Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - Market Value of Assets Basis as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2019	Funded Ratio - Market Value of Assets Basis as of June 30, 2018	
Alameda Alliance for Health	Miscellaneous	\$32,045,286	\$63,251,122	\$66,294,963	\$(3,043,841)	104.8%	\$28,131,036	\$53,315,266	\$50,480,608	\$2,834,658	94.7%	96.3%	96.5%	99.7%
Alameda County Fire Department	Safety	\$52,457,403	\$566,422,465	\$467,899,146	\$98,523,319	82.6%	\$51,788,667	\$523,128,044	\$380,696,732	\$142,431,312	72.8%	73.4%	73.4%	74.9%
Alameda County Water District	Miscellaneous	\$28,098,473	\$300,826,262	\$269,176,332	\$31,649,930	89.5%	\$27,089,720	\$288,680,287	\$215,656,766	\$73,023,521	74.7%	73.2%	69.8%	68.0%
Alta California Regional Center, Inc.	Miscellaneous	\$30,358,011	\$133,700,862	\$117,386,162	\$16,314,700	87.8%	\$30,657,127	\$122,643,464	\$91,753,247	\$30,890,217	74.8%	75.4%	73.8%	74.1%
Antelope Valley Schools Transportation Agency	Miscellaneous	\$5,325,881	\$53,687,467	\$46,689,507	\$6,997,960	87.0%	\$7,014,955	\$52,158,973	\$38,703,642	\$13,455,332	74.2%	75.6%	75.3%	77.9%
Bay Area Air Quality Management District	Miscellaneous	\$47,275,345	\$382,380,359	\$314,081,961	\$68,298,398	82.1%	\$44,667,974	\$358,379,735	\$258,074,001	\$100,305,734	72.0%	73.3%	73.5%	75.1%
Cal Poly Corporation	Miscellaneous	\$12,112,280	\$97,323,204	\$80,447,714	\$16,875,490	82.7%	\$13,289,459	\$92,042,478	\$66,639,378	\$25,403,100	72.4%	73.3%	73.4%	75.3%
Central Contra Costa Transit Authority	Miscellaneous	\$14,326,073	\$115,614,286	\$115,636,553	\$(22,267)	100.0%	\$14,492,018	\$109,297,796	\$96,052,712	\$13,245,084	87.9%	89.2%	89.8%	91.5%
Central Valley Regional Center, Inc.	Miscellaneous	\$28,599,055	\$164,229,323	\$157,576,186	\$6,653,137	95.9%	\$27,845,742	\$151,115,223	\$127,253,656	\$23,861,567	84.2%	86.1%	86.6%	90.1%
City and County of San Francisco	Safety	\$88,388,821	\$1,636,705,646	\$1,446,438,435	\$190,267,211	88.4%	\$93,029,347	\$1,554,012,120	\$1,186,180,339	\$367,831,781	76.3%	76.9%	76.2%	77.0%
City of Alameda	Miscellaneous	\$31,150,708	\$333,670,103	\$272,953,415	\$60,716,688	81.8%	\$31,902,066	\$318,131,216	\$225,776,873	\$92,354,343	71.0%	72.0%	71.5%	72.5%
City of Alameda	Safety	\$24,903,483	\$536,585,076	\$362,951,926	\$173,633,150	67.6%	\$24,834,957	\$503,884,151	\$299,470,641	\$204,413,510	59.4%	60.7%	59.7%	59.0%
City of Alhambra	Miscellaneous	\$17,401,791	\$202,101,309	\$180,750,496	\$21,350,813	89.4%	\$16,475,213	\$189,027,687	\$148,240,754	\$40,786,933	78.4%	78.1%	76.6%	78.1%
City of Alhambra	Safety	\$16,516,533	\$326,303,858	\$243,696,818	\$82,607,040	74.7%	\$15,337,172	\$306,163,148	\$202,419,870	\$103,743,278	66.1%	67.2%	66.8%	68.5%
City of Anaheim	Miscellaneous	\$111,733,446	\$1,619,284,923	\$1,308,881,429	\$310,403,494	80.8%	\$124,700,170	\$1,543,927,214	\$1,084,188,232	\$459,738,982	70.2%	70.3%	69.7%	70.3%
City of Anaheim	Safety Fire	\$26,393,494	\$510,417,414	\$395,893,958	\$114,523,456	77.6%	\$26,054,812	\$485,339,483	\$330,502,660	\$154,836,823	68.1%	69.2%	70.1%	71.3%
City of Anaheim	Safety Police	\$52,860,650	\$943,632,186	\$742,704,614	\$200,927,572	78.7%	\$53,242,616	\$882,256,983	\$612,524,706	\$269,732,277	69.4%	70.5%	70.2%	71.3%
City of Antioch	Miscellaneous	\$18,326,111	\$205,998,759	\$159,774,171	\$46,224,588	77.6%	\$17,878,622	\$197,926,130	\$131,710,798	\$66,215,332	66.5%	67.2%	67.2%	67.5%
City of Arcadia	Miscellaneous	\$14,530,014	\$176,011,711	\$169,305,116	\$6,706,595	96.2%	\$14,234,845	\$168,127,035	\$113,668,509	\$54,458,526	67.6%	68.2%	67.9%	68.9%
City of Arcadia	Safety	\$14,729,023	\$298,641,150	\$283,751,046	\$14,890,104	95.0%	\$14,636,565	\$282,620,946	\$172,836,209	\$109,784,737	61.2%	61.5%	60.6%	61.1%
City of Azusa	Miscellaneous	\$16,373,057	\$177,419,817	\$195,124,614	\$(17,704,797)	110.0%	\$16,180,230	\$167,615,716	\$121,286,216	\$46,329,500	72.4%	73.4%	73.0%	74.8%
City of Bakersfield	Miscellaneous	\$63,279,664	\$665,362,425	\$525,737,308	\$139,625,117	79.0%	\$57,843,959	\$625,088,082	\$434,071,678	\$191,016,404	69.4%	70.5%	70.0%	70.9%
City of Bakersfield	Safety Fire	\$18,631,090	\$333,148,055	\$265,836,643	\$67,311,412	79.8%	\$19,068,569	\$317,064,594	\$220,344,352	\$96,720,242	69.5%	70.9%	70.9%	71.5%
City of Bakersfield	Safety Police	\$39,079,857	\$612,032,995	\$427,728,310	\$184,304,685	69.9%	\$38,321,083	\$565,386,324	\$349,363,657	\$216,022,667	61.8%	62.8%	62.1%	62.6%
City of Baldwin Park	Miscellaneous	\$7,406,493	\$95,011,753	\$102,821,091	\$(7,809,338)	108.2%	\$7,628,307	\$90,054,974	\$86,240,939	\$3,814,035	95.8%	97.6%	69.6%	70.7%
City of Banning	Miscellaneous	\$10,491,702	\$89,284,147	\$67,240,484	\$22,043,663	75.3%	\$10,220,021	\$84,314,790	\$55,032,650	\$29,282,140	65.3%	66.0%	65.4%	67.1%
City of Benicia	Miscellaneous	\$12,199,482	\$135,906,896	\$112,081,616	\$23,825,280	82.5%	\$12,067,490	\$129,039,886	\$92,502,932	\$36,536,954	71.7%	73.2%	73.2%	75.2%
City of Berkeley	Miscellaneous	\$103,686,758	\$1,181,150,878	\$946,331,444	\$234,819,434	80.1%	\$103,779,134	\$1,130,666,690	\$784,765,919	\$345,900,771	69.4%	70.0%	70.1%	71.6%
City of Berkeley	Safety Fire	\$18,361,128	\$306,678,752	\$248,113,064	\$58,565,688	80.9%	\$17,839,859	\$295,337,265	\$206,988,255	\$88,349,010	70.1%	71.0%	70.5%	71.8%
City of Berkeley	Safety Police	\$23,669,818	\$483,753,842	\$332,532,588	\$151,221,254	68.7%	\$24,678,262	\$456,941,026	\$274,832,669	\$182,108,357	60.1%	61.1%	60.8%	61.2%
City of Beverly Hills	Miscellaneous	\$50,887,262	\$476,711,223	\$409,833,008	\$66,878,215	86.0%	\$55,945,605	\$442,486,022	\$331,740,559	\$110,745,463	75.0%	74.2%	73.3%	74.0%

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - Market Value of Assets Basis as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2019		Funded Ratio - Market Value of Assets Basis as of June 30, 2017
City of Beverly Hills	Safety	\$33,223,982	\$569,706,421	\$441,636,214	\$128,070,207	77.5%	\$32,299,721	\$540,464,622	\$360,844,685	\$179,619,937	66.8%	65.7%	65.8%	67.3%
City of Brea	Miscellaneous	\$14,883,779	\$165,350,527	\$136,871,770	\$28,478,757	82.8%	\$15,044,211	\$157,985,131	\$113,744,375	\$44,240,756	72.0%	73.0%	71.8%	73.3%
City of Brentwood	Miscellaneous	\$23,755,595	\$172,570,379	\$158,672,756	\$13,897,623	91.9%	\$23,573,058	\$160,636,836	\$128,427,529	\$32,209,307	79.9%	80.7%	74.3%	74.7%
City of Buena Park	Miscellaneous	\$12,393,785	\$160,641,968	\$127,577,063	\$33,064,905	79.4%	\$12,977,574	\$152,365,983	\$106,418,144	\$45,947,839	69.8%	70.8%	69.7%	71.1%
City of Burbank	Miscellaneous	\$85,417,187	\$1,030,043,689	\$894,316,193	\$135,727,496	86.8%	\$84,096,018	\$978,030,459	\$735,759,957	\$242,270,502	75.2%	75.3%	75.0%	76.0%
City of Burbank	Safety Fire	\$15,115,435	\$274,773,029	\$235,846,710	\$38,926,319	85.8%	\$13,566,594	\$260,932,496	\$195,263,968	\$65,668,528	74.8%	75.5%	75.0%	76.5%
City of Burbank	Safety Police	\$18,711,597	\$359,626,552	\$286,712,980	\$72,913,572	79.7%	\$17,867,845	\$344,379,028	\$236,083,396	\$108,295,632	68.6%	69.3%	68.9%	70.2%
City of Burlingame	Miscellaneous	\$18,293,809	\$174,964,512	\$141,886,607	\$33,077,905	81.1%	\$17,238,926	\$164,992,552	\$117,307,810	\$47,684,742	71.1%	72.1%	72.6%	73.7%
City of Camarillo	Miscellaneous	\$12,341,824	\$130,590,252	\$109,770,774	\$20,819,478	84.1%	\$12,190,892	\$123,940,144	\$90,545,887	\$33,394,257	73.1%	73.9%	73.0%	73.2%
City of Campbell	Miscellaneous	\$13,300,532	\$131,759,320	\$107,183,390	\$24,575,930	81.3%	\$13,482,997	\$123,493,575	\$88,427,480	\$35,066,095	71.6%	72.1%	72.2%	73.7%
City of Carlsbad	Miscellaneous	\$43,167,428	\$456,814,169	\$404,515,911	\$52,298,258	88.6%	\$42,888,826	\$430,502,885	\$330,903,112	\$99,599,773	76.9%	78.5%	76.5%	74.3%
City of Carlsbad	Safety	\$25,834,015	\$372,017,358	\$308,342,667	\$63,674,691	82.9%	\$24,919,615	\$343,243,950	\$251,416,320	\$91,827,630	73.2%	75.2%	71.4%	72.4%
City of Carson	Miscellaneous	\$23,541,542	\$333,541,690	\$369,035,666	\$(35,493,976)	110.6%	\$23,023,274	\$317,654,217	\$311,980,902	\$5,673,315	98.2%	64.9%	64.8%	65.4%
City of Cerritos	Miscellaneous	\$15,506,746	\$272,765,393	\$222,765,688	\$49,999,705	81.7%	\$16,826,646	\$261,813,612	\$184,034,362	\$77,779,250	70.3%	70.6%	70.6%	72.2%
City of Chico	Miscellaneous	\$14,236,521	\$212,867,503	\$160,096,680	\$52,770,823	75.2%	\$13,794,306	\$203,312,550	\$133,333,854	\$69,978,696	65.6%	66.0%	65.2%	65.8%
City of Chico	Safety	\$13,690,149	\$266,356,951	\$202,063,948	\$64,293,003	75.9%	\$14,054,746	\$247,351,843	\$166,561,167	\$80,790,676	67.3%	67.6%	67.6%	68.8%
City of Chino	Miscellaneous	\$22,026,361	\$220,492,390	\$220,390,715	\$101,675	100.0%	\$22,599,743	\$205,255,747	\$183,565,394	\$21,690,353	89.4%	91.9%	92.2%	73.4%
City of Chula Vista	Miscellaneous	\$51,026,632	\$631,559,085	\$691,258,668	\$(59,699,583)	109.5%	\$48,266,507	\$601,797,900	\$404,819,469	\$196,978,431	67.3%	67.4%	67.1%	67.4%
City of Chula Vista	Safety	\$42,872,556	\$616,995,097	\$673,282,351	\$(56,287,254)	109.1%	\$43,126,200	\$574,655,253	\$405,442,063	\$169,213,190	70.6%	70.4%	69.6%	71.0%
City of Claremont	Miscellaneous	\$8,143,498	\$113,230,268	\$89,627,042	\$23,603,226	79.2%	\$8,083,572	\$108,079,803	\$74,031,332	\$34,048,471	68.5%	68.8%	66.9%	68.5%
City of Clovis	Miscellaneous	\$32,185,193	\$253,097,152	\$201,552,165	\$51,544,987	79.6%	\$30,727,378	\$235,463,990	\$162,923,018	\$72,540,972	69.2%	69.3%	69.0%	70.3%
City of Clovis	Safety	\$19,380,663	\$265,664,115	\$189,147,023	\$76,517,092	71.2%	\$18,550,933	\$247,717,965	\$153,820,481	\$93,897,484	62.1%	62.1%	62.5%	64.1%
City of Colton	Miscellaneous	\$13,205,558	\$171,245,933	\$136,228,502	\$35,017,431	79.6%	\$13,212,626	\$164,258,266	\$113,511,543	\$50,746,723	69.1%	69.8%	69.5%	71.6%
City of Commerce	Miscellaneous	\$10,337,929	\$128,652,948	\$104,244,830	\$24,408,118	81.0%	\$11,618,441	\$123,732,927	\$87,356,139	\$36,376,788	70.6%	71.6%	71.2%	72.9%
City of Compton	Miscellaneous	\$12,875,761	\$233,173,005	\$174,541,382	\$58,631,623	74.9%	\$15,215,734	\$228,051,878	\$146,577,430	\$81,474,448	64.3%	64.3%	64.0%	65.0%
City of Concord	Miscellaneous	\$20,539,481	\$264,305,087	\$191,103,970	\$73,201,117	72.3%	\$20,747,877	\$251,100,106	\$158,310,974	\$92,789,132	63.0%	63.7%	63.3%	64.5%
City of Concord	Safety	\$18,429,630	\$341,638,132	\$231,764,637	\$109,873,495	67.8%	\$19,382,766	\$315,757,003	\$190,357,452	\$125,399,551	60.3%	61.4%	61.3%	63.0%
City of Corona	Miscellaneous	\$26,963,410	\$409,759,952	\$320,651,806	\$89,108,146	78.3%	\$24,269,621	\$387,945,232	\$264,290,618	\$123,654,614	68.1%	67.9%	65.4%	62.7%
City of Corona	Safety Police	\$17,699,772	\$319,751,007	\$239,357,471	\$80,393,536	74.9%	\$17,044,161	\$291,986,095	\$191,577,335	\$100,408,760	65.6%	64.3%	63.8%	64.9%
City of Coronado	Miscellaneous	\$12,415,687	\$125,160,766	\$110,579,179	\$14,581,587	88.3%	\$12,157,705	\$117,570,408	\$91,082,846	\$26,487,562	77.5%	78.3%	77.5%	78.6%
City of Costa Mesa	Miscellaneous	\$23,273,977	\$317,802,682	\$236,982,512	\$80,820,170	74.6%	\$23,808,324	\$304,854,182	\$196,987,648	\$107,866,534	64.6%	64.8%	64.5%	65.8%

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - Market Value of Assets Basis as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2019		
City of Costa Mesa	Safety Police	\$15,968,087	\$345,060,496	\$236,209,560	\$108,850,936	68.5%	\$15,852,218	\$328,683,480	\$194,274,521	\$134,408,959	59.1%	59.5%	58.7%	58.7%
City of Covina	Miscellaneous	\$7,844,427	\$106,583,809	\$80,812,031	\$25,771,778	75.8%	\$7,676,412	\$101,000,855	\$67,327,003	\$33,673,852	66.7%	67.7%	67.6%	69.9%
City of Culver City	Miscellaneous	\$36,850,202	\$360,578,061	\$283,883,206	\$76,694,855	78.7%	\$37,539,798	\$341,095,380	\$232,817,017	\$108,278,363	68.3%	68.6%	67.8%	69.4%
City of Culver City	Safety	\$25,168,031	\$463,806,882	\$319,720,219	\$144,086,663	68.9%	\$24,607,283	\$437,002,233	\$264,804,943	\$172,197,290	60.6%	61.7%	61.9%	63.0%
City of Cupertino	Miscellaneous	\$19,898,340	\$168,421,875	\$127,113,891	\$41,307,984	75.5%	\$19,880,392	\$157,610,543	\$103,788,993	\$53,821,550	65.9%	66.9%	66.3%	68.1%
City of Daly City	Miscellaneous	\$25,425,992	\$365,491,316	\$319,900,670	\$45,590,646	87.5%	\$24,369,740	\$353,024,052	\$267,067,635	\$85,956,417	75.7%	77.3%	77.2%	78.4%
City of Daly City	Safety	\$23,383,609	\$395,138,804	\$301,330,031	\$93,808,773	76.3%	\$22,171,563	\$374,119,027	\$251,370,660	\$122,748,367	67.2%	69.0%	69.8%	72.4%
City of Davis	Miscellaneous	\$18,825,185	\$255,009,821	\$183,831,596	\$71,178,225	72.1%	\$19,604,027	\$242,553,319	\$152,619,684	\$89,933,635	62.9%	63.8%	64.4%	65.5%
City of Downey	Miscellaneous	\$16,457,957	\$223,078,794	\$210,005,429	\$13,073,365	94.1%	\$16,510,016	\$213,437,527	\$145,112,355	\$68,325,172	68.0%	68.6%	68.4%	69.1%
City of Downey	Safety	\$24,243,753	\$473,598,063	\$444,233,588	\$29,364,475	93.8%	\$24,117,600	\$446,922,232	\$295,919,758	\$151,002,474	66.2%	66.4%	66.5%	67.8%
City of El Cajon	Miscellaneous	\$14,139,727	\$256,538,618	\$247,412,300	\$9,126,318	96.4%	\$14,448,705	\$246,177,687	\$163,877,244	\$82,300,443	66.6%	67.4%	66.9%	68.2%
City of El Cajon	Safety	\$18,342,311	\$382,112,612	\$367,560,283	\$14,552,329	96.2%	\$17,585,297	\$357,827,615	\$214,546,056	\$143,281,559	60.0%	62.0%	61.5%	62.5%
City of El Centro	Miscellaneous	\$8,938,086	\$92,132,284	\$81,905,688	\$10,226,596	88.9%	\$8,966,442	\$88,901,025	\$68,008,984	\$20,892,041	76.5%	78.1%	78.6%	79.6%
City of El Monte	Miscellaneous	\$12,413,496	\$178,387,908	\$195,743,365	\$(17,355,457)	109.7%	\$13,283,483	\$174,205,906	\$165,644,806	\$8,561,100	95.1%	73.1%	72.7%	72.9%
City of El Monte	Safety	\$15,181,394	\$353,078,223	\$388,706,797	\$(35,628,574)	110.1%	\$15,162,211	\$343,845,853	\$326,680,959	\$17,164,894	95.0%	73.2%	72.8%	72.6%
City of El Segundo	Miscellaneous	\$13,994,560	\$134,673,869	\$140,274,656	\$(5,600,787)	104.2%	\$13,824,296	\$127,678,422	\$89,619,005	\$38,059,417	70.2%	71.8%	71.3%	71.4%
City of Encinitas	Miscellaneous	\$14,142,808	\$132,489,764	\$116,100,362	\$16,389,402	87.6%	\$13,649,137	\$123,180,194	\$94,482,418	\$28,697,776	76.7%	76.9%	76.1%	76.3%
City of Escondido	Miscellaneous	\$38,628,915	\$493,825,712	\$384,165,771	\$109,659,941	77.8%	\$37,387,672	\$469,434,960	\$317,151,631	\$152,283,329	67.6%	68.1%	67.7%	68.5%
City of Escondido	Safety	\$26,716,686	\$478,176,127	\$374,132,968	\$104,043,159	78.2%	\$26,473,394	\$445,123,581	\$308,125,828	\$136,997,753	69.2%	70.3%	69.9%	70.8%
City of Eureka	Miscellaneous	\$8,598,152	\$116,925,695	\$82,929,106	\$33,996,589	70.9%	\$8,699,729	\$111,342,019	\$69,462,781	\$41,879,238	62.4%	62.5%	63.2%	64.2%
City of Fairfield	Miscellaneous	\$30,542,018	\$390,687,687	\$300,099,798	\$90,587,889	76.8%	\$28,535,198	\$365,890,813	\$249,241,438	\$116,649,375	68.1%	69.7%	70.0%	71.4%
City of Fairfield	Safety	\$24,784,025	\$375,399,719	\$306,248,028	\$69,151,691	81.6%	\$24,432,325	\$346,851,111	\$248,037,096	\$98,814,015	71.5%	71.4%	68.5%	70.9%
City of Folsom	Miscellaneous	\$23,037,958	\$272,234,237	\$198,342,627	\$73,891,610	72.9%	\$22,464,999	\$252,207,881	\$161,741,487	\$90,466,394	64.1%	64.5%	64.0%	65.1%
City of Folsom	Safety	\$17,358,116	\$244,633,108	\$171,264,148	\$73,368,960	70.0%	\$16,775,028	\$224,694,233	\$139,106,883	\$85,587,350	61.9%	62.4%	61.7%	62.2%
City of Fontana	Miscellaneous	\$29,565,008	\$256,320,214	\$208,934,061	\$47,386,153	81.5%	\$30,257,878	\$237,405,409	\$170,257,751	\$67,147,658	71.7%	72.0%	71.5%	73.8%
City of Fontana	Safety	\$23,756,074	\$335,797,625	\$231,632,698	\$104,164,927	69.0%	\$22,720,292	\$308,930,382	\$187,000,928	\$121,929,454	60.5%	60.8%	61.2%	62.6%
City of Foster City	Miscellaneous	\$12,090,113	\$138,536,721	\$112,491,158	\$26,045,563	81.2%	\$12,136,236	\$131,677,129	\$89,188,051	\$42,489,078	67.7%	68.6%	69.0%	N/A
City of Fremont	Miscellaneous	\$61,568,328	\$588,521,827	\$500,944,926	\$87,576,901	85.1%	\$59,686,564	\$562,803,561	\$409,592,685	\$153,210,876	72.8%	73.1%	72.3%	72.4%
City of Fremont	Safety	\$49,669,416	\$825,420,222	\$589,017,629	\$236,402,593	71.4%	\$48,404,513	\$777,046,875	\$484,202,665	\$292,844,210	62.3%	63.2%	63.1%	64.4%
City of Fullerton	Miscellaneous	\$20,432,874	\$322,866,176	\$273,166,565	\$49,699,611	84.6%	\$21,855,733	\$313,306,092	\$230,398,771	\$82,907,321	73.5%	74.5%	74.7%	75.5%
City of Fullerton	Safety	\$21,043,338	\$559,396,666	\$397,864,668	\$161,531,998	71.1%	\$21,360,403	\$534,395,244	\$334,445,230	\$199,950,014	62.6%	63.9%	64.3%	65.2%

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - Market Value of Assets Basis as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2019		Funded Ratio - Market Value of Assets Basis as of June 30, 2017
City of Galt	Miscellaneous	\$6,607,357	\$55,899,034	\$43,667,437	\$12,231,597	78.1%	\$6,303,457	\$51,302,994	\$35,673,392	\$15,629,602	69.5%	70.3%	70.7%	71.5%
City of Garden Grove	Miscellaneous	\$29,934,218	\$370,636,803	\$291,734,343	\$78,902,460	78.7%	\$28,899,920	\$351,307,306	\$240,644,136	\$110,663,170	68.5%	69.3%	69.0%	70.1%
City of Garden Grove	Safety	\$22,180,469	\$613,243,226	\$434,782,371	\$178,460,855	70.9%	\$21,181,792	\$581,960,501	\$363,308,360	\$218,652,141	62.4%	63.7%	63.8%	65.0%
City of Gardena	Miscellaneous	\$17,820,132	\$185,897,007	\$204,574,365	\$(18,677,358)	110.0%	\$20,017,482	\$181,013,034	\$131,830,273	\$49,182,761	72.8%	73.2%	73.2%	75.9%
City of Gilroy	Miscellaneous	\$10,890,005	\$129,261,495	\$100,862,924	\$28,398,571	78.0%	\$13,986,429	\$123,023,531	\$83,907,051	\$39,116,480	68.2%	68.8%	68.8%	71.1%
City of Gilroy	Safety	\$13,429,461	\$198,551,436	\$153,723,549	\$44,827,887	77.4%	\$13,563,253	\$185,448,458	\$125,538,892	\$59,909,566	67.7%	68.7%	68.1%	68.2%
City of Glendale	Miscellaneous	\$98,686,894	\$1,295,438,313	\$1,083,369,292	\$212,069,021	83.6%	\$98,846,410	\$1,243,097,514	\$893,469,230	\$349,628,284	71.9%	72.5%	72.5%	73.9%
City of Glendale	Safety	\$53,152,087	\$998,660,791	\$745,657,277	\$253,003,514	74.7%	\$51,978,599	\$940,284,489	\$614,268,103	\$326,016,386	65.3%	65.7%	65.8%	66.8%
City of Glendora	Miscellaneous	\$10,807,367	\$120,723,174	\$132,164,830	\$(11,441,656)	109.5%	\$9,590,666	\$114,677,126	\$111,498,727	\$3,178,400	97.2%	71.2%	72.1%	73.0%
City of Hanford	Miscellaneous	\$11,815,839	\$120,473,480	\$109,395,546	\$11,077,934	90.8%	\$11,421,824	\$115,875,725	\$89,565,978	\$26,309,747	77.3%	77.1%	75.5%	75.4%
City of Hawthorne	Miscellaneous	\$12,449,534	\$221,991,347	\$242,749,401	\$(20,758,054)	109.4%	\$12,426,291	\$212,584,736	\$206,350,867	\$6,233,869	97.1%	73.2%	73.2%	73.8%
City of Hayward	Miscellaneous	\$49,984,035	\$533,614,698	\$390,629,718	\$142,984,980	73.2%	\$48,508,102	\$503,639,707	\$323,937,513	\$179,702,194	64.3%	64.8%	64.5%	65.9%
City of Hayward	Safety Fire	\$18,888,985	\$338,682,722	\$237,286,402	\$101,396,320	70.1%	\$19,601,998	\$326,367,059	\$197,123,711	\$129,243,348	60.4%	60.6%	61.1%	62.1%
City of Hayward	Safety Police	\$23,974,259	\$469,147,389	\$316,087,361	\$153,060,028	67.4%	\$24,231,519	\$443,373,575	\$261,527,732	\$181,845,843	59.0%	60.1%	60.0%	61.3%
City of Hemet	Miscellaneous	\$8,411,712	\$136,837,421	\$111,848,682	\$24,988,739	81.7%	\$8,513,331	\$132,412,063	\$93,624,261	\$38,787,802	70.7%	71.1%	70.3%	71.2%
City of Hemet	Safety	\$12,805,926	\$217,861,297	\$154,688,042	\$63,173,255	71.0%	\$12,768,567	\$201,784,892	\$126,073,552	\$75,711,340	62.5%	62.5%	62.2%	63.8%
City of Huntington Beach	Miscellaneous	\$42,981,301	\$647,865,192	\$671,531,383	\$(23,666,191)	103.7%	\$45,296,217	\$613,679,047	\$442,266,727	\$171,412,320	72.1%	72.6%	71.5%	71.9%
City of Huntington Beach	Safety	\$44,886,156	\$864,734,474	\$882,667,461	\$(17,932,987)	102.1%	\$44,492,351	\$814,590,033	\$531,072,489	\$283,517,544	65.2%	65.5%	64.8%	65.4%
City of Indio	Miscellaneous	\$13,089,015	\$114,206,894	\$90,454,917	\$23,751,977	79.2%	\$13,077,416	\$106,964,352	\$73,573,878	\$33,390,474	68.8%	68.9%	68.2%	68.1%
City of Inglewood	Miscellaneous	\$31,278,852	\$477,388,452	\$422,035,911	\$55,352,541	88.4%	\$32,959,244	\$460,991,331	\$355,868,468	\$105,122,863	77.2%	67.6%	68.6%	70.2%
City of Inglewood	Safety	\$22,950,553	\$511,482,347	\$443,409,981	\$68,072,366	86.7%	\$24,616,870	\$485,043,270	\$371,918,805	\$113,124,465	76.7%	67.7%	68.0%	69.1%
City of Irvine	Miscellaneous	\$58,417,307	\$499,995,226	\$461,568,106	\$38,427,120	92.3%	\$58,691,804	\$466,210,503	\$372,666,090	\$93,544,413	79.9%	79.7%	77.3%	77.1%
City of Irvine	Safety	\$29,704,902	\$355,111,450	\$321,647,016	\$33,464,434	90.6%	\$29,154,736	\$325,127,192	\$256,072,145	\$69,055,047	78.8%	78.2%	75.5%	74.7%
City of La Habra	Miscellaneous	\$13,445,509	\$137,365,661	\$116,505,697	\$20,859,964	84.8%	\$13,532,018	\$129,322,077	\$95,859,851	\$33,462,226	74.1%	74.7%	75.0%	75.9%
City of La Mesa	Miscellaneous	\$9,730,226	\$129,435,588	\$99,158,415	\$30,277,173	76.6%	\$10,096,174	\$124,175,734	\$82,138,435	\$42,037,299	66.1%	67.3%	67.2%	68.5%
City of La Mesa	Safety	\$11,062,620	\$210,524,394	\$156,144,580	\$54,379,814	74.2%	\$11,128,362	\$200,662,359	\$129,692,814	\$70,969,545	64.6%	65.8%	66.1%	67.7%
City of Laguna Beach	Miscellaneous	\$14,894,563	\$137,279,977	\$119,245,755	\$18,034,222	86.9%	\$15,058,942	\$129,952,416	\$98,102,799	\$31,849,617	75.5%	75.8%	75.0%	75.3%
City of Lakewood	Miscellaneous	\$17,327,946	\$157,370,631	\$135,081,283	\$22,289,348	85.8%	\$16,248,897	\$150,088,783	\$112,647,758	\$37,441,025	75.1%	75.7%	76.1%	78.1%
City of Lancaster	Miscellaneous	\$20,569,696	\$212,660,037	\$162,474,716	\$50,185,321	76.4%	\$20,317,694	\$201,419,561	\$132,713,326	\$68,706,235	65.9%	66.7%	66.6%	67.2%
City of Livermore	Miscellaneous	\$30,565,335	\$344,961,751	\$276,890,658	\$68,071,093	80.3%	\$30,625,078	\$324,722,151	\$226,623,352	\$98,098,799	69.8%	69.7%	69.7%	71.3%
City of Lodi	Miscellaneous	\$20,889,780	\$224,689,925	\$177,481,645	\$47,208,280	79.0%	\$19,136,393	\$214,092,376	\$146,008,797	\$68,083,579	68.2%	69.3%	69.0%	70.0%

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - Market Value of Assets Basis as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2019		Funded Ratio - Market Value of Assets Basis as of June 30, 2017
City of Lodi	Safety	\$13,517,054	\$233,987,791	\$156,554,968	\$77,432,823	66.9%	\$12,712,307	\$216,958,916	\$126,462,975	\$90,495,941	58.3%	59.2%	58.6%	59.8%
City of Lompoc	Miscellaneous	\$17,269,260	\$223,860,439	\$178,935,909	\$44,924,530	79.9%	\$16,802,886	\$214,274,197	\$148,309,241	\$65,964,956	69.2%	70.0%	70.1%	71.4%
City of Long Beach	Miscellaneous	\$259,878,262	\$2,972,265,552	\$2,577,090,484	\$395,175,068	86.7%	\$258,623,623	\$2,849,716,235	\$2,146,991,603	\$702,724,632	75.3%	76.0%	75.8%	76.4%
City of Long Beach	Safety	\$150,232,838	\$2,898,634,999	\$2,612,432,905	\$286,202,094	90.1%	\$152,063,317	\$2,775,385,498	\$2,172,338,243	\$603,047,255	78.3%	79.6%	79.5%	80.7%
City of Lynwood	Miscellaneous	\$7,427,978	\$119,269,734	\$93,427,075	\$25,842,659	78.3%	\$8,484,551	\$113,717,205	\$76,893,685	\$36,823,520	67.6%	68.6%	72.2%	73.1%
City of Madera	Miscellaneous	\$9,056,986	\$101,589,614	\$78,345,627	\$23,243,987	77.1%	\$9,287,662	\$96,535,554	\$65,112,733	\$31,422,821	67.4%	67.8%	66.9%	68.3%
City of Manhattan Beach	Miscellaneous	\$16,914,701	\$133,506,217	\$143,882,780	\$(10,376,563)	107.8%	\$16,748,931	\$123,888,024	\$93,709,313	\$30,178,711	75.6%	76.1%	76.1%	78.2%
City of Manteca	Miscellaneous	\$21,310,718	\$208,899,517	\$158,445,531	\$50,453,986	75.8%	\$20,234,608	\$194,269,943	\$129,215,538	\$65,054,405	66.5%	67.0%	66.9%	67.5%
City of Menlo Park	Miscellaneous	\$18,876,589	\$161,341,445	\$138,067,834	\$23,273,611	85.6%	\$19,443,727	\$152,188,357	\$113,027,248	\$39,161,109	74.3%	74.0%	74.7%	76.1%
City of Merced	Miscellaneous	\$18,729,224	\$180,314,545	\$139,246,693	\$41,067,852	77.2%	\$18,953,216	\$168,507,137	\$115,176,079	\$53,331,058	68.4%	68.8%	68.9%	70.2%
City of Merced	Safety	\$13,509,359	\$194,810,903	\$158,910,740	\$35,900,163	81.6%	\$13,380,547	\$182,569,574	\$130,873,663	\$51,695,911	71.7%	73.1%	73.3%	74.7%
City of Milpitas	Miscellaneous	\$26,425,555	\$279,311,261	\$216,077,482	\$63,233,779	77.4%	\$25,064,848	\$261,083,470	\$176,913,877	\$84,169,593	67.8%	68.5%	68.5%	70.1%
City of Milpitas	Safety	\$25,399,161	\$414,593,767	\$292,600,800	\$121,992,967	70.6%	\$25,467,413	\$386,350,073	\$241,131,434	\$145,218,639	62.4%	63.2%	63.1%	64.5%
City of Mission Viejo	Miscellaneous	\$11,628,829	\$107,988,907	\$94,580,098	\$13,408,809	87.6%	\$11,508,385	\$100,805,765	\$76,884,241	\$23,921,524	76.3%	76.9%	75.6%	76.3%
City of Modesto	Miscellaneous	\$52,444,358	\$535,680,756	\$428,374,564	\$107,306,192	80.0%	\$52,663,414	\$507,747,374	\$357,764,151	\$149,983,223	70.5%	72.0%	72.1%	73.6%
City of Modesto	Safety	\$35,430,048	\$711,575,579	\$516,409,003	\$195,166,576	72.6%	\$36,585,817	\$669,625,442	\$427,296,928	\$242,328,514	63.8%	64.9%	65.0%	67.0%
City of Monrovia	Miscellaneous	\$10,670,701	\$149,089,416	\$155,546,302	\$(6,456,886)	104.3%	\$10,868,953	\$140,462,107	\$131,140,527	\$9,321,580	93.4%	95.9%	96.9%	62.2%
City of Montebello	Miscellaneous	\$16,589,899	\$226,900,920	\$247,293,268	\$(20,392,348)	109.0%	\$17,548,526	\$212,900,496	\$208,891,340	\$4,009,156	98.1%	72.9%	71.9%	73.3%
City of Montebello	Safety	\$12,095,231	\$297,533,090	\$320,670,419	\$(23,137,329)	107.8%	\$12,342,485	\$279,391,066	\$271,122,117	\$8,268,949	97.0%	64.5%	64.3%	66.2%
City of Monterey	Miscellaneous	\$19,938,860	\$303,606,336	\$229,721,115	\$73,885,221	75.7%	\$20,817,890	\$289,873,228	\$191,124,102	\$98,749,126	65.9%	66.1%	65.9%	67.1%
City of Monterey Park	Miscellaneous	\$11,331,367	\$158,220,722	\$173,696,550	\$(15,475,828)	109.8%	\$11,980,271	\$151,561,507	\$107,269,345	\$44,292,162	70.8%	70.5%	69.8%	70.3%
City of Monterey Park	Safety	\$13,634,310	\$247,337,027	\$272,109,279	\$(24,772,252)	110.0%	\$12,488,188	\$235,646,817	\$166,504,712	\$69,142,105	70.7%	71.3%	70.2%	72.0%
City of Moreno Valley	Miscellaneous	\$21,136,753	\$251,638,371	\$189,639,861	\$61,998,510	75.4%	\$24,020,218	\$238,198,412	\$155,038,558	\$83,159,854	65.1%	65.4%	64.9%	65.9%
City of Morgan Hill	Miscellaneous	\$15,083,853	\$133,868,077	\$110,117,841	\$23,750,236	82.3%	\$15,011,195	\$124,059,028	\$89,081,700	\$34,977,328	71.8%	72.9%	71.6%	73.1%
City of Mountain View	Miscellaneous	\$48,555,121	\$502,405,004	\$423,281,332	\$79,123,672	84.3%	\$46,368,467	\$473,975,105	\$346,558,288	\$127,416,818	73.1%	72.8%	71.8%	70.7%
City of Mountain View	Safety	\$26,859,094	\$440,792,022	\$350,889,822	\$89,902,200	79.6%	\$26,570,157	\$409,956,694	\$287,997,109	\$121,959,585	70.3%	70.5%	69.4%	68.9%
City of Napa	Miscellaneous	\$27,579,006	\$296,094,255	\$210,235,723	\$85,858,532	71.0%	\$28,267,275	\$278,657,678	\$173,715,865	\$104,941,813	62.3%	62.6%	62.7%	63.9%
City of Napa	Safety	\$18,721,557	\$295,818,799	\$214,139,263	\$81,679,536	72.4%	\$18,748,537	\$273,779,023	\$176,700,682	\$97,078,341	64.5%	64.9%	64.7%	65.9%
City of National City	Miscellaneous	\$10,909,632	\$151,282,177	\$122,965,671	\$28,316,507	81.3%	\$11,295,461	\$144,704,783	\$102,023,035	\$42,681,748	70.5%	71.7%	71.8%	72.5%
City of National City	Safety	\$13,906,822	\$238,352,173	\$177,344,142	\$61,008,031	74.4%	\$13,096,547	\$226,287,330	\$145,481,449	\$80,805,881	64.3%	65.1%	64.6%	65.5%
City of Newark	Miscellaneous	\$10,989,707	\$132,975,227	\$96,180,615	\$36,794,612	72.3%	\$10,742,445	\$128,583,697	\$80,030,255	\$48,553,442	62.2%	62.5%	62.9%	63.9%

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City of Newport Beach	Miscellaneous	\$44,520,906	\$489,050,515	\$412,473,498	\$76,577,017	84.3%	\$43,846,022	\$460,751,764	\$336,126,374	\$124,625,390	73.0%	72.9%	71.4%	
City of Newport Beach	Safety	\$34,315,565	\$655,797,326	\$508,935,899	\$146,861,427	77.6%	\$34,284,702	\$620,832,794	\$412,411,927	\$208,420,867	66.4%	65.7%	63.7%	62.8%
City of Norwalk	Miscellaneous	\$16,701,761	\$213,541,887	\$169,791,938	\$43,749,950	79.5%	\$17,464,048	\$200,982,184	\$140,457,977	\$60,524,207	69.9%	70.0%	69.7%	70.9%
City of Novato	Miscellaneous	\$10,647,617	\$114,791,275	\$98,396,539	\$16,394,736	85.7%	\$10,659,703	\$110,393,846	\$82,448,829	\$27,945,017	74.7%	75.9%	76.2%	77.7%
City of Oakland	Miscellaneous	\$259,173,946	\$3,125,440,521	\$2,434,543,679	\$690,896,842	77.9%	\$252,816,640	\$2,999,679,691	\$2,010,415,663	\$989,264,028	67.0%	67.3%	66.7%	68.2%
City of Oakland	Safety	\$166,679,641	\$2,558,697,680	\$1,825,115,530	\$733,582,150	71.3%	\$165,604,015	\$2,401,815,148	\$1,493,954,755	\$907,860,393	62.2%	62.7%	63.0%	64.2%
City of Oceanside	Miscellaneous	\$41,530,990	\$496,737,188	\$422,035,036	\$74,702,152	85.0%	\$40,269,361	\$473,473,393	\$348,748,648	\$124,724,745	73.7%	74.1%	72.8%	73.9%
City of Oceanside	Safety	\$35,475,454	\$616,988,193	\$526,611,427	\$90,376,766	85.4%	\$35,391,255	\$579,691,825	\$434,723,862	\$144,967,963	75.0%	75.3%	74.3%	74.6%
City of Ontario	Miscellaneous	\$49,276,257	\$462,487,852	\$487,328,384	\$(24,840,532)	105.4%	\$56,051,895	\$421,061,940	\$408,307,863	\$12,754,077	97.0%	73.7%	73.8%	75.6%
City of Ontario	Safety Fire	\$22,467,224	\$362,720,353	\$371,498,534	\$(8,778,181)	102.4%	\$24,489,299	\$327,342,354	\$311,970,506	\$15,371,848	95.3%	67.9%	69.2%	72.0%
City of Ontario	Safety Police	\$32,155,545	\$497,827,102	\$514,828,476	\$(17,001,374)	103.4%	\$35,489,258	\$449,066,881	\$429,611,335	\$19,455,546	95.7%	65.3%	66.0%	68.4%
City of Orange	Miscellaneous	\$28,262,414	\$396,936,102	\$435,484,688	\$(38,548,586)	109.7%	\$28,705,405	\$381,906,503	\$269,961,574	\$111,944,929	70.7%	71.3%	71.2%	72.0%
City of Orange	Safety	\$33,212,696	\$631,839,682	\$669,675,724	\$(37,836,042)	106.0%	\$32,907,257	\$595,152,886	\$395,451,617	\$199,701,269	66.4%	68.0%	67.7%	68.6%
City of Oxnard	Miscellaneous	\$55,773,009	\$557,750,081	\$453,192,441	\$104,557,640	81.3%	\$55,032,327	\$529,151,648	\$376,483,366	\$152,668,282	71.1%	72.2%	72.2%	74.2%
City of Oxnard	Safety Police	\$24,926,034	\$446,798,573	\$379,262,126	\$67,536,447	84.9%	\$25,600,769	\$419,224,349	\$310,126,232	\$109,098,117	74.0%	73.8%	72.3%	73.1%
City of Pacifica	Miscellaneous	\$9,722,756	\$114,759,803	\$104,117,864	\$10,641,939	90.7%	\$9,341,212	\$110,928,891	\$86,702,777	\$24,226,114	78.2%	79.5%	80.8%	83.1%
City of Palm Desert	Miscellaneous	\$9,359,593	\$151,367,725	\$127,843,107	\$23,524,618	84.5%	\$10,108,799	\$144,973,552	\$105,201,291	\$39,772,261	72.6%	72.9%	71.0%	70.7%
City of Palm Springs	Miscellaneous	\$20,383,147	\$255,638,636	\$208,131,626	\$47,507,010	81.4%	\$21,392,189	\$248,239,127	\$174,106,876	\$74,132,251	70.1%	70.9%	70.3%	71.1%
City of Palm Springs	Safety	\$18,989,965	\$324,255,535	\$228,676,939	\$95,578,596	70.5%	\$18,948,479	\$306,936,872	\$188,628,653	\$118,308,219	61.5%	62.4%	62.5%	63.9%
City of Palmdale	Miscellaneous	\$17,613,607	\$205,227,079	\$166,521,326	\$38,705,753	81.1%	\$16,659,527	\$192,809,493	\$137,564,016	\$55,245,477	71.3%	72.2%	72.5%	74.2%
City of Palo Alto	Miscellaneous	\$79,718,988	\$956,179,582	\$720,145,626	\$236,033,956	75.3%	\$84,892,137	\$909,429,635	\$592,313,289	\$317,116,346	65.1%	66.1%	65.8%	66.3%
City of Palo Alto	Safety	\$25,745,571	\$509,225,515	\$353,339,674	\$155,885,841	69.4%	\$27,097,526	\$487,159,688	\$293,857,975	\$193,301,713	60.3%	61.3%	62.2%	63.5%
City of Pasadena	Miscellaneous	\$118,059,530	\$1,281,875,953	\$1,066,036,415	\$215,839,538	83.2%	\$115,761,136	\$1,224,053,312	\$881,049,908	\$343,003,404	72.0%	72.5%	71.8%	72.6%
City of Pasadena	Safety	\$46,181,443	\$773,658,343	\$632,076,321	\$141,582,022	81.7%	\$46,156,603	\$724,161,437	\$517,053,606	\$207,107,831	71.4%	72.0%	71.6%	72.6%
City of Paso Robles	Miscellaneous	\$10,069,423	\$91,752,174	\$70,992,377	\$20,759,797	77.4%	\$9,543,746	\$86,895,237	\$58,586,364	\$28,308,873	67.4%	68.1%	66.0%	67.4%
City of Petaluma	Miscellaneous	\$16,907,996	\$138,716,641	\$116,951,927	\$21,764,714	84.3%	\$15,093,096	\$131,569,449	\$97,840,733	\$33,728,716	74.4%	75.9%	76.7%	75.5%
City of Petaluma	Safety	\$14,268,133	\$243,884,988	\$174,942,288	\$68,942,700	71.7%	\$13,554,893	\$227,803,218	\$144,533,596	\$83,269,622	63.4%	65.0%	64.9%	64.1%
City of Pico Rivera	Miscellaneous	\$10,505,203	\$126,677,311	\$95,285,547	\$31,391,764	75.2%	\$11,099,717	\$121,545,070	\$78,642,026	\$42,903,044	64.7%	65.2%	64.7%	66.3%
City of Pittsburg	Miscellaneous	\$15,214,130	\$118,801,688	\$99,748,933	\$19,052,755	84.0%	\$15,699,332	\$112,054,310	\$81,329,478	\$30,724,832	72.6%	72.4%	72.9%	74.5%
City of Pleasanton	Miscellaneous	\$30,360,405	\$333,290,414	\$245,408,019	\$87,882,395	73.6%	\$29,664,333	\$314,422,180	\$202,217,051	\$112,205,129	64.3%	65.1%	64.9%	66.8%
City of Pleasanton	Safety Fire	\$15,976,324	\$256,659,112	\$189,972,638	\$66,686,474	74.0%	\$16,471,772	\$243,034,350	\$156,263,752	\$86,770,598	64.3%	64.4%	63.9%	64.8%

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - Market Value of Assets Basis as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2019		Funded Ratio - Market Value of Assets Basis as of June 30, 2017
City of Pomona	Miscellaneous	\$26,464,758	\$331,387,071	\$364,285,649	\$(32,898,578)	109.9%	\$25,470,287	\$315,282,066	\$228,407,152	\$86,874,914	72.4%	73.6%	73.2%	74.8%
City of Pomona	Safety	\$17,934,464	\$434,059,285	\$473,757,389	\$(39,698,104)	109.1%	\$16,942,909	\$411,183,327	\$264,524,522	\$146,658,805	64.3%	65.7%	66.1%	68.3%
City of Porterville	Miscellaneous	\$10,907,531	\$115,398,672	\$86,947,569	\$28,451,103	75.3%	\$10,962,275	\$108,421,112	\$71,067,927	\$37,353,185	65.5%	65.2%	64.6%	64.8%
City of Poway	Miscellaneous	\$12,403,455	\$133,918,246	\$102,759,946	\$31,158,300	76.7%	\$12,185,955	\$126,987,569	\$85,515,245	\$41,472,324	67.3%	69.0%	68.3%	70.5%
City of Rancho Cucamonga	Miscellaneous	\$24,829,661	\$266,069,842	\$229,962,077	\$36,107,765	86.4%	\$25,334,603	\$250,776,591	\$190,529,885	\$60,246,706	76.0%	76.7%	76.3%	77.7%
City of Redding	Miscellaneous	\$47,086,703	\$513,837,611	\$380,627,222	\$133,210,389	74.1%	\$43,661,236	\$484,961,019	\$317,205,792	\$167,755,227	65.4%	66.5%	66.5%	67.7%
City of Redding	Safety	\$19,159,430	\$363,447,857	\$253,097,267	\$110,350,590	69.6%	\$18,699,750	\$342,189,023	\$208,417,275	\$133,771,748	60.9%	61.2%	60.8%	61.7%
City of Redlands	Miscellaneous	\$22,409,445	\$191,705,657	\$157,061,394	\$34,644,263	81.9%	\$22,148,286	\$181,968,790	\$129,870,399	\$52,098,391	71.4%	72.2%	72.0%	73.0%
City of Redondo Beach	Miscellaneous	\$19,052,737	\$237,072,769	\$192,173,151	\$44,899,618	81.1%	\$20,281,288	\$229,090,370	\$160,348,692	\$68,741,678	70.0%	70.6%	70.3%	72.5%
City of Redondo Beach	Safety	\$18,443,362	\$415,972,475	\$297,471,500	\$118,500,975	71.5%	\$17,226,744	\$398,974,260	\$249,047,177	\$149,927,083	62.4%	63.2%	63.5%	65.9%
City of Redwood City	Miscellaneous	\$39,237,858	\$395,480,130	\$311,589,337	\$83,890,793	78.8%	\$37,695,381	\$373,699,332	\$254,170,783	\$119,528,549	68.0%	67.9%	67.1%	67.5%
City of Redwood City	Safety	\$28,052,663	\$469,950,554	\$336,090,609	\$133,859,945	71.5%	\$27,610,428	\$440,650,710	\$275,606,697	\$165,044,013	62.5%	62.5%	62.6%	63.1%
City of Rialto	Miscellaneous	\$11,444,803	\$156,516,893	\$121,070,728	\$35,446,165	77.4%	\$10,992,352	\$147,183,308	\$100,115,299	\$47,068,009	68.0%	69.0%	69.4%	70.1%
City of Rialto	Safety	\$18,854,810	\$337,567,559	\$274,165,461	\$63,402,098	81.2%	\$17,688,061	\$319,562,888	\$222,367,262	\$97,195,626	69.6%	70.5%	70.2%	69.3%
City of Richmond	Miscellaneous	\$30,279,210	\$531,971,936	\$449,245,909	\$82,726,027	84.4%	\$34,063,443	\$515,279,210	\$377,612,392	\$137,666,818	73.3%	73.5%	72.9%	73.8%
City of Richmond	Safety	\$32,784,018	\$731,550,243	\$565,627,298	\$165,922,945	77.3%	\$33,402,039	\$704,498,734	\$475,219,458	\$229,279,276	67.5%	68.5%	68.5%	69.7%
City of Riverside	Miscellaneous	\$128,059,046	\$1,570,873,013	\$1,638,143,404	\$(67,270,391)	104.3%	\$129,401,884	\$1,520,527,010	\$1,368,575,052	\$151,951,959	90.0%	77.8%	77.9%	78.2%
City of Riverside	Safety	\$76,460,803	\$1,306,957,978	\$1,301,859,055	\$5,098,923	99.6%	\$75,287,749	\$1,224,489,686	\$1,083,863,652	\$140,626,034	88.5%	70.9%	71.5%	73.2%
City of Rocklin	Miscellaneous	\$11,142,732	\$106,186,371	\$87,706,439	\$18,479,932	82.6%	\$11,287,298	\$99,042,586	\$68,522,196	\$30,520,390	69.2%	69.5%	69.2%	70.5%
City of Rohnert Park	Miscellaneous	\$11,546,699	\$104,152,222	\$90,831,222	\$13,321,000	87.2%	\$11,024,153	\$98,707,932	\$73,034,675	\$25,673,257	74.0%	72.1%	72.4%	74.0%
City of Roseville	Miscellaneous	\$90,709,165	\$828,735,884	\$591,462,630	\$237,273,254	71.4%	\$84,557,193	\$765,017,439	\$480,520,617	\$284,496,822	62.8%	63.4%	63.2%	64.1%
City of Roseville	Safety	\$29,536,385	\$413,855,264	\$314,681,611	\$99,173,653	76.0%	\$28,346,071	\$385,832,801	\$254,880,665	\$130,952,136	66.1%	66.8%	66.6%	66.5%
City of Sacramento	Miscellaneous	\$200,911,438	\$1,633,955,640	\$1,316,265,904	\$317,689,736	80.6%	\$197,595,623	\$1,513,415,691	\$1,073,277,229	\$440,138,462	70.9%	71.8%	71.4%	72.7%
City of Sacramento	Safety	\$163,898,422	\$2,352,292,832	\$1,754,048,008	\$598,244,824	74.6%	\$153,121,904	\$2,182,861,291	\$1,431,709,640	\$751,151,651	65.6%	66.5%	66.7%	68.4%
City of Salinas	Miscellaneous	\$21,077,743	\$146,507,294	\$123,872,078	\$22,635,216	84.6%	\$20,242,916	\$136,579,334	\$100,507,659	\$36,071,675	73.6%	71.3%	70.9%	72.2%
City of Salinas	Safety Police	\$19,699,509	\$351,700,551	\$251,136,680	\$100,563,871	71.4%	\$19,383,808	\$328,889,714	\$206,146,512	\$122,743,202	62.7%	63.1%	63.1%	65.0%
City of San Bernardino	Miscellaneous	\$40,793,383	\$646,336,253	\$511,623,704	\$134,712,549	79.2%	\$37,714,655	\$621,090,694	\$429,109,228	\$191,981,466	69.1%	70.4%	70.4%	72.0%
City of San Bernardino	Safety	\$28,963,888	\$905,864,190	\$659,491,965	\$246,372,225	72.8%	\$28,528,827	\$869,529,160	\$554,241,458	\$315,287,702	63.7%	65.1%	65.7%	67.6%
City of San Bruno	Miscellaneous	\$14,301,123	\$165,783,722	\$124,729,756	\$41,053,966	75.2%	\$14,427,436	\$155,565,977	\$102,936,155	\$52,629,822	66.2%	67.0%	67.0%	68.0%
City of San Clemente	Miscellaneous	\$13,864,632	\$79,370,868	\$68,013,066	\$11,357,802	85.7%	\$15,306,574	\$71,976,359	\$54,500,785	\$17,475,574	75.7%	76.8%	76.6%	79.0%
City of San Leandro	Miscellaneous	\$22,677,957	\$336,367,979	\$255,961,008	\$80,406,971	76.1%	\$22,446,854	\$326,970,608	\$214,750,248	\$112,220,360	65.7%	67.1%	67.6%	69.4%

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - Market Value of Assets Basis as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2019		Funded Ratio - Market Value of Assets Basis as of June 30, 2017
City of San Luis Obispo	Miscellaneous	\$23,905,476	\$255,715,513	\$177,819,133	\$77,896,380	69.5%	\$23,168,222	\$240,866,177	\$147,848,333	\$93,017,844	61.4%	61.6%	60.7%	61.6%
City of San Marcos	Miscellaneous	\$12,248,922	\$163,361,146	\$127,547,678	\$35,813,468	78.1%	\$13,931,886	\$156,422,952	\$105,570,987	\$50,851,965	67.5%	68.3%	68.1%	69.2%
City of San Mateo	Miscellaneous	\$35,102,721	\$312,873,136	\$251,097,773	\$61,775,363	80.3%	\$34,368,642	\$297,672,297	\$208,147,649	\$89,524,648	69.9%	70.5%	70.7%	72.3%
City of San Mateo	Safety	\$15,284,799	\$467,169,574	\$318,125,283	\$149,044,291	68.1%	\$15,605,382	\$440,489,304	\$265,972,792	\$174,516,512	60.4%	61.7%	61.2%	62.0%
City of San Ramon	Miscellaneous	\$20,777,526	\$191,148,503	\$168,652,863	\$22,495,640	88.2%	\$20,106,178	\$176,242,182	\$138,714,599	\$37,527,583	78.7%	80.2%	81.8%	84.1%
City of Santa Ana	Miscellaneous	\$67,995,782	\$1,031,421,925	\$796,641,398	\$234,780,527	77.2%	\$65,502,028	\$983,234,906	\$660,268,312	\$322,966,594	67.2%	68.1%	68.0%	68.7%
City of Santa Ana	Safety	\$50,611,783	\$1,281,753,205	\$942,362,967	\$339,390,238	73.5%	\$48,003,990	\$1,232,748,676	\$791,080,421	\$441,668,255	64.2%	66.0%	66.6%	68.5%
City of Santa Barbara	Miscellaneous	\$59,259,091	\$704,729,551	\$567,545,107	\$137,184,444	80.5%	\$58,753,824	\$664,902,988	\$466,692,724	\$198,210,264	70.2%	70.7%	69.8%	70.6%
City of Santa Barbara	Safety Police	\$15,325,461	\$320,496,586	\$238,915,465	\$81,581,121	74.5%	\$16,256,052	\$304,630,107	\$198,360,058	\$106,270,049	65.1%	66.0%	66.1%	67.3%
City of Santa Clara	Miscellaneous	\$83,063,780	\$857,502,887	\$599,372,803	\$258,130,084	69.9%	\$84,692,855	\$814,381,970	\$493,411,264	\$320,970,706	60.6%	60.9%	61.0%	62.0%
City of Santa Clara	Safety	\$51,995,978	\$905,879,694	\$650,793,995	\$255,085,699	71.8%	\$52,016,081	\$858,269,754	\$539,690,769	\$318,578,985	62.9%	64.2%	64.7%	66.0%
City of Santa Clarita	Miscellaneous	\$35,373,331	\$254,072,812	\$242,636,329	\$11,436,483	95.5%	\$34,777,169	\$232,844,010	\$191,691,905	\$41,152,105	82.3%	79.0%	75.8%	74.9%
City of Santa Cruz	Miscellaneous	\$49,169,289	\$486,440,550	\$411,556,387	\$74,884,163	84.6%	\$50,913,815	\$455,258,458	\$340,718,839	\$114,539,619	74.8%	76.4%	75.9%	74.9%
City of Santa Fe Springs	Miscellaneous	\$9,721,676	\$194,849,249	\$126,880,768	\$67,968,481	65.1%	\$9,424,553	\$189,945,061	\$105,989,521	\$83,955,540	55.8%	57.2%	57.2%	58.4%
City of Santa Maria	Miscellaneous	\$25,586,033	\$290,391,112	\$220,587,006	\$69,804,106	76.0%	\$26,075,974	\$271,492,921	\$181,599,970	\$89,892,951	66.9%	68.3%	68.3%	69.5%
City of Santa Monica	Miscellaneous	\$119,753,603	\$1,317,216,651	\$1,196,577,416	\$120,639,235	90.8%	\$130,036,692	\$1,274,158,044	\$988,061,292	\$286,096,752	77.5%	77.5%	76.4%	77.3%
City of Santa Monica	Safety Fire	\$18,639,694	\$287,442,831	\$225,949,719	\$61,493,112	78.6%	\$18,389,824	\$276,276,081	\$187,467,921	\$88,808,160	67.9%	68.2%	68.3%	69.8%
City of Santa Monica	Safety Police	\$33,165,226	\$566,494,716	\$475,724,446	\$90,770,270	84.0%	\$32,837,955	\$534,693,922	\$389,362,362	\$145,331,560	72.8%	73.1%	72.8%	73.0%
City of Santa Rosa	Miscellaneous	\$68,190,546	\$840,763,218	\$701,868,636	\$138,894,582	83.5%	\$71,541,929	\$800,263,028	\$582,913,785	\$217,349,243	72.8%	73.4%	73.5%	74.8%
City of Santa Rosa	Safety Fire	\$17,932,687	\$273,599,688	\$209,364,796	\$64,234,892	76.5%	\$18,236,592	\$255,805,719	\$172,650,804	\$83,154,915	67.5%	68.2%	67.8%	68.0%
City of Santa Rosa	Safety Police	\$21,927,713	\$369,103,717	\$267,252,062	\$101,851,655	72.4%	\$21,999,408	\$345,057,848	\$219,951,160	\$125,106,688	63.7%	64.8%	64.8%	66.9%
City of Simi Valley	Miscellaneous	\$26,007,075	\$336,511,259	\$268,352,284	\$68,158,975	79.7%	\$26,684,653	\$322,129,131	\$223,364,914	\$98,764,217	69.3%	70.1%	69.3%	69.7%
City of Simi Valley	Safety	\$12,566,305	\$212,253,016	\$166,709,608	\$45,543,408	78.5%	\$12,983,943	\$202,822,558	\$136,763,042	\$66,059,516	67.4%	67.5%	67.1%	67.9%
City of South Gate	Miscellaneous	\$15,710,354	\$188,634,473	\$163,043,705	\$25,590,768	86.4%	\$16,672,358	\$178,616,905	\$133,459,565	\$45,157,340	74.7%	75.3%	75.7%	75.9%
City of South Lake Tahoe	Miscellaneous	\$9,119,985	\$109,726,756	\$78,645,796	\$31,080,960	71.7%	\$9,361,410	\$104,793,524	\$65,385,698	\$39,407,826	62.4%	62.9%	62.9%	64.2%
City of South San Francisco	Miscellaneous	\$27,582,111	\$274,468,396	\$202,361,127	\$72,107,269	73.7%	\$25,916,668	\$260,347,344	\$167,235,960	\$93,111,384	64.2%	65.2%	65.4%	66.7%
City of South San Francisco	Safety	\$23,376,423	\$392,874,233	\$293,606,357	\$99,267,876	74.7%	\$23,775,252	\$367,610,760	\$240,251,721	\$127,359,039	65.4%	66.1%	65.8%	66.9%
City of Stockton	Miscellaneous	\$68,300,822	\$790,692,403	\$722,344,505	\$68,347,898	91.4%	\$67,249,912	\$769,942,063	\$601,553,064	\$168,388,999	78.1%	78.6%	77.5%	77.6%
City of Stockton	Safety	\$59,616,936	\$1,275,287,963	\$946,596,690	\$328,691,273	74.2%	\$56,737,353	\$1,192,948,705	\$785,984,658	\$406,964,047	65.9%	66.5%	65.9%	66.9%
City of Sunnyvale	Miscellaneous	\$69,911,313	\$719,553,015	\$567,947,932	\$151,605,083	78.9%	\$67,762,068	\$674,848,148	\$466,686,447	\$208,161,701	69.2%	69.6%	68.7%	69.8%
City of Sunnyvale	Safety	\$35,991,827	\$672,898,640	\$505,704,838	\$167,193,802	75.2%	\$35,481,812	\$632,238,837	\$418,485,716	\$213,753,121	66.2%	66.8%	66.4%	67.6%

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - Market Value of Assets Basis as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2019		Funded Ratio - Market Value of Assets Basis as of June 30, 2017
City of Temecula	Miscellaneous	\$15,571,064	\$150,252,967	\$115,039,226	\$35,213,741	76.6%	\$14,593,811	\$139,567,535	\$93,203,393	\$46,364,142	66.8%	67.3%	66.9%	67.6%
City of Thousand Oaks	Miscellaneous	\$30,580,402	\$343,357,940	\$299,248,874	\$44,109,066	87.2%	\$30,958,280	\$327,570,852	\$247,460,908	\$80,109,944	75.5%	76.0%	75.1%	75.7%
City of Torrance	Miscellaneous	\$64,526,920	\$721,770,688	\$740,525,618	\$(18,754,930)	102.6%	\$67,059,465	\$687,965,127	\$542,240,626	\$145,724,501	78.8%	79.6%	79.1%	79.8%
City of Torrance	Safety Fire	\$19,131,537	\$412,904,676	\$412,835,285	\$69,391	100.0%	\$17,643,802	\$394,903,042	\$252,261,640	\$142,641,402	63.9%	65.1%	64.9%	66.2%
City of Torrance	Safety Police	\$28,986,907	\$656,221,491	\$651,227,952	\$4,993,539	99.2%	\$28,610,845	\$618,591,362	\$379,869,225	\$238,722,137	61.4%	62.1%	61.8%	62.3%
City of Tracy	Miscellaneous	\$27,776,725	\$195,484,020	\$161,295,327	\$34,188,693	82.5%	\$27,214,046	\$180,163,889	\$130,921,832	\$49,242,057	72.7%	72.6%	73.4%	74.4%
City of Tracy	Safety	\$21,530,190	\$239,379,365	\$195,559,768	\$43,819,597	81.7%	\$20,190,098	\$216,226,719	\$157,292,202	\$58,934,517	72.7%	73.5%	74.1%	76.1%
City of Tulare	Miscellaneous	\$14,040,105	\$145,253,575	\$116,503,253	\$28,750,322	80.2%	\$14,175,513	\$138,257,929	\$95,628,179	\$42,629,750	69.2%	69.3%	68.9%	70.3%
City of Turlock	Miscellaneous	\$13,410,302	\$169,433,577	\$131,716,348	\$37,717,229	77.7%	\$13,922,478	\$162,253,458	\$108,042,450	\$54,211,008	66.6%	66.5%	66.7%	67.8%
City of Tustin	Miscellaneous	\$17,754,918	\$145,268,719	\$126,127,293	\$19,141,426	86.8%	\$17,135,444	\$135,502,903	\$103,930,519	\$31,572,384	76.7%	77.3%	75.5%	76.2%
City of Ukiah	Miscellaneous	\$11,089,930	\$107,428,693	\$110,763,595	\$(3,334,902)	103.1%	\$10,654,408	\$101,857,734	\$62,156,109	\$39,701,625	61.0%	61.4%	61.1%	62.4%
City of Union City	Miscellaneous	\$13,629,485	\$160,823,481	\$133,638,892	\$27,184,589	83.1%	\$13,362,898	\$150,741,318	\$110,526,312	\$40,215,006	73.3%	74.8%	73.9%	76.1%
City of Upland	Miscellaneous	\$9,185,744	\$146,734,518	\$113,183,353	\$33,551,165	77.1%	\$9,122,918	\$141,047,435	\$95,249,032	\$45,798,403	67.5%	68.4%	68.6%	69.9%
City of Vacaville	Miscellaneous	\$31,681,381	\$294,899,024	\$222,677,442	\$72,221,582	75.5%	\$29,691,939	\$277,547,700	\$183,940,009	\$93,607,691	66.3%	67.1%	67.6%	68.8%
City of Vacaville	Safety	\$25,821,619	\$392,261,194	\$288,484,871	\$103,776,323	73.5%	\$26,359,922	\$362,487,441	\$232,373,422	\$130,114,019	64.1%	64.4%	63.1%	63.4%
City of Vallejo	Miscellaneous	\$26,225,559	\$316,131,057	\$221,261,675	\$94,869,382	70.0%	\$25,897,159	\$304,466,068	\$184,902,650	\$119,563,418	60.7%	61.5%	61.2%	61.4%
City of Vallejo	Safety	\$22,789,222	\$551,929,639	\$382,173,272	\$169,756,367	69.2%	\$21,698,217	\$524,564,951	\$318,518,851	\$206,046,100	60.7%	61.0%	60.9%	61.8%
City of Ventura	Miscellaneous	\$33,237,637	\$333,566,953	\$280,773,205	\$52,793,748	84.2%	\$33,641,763	\$317,763,685	\$233,819,118	\$83,944,567	73.6%	74.9%	74.7%	N/A
City of Ventura	Safety	\$25,106,885	\$452,016,278	\$314,578,011	\$137,438,267	69.6%	\$23,986,182	\$430,019,407	\$258,826,856	\$171,192,551	60.2%	60.7%	60.2%	N/A
City of Vernon	Miscellaneous	\$15,480,464	\$203,553,993	\$166,066,466	\$37,487,527	81.6%	\$14,407,032	\$190,335,346	\$137,926,484	\$52,408,862	72.5%	74.2%	74.5%	77.1%
City of Victorville	Miscellaneous	\$24,178,712	\$235,971,644	\$190,935,813	\$45,035,831	80.9%	\$24,624,104	\$220,959,873	\$156,681,457	\$64,278,416	70.9%	72.8%	72.9%	75.0%
City of Visalia	Miscellaneous	\$24,875,118	\$267,574,710	\$212,197,677	\$55,377,033	79.3%	\$24,801,826	\$254,914,182	\$174,647,170	\$80,267,012	68.5%	69.2%	68.4%	69.7%
City of Visalia	Safety	\$21,765,441	\$286,795,562	\$239,795,680	\$46,999,882	83.6%	\$21,312,577	\$264,845,558	\$193,729,289	\$71,116,269	73.1%	73.6%	72.3%	73.6%
City of Vista	Miscellaneous	\$14,314,055	\$177,898,670	\$149,336,653	\$28,562,017	83.9%	\$15,164,050	\$166,689,248	\$122,714,634	\$43,974,614	73.6%	73.7%	72.6%	73.7%
City of Walnut Creek	Miscellaneous	\$24,453,959	\$256,236,693	\$201,183,726	\$55,052,967	78.5%	\$26,589,264	\$242,617,748	\$166,406,614	\$76,211,134	68.6%	69.3%	69.0%	69.9%
City of Watsonville	Miscellaneous	\$22,735,951	\$180,260,720	\$144,652,442	\$35,608,278	80.2%	\$21,931,231	\$167,120,263	\$118,632,064	\$48,488,199	71.0%	72.3%	71.9%	73.0%
City of West Covina	Miscellaneous	\$6,220,291	\$169,593,837	\$180,047,666	\$(10,453,829)	106.2%	\$6,910,084	\$166,279,760	\$114,922,143	\$51,357,617	69.1%	70.7%	70.8%	72.5%
City of West Covina	Safety	\$18,614,799	\$440,303,139	\$470,580,458	\$(30,277,319)	106.9%	\$18,336,136	\$416,025,029	\$255,049,708	\$160,975,321	61.3%	62.7%	62.3%	63.1%
City of West Hollywood	Miscellaneous	\$26,733,429	\$212,876,590	\$185,230,789	\$27,645,801	87.0%	\$26,233,236	\$197,887,754	\$148,474,301	\$49,413,453	75.0%	71.9%	70.9%	71.4%
City of West Sacramento	Miscellaneous	\$20,087,751	\$160,798,704	\$127,018,739	\$33,779,965	79.0%	\$18,865,076	\$148,539,635	\$103,327,913	\$45,211,722	69.6%	70.3%	69.5%	70.5%
City of Westminster	Miscellaneous	\$10,731,382	\$152,268,807	\$118,320,238	\$33,948,569	77.7%	\$10,921,449	\$146,228,972	\$98,114,334	\$48,114,638	67.1%	67.6%	68.1%	69.2%

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - Market Value of Assets Basis as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2019	Funded Ratio - Market Value of Assets Basis as of June 30, 2018	Funded Ratio - Market Value of Assets Basis as of June 30, 2017
City of Whittier	Miscellaneous	\$16,437,471	\$220,906,501	\$187,507,436	\$33,399,065	84.9%	\$15,924,573	\$212,971,111	\$156,882,587	\$56,088,524	73.7%	74.6%	74.0%	74.9%
City of Whittier	Safety	\$12,836,594	\$246,705,314	\$170,253,137	\$76,452,177	69.0%	\$11,962,500	\$230,758,361	\$140,063,658	\$90,694,703	60.7%	60.1%	59.4%	60.3%
City of Woodland	Miscellaneous	\$13,191,191	\$158,447,559	\$110,034,814	\$48,412,745	69.4%	\$13,142,154	\$148,816,778	\$90,876,296	\$57,940,482	61.1%	62.4%	62.5%	63.2%
City of Woodland	Safety	\$12,449,459	\$189,649,395	\$138,804,976	\$50,844,419	73.2%	\$11,890,548	\$174,502,241	\$113,373,095	\$61,129,146	65.0%	66.4%	66.4%	66.1%
City of Yorba Linda	Miscellaneous	\$11,003,423	\$87,832,170	\$71,128,791	\$16,703,379	81.0%	\$10,600,498	\$82,277,192	\$57,757,159	\$24,520,033	70.2%	70.5%	69.3%	69.7%
City of Yuba City	Miscellaneous	\$11,134,635	\$142,566,824	\$120,330,402	\$22,236,422	84.4%	\$11,043,814	\$138,161,258	\$98,646,906	\$39,514,352	71.4%	72.5%	71.1%	71.5%
Coachella Valley Water District	Miscellaneous	\$48,706,622	\$488,194,016	\$393,607,861	\$94,586,155	80.6%	\$46,933,177	\$459,778,797	\$320,608,327	\$139,170,470	69.7%	69.1%	63.9%	64.7%
Coastal Developmental Services Fdn DBA Westside Regional Center	Miscellaneous	\$14,826,309	\$87,722,690	\$80,010,487	\$7,712,203	91.2%	\$14,718,967	\$80,347,474	\$64,894,191	\$15,453,283	80.8%	82.3%	81.1%	82.5%
Conejo Recreation and Park District	Miscellaneous	\$8,616,842	\$77,557,151	\$66,657,542	\$10,899,609	85.9%	\$8,361,607	\$73,257,982	\$55,322,196	\$17,935,786	75.5%	77.0%	77.3%	78.3%
Cooperative Personnel Services	Miscellaneous	\$9,773,043	\$73,018,949	\$74,552,260	\$(1,533,311)	102.1%	\$9,150,225	\$68,440,697	\$61,644,780	\$6,795,917	90.1%	90.9%	90.0%	92.9%
Cosumnes Community Services District	Miscellaneous	\$11,426,081	\$71,263,166	\$56,635,434	\$14,627,732	79.5%	\$10,881,066	\$63,790,772	\$45,857,543	\$17,933,229	71.9%	74.3%	74.1%	77.6%
Cosumnes Community Services District	Safety	\$22,655,663	\$252,616,281	\$187,374,293	\$65,241,988	74.2%	\$20,892,522	\$228,177,428	\$150,766,623	\$77,410,805	66.1%	67.1%	66.7%	68.9%
County of Amador	Miscellaneous	\$18,218,212	\$175,051,191	\$133,641,947	\$41,409,244	76.3%	\$18,271,029	\$167,501,788	\$111,255,849	\$56,245,939	66.4%	67.4%	66.9%	68.7%
County of Butte	Miscellaneous	\$110,194,030	\$881,145,976	\$706,309,755	\$174,836,221	80.2%	\$111,123,798	\$834,631,456	\$585,848,998	\$248,782,458	70.2%	71.2%	71.4%	73.8%
County of Butte	Safety	\$22,988,851	\$263,431,242	\$210,508,905	\$52,922,337	79.9%	\$22,955,467	\$247,236,801	\$170,748,981	\$76,487,820	69.1%	69.6%	69.3%	71.1%
County of Calaveras	Miscellaneous	\$29,071,992	\$219,328,573	\$173,415,949	\$45,912,624	79.1%	\$29,042,799	\$206,914,999	\$142,614,414	\$64,300,585	68.9%	69.9%	70.0%	71.2%
County of Colusa	Miscellaneous	\$17,915,853	\$190,847,479	\$131,306,485	\$59,540,994	68.8%	\$17,627,244	\$179,979,856	\$107,716,974	\$72,262,882	59.8%	60.1%	60.0%	61.2%
County of Del Norte	Miscellaneous	\$18,856,397	\$152,698,641	\$120,674,511	\$32,024,130	79.0%	\$18,861,052	\$144,303,209	\$99,311,026	\$44,992,183	68.8%	68.6%	68.2%	70.2%
County of El Dorado	Miscellaneous	\$96,334,684	\$860,747,582	\$677,349,471	\$183,398,111	78.7%	\$97,527,962	\$819,432,611	\$559,456,940	\$259,975,671	68.3%	68.8%	68.1%	69.4%
County of El Dorado	Safety	\$32,711,398	\$457,828,552	\$317,225,758	\$140,602,794	69.3%	\$31,925,299	\$424,514,158	\$259,432,813	\$165,081,345	61.1%	61.7%	62.0%	62.8%
County of Glenn	Miscellaneous	\$26,262,216	\$223,436,206	\$155,632,792	\$67,803,414	69.7%	\$25,681,148	\$207,703,653	\$127,898,779	\$79,804,874	61.6%	61.6%	61.2%	63.4%
County of Humboldt	Miscellaneous	\$101,229,860	\$890,175,536	\$701,845,961	\$188,329,575	78.8%	\$101,274,301	\$844,741,029	\$574,563,537	\$270,177,492	68.0%	68.3%	68.1%	68.6%
County of Humboldt	Safety	\$17,504,460	\$266,440,194	\$206,014,207	\$60,425,987	77.3%	\$18,313,257	\$249,582,314	\$169,149,912	\$80,432,402	67.8%	69.1%	69.1%	70.3%
County of Inyo	Miscellaneous	\$24,838,878	\$222,812,329	\$177,230,727	\$45,581,602	79.5%	\$24,446,492	\$213,091,708	\$147,515,752	\$65,575,956	69.2%	70.1%	69.5%	70.3%
County of Kings	Miscellaneous	\$60,405,892	\$459,943,440	\$385,868,087	\$74,075,353	83.9%	\$60,125,138	\$434,357,593	\$319,324,232	\$115,033,361	73.5%	74.0%	74.3%	76.0%
County of Kings	Safety	\$25,299,556	\$318,266,547	\$267,049,722	\$51,216,825	83.9%	\$25,723,934	\$303,204,505	\$218,838,859	\$84,365,646	72.2%	72.3%	72.7%	74.8%
County of Lake	Miscellaneous	\$38,130,904	\$298,861,364	\$244,789,772	\$54,071,592	81.9%	\$36,069,224	\$279,653,739	\$203,201,847	\$76,451,892	72.7%	73.7%	73.5%	75.0%
County of Lake	Safety	\$8,002,069	\$114,575,468	\$94,156,451	\$20,419,017	82.2%	\$8,110,205	\$109,463,869	\$77,629,137	\$31,834,732	70.9%	70.5%	69.5%	70.8%
County of Lassen	Miscellaneous	\$16,102,125	\$152,963,113	\$127,211,666	\$25,751,447	83.2%	\$16,666,275	\$145,736,264	\$105,730,409	\$40,005,855	72.5%	73.5%	73.3%	75.0%
County of Madera	Miscellaneous	\$70,057,309	\$555,285,876	\$403,330,826	\$151,955,050	72.6%	\$66,996,026	\$519,609,042	\$328,088,202	\$191,520,840	63.1%	63.6%	63.2%	63.6%
County of Madera	Safety	\$20,694,205	\$188,890,354	\$143,529,974	\$45,360,380	76.0%	\$19,910,948	\$177,907,381	\$113,908,683	\$63,998,698	64.0%	63.6%	62.6%	62.7%

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - Market Value of Assets Basis as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Market Value of Assets Basis	Funded Ratio - Market Value of Assets Basis as of June 30, 2019	Funded Ratio - Market Value of Assets Basis as of June 30, 2018	
County of Mariposa	Miscellaneous	\$22,196,681	\$161,082,510	\$123,504,403	\$37,578,107	76.7%	\$21,466,718	\$149,138,174	\$101,073,697	\$48,064,477	67.8%	68.9%	68.7%	69.8%
County of Modoc	Miscellaneous	\$9,207,141	\$93,194,572	\$78,182,836	\$15,011,736	83.9%	\$9,453,939	\$89,156,969	\$65,424,717	\$23,732,252	73.4%	74.2%	74.8%	75.4%
County of Mono	Miscellaneous	\$16,546,406	\$137,791,346	\$108,784,068	\$29,007,278	78.9%	\$14,454,657	\$130,711,795	\$89,405,068	\$41,306,727	68.4%	69.2%	68.9%	70.2%
County of Monterey	Miscellaneous	\$379,229,208	\$2,341,503,109	\$1,991,624,670	\$349,878,439	85.1%	\$355,821,784	\$2,164,127,309	\$1,622,904,212	\$541,223,097	75.0%	75.7%	75.5%	77.1%
County of Monterey	Safety	\$56,971,459	\$834,923,858	\$616,502,788	\$218,421,070	73.8%	\$55,206,678	\$781,412,473	\$503,842,113	\$277,570,360	64.5%	65.0%	65.1%	66.1%
County of Napa	Miscellaneous	\$112,564,893	\$976,991,756	\$806,752,789	\$170,238,967	82.6%	\$117,208,459	\$917,451,188	\$662,300,400	\$255,150,788	72.2%	72.9%	72.4%	74.0%
County of Nevada	Miscellaneous	\$56,387,411	\$579,509,691	\$416,197,021	\$163,312,670	71.8%	\$53,706,431	\$548,841,232	\$344,321,177	\$204,520,055	62.7%	63.6%	63.5%	64.6%
County of Placer	Miscellaneous	\$174,227,773	\$1,587,265,211	\$1,149,131,078	\$438,134,133	72.4%	\$171,896,663	\$1,498,296,623	\$945,067,574	\$553,229,049	63.1%	63.8%	63.9%	65.6%
County of Placer	Safety	\$53,007,432	\$608,681,253	\$427,411,617	\$181,269,636	70.2%	\$53,389,911	\$557,781,021	\$343,076,125	\$214,704,896	61.5%	61.9%	61.9%	63.1%
County of Plumas	Miscellaneous	\$17,362,487	\$170,813,708	\$135,614,126	\$35,199,582	79.4%	\$18,289,988	\$162,566,216	\$113,017,059	\$49,549,157	69.5%	70.1%	69.8%	71.5%
County of Riverside	Miscellaneous	\$1,211,043,768	\$9,670,471,442	\$8,273,322,890	\$1,397,148,552	85.6%	\$1,182,860,410	\$8,992,723,006	\$6,746,072,475	\$2,246,650,531	75.0%	70.9%	70.4%	71.6%
County of Riverside	Safety	\$323,672,580	\$4,416,850,557	\$3,928,117,059	\$488,733,498	88.9%	\$316,205,748	\$4,045,933,495	\$3,213,666,825	\$832,266,670	79.4%	71.1%	70.4%	71.2%
County of San Benito	Miscellaneous	\$27,714,931	\$200,645,806	\$160,270,897	\$40,374,909	79.9%	\$26,999,198	\$188,421,444	\$131,237,133	\$57,184,311	69.7%	70.5%	70.5%	72.1%
County of Santa Clara	Miscellaneous	\$1,884,834,457	\$13,679,611,250	\$10,672,443,515	\$3,007,167,735	78.0%	\$1,795,136,254	\$12,532,594,912	\$8,684,921,647	\$3,847,673,265	69.3%	69.7%	69.5%	70.9%
County of Santa Clara	Safety	\$250,093,362	\$3,632,889,832	\$2,779,891,911	\$852,997,922	76.5%	\$246,128,733	\$3,386,498,547	\$2,281,453,497	\$1,105,045,050	67.4%	67.7%	67.5%	68.4%
County of Santa Cruz	Miscellaneous	\$179,950,644	\$1,557,210,904	\$1,195,392,858	\$361,818,046	76.8%	\$180,666,541	\$1,472,336,369	\$991,081,925	\$481,254,444	67.3%	68.2%	68.5%	70.3%
County of Santa Cruz	Safety	\$20,682,861	\$248,864,100	\$191,844,544	\$57,019,556	77.1%	\$20,933,110	\$234,904,134	\$157,304,380	\$77,599,754	67.0%	68.1%	67.9%	69.3%
County of Santa Cruz	Safety Sheriff	\$18,629,916	\$251,496,468	\$175,201,537	\$76,294,931	69.7%	\$18,731,510	\$230,859,801	\$141,518,119	\$89,341,682	61.3%	61.2%	60.5%	61.5%
County of Shasta	Miscellaneous	\$103,386,133	\$790,228,671	\$638,839,411	\$151,389,260	80.8%	\$95,960,989	\$736,502,042	\$528,243,493	\$208,258,549	71.7%	73.0%	72.7%	74.7%
County of Shasta	Safety	\$17,768,408	\$292,693,373	\$214,840,574	\$77,852,799	73.4%	\$16,363,558	\$273,624,242	\$177,624,269	\$95,999,973	64.9%	66.0%	66.0%	67.6%
County of Siskiyou	Miscellaneous	\$27,785,338	\$275,967,313	\$211,470,282	\$64,497,031	76.6%	\$26,695,437	\$264,323,194	\$177,694,007	\$86,629,187	67.2%	68.5%	68.8%	70.8%
County of Solano	Miscellaneous	\$198,617,751	\$1,879,982,701	\$1,522,351,261	\$357,631,440	81.0%	\$194,423,225	\$1,783,023,185	\$1,256,008,099	\$527,015,086	70.4%	71.5%	71.3%	72.8%
County of Solano	Safety	\$52,036,306	\$605,280,352	\$514,041,737	\$91,238,615	84.9%	\$51,867,755	\$567,598,458	\$418,214,345	\$149,384,113	73.7%	73.9%	72.7%	72.3%
County of Sutter	Miscellaneous	\$47,602,672	\$482,036,559	\$389,031,515	\$93,005,044	80.7%	\$49,511,753	\$457,096,984	\$320,968,406	\$136,128,578	70.2%	70.3%	69.7%	71.1%
County of Sutter	Safety	\$11,440,303	\$162,339,939	\$129,538,823	\$32,801,116	79.8%	\$11,527,565	\$151,477,512	\$106,595,293	\$44,882,219	70.4%	70.6%	70.6%	72.6%
County of Tehama	Miscellaneous	\$30,959,325	\$291,040,717	\$234,672,170	\$56,368,547	80.6%	\$33,509,503	\$279,173,199	\$195,124,328	\$84,048,871	69.9%	70.8%	70.9%	72.8%
County of Tehama	Safety	\$7,255,617	\$104,869,898	\$80,855,992	\$24,013,906	77.1%	\$7,742,041	\$101,105,525	\$66,214,555	\$34,890,970	65.5%	65.5%	64.9%	65.8%
County of Trinity	Miscellaneous	\$12,857,566	\$129,217,348	\$82,629,928	\$46,587,420	63.9%	\$12,858,020	\$122,597,236	\$67,967,566	\$54,629,670	55.4%	55.7%	55.3%	56.7%
County of Tuolumne	Miscellaneous	\$31,307,471	\$328,526,017	\$245,505,039	\$83,020,978	74.7%	\$29,420,325	\$316,537,359	\$205,918,839	\$110,618,520	65.1%	65.8%	66.2%	68.1%
County of Yolo	Miscellaneous	\$98,622,923	\$873,682,657	\$659,854,546	\$213,828,111	75.5%	\$96,433,712	\$821,817,657	\$538,969,551	\$282,848,106	65.6%	66.1%	66.1%	67.4%
County of Yolo	Safety	\$24,265,000	\$279,995,683	\$215,350,599	\$64,645,084	76.9%	\$23,547,159	\$259,208,391	\$172,366,557	\$86,841,834	66.5%	66.3%	65.6%	66.3%

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - Market Value of Assets Basis as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2019	Funded Ratio - Market Value of Assets Basis as of June 30, 2018	Funded Ratio - Market Value of Assets Basis as of June 30, 2017
County of Yuba	Miscellaneous	\$43,224,388	\$407,681,242	\$304,661,746	\$103,019,496	74.7%	\$42,681,147	\$387,095,415	\$251,699,194	\$135,396,221	65.0%	66.0%	66.2%	67.6%
County of Yuba	Safety	\$15,447,061	\$167,290,188	\$125,642,152	\$41,648,036	75.1%	\$14,703,167	\$155,544,949	\$101,306,824	\$54,238,126	65.1%	65.6%	66.1%	67.1%
Cucamonga Valley Water District	Miscellaneous	\$11,277,804	\$111,330,669	\$91,019,096	\$20,311,573	81.8%	\$10,985,911	\$101,767,605	\$73,224,428	\$28,543,177	72.0%	71.9%	70.3%	71.4%
East Bay Regional Park District	Miscellaneous	\$54,984,728	\$412,842,136	\$333,373,682	\$79,468,454	80.8%	\$53,237,711	\$382,412,499	\$267,829,604	\$114,582,895	70.0%	70.0%	69.6%	70.7%
Eastern Municipal Water District	Miscellaneous	\$59,121,375	\$555,644,527	\$422,656,256	\$132,988,271	76.1%	\$55,587,626	\$514,698,360	\$345,772,826	\$168,925,534	67.2%	68.4%	68.4%	69.6%
El Dorado Irrigation District	Miscellaneous	\$18,876,613	\$197,053,531	\$138,628,745	\$58,424,786	70.4%	\$18,484,848	\$186,447,540	\$113,632,982	\$72,814,558	60.9%	61.4%	61.2%	61.8%
Far Northern Coordinating Council on Developmental Disabilities	Miscellaneous	\$12,213,463	\$71,598,776	\$67,215,245	\$4,383,531	93.9%	\$11,256,277	\$65,341,074	\$53,413,050	\$11,928,024	81.7%	81.9%	80.7%	80.7%
Fresno City Housing Authority	Miscellaneous	\$7,123,028	\$47,650,260	\$39,771,298	\$7,878,962	83.5%	\$6,897,853	\$44,804,706	\$32,960,509	\$11,844,197	73.6%	75.9%	76.7%	79.9%
Fresno County Housing Authority	Miscellaneous	\$6,502,366	\$43,236,617	\$34,649,128	\$8,587,489	80.1%	\$5,973,057	\$40,006,272	\$28,494,880	\$11,511,392	71.2%	73.0%	73.1%	77.0%
Gold Coast Transit	Miscellaneous	\$10,968,577	\$69,543,890	\$59,779,117	\$9,764,773	86.0%	\$10,628,408	\$65,215,652	\$48,520,144	\$16,695,508	74.4%	76.0%	75.7%	77.1%
Golden Gate Bridge Highway and Transportation District	Miscellaneous	\$43,758,651	\$472,639,483	\$402,547,909	\$70,091,574	85.2%	\$46,207,547	\$463,733,341	\$333,938,072	\$129,795,269	72.0%	72.3%	71.7%	71.5%
Hayward Area Recreation and Park District	Miscellaneous	\$9,717,682	\$94,078,566	\$73,193,257	\$20,885,309	77.8%	\$9,516,745	\$89,712,696	\$60,480,209	\$29,232,487	67.4%	67.6%	67.7%	69.4%
Helix Water District	Miscellaneous	\$13,995,959	\$157,710,399	\$122,536,833	\$35,173,566	77.7%	\$13,490,973	\$148,507,386	\$101,785,978	\$46,721,408	68.5%	69.7%	66.6%	68.1%
Housing Authority of the City of Los Angeles	Miscellaneous	\$55,505,000	\$595,522,145	\$462,874,935	\$132,647,210	77.7%	\$52,322,745	\$560,542,536	\$378,085,284	\$182,457,252	67.4%	67.4%	66.6%	67.4%
Housing Authority of the County of Kern	Miscellaneous	\$7,408,388	\$46,650,913	\$39,099,319	\$7,551,594	83.8%	\$7,121,970	\$43,612,816	\$32,228,369	\$11,384,447	73.9%	74.4%	74.8%	76.7%
Inland Counties Regional Center, Inc.	Miscellaneous	\$46,927,681	\$256,696,513	\$246,829,285	\$9,867,228	96.2%	\$46,665,636	\$236,263,778	\$196,057,936	\$40,205,842	83.0%	82.9%	81.7%	82.1%
Inland Empire Health Plan	Miscellaneous	\$162,460,724	\$352,028,205	\$357,870,865	\$(5,842,660)	101.7%	\$139,160,623	\$276,488,169	\$251,619,706	\$24,868,463	91.0%	92.6%	93.3%	97.0%
Inland Empire Utilities Agency	Miscellaneous	\$30,037,798	\$257,525,770	\$240,450,672	\$17,075,098	93.4%	\$28,890,734	\$238,074,602	\$192,920,755	\$45,153,847	81.0%	80.0%	78.2%	77.9%
Irvine Ranch Water District	Miscellaneous	\$38,398,950	\$335,318,998	\$283,289,306	\$52,029,692	84.5%	\$37,666,182	\$314,557,348	\$231,504,420	\$83,052,928	73.6%	74.7%	74.7%	75.8%
Las Virgenes Municipal Water District	Miscellaneous	\$11,565,358	\$114,282,095	\$103,688,906	\$10,593,189	90.7%	\$11,051,094	\$110,294,572	\$85,914,832	\$24,379,740	77.9%	79.3%	80.3%	81.5%
Los Angeles County Development Authority	Miscellaneous	\$40,497,031	\$327,005,184	\$300,353,522	\$26,651,662	91.8%	\$38,534,966	\$305,142,642	\$248,008,746	\$57,133,896	81.3%	83.1%	84.1%	N/A
Los Angeles County Office of Education	Miscellaneous	\$92,007,262	\$1,144,731,074	\$976,320,743	\$168,410,331	85.3%	\$85,847,696	\$1,094,836,935	\$811,865,394	\$282,971,541	74.2%	74.6%	74.3%	75.7%
Los Angeles County Sanitation District No. 2	Miscellaneous	\$173,658,118	\$2,053,530,176	\$1,732,991,627	\$320,538,549	84.4%	\$169,885,847	\$1,944,630,855	\$1,444,366,776	\$500,264,079	74.3%	76.4%	76.4%	77.5%
Los Angeles Unified School District	Safety	\$26,231,644	\$479,297,415	\$412,894,442	\$66,402,973	86.1%	\$33,329,222	\$459,110,958	\$335,918,407	\$123,192,551	73.2%	73.1%	72.7%	72.2%
Marin Municipal Water District	Miscellaneous	\$24,935,215	\$295,788,238	\$209,965,733	\$85,822,505	71.0%	\$24,081,726	\$281,733,102	\$173,814,610	\$107,918,492	61.7%	62.3%	62.3%	63.6%
Merced Irrigation District	Miscellaneous	\$14,040,305	\$98,766,645	\$76,956,801	\$21,809,844	77.9%	\$14,398,616	\$91,943,644	\$62,596,095	\$29,347,549	68.1%	68.9%	68.1%	68.7%
Metropolitan Transportation Commission	Miscellaneous	\$39,555,612	\$212,637,634	\$222,362,494	\$(9,724,860)	104.6%	\$36,439,778	\$197,077,264	\$173,116,607	\$23,960,657	87.8%	78.8%	78.3%	79.8%
Metropolitan Water District of Southern California	Miscellaneous	\$241,779,101	\$2,751,853,646	\$2,228,021,882	\$523,831,764	81.0%	\$232,458,070	\$2,625,118,745	\$1,847,976,090	\$777,142,655	70.4%	71.4%	71.7%	72.7%
Monterey Regional Waste Management District	Miscellaneous	\$8,057,556	\$54,697,653	\$42,486,932	\$12,210,721	77.7%	\$9,006,891	\$50,597,616	\$34,689,300	\$15,908,316	68.6%	69.7%	69.5%	70.7%
Monterey-Salinas Transit District	Miscellaneous	\$15,516,698	\$102,355,238	\$95,618,489	\$6,736,749	93.4%	\$16,136,592	\$95,442,750	\$78,284,473	\$17,158,277	82.0%	82.9%	82.3%	82.4%
Nevada Irrigation District	Miscellaneous	\$15,550,981	\$153,952,902	\$109,982,498	\$43,970,404	71.4%	\$16,269,273	\$146,058,921	\$90,749,791	\$55,309,130	62.1%	62.5%	62.4%	63.3%

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North Bay Regional Center	Miscellaneous	\$14,099,251	\$66,743,184	\$55,246,559	\$11,496,625	82.8%	\$14,428,377	\$62,685,974	\$45,131,649	\$17,554,325	72.0%	72.7%	72.2%	72.7%
North County Transit District	Miscellaneous	\$11,927,912	\$151,969,298	\$121,238,168	\$30,731,130	79.8%	\$10,936,688	\$148,884,406	\$103,295,841	\$45,588,565	69.4%	71.0%	71.2%	72.9%
North Kern-South Tulare Hospital District	Miscellaneous	\$6,616,221	\$22,138,791	\$19,806,488	\$2,332,303	89.5%	\$6,866,843	\$19,341,309	\$15,463,068	\$3,878,241	79.9%	77.5%	77.0%	79.8%
North Los Angeles County Regional Center, Inc.	Miscellaneous	\$32,789,985	\$147,502,747	\$148,373,000	\$(870,253)	100.6%	\$30,518,183	\$133,048,596	\$120,339,095	\$12,709,501	90.4%	93.1%	89.7%	90.0%
North of the River Recreation and Park District	Miscellaneous	\$4,263,568	\$16,035,868	\$16,024,947	\$10,921	99.9%	\$4,392,611	\$14,535,706	\$12,831,945	\$1,703,761	88.3%	89.0%	90.1%	92.2%
Northern California Power Agency	Miscellaneous	\$21,287,550	\$192,483,275	\$145,795,284	\$46,687,991	75.7%	\$20,592,295	\$183,687,637	\$115,840,537	\$67,847,100	63.1%	62.1%	60.2%	58.5%
Oakland City Housing Authority	Miscellaneous	\$24,778,301	\$162,343,269	\$175,532,101	\$(13,188,832)	108.1%	\$24,460,852	\$149,308,577	\$137,254,601	\$12,053,976	91.9%	94.7%	94.9%	92.9%
Omnitrans	Miscellaneous	\$28,574,876	\$228,553,743	\$219,389,067	\$9,164,676	96.0%	\$28,668,651	\$216,085,119	\$181,015,499	\$35,069,620	83.8%	83.7%	83.2%	86.1%
Orange County Health Authority	Miscellaneous	\$106,844,914	\$249,962,336	\$239,427,253	\$10,535,083	95.8%	\$101,131,966	\$216,506,069	\$181,074,132	\$35,431,937	83.6%	83.8%	82.6%	83.2%
Otay Water District	Miscellaneous	\$13,817,527	\$161,910,516	\$154,581,739	\$7,328,777	95.5%	\$13,400,084	\$151,619,231	\$127,891,733	\$23,727,498	84.4%	86.7%	62.7%	62.9%
Padre Dam Municipal Water District	Miscellaneous	\$11,820,006	\$142,937,788	\$106,018,463	\$36,919,325	74.2%	\$11,909,155	\$134,850,102	\$84,541,782	\$50,308,320	62.7%	63.2%	63.4%	63.6%
Placer County Water Agency	Miscellaneous	\$20,860,858	\$165,477,769	\$157,286,485	\$8,191,284	95.0%	\$19,221,343	\$153,764,149	\$100,853,807	\$52,910,342	65.6%	65.8%	65.6%	66.1%
Public Transportation Services Corporation	Miscellaneous	\$248,127,072	\$1,117,803,364	\$980,443,049	\$137,360,315	87.7%	\$264,969,969	\$1,008,197,470	\$778,283,448	\$229,914,022	77.2%	78.4%	78.3%	79.8%
Rancho California Water District	Miscellaneous	\$14,234,212	\$151,216,705	\$135,234,254	\$15,982,451	89.4%	\$13,464,824	\$141,556,667	\$111,012,257	\$30,544,410	78.4%	79.4%	78.6%	72.4%
Rancho Simi Recreation & Park District	Miscellaneous	\$8,115,695	\$55,474,023	\$47,253,232	\$8,220,791	85.2%	\$7,669,046	\$52,119,180	\$38,808,993	\$13,310,187	74.5%	75.0%	74.9%	76.9%
Regional Center of Orange County	Miscellaneous	\$28,706,814	\$126,850,769	\$130,474,657	\$(3,623,888)	102.9%	\$28,463,408	\$115,473,931	\$102,037,985	\$13,435,946	88.4%	86.5%	83.3%	81.9%
Regional Center of the East Bay	Miscellaneous	\$31,666,447	\$135,664,039	\$129,790,315	\$5,873,724	95.7%	\$30,950,799	\$121,582,479	\$103,272,055	\$18,310,424	84.9%	85.0%	84.3%	84.2%
Riverside County Flood Control and Water Conservation District	Miscellaneous	\$18,014,929	\$233,735,458	\$189,346,887	\$44,388,571	81.0%	\$17,428,469	\$220,715,862	\$145,445,432	\$75,270,430	65.9%	63.7%	63.9%	65.7%
Riverside Transit Agency	Miscellaneous	\$25,228,185	\$140,736,641	\$152,068,197	\$(11,331,556)	108.1%	\$26,926,326	\$128,588,663	\$124,681,056	\$3,907,607	97.0%	95.7%	75.8%	77.8%
Sacramento City Housing Authority	Miscellaneous	\$15,045,350	\$187,007,614	\$148,208,576	\$38,799,038	79.3%	\$13,414,524	\$178,958,277	\$124,779,536	\$54,178,741	69.7%	70.9%	71.0%	73.0%
Sacramento Metropolitan Fire District	Safety	\$70,222,629	\$1,363,826,868	\$984,725,011	\$379,101,857	72.2%	\$68,897,379	\$1,291,436,074	\$819,314,424	\$472,121,650	63.4%	64.5%	65.3%	67.3%
Sacramento Municipal Utility District	Miscellaneous	\$249,965,735	\$2,510,771,176	\$2,514,261,238	\$(3,490,062)	100.1%	\$250,718,676	\$2,451,294,640	\$1,939,527,679	\$511,766,961	79.1%	78.4%	77.9%	76.5%
Sacramento Public Library Authority	Miscellaneous	\$17,634,115	\$106,537,894	\$93,711,481	\$12,826,413	88.0%	\$17,778,738	\$98,620,407	\$76,458,045	\$22,162,362	77.5%	78.6%	78.1%	79.5%
San Andreas Regional Center, Inc.	Miscellaneous	\$24,507,744	\$138,428,831	\$119,544,595	\$18,884,236	86.4%	\$25,046,383	\$127,652,724	\$96,153,867	\$31,498,857	75.3%	75.7%	75.9%	77.0%
San Bernardino County Housing Authority	Miscellaneous	\$7,646,622	\$71,251,408	\$52,412,270	\$18,839,138	73.6%	\$7,481,021	\$67,474,737	\$43,529,069	\$23,945,668	64.5%	65.1%	64.4%	65.1%
San Diego Association of Governments	Miscellaneous	\$32,519,079	\$219,632,813	\$168,078,559	\$51,554,254	76.5%	\$31,108,424	\$201,783,832	\$134,949,680	\$66,834,152	66.9%	68.6%	67.4%	68.2%
San Diego County Office Of Education	Miscellaneous	\$52,496,699	\$416,475,329	\$341,703,660	\$74,771,669	82.0%	\$51,116,799	\$393,812,886	\$280,080,572	\$113,732,314	71.1%	72.1%	72.3%	73.7%
San Diego County Water Authority	Miscellaneous	\$29,176,738	\$305,396,356	\$254,227,504	\$51,168,852	83.2%	\$29,306,112	\$290,153,150	\$208,695,794	\$81,457,356	71.9%	73.5%	73.6%	73.4%
San Diego Trolley, Inc.	Miscellaneous	\$33,948,318	\$194,447,350	\$169,155,846	\$25,291,504	87.0%	\$32,144,730	\$177,397,450	\$136,743,912	\$40,653,538	77.1%	77.8%	77.6%	79.5%
San Francisco Bay Area Rapid Transit District	Miscellaneous	\$366,503,557	\$2,949,517,562	\$2,428,597,412	\$520,920,150	82.3%	\$392,151,981	\$2,759,872,021	\$2,001,179,865	\$758,692,156	72.5%	74.1%	74.2%	76.0%
San Francisco Bay Area Rapid Transit District	Safety	\$27,717,827	\$446,325,701	\$292,270,831	\$154,054,870	65.5%	\$27,610,646	\$409,469,083	\$236,885,370	\$172,583,713	57.9%	59.4%	59.9%	60.9%

Employer Name	Rate Plan Name	Annual Covered Payroll as of June 30, 2021	Accrued Liability as of June 30, 2021	Market Value of Assets as of June 30, 2021	Unfunded Accrued Liability as of June 30, 2021	Funded Ratio - Market Value of Assets Basis as of June 30, 2021	Annual Covered Payroll as of June 30, 2020	Accrued Liability as of June 30, 2020	Market Value of Assets as of June 30, 2020	Unfunded Accrued Liability as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2020	Funded Ratio - Market Value of Assets Basis as of June 30, 2019	Funded Ratio - Market Value of Assets Basis as of June 30, 2018	Funded Ratio - Market Value of Assets Basis as of June 30, 2017
San Mateo County Transit District	Miscellaneous	\$61,660,736	\$418,386,578	\$374,002,162	\$44,384,416	89.4%	\$63,194,189	\$392,750,920	\$306,565,254	\$86,185,666	78.1%	78.9%	78.7%	80.1%
Santa Clara County Central Fire Protection District	Safety	\$37,544,285	\$674,073,273	\$522,158,400	\$151,914,873	77.5%	\$36,822,742	\$638,197,104	\$433,881,451	\$204,315,653	68.0%	68.7%	69.1%	70.5%
Santa Clara County Housing Authority	Miscellaneous	\$14,730,174	\$82,127,095	\$105,357,267	\$(23,230,172)	128.3%	\$13,628,980	\$75,190,391	\$86,208,961	\$(11,018,570)	114.7%	118.1%	118.5%	N/A
Santa Clara Valley Transportation Authority	Miscellaneous	\$69,234,788	\$556,650,469	\$453,352,904	\$103,297,565	81.4%	\$68,225,142	\$522,154,545	\$370,846,916	\$151,307,629	71.0%	71.7%	71.3%	72.5%
Santa Clara Valley Water District	Miscellaneous	\$112,310,541	\$1,002,118,636	\$800,214,091	\$201,904,545	79.9%	\$103,622,600	\$934,989,298	\$652,552,527	\$282,436,771	69.8%	70.7%	70.6%	72.1%
Santa Cruz Metropolitan Transit District	Miscellaneous	\$18,871,564	\$209,733,556	\$156,983,183	\$52,750,373	74.8%	\$19,150,707	\$198,571,792	\$130,487,224	\$68,084,568	65.7%	66.5%	66.4%	67.4%
Santa Margarita Water District	Miscellaneous	\$13,569,797	\$122,552,137	\$97,240,171	\$25,311,966	79.3%	\$13,512,217	\$115,115,934	\$77,465,777	\$37,650,157	67.3%	67.8%	67.6%	68.5%
Sonoma County Library	Miscellaneous	\$12,637,884	\$78,860,652	\$73,355,622	\$5,505,030	93.0%	\$13,000,453	\$75,944,465	\$60,277,181	\$15,667,284	79.4%	80.7%	80.3%	80.9%
South Central Los Angeles Regional Center for Developmentally Disabled Persons	Miscellaneous	\$20,829,039	\$102,921,211	\$97,292,487	\$5,628,724	94.5%	\$20,112,206	\$92,986,093	\$77,205,245	\$15,780,848	83.0%	82.4%	80.0%	79.5%
Southern California Association of Governments	Miscellaneous	\$19,377,600	\$150,268,651	\$112,203,965	\$38,064,686	74.7%	\$16,738,641	\$141,489,991	\$92,664,512	\$48,825,479	65.5%	66.2%	66.6%	67.5%
Southern California Regional Rail Authority	Miscellaneous	\$26,690,375	\$102,252,565	\$92,833,622	\$9,418,943	90.8%	\$27,745,396	\$93,587,748	\$74,105,675	\$19,482,073	79.2%	81.1%	82.0%	83.6%
State Bar of California	Miscellaneous	\$59,980,320	\$449,887,142	\$418,597,031	\$31,290,111	93.0%	\$57,082,701	\$428,986,174	\$346,055,110	\$82,931,064	80.7%	81.3%	82.0%	83.3%
Sweetwater Authority	Miscellaneous	\$11,436,080	\$141,432,269	\$105,551,208	\$35,881,061	74.6%	\$12,103,148	\$135,094,176	\$86,573,680	\$48,520,496	64.1%	64.4%	64.0%	64.3%
Town of Los Gatos	Miscellaneous	\$11,970,102	\$121,630,966	\$106,171,684	\$15,459,282	87.3%	\$11,759,144	\$115,223,358	\$82,711,453	\$32,511,905	71.8%	67.9%	68.4%	69.6%
Tri-Counties Association for the Developmentally Disabled	Miscellaneous	\$21,597,455	\$130,870,667	\$126,980,911	\$3,889,756	97.0%	\$20,893,806	\$119,903,241	\$101,670,237	\$18,233,004	84.8%	85.9%	83.6%	82.5%
Union Sanitary District	Miscellaneous	\$19,094,867	\$175,801,953	\$129,460,644	\$46,341,309	73.6%	\$18,169,972	\$165,485,189	\$106,304,227	\$59,180,962	64.2%	65.2%	65.6%	67.5%
University Enterprises, Inc.	Miscellaneous	\$9,431,920	\$82,440,500	\$68,430,443	\$14,010,057	83.0%	\$11,027,158	\$78,318,192	\$56,410,269	\$21,907,923	72.0%	73.2%	72.7%	75.0%
Valley Mountain Regional Center, Inc.	Miscellaneous	\$20,960,688	\$108,804,394	\$100,701,275	\$8,103,119	92.6%	\$19,669,198	\$99,466,607	\$80,981,710	\$18,484,897	81.4%	82.7%	82.9%	82.2%
Water Employee Services Authority	Miscellaneous	\$14,415,751	\$124,698,680	\$101,369,306	\$23,329,374	81.3%	\$13,799,649	\$114,664,955	\$82,154,671	\$32,510,284	71.6%	72.5%	72.0%	73.5%