 0.0000717                                     | 1,570,332                               | -                              | 0.0000814                                     |
| 4649627650               | Fresno Westside Mosquito Abatement District                    | 5,027,371                                       | 0.0002035                                     | 3,977,049                               | -                              | 0.0002060                                     |
| 1548552160               | Fruitridge Fire Protection District                            | -                                               | -                                             | 323,986                                 | -                              | 0.0000168                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                           | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|----------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                    | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                    |                                                 |                                               |                                         |                                |                                               |
| 7171448434               | Fulton-El Camino Recreation and Park District      | \$ 8,871,132                                    | 0.0003591                                     | \$ 6,069,431                            | \$ -                           | 0.0003144                                     |
| 7037972648               | Garden Valley Fire Protection District             | 173,519                                         | 0.0000070                                     | 136,353                                 | -                              | 0.0000071                                     |
| 3973892041               | Georgetown Divide Public Utility District          | 20,586,261                                      | 0.0008334                                     | 13,765,132                              | -                              | 0.0007131                                     |
| 7815107614               | Georgetown Divide Resource Conservation District   | 383,037                                         | 0.0000155                                     | 335,201                                 | -                              | 0.0000174                                     |
| 7378951030               | Georgetown Fire Protection District                | 799,079                                         | 0.0000323                                     | 548,831                                 | -                              | 0.0000284                                     |
| 6080844039               | Gilsizer County Drainage District                  | 1,227,953                                       | 0.0000497                                     | 1,007,715                               | -                              | 0.0000522                                     |
| 6798117460               | Glendale College, Associated Students of           | 3,386,488                                       | 0.0001371                                     | 2,868,389                               | 450,000                        | 0.0001719                                     |
| 2031042354               | Glenn County Mosquito and Vector Control District  | 1,751,704                                       | 0.0000709                                     | 1,284,134                               | -                              | 0.0000665                                     |
| 6612306990               | Gold Ridge Fire Protection District                | 639,172                                         | 0.0000259                                     | 505,802                                 | -                              | 0.0000262                                     |
| 6456164101               | Gold Ridge Resource Conservation District          | 2,093,251                                       | 0.0000847                                     | 1,828,522                               | -                              | 0.0000947                                     |
| 4024125008               | Golden Hills Community Services District           | 3,854,317                                       | 0.0001560                                     | 3,019,819                               | -                              | 0.0001565                                     |
| 5080978675               | Golden Sierra Job Training Agency                  | 20,074,138                                      | 0.0008127                                     | 14,477,083                              | 150,000                        | 0.0007578                                     |
| 2409019970               | Goleta Sanitary District                           | 27,119,709                                      | 0.0010979                                     | 23,334,537                              | -                              | 0.0012089                                     |
| 2042906516               | Goleta Water District                              | 80,481,331                                      | 0.0032581                                     | 57,119,390                              | -                              | 0.0029593                                     |
| 1159086414               | Goleta West Sanitary District                      | 7,418,868                                       | 0.0003003                                     | 5,372,890                               | -                              | 0.0002784                                     |
| 7497651833               | Granada Community Services District                | 1,258,302                                       | 0.0000509                                     | 1,066,642                               | -                              | 0.0000553                                     |
| 5849075513               | Graton Community Services District                 | 410,508                                         | 0.0000166                                     | 369,521                                 | -                              | 0.0000191                                     |
| 6647241995               | Great Basin Unified Air Pollution Control District | 25,742,033                                      | 0.0010421                                     | 20,483,278                              | 357,873                        | 0.0010797                                     |
| 4092603205               | Great Redwood Trail Agency                         | 1,036,890                                       | 0.0000420                                     | 714,429                                 | -                              | 0.0000370                                     |
| 5929424943               | Greater Anaheim Special Education Local Plan Area  | 14,548,534                                      | 0.0005890                                     | 11,552,517                              | -                              | 0.0005985                                     |
| 1675484382               | Greater Los Angeles County Vector Control District | 40,759,504                                      | 0.0016501                                     | 30,437,936                              | -                              | 0.0015769                                     |
| 7167039610               | Greater Vallejo Recreation District                | 25,017,311                                      | 0.0010128                                     | 21,499,188                              | -                              | 0.0011138                                     |
| 7410991533               | Green Valley County Water District                 | 1,035,057                                       | 0.0000419                                     | 783,330                                 | -                              | 0.0000406                                     |
| 7979752401               | Gridley Biggs Cemetery District                    | 2,396,315                                       | 0.0000970                                     | 1,536,825                               | -                              | 0.0000796                                     |
| 2153002583               | Grossmont Healthcare District                      | 4,963,212                                       | 0.0002009                                     | 4,168,892                               | -                              | 0.0002160                                     |
| 4899312259               | Groveland Community Services District              | 11,102,959                                      | 0.0004495                                     | 7,579,907                               | -                              | 0.0003927                                     |
| 1885407064               | Gualala Community Services District                | 749,615                                         | 0.0000303                                     | 535,182                                 | -                              | 0.0000277                                     |
| 5100010641               | Happy Camp Sanitary District                       | 205,171                                         | 0.0000083                                     | 161,234                                 | -                              | 0.0000084                                     |
| 1063174826               | Happy Homestead Cemetery District                  | 1,532,191                                       | 0.0000620                                     | 1,177,205                               | 18,721                         | 0.0000620                                     |
| 7403108474               | Health Plan of San Joaquin                         | 90,636,358                                      | 0.0036693                                     | 75,258,301                              | -                              | 0.0038990                                     |
| 6495007609               | Heartland Communications Facility Authority        | 13,086,231                                      | 0.0005298                                     | 10,093,904                              | -                              | 0.0005229                                     |
| 3710605884               | Heber Public Utility District                      | 6,441,335                                       | 0.0002608                                     | 5,083,614                               | -                              | 0.0002634                                     |
| 1809345897               | Helendale Community Services District              | 6,527,801                                       | 0.0002643                                     | 5,614,702                               | -                              | 0.0002909                                     |
| 5009121642               | Henry Miller Reclamation District No. 2131         | 12,101,479                                      | 0.0004899                                     | 9,482,561                               | -                              | 0.0004913                                     |
| 7023861809               | Heritage Ranch Community Services District         | 5,526,485                                       | 0.0002237                                     | 3,881,402                               | -                              | 0.0002011                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                                  | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|---------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                                           | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                                           |                                                 |                                               |                                         |                                |                                               |
| 1000005829               | Herlong Public Utility District                                           | \$ 1,469,406                                    | 0.0000595                                     | \$ 1,306,052                            | \$ -                           | 0.0000677                                     |
| 7848142223               | Hesperia Fire Protection District                                         | 560,365                                         | 0.0000227                                     | 374,990                                 | -                              | 0.0000194                                     |
| 4137117193               | Hesperia Water District                                                   | 34,241,250                                      | 0.0013862                                     | 25,307,621                              | -                              | 0.0013111                                     |
| 1705558653               | Hidden Valley Lake Community Services District                            | 8,706,103                                       | 0.0003525                                     | 6,494,931                               | -                              | 0.0003365                                     |
| 6078068962               | Hi-Desert Water District                                                  | 33,223,147                                      | 0.0013450                                     | 25,250,225                              | -                              | 0.0013082                                     |
| 4173412805               | Higgins Area Fire Protection District                                     | 491,914                                         | 0.0000199                                     | 335,703                                 | -                              | 0.0000174                                     |
| 3320645013               | Hilton Creek Community Services District                                  | 1,132,288                                       | 0.0000458                                     | 787,019                                 | -                              | 0.0000408                                     |
| 2789878878               | Hopland Public Utility District                                           | 264,365                                         | 0.0000107                                     | 177,205                                 | -                              | 0.0000092                                     |
| 7822963090               | Housing Authority of the City of Alameda                                  | 27,591,717                                      | 0.0011170                                     | 23,096,585                              | -                              | 0.0011966                                     |
| 4625901124               | Housing Authority of the City of Calxico                                  | 8,870,372                                       | 0.0003591                                     | 6,854,385                               | -                              | 0.0003551                                     |
| 1527097646               | Housing Authority of the City of Eureka                                   | 9,517,352                                       | 0.0003853                                     | 7,175,705                               | -                              | 0.0003718                                     |
| 3480654049               | Housing Authority of the City of Livermore                                | 7,844,440                                       | 0.0003176                                     | 5,625,266                               | -                              | 0.0002914                                     |
| 4922379704               | Housing Authority of the City of Madera                                   | 11,812,504                                      | 0.0004782                                     | 7,548,646                               | -                              | 0.0003911                                     |
| 5143587278               | Housing Authority of the City of San Buenaventura                         | 38,204,681                                      | 0.0015467                                     | 26,845,215                              | -                              | 0.0013908                                     |
| 6089869630               | Housing Authority of the City of San Luis Obispo                          | 24,007,481                                      | 0.0009719                                     | 17,851,047                              | -                              | 0.0009248                                     |
| 6566293204               | Housing Authority of the City of Santa Paula                              | 3,635,630                                       | 0.0001472                                     | 2,711,892                               | -                              | 0.0001405                                     |
| 1795457454               | Housing Authority of the City of South San Francisco                      | 2,245,175                                       | 0.0000909                                     | 1,709,611                               | -                              | 0.0000886                                     |
| 5055273041               | Housing Authority of the County of Butte                                  | 20,215,386                                      | 0.0008184                                     | 15,286,935                              | -                              | 0.0007920                                     |
| 3924692016               | Housing Authority of the County of Santa Cruz                             | 48,798,028                                      | 0.0019755                                     | 36,329,973                              | -                              | 0.0018822                                     |
| 1710291657               | Hub Cities Consortium                                                     | 13,968,350                                      | 0.0005655                                     | 9,383,302                               | -                              | 0.0004861                                     |
| 2915282412               | Human Rights/Fair Housing Commission of the City and County of Sacramento | 3,948,846                                       | 0.0001599                                     | 2,872,414                               | -                              | 0.0001488                                     |
| 7096640856               | Humboldt Bay Fire Joint Powers Authority                                  | 1,908,106                                       | 0.0000772                                     | 1,264,902                               | -                              | 0.0000655                                     |
| 2233447024               | Humboldt Bay Harbor Recreation and Conservation District                  | 6,330,722                                       | 0.0002563                                     | 4,706,235                               | -                              | 0.0002438                                     |
| 3324767966               | Humboldt Bay Municipal Water District                                     | 19,258,961                                      | 0.0007797                                     | 14,383,372                              | -                              | 0.0007452                                     |
| 6870678952               | Humboldt Community Services District                                      | 15,876,438                                      | 0.0006427                                     | 11,257,552                              | -                              | 0.0005832                                     |
| 5535801286               | Humboldt County Association of Governments                                | 3,192,136                                       | 0.0001292                                     | 2,637,593                               | -                              | 0.0001366                                     |
| 1020904753               | Humboldt State University Center Board of Directors                       | 21,562,985                                      | 0.0008729                                     | 17,193,560                              | -                              | 0.0008908                                     |
| 3639670244               | Humboldt Transit Authority                                                | 17,205,096                                      | 0.0006965                                     | 13,432,071                              | -                              | 0.0006959                                     |
| 4357993175               | Humboldt Waste Management Authority                                       | 7,880,353                                       | 0.0003190                                     | 6,439,429                               | -                              | 0.0003336                                     |
| 6560338384               | Idyllwild Fire Protection District                                        | 89,231                                          | 0.0000036                                     | 186,847                                 | -                              | 0.0000097                                     |
| 7202280767               | Independent Cities Association, Inc.                                      | 165,426                                         | 0.0000067                                     | 113,547                                 | -                              | 0.0000059                                     |
| 6373293995               | Indian Wells Valley Water District                                        | 20,241,342                                      | 0.0008194                                     | 15,095,580                              | -                              | 0.0007821                                     |
| 3646805143               | Inland Empire Resource Conservation District                              | 3,839,613                                       | 0.0001554                                     | 3,479,276                               | -                              | 0.0001803                                     |
| 6767765077               | Intergovernmental Training and Development Center                         | 4,927,755                                       | 0.0001995                                     | 3,543,943                               | -                              | 0.0001836                                     |
| 1929220653               | Inverness Public Utility District                                         | 1,890,585                                       | 0.0000765                                     | 1,467,130                               | -                              | 0.0000760                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                  | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |  |
|--------------------------|-----------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|--|
|                          |                                                           | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |  |
| Miscellaneous Risk Pool: |                                                           |                                                 |                                               |                                         |                                |                                               |  |
| 6318190349               | Ironhouse Sanitary District                               | \$ 29,286,190                                   | 0.0011856                                     | \$ 22,128,562                           | \$ -                           | 0.0011464                                     |  |
| 3109946265               | Isla Vista Recreation and Park District                   | 4,879,715                                       | 0.0001975                                     | 3,795,417                               | -                              | 0.0001966                                     |  |
| 7767994064               | Jackson Valley Irrigation District                        | 590,677                                         | 0.0000239                                     | 502,370                                 | -                              | 0.0000260                                     |  |
| 1362252829               | Jamestown Sanitary District                               | 2,428,267                                       | 0.0000983                                     | 1,546,815                               | -                              | 0.0000801                                     |  |
| 2810162667               | Joshua Basin Water District                               | 8,964,277                                       | 0.0003629                                     | 7,674,694                               | 46,068                         | 0.0004000                                     |  |
| 2266713043               | June Lake Public Utility District                         | 6,059,145                                       | 0.0002453                                     | 4,210,872                               | -                              | 0.0002182                                     |  |
| 5601347195               | Jurupa Area Recreation and Park District                  | 5,050,335                                       | 0.0002045                                     | 4,073,035                               | -                              | 0.0002110                                     |  |
| 4844295480               | Jurupa Community Services District                        | 80,855,376                                      | 0.0032733                                     | 67,630,465                              | 584,641                        | 0.0035341                                     |  |
| 7462625284               | Kaweah Delta Water Conservation District                  | 11,470,072                                      | 0.0004643                                     | 9,865,808                               | -                              | 0.0005111                                     |  |
| 2157141901               | Kelseyville Fire Protection District                      | 956,974                                         | 0.0000387                                     | 886,530                                 | -                              | 0.0000459                                     |  |
| 3852809272               | Kentfield Fire Protection District                        | 731,064                                         | 0.0000296                                     | 524,970                                 | -                              | 0.0000272                                     |  |
| 7175678600               | Kern County Council of Governments                        | 19,742,884                                      | 0.0007993                                     | 16,479,383                              | 188,891                        | 0.0008636                                     |  |
| 2278007205               | Kern County Law Library                                   | 840,011                                         | 0.0000340                                     | 1,353,521                               | -                              | 0.0000701                                     |  |
| 5612540391               | Kern County Local Agency Formation Commission             | 2,976,672                                       | 0.0001205                                     | 2,058,287                               | 51,403                         | 0.0001093                                     |  |
| 4508322861               | Kern Health Systems                                       | 116,871,998                                     | 0.0047314                                     | 101,500,362                             | -                              | 0.0052586                                     |  |
| 2486015683               | Kern River Valley Cemetery District                       | 833,452                                         | 0.0000337                                     | 642,270                                 | -                              | 0.0000333                                     |  |
| 7706615094               | Kern-Tulare Water District                                | 6,239,861                                       | 0.0002526                                     | 4,890,854                               | -                              | 0.0002534                                     |  |
| 5514717209               | Kettleman City Community Services District                | 1,346,067                                       | 0.0000545                                     | 1,084,868                               | -                              | 0.0000562                                     |  |
| 6720209528               | Kings County Area Public Transit Agency                   | 2,521,948                                       | 0.0001021                                     | 2,019,825                               | -                              | 0.0001046                                     |  |
| 7483300323               | Kings County Association of Governments                   | 2,205,830                                       | 0.0000893                                     | 2,170,623                               | 41,249                         | 0.0001146                                     |  |
| 5059695776               | Kings County In-Home Supportive Services Public Authority | 326,247                                         | 0.0000132                                     | 213,035                                 | -                              | 0.0000110                                     |  |
| 2026204067               | Kings Mosquito Abatement District                         | 9,997,687                                       | 0.0004047                                     | 8,657,163                               | -                              | 0.0004485                                     |  |
| 5744759871               | Kings Waste and Recycling Authority                       | 11,766,334                                      | 0.0004763                                     | 9,859,472                               | -                              | 0.0005108                                     |  |
| 5708400267               | Kinneloa Irrigation District                              | 2,380,518                                       | 0.0000964                                     | 1,841,415                               | -                              | 0.0000954                                     |  |
| 6786394498               | Kirkwood Meadows Public Utility District                  | 7,037,222                                       | 0.0002849                                     | 5,517,925                               | -                              | 0.0002859                                     |  |
| 7267752596               | Konocti County Water District                             | 1,886,784                                       | 0.0000764                                     | 1,491,601                               | -                              | 0.0000773                                     |  |
| 1080404137               | La Habra Heights County Water District                    | 9,191,871                                       | 0.0003721                                     | 7,545,004                               | -                              | 0.0003909                                     |  |
| 4178856198               | La Puente Valley County Water District                    | 6,189,478                                       | 0.0002506                                     | 4,826,165                               | -                              | 0.0002500                                     |  |
| 6910433869               | Laguna Beach County Water District                        | 39,795,773                                      | 0.0016111                                     | 29,626,147                              | -                              | 0.0015349                                     |  |
| 2633138424               | Lake Arrowhead Community Services District                | 48,930,101                                      | 0.0019809                                     | 41,419,981                              | -                              | 0.0021459                                     |  |
| 7570023491               | Lake County Fire Protection District                      | 846,730                                         | 0.0000343                                     | 783,622                                 | 1,140                          | 0.0000407                                     |  |
| 3609354665               | Lake County Vector Control District                       | 8,676,084                                       | 0.0003512                                     | 6,008,453                               | -                              | 0.0003113                                     |  |
| 7513039035               | Lake Don Pedro Community Services District                | 2,846,824                                       | 0.0001152                                     | 2,225,666                               | -                              | 0.0001153                                     |  |
| 4205715773               | Lake Hemet Municipal Water District                       | 52,477,859                                      | 0.0021245                                     | 36,660,149                              | -                              | 0.0018993                                     |  |
| 2747380228               | Lake Oroville Area Public Utility District                | 4,646,265                                       | 0.0001881                                     | 2,982,783                               | -                              | 0.0001545                                     |  |



**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, 2025**

| Employer<br>CaIPERS ID   | Employer                                                            | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|---------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                                     | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                                     |                                                 |                                               |                                         |                                |                                               |
| 5921251632               | Lake Shastina Community Services District                           | \$ 4,091,732                                    | 0.0001656                                     | \$ 2,906,655                            | \$ -                           | 0.0001506                                     |
| 4842278015               | Lake Valley Fire Protection District                                | 1,765,818                                       | 0.0000715                                     | 1,630,735                               | 6,840                          | 0.0000848                                     |
| 3507895593               | Lakeport County Fire Protection District                            | 721,954                                         | 0.0000292                                     | 566,790                                 | -                              | 0.0000294                                     |
| 5882947791               | Lakeside Fire Protection District                                   | 3,671,554                                       | 0.0001486                                     | 3,360,412                               | 14,359                         | 0.0001748                                     |
| 6167014714               | Lakeside Water District                                             | 12,195,571                                      | 0.0004937                                     | 11,280,863                              | -                              | 0.0005844                                     |
| 7535543857               | Lamont Public Utility District                                      | 1,490,368                                       | 0.0000603                                     | 1,362,654                               | -                              | 0.0000706                                     |
| 5940093843               | Las Gallinas Valley Sanitary District of Marin County               | 20,581,802                                      | 0.0008332                                     | 15,250,471                              | -                              | 0.0007901                                     |
| 4966385073               | Lassen County Waterworks District No. 1                             | 491,092                                         | 0.0000199                                     | 344,803                                 | -                              | 0.0000179                                     |
| 1328727021               | League of California Cities                                         | 59,555,371                                      | 0.0024110                                     | 52,282,998                              | -                              | 0.0027087                                     |
| 6826615640               | Leucadia Wastewater District                                        | 24,433,361                                      | 0.0009891                                     | 19,284,223                              | 250,000                        | 0.0010120                                     |
| 2051100093               | Levee District No. 1 of Sutter County                               | 682,529                                         | 0.0000276                                     | 563,759                                 | -                              | 0.0000292                                     |
| 7294133733               | Linda County Water District                                         | 11,173,145                                      | 0.0004523                                     | 9,829,837                               | 1,505,152                      | 0.0005872                                     |
| 1134055402               | Linda Fire Protection District                                      | 948,949                                         | 0.0000384                                     | 809,412                                 | -                              | 0.0000419                                     |
| 6398340204               | Linden-Peters Rural County Fire Protection District                 | 64,577                                          | 0.0000026                                     | 61,036                                  | -                              | 0.0000032                                     |
| 4522983656               | Lindsay Strathmore Public Cemetery District                         | 1,312,054                                       | 0.0000531                                     | 1,467,951                               | -                              | 0.0000761                                     |
| 2998382675               | Little Lake Fire Protection District                                | 387,840                                         | 0.0000157                                     | 336,128                                 | -                              | 0.0000174                                     |
| 7429065035               | Littlerock Creek Irrigation District                                | 4,789,600                                       | 0.0001939                                     | 4,049,716                               | -                              | 0.0002098                                     |
| 1949542456               | Live Oak Cemetery District                                          | 702,953                                         | 0.0000285                                     | 503,195                                 | -                              | 0.0000261                                     |
| 5624616425               | Livermore/Amador Valley Transit Authority                           | 9,221,678                                       | 0.0003733                                     | 7,650,664                               | 350,000                        | 0.0004145                                     |
| 7449296272               | Local Agency Formation Commission of Monterey County                | 2,359,498                                       | 0.0000955                                     | 2,337,184                               | 50,899                         | 0.0001237                                     |
| 7535349198               | Local Agency Formation Commission of Solano County                  | 1,263,586                                       | 0.0000512                                     | 1,141,912                               | -                              | 0.0000592                                     |
| 1982099773               | Long Beach City College Associated Student Body Enterprises         | 7,884,125                                       | 0.0003192                                     | 4,880,279                               | 275,894                        | 0.0002671                                     |
| 2850490807               | Long Beach State University, Associated Students                    | 32,085,994                                      | 0.0012989                                     | 24,008,778                              | -                              | 0.0012439                                     |
| 4917586175               | Long Beach State University, Forty-Niner Shops, Inc.                | 33,359,279                                      | 0.0013505                                     | 27,096,094                              | -                              | 0.0014038                                     |
| 3682217103               | Los Alamos Community Services District                              | 2,782,190                                       | 0.0001126                                     | 2,225,430                               | -                              | 0.0001153                                     |
| 6959065970               | Los Angeles County Area 'E' Civil Defense and Disaster Board        | 1,061,576                                       | 0.0000430                                     | 650,859                                 | -                              | 0.0000337                                     |
| 5612780823               | Los Angeles County Law Library                                      | 30,471,695                                      | 0.0012336                                     | 24,399,179                              | -                              | 0.0012641                                     |
| 3307806336               | Los Angeles County West Vector Control District                     | 25,772,969                                      | 0.0010434                                     | 19,943,482                              | -                              | 0.0010332                                     |
| 1171738443               | Los Angeles Memorial Coliseum Commission                            | 11,651,465                                      | 0.0004717                                     | 11,942,567                              | -                              | 0.0006187                                     |
| 3838653042               | Los Angeles Regionalized Insurance Services Authority               | 535,085                                         | 0.0000217                                     | 348,874                                 | -                              | 0.0000181                                     |
| 2966345898               | Los Gatos-Saratoga Department of Community Education and Recreation | 13,737,124                                      | 0.0005561                                     | 10,676,932                              | -                              | 0.0005532                                     |
| 4662975925               | Los Osos Community Services District                                | 5,557,592                                       | 0.0002250                                     | 4,325,473                               | -                              | 0.0002241                                     |
| 3932590689               | Lower Lake Cemetery District                                        | 557,084                                         | 0.0000226                                     | 439,495                                 | -                              | 0.0000228                                     |
| 6225528900               | Lower Lake County Waterworks District No. 1                         | 2,195,033                                       | 0.0000889                                     | 1,687,343                               | -                              | 0.0000874                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                                               | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                                                        | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                                                        |                                                 |                                               |                                         |                                |                                               |
| 6119217286               | Lower Tule River Irrigation District                                                   | \$ 18,613,811                                   | 0.0007535                                     | \$ 13,680,224                           | \$ -                           | 0.0007087                                     |
| 5899889070               | Madera Cemetery District                                                               | 13,642,825                                      | 0.0005523                                     | 9,287,701                               | -                              | 0.0004812                                     |
| 6622932927               | Madera County Mosquito and Vector Control District                                     | 4,916,628                                       | 0.0001990                                     | 3,267,816                               | -                              | 0.0001693                                     |
| 4844536252               | Main San Gabriel Basin Watermaster                                                     | 9,285,090                                       | 0.0003759                                     | 7,125,262                               | -                              | 0.0003691                                     |
| 6585631940               | Majestic Pines Community Services District                                             | 1,113,173                                       | 0.0000451                                     | 837,567                                 | -                              | 0.0000434                                     |
| 4455680287               | Mammoth Lakes Fire District                                                            | 545,605                                         | 0.0000221                                     | 1,258,425                               | -                              | 0.0000652                                     |
| 1936588080               | Mammoth Lakes Mosquito Abatement District                                              | 174,737                                         | 0.0000071                                     | 118,697                                 | -                              | 0.0000061                                     |
| 5942409050               | Management of Emeryville Services Authority                                            | 85,987,862                                      | 0.0034811                                     | 62,499,316                              | -                              | 0.0032380                                     |
| 1213002505               | March Joint Powers Authority                                                           | 13,557,808                                      | 0.0005489                                     | 10,387,606                              | -                              | 0.0005382                                     |
| 1076273000               | Marin Children and Families Commission                                                 | 2,429,875                                       | 0.0000984                                     | 2,148,639                               | -                              | 0.0001113                                     |
| 4402709769               | Marin County Housing Authority                                                         | 25,427,007                                      | 0.0010294                                     | 18,080,371                              | -                              | 0.0009367                                     |
| 1743906866               | Marin County In-Home Supportive Services Public Authority                              | 1,813,831                                       | 0.0000734                                     | 1,453,855                               | -                              | 0.0000753                                     |
| 2705940435               | Marina Coast Water District                                                            | 25,715,011                                      | 0.0010410                                     | 19,928,254                              | -                              | 0.0010324                                     |
| 3122134566               | Marinwood Community Services District                                                  | 5,154,777                                       | 0.0002087                                     | 3,727,578                               | -                              | 0.0001931                                     |
| 1949027584               | Mariposa Public Utility District                                                       | 3,729,021                                       | 0.0001510                                     | 2,827,061                               | -                              | 0.0001465                                     |
| 6859883482               | Maxwell Public Utility District                                                        | 989,336                                         | 0.0000401                                     | 681,216                                 | -                              | 0.0000353                                     |
| 5483989497               | McCloud Community Services District                                                    | 2,767,302                                       | 0.0001120                                     | 1,858,563                               | -                              | 0.0000963                                     |
| 7763145158               | McFarland Recreation and Park District                                                 | 3,805,946                                       | 0.0001541                                     | 2,589,493                               | -                              | 0.0001342                                     |
| 3058001188               | McKinleyville Community Services District                                              | 12,729,070                                      | 0.0005153                                     | 9,491,976                               | -                              | 0.0004918                                     |
| 4197922266               | Meeks Bay Fire Protection District                                                     | 934,364                                         | 0.0000378                                     | 716,473                                 | -                              | 0.0000371                                     |
| 4000074610               | Meiners Oaks County Water District                                                     | 2,355,169                                       | 0.0000953                                     | 1,772,024                               | -                              | 0.0000918                                     |
| 1846635935               | Mendocino City Community Services District                                             | 2,180,164                                       | 0.0000883                                     | 1,569,351                               | -                              | 0.0000812                                     |
| 7932295621               | Mendocino County Russian River Flood Control & Water Conservation Improvement District | 566,356                                         | 0.0000229                                     | 486,555                                 | -                              | 0.0000252                                     |
| 1157424734               | Mendocino Transit Authority                                                            | 16,390,944                                      | 0.0006636                                     | 12,492,690                              | -                              | 0.0006472                                     |
| 4441199077               | Menlo Park Fire Protection District                                                    | 20,178,205                                      | 0.0008169                                     | 15,729,807                              | 270,262                        | 0.0008289                                     |
| 2673031300               | Merced County Housing Authority                                                        | 25,402,210                                      | 0.0010284                                     | 22,092,881                              | -                              | 0.0011446                                     |
| 4162505786               | Merced County Mosquito Abatement District                                              | 11,640,406                                      | 0.0004712                                     | 8,151,216                               | -                              | 0.0004223                                     |
| 3322577952               | Mesa Water District                                                                    | 62,233,294                                      | 0.0025194                                     | 44,842,641                              | -                              | 0.0023232                                     |
| 2857159579               | Midpeninsula Regional Open Space District                                              | 120,501,870                                     | 0.0048783                                     | 97,776,061                              | -                              | 0.0050656                                     |
| 3764984881               | Mid-Peninsula Water District                                                           | 12,479,076                                      | 0.0005052                                     | 11,472,280                              | -                              | 0.0005944                                     |
| 6096625021               | Mid-Placer Public Schools Transportation Agency                                        | 15,122,282                                      | 0.0006122                                     | 10,720,944                              | -                              | 0.0005554                                     |
| 6882866561               | Midway City Sanitary District                                                          | 21,672,645                                      | 0.0008774                                     | 21,437,220                              | 473,256                        | 0.0011351                                     |
| 484334378                | Midway Heights County Water District                                                   | 970,961                                         | 0.0000393                                     | 815,145                                 | -                              | 0.0000422                                     |
| 2132658779               | Millview County Water District                                                         | 1,192,409                                       | 0.0000483                                     | 892,863                                 | -                              | 0.0000463                                     |
| 5840721602               | Minter Field Airport District                                                          | 3,517,515                                       | 0.0001424                                     | 2,559,343                               | 24,970                         | 0.0001339                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                            | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|-----------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                     | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                     |                                                 |                                               |                                         |                                |                                               |
| 2859153968               | Mission Springs Water District                      | \$ 35,332,066                                   | 0.0014304                                     | \$ 25,985,952                           | \$ -                           | 0.0013463                                     |
| 4129706773               | Mojave Air and Space Port                           | 15,901,604                                      | 0.0006437                                     | 10,911,711                              | -                              | 0.0005653                                     |
| 7323599740               | Mojave Water Agency                                 | 41,520,805                                      | 0.0016809                                     | 35,037,858                              | -                              | 0.0018153                                     |
| 2198845841               | Monte Vista County Water District                   | 36,650,780                                      | 0.0014837                                     | 27,237,707                              | -                              | 0.0014111                                     |
| 1337420437               | Montecito Fire Protection District                  | 11,236,497                                      | 0.0004549                                     | 9,622,880                               | -                              | 0.0004985                                     |
| 7984147425               | Montecito Sanitary District of Santa Barbara County | 11,764,364                                      | 0.0004763                                     | 8,377,388                               | -                              | 0.0004340                                     |
| 6529901682               | Montecito Water District                            | 25,983,487                                      | 0.0010519                                     | 18,671,939                              | -                              | 0.0009674                                     |
| 1725576343               | Monterey Bay Unified Air Pollution Control District | 39,494,385                                      | 0.0015989                                     | 27,547,007                              | -                              | 0.0014272                                     |
| 5740012439               | Monterey County Mosquito Abatement District         | 7,006,833                                       | 0.0002837                                     | 4,914,498                               | -                              | 0.0002546                                     |
| 6176819203               | Monterey County Regional Fire Protection District   | 1,307,522                                       | 0.0000529                                     | 1,191,010                               | -                              | 0.0000617                                     |
| 2180065965               | Monterey County Water Resources Agency              | 42,821,923                                      | 0.0017336                                     | 30,754,111                              | -                              | 0.0015933                                     |
| 7135914147               | Monterey One Water                                  | 127,574,289                                     | 0.0051646                                     | 91,755,313                              | -                              | 0.0047537                                     |
| 7470214037               | Monterey Peninsula Airport District                 | 14,337,278                                      | 0.0005804                                     | 11,529,337                              | -                              | 0.0005973                                     |
| 1087875760               | Monterey Peninsula Regional Park District           | 14,022,261                                      | 0.0005677                                     | 12,936,309                              | 850,547                        | 0.0007143                                     |
| 5697484945               | Monterey Peninsula Water Management District        | 28,942,689                                      | 0.0011717                                     | 20,798,843                              | -                              | 0.0010776                                     |
| 5596195180               | Morongo Basin Transit Authority                     | 8,630,649                                       | 0.0003494                                     | 6,943,658                               | -                              | 0.0003597                                     |
| 3636821754               | Mother Lode Job Training Agency                     | 12,157,038                                      | 0.0004922                                     | 8,630,359                               | -                              | 0.0004471                                     |
| 1078950612               | Moulton-Niguel Water District                       | 134,529,025                                     | 0.0054462                                     | 99,789,019                              | -                              | 0.0051699                                     |
| 7764866016               | Mountains Recreation and Conservation Authority     | 40,830,661                                      | 0.0016530                                     | 33,156,790                              | -                              | 0.0017178                                     |
| 1035483646               | Mountain-Valley Library System                      | 985,580                                         | 0.0000399                                     | 973,962                                 | -                              | 0.0000505                                     |
| 1424510307               | Mt. San Antonio College Auxiliary Services          | 15,754,664                                      | 0.0006378                                     | 10,329,357                              | 1,419                          | 0.0005352                                     |
| 7753511557               | MT. View Sanitary District of Contra Costa County   | 21,312,874                                      | 0.0008628                                     | 15,994,604                              | -                              | 0.0008287                                     |
| 5552936211               | Municipal Pooling Authority                         | 16,042,650                                      | 0.0006495                                     | 12,430,292                              | -                              | 0.0006440                                     |
| 6497938438               | Municipal Water District of Orange County           | 23,741,003                                      | 0.0009611                                     | 19,529,008                              | -                              | 0.0010118                                     |
| 2069862204               | Murphys Sanitary District                           | 1,347,576                                       | 0.0000546                                     | 1,234,672                               | -                              | 0.0000640                                     |
| 6108410315               | Murrieta Fire Protection District                   | 2,205,616                                       | 0.0000893                                     | 1,676,108                               | -                              | 0.0000868                                     |
| 3544064853               | Murrieta Valley Cemetery District                   | 570,052                                         | 0.0000231                                     | 445,034                                 | -                              | 0.0000231                                     |
| 4403438954               | Napa County Mosquito Abatement District             | 9,336,931                                       | 0.0003780                                     | 10,430,988                              | 495,000                        | 0.0005661                                     |
| 3920044776               | Napa County Resource Conservation District          | 5,598,480                                       | 0.0002266                                     | 4,391,109                               | -                              | 0.0002275                                     |
| 4522019637               | Napa Sanitation District                            | 68,569,585                                      | 0.0027759                                     | 52,443,370                              | 326,000                        | 0.0027339                                     |
| 5366592546               | Napa Valley Transportation Authority                | 6,824,049                                       | 0.0002763                                     | 5,379,776                               | -                              | 0.0002787                                     |
| 4724272273               | National Orange Show                                | 5,006,018                                       | 0.0002027                                     | 3,816,040                               | -                              | 0.0001977                                     |
| 4197810656               | Natomas Fire Protection District                    | 12,937                                          | 0.0000005                                     | 371,161                                 | -                              | 0.0000192                                     |
| 5605381043               | Nevada Cemetery District                            | 1,520,389                                       | 0.0000616                                     | 1,125,590                               | -                              | 0.0000583                                     |
| 3907335935               | Nevada County Consolidated Fire District            | 2,110,758                                       | 0.0000855                                     | 1,576,019                               | -                              | 0.0000817                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                  | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|-----------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                           | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                           |                                                 |                                               |                                         |                                |                                               |
| 3580237209               | Nevada County Local Agency Formation Commission           | \$ 1,392,508                                    | 0.0000564                                     | \$ 1,040,675                            | \$ -                           | 0.0000539                                     |
| 1276874710               | Nevada County Resource Conservation District              | 603,376                                         | 0.0000244                                     | 519,065                                 | -                              | 0.0000269                                     |
| 1335550444               | Newcastle, Rocklin, Gold Hill Cemetery District           | 3,317,770                                       | 0.0001343                                     | 2,356,917                               | -                              | 0.0001221                                     |
| 5489024780               | Nipomo Community Services District                        | 12,597,235                                      | 0.0005100                                     | 9,830,874                               | -                              | 0.0005093                                     |
| 2429114785               | North Bay Cooperative Library System                      | 3,038,763                                       | 0.0001230                                     | 2,121,357                               | -                              | 0.0001099                                     |
| 5128270574               | North Bay Schools Insurance Authority                     | 15,323,222                                      | 0.0006203                                     | 12,089,671                              | -                              | 0.0006263                                     |
| 7233871392               | North Central Counties Consortium                         | 6,063,013                                       | 0.0002455                                     | 4,394,944                               | -                              | 0.0002277                                     |
| 6344334293               | North Coast County Water District                         | 23,593,992                                      | 0.0009552                                     | 17,398,552                              | -                              | 0.0009014                                     |
| 4786034037               | North Coast Unified Air Quality Management District       | 7,824,880                                       | 0.0003168                                     | 6,030,570                               | -                              | 0.0003124                                     |
| 3900103978               | North County Dispatch Joint Powers Authority              | 15,783,197                                      | 0.0006390                                     | 14,462,909                              | -                              | 0.0007493                                     |
| 3891469960               | North County Fire Protection District of San Diego County | 12,408,742                                      | 0.0005023                                     | 9,145,267                               | -                              | 0.0004738                                     |
| 1553867136               | North Delta Water Agency                                  | 521,367                                         | 0.0000211                                     | 443,099                                 | -                              | 0.0000230                                     |
| 4323107133               | North Kern Cemetery District                              | 2,654,059                                       | 0.0001074                                     | 1,735,990                               | -                              | 0.0000899                                     |
| 2298143974               | North Kern Water Storage District                         | 12,499,248                                      | 0.0005060                                     | 9,778,327                               | -                              | 0.0005066                                     |
| 5016908593               | North Marin Water District                                | 64,784,841                                      | 0.0026227                                     | 45,300,832                              | -                              | 0.0023470                                     |
| 2590327631               | North of the River Municipal Water District               | 4,200,661                                       | 0.0001701                                     | 2,979,964                               | -                              | 0.0001544                                     |
| 1897174550               | North State Cooperative Library System                    | 1,487,727                                       | 0.0000602                                     | 763,366                                 | -                              | 0.0000395                                     |
| 4839581566               | North Tahoe Fire Protection District                      | 5,463,275                                       | 0.0002212                                     | 4,156,421                               | -                              | 0.0002153                                     |
| 4563533857               | North Tahoe Public Utility District                       | 14,712,542                                      | 0.0005956                                     | 14,189,207                              | 971,369                        | 0.0007854                                     |
| 7454588342               | Northern California Special Districts Insurance Authority | 1,278,184                                       | 0.0000517                                     | 876,731                                 | -                              | 0.0000454                                     |
| 4510654302               | Northern Sierra Air Quality Management District           | 6,495,537                                       | 0.0002630                                     | 5,007,599                               | -                              | 0.0002594                                     |
| 2842502387               | Northshore Fire Protection District                       | 472,760                                         | 0.0000191                                     | 353,304                                 | -                              | 0.0000183                                     |
| 5186979610               | Northstar Community Services District                     | 18,777,024                                      | 0.0007602                                     | 16,210,075                              | -                              | 0.0008398                                     |
| 1075502848               | Northwest Mosquito and Vector Control District            | 16,595,186                                      | 0.0006718                                     | 13,663,765                              | -                              | 0.0007079                                     |
| 5952313545               | Novato Sanitary District                                  | 28,345,830                                      | 0.0011475                                     | 26,112,301                              | -                              | 0.0013528                                     |
| 7353779187               | Oakdale Irrigation District                               | 33,190,443                                      | 0.0013437                                     | 25,233,429                              | -                              | 0.0013073                                     |
| 5574427332               | Oakdale Rural Fire Protection District                    | 351,046                                         | 0.0000142                                     | 280,258                                 | -                              | 0.0000145                                     |
| 7544014130               | Oceano Community Services District                        | 3,964,956                                       | 0.0001605                                     | 3,659,503                               | -                              | 0.0001896                                     |
| 3858982437               | Ojai Valley Sanitary District                             | 20,336,476                                      | 0.0008233                                     | 15,358,531                              | -                              | 0.0007957                                     |
| 3015194767               | Olcese Water District                                     | 486,186                                         | 0.0000197                                     | 550,207                                 | -                              | 0.0000285                                     |
| 7505210944               | Olivenhain Municipal Water District                       | 77,153,185                                      | 0.0031234                                     | 57,809,627                              | 311,000                        | 0.0030111                                     |
| 5533681281               | Olympic Valley Public Service District                    | 13,721,313                                      | 0.0005555                                     | 11,984,507                              | 150,000                        | 0.0006287                                     |
| 4312308788               | Ophir Hill Fire Protection District                       | 239,676                                         | 0.0000097                                     | 173,239                                 | -                              | 0.0000090                                     |
| 7017855336               | Orange County Transportation Authority                    | 12,432,349                                      | 0.0005033                                     | 9,326,477                               | -                              | 0.0004832                                     |
| 4092662809               | Orange County Vector Control District                     | 28,265,502                                      | 0.0011443                                     | 23,150,310                              | -                              | 0.0011994                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                       | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                |                                                 |                                               |                                         |                                |                                               |
| 5145718430               | Orchard Dale Water District                    | \$ 11,649,980                                   | 0.0004716                                     | \$ 8,494,352                            | \$ -                           | 0.0004401                                     |
| 4823522480               | Orland Cemetery District                       | 2,102,178                                       | 0.0000851                                     | 1,525,544                               | -                              | 0.0000790                                     |
| 2290669353               | Oro Loma Sanitary District                     | 75,040,187                                      | 0.0030379                                     | 60,398,229                              | 1,000,000                      | 0.0031809                                     |
| 4355374107               | Orosi Public Utility District                  | 1,867,068                                       | 0.0000756                                     | 1,368,286                               | -                              | 0.0000709                                     |
| 2328467675               | Oroville Cemetery District                     | 3,241,577                                       | 0.0001312                                     | 2,249,829                               | -                              | 0.0001166                                     |
| 2245783730               | Oxnard Harbor District                         | 26,579,070                                      | 0.0010760                                     | 18,199,489                              | -                              | 0.0009429                                     |
| 5401458264               | Pacific Fire Protection District               | 45,665                                          | 0.0000018                                     | 1,066,962                               | -                              | 0.0000553                                     |
| 4598198944               | Pajaro Valley Public Cemetery District         | 3,986,569                                       | 0.0001614                                     | 2,947,436                               | -                              | 0.0001527                                     |
| 6765267999               | Pajaro Valley Water Management Agency          | 10,421,601                                      | 0.0004219                                     | 8,230,696                               | -                              | 0.0004264                                     |
| 3759673358               | Palm Ranch Irrigation District                 | 2,510,489                                       | 0.0001016                                     | 2,084,969                               | -                              | 0.0001080                                     |
| 3689692259               | Palmdale Water District                        | 68,486,947                                      | 0.0027726                                     | 51,764,197                              | -                              | 0.0026818                                     |
| 6065395500               | Palo Verde Valley District Library             | 868,008                                         | 0.0000351                                     | 615,405                                 | -                              | 0.0000319                                     |
| 2690656674               | Palos Verdes Library District                  | 34,928,385                                      | 0.0014140                                     | 32,739,194                              | -                              | 0.0016962                                     |
| 1076408330               | Paradise Recreation and Park District          | 3,829,293                                       | 0.0001550                                     | 3,084,523                               | -                              | 0.0001598                                     |
| 6192496501               | Pasadena City College Bookstore                | 5,054,338                                       | 0.0002046                                     | 3,402,785                               | -                              | 0.0001763                                     |
| 7442410534               | Paso Robles City Housing Authority             | 3,102,264                                       | 0.0001256                                     | 2,227,438                               | -                              | 0.0001154                                     |
| 4312120662               | Patterson Irrigation District                  | 6,426,476                                       | 0.0002602                                     | 4,806,687                               | -                              | 0.0002490                                     |
| 6369173370               | Pauma Valley Community Services District       | 5,365,250                                       | 0.0002172                                     | 4,916,636                               | -                              | 0.0002547                                     |
| 2673411482               | Pebble Beach Community Services District       | 10,879,496                                      | 0.0004404                                     | 10,241,164                              | -                              | 0.0005306                                     |
| 3170400540               | Peninsula Fire Protection District             | 368,866                                         | 0.0000149                                     | 289,024                                 | -                              | 0.0000150                                     |
| 7418879554               | Peninsula Health Care District                 | 1,957,286                                       | 0.0000792                                     | 2,285,724                               | -                              | 0.0001184                                     |
| 3622314783               | Peninsula Traffic Congestion Relief Alliance   | 5,585,026                                       | 0.0002261                                     | 4,393,916                               | -                              | 0.0002276                                     |
| 5198152062               | Penn Valley Fire Protection District           | 768,437                                         | 0.0000311                                     | 709,614                                 | -                              | 0.0000368                                     |
| 1393691424               | Personal Assistance Services Council           | 14,339,372                                      | 0.0005805                                     | 11,417,133                              | -                              | 0.0005915                                     |
| 3282578662               | Phelan Pinon Hills Community Services District | 7,384,006                                       | 0.0002989                                     | 6,929,362                               | 86,154                         | 0.0003635                                     |
| 5768832514               | Pico Water District                            | 6,990,201                                       | 0.0002830                                     | 5,694,995                               | -                              | 0.0002950                                     |
| 6636496264               | Pine Cove Water District                       | 3,239,666                                       | 0.0001312                                     | 2,351,797                               | -                              | 0.0001218                                     |
| 2310085874               | Pine Grove Mosquito Abatement District         | 160,860                                         | 0.0000065                                     | 146,806                                 | -                              | 0.0000076                                     |
| 5525520010               | Pinedale County Water District                 | 5,373,784                                       | 0.0002175                                     | 3,734,947                               | -                              | 0.0001935                                     |
| 4106644848               | Pioneer Cemetery District                      | 1,174,845                                       | 0.0000476                                     | 1,169,129                               | -                              | 0.0000606                                     |
| 2846529185               | Pixley Irrigation District                     | 4,611,833                                       | 0.0001867                                     | 3,710,262                               | -                              | 0.0001922                                     |
| 4875369283               | Placer County Cemetery District No. 1          | 2,378,160                                       | 0.0000963                                     | 1,783,674                               | -                              | 0.0000924                                     |
| 1922723754               | Placer County Resource Conservation District   | 1,804,168                                       | 0.0000730                                     | 1,356,094                               | -                              | 0.0000703                                     |
| 5779816300               | Placer County Transportation Planning Agency   | 9,327,397                                       | 0.0003776                                     | 7,177,369                               | -                              | 0.0003718                                     |
| 4447709248               | Placer Hills Fire Protection District          | 1,035,231                                       | 0.0000419                                     | 908,314                                 | -                              | 0.0000471                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                              | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|-----------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                                       | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                                       |                                                 |                                               |                                         |                                |                                               |
| 5237693890               | Placer Mosquito and Vector Control District                           | \$ 7,959,343                                    | 0.0003222                                     | \$ 6,661,381                            | \$ -                           | 0.0003451                                     |
| 4037478015               | Planning and Service Area II Area Agency on Aging                     | 2,603,965                                       | 0.0001054                                     | 2,236,392                               | -                              | 0.0001159                                     |
| 6232522932               | Pleasant Hill Recreation and Park District                            | 26,177,609                                      | 0.0010598                                     | 18,995,907                              | -                              | 0.0009841                                     |
| 2915501490               | Pleasant Valley County Water District                                 | 2,256,459                                       | 0.0000913                                     | 1,754,443                               | -                              | 0.0000909                                     |
| 3596803517               | Pleasant Valley Recreation and Park District                          | 25,529,042                                      | 0.0010335                                     | 18,607,262                              | 400,000                        | 0.0009847                                     |
| 2413152998               | Plumas Eureka Community Services District                             | 1,405,249                                       | 0.0000569                                     | 1,129,879                               | 20,000                         | 0.0000596                                     |
| 3848623038               | Pomerado Cemetery District                                            | 2,356,039                                       | 0.0000954                                     | 1,751,812                               | -                              | 0.0000908                                     |
| 6599698553               | Pomona Valley Transportation Authority                                | 2,767,781                                       | 0.0001120                                     | 2,053,077                               | -                              | 0.0001064                                     |
| 5489202153               | Pomona, Calif State Polytechnic University, Associated Students, Inc. | 18,146,690                                      | 0.0007346                                     | 14,397,170                              | -                              | 0.0007459                                     |
| 1586750882               | Port San Luis Harbor District                                         | 15,142,647                                      | 0.0006130                                     | 10,209,535                              | -                              | 0.0005289                                     |
| 3479379267               | Porter Vista Public Utility District                                  | 1,650,331                                       | 0.0000668                                     | 1,263,476                               | -                              | 0.0000655                                     |
| 7002279538               | Porterville Irrigation District                                       | 1,833,405                                       | 0.0000742                                     | 1,215,832                               | -                              | 0.0000630                                     |
| 2308220076               | Porterville Public Cemetery District                                  | 3,057,089                                       | 0.0001238                                     | 2,120,021                               | -                              | 0.0001098                                     |
| 6970856005               | Public Cemetery District No. 1 of Kern County                         | 5,155,946                                       | 0.0002087                                     | 3,495,051                               | -                              | 0.0001811                                     |
| 7249864813               | Public Entity Risk Management Authority                               | 7,004,349                                       | 0.0002836                                     | 5,694,510                               | -                              | 0.0002950                                     |
| 3657418172               | Public Risk Innovation, Solutions and Management                      | 44,253,349                                      | 0.0017915                                     | 37,877,822                              | -                              | 0.0019624                                     |
| 2602211175               | Pupil Transportation Cooperative                                      | 39,843,286                                      | 0.0016129                                     | 30,940,757                              | -                              | 0.0016030                                     |
| 1870095245               | Purissima Hills Water District                                        | 6,322,914                                       | 0.0002560                                     | 5,143,498                               | -                              | 0.0002665                                     |
| 3342276841               | Quartz Hill Water District                                            | 8,397,070                                       | 0.0003399                                     | 7,086,073                               | -                              | 0.0003671                                     |
| 3825049048               | Quincy Community Services District                                    | 4,801,847                                       | 0.0001944                                     | 3,623,952                               | -                              | 0.0001878                                     |
| 3517671007               | Rainbow Municipal Water District                                      | 46,404,408                                      | 0.0018786                                     | 34,896,885                              | -                              | 0.0018079                                     |
| 2608987262               | Ramona Municipal Water District                                       | 68,680,084                                      | 0.0027804                                     | 48,720,499                              | 250,000                        | 0.0025371                                     |
| 7143683034               | Rancho Adobe Fire Protection District                                 | 1,712,670                                       | 0.0000693                                     | 1,534,596                               | -                              | 0.0000795                                     |
| 5357330985               | Rancho Cucamonga Fire Protection District                             | 15,314,653                                      | 0.0006200                                     | 11,095,341                              | -                              | 0.0005748                                     |
| 2514681566               | Rancho Murieta Community Services District                            | 18,473,899                                      | 0.0007479                                     | 13,134,473                              | -                              | 0.0006805                                     |
| 5688868574               | Rancho Santa Fe Fire Protection District                              | 7,979,555                                       | 0.0003230                                     | 6,641,396                               | -                              | 0.0003441                                     |
| 4309711080               | Rancho Santiago Community College Associated Students                 | 1,404,223                                       | 0.0000568                                     | 1,002,243                               | -                              | 0.0000519                                     |
| 1118939592               | Reclamation District No. 1000                                         | 7,688,322                                       | 0.0003112                                     | 5,679,803                               | -                              | 0.0002943                                     |
| 2168607018               | Reclamation District No. 1001                                         | 2,757,396                                       | 0.0001116                                     | 1,832,030                               | -                              | 0.0000949                                     |
| 4180184138               | Reclamation District No. 1660                                         | -                                               | -                                             | (4,184)                                 | -                              | (0.0000002)                                   |
| 5157117924               | Reclamation District No. 3                                            | 580,405                                         | 0.0000235                                     | 478,266                                 | -                              | 0.0000248                                     |
| 2711765211               | Reclamation District No. 833                                          | 1,583,949                                       | 0.0000641                                     | 1,111,970                               | -                              | 0.0000576                                     |
| 1746310772               | Reclamation District No. 999                                          | 1,723,118                                       | 0.0000698                                     | 1,190,124                               | -                              | 0.0000617                                     |
| 7378373013               | Red Bluff Cemetery District                                           | 1,637,605                                       | 0.0000663                                     | 1,167,138                               | -                              | 0.0000605                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                     | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |  |
|--------------------------|--------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|--|
|                          |                                                              | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |  |
| Miscellaneous Risk Pool: |                                                              |                                                 |                                               |                                         |                                |                                               |  |
| 2225910997               | Redwood Coast Regional Center                                | \$ 44,090,660                                   | 0.0017849                                     | \$ 30,583,987                           | \$ 675,000                     | 0.0016195                                     |  |
| 1463206552               | Redwood Empire School Insurance Group                        | 20,774,614                                      | 0.0008410                                     | 15,686,581                              | -                              | 0.0008127                                     |  |
| 5474252409               | Reedley Cemetery District                                    | 1,662,569                                       | 0.0000673                                     | 1,989,913                               | -                              | 0.0001031                                     |  |
| 2569577652               | Regional Housing Authority                                   | 13,695,164                                      | 0.0005544                                     | 11,846,415                              | -                              | 0.0006137                                     |  |
| 6065061198               | Regional Water Authority                                     | 4,095,966                                       | 0.0001658                                     | 3,738,053                               | 77,300                         | 0.0001977                                     |  |
| 1650109779               | Rescue Fire Protection District                              | 290,560                                         | 0.0000118                                     | 274,657                                 | -                              | 0.0000142                                     |  |
| 5330634101               | Resort Improvement District No. 1                            | 7,156,987                                       | 0.0002897                                     | 5,568,366                               | -                              | 0.0002885                                     |  |
| 2218075090               | Resource Conservation District of the Santa Monica Mountains | 1,963,218                                       | 0.0000795                                     | 1,642,172                               | -                              | 0.0000851                                     |  |
| 2322376278               | Richardson Bay Sanitary District                             | 9,692,871                                       | 0.0003924                                     | 8,851,005                               | -                              | 0.0004586                                     |  |
| 7281039142               | Rincon Del Diablo Municipal Water District                   | 22,124,513                                      | 0.0008957                                     | 16,375,613                              | -                              | 0.0008484                                     |  |
| 5621660780               | Rio Alto Water District                                      | 5,358,855                                       | 0.0002169                                     | 3,851,233                               | -                              | 0.0001995                                     |  |
| 3301590511               | Rio Linda Elverta Community Water District                   | 6,150,178                                       | 0.0002490                                     | 5,040,118                               | -                              | 0.0002611                                     |  |
| 7426721889               | Rio Vista-Montezuma Cemetery District                        | 1,475,844                                       | 0.0000597                                     | 2,459,730                               | -                              | 0.0001274                                     |  |
| 7220748167               | Riverbank City Housing Authority                             | 325,204                                         | 0.0000132                                     | 254,245                                 | -                              | 0.0000132                                     |  |
| 1298394948               | Riverside County Air Pollution Control District              | 420,378                                         | 0.0000170                                     | 1,236,722                               | -                              | 0.0000641                                     |  |
| 7345118520               | Riverside County Department of Waste Resources               | 60,417,018                                      | 0.0024459                                     | 47,164,280                              | 1,599,701                      | 0.0025264                                     |  |
| 1399147492               | Riverside County Law Library                                 | 3,086,314                                       | 0.0001249                                     | 2,127,359                               | -                              | 0.0001102                                     |  |
| 6904949878               | Riverside County Regional Park and Open Space District       | 61,454,556                                      | 0.0024879                                     | 44,493,888                              | -                              | 0.0023052                                     |  |
| 1431537449               | Riverside County Transportation Commission                   | 61,483,133                                      | 0.0024890                                     | 56,080,804                              | -                              | 0.0029054                                     |  |
| 2113125734               | Rosamond Community Services District                         | 10,046,146                                      | 0.0004067                                     | 8,558,206                               | -                              | 0.0004434                                     |  |
| 2705430573               | Rose Bowl Operating Company                                  | 20,270,839                                      | 0.0008206                                     | 15,958,728                              | -                              | 0.0008268                                     |  |
| 4218094195               | Rosedale-Rio Bravo Water Storage District                    | 5,736,007                                       | 0.0002322                                     | 4,398,286                               | -                              | 0.0002279                                     |  |
| 6571856951               | Roseville Public Cemetery District                           | 2,859,054                                       | 0.0001157                                     | 2,140,265                               | -                              | 0.0001109                                     |  |
| 4521367135               | Ross Valley Fire Department                                  | 2,105,513                                       | 0.0000852                                     | 1,784,867                               | -                              | 0.0000925                                     |  |
| 6650358204               | Ross Valley Sanitary District                                | 35,001,533                                      | 0.0014170                                     | 25,147,950                              | -                              | 0.0013029                                     |  |
| 5656301445               | Rowland Water District                                       | 27,666,393                                      | 0.0011200                                     | 23,695,095                              | -                              | 0.0012276                                     |  |
| 4070863161               | Rubidoux Community Services District                         | 25,695,765                                      | 0.0010402                                     | 20,070,435                              | -                              | 0.0010398                                     |  |
| 2328456279               | Running Springs Water District                               | 19,274,677                                      | 0.0007803                                     | 13,721,390                              | 100,000                        | 0.0007161                                     |  |
| 1078547531               | Rural County Representatives of California                   | 30,995,863                                      | 0.0012548                                     | 29,803,888                              | -                              | 0.0015441                                     |  |
| 2587751943               | Sacramento Area Council of Governments                       | 75,532,842                                      | 0.0030578                                     | 53,509,685                              | -                              | 0.0027722                                     |  |
| 4232217023               | Sacramento Area Flood Control Agency                         | 9,045,561                                       | 0.0003662                                     | 7,318,236                               | -                              | 0.0003791                                     |  |
| 1177575384               | Sacramento County Public Law Library                         | 11,454,076                                      | 0.0004637                                     | 9,658,351                               | 625,000                        | 0.0005328                                     |  |
| 2103885216               | Sacramento Groundwater Authority                             | 2,373,940                                       | 0.0000961                                     | 2,139,882                               | 52,000                         | 0.0001136                                     |  |
| 5618901326               | Sacramento Metropolitan Air Quality Management District      | 76,570,278                                      | 0.0030998                                     | 58,842,939                              | -                              | 0.0030486                                     |  |
| 3692049158               | Sacramento Metropolitan Cable Television Commission          | 4,962,655                                       | 0.0002009                                     | 6,308,038                               | -                              | 0.0003268                                     |  |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                        | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|-----------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                                 | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                                 |                                                 |                                               |                                         |                                |                                               |
| 2231586717               | Sacramento Metropolitan Fire District                           | \$ 91,492,156                                   | 0.0037039                                     | \$ 67,482,392                           | \$ -                           | 0.0034961                                     |
| 1126549494               | Sacramento Regional Fire/EMS Communications Center              | 37,469,104                                      | 0.0015169                                     | 27,878,381                              | -                              | 0.0014443                                     |
| 5395882943               | Sacramento Suburban Water District                              | 60,092,754                                      | 0.0024328                                     | 44,955,143                              | -                              | 0.0023290                                     |
| 5019742137               | Sacramento Transportation Authority                             | 5,840,407                                       | 0.0002364                                     | 4,649,191                               | 804,352                        | 0.0002825                                     |
| 1375523307               | Sacramento-Yolo Mosquito and Vector Control District            | 61,411,485                                      | 0.0024861                                     | 52,419,599                              | 4,619,367                      | 0.0029551                                     |
| 4535665634               | Salida Fire Protection District                                 | 438,705                                         | 0.0000178                                     | 316,848                                 | -                              | 0.0000164                                     |
| 3659702346               | Salinas Valley Solid Waste Authority                            | 17,641,319                                      | 0.0007142                                     | 17,486,134                              | 364,237                        | 0.0009248                                     |
| 6184821600               | Salton Community Services District                              | 3,452,648                                       | 0.0001398                                     | 2,658,103                               | -                              | 0.0001377                                     |
| 7465338542               | San Andreas Sanitary District                                   | 2,893,073                                       | 0.0001171                                     | 1,885,769                               | -                              | 0.0000977                                     |
| 5161052649               | San Benito County Water District                                | 15,268,193                                      | 0.0006181                                     | 14,126,724                              | 208,771                        | 0.0007427                                     |
| 7656022322               | San Bernardino County Transportation Authority                  | 86,631                                          | 0.0000035                                     | 81,336                                  | -                              | 0.0000042                                     |
| 3370686549               | San Bernardino Valley Municipal Water District                  | 44,194,314                                      | 0.0017891                                     | 36,579,222                              | -                              | 0.0018951                                     |
| 4303312904               | San Bernardino Valley Water Conservation District               | 6,407,519                                       | 0.0002594                                     | 5,775,094                               | -                              | 0.0002992                                     |
| 7341368894               | San Diego County Law Library                                    | 12,814,288                                      | 0.0005188                                     | 10,586,722                              | -                              | 0.0005485                                     |
| 7490546841               | San Diego Metropolitan Transit System                           | 88,164,744                                      | 0.0035692                                     | 67,344,539                              | -                              | 0.0034890                                     |
| 2950717597               | San Diego State University Associated Students                  | 25,868,676                                      | 0.0010472                                     | 19,804,925                              | -                              | 0.0010261                                     |
| 6015701555               | San Dieguito Water District                                     | 27,747,367                                      | 0.0011233                                     | 19,883,060                              | 267,799                        | 0.0010440                                     |
| 1650430914               | San Elijo Joint Powers Authority                                | 21,349,276                                      | 0.0008643                                     | 16,144,180                              | -                              | 0.0008364                                     |
| 3747307534               | San Francisco Bay Area Water Emergency Transportation Authority | 14,420,562                                      | 0.0005838                                     | 12,900,170                              | -                              | 0.0006683                                     |
| 5837182027               | San Francisco City and County Housing Authority                 | 130,470,723                                     | 0.0052819                                     | 107,942,607                             | -                              | 0.0055923                                     |
| 5538142036               | San Francisco Community College District Bookstore Auxiliary    | 4,771,631                                       | 0.0001932                                     | 3,236,410                               | -                              | 0.0001677                                     |
| 5274442094               | San Francisco County Transportation Authority                   | 24,027,948                                      | 0.0009727                                     | 19,412,592                              | -                              | 0.0010057                                     |
| 1822494442               | San Francisco Health Authority                                  | 106,820,081                                     | 0.0043244                                     | 105,948,732                             | -                              | 0.0054890                                     |
| 3630235762               | San Francisco Law Library                                       | 3,427,279                                       | 0.0001387                                     | 2,450,344                               | -                              | 0.0001269                                     |
| 7815455776               | San Francisquito Creek Joint Powers Authority                   | 2,470,052                                       | 0.0001000                                     | 2,056,650                               | -                              | 0.0001066                                     |
| 4578788931               | San Gabriel County Water District                               | 17,107,661                                      | 0.0006926                                     | 12,476,808                              | -                              | 0.0006464                                     |
| 1385958960               | San Gabriel Valley Council of Governments                       | 16,758,474                                      | 0.0006784                                     | 15,545,373                              | -                              | 0.0008054                                     |
| 7165101556               | San Gabriel Valley Mosquito and Vector Control District         | 14,149,930                                      | 0.0005728                                     | 12,205,817                              | 696,708                        | 0.0006685                                     |
| 2659053879               | San Gabriel Valley Municipal Water District                     | 13,618,724                                      | 0.0005513                                     | 11,824,656                              | -                              | 0.0006126                                     |
| 3199831197               | San Geronio Pass Water Agency                                   | 6,101,484                                       | 0.0002470                                     | 5,577,074                               | 343,000                        | 0.0003067                                     |
| 5881397592               | San Jacinto Valley Cemetery District                            | 4,221,960                                       | 0.0001709                                     | 3,152,544                               | -                              | 0.0001633                                     |
| 1795899435               | San Joaquin County Housing Authority                            | 54,115,314                                      | 0.0021908                                     | 39,255,351                              | -                              | 0.0020338                                     |
| 5529630040               | San Joaquin County IHSS Public Authority                        | 2,637,422                                       | 0.0001068                                     | 2,183,018                               | -                              | 0.0001131                                     |
| 5640819152               | San Juan Water District                                         | 53,118,600                                      | 0.0021504                                     | 45,392,535                              | 200,000                        | 0.0023621                                     |
| 5032326097               | San Lorenzo Valley Water District                               | 26,483,713                                      | 0.0010721                                     | 20,185,322                              | -                              | 0.0010458                                     |



**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                                   | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|----------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                                            | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                                            |                                                 |                                               |                                         |                                |                                               |
| 3338617824               | San Luis Obispo Cal Poly Associated Students, Inc.                         | \$ 41,604,824                                   | 0.0016843                                     | \$ 32,005,843                           | \$ -                           | 0.0016582                                     |
| 2096024970               | San Luis Obispo Council of Governments                                     | 14,779,030                                      | 0.0005983                                     | 12,236,881                              | 72,000                         | 0.0006377                                     |
| 4720247681               | San Luis Water District                                                    | 9,918,578                                       | 0.0004015                                     | 7,714,203                               | -                              | 0.0003997                                     |
| 4941749027               | San Mateo Consolidated Fire Department                                     | 1,286,071                                       | 0.0000521                                     | 1,192,623                               | -                              | 0.0000618                                     |
| 4208954800               | San Mateo County Harbor District                                           | 25,997,747                                      | 0.0010525                                     | 21,285,687                              | -                              | 0.0011028                                     |
| 7551534873               | San Mateo County In-Home Supportive Services Public Authority              | 4,287,066                                       | 0.0001736                                     | 3,564,255                               | -                              | 0.0001847                                     |
| 3952730811               | San Mateo County Law Library                                               | 2,649,292                                       | 0.0001073                                     | 1,815,783                               | -                              | 0.0000941                                     |
| 4600042471               | San Mateo County Schools Insurance Group                                   | 7,380,121                                       | 0.0002988                                     | 6,767,763                               | -                              | 0.0003506                                     |
| 5069981886               | San Miguel Community Services District                                     | 1,647,119                                       | 0.0000667                                     | 1,302,123                               | 50,979                         | 0.0000701                                     |
| 7933348531               | San Miguel Consolidated Fire Protection District                           | 9,906,948                                       | 0.0004011                                     | 6,367,424                               | -                              | 0.0003299                                     |
| 7226734344               | San Simeon Community Services District                                     | 287,288                                         | 0.0000116                                     | 152,388                                 | -                              | 0.0000079                                     |
| 2133617148               | Sanger Cemetery District                                                   | 2,688,554                                       | 0.0001088                                     | 2,111,291                               | -                              | 0.0001094                                     |
| 4163206459               | Sanitary District No. 5 of Marin County                                    | 13,334,029                                      | 0.0005398                                     | 13,195,152                              | -                              | 0.0006836                                     |
| 2047250126               | Santa Ana Watershed Project Authority                                      | 29,506,455                                      | 0.0011945                                     | 25,379,231                              | -                              | 0.0013149                                     |
| 6508833350               | Santa Barbara County Law Library                                           | 1,411,160                                       | 0.0000571                                     | 1,094,281                               | -                              | 0.0000567                                     |
| 4523655629               | Santa Barbara County Special Education Local Plan Area                     | 3,493,464                                       | 0.0001414                                     | 2,628,806                               | -                              | 0.0001362                                     |
| 3570674726               | Santa Barbara Regional Health Authority                                    | 104,466,900                                     | 0.0042292                                     | 92,509,294                              | 1,100,000                      | 0.0048497                                     |
| 5486958840               | Santa Clara County Central Fire Protection District                        | 81,964,411                                      | 0.0033182                                     | 60,620,922                              | -                              | 0.0031407                                     |
| 5813158737               | Santa Clara County Health Authority                                        | 98,124,916                                      | 0.0039724                                     | 89,882,673                              | -                              | 0.0046567                                     |
| 5609146499               | Santa Clara County Law Library                                             | 2,878,493                                       | 0.0001165                                     | 1,910,914                               | -                              | 0.0000990                                     |
| 7005974365               | Santa Clara County Schools Insurance Group                                 | 5,025,480                                       | 0.0002034                                     | 3,897,114                               | -                              | 0.0002019                                     |
| 4504529505               | Santa Clara Valley Open Space Authority                                    | 13,900,853                                      | 0.0005628                                     | 11,892,067                              | -                              | 0.0006161                                     |
| 1907689635               | Santa Clarita Valley School Food Services Agency                           | 30,871,671                                      | 0.0012498                                     | 23,756,462                              | -                              | 0.0012308                                     |
| 8793992528               | Santa Clarita Valley Water Agency                                          | 125,647,400                                     | 0.0050866                                     | 98,817,777                              | -                              | 0.0051196                                     |
| 6637432547               | Santa Cruz County Law Library                                              | 886,923                                         | 0.0000359                                     | 624,202                                 | -                              | 0.0000323                                     |
| 3109524485               | Santa Cruz County Regional Transportation Commission                       | 14,847,553                                      | 0.0006011                                     | 12,672,828                              | -                              | 0.0006566                                     |
| 5405887055               | Santa Cruz Local Agency Formation Commission                               | 2,386,914                                       | 0.0000966                                     | 1,725,735                               | -                              | 0.0000894                                     |
| 3817767080               | Santa Cruz Port District                                                   | 21,292,326                                      | 0.0008620                                     | 15,118,585                              | 20,000                         | 0.0007843                                     |
| 7994458625               | Santa Cruz Regional 9-1-1                                                  | 30,652,268                                      | 0.0012409                                     | 23,811,955                              | -                              | 0.0012337                                     |
| 3288352742               | Santa Fe Irrigation District                                               | 60,341,791                                      | 0.0024428                                     | 43,512,474                              | 1,100,000                      | 0.0023113                                     |
| 3921164548               | Santa Maria Public Airport District                                        | 9,040,881                                       | 0.0003660                                     | 6,302,288                               | -                              | 0.0003265                                     |
| 3284792996               | Santa Nella County Water District                                          | 2,297,046                                       | 0.0000930                                     | 1,805,769                               | -                              | 0.0000936                                     |
| 7042180601               | Santa Ynez River Water Conservation District, Improvement District No. 1   | 12,874,026                                      | 0.0005212                                     | 9,763,651                               | -                              | 0.0005058                                     |
| 5587679367               | Santos Manuel Student Union of California State University, San Bernardino | 9,857,526                                       | 0.0003991                                     | 7,972,923                               | -                              | 0.0004131                                     |
| 2120353029               | Sausalito-Marín City Sanitary District                                     | 18,220,781                                      | 0.0007376                                     | 15,874,478                              | -                              | 0.0008224                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                   | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                            | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                            |                                                 |                                               |                                         |                                |                                               |
| 5241334822               | School Risk And Insurance Management Group                 | \$ 5,910,107                                    | 0.0002393                                     | \$ 4,362,237                            | \$ -                           | 0.0002260                                     |
| 4506465697               | Schools Excess Liability Fund                              | 6,338,703                                       | 0.0002566                                     | 5,082,344                               | -                              | 0.0002633                                     |
| 6863388516               | Schools Insurance Authority                                | 54,944,008                                      | 0.0022243                                     | 43,699,645                              | -                              | 0.0022640                                     |
| 4027652040               | Scotts Valley Fire Protection District                     | 1,406,171                                       | 0.0000569                                     | 1,212,189                               | -                              | 0.0000628                                     |
| 6835712923               | Scotts Valley Water District                               | 13,940,747                                      | 0.0005644                                     | 12,110,494                              | -                              | 0.0006274                                     |
| 6356986541               | Selma Cemetery District                                    | 1,900,512                                       | 0.0000769                                     | 1,385,770                               | -                              | 0.0000718                                     |
| 5588607190               | Selma-Kingsburg-Fowler County Sanitation District          | 27,253,193                                      | 0.0011033                                     | 19,318,470                              | -                              | 0.0010009                                     |
| 6107520054               | Serrano Water District                                     | 9,514,239                                       | 0.0003852                                     | 8,011,489                               | -                              | 0.0004151                                     |
| 7985059402               | Sewer Authority Mid-Coastside                              | 16,923,254                                      | 0.0006851                                     | 12,500,823                              | -                              | 0.0006476                                     |
| 5964218828               | Sewerage Commission-Oroville Region                        | 7,853,463                                       | 0.0003179                                     | 5,458,760                               | -                              | 0.0002828                                     |
| 2677681339               | Shafter Wasco Irrigation District                          | 8,453,515                                       | 0.0003422                                     | 5,786,561                               | -                              | 0.0002998                                     |
| 7237596532               | Shasta Area Safety Communications Agency                   | 17,468,633                                      | 0.0007072                                     | 13,277,516                              | -                              | 0.0006879                                     |
| 6611539671               | Shasta Community Services District                         | 1,411,476                                       | 0.0000571                                     | 1,396,741                               | -                              | 0.0000724                                     |
| 5959907437               | Shasta Lake Fire Protection District                       | 340,148                                         | 0.0000138                                     | 297,678                                 | -                              | 0.0000154                                     |
| 6037958263               | Shasta Mosquito and Vector Control District                | 11,655,946                                      | 0.0004719                                     | 9,182,590                               | -                              | 0.0004757                                     |
| 4634995637               | Shasta Regional Transportation Agency                      | 2,953,393                                       | 0.0001196                                     | 2,668,152                               | -                              | 0.0001382                                     |
| 7223725594               | Shasta Valley Cemetery District                            | 846,399                                         | 0.0000343                                     | 678,802                                 | -                              | 0.0000352                                     |
| 1005414974               | Shiloh Public Cemetery District                            | 1,150,557                                       | 0.0000466                                     | 915,328                                 | -                              | 0.0000474                                     |
| 1917841065               | Sierra Lakes County Water District                         | 2,265,780                                       | 0.0000917                                     | 2,014,134                               | -                              | 0.0001043                                     |
| 1884907837               | Sierra-Sacramento Valley Emergency Medical Services Agency | 6,956,819                                       | 0.0002816                                     | 5,137,486                               | 248,000                        | 0.0002790                                     |
| 3346262594               | Silicon Valley Animal Control Authority                    | 6,824,998                                       | 0.0002763                                     | 5,854,092                               | -                              | 0.0003033                                     |
| 5977977822               | Silicon Valley Clean Water                                 | 97,592,918                                      | 0.0039509                                     | 73,028,026                              | -                              | 0.0037835                                     |
| 4048411725               | Silveyville Cemetery District                              | 1,377,289                                       | 0.0000558                                     | 980,439                                 | -                              | 0.0000508                                     |
| 6579469757               | Solano Cemetery District                                   | 4,295,240                                       | 0.0001739                                     | 3,548,740                               | -                              | 0.0001839                                     |
| 2912637909               | Solano County Mosquito Abatement District                  | 11,862,090                                      | 0.0004802                                     | 10,783,401                              | -                              | 0.0005587                                     |
| 5340678572               | Solano County Water Agency                                 | 13,301,605                                      | 0.0005385                                     | 13,109,379                              | 352,372                        | 0.0006974                                     |
| 3389179690               | Solano Irrigation District                                 | 83,379,544                                      | 0.0033755                                     | 59,092,356                              | -                              | 0.0030615                                     |
| 2693454286               | Solano Transportation Authority                            | 13,090,974                                      | 0.0005300                                     | 10,325,149                              | -                              | 0.0005349                                     |
| 1002910848               | Sonoma County Fire District                                | 3,563,061                                       | 0.0001442                                     | 3,153,829                               | -                              | 0.0001634                                     |
| 4671118169               | Sonoma Marin Area Rail Transit District                    | 29,067,669                                      | 0.0011768                                     | 25,173,159                              | -                              | 0.0013042                                     |
| 5976144994               | Sonoma State Enterprises, Inc.                             | 3,786,323                                       | 0.0001533                                     | 3,776,381                               | -                              | 0.0001956                                     |
| 1058939981               | Sonoma Student Union Corporation                           | 3,464,844                                       | 0.0001403                                     | 2,339,733                               | -                              | 0.0001212                                     |
| 2751545492               | Soquel Creek Water District                                | 45,261,431                                      | 0.0018323                                     | 37,316,418                              | -                              | 0.0019333                                     |
| 2798992660               | South Bay Regional Public Communications Authority         | 44,155,407                                      | 0.0017876                                     | 33,173,416                              | 445,512                        | 0.0017417                                     |
| 2254738134               | South Coast Water District                                 | 80,154,398                                      | 0.0032449                                     | 63,537,539                              | -                              | 0.0032918                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                                        | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|---------------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                                                 | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                                                 |                                                 |                                               |                                         |                                |                                               |
| 2966171128               | South County Support Services Agency                                            | \$ 3,705,282                                    | 0.0001500                                     | \$ 2,988,422                            | \$ -                           | 0.0001548                                     |
| 1022958456               | South Feather Water and Power Agency                                            | 48,746,760                                      | 0.0019734                                     | 38,885,402                              | -                              | 0.0020146                                     |
| 1357939534               | South Kern Cemetery District                                                    | 821,766                                         | 0.0000333                                     | 629,643                                 | -                              | 0.0000326                                     |
| 7221942610               | South Orange County Wastewater Authority                                        | 74,692,157                                      | 0.0030238                                     | 53,486,234                              | -                              | 0.0027709                                     |
| 3655967024               | South Placer Fire District                                                      | 5,649,700                                       | 0.0002287                                     | 4,427,285                               | -                              | 0.0002294                                     |
| 6065250544               | South Placer Municipal Utility District                                         | 25,804,752                                      | 0.0010447                                     | 19,021,594                              | 900,000                        | 0.0010321                                     |
| 6329264604               | South San Joaquin County Fire Authority                                         | 495,093                                         | 0.0000200                                     | 485,476                                 | -                              | 0.0000252                                     |
| 4472592201               | South San Joaquin Irrigation District                                           | 75,926,926                                      | 0.0030738                                     | 65,235,871                              | -                              | 0.0033798                                     |
| 7037682826               | South San Luis Obispo County Sanitation District                                | 6,399,897                                       | 0.0002591                                     | 4,577,191                               | -                              | 0.0002371                                     |
| 7802344698               | South Tahoe Public Utility District                                             | 79,153,416                                      | 0.0032044                                     | 61,422,250                              | -                              | 0.0031822                                     |
| 5627949111               | Southeast Area Social Services Funding Authority                                | 11,804,976                                      | 0.0004779                                     | 8,458,200                               | -                              | 0.0004382                                     |
| 7503917825               | Southern California Library Cooperative                                         | 6,779,974                                       | 0.0002745                                     | 4,385,148                               | -                              | 0.0002272                                     |
| 4169066042               | Southern California Public Power Authority                                      | 10,335,962                                      | 0.0004184                                     | 7,886,615                               | -                              | 0.0004086                                     |
| 3936775155               | Southern San Joaquin Municipal Utility District                                 | 14,759,996                                      | 0.0005975                                     | 10,808,758                              | -                              | 0.0005600                                     |
| 5294989913               | Southern Sonoma County Resource Conservation District                           | 909,886                                         | 0.0000368                                     | 716,678                                 | -                              | 0.0000371                                     |
| 3261542699               | Southwest Transportation Agency                                                 | 19,237,160                                      | 0.0007788                                     | 14,129,390                              | -                              | 0.0007320                                     |
| 7951940706               | Special District Risk Management Authority                                      | 12,159,304                                      | 0.0004922                                     | 10,100,238                              | -                              | 0.0005233                                     |
| 7552831011               | Stallion Springs Community Services District                                    | 3,955,013                                       | 0.0001601                                     | 2,973,600                               | -                              | 0.0001541                                     |
| 7135413843               | Stanislaus Consolidated Fire Protection District                                | 2,387,269                                       | 0.0000966                                     | 2,083,266                               | -                              | 0.0001079                                     |
| 2222660358               | Stanislaus Regional Housing Authority                                           | 37,894,808                                      | 0.0015341                                     | 30,856,035                              | -                              | 0.0015986                                     |
| 1000005478               | State and Federal Contractors Water Agency                                      | 1,936,031                                       | 0.0000784                                     | 1,485,241                               | -                              | 0.0000769                                     |
| 7722673791               | State Water Contractors                                                         | 10,732,328                                      | 0.0004345                                     | 7,978,484                               | -                              | 0.0004134                                     |
| 2595946637               | Stege Sanitary District                                                         | 11,089,504                                      | 0.0004489                                     | 8,500,099                               | -                              | 0.0004404                                     |
| 4598268056               | Stinson Beach County Water District                                             | 7,693,167                                       | 0.0003114                                     | 5,553,579                               | -                              | 0.0002877                                     |
| 5638302841               | Stinson Beach Fire Protection District                                          | 8,673                                           | 0.0000004                                     | 8,783                                   | -                              | 0.0000005                                     |
| 1245106351               | Stockton East Water District                                                    | 35,057,647                                      | 0.0014192                                     | 27,873,112                              | -                              | 0.0014441                                     |
| 1083303109               | Strawberry Recreation District                                                  | 1,823,869                                       | 0.0000738                                     | 1,426,001                               | -                              | 0.0000739                                     |
| 1230234770               | Successor Agency to the Redevelopment Agency of the City of Fresno              | 2,904,427                                       | 0.0001176                                     | 2,113,955                               | -                              | 0.0001095                                     |
| 1122763437               | Successor Agency to the Redevelopment Agency of the City of San Bernardino      | 20,833,031                                      | 0.0008434                                     | 12,369,662                              | -                              | 0.0006409                                     |
| 8865572249               | Successor Agency to the Redevelopment Agy of the City & County of San Francisco | 117,749,671                                     | 0.0047669                                     | 76,402,661                              | 96,791                         | 0.0039633                                     |
| 6376282104               | Suisun Resource Conservation District                                           | 4,012,267                                       | 0.0001624                                     | 3,475,853                               | -                              | 0.0001801                                     |
| 5545538875               | Summit Cemetery District                                                        | 7,405,872                                       | 0.0002998                                     | 5,319,727                               | -                              | 0.0002756                                     |
| 5536860219               | Sunnyslope County Water District                                                | 19,592,501                                      | 0.0007932                                     | 17,328,589                              | -                              | 0.0008978                                     |
| 7713823053               | Susanville Sanitary District                                                    | 5,191,713                                       | 0.0002102                                     | 3,732,224                               | -                              | 0.0001934                                     |
| 5886940397               | Sutter Cemetery District                                                        | 3,945,819                                       | 0.0001597                                     | 2,985,158                               | -                              | 0.0001547                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                      | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |  |
|--------------------------|-----------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|--|
|                          |                                               | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |  |
| Miscellaneous Risk Pool: |                                               |                                                 |                                               |                                         |                                |                                               |  |
| 3473496188               | Sweetwater Springs Water District             | \$ 6,904,766                                    | 0.0002795                                     | \$ 6,651,084                            | \$ 250,000                     | 0.0003575                                     |  |
| 2161919549               | Sylvan Cemetery District                      | 2,703,669                                       | 0.0001095                                     | 1,946,777                               | -                              | 0.0001009                                     |  |
| 7477709596               | Tahoe City Public Utility District            | 58,284,452                                      | 0.0023595                                     | 41,493,310                              | -                              | 0.0021497                                     |  |
| 2945824602               | Tahoe Resource Conservation District          | 4,028,138                                       | 0.0001631                                     | 3,292,593                               | -                              | 0.0001706                                     |  |
| 5084675063               | Tahoe-Truckee Sanitation Agency               | 75,901,618                                      | 0.0030727                                     | 57,879,946                              | -                              | 0.0029987                                     |  |
| 5786873302               | Tehachapi Valley Recreation and Park District | 2,601,507                                       | 0.0001053                                     | 2,088,322                               | -                              | 0.0001082                                     |  |
| 1890507994               | Tehachapi-Cummings County Water District      | 15,315,010                                      | 0.0006200                                     | 15,268,035                              | 229,061                        | 0.0008029                                     |  |
| 7468819466               | Tehama County Mosquito Abatement District     | 3,514,265                                       | 0.0001423                                     | 2,698,719                               | -                              | 0.0001398                                     |  |
| 2173088406               | Temescal Valley Water District                | 2,805,394                                       | 0.0001136                                     | 2,430,898                               | -                              | 0.0001259                                     |  |
| 7665861129               | Templeton Community Services District         | 14,105,205                                      | 0.0005710                                     | 13,495,576                              | -                              | 0.0006992                                     |  |
| 7405745824               | Thermalito Water and Sewer District           | 8,028,186                                       | 0.0003250                                     | 6,396,338                               | -                              | 0.0003314                                     |  |
| 6340054138               | Three Rivers Community Services District      | 291,509                                         | 0.0000118                                     | 230,448                                 | -                              | 0.0000119                                     |  |
| 2388788625               | Three Valleys Municipal Water District        | 27,481,565                                      | 0.0011125                                     | 21,005,557                              | -                              | 0.0010883                                     |  |
| 1196474792               | Tiburon Fire Protection District              | 3,086,112                                       | 0.0001249                                     | 2,816,717                               | -                              | 0.0001459                                     |  |
| 7984291381               | Town of Apple Valley                          | 70,955,606                                      | 0.0028725                                     | 50,827,532                              | -                              | 0.0026333                                     |  |
| 1382390535               | Town of Atherton                              | 24,248,833                                      | 0.0009817                                     | 16,964,130                              | -                              | 0.0008789                                     |  |
| 1705206551               | Town of Colma                                 | 17,346,603                                      | 0.0007022                                     | 14,100,520                              | -                              | 0.0007305                                     |  |
| 2137393809               | Town of Corte Madera                          | 37,455,984                                      | 0.0015163                                     | 33,442,548                              | -                              | 0.0017326                                     |  |
| 1473815265               | Town of Fairfax                               | 18,375,358                                      | 0.0007439                                     | 16,819,458                              | -                              | 0.0008714                                     |  |
| 5749284855               | Town of Hillsborough                          | 68,420,230                                      | 0.0027699                                     | 49,090,469                              | -                              | 0.0025433                                     |  |
| 4534238835               | Town of Loomis                                | 8,518,185                                       | 0.0003448                                     | 6,944,946                               | -                              | 0.0003598                                     |  |
| 4185235217               | Town of Los Altos Hills                       | 22,453,060                                      | 0.0009090                                     | 18,746,832                              | -                              | 0.0009712                                     |  |
| 5069684255               | Town of Mammoth Lakes                         | 58,002,506                                      | 0.0023481                                     | 40,693,047                              | -                              | 0.0021082                                     |  |
| 6510195742               | Town of Moraga                                | 21,905,551                                      | 0.0008868                                     | 15,629,662                              | -                              | 0.0008097                                     |  |
| 6689176895               | Town of Paradise                              | 32,654,386                                      | 0.0013220                                     | 23,494,305                              | -                              | 0.0012172                                     |  |
| 7325167619               | Town of Portola Valley                        | 10,967,973                                      | 0.0004440                                     | 8,996,570                               | -                              | 0.0004661                                     |  |
| 2755764312               | Town of Ross                                  | 8,016,826                                       | 0.0003245                                     | 6,751,078                               | -                              | 0.0003498                                     |  |
| 1958078508               | Town of San Anselmo                           | 35,824,622                                      | 0.0014503                                     | 32,600,813                              | -                              | 0.0016890                                     |  |
| 3517485078               | Town of Tiburon                               | 24,177,934                                      | 0.0009788                                     | 17,349,037                              | -                              | 0.0008988                                     |  |
| 3652384086               | Town of Truckee                               | 70,004,562                                      | 0.0028340                                     | 53,774,868                              | -                              | 0.0027860                                     |  |
| 4316314946               | Town of Windsor                               | 72,353,104                                      | 0.0029291                                     | 55,046,247                              | -                              | 0.0028519                                     |  |
| 6557124744               | Town of Woodside                              | 22,164,547                                      | 0.0008973                                     | 16,499,422                              | -                              | 0.0008548                                     |  |
| 1675553033               | Town of Yountville                            | 25,525,699                                      | 0.0010334                                     | 19,268,075                              | -                              | 0.0009982                                     |  |
| 1859456939               | Town of Yucca Valley                          | 30,238,954                                      | 0.0012242                                     | 23,604,091                              | -                              | 0.0012229                                     |  |
| 1857932454               | Trabuco Canyon Water District                 | 20,361,279                                      | 0.0008243                                     | 15,724,862                              | -                              | 0.0008147                                     |  |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                            | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|---------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                                     | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                                     |                                                 |                                               |                                         |                                |                                               |
| 7867198604               | Tracy Rural County Fire Protection District                         | \$ 42,439                                       | 0.0000017                                     | \$ 36,934                               | \$ -                           | 0.0000019                                     |
| 1071904329               | Transbay Joint Powers Authority                                     | 11,505,551                                      | 0.0004658                                     | 9,552,800                               | -                              | 0.0004949                                     |
| 1184716369               | Transportation Agency for Monterey County                           | 10,722,905                                      | 0.0004341                                     | 8,966,915                               | 1,500,000                      | 0.0005423                                     |
| 6796876396               | Transportation Authority of Marin                                   | 8,356,896                                       | 0.0003383                                     | 7,288,765                               | -                              | 0.0003776                                     |
| 5595929964               | Treasure Island Development Authority                               | 79,014                                          | 0.0000032                                     | 73,369                                  | -                              | 0.0000038                                     |
| 7596140448               | Tri-City Mental Health Center                                       | 57,796,457                                      | 0.0023398                                     | 46,375,025                              | -                              | 0.0024026                                     |
| 7322263052               | Tri-County Schools Insurance Group                                  | 4,280,461                                       | 0.0001733                                     | 3,138,853                               | -                              | 0.0001626                                     |
| 7579927706               | Tri-Dam Project                                                     | 26,555,688                                      | 0.0010751                                     | 21,892,609                              | -                              | 0.0011342                                     |
| 1359125967               | Trindel Insurance Fund                                              | 4,151,925                                       | 0.0001681                                     | 3,760,161                               | 424,188                        | 0.0002168                                     |
| 4682249562               | Trinity Public Utilities District                                   | 27,114,218                                      | 0.0010977                                     | 21,465,953                              | -                              | 0.0011121                                     |
| 1268699297               | Truckee Donner Public Utility District                              | 75,985,848                                      | 0.0030762                                     | 56,238,999                              | -                              | 0.0029136                                     |
| 2978731273               | Truckee Fire Protection District                                    | 5,318,793                                       | 0.0002153                                     | 4,162,048                               | -                              | 0.0002156                                     |
| 6524388244               | Truckee Sanitary District                                           | 45,075,028                                      | 0.0018248                                     | 42,515,811                              | -                              | 0.0022027                                     |
| 1705100677               | Truckee Tahoe Airport District                                      | 16,389,188                                      | 0.0006635                                     | 13,772,706                              | -                              | 0.0007135                                     |
| 5074140349               | Tulare Mosquito Abatement District                                  | 3,430,418                                       | 0.0001389                                     | 2,840,557                               | 15,000                         | 0.0001479                                     |
| 6995484197               | Tulare Public Cemetery District                                     | 2,305,502                                       | 0.0000933                                     | 2,855,499                               | -                              | 0.0001479                                     |
| 2903128449               | Tuolumne City Sanitary District                                     | 247,473                                         | 0.0000100                                     | 218,333                                 | -                              | 0.0000113                                     |
| 4774071915               | Tuolumne Utilities District                                         | 67,535,833                                      | 0.0027341                                     | 48,450,986                              | -                              | 0.0025102                                     |
| 6784326605               | Turlock Mosquito Abatement District                                 | 9,257,662                                       | 0.0003748                                     | 7,833,170                               | -                              | 0.0004058                                     |
| 7293678271               | Twain Harte Community Services District                             | 4,521,670                                       | 0.0001831                                     | 3,791,927                               | -                              | 0.0001965                                     |
| 1940849885               | Twentynine Palms Water District                                     | 15,902,210                                      | 0.0006438                                     | 11,926,596                              | -                              | 0.0006179                                     |
| 2115371185               | Ukiah Valley Fire District                                          | 23,549                                          | 0.0000010                                     | 55,849                                  | -                              | 0.0000029                                     |
| 5271823059               | Union Public Utility District                                       | 3,195,099                                       | 0.0001293                                     | 2,531,082                               | -                              | 0.0001311                                     |
| 3175690975               | United Water Conservation District                                  | 61,486,128                                      | 0.0024892                                     | 45,015,672                              | -                              | 0.0023322                                     |
| 4156774742               | University Enterprises Corporation at CSUSB                         | 46,698,039                                      | 0.0018905                                     | 38,611,190                              | -                              | 0.0020004                                     |
| 1117567189               | University Student Center of California State University Stanislaus | 1,711,214                                       | 0.0000693                                     | 1,385,681                               | -                              | 0.0000718                                     |
| 1127594813               | Upland City Housing Authority                                       | 5,707,989                                       | 0.0002311                                     | 4,097,684                               | -                              | 0.0002123                                     |
| 2684679416               | Upper San Gabriel Valley Municipal Water District                   | 15,292,075                                      | 0.0006191                                     | 13,458,629                              | -                              | 0.0006973                                     |
| 5000001834               | Utica Water and Power Authority                                     | 596,042                                         | 0.0000241                                     | 455,464                                 | -                              | 0.0000236                                     |
| 6485135423               | Vacaville Fire Protection District                                  | 1,380,406                                       | 0.0000559                                     | 1,099,248                               | -                              | 0.0000570                                     |
| 5853033542               | Vacaville-Elmira Cemetery District                                  | 3,101,800                                       | 0.0001256                                     | 2,294,071                               | -                              | 0.0001189                                     |
| 7780886441               | Vallecitos Water District                                           | 115,129,161                                     | 0.0046608                                     | 98,287,974                              | 922,000                        | 0.0051399                                     |
| 2165656413               | Vallejo Flood and Wastewater District                               | 117,659,675                                     | 0.0047632                                     | 82,869,247                              | -                              | 0.0042933                                     |
| 4789813851               | Valley Center Municipal Water District                              | 84,809,131                                      | 0.0034333                                     | 55,910,966                              | -                              | 0.0028967                                     |
| 3442495340               | Valley County Water District                                        | 24,894,570                                      | 0.0010078                                     | 18,707,438                              | -                              | 0.0009692                                     |

**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, 2025**

| Employer<br>CalPERS ID   | Employer                                                | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------|---------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                          |                                                         | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool: |                                                         |                                                 |                                               |                                         |                                |                                               |
| 7135681419               | Valley of the Moon Water District                       | \$ 11,958,209                                   | 0.0004841                                     | \$ 8,283,125                            | \$ -                           | 0.0004291                                     |
| 4105945466               | Valley Sanitary District                                | 20,760,056                                      | 0.0008404                                     | 18,255,662                              | -                              | 0.0009458                                     |
| 3377107587               | Valley Springs Public Utility District                  | 900,284                                         | 0.0000364                                     | 537,744                                 | -                              | 0.0000279                                     |
| 6176541929               | Valley-Wide Recreation and Park District                | 21,794,304                                      | 0.0008823                                     | 15,798,093                              | -                              | 0.0008185                                     |
| 1149117798               | Vandenberg Village Community Services District          | 9,432,357                                       | 0.0003819                                     | 7,291,687                               | -                              | 0.0003778                                     |
| 5688508264               | Ventura College Foundation                              | 2,699,085                                       | 0.0001093                                     | 2,295,204                               | -                              | 0.0001189                                     |
| 4049611269               | Ventura County Law Library                              | 1,614,261                                       | 0.0000654                                     | 979,811                                 | -                              | 0.0000508                                     |
| 4063780259               | Ventura County Schools Business Services Authority      | 7,891,040                                       | 0.0003195                                     | 6,185,170                               | -                              | 0.0003204                                     |
| 3215581236               | Ventura County Schools Self-Funding Authority           | 6,294,202                                       | 0.0002548                                     | 4,703,224                               | -                              | 0.0002437                                     |
| 6613947660               | Ventura County Transportation Commission                | 15,892,381                                      | 0.0006434                                     | 14,440,191                              | -                              | 0.0007481                                     |
| 2790850876               | Ventura Port District                                   | 15,909,803                                      | 0.0006441                                     | 11,694,530                              | -                              | 0.0006059                                     |
| 7987424352               | Ventura River Water District                            | 3,872,754                                       | 0.0001568                                     | 3,059,313                               | -                              | 0.0001585                                     |
| 1558143090               | Victor Valley Transit Authority                         | 6,613,465                                       | 0.0002677                                     | 5,832,418                               | -                              | 0.0003022                                     |
| 4803741958               | Victor Valley Wastewater Reclamation Authority          | 31,078,765                                      | 0.0012582                                     | 22,678,260                              | -                              | 0.0011749                                     |
| 3830544935               | Visalia Public Cemetery District                        | 2,936,776                                       | 0.0001189                                     | 2,186,562                               | -                              | 0.0001133                                     |
| 1377855511               | Vista Irrigation District                               | 123,570,573                                     | 0.0050025                                     | 94,976,494                              | -                              | 0.0049206                                     |
| 7530522847               | Walnut Valley Water District                            | 73,058,603                                      | 0.0029577                                     | 55,423,673                              | -                              | 0.0028714                                     |
| 1304010562               | Wasco Recreation and Park District                      | 1,277,629                                       | 0.0000517                                     | 1,056,478                               | -                              | 0.0000547                                     |
| 7659205480               | Washington Colony Cemetery District                     | 1,199,632                                       | 0.0000486                                     | 756,849                                 | -                              | 0.0000392                                     |
| 5954000215               | Water Facilities Authority                              | 7,979,206                                       | 0.0003230                                     | 6,504,679                               | 200,000                        | 0.0003474                                     |
| 7457802011               | Water Replenishment District of Southern California     | 44,473,858                                      | 0.0018004                                     | 35,474,063                              | -                              | 0.0018378                                     |
| 7823028837               | Weaverville Community Services District                 | 3,030,394                                       | 0.0001227                                     | 2,101,504                               | -                              | 0.0001089                                     |
| 5006840239               | Weaverville Sanitary District                           | 1,293,163                                       | 0.0000524                                     | 1,046,399                               | 44,156                         | 0.0000565                                     |
| 7002818126               | West Basin Municipal Water District                     | 38,067,464                                      | 0.0015411                                     | 33,109,362                              | -                              | 0.0017153                                     |
| 1204759915               | West Bay Sanitary District                              | 28,541,066                                      | 0.0011554                                     | 26,343,932                              | -                              | 0.0013648                                     |
| 3791365663               | West Cities Communication Center                        | 11,540,124                                      | 0.0004672                                     | 9,143,926                               | -                              | 0.0004737                                     |
| 7207332854               | West Contra Costa Integrated Waste Management Authority | 4,232,199                                       | 0.0001713                                     | 4,009,430                               | -                              | 0.0002077                                     |
| 8575333660               | West Contra Costa Transportation Advisory Committee     | 4,089,914                                       | 0.0001656                                     | 2,889,370                               | -                              | 0.0001497                                     |
| 5290477553               | West County Transportation Agency                       | 40,944,074                                      | 0.0016575                                     | 32,483,990                              | -                              | 0.0016829                                     |
| 1151621263               | West County Wastewater District                         | 75,565,510                                      | 0.0030591                                     | 54,470,539                              | -                              | 0.0028220                                     |
| 4097814421               | West End Communications Authority                       | 313,639                                         | 0.0000127                                     | 265,155                                 | -                              | 0.0000137                                     |
| 5101834513               | West Kern Water District                                | 30,550,761                                      | 0.0012368                                     | 25,273,379                              | -                              | 0.0013094                                     |
| 3157522599               | West Stanislaus Irrigation District                     | 9,110,317                                       | 0.0003688                                     | 6,538,086                               | -                              | 0.0003387                                     |
| 5056007493               | West Valley Mosquito and Vector Control District        | 5,962,390                                       | 0.0002414                                     | 4,955,304                               | -                              | 0.0002567                                     |
| 7793479972               | West Valley Sanitation District of Santa Clara County   | 34,400,506                                      | 0.0013926                                     | 31,238,639                              | -                              | 0.0016184                                     |

**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, 2025**

| Employer<br>CalPERS ID               | Employer                                                      | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|--------------------------------------|---------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                                      |                                                               | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Miscellaneous Risk Pool:             |                                                               |                                                 |                                               |                                         |                                |                                               |
| 2468871866                           | West Valley Water District                                    | \$ 46,287,192                                   | 0.0018739                                     | \$ 35,424,223                           | \$ -                           | 0.0018353                                     |
| 7639609237                           | Westborough Water District                                    | 7,371,548                                       | 0.0002984                                     | 5,915,845                               | -                              | 0.0003065                                     |
| 2872294754                           | Western Contra Costa Transit Authority                        | 5,810,247                                       | 0.0002352                                     | 4,605,309                               | -                              | 0.0002386                                     |
| 2368526938                           | Western Municipal Water District                              | 128,837,030                                     | 0.0052157                                     | 97,314,717                              | -                              | 0.0050416                                     |
| 7871168700                           | Western Riverside Council of Governments                      | 18,417,685                                      | 0.0007456                                     | 14,053,380                              | -                              | 0.0007281                                     |
| 7559321248                           | Westlands Water District                                      | 95,694,375                                      | 0.0038740                                     | 72,541,087                              | -                              | 0.0037582                                     |
| 2821806133                           | Westwood Community Services District                          | 1,461,218                                       | 0.0000592                                     | 1,704,473                               | -                              | 0.0000883                                     |
| 4099499156                           | Wheeler Ridge-Maricopa Water Storage District                 | 42,013,867                                      | 0.0017009                                     | 42,405,804                              | -                              | 0.0021970                                     |
| 6994116790                           | Wildomar Cemetery District                                    | 732,071                                         | 0.0000296                                     | 522,623                                 | -                              | 0.0000271                                     |
| 4072492690                           | Williams Fire Protection Authority                            | 42,920                                          | 0.0000017                                     | 41,743                                  | -                              | 0.0000022                                     |
| 7906686488                           | Willow County Water District                                  | 2,629,495                                       | 0.0001065                                     | 2,265,841                               | -                              | 0.0001174                                     |
| 5120222012                           | Willow Creek Community Services District                      | 1,673,389                                       | 0.0000677                                     | 1,090,868                               | -                              | 0.0000565                                     |
| 5418043147                           | Willows Cemetery District                                     | 1,627,439                                       | 0.0000659                                     | 1,027,331                               | -                              | 0.0000532                                     |
| 2936077955                           | Wilton Fire Protection District                               | 368,814                                         | 0.0000149                                     | 241,500                                 | -                              | 0.0000125                                     |
| 7202792766                           | Winterhaven Water District                                    | 273,432                                         | 0.0000111                                     | 216,317                                 | -                              | 0.0000112                                     |
| 7958872542                           | Winters Cemetery District                                     | 1,344,304                                       | 0.0000544                                     | 926,865                                 | -                              | 0.0000480                                     |
| 7608198670                           | Winters Fire Protection District                              | 38,730                                          | 0.0000016                                     | 16,571                                  | -                              | 0.0000009                                     |
| 6006677554                           | Winton Water and Sanitary District                            | 3,392,181                                       | 0.0001373                                     | 2,877,358                               | -                              | 0.0001491                                     |
| 7745156819                           | Woodbridge Rural County Fire Protection District              | 1,246,587                                       | 0.0000505                                     | 840,424                                 | -                              | 0.0000435                                     |
| 4352055512                           | Woodside Fire Protection District                             | 2,778,683                                       | 0.0001125                                     | 2,173,164                               | -                              | 0.0001126                                     |
| 3092547588                           | Yolo County Federal Credit Union                              | 21,215,708                                      | 0.0008589                                     | 16,188,074                              | -                              | 0.0008387                                     |
| 1828557337                           | Yolo County Housing Authority                                 | 19,406,306                                      | 0.0007856                                     | 13,629,677                              | -                              | 0.0007061                                     |
| 7927691574                           | Yolo County In-Home Supportive Services Public Authority      | 857,343                                         | 0.0000347                                     | 640,896                                 | -                              | 0.0000332                                     |
| 7294309888                           | Yolo County Public Agency Risk Management Insurance Authority | 5,508,901                                       | 0.0002230                                     | 3,927,568                               | -                              | 0.0002035                                     |
| 6966686954                           | Yolo County Transportation District                           | 7,364,188                                       | 0.0002981                                     | 5,743,263                               | -                              | 0.0002975                                     |
| 5319882353                           | Yolo Emergency Communications Agency                          | 24,533,165                                      | 0.0009932                                     | 18,702,576                              | -                              | 0.0009689                                     |
| 7055367577                           | Yolo-Solano Air Quality Management District                   | 17,964,875                                      | 0.0007273                                     | 13,318,388                              | -                              | 0.0006900                                     |
| 2682144221                           | Yorba Linda Water District                                    | 58,630,490                                      | 0.0023736                                     | 43,799,194                              | -                              | 0.0022692                                     |
| 3553650319                           | Yuba County Water Agency                                      | 43,553,127                                      | 0.0017632                                     | 36,338,755                              | -                              | 0.0018826                                     |
| 7117953176                           | Yuba Sutter Transit Authority                                 | 2,788,931                                       | 0.0001129                                     | 2,568,145                               | -                              | 0.0001331                                     |
| 2681696843                           | Yucaipa Valley Water District                                 | 46,801,793                                      | 0.0018947                                     | 37,108,293                              | -                              | 0.0019225                                     |
| 2011487775                           | Yuima Municipal Water District                                | 13,101,974                                      | 0.0005304                                     | 10,109,434                              | -                              | 0.0005238                                     |
| Subtotal for Miscellaneous Risk Pool |                                                               | \$ 24,701,567,178                               | 1.0000000                                     | \$ 19,232,431,657                       | \$ 69,505,687                  | 1.0000000                                     |

<sup>1</sup> The figures presented in this column have been converted to the employer's allocation factor and do not represent the employer's allocation in a percentage format. For example, 0.01288% has been converted to 0.0001288 in the Employer Allocation Factor column.

**California Public Employees' Retirement System**  
**Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations for Components of Net Pension Liability**  
**As of and for the Year Ended June 30, 2025**

| Employer<br>CalPERS ID | Employer                                                     | Total Pension Liability<br>Allocation Basis  |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|------------------------|--------------------------------------------------------------|----------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                        |                                                              | June 30, 2024 Actuarial<br>Accrued Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Safety Risk Pool:      |                                                              |                                              |                                               |                                         |                                |                                               |
| 4606242844             | Alpine Fire Protection District                              | \$ 28,664,457                                | 0.0008958                                     | \$ 25,503,489                           | \$ 105,325                     | 0.0010680                                     |
| 4693302718             | American Canyon Fire Protection District                     | 38,121,418                                   | 0.0011913                                     | 27,209,450                              | -                              | 0.0011348                                     |
| 6407979793             | Anderson Fire Protection District                            | 6,786,439                                    | 0.0002121                                     | 4,476,546                               | -                              | 0.0001867                                     |
| 5376905521             | Apple Valley Fire Protection District                        | 75,872,649                                   | 0.0023711                                     | 54,114,889                              | -                              | 0.0022569                                     |
| 1030974865             | Arbuckle-College City Fire Protection District               | 3,050,788                                    | 0.0000953                                     | 2,251,774                               | -                              | 0.0000939                                     |
| 2301813735             | Arcata Fire Protection District                              | 28,345,693                                   | 0.0008858                                     | 24,603,662                              | -                              | 0.0010261                                     |
| 2960845908             | Arrowbear Park County Water District                         | 340,205                                      | 0.0000106                                     | 260,125                                 | -                              | 0.0000108                                     |
| 2785679582             | Baldwin Park Unified School District                         | 12,493,334                                   | 0.0003904                                     | 9,173,778                               | -                              | 0.0003826                                     |
| 6108466497             | Bear Valley Community Services District                      | 6,040,248                                    | 0.0001888                                     | 3,963,841                               | -                              | 0.0001653                                     |
| 1674807468             | Belmont Fire Protection District                             | 11,163,786                                   | 0.0003489                                     | 9,463,451                               | -                              | 0.0003947                                     |
| 4522872938             | Belmont-San Carlos Fire Department                           | 102,650,847                                  | 0.0032079                                     | 69,158,714                              | -                              | 0.0028843                                     |
| 1584416215             | Big Bear City Community Services District                    | 23,204,557                                   | 0.0007252                                     | 17,009,143                              | -                              | 0.0007094                                     |
| 2959822216             | Blue Lake Fire Protection District                           | 634,213                                      | 0.0000198                                     | 511,239                                 | -                              | 0.0000213                                     |
| 7937611265             | Bolinas Fire Protection District                             | 1,525,444                                    | 0.0000477                                     | 1,174,937                               | -                              | 0.0000490                                     |
| 2982795116             | Bonita-Sunnyside Fire Protection District                    | 24,830,141                                   | 0.0007760                                     | 22,539,738                              | -                              | 0.0009400                                     |
| 3930765488             | Borrego Springs Fire Protection District                     | 9,694,886                                    | 0.0003030                                     | 8,932,037                               | -                              | 0.0003725                                     |
| 1110182104             | Boulder Creek Fire Protection District                       | 1,192,124                                    | 0.0000373                                     | 997,821                                 | -                              | 0.0000416                                     |
| 1755230450             | Broadmoor Police Protection District                         | 15,720,488                                   | 0.0004913                                     | 11,305,175                              | -                              | 0.0004715                                     |
| 2791271663             | Brooktrails Township Community Services District             | 1,288,007                                    | 0.0000403                                     | 940,603                                 | -                              | 0.0000392                                     |
| 5168887895             | Burney Fire District                                         | 2,031,554                                    | 0.0000635                                     | 1,432,417                               | -                              | 0.0000597                                     |
| 3046173218             | Butte-Glenn Community College District                       | 2,844,409                                    | 0.0000889                                     | 2,375,495                               | -                              | 0.0000991                                     |
| 1263798031             | California Firefighter's Joint Apprenticeship Committee      | 1,433,804                                    | 0.0000448                                     | 947,032                                 | -                              | 0.0000395                                     |
| 1500397518             | California Pines Community Services District                 | 883,177                                      | 0.0000276                                     | 714,676                                 | -                              | 0.0000298                                     |
| 6471268830             | Cambria Community Healthcare District                        | 8,228,401                                    | 0.0002571                                     | 5,935,328                               | -                              | 0.0002475                                     |
| 3473008001             | Cambria Community Services District                          | 11,584,027                                   | 0.0003620                                     | 8,939,505                               | -                              | 0.0003728                                     |
| 4935144749             | Cameron Park Community Services District                     | 9,514,233                                    | 0.0002973                                     | 7,439,149                               | -                              | 0.0003103                                     |
| 7396393136             | Carmel Highlands Fire Protection District of Monterey County | 2,678,203                                    | 0.0000837                                     | 2,381,399                               | -                              | 0.0000993                                     |
| 5946063802             | Central Calaveras Fire and Rescue Protection District        | 953,291                                      | 0.0000298                                     | 766,603                                 | -                              | 0.0000320                                     |
| 2986532158             | Central County Fire Department                               | 217,918,729                                  | 0.0068101                                     | 151,937,923                             | -                              | 0.0063367                                     |
| 6612195742             | Central Fire Protection District of Santa Cruz County        | 225,812,286                                  | 0.0070568                                     | 160,280,447                             | -                              | 0.0066846                                     |
| 6918642839             | Central Marin Fire Authority                                 | 11,932,617                                   | 0.0003729                                     | 10,771,330                              | -                              | 0.0004492                                     |
| 2558720758             | Central Marin Police Authority                               | 81,800,061                                   | 0.0025563                                     | 75,152,638                              | -                              | 0.0031343                                     |
| 6929609618             | Chester Public Utility District                              | 4,480,209                                    | 0.0001400                                     | 3,059,808                               | 4,721                          | 0.0001278                                     |



**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, 2025**

| Employer<br>CalPERS ID | Employer                               | Total Pension Liability<br>Allocation Basis  |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|------------------------|----------------------------------------|----------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                        |                                        | June 30, 2024 Actuarial<br>Accrued Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Safety Risk Pool:      |                                        |                                              |                                               |                                         |                                |                                               |
| 6672635036             | Chino Valley Independent Fire District | \$ 265,620,099                               | 0.0083008                                     | \$ 197,830,674                          | \$ -                           | 0.0082507                                     |
| 3521791811             | City of Adelanto                       | 522,291                                      | 0.0000163                                     | 364,575                                 | -                              | 0.0000152                                     |
| 7759437962             | City of Albany                         | 113,318,134                                  | 0.0035413                                     | 82,676,570                              | -                              | 0.0034481                                     |
| 4100145522             | City of Alturas                        | 7,047,636                                    | 0.0002202                                     | 5,025,259                               | -                              | 0.0002096                                     |
| 5083901793             | City of Anderson                       | 27,133,663                                   | 0.0008479                                     | 19,871,337                              | -                              | 0.0008287                                     |
| 3216339924             | City of Angels                         | 12,914,815                                   | 0.0004036                                     | 9,796,328                               | -                              | 0.0004086                                     |
| 7701602999             | City of Antioch                        | 277,548,435                                  | 0.0086736                                     | 195,958,606                             | -                              | 0.0081726                                     |
| 2222837360             | City of Arcata                         | 38,468,288                                   | 0.0012022                                     | 26,938,264                              | -                              | 0.0011235                                     |
| 6540026274             | City of Arroyo Grande                  | 61,611,645                                   | 0.0019254                                     | 50,710,307                              | -                              | 0.0021149                                     |
| 3755042088             | City of Arvin                          | 11,328,598                                   | 0.0003540                                     | 8,842,042                               | -                              | 0.0003688                                     |
| 1298901388             | City of Atascadero                     | 83,003,385                                   | 0.0025939                                     | 60,431,953                              | -                              | 0.0025204                                     |
| 1114344965             | City of Atwater                        | 56,207,935                                   | 0.0017565                                     | 40,275,915                              | -                              | 0.0016797                                     |
| 1862771831             | City of Auburn                         | 61,302,893                                   | 0.0019158                                     | 54,018,288                              | -                              | 0.0022529                                     |
| 4654114117             | City of Avalon                         | 29,176,525                                   | 0.0009118                                     | 21,027,070                              | -                              | 0.0008769                                     |
| 6036917803             | City of Avenal                         | 5,039,978                                    | 0.0001575                                     | 4,087,316                               | -                              | 0.0001705                                     |
| 4050337614             | City of Azusa                          | 168,932,184                                  | 0.0052793                                     | 156,098,152                             | -                              | 0.0065102                                     |
| 2485886186             | City of Baldwin Park                   | 160,230,531                                  | 0.0050073                                     | 140,464,829                             | -                              | 0.0058582                                     |
| 2317277676             | City of Banning                        | 70,340,688                                   | 0.0021982                                     | 48,632,800                              | -                              | 0.0020283                                     |
| 6859832526             | City of Barstow                        | 69,600,156                                   | 0.0021750                                     | 59,773,399                              | -                              | 0.0024929                                     |
| 4582960442             | City of Beaumont                       | 73,136,628                                   | 0.0022856                                     | 56,334,022                              | -                              | 0.0023494                                     |
| 5686383552             | City of Bell                           | 91,797,884                                   | 0.0028688                                     | 58,511,247                              | -                              | 0.0024402                                     |
| 2219960868             | City of Bell Gardens                   | 122,378,651                                  | 0.0038244                                     | 86,963,602                              | -                              | 0.0036269                                     |
| 1738672780             | City of Belmont                        | 78,009,268                                   | 0.0024378                                     | 55,325,001                              | 114,518                        | 0.0023121                                     |
| 2951432784             | City of Belvedere                      | 11,768,275                                   | 0.0003678                                     | 9,945,810                               | -                              | 0.0004148                                     |
| 2572957638             | City of Benicia                        | 171,368,426                                  | 0.0053554                                     | 116,205,373                             | -                              | 0.0048464                                     |
| 5474045695             | City of Biggs                          | 334,870                                      | 0.0000105                                     | 220,329                                 | -                              | 0.0000092                                     |
| 5738092813             | City of Bishop                         | 30,104,933                                   | 0.0009408                                     | 22,445,765                              | -                              | 0.0009361                                     |
| 1927432235             | City of Blue Lake                      | 313,647                                      | 0.0000098                                     | 197,995                                 | -                              | 0.0000083                                     |
| 2133011647             | City of Blythe                         | 37,408,399                                   | 0.0011690                                     | 25,393,173                              | 185,481                        | 0.0010668                                     |
| 6719424797             | City of Brawley                        | 62,311,970                                   | 0.0019473                                     | 51,160,227                              | -                              | 0.0021337                                     |
| 5656211102             | City of Brea                           | 333,602,557                                  | 0.0104253                                     | 210,067,027                             | -                              | 0.0087610                                     |
| 7588583620             | City of Brentwood                      | 123,615,867                                  | 0.0038631                                     | 101,807,746                             | 733,826                        | 0.0042766                                     |
| 2825131863             | City of Brisbane                       | 60,215,566                                   | 0.0018818                                     | 42,879,700                              | -                              | 0.0017883                                     |
| 7431146835             | City of Buena Park                     | 284,659,776                                  | 0.0088958                                     | 243,535,417                             | -                              | 0.0101569                                     |
| 1429123533             | City of Burlingame                     | 117,393,853                                  | 0.0036686                                     | 76,608,345                              | -                              | 0.0031950                                     |

**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, 2025**

| Employer<br>CalPERS ID | Employer                   | Total Pension Liability<br>Allocation Basis  |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|------------------------|----------------------------|----------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                        |                            | June 30, 2024 Actuarial<br>Accrued Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Safety Risk Pool:      |                            |                                              |                                               |                                         |                                |                                               |
| 5226418078             | City of Calexico           | \$ 71,903,340                                | 0.0022470                                     | \$ 50,385,024                           | \$ -                           | 0.0021013                                     |
| 6020344436             | City of California City    | 37,290,403                                   | 0.0011654                                     | 26,444,906                              | -                              | 0.0011029                                     |
| 1455036172             | City of Calipatria         | 3,713,971                                    | 0.0001161                                     | 2,800,696                               | -                              | 0.0001168                                     |
| 2327822217             | City of Calistoga          | 25,416,238                                   | 0.0007943                                     | 19,584,382                              | -                              | 0.0008168                                     |
| 2284247568             | City of Campbell           | 129,320,871                                  | 0.0040414                                     | 90,524,393                              | -                              | 0.0037754                                     |
| 2647630112             | City of Capitola           | 57,355,846                                   | 0.0017924                                     | 39,451,320                              | -                              | 0.0016453                                     |
| 7011478504             | City of Carmel-By-The-Sea  | 46,325,604                                   | 0.0014477                                     | 30,688,308                              | -                              | 0.0012799                                     |
| 3472970236             | City of Carpinteria        | 9,048,401                                    | 0.0002828                                     | 5,155,553                               | -                              | 0.0002150                                     |
| 3286869204             | City of Cathedral City     | 185,286,001                                  | 0.0057903                                     | 168,719,604                             | 1,592,738                      | 0.0071030                                     |
| 6931700878             | City of Chino              | 222,264,424                                  | 0.0069459                                     | 187,850,323                             | -                              | 0.0078344                                     |
| 1336118336             | City of Chowchilla         | 21,523,840                                   | 0.0006726                                     | 18,917,970                              | -                              | 0.0007890                                     |
| 5727496281             | City of Citrus Heights     | 87,003,123                                   | 0.0027189                                     | 71,153,936                              | -                              | 0.0029675                                     |
| 2072700019             | City of Claremont          | 95,137,115                                   | 0.0029731                                     | 64,138,748                              | -                              | 0.0026749                                     |
| 2376421225             | City of Clayton            | 16,872,259                                   | 0.0005273                                     | 12,500,493                              | -                              | 0.0005213                                     |
| 3510963498             | City of Clearlake          | 26,291,324                                   | 0.0008216                                     | 19,136,907                              | -                              | 0.0007981                                     |
| 1902513779             | City of Cloverdale         | 22,224,875                                   | 0.0006945                                     | 15,121,962                              | -                              | 0.0006307                                     |
| 6373819375             | City of Coachella City     | 16,188,994                                   | 0.0005059                                     | 14,922,940                              | -                              | 0.0006224                                     |
| 6749451495             | City of Coalinga           | 14,115,262                                   | 0.0004411                                     | 11,909,925                              | -                              | 0.0004967                                     |
| 1959058023             | City of Colton             | 242,288,112                                  | 0.0075717                                     | 161,424,152                             | -                              | 0.0067323                                     |
| 3749368910             | City of Colusa             | 14,489,465                                   | 0.0004528                                     | 9,970,223                               | -                              | 0.0004158                                     |
| 1001685032             | City of Compton            | 211,392,604                                  | 0.0066062                                     | 128,037,600                             | -                              | 0.0053399                                     |
| 6809713799             | City of Corcoran           | 18,718,360                                   | 0.0005850                                     | 16,002,752                              | -                              | 0.0006674                                     |
| 2296621850             | City of Corning            | 19,150,468                                   | 0.0005985                                     | 13,294,441                              | -                              | 0.0005545                                     |
| 1307714161             | City of Corona             | 239,236,006                                  | 0.0074763                                     | 219,287,857                             | -                              | 0.0091455                                     |
| 1057970246             | City of Coronado           | 153,663,624                                  | 0.0048021                                     | 111,400,973                             | -                              | 0.0046460                                     |
| 5937664258             | City of Costa Mesa         | 238,744,633                                  | 0.0074610                                     | 146,888,633                             | -                              | 0.0061261                                     |
| 1533977406             | City of Cotati             | 21,078,060                                   | 0.0006587                                     | 17,824,084                              | 179,834                        | 0.0007509                                     |
| 6374196181             | City of Covina             | 152,658,356                                  | 0.0047707                                     | 129,042,816                             | -                              | 0.0053818                                     |
| 7337697646             | City of Crescent City      | 13,430,829                                   | 0.0004197                                     | 9,350,708                               | -                              | 0.0003900                                     |
| 4977412527             | City of Cypress            | 131,083,492                                  | 0.0040965                                     | 90,892,846                              | -                              | 0.0037907                                     |
| 6213369926             | City of Davis              | 229,961,197                                  | 0.0071865                                     | 153,514,289                             | -                              | 0.0064024                                     |
| 7409953276             | City of Del Mar            | 26,146,683                                   | 0.0008171                                     | 18,185,139                              | -                              | 0.0007584                                     |
| 3821597293             | City of Del Rey Oaks       | 5,958,830                                    | 0.0001862                                     | 4,401,745                               | -                              | 0.0001836                                     |
| 5693481127             | City of Delano             | 39,306,391                                   | 0.0012284                                     | 30,921,668                              | -                              | 0.0012896                                     |
| 6958229795             | City of Desert Hot Springs | 44,032,752                                   | 0.0013761                                     | 31,930,945                              | -                              | 0.0013317                                     |

**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, 2025**

| Employer<br>CalPERS ID | Employer                | Total Pension Liability<br>Allocation Basis  |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|------------------------|-------------------------|----------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                        |                         | June 30, 2024 Actuarial<br>Accrued Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Safety Risk Pool:      |                         |                                              |                                               |                                         |                                |                                               |
| 1573700529             | City of Dinuba          | \$ 61,393,823                                | 0.0019186                                     | \$ 45,293,983                           | \$ -                           | 0.0018890                                     |
| 5321033759             | City of Dixon           | 68,664,379                                   | 0.0021458                                     | 51,575,442                              | -                              | 0.0021510                                     |
| 2028048688             | City of Dos Palos       | 7,829,409                                    | 0.0002447                                     | 6,041,131                               | -                              | 0.0002519                                     |
| 2272652739             | City of Dunsmuir        | 498,914                                      | 0.0000156                                     | 251,418                                 | -                              | 0.0000105                                     |
| 2604009953             | City of East Palo Alto  | 41,191,152                                   | 0.0012873                                     | 31,012,221                              | -                              | 0.0012934                                     |
| 5941230462             | City of El Centro       | 146,005,685                                  | 0.0045628                                     | 101,441,188                             | -                              | 0.0042307                                     |
| 7718662328             | City of El Cerrito      | 187,813,555                                  | 0.0058693                                     | 125,542,529                             | -                              | 0.0052358                                     |
| 2657082556             | City of El Segundo      | 359,211,755                                  | 0.0112256                                     | 325,571,650                             | -                              | 0.0135782                                     |
| 5667466166             | City of Elk Grove       | 156,854,577                                  | 0.0049018                                     | 134,329,334                             | -                              | 0.0056023                                     |
| 1644815312             | City of Emeryville      | 140,945,355                                  | 0.0044046                                     | 98,915,913                              | -                              | 0.0041254                                     |
| 7856446300             | City of Encinitas       | 126,072,805                                  | 0.0039399                                     | 89,194,188                              | 919,655                        | 0.0037583                                     |
| 5760161126             | City of Escalon         | 12,622,885                                   | 0.0003945                                     | 10,285,141                              | -                              | 0.0004289                                     |
| 1789349225             | City of Etna            | 1,354,337                                    | 0.0000423                                     | 1,032,786                               | -                              | 0.0000431                                     |
| 3720044028             | City of Eureka          | 80,929,510                                   | 0.0025291                                     | 56,455,721                              | -                              | 0.0023545                                     |
| 5251708451             | City of Exeter          | 15,398,544                                   | 0.0004812                                     | 11,397,445                              | -                              | 0.0004753                                     |
| 7984131430             | City of Farmersville    | 7,908,101                                    | 0.0002471                                     | 6,769,223                               | -                              | 0.0002823                                     |
| 6256084924             | City of Fillmore        | 6,462,994                                    | 0.0002020                                     | 4,417,525                               | -                              | 0.0001842                                     |
| 5538973822             | City of Firebaugh       | 12,192,522                                   | 0.0003810                                     | 8,908,455                               | -                              | 0.0003715                                     |
| 3459724670             | City of Fort Bragg      | 21,022,975                                   | 0.0006570                                     | 17,879,040                              | -                              | 0.0007457                                     |
| 4517566617             | City of Fortuna         | 21,360,808                                   | 0.0006675                                     | 15,902,663                              | 250,000                        | 0.0006737                                     |
| 1673139670             | City of Foster City     | 169,035,518                                  | 0.0052825                                     | 116,757,779                             | -                              | 0.0048695                                     |
| 4102420058             | City of Fountain Valley | 272,960,954                                  | 0.0085302                                     | 200,330,530                             | 3,000,000                      | 0.0084801                                     |
| 7256454249             | City of Fowler          | 8,551,851                                    | 0.0002673                                     | 6,063,002                               | -                              | 0.0002529                                     |
| 6038671520             | City of Galt            | 48,305,637                                   | 0.0015096                                     | 35,912,180                              | -                              | 0.0014977                                     |
| 4916209368             | City of Gardena         | 278,103,556                                  | 0.0086909                                     | 250,786,560                             | -                              | 0.0104592                                     |
| 2484813561             | City of Gilroy          | 227,983,992                                  | 0.0071247                                     | 158,667,512                             | -                              | 0.0066173                                     |
| 3884368391             | City of Glendora        | 146,333,266                                  | 0.0045730                                     | 132,988,594                             | -                              | 0.0055464                                     |
| 1217778828             | City of Gonzales        | 12,219,519                                   | 0.0003819                                     | 9,663,400                               | -                              | 0.0004030                                     |
| 4047740021             | City of Grass Valley    | 64,352,707                                   | 0.0020111                                     | 56,498,332                              | -                              | 0.0023563                                     |
| 6260075128             | City of Greenfield      | 21,524,461                                   | 0.0006727                                     | 16,852,348                              | -                              | 0.0007028                                     |
| 1941329975             | City of Gridley         | 20,273,784                                   | 0.0006336                                     | 14,238,530                              | -                              | 0.0005938                                     |
| 1000223333             | City of Grover Beach    | 32,816,253                                   | 0.0010255                                     | 24,837,980                              | -                              | 0.0010359                                     |
| 1966164745             | City of Guadalupe       | 10,856,437                                   | 0.0003393                                     | 8,309,976                               | -                              | 0.0003466                                     |
| 2291085874             | City of Gustine         | 7,531,635                                    | 0.0002354                                     | 6,351,374                               | -                              | 0.0002649                                     |
| 2034813534             | City of Half Moon Bay   | 22,561,863                                   | 0.0007051                                     | 15,116,352                              | -                              | 0.0006304                                     |

**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, 2025**

| Employer<br>CalPERS ID | Employer                 | Total Pension Liability<br>Allocation Basis  |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|------------------------|--------------------------|----------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                        |                          | June 30, 2024 Actuarial<br>Accrued Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Safety Risk Pool:      |                          |                                              |                                               |                                         |                                |                                               |
| 5052486602             | City of Hanford          | \$ 129,043,151                               | 0.0040327                                     | \$ 113,426,971                          | \$ -                           | 0.0047305                                     |
| 6286658977             | City of Hawaiian Gardens | 1,314,800                                    | 0.0000411                                     | 1,049,319                               | -                              | 0.0000438                                     |
| 2458670034             | City of Hawthorne        | 282,989,280                                  | 0.0088436                                     | 255,766,159                             | 1,353,445                      | 0.0107233                                     |
| 7641512975             | City of Healdsburg       | 58,474,627                                   | 0.0018274                                     | 40,318,534                              | -                              | 0.0016815                                     |
| 7323742506             | City of Hercules         | 47,947,257                                   | 0.0014984                                     | 35,256,857                              | -                              | 0.0014704                                     |
| 6664894574             | City of Hermosa Beach    | 144,596,400                                  | 0.0045187                                     | 98,693,433                              | -                              | 0.0041161                                     |
| 6965856623             | City of Hollister        | 108,910,771                                  | 0.0034035                                     | 83,035,547                              | -                              | 0.0034630                                     |
| 4469224252             | City of Hughson          | 3,454,191                                    | 0.0001079                                     | 2,436,249                               | -                              | 0.0001016                                     |
| 1915736911             | City of Huntington Park  | 148,458,623                                  | 0.0046393                                     | 97,189,670                              | -                              | 0.0040534                                     |
| 4087834608             | City of Imperial         | 13,582,731                                   | 0.0004245                                     | 10,230,187                              | -                              | 0.0004267                                     |
| 3509025322             | City of Imperial Beach   | 29,088,655                                   | 0.0009090                                     | 22,742,631                              | -                              | 0.0009485                                     |
| 6664227892             | City of Indio            | 167,352,955                                  | 0.0052299                                     | 116,200,746                             | -                              | 0.0048462                                     |
| 2813538323             | City of Lone             | 8,728,807                                    | 0.0002728                                     | 6,514,577                               | -                              | 0.0002717                                     |
| 3053751792             | City of Irwindale        | 58,181,904                                   | 0.0018182                                     | 50,576,109                              | -                              | 0.0021093                                     |
| 7368035612             | City of Jackson          | 12,012,351                                   | 0.0003754                                     | 8,549,891                               | -                              | 0.0003566                                     |
| 2321945323             | City of Kerman           | 10,785,779                                   | 0.0003371                                     | 8,695,025                               | 50,000                         | 0.0003647                                     |
| 1663366827             | City of King City        | 15,316,012                                   | 0.0004786                                     | 11,021,816                              | -                              | 0.0004597                                     |
| 1210886769             | City of Kingsburg        | 24,582,740                                   | 0.0007682                                     | 18,993,797                              | -                              | 0.0007921                                     |
| 7337636747             | City of La Habra         | 211,646,545                                  | 0.0066141                                     | 184,989,649                             | -                              | 0.0077151                                     |
| 6426355762             | City of La Habra Heights | 2,324,489                                    | 0.0000726                                     | 1,833,206                               | -                              | 0.0000765                                     |
| 3770853942             | City of La Palma         | 54,490,429                                   | 0.0017029                                     | 38,950,449                              | -                              | 0.0016245                                     |
| 6696419559             | City of La Verne         | 166,852,208                                  | 0.0052143                                     | 146,269,420                             | -                              | 0.0061003                                     |
| 4447311817             | City of Laguna Beach     | 213,137,593                                  | 0.0066607                                     | 153,542,401                             | -                              | 0.0064036                                     |
| 3418980609             | City of Lake Elsinore    | 24,928                                       | 0.0000008                                     | 20,147                                  | -                              | 0.0000008                                     |
| 2129869266             | City of Lakeport         | 16,581,807                                   | 0.0005182                                     | 14,211,222                              | -                              | 0.0005927                                     |
| 7240040619             | City of Larkspur         | 40,940,758                                   | 0.0012794                                     | 37,081,274                              | -                              | 0.0015465                                     |
| 1732811530             | City of Lathrop          | 3,035,071                                    | 0.0000948                                     | 2,996,279                               | -                              | 0.0001250                                     |
| 2474431178             | City of Lemon Grove      | 18,679,696                                   | 0.0005838                                     | 14,704,733                              | -                              | 0.0006133                                     |
| 1685062598             | City of Lemoore          | 30,811,252                                   | 0.0009629                                     | 22,309,099                              | -                              | 0.0009304                                     |
| 1225322578             | City of Lincoln          | 64,662,399                                   | 0.0020207                                     | 50,242,632                              | -                              | 0.0020954                                     |
| 2019506807             | City of Lindsay          | 22,009,552                                   | 0.0006878                                     | 15,907,039                              | -                              | 0.0006634                                     |
| 1440106162             | City of Livermore        | 226,703,087                                  | 0.0070846                                     | 163,314,247                             | -                              | 0.0068111                                     |
| 2183351498             | City of Livingston       | 14,724,865                                   | 0.0004602                                     | 11,309,675                              | -                              | 0.0004717                                     |
| 3955868421             | City of Loma Linda       | 45,818,611                                   | 0.0014319                                     | 39,018,335                              | -                              | 0.0016273                                     |
| 6552736085             | City of Lompoc           | 131,669,530                                  | 0.0041148                                     | 90,751,685                              | -                              | 0.0037849                                     |

**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, 2025**

| Employer<br>CalPERS ID | Employer                | Total Pension Liability<br>Allocation Basis  |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|------------------------|-------------------------|----------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                        |                         | June 30, 2024 Actuarial<br>Accrued Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Safety Risk Pool:      |                         |                                              |                                               |                                         |                                |                                               |
| 5727512122             | City of Los Alamitos    | \$ 51,577,648                                | 0.0016118                                     | \$ 36,020,211                           | \$ 130,000                     | 0.0015077                                     |
| 6581398948             | City of Los Altos       | 82,899,046                                   | 0.0025907                                     | 59,896,977                              | -                              | 0.0024980                                     |
| 6498305959             | City of Los Banos       | 75,434,822                                   | 0.0023574                                     | 57,438,735                              | -                              | 0.0023955                                     |
| 2212002669             | City of Lynwood         | 15,007,463                                   | 0.0004690                                     | 7,012,662                               | -                              | 0.0002925                                     |
| 3574270028             | City of Madera          | 87,101,188                                   | 0.0027220                                     | 62,006,458                              | -                              | 0.0025860                                     |
| 3161990216             | City of Manhattan Beach | 266,546,225                                  | 0.0083298                                     | 245,025,965                             | -                              | 0.0102190                                     |
| 7604626108             | City of Manteca         | 249,553,858                                  | 0.0077987                                     | 169,200,064                             | -                              | 0.0070566                                     |
| 6160239453             | City of Marina          | 81,660,256                                   | 0.0025519                                     | 59,325,410                              | -                              | 0.0024742                                     |
| 5777707328             | City of Martinez        | 94,505,108                                   | 0.0029534                                     | 65,106,928                              | -                              | 0.0027153                                     |
| 2550597730             | City of Marysville      | 39,269,394                                   | 0.0012272                                     | 35,608,003                              | -                              | 0.0014851                                     |
| 4191618335             | City of Maywood         | 31,886,016                                   | 0.0009965                                     | 27,843,273                              | -                              | 0.0011612                                     |
| 7745628127             | City of Mendota         | 318,079                                      | 0.0000099                                     | 321,800                                 | -                              | 0.0000134                                     |
| 1738941900             | City of Menifee         | 11,621,338                                   | 0.0003632                                     | 11,630,472                              | 153,536                        | 0.0004915                                     |
| 3956164441             | City of Menlo Park      | 130,600,840                                  | 0.0040814                                     | 92,800,503                              | 1,701,749                      | 0.0039413                                     |
| 3204916161             | City of Mill Valley     | 97,241,545                                   | 0.0030389                                     | 69,559,979                              | -                              | 0.0029010                                     |
| 2606600411             | City of Millbrae        | 95,381,187                                   | 0.0029807                                     | 63,836,943                              | -                              | 0.0026624                                     |
| 1084903188             | City of Monrovia        | 254,159,575                                  | 0.0079427                                     | 224,453,154                             | -                              | 0.0093610                                     |
| 3965235218             | City of Montclair       | 164,164,299                                  | 0.0051303                                     | 140,149,010                             | -                              | 0.0058450                                     |
| 7892495109             | City of Monterey        | 264,760,689                                  | 0.0082740                                     | 176,126,136                             | -                              | 0.0073455                                     |
| 3509384723             | City of Morgan Hill     | 92,754,019                                   | 0.0028986                                     | 66,450,022                              | -                              | 0.0027713                                     |
| 7048295140             | City of Morro Bay       | 55,728,864                                   | 0.0017416                                     | 39,535,629                              | -                              | 0.0016489                                     |
| 6941008066             | City of Mt. Shasta      | 10,217,372                                   | 0.0003193                                     | 7,417,577                               | -                              | 0.0003094                                     |
| 3077350855             | City of Murrieta        | 157,002,901                                  | 0.0049065                                     | 123,549,852                             | -                              | 0.0051527                                     |
| 3967541624             | City of Needles         | 1,113,205                                    | 0.0000348                                     | 919,790                                 | -                              | 0.0000384                                     |
| 4993886171             | City of Nevada City     | 16,532,559                                   | 0.0005167                                     | 12,108,137                              | -                              | 0.0005050                                     |
| 2387354187             | City of Newark          | 239,127,560                                  | 0.0074729                                     | 163,899,345                             | -                              | 0.0068355                                     |
| 5346517882             | City of Newman          | 15,329,525                                   | 0.0004791                                     | 11,612,911                              | -                              | 0.0004843                                     |
| 3093388325             | City of Norco           | 29,746,925                                   | 0.0009296                                     | 20,243,197                              | -                              | 0.0008443                                     |
| 6944564299             | City of Novato          | 128,045,440                                  | 0.0040015                                     | 87,587,394                              | -                              | 0.0036529                                     |
| 5993997761             | City of Oakdale         | 62,122,616                                   | 0.0019414                                     | 43,246,279                              | -                              | 0.0018036                                     |
| 1385472211             | City of Oakley          | 18,857,086                                   | 0.0005893                                     | 16,942,794                              | -                              | 0.0007066                                     |
| 7905252598             | City of Ojai            | 855,443                                      | 0.0000267                                     | 722,174                                 | -                              | 0.0000301                                     |
| 2405030745             | City of Orange Cove     | 4,688,113                                    | 0.0001465                                     | 5,353,650                               | -                              | 0.0002233                                     |
| 6398969968             | City of Orland          | 11,824,972                                   | 0.0003695                                     | 9,622,623                               | -                              | 0.0004013                                     |
| 4957578474             | City of Oroville        | 62,071,571                                   | 0.0019398                                     | 52,905,214                              | -                              | 0.0022064                                     |
| 6606606569             | City of Oxnard          | 220,142,141                                  | 0.0068796                                     | 149,692,698                             | -                              | 0.0062430                                     |

**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, 2025**

| Employer<br>CalPERS ID | Employer                     | Total Pension Liability<br>Allocation Basis  |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|------------------------|------------------------------|----------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                        |                              | June 30, 2024 Actuarial<br>Accrued Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Safety Risk Pool:      |                              |                                              |                                               |                                         |                                |                                               |
| 5070575563             | City of Pacific Grove        | \$ 88,069,629                                | 0.0027522                                     | \$ 53,967,814                           | \$ -                           | 0.0022508                                     |
| 3733978143             | City of Pacifica             | 154,003,367                                  | 0.0048127                                     | 104,533,882                             | -                              | 0.0043597                                     |
| 2541789657             | City of Palos Verdes Estates | 52,198,614                                   | 0.0016312                                     | 36,783,933                              | -                              | 0.0015341                                     |
| 4594473321             | City of Parlier              | 7,003,435                                    | 0.0002189                                     | 5,555,262                               | -                              | 0.0002317                                     |
| 2294259371             | City of Paso Robles          | 99,049,669                                   | 0.0030954                                     | 75,689,635                              | -                              | 0.0031567                                     |
| 7070530249             | City of Patterson            | 20,718,307                                   | 0.0006475                                     | 15,935,780                              | -                              | 0.0006646                                     |
| 7471126319             | City of Perris               | 10,458,049                                   | 0.0003268                                     | 9,412,790                               | -                              | 0.0003926                                     |
| 2399640634             | City of Piedmont             | 103,135,078                                  | 0.0032230                                     | 72,708,075                              | -                              | 0.0030323                                     |
| 1948785555             | City of Pinole               | 94,159,285                                   | 0.0029425                                     | 65,551,369                              | -                              | 0.0027339                                     |
| 1010350619             | City of Pismo Beach          | 47,115,650                                   | 0.0014724                                     | 36,349,378                              | -                              | 0.0015160                                     |
| 3561054561             | City of Pittsburg            | 168,435,027                                  | 0.0052637                                     | 124,582,588                             | -                              | 0.0051958                                     |
| 2117892921             | City of Placentia            | 116,776,822                                  | 0.0036494                                     | 107,684,822                             | -                              | 0.0044911                                     |
| 3279485049             | City of Placerville          | 32,794,788                                   | 0.0010249                                     | 22,349,978                              | -                              | 0.0009321                                     |
| 7166539881             | City of Pleasant Hill        | 104,852,407                                  | 0.0032767                                     | 72,327,812                              | -                              | 0.0030165                                     |
| 4137785275             | City of Pleasanton           | 218,343,726                                  | 0.0068234                                     | 161,613,098                             | -                              | 0.0067402                                     |
| 3263497639             | City of Port Hueneme         | 59,003,246                                   | 0.0018439                                     | 41,956,165                              | -                              | 0.0017498                                     |
| 5259660063             | City of Porterville          | 111,760,385                                  | 0.0034926                                     | 84,075,803                              | -                              | 0.0035064                                     |
| 1599501570             | City of Poway                | 85,744,418                                   | 0.0026796                                     | 72,899,675                              | 418,500                        | 0.0030578                                     |
| 1039155127             | City of Red Bluff            | 55,249,329                                   | 0.0017266                                     | 49,277,409                              | -                              | 0.0020551                                     |
| 7117161098             | City of Redlands             | 360,898,903                                  | 0.0112784                                     | 246,737,342                             | -                              | 0.0102903                                     |
| 2567398164             | City of Reedley              | 33,653,134                                   | 0.0010517                                     | 25,331,950                              | 174,572                        | 0.0010638                                     |
| 2542403229             | City of Ridgecrest           | 39,082,603                                   | 0.0012214                                     | 34,805,754                              | -                              | 0.0014516                                     |
| 7644919410             | City of Rio Vista            | 19,519,289                                   | 0.0006100                                     | 14,114,888                              | -                              | 0.0005887                                     |
| 1682825828             | City of Ripon                | 28,860,943                                   | 0.0009019                                     | 21,901,626                              | -                              | 0.0009134                                     |
| 2328679612             | City of Riverbank            | 3,435,514                                    | 0.0001074                                     | 2,132,531                               | -                              | 0.0000889                                     |
| 7695678946             | City of Rocklin              | 172,479,027                                  | 0.0053901                                     | 130,360,252                             | -                              | 0.0054368                                     |
| 1238309969             | City of Rohnert Park         | 161,764,300                                  | 0.0050553                                     | 133,852,691                             | -                              | 0.0055824                                     |
| 3206018329             | City of Salinas              | 226,146,564                                  | 0.0070673                                     | 156,183,302                             | -                              | 0.0065137                                     |
| 4089864542             | City of San Bruno            | 220,254,281                                  | 0.0068830                                     | 150,204,369                             | -                              | 0.0062644                                     |
| 4903591303             | City of San Carlos           | 62,137,215                                   | 0.0019418                                     | 39,065,704                              | -                              | 0.0016293                                     |
| 5216144622             | City of San Clemente         | 50,106,736                                   | 0.0015659                                     | 38,375,947                              | -                              | 0.0016005                                     |
| 2236157495             | City of San Fernando         | 81,540,511                                   | 0.0025482                                     | 69,351,385                              | -                              | 0.0028923                                     |
| 6316962455             | City of San Gabriel          | 205,528,205                                  | 0.0064229                                     | 138,729,867                             | -                              | 0.0057858                                     |
| 1099253767             | City of San Jacinto          | 18,806,759                                   | 0.0005877                                     | 12,522,400                              | -                              | 0.0005223                                     |
| 7713051229             | City of San Leandro          | 369,481,300                                  | 0.0115466                                     | 243,240,818                             | -                              | 0.0101444                                     |

**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, 2025**

| Employer<br>CalPERS ID | Employer                 | Total Pension Liability<br>Allocation Basis  |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|------------------------|--------------------------|----------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                        |                          | June 30, 2024 Actuarial<br>Accrued Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Safety Risk Pool:      |                          |                                              |                                               |                                         |                                |                                               |
| 7574628515             | City of San Luis Obispo  | \$ 266,992,598                               | 0.0083437                                     | \$ 178,415,852                          | \$ 959,529                     | 0.0074810                                     |
| 4284426953             | City of San Marcos       | 119,246,846                                  | 0.0037265                                     | 88,274,484                              | -                              | 0.0036815                                     |
| 2165711850             | City of San Marino       | 110,828,486                                  | 0.0034635                                     | 75,497,016                              | -                              | 0.0031487                                     |
| 1331190515             | City of San Pablo        | 130,975,464                                  | 0.0040931                                     | 92,367,929                              | -                              | 0.0038523                                     |
| 4889155551             | City of San Ramon        | 103,560,977                                  | 0.0032364                                     | 89,202,465                              | -                              | 0.0037202                                     |
| 4282841421             | City of Sand City        | 17,332,377                                   | 0.0005416                                     | 13,416,808                              | -                              | 0.0005596                                     |
| 5937747971             | City of Sanger           | 60,071,376                                   | 0.0018773                                     | 53,096,467                              | -                              | 0.0022144                                     |
| 6782000650             | City of Santa Barbara    | 248,875,454                                  | 0.0077775                                     | 154,688,193                             | -                              | 0.0064514                                     |
| 3582898457             | City of Santa Cruz       | 375,875,744                                  | 0.0117464                                     | 266,149,101                             | -                              | 0.0110999                                     |
| 3397611634             | City of Santa Fe Springs | 196,497,010                                  | 0.0061407                                     | 127,053,592                             | -                              | 0.0052988                                     |
| 4069543728             | City of Santa Maria      | 306,580,545                                  | 0.0095809                                     | 218,187,051                             | -                              | 0.0090996                                     |
| 6936770431             | City of Santa Monica     | 656,906                                      | 0.0000205                                     | 1,297,196                               | -                              | 0.0000541                                     |
| 2703477541             | City of Santa Paula      | 58,510,260                                   | 0.0018285                                     | 40,220,515                              | -                              | 0.0016774                                     |
| 7933227073             | City of Santee           | 117,405,605                                  | 0.0036690                                     | 80,893,401                              | 350,000                        | 0.0033883                                     |
| 2616660768             | City of Sausalito        | 76,028,417                                   | 0.0023759                                     | 52,350,721                              | -                              | 0.0021833                                     |
| 7608138654             | City of Scotts Valley    | 39,979,035                                   | 0.0012494                                     | 28,038,271                              | -                              | 0.0011694                                     |
| 5401956184             | City of Seal Beach       | 114,013,561                                  | 0.0035630                                     | 78,112,618                              | -                              | 0.0032577                                     |
| 1781333436             | City of Seaside          | 144,259,457                                  | 0.0045082                                     | 98,718,441                              | -                              | 0.0041171                                     |
| 6923337861             | City of Sebastopol       | 28,031,739                                   | 0.0008760                                     | 19,100,295                              | -                              | 0.0007966                                     |
| 2928642812             | City of Selma            | 53,188,878                                   | 0.0016622                                     | 48,982,084                              | -                              | 0.0020428                                     |
| 5847809130             | City of Shafter          | 27,914,719                                   | 0.0008724                                     | 25,478,523                              | -                              | 0.0010626                                     |
| 6771956383             | City of Sierra Madre     | 34,192,345                                   | 0.0010685                                     | 29,101,520                              | 100,000                        | 0.0012179                                     |
| 3841226254             | City of Signal Hill      | 74,410,147                                   | 0.0023254                                     | 51,351,661                              | -                              | 0.0021417                                     |
| 2080245088             | City of Solana Beach     | 44,365,951                                   | 0.0013865                                     | 30,497,283                              | -                              | 0.0012719                                     |
| 5164257272             | City of Soledad          | 24,507,753                                   | 0.0007659                                     | 18,949,404                              | -                              | 0.0007903                                     |
| 6953823005             | City of Solvang          | 646,063                                      | 0.0000202                                     | 534,111                                 | -                              | 0.0000223                                     |
| 1611242837             | City of Sonoma           | 29,314,773                                   | 0.0009161                                     | 18,632,595                              | -                              | 0.0007771                                     |
| 4312622024             | City of Sonora           | 28,616,752                                   | 0.0008943                                     | 20,222,993                              | -                              | 0.0008434                                     |
| 7499696720             | City of South Gate       | 216,839,006                                  | 0.0067764                                     | 143,485,515                             | -                              | 0.0059842                                     |
| 7101839796             | City of South Lake Tahoe | 180,372,330                                  | 0.0056368                                     | 123,404,165                             | -                              | 0.0051466                                     |
| 2139696011             | City of South Pasadena   | 112,937,739                                  | 0.0035293                                     | 79,807,730                              | -                              | 0.0033284                                     |
| 2741568232             | City of St. Helena       | 25,008,555                                   | 0.0007815                                     | 18,874,799                              | -                              | 0.0007872                                     |
| 1012157360             | City of Stanton          | 14,054,863                                   | 0.0004392                                     | 12,202,142                              | -                              | 0.0005089                                     |
| 2298323828             | City of Suisun City      | 57,289,865                                   | 0.0017904                                     | 42,608,082                              | -                              | 0.0017770                                     |
| 7794007699             | City of Susanville       | 36,272,788                                   | 0.0011336                                     | 31,448,522                              | -                              | 0.0013111                                     |

**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, 2025**

| Employer<br>CalPERS ID | Employer                                           | Total Pension Liability<br>Allocation Basis  |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|------------------------|----------------------------------------------------|----------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                        |                                                    | June 30, 2024 Actuarial<br>Accrued Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Safety Risk Pool:      |                                                    |                                              |                                               |                                         |                                |                                               |
| 4640795814             | City of Sutter Creek                               | \$ 8,360,939                                 | 0.0002613                                     | \$ 5,912,050                            | \$ -                           | 0.0002466                                     |
| 4510212351             | City of Taft                                       | 21,232,219                                   | 0.0006635                                     | 14,201,213                              | -                              | 0.0005923                                     |
| 3088953028             | City of Tehachapi                                  | 11,331,479                                   | 0.0003541                                     | 9,103,582                               | 116,000                        | 0.0003845                                     |
| 7326372145             | City of Tulare                                     | 158,558,482                                  | 0.0049551                                     | 116,839,288                             | -                              | 0.0048729                                     |
| 1151979302             | City of Tulelake                                   | 1,411,408                                    | 0.0000441                                     | 1,089,285                               | -                              | 0.0000454                                     |
| 4043453740             | City of Turlock                                    | 204,826,706                                  | 0.0064010                                     | 149,044,567                             | -                              | 0.0062160                                     |
| 5687245261             | City of Tustin                                     | 206,431,999                                  | 0.0064511                                     | 153,166,547                             | 1,000,000                      | 0.0064296                                     |
| 2477026415             | City of Ukiah                                      | 85,184,534                                   | 0.0026621                                     | 74,771,503                              | -                              | 0.0031184                                     |
| 2699451559             | City of Union City                                 | 275,902,150                                  | 0.0086222                                     | 197,085,945                             | -                              | 0.0082197                                     |
| 1005915265             | City of Upland                                     | 257,799,072                                  | 0.0080564                                     | 193,180,337                             | -                              | 0.0080567                                     |
| 3431795727             | City of Vernon                                     | 321,969,681                                  | 0.0100618                                     | 211,878,358                             | -                              | 0.0088365                                     |
| 2827335760             | City of Victorville                                | 57,965,492                                   | 0.0018115                                     | 42,567,509                              | -                              | 0.0017753                                     |
| 1913340563             | City of Vista                                      | 147,334,274                                  | 0.0046043                                     | 108,169,845                             | -                              | 0.0045113                                     |
| 2530164919             | City of Walnut Creek                               | 236,940,296                                  | 0.0074046                                     | 161,412,387                             | -                              | 0.0067318                                     |
| 5371320360             | City of Wasco                                      | 901,059                                      | 0.0000282                                     | 1,008,879                               | -                              | 0.0000421                                     |
| 5455336444             | City of Waterford                                  | 1,649,982                                    | 0.0000516                                     | 1,350,592                               | -                              | 0.0000563                                     |
| 2152559898             | City of Watsonville                                | 212,004,162                                  | 0.0066253                                     | 149,750,295                             | -                              | 0.0062454                                     |
| 1867123167             | City of Weed                                       | 8,164,593                                    | 0.0002551                                     | 6,122,413                               | -                              | 0.0002553                                     |
| 4259962247             | City of West Sacramento                            | 230,896,247                                  | 0.0072157                                     | 163,501,903                             | -                              | 0.0068189                                     |
| 5339970252             | City of Westminster                                | 304,926,305                                  | 0.0095292                                     | 199,584,758                             | -                              | 0.0083238                                     |
| 1850409838             | City of Williams                                   | 11,044,810                                   | 0.0003452                                     | 8,546,576                               | 2,535,723                      | 0.0004622                                     |
| 2491525509             | City of Willits                                    | 14,738,449                                   | 0.0004606                                     | 10,361,062                              | -                              | 0.0004321                                     |
| 3142143032             | City of Willows                                    | 17,195,606                                   | 0.0005374                                     | 15,792,233                              | -                              | 0.0006586                                     |
| 2492448287             | City of Winters                                    | 16,386,365                                   | 0.0005121                                     | 12,466,786                              | -                              | 0.0005199                                     |
| 5272649589             | City of Woodlake                                   | 6,431,998                                    | 0.0002010                                     | 4,840,171                               | -                              | 0.0002019                                     |
| 5698564511             | City of Yreka                                      | 19,225,251                                   | 0.0006008                                     | 13,943,440                              | 149,439                        | 0.0005878                                     |
| 6515248486             | City of Yuba City                                  | 219,603,251                                  | 0.0068628                                     | 158,869,238                             | -                              | 0.0066257                                     |
| 7127960521             | Cloverdale Fire Protection District                | 6,086,897                                    | 0.0001902                                     | 4,733,803                               | -                              | 0.0001974                                     |
| 2807557017             | Coast Life Support District                        | 4,595,397                                    | 0.0001436                                     | 3,585,128                               | -                              | 0.0001495                                     |
| 4558241825             | Coastside Fire Protection District                 | 43,970,113                                   | 0.0013741                                     | 30,170,559                              | -                              | 0.0012583                                     |
| 4627108958             | Compton Unified School District                    | 26,779,722                                   | 0.0008369                                     | 16,556,466                              | -                              | 0.0006905                                     |
| 3058484502             | Contra Costa Community College District            | 24,534,637                                   | 0.0007667                                     | 18,380,214                              | -                              | 0.0007666                                     |
| 3138183363             | Copperopolis Fire Protection District              | 6,368,085                                    | 0.0001990                                     | 4,823,719                               | -                              | 0.0002012                                     |
| 1453572960             | Cordelia Fire Protection District of Solano County | 2,411,408                                    | 0.0000754                                     | 1,448,804                               | -                              | 0.0000604                                     |
| 7653967663             | Cottonwood Fire Protection District                | 2,062,536                                    | 0.0000645                                     | 1,566,640                               | -                              | 0.0000653                                     |



**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, 2025**

| Employer<br>CalPERS ID | Employer                                           | Total Pension Liability<br>Allocation Basis  |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|------------------------|----------------------------------------------------|----------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                        |                                                    | June 30, 2024 Actuarial<br>Accrued Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Safety Risk Pool:      |                                                    |                                              |                                               |                                         |                                |                                               |
| 6525616833             | County of Alpine                                   | \$ 21,038,883                                | 0.0006575                                     | \$ 14,826,965                           | \$ -                           | 0.0006184                                     |
| 4367673667             | County of Amador                                   | 130,235,813                                  | 0.0040700                                     | 94,932,869                              | -                              | 0.0039592                                     |
| 1957548103             | County of Calaveras                                | 106,321,709                                  | 0.0033226                                     | 77,230,048                              | -                              | 0.0032209                                     |
| 6882588749             | County of Colusa                                   | 80,888,951                                   | 0.0025278                                     | 57,715,923                              | -                              | 0.0024071                                     |
| 2628696052             | County of Del Norte                                | 39,579,265                                   | 0.0012369                                     | 28,068,125                              | -                              | 0.0011706                                     |
| 3880586994             | County of Glenn                                    | 43,675,697                                   | 0.0013649                                     | 27,440,351                              | -                              | 0.0011444                                     |
| 1394497480             | County of Inyo                                     | 76,865,734                                   | 0.0024021                                     | 54,341,553                              | -                              | 0.0022663                                     |
| 6494736374             | County of Lassen                                   | 68,874,775                                   | 0.0021524                                     | 49,222,609                              | -                              | 0.0020529                                     |
| 3760897012             | County of Mariposa                                 | 81,557,267                                   | 0.0025487                                     | 59,939,859                              | -                              | 0.0024998                                     |
| 3728589676             | County of Modoc                                    | 21,373,297                                   | 0.0006679                                     | 14,349,357                              | 337,261                        | 0.0006125                                     |
| 6895684493             | County of Mono                                     | 106,220,424                                  | 0.0033195                                     | 73,941,252                              | -                              | 0.0030838                                     |
| 2830167653             | County of Napa                                     | 246,031,761                                  | 0.0076887                                     | 192,474,293                             | -                              | 0.0080273                                     |
| 1202485018             | County of Nevada                                   | 142,794,909                                  | 0.0044624                                     | 101,294,213                             | -                              | 0.0042245                                     |
| 4847817667             | County of Plumas                                   | 51,880,321                                   | 0.0016213                                     | 35,887,171                              | -                              | 0.0014967                                     |
| 1750632294             | County of San Benito                               | 101,858,686                                  | 0.0031832                                     | 78,595,627                              | -                              | 0.0032779                                     |
| 7466485822             | County of Sierra                                   | 24,332,794                                   | 0.0007604                                     | 20,655,598                              | -                              | 0.0008615                                     |
| 2721600452             | County of Siskiyou                                 | 130,796,235                                  | 0.0040875                                     | 95,112,967                              | -                              | 0.0039667                                     |
| 6471587186             | County of Trinity                                  | 53,114,166                                   | 0.0016599                                     | 37,999,059                              | -                              | 0.0015848                                     |
| 6076203632             | County of Tuolumne                                 | 155,148,491                                  | 0.0048485                                     | 114,965,110                             | -                              | 0.0047947                                     |
| 5339108719             | Diamond Springs/El Dorado Fire Protection District | 32,394,800                                   | 0.0010124                                     | 28,497,215                              | -                              | 0.0011885                                     |
| 1047451387             | Dougherty Regional Fire Authority                  | 37,876,770                                   | 0.0011837                                     | 29,447,249                              | -                              | 0.0012281                                     |
| 7703330070             | East Bay Regional Park District                    | 131,807,340                                  | 0.0041191                                     | 96,972,267                              | -                              | 0.0040443                                     |
| 2779006014             | Ebbetts Pass Fire Protection District              | 25,244,861                                   | 0.0007889                                     | 23,987,877                              | -                              | 0.0010004                                     |
| 4388508673             | El Dorado County Fire Protection District          | 123,909,318                                  | 0.0038723                                     | 86,202,423                              | -                              | 0.0035951                                     |
| 7511419152             | El Dorado Hills County Water District              | 118,589,631                                  | 0.0037060                                     | 88,462,260                              | -                              | 0.0036894                                     |
| 7735348195             | Esparto Fire Protection District                   | 210,665                                      | 0.0000066                                     | 174,523                                 | -                              | 0.0000073                                     |
| 2835327913             | Estero Municipal Improvement District              | 6,612,158                                    | 0.0002066                                     | 4,498,937                               | -                              | 0.0001876                                     |
| 1920391483             | Felton Fire Protection District                    | 2,342,000                                    | 0.0000732                                     | 1,986,062                               | -                              | 0.0000828                                     |
| 5612530971             | Fontana Unified School District                    | 16,292,479                                   | 0.0005092                                     | 12,653,901                              | -                              | 0.0005277                                     |
| 4628924879             | Foothill-De Anza Community College District        | 1,482,862                                    | 0.0000463                                     | 1,361,301                               | -                              | 0.0000568                                     |
| 4831243809             | Fort Bragg Fire Protection Authority               | 433,206                                      | 0.0000135                                     | 348,957                                 | -                              | 0.0000146                                     |
| 1548552160             | Fruitridge Fire Protection District                | 1,008,574                                    | 0.0000315                                     | 5,096,334                               | -                              | 0.0002125                                     |
| 7037972648             | Garden Valley Fire Protection District             | 4,350,847                                    | 0.0001360                                     | 3,312,455                               | -                              | 0.0001381                                     |
| 7378951030             | Georgetown Fire Protection District                | 13,547,901                                   | 0.0004234                                     | 9,776,412                               | -                              | 0.0004077                                     |
| 6265415355             | Glen Ellen Fire Protection District                | 2,703,365                                    | 0.0000845                                     | 2,018,854                               | 88,982                         | 0.0000879                                     |

**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, 2025**

| Employer<br>CalPERS ID | Employer                                            | Total Pension Liability<br>Allocation Basis  |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|------------------------|-----------------------------------------------------|----------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                        |                                                     | June 30, 2024 Actuarial<br>Accrued Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Safety Risk Pool:      |                                                     |                                              |                                               |                                         |                                |                                               |
| 6679139754             | Glendale Community College District                 | \$ 11,902,567                                | 0.0003720                                     | \$ 8,825,973                            | \$ -                           | 0.0003681                                     |
| 6612306990             | Gold Ridge Fire Protection District                 | 11,973,724                                   | 0.0003742                                     | 9,746,642                               | -                              | 0.0004065                                     |
| 5000000374             | Graton Fire Protection District                     | 495,394                                      | 0.0000155                                     | 462,863                                 | -                              | 0.0000193                                     |
| 4899312259             | Groveland Community Services District               | 2,889,783                                    | 0.0000903                                     | 2,147,044                               | -                              | 0.0000895                                     |
| 5522873241             | Hacienda La Puente Unified School District          | 6,392,691                                    | 0.0001998                                     | 4,950,844                               | -                              | 0.0002065                                     |
| 5155815164             | Hamilton Branch Fire Protection District            | 591,744                                      | 0.0000185                                     | 393,374                                 | -                              | 0.0000164                                     |
| 4792920320             | Happy Valley Fire District                          | 1,275,668                                    | 0.0000399                                     | 955,401                                 | -                              | 0.0000398                                     |
| 7848142223             | Hesperia Fire Protection District                   | 36,145,637                                   | 0.0011296                                     | 25,735,339                              | -                              | 0.0010733                                     |
| 5542859975             | Hesperia Unified School District                    | 3,582,247                                    | 0.0001119                                     | 3,219,861                               | -                              | 0.0001343                                     |
| 4173412805             | Higgins Area Fire Protection District               | 9,186,903                                    | 0.0002871                                     | 7,117,605                               | -                              | 0.0002968                                     |
| 5696253163             | Housing Authority of the City of Los Angeles        | 27,726,178                                   | 0.0008665                                     | 19,416,710                              | 4,500,000                      | 0.0009975                                     |
| 7096640856             | Humboldt Bay Fire Joint Powers Authority            | 89,981,403                                   | 0.0028120                                     | 62,521,315                              | -                              | 0.0026075                                     |
| 6560338384             | Idyllwild Fire Protection District                  | 12,636,124                                   | 0.0003949                                     | 8,475,634                               | -                              | 0.0003535                                     |
| 1929220653             | Inverness Public Utility District                   | 685,598                                      | 0.0000214                                     | 480,335                                 | -                              | 0.0000200                                     |
| 2157141901             | Kelseyville Fire Protection District                | 15,917,810                                   | 0.0004974                                     | 10,808,709                              | -                              | 0.0004508                                     |
| 7381511111             | Kensington Community Services District              | 16,618,360                                   | 0.0005193                                     | 14,866,172                              | -                              | 0.0006200                                     |
| 3852809272             | Kentfield Fire Protection District                  | 33,979,986                                   | 0.0010619                                     | 24,260,355                              | -                              | 0.0010118                                     |
| 3198931021             | Kenwood Fire Protection District                    | 2,864,943                                    | 0.0000895                                     | 2,418,004                               | -                              | 0.0001008                                     |
| 7570023491             | Lake County Fire Protection District                | 20,638,435                                   | 0.0006450                                     | 19,052,264                              | 26,791                         | 0.0007957                                     |
| 5921251632             | Lake Shastina Community Services District           | 392,857                                      | 0.0000123                                     | 362,633                                 | -                              | 0.0000151                                     |
| 4842278015             | Lake Valley Fire Protection District                | 52,561,539                                   | 0.0016426                                     | 48,768,200                              | 195,600                        | 0.0020421                                     |
| 3507895593             | Lakeport County Fire Protection District            | 10,823,572                                   | 0.0003382                                     | 7,847,423                               | -                              | 0.0003273                                     |
| 5882947791             | Lakeside Fire Protection District                   | 120,953,281                                  | 0.0037799                                     | 107,667,871                             | 585,356                        | 0.0045148                                     |
| 1134055402             | Linda Fire Protection District                      | 12,490,984                                   | 0.0003904                                     | 10,231,981                              | -                              | 0.0004267                                     |
| 6398340204             | Linden-Peters Rural County Fire Protection District | 14,439,439                                   | 0.0004512                                     | 14,350,013                              | -                              | 0.0005985                                     |
| 2998382675             | Little Lake Fire Protection District                | 1,831,671                                    | 0.0000572                                     | 1,554,575                               | -                              | 0.0000648                                     |
| 7874022252             | Los Angeles Community College District              | 12,351,833                                   | 0.0003860                                     | 6,501,488                               | -                              | 0.0002711                                     |
| 4662975925             | Los Osos Community Services District                | 1,995,638                                    | 0.0000624                                     | 1,419,493                               | -                              | 0.0000592                                     |
| 4455680287             | Mammoth Lakes Fire District                         | 13,529,146                                   | 0.0004228                                     | 9,807,696                               | -                              | 0.0004090                                     |
| 7926564424             | Marin Community College District                    | 6,360,775                                    | 0.0001988                                     | 4,633,471                               | -                              | 0.0001932                                     |
| 3122134566             | Marinwood Community Services District               | 17,587,646                                   | 0.0005496                                     | 12,369,209                              | -                              | 0.0005159                                     |
| 5483989497             | McCloud Community Services District                 | 46,597                                       | 0.0000015                                     | 45,162                                  | -                              | 0.0000019                                     |
| 4197922266             | Meeks Bay Fire Protection District                  | 8,255,572                                    | 0.0002580                                     | 5,730,647                               | -                              | 0.0002390                                     |
| 4441199077             | Menlo Park Fire Protection District                 | 305,454,823                                  | 0.0095456                                     | 258,042,897                             | 4,854,991                      | 0.0109643                                     |
| 4129706773             | Mojave Air and Space Port                           | 1,714,171                                    | 0.0000536                                     | 1,007,318                               | -                              | 0.0000420                                     |

**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, 2025**

| Employer<br>CalPERS ID | Employer                                                  | Total Pension Liability<br>Allocation Basis  |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|------------------------|-----------------------------------------------------------|----------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                        |                                                           | June 30, 2024 Actuarial<br>Accrued Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Safety Risk Pool:      |                                                           |                                              |                                               |                                         |                                |                                               |
| 1577762632             | Mokelumne Rural Fire District                             | \$ 6,393,782                                 | 0.0001998                                     | \$ 5,046,587                            | \$ -                           | 0.0002105                                     |
| 1337420437             | Montecito Fire Protection District                        | 128,508,903                                  | 0.0040160                                     | 106,944,422                             | -                              | 0.0044603                                     |
| 6176819203             | Monterey County Regional Fire Protection District         | 107,432,287                                  | 0.0033573                                     | 98,152,885                              | -                              | 0.0040935                                     |
| 7470214037             | Monterey Peninsula Airport District                       | 27,193,630                                   | 0.0008498                                     | 20,750,611                              | -                              | 0.0008654                                     |
| 1422571435             | Montezuma Fire Protection District                        | 7,180,711                                    | 0.0002244                                     | 4,971,403                               | -                              | 0.0002073                                     |
| 6108410315             | Murrieta Fire Protection District                         | 85,035,448                                   | 0.0026574                                     | 66,313,282                              | -                              | 0.0027656                                     |
| 4197810656             | Natomas Fire Protection District                          | 594,621                                      | 0.0000186                                     | 2,735,943                               | -                              | 0.0001141                                     |
| 3907335935             | Nevada County Consolidated Fire District                  | 42,030,891                                   | 0.0013135                                     | 33,040,225                              | -                              | 0.0013780                                     |
| 7593734122             | North County Fire Protection District of Monterey County  | 62,304,470                                   | 0.0019471                                     | 54,636,469                              | 285,797                        | 0.0022906                                     |
| 3891469960             | North County Fire Protection District of San Diego County | 127,175,864                                  | 0.0039743                                     | 110,204,439                             | -                              | 0.0045961                                     |
| 4839581566             | North Tahoe Fire Protection District                      | 85,847,573                                   | 0.0026828                                     | 62,615,457                              | -                              | 0.0026114                                     |
| 2842502387             | Northshore Fire Protection District                       | 13,386,685                                   | 0.0004183                                     | 10,066,080                              | -                              | 0.0004198                                     |
| 5186979610             | Northstar Community Services District                     | 28,108,634                                   | 0.0008784                                     | 23,922,917                              | -                              | 0.0009977                                     |
| 5574427332             | Oakdale Rural Fire Protection District                    | 5,115,524                                    | 0.0001599                                     | 4,070,153                               | -                              | 0.0001697                                     |
| 3818887468             | Oakland City Housing Authority                            | 32,792,508                                   | 0.0010248                                     | 32,316,950                              | -                              | 0.0013478                                     |
| 5353402695             | Oakland Unified School District                           | 10,321,331                                   | 0.0003225                                     | 7,545,959                               | -                              | 0.0003147                                     |
| 7544014130             | Oceano Community Services District                        | 526,278                                      | 0.0000164                                     | 490,083                                 | -                              | 0.0000204                                     |
| 5533681281             | Olympic Valley Public Service District                    | 20,906,339                                   | 0.0006533                                     | 16,770,119                              | -                              | 0.0006994                                     |
| 4312308788             | Ophir Hill Fire Protection District                       | 2,397,205                                    | 0.0000749                                     | 1,942,712                               | -                              | 0.0000810                                     |
| 4650866932             | Pajaro Valley Fire Protection Agency                      | 5,747,098                                    | 0.0001796                                     | 5,268,420                               | -                              | 0.0002197                                     |
| 6861822346             | Pasadena Unified School District                          | 1,870,855                                    | 0.0000585                                     | 1,240,509                               | -                              | 0.0000517                                     |
| 5699861278             | Peardale Chicago Park Fire Protection District            | 1,614,907                                    | 0.0000505                                     | 1,312,751                               | -                              | 0.0000547                                     |
| 3170400540             | Peninsula Fire Protection District                        | 7,366,271                                    | 0.0002302                                     | 5,677,541                               | -                              | 0.0002368                                     |
| 5198152062             | Penn Valley Fire Protection District                      | 7,792,939                                    | 0.0002435                                     | 7,151,235                               | -                              | 0.0002982                                     |
| 7247553264             | Penryn Fire Protection District                           | 256,578                                      | 0.0000080                                     | 257,787                                 | 2,498                          | 0.0000109                                     |
| 4447709248             | Placer Hills Fire Protection District                     | 7,244,012                                    | 0.0002264                                     | 6,229,604                               | -                              | 0.0002598                                     |
| 1586750882             | Port San Luis Harbor District                             | 5,446,660                                    | 0.0001702                                     | 4,012,918                               | -                              | 0.0001674                                     |
| 2608987262             | Ramona Municipal Water District                           | 9,486,091                                    | 0.0002964                                     | 11,883,479                              | -                              | 0.0004956                                     |
| 7143683034             | Rancho Adobe Fire Protection District                     | 30,731,288                                   | 0.0009604                                     | 27,780,800                              | -                              | 0.0011586                                     |
| 5357330985             | Rancho Cucamonga Fire Protection District                 | 199,995,636                                  | 0.0062500                                     | 158,839,097                             | 3,925,000                      | 0.0067882                                     |
| 5688868574             | Rancho Santa Fe Fire Protection District                  | 93,396,721                                   | 0.0029187                                     | 77,820,387                              | 1,245,439                      | 0.0032975                                     |
| 1650109779             | Rescue Fire Protection District                           | 9,592,787                                    | 0.0002998                                     | 6,814,239                               | -                              | 0.0002842                                     |
| 5330634101             | Resort Improvement District No. 1                         | 72,129                                       | 0.0000023                                     | 65,046                                  | -                              | 0.0000027                                     |
| 7281039142             | Rincon Del Diablo Municipal Water District                | 889,079                                      | 0.0000278                                     | 699,344                                 | -                              | 0.0000292                                     |
| 4521367135             | Ross Valley Fire Department                               | 69,199,553                                   | 0.0021625                                     | 48,842,139                              | -                              | 0.0020370                                     |
| 4070863161             | Rubidoux Community Services District                      | 3,836,585                                    | 0.0001199                                     | 2,049,937                               | -                              | 0.0000855                                     |

**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, 2025**

| Employer<br>CalPERS ID | Employer                                         | Total Pension Liability<br>Allocation Basis  |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |
|------------------------|--------------------------------------------------|----------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|
|                        |                                                  | June 30, 2024 Actuarial<br>Accrued Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |
| Safety Risk Pool:      |                                                  |                                              |                                               |                                         |                                |                                               |
| 2328456279             | Running Springs Water District                   | \$ 17,240,025                                | 0.0005388                                     | \$ 12,589,033                           | \$ -                           | 0.0005250                                     |
| 4535665634             | Salida Fire Protection District                  | 7,513,657                                    | 0.0002348                                     | 5,375,569                               | -                              | 0.0002242                                     |
| 6184821600             | Salton Community Services District               | 41,646                                       | 0.0000013                                     | 706,848                                 | -                              | 0.0000295                                     |
| 3254572850             | San Bernardino City Unified School District      | 35,241,505                                   | 0.0011013                                     | 28,586,308                              | -                              | 0.0011922                                     |
| 7548565539             | San Bernardino Community College District        | 255,226                                      | 0.0000080                                     | 258,922                                 | -                              | 0.0000108                                     |
| 4874136617             | San Diego Community College District             | 11,594,289                                   | 0.0003623                                     | 10,204,678                              | -                              | 0.0004256                                     |
| 7354575882             | San Diego Unified School District                | 73,908,973                                   | 0.0023097                                     | 53,622,048                              | -                              | 0.0022363                                     |
| 5837182027             | San Francisco City and County Housing Authority  | 1,284,463                                    | 0.0000401                                     | 680,546                                 | -                              | 0.0000284                                     |
| 6781022096             | San Joaquin Delta Community College District     | 14,060,651                                   | 0.0004394                                     | 10,982,867                              | -                              | 0.0004580                                     |
| 4941749027             | San Mateo Consolidated Fire Department           | 50,492,757                                   | 0.0015779                                     | 46,235,479                              | -                              | 0.0019283                                     |
| 5069981886             | San Miguel Community Services District           | 46,833                                       | 0.0000015                                     | 47,259                                  | -                              | 0.0000020                                     |
| 7933348531             | San Miguel Consolidated Fire Protection District | 160,267,461                                  | 0.0050084                                     | 135,852,187                             | -                              | 0.0056658                                     |
| 6211398979             | Santa Ana Unified School District                | 26,086,193                                   | 0.0008152                                     | 20,194,650                              | -                              | 0.0008422                                     |
| 3334143281             | Santa Monica Community College District          | 23,918,101                                   | 0.0007475                                     | 17,205,133                              | -                              | 0.0007176                                     |
| 2285538681             | Schell Vista Fire Protection District            | 2,336,179                                    | 0.0000730                                     | 2,125,761                               | 217,970                        | 0.0000977                                     |
| 4027652040             | Scotts Valley Fire Protection District           | 64,861,126                                   | 0.0020270                                     | 47,305,994                              | -                              | 0.0019729                                     |
| 5959907437             | Shasta Lake Fire Protection District             | 8,320,410                                    | 0.0002600                                     | 6,251,427                               | -                              | 0.0002607                                     |
| 1002910848             | Sonoma County Fire District                      | 101,925,331                                  | 0.0031852                                     | 92,857,503                              | -                              | 0.0038727                                     |
| 2947341923             | Sonoma County Junior College District            | 5,911,726                                    | 0.0001847                                     | 5,491,155                               | -                              | 0.0002290                                     |
| 4671118169             | Sonoma Marin Area Rail Transit District          | 491,590                                      | 0.0000154                                     | 445,784                                 | -                              | 0.0000186                                     |
| 3655967024             | South Placer Fire District                       | 88,223,506                                   | 0.0027571                                     | 70,034,070                              | -                              | 0.0029208                                     |
| 6329264604             | South San Joaquin County Fire Authority          | 10,767,318                                   | 0.0003365                                     | 10,481,791                              | -                              | 0.0004371                                     |
| 7552831011             | Stallion Springs Community Services District     | 3,208,516                                    | 0.0001003                                     | 2,414,397                               | -                              | 0.0001007                                     |
| 7135413843             | Stanislaus Consolidated Fire Protection District | 72,113,768                                   | 0.0022536                                     | 61,284,460                              | -                              | 0.0025559                                     |
| 4001428666             | State Center Community College District          | 3,179,528                                    | 0.0000994                                     | 2,919,337                               | -                              | 0.0001218                                     |
| 5638302841             | Stinson Beach Fire Protection District           | 63,292                                       | 0.0000020                                     | 64,209                                  | -                              | 0.0000027                                     |
| 3547333131             | Stockton Unified School District                 | 24,223,756                                   | 0.0007570                                     | 19,885,850                              | -                              | 0.0008294                                     |
| 1421267865             | Suisun Fire Protection District                  | 521,103                                      | 0.0000163                                     | 389,026                                 | -                              | 0.0000162                                     |
| 7665861129             | Templeton Community Services District            | 2,905,171                                    | 0.0000908                                     | 2,782,557                               | -                              | 0.0001160                                     |
| 1196474792             | Tiburon Fire Protection District                 | 55,304,228                                   | 0.0017283                                     | 45,172,021                              | -                              | 0.0018839                                     |
| 1382390535             | Town of Atherton                                 | 59,429,388                                   | 0.0018572                                     | 46,021,118                              | 3,000,000                      | 0.0020445                                     |
| 1705206551             | Town of Colma                                    | 44,631,727                                   | 0.0013948                                     | 33,993,819                              | -                              | 0.0014177                                     |
| 2137393809             | Town of Corte Madera                             | 42,092,100                                   | 0.0013154                                     | 37,526,392                              | -                              | 0.0015651                                     |
| 1473815265             | Town of Fairfax                                  | 25,756,056                                   | 0.0008049                                     | 23,620,612                              | -                              | 0.0009851                                     |
| 5749284855             | Town of Hillsborough                             | 74,445,957                                   | 0.0023265                                     | 52,499,625                              | -                              | 0.0021895                                     |
| 4589482285             | Town of Los Gatos                                | 121,207,129                                  | 0.0037878                                     | 85,213,104                              | -                              | 0.0035539                                     |

**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, 2025**

| Employer<br>CalPERS ID        | Employer                                         | Total Pension Liability<br>Allocation Basis     |                                               | Fiduciary Net Position Allocation Basis |                                |                                               |  |
|-------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|-----------------------------------------------|--|
|                               |                                                  | June 30, 2024<br>Actuarial Accrued<br>Liability | Employer<br>Allocation<br>Factor <sup>1</sup> | June 30, 2024 Market<br>Value of Assets | 2024-25 Additional<br>Payments | Employer<br>Allocation<br>Factor <sup>1</sup> |  |
| Safety Risk Pool:             |                                                  |                                                 |                                               |                                         |                                |                                               |  |
| 5069684255                    | Town of Mammoth Lakes                            | \$ 33,028,192                                   | 0.0010322                                     | \$ 22,652,625                           | \$ -                           | 0.0009447                                     |  |
| 6510195742                    | Town of Moraga                                   | 17,244,424                                      | 0.0005389                                     | 12,549,121                              | -                              | 0.0005234                                     |  |
| 6689176895                    | Town of Paradise                                 | 65,250,283                                      | 0.0020391                                     | 42,178,018                              | -                              | 0.0017591                                     |  |
| 2755764312                    | Town of Ross                                     | 24,777,386                                      | 0.0007743                                     | 20,323,535                              | 200,000                        | 0.0008559                                     |  |
| 1958078508                    | Town of San Anselmo                              | 26,261,074                                      | 0.0008207                                     | 24,216,739                              | -                              | 0.0010100                                     |  |
| 3517485078                    | Town of Tiburon                                  | 23,704,300                                      | 0.0007408                                     | 16,982,620                              | -                              | 0.0007083                                     |  |
| 3652384086                    | Town of Truckee                                  | 32,453,615                                      | 0.0010142                                     | 25,693,127                              | -                              | 0.0010715                                     |  |
| 7867198604                    | Tracy Rural County Fire Protection District      | 16,409,749                                      | 0.0005128                                     | 11,242,991                              | -                              | 0.0004689                                     |  |
| 2978731273                    | Truckee Fire Protection District                 | 66,247,824                                      | 0.0020703                                     | 50,165,672                              | -                              | 0.0020922                                     |  |
| 1158094577                    | Tuolumne Fire District                           | 835,643                                         | 0.0000261                                     | 672,321                                 | -                              | 0.0000280                                     |  |
| 7293678271                    | Twain Harte Community Services District          | 3,089,162                                       | 0.0000965                                     | 2,564,084                               | -                              | 0.0001069                                     |  |
| 5624071851                    | Twin Rivers Unified School District              | 21,105,315                                      | 0.0006596                                     | 17,035,861                              | -                              | 0.0007105                                     |  |
| 2115371185                    | Ukiah Valley Fire District                       | 8,050,426                                       | 0.0002516                                     | 5,988,040                               | -                              | 0.0002497                                     |  |
| 6485135423                    | Vacaville Fire Protection District               | 3,461,449                                       | 0.0001082                                     | 2,544,072                               | -                              | 0.0001061                                     |  |
| 4766060468                    | Val Verde Unified School District                | 1,281,842                                       | 0.0000401                                     | 1,177,939                               | -                              | 0.0000491                                     |  |
| 4498279959                    | Ventura County Community College District        | 1,056,760                                       | 0.0000330                                     | 1,072,065                               | -                              | 0.0000447                                     |  |
| 2790850876                    | Ventura Port District                            | 6,475,747                                       | 0.0002024                                     | 5,021,876                               | -                              | 0.0002094                                     |  |
| 7186647253                    | West Almanor Community Services District         | 1,185,179                                       | 0.0000370                                     | 872,932                                 | -                              | 0.0000364                                     |  |
| 2279941741                    | West Valley-Mission Community College District   | 16,749,882                                      | 0.0005234                                     | 13,536,466                              | -                              | 0.0005645                                     |  |
| 2821806133                    | Westwood Community Services District             | 1,710,720                                       | 0.0000535                                     | 1,152,282                               | -                              | 0.0000481                                     |  |
| 4072492690                    | Williams Fire Protection Authority               | 947,299                                         | 0.0000296                                     | 858,841                                 | -                              | 0.0000358                                     |  |
| 7608198670                    | Winters Fire Protection District                 | 4,531,521                                       | 0.0001416                                     | 3,304,040                               | -                              | 0.0001378                                     |  |
| 7745156819                    | Woodbridge Rural County Fire Protection District | 32,269,011                                      | 0.0010084                                     | 24,072,956                              | -                              | 0.0010040                                     |  |
| 1537743900                    | Woodlake Fire District                           | 1,522,042                                       | 0.0000476                                     | 1,196,075                               | -                              | 0.0000499                                     |  |
| 4352055512                    | Woodside Fire Protection District                | 136,292,230                                     | 0.0042592                                     | 99,447,626                              | -                              | 0.0041475                                     |  |
| 5895295256                    | Yuba Community College District                  | 2,465,154                                       | 0.0000770                                     | 2,033,150                               | -                              | 0.0000848                                     |  |
| Subtotal for Safety Risk Pool |                                                  | \$ 31,999,219,171                               | 1.0000000                                     | \$ 23,941,836,083                       | \$ 35,744,276                  | 1.0000000                                     |  |
| Total for the Plan            |                                                  | \$ 56,700,786,349                               |                                               | \$ 43,174,267,740                       | \$ 105,249,963                 |                                               |  |

<sup>1</sup> The figures presented in this column have been converted to the employer's allocation factor and do not represent the employer's allocation in a percentage format. For example, 0.09084% has been converted to 0.0009084 in the Employer Allocation Factor column.

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

**California Public Employees' Retirement System**  
**Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Collective Pension Amounts**  
**As of and for the Year Ended June 30, 2025**

|                         |    |                        |                       | Deferred Outflows of Resources                     |                                                                              |                                                                                             | Deferred Inflows of Resources |                                                                             |                 |               |    |                 |    |                 |    |               |
|-------------------------|----|------------------------|-----------------------|----------------------------------------------------|------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------------|-----------------------------------------------------------------------------|-----------------|---------------|----|-----------------|----|-----------------|----|---------------|
|                         |    |                        |                       | Differences Between Expected and Actual Experience | Total Deferred Outflows of Resources Excluding Employer-Specific Amounts (*) | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments |                               | Total Deferred Inflows of Resources Excluding Employer-Specific Amounts (*) | Pension Expense |               |    |                 |    |                 |    |               |
| Total Pension Liability |    | Fiduciary Net Position | Net Pension Liability |                                                    |                                                                              |                                                                                             |                               |                                                                             |                 |               |    |                 |    |                 |    |               |
| Miscellaneous Risk Pool | \$ | 25,481,588,928         | \$                    | 21,492,366,084                                     | \$                                                                           | 3,989,222,844                                                                               | \$                            | 478,004,677                                                                 | \$              | 478,004,677   | \$ | (539,785,685)   | \$ | (539,785,685)   | \$ | 843,431,726   |
| Safety Risk Pool        |    | 32,747,118,710         |                       | 26,506,610,837                                     |                                                                              | 6,240,507,873                                                                               |                               | 592,406,033                                                                 |                 | 592,406,033   |    | (669,476,373)   |    | (669,476,373)   |    | 1,164,269,127 |
| Plan Total              | \$ | 58,228,707,638         | \$                    | 47,998,976,921                                     | \$                                                                           | 10,229,730,717                                                                              | \$                            | 1,070,410,710                                                               | \$              | 1,070,410,710 | \$ | (1,209,262,058) | \$ | (1,209,262,058) | \$ | 2,007,700,853 |

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

**Notes to Schedule of Employer Allocations for Components of Net Pension Liability  
and Schedule of Collective Pension Amounts  
As of and for the Year Ended June 30, 2025**

---

**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, 2024 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/documents/acfr-2025/download?inline>.

**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, 2024 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, 2024 used for funding purposes plus supplemental payments made by employers during the current measurement period to reduce their unfunded actuarial accrued liabilities.

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

**Notes to Schedule of Employer Allocations for Components of Net Pension Liability  
and Schedule of Collective Pension Amounts  
As of and for the Year Ended June 30, 2025**

---

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, 2025, 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, 2026.

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, 2025. The schedule of collective pension amounts does not reflect employer-specific amounts such as changes in proportion and employer contributions to PERF C subsequent to the measurement date. Appropriate treatment of such amounts is the responsibility of the employers.

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



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

**Notes to Schedule of Employer Allocations for Components of Net Pension Liability  
and Schedule of Collective Pension Amounts  
As of and for the Year Ended June 30, 2025**

---

**4. Collective Net Pension Liability**

The components of the employers' collective net pension liability related to the Plan as of June 30, 2025 are as follows (amounts in thousands):

|                                           | Miscellaneous<br>Risk Pool | Safety Risk<br>Pool | Total                |
|-------------------------------------------|----------------------------|---------------------|----------------------|
| Total pension liability                   | \$ 25,481,589              | \$ 32,747,119       | \$ 58,228,708        |
| Less:                                     |                            |                     |                      |
| Plan fiduciary net position               | 21,492,366                 | 26,506,611          | 47,998,977           |
| <b>Net Pension Liability of Employers</b> | <b>\$ 3,989,223</b>        | <b>\$ 6,240,508</b> | <b>\$ 10,229,731</b> |

***Actuarial Methods and Assumptions***

The collective total pension liability for the June 30, 2025 measurement period was determined by an actuarial valuation as of June 30, 2024, with update procedures used to roll forward the total pension liability to June 30, 2025. The collective total pension liability was based on the following assumptions:

|                                   |                                                                                                            |
|-----------------------------------|------------------------------------------------------------------------------------------------------------|
| Investment rate of return         | 6.90%                                                                                                      |
| Inflation                         | 2.30%                                                                                                      |
| Salary increases                  | Varies by Category, Entry Age, and Service                                                                 |
| Mortality rate table <sup>1</sup> | Derived using CalPERS' Membership Data for all Funds                                                       |
| Post-retirement benefit increase  | Contract COLA up to 2.00% until Purchasing Power<br>Protection Allowance Floor on Purchasing Power applies |

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

***Long-Term Expected Rate of Return***

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

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

**Notes to Schedule of Employer Allocations for Components of Net Pension Liability  
and Schedule of Collective Pension Amounts  
As of and for the Year Ended June 30, 2025**

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

| <i>Asset class</i> | <b>Assumed Asset<br/>Allocation<sup>1</sup></b> | <b>Real Return<sup>2</sup></b> |
|--------------------|-------------------------------------------------|--------------------------------|
| Public Equity      | 37.00%                                          | 4.56%                          |
| Private Equity     | 17.00                                           | 5.56                           |
| Fixed Income       | 28.00                                           | 2.53                           |
| Real Assets        | 15.00                                           | 3.03                           |
| Private Debt       | 8.00                                            | 4.93                           |
| Strategic Leverage | (5.00)                                          | 1.40                           |

<sup>1</sup> Figures are based on the 2024 Mid-Cycle Asset Liability Management study.

<sup>2</sup> An expected inflation of 2.30% is used for this period.

***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, as 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):

|                         | <b>1% Decrease<br/>(5.90%)</b> | <b>Current<br/>Discount Rate<br/>(6.90%)</b> | <b>1% Increase<br/>(7.90%)</b> |
|-------------------------|--------------------------------|----------------------------------------------|--------------------------------|
| Miscellaneous Risk Pool | \$ 7,068,319                   | \$ 3,989,223                                 | \$ 1,463,781                   |
| Safety Risk Pool        | 11,057,267                     | 6,240,508                                    | 2,289,853                      |
| <b>Total</b>            | <b>\$ 18,125,586</b>           | <b>\$ 10,229,731</b>                         | <b>\$ 3,753,634</b>            |

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

**Notes to Schedule of Employer Allocations for Components of Net Pension Liability  
and Schedule of Collective Pension Amounts  
As of and for the Year Ended June 30, 2025**

**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, 2025 (dollars expressed in thousands):

| <i>Deferred outflows of resources</i>                | Year of<br>Deferrals | Amortization<br>Period | Beginning of<br>Year Balance | Additions  | Deletions    | End of Year<br>Balance |
|------------------------------------------------------|----------------------|------------------------|------------------------------|------------|--------------|------------------------|
| <b>Miscellaneous Risk Pool</b>                       |                      |                        |                              |            |              |                        |
| Change of assumptions                                | 2022                 | 3.7                    | \$ 124,311                   | \$ -       | \$ (124,311) | \$ -                   |
| <b>Subtotal</b>                                      |                      |                        | 124,311                      | -          | (124,311)    | -                      |
| Difference between expected<br>and actual experience | 2023                 | 3.8                    | 143,655                      | -          | (79,808)     | 63,847                 |
|                                                      | 2024                 | 3.8                    | 274,514                      | -          | (98,041)     | 176,473                |
|                                                      | 2025                 | 3.8                    | -                            | 322,572    | (84,887)     | 237,685                |
| <b>Subtotal</b>                                      |                      |                        | 418,169                      | 322,572    | (262,736)    | 478,005                |
| <b>Subtotal Miscellaneous Risk<br/>Pool</b>          |                      |                        | \$ 542,480                   | \$ 322,572 | \$ (387,047) | \$ 478,005             |
| <b>Safety Risk Pool</b>                              |                      |                        |                              |            |              |                        |
| Change of assumptions                                | 2022                 | 3.7                    | \$ 179,631                   | \$ -       | \$ (179,631) | \$ -                   |
| <b>Subtotal</b>                                      |                      |                        | 179,631                      | -          | (179,631)    | -                      |
| Difference between expected<br>and actual experience | 2023                 | 3.8                    | 298,467                      | -          | (165,815)    | 132,652                |
|                                                      | 2024                 | 3.8                    | 296,530                      | -          | (105,904)    | 190,626                |
|                                                      | 2025                 | 3.8                    | -                            | 365,245    | (96,117)     | 269,128                |
| <b>Subtotal</b>                                      |                      |                        | 594,997                      | 365,245    | (367,836)    | 592,406                |
| <b>Subtotal Safety Risk Pool</b>                     |                      |                        | 774,628                      | 365,245    | (547,467)    | 592,406                |
| <b>Total Deferred Outflows of<br/>Resources</b>      |                      |                        | \$ 1,317,108                 | \$ 687,817 | \$ (934,514) | \$ 1,070,411           |

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

**Notes to Schedule of Employer Allocations for Components of Net Pension Liability  
and Schedule of Collective Pension Amounts  
As of and for the Year Ended June 30, 2025**

| <i>Deferred inflows of resources</i>                                                          | Year of<br>Deferrals | Amortization<br>Period | Beginning of<br>Year Balance | Additions      | Deletions  | End of Year<br>Balance |
|-----------------------------------------------------------------------------------------------|----------------------|------------------------|------------------------------|----------------|------------|------------------------|
| <b>Miscellaneous Risk Pool</b>                                                                |                      |                        |                              |                |            |                        |
| Difference between expected<br>and actual experience                                          | 2022                 | 3.7                    | \$ (16,317)                  | \$ -           | \$ 16,317  | \$ -                   |
| <b>Subtotal</b>                                                                               |                      |                        | (16,317)                     | -              | 16,317     | -                      |
| Net difference between<br>projected and actual earnings<br>on the pension plan<br>investments | 2021                 | 5                      | (458,063)                    | -              | 458,063    | -                      |
|                                                                                               | 2022                 | 5                      | 1,048,476                    | -              | (524,238)  | 524,238                |
|                                                                                               | 2023                 | 5                      | 69,693                       | -              | (23,231)   | 46,462                 |
|                                                                                               | 2024                 | 5                      | (381,669)                    | -              | 95,417     | (286,252)              |
|                                                                                               | 2025                 | 5                      | -                            | (1,030,293)    | 206,059    | (824,234)              |
| <b>Subtotal</b>                                                                               |                      |                        | 278,437                      | (1,030,293)    | 212,070    | (539,786)              |
| <b>Subtotal Miscellaneous Risk<br/>Pool</b>                                                   |                      |                        | \$ 262,120                   | \$ (1,030,293) | \$ 228,387 | \$ (539,786)           |
|                                                                                               |                      |                        |                              |                |            |                        |
| <i>Deferred inflows of resources</i>                                                          | Year of<br>Deferrals | Amortization<br>Period | Beginning of<br>Year Balance | Additions      | Deletions  | End of Year<br>Balance |
| <b>Safety Risk Pool</b>                                                                       |                      |                        |                              |                |            |                        |
| Difference between expected<br>and actual experience                                          | 2022                 | 3.7                    | \$ (19,346)                  | \$ -           | \$ 19,346  | \$ -                   |
| <b>Subtotal</b>                                                                               |                      |                        | (19,346)                     | -              | 19,346     | -                      |
| Net difference between<br>projected and actual earnings<br>on the pension plan<br>investments | 2021                 | 5                      | (574,814)                    | -              | 574,814    | -                      |
|                                                                                               | 2022                 | 5                      | 1,323,872                    | -              | (661,936)  | 661,936                |
|                                                                                               | 2023                 | 5                      | 85,657                       | -              | (28,552)   | 57,105                 |
|                                                                                               | 2024                 | 5                      | (482,309)                    | -              | 120,577    | (361,732)              |
|                                                                                               | 2025                 | 5                      | -                            | (1,283,481)    | 256,696    | (1,026,785)            |
| <b>Subtotal Safety Risk Pool</b>                                                              |                      |                        | 352,406                      | (1,283,481)    | 261,599    | (669,476)              |
| <b>Total Deferred Inflows of<br/>Resources</b>                                                |                      |                        | \$ 614,526                   | \$ (2,313,774) | \$ 489,986 | \$ (1,209,262)         |

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

**Notes to Schedule of Employer Allocations for Components of Net Pension Liability  
and Schedule of Collective Pension Amounts  
As of and for the Year Ended June 30, 2025**

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

| <i>Year ending June 30,</i> | <b>Miscellaneous<br/>Risk Pool</b> | <b>Safety Risk<br/>Pool</b> | <b>Total</b>        |
|-----------------------------|------------------------------------|-----------------------------|---------------------|
| 2026                        | \$ 492,768                         | \$ 647,887                  | \$ 1,140,655        |
| 2027                        | (114,925)                          | (167,881)                   | (282,806)           |
| 2028                        | (233,566)                          | (300,380)                   | (533,946)           |
| 2029                        | (206,058)                          | (256,696)                   | (462,754)           |
| <b>Total</b>                | <b>\$ (61,781)</b>                 | <b>\$ (77,070)</b>          | <b>\$ (138,851)</b> |

## 6. Collective Pension Expense

The components of allocable collective pension expense for the year ended June 30, 2025 are as follows (amounts in thousands):

| <i>Description</i>                                                           | <b>Miscellaneous<br/>Risk Pool</b> | <b>Safety Risk<br/>Pool</b> | <b>Total</b>        |
|------------------------------------------------------------------------------|------------------------------------|-----------------------------|---------------------|
| Service cost                                                                 | \$ 623,757                         | \$ 641,783                  | \$ 1,265,540        |
| Interest on total pension liability                                          | 1,663,561                          | 2,146,220                   | 3,809,781           |
| Employee contributions                                                       | (292,532)                          | (268,306)                   | (560,838)           |
| Projected earnings on pension plan investments                               | (1,323,375)                        | (1,639,293)                 | (2,962,668)         |
| Administrative expense                                                       | 13,802                             | 17,181                      | 30,983              |
| Net plan to plan resource movement                                           | (1,077)                            | 124                         | (953)               |
| Change in benefit terms                                                      | 636                                | 38                          | 674                 |
| Recognition (amortization) of deferred outflows<br>and inflows of resources: |                                    |                             |                     |
| Changes of assumptions                                                       | 124,311                            | 179,631                     | 303,942             |
| Differences between expected and actual<br>experience                        | 246,419                            | 348,490                     | 594,909             |
| Differences between projected and actual<br>earnings on plan investments     | (212,070)                          | (261,599)                   | (473,669)           |
| <b>Total Pension Expense</b>                                                 | <b>\$ 843,432</b>                  | <b>\$ 1,164,269</b>         | <b>\$ 2,007,701</b> |