

**California Public Employees' Retirement System**

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

Schedules of Employer Allocations  
and Collective Pension Amounts

Miscellaneous and Safety Risk Pools

As of and for the Fiscal Year Ended June 30, 2017



Certified  
Public  
Accountants

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedules of Employer Allocations and Collective Pension Amounts  
Miscellaneous and Safety Risk Pools  
As of and for the Fiscal Year Ended June 30, 2017

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## Independent Auditor's Report

To the Board of Administration  
California Public Employees' Retirement System

We have audited the accompanying schedules of employer allocations of the miscellaneous and safety risk pools of the California Public Employees' Retirement System (the System) Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan) as of and for the fiscal year ended June 30, 2017, and the related notes. We have also audited the columns titled total pension liability, fiduciary net position, net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense (specified column totals) for the miscellaneous and safety risk pools included in the accompanying schedule of collective pension amounts of the Plan as of and for the fiscal year ended June 30, 2017, and the related notes.

### Management's Responsibility for the Schedules

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

### Auditor's Responsibility

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

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

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

### **Opinions**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations of the miscellaneous and safety risk pools and total pension liability, fiduciary net position, net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense for the miscellaneous and safety risk pools for the California Public Employees' Retirement System Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the fiscal year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

### **Other Matter**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the System as of and for the fiscal year ended June 30, 2017, and our report thereon, dated November 16, 2017, 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.

*Signature on file*

Sacramento, California  
December 20, 2017

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources			Fiduciary Net Position Allocation Basis		
		Allocation Basis					
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>	
5206367001	Academic Senate For California Community Colleges	\$ 1,411,601	0.0000955	\$ 1,096,139	\$ -	0.0000999	
7252462115	Access Services Incorporated	14,520,582	0.0009828	11,335,856	-	0.0010329	
5913005428	Agoura Hills and Calabasas Community Center	1,452,858	0.0000983	1,141,812	-	0.0001040	
3711807738	Alameda Corridor Transportation Authority	8,082,640	0.0005470	6,049,091	-	0.0005512	
6496722114	Alameda County Fire Department	12,856,341	0.0008701	10,194,184	-	0.0009289	
5697343515	Alameda County Law Library	5,936,031	0.0004018	4,880,183	-	0.0004447	
5854416969	Alameda County Mosquito Abatement District	12,164,188	0.0008233	9,253,548	-	0.0008432	
7946968669	Alameda County Schools Insurance Group	2,747,062	0.0001859	1,814,925	-	0.0001654	
1523787248	Alameda County Transportation Commission	18,945,766	0.0012823	13,535,179	-	0.0012333	
7881444620	Alameda County Waste Management Authority	25,086,382	0.0016979	19,031,485	-	0.0017341	
1641766093	Alhambra Redevelopment Agency	3,499,855	0.0002369	2,297,629	-	0.0002094	
1756428867	Alliance of Schools For Cooperative Insurance Programs	8,453,689	0.0005721	6,540,280	-	0.0005959	
4606242844	Alpine Fire Protection District	1,135,564	0.0000769	826,907	-	0.0000753	
2668620501	Alpine Springs County Water District	53,344	0.0000036	48,622	-	0.0000044	
5584920723	Alta Irrigation District	8,792,543	0.0005951	6,704,627	-	0.0006109	
3858484037	Altadena Library District	8,512,042	0.0005761	6,294,391	-	0.0005735	
4390228269	Amador County Transportation Commission	985,896	0.0000667	787,110	-	0.0000717	
1899375431	Amador Transit	3,879,045	0.0002625	2,843,877	-	0.0002591	
3780426882	Amador Water Agency	17,691,438	0.0011974	13,139,911	-	0.0011973	
4693302718	American Canyon Fire Protection District	83,537	0.0000057	-	-	-	
7947888189	American River Flood Control District	4,316,977	0.0002922	3,315,154	-	0.0003021	
1554773413	Anderson Cemetery District	648,749	0.0000439	475,952	-	0.0000434	
6407979793	Anderson Fire Protection District	205,899	0.0000139	151,655	-	0.0000138	
7565563522	Angiola Water District	1,284,669	0.0000869	1,133,884	-	0.0001033	
4098858957	Antelope Valley Mosquito and Vector Control District	2,076,619	0.0001405	1,528,205	-	0.0001392	
2962007120	Antelope Valley Transit Authority	5,330,682	0.0003608	4,253,044	-	0.0003875	
5376905521	Apple Valley Fire Protection District	5,016,642	0.0003395	3,657,830	-	0.0003333	
5403166948	Aptos-La Selva Fire Protection Agency	2,192,035	0.0001484	1,684,747	-	0.0001535	
6729063049	Arcade Creek Recreation and Park District	1,359,495	0.0000920	793,894	-	0.0000723	
2301813735	Arcata Fire Protection District	314,488	0.0000213	247,818	-	0.0000226	
4720796308	Area 12 Agency On Aging	4,201,294	0.0002843	3,077,586	-	0.0002804	
2549990674	Armona Community Services District	300,548	0.0000203	195,693	-	0.0000178	
7680266306	Aromas Water District	1,586,220	0.0001074	1,052,147	-	0.0000959	
2960845908	Arrowbear Park County Water District	1,971,668	0.0001334	2,028,757	-	0.0001849	
1628407365	Arroyo Grande District Cemetery	1,968,623	0.0001332	1,369,963	-	0.0001248	
2894500534	Associated Students California State University San Bernardino	883,789	0.0000598	680,108	-	0.0000620	
3779285584	Associated Students Inc. California State University East Bay	4,122,286	0.0002790	2,704,469	-	0.0002464	
1999590594	Associated Students Incorporated of California State University Stanislaus	353,041	0.0000239	275,427	-	0.0000251	
2178631467	Associated Students of California State University, Chico	10,703,596	0.0007244	8,656,936	-	0.0007888	

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources		Fiduciary Net Position Allocation Basis		
		Allocation Basis		June 30, 2016	2016-2017	Employer
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	Market Value of Assets	Additional Payments <sup>2</sup>	Allocation Factor <sup>3,4</sup>
4474615825	Association of Bay Area Governments	46,460,627	0.0031445	30,971,602	-	0.0028221
4352260559	Association of California Water Agencies	25,865,605	0.0017506	17,718,173	34	0.0016144
3411454435	Association of California Water Agencies - Joint Powers Insurance Authority	23,546,382	0.0015936	21,350,396	1,348,385	0.0020683
5314108014	Association of Monterey Bay Area Governments	6,854,573	0.0004639	4,859,914	70,000	0.0004492
2281336767	Atascadero Cemetery District	1,328,421	0.0000899	1,004,289	-	0.0000915
7321243412	Auburn Area Recreation and Park District	4,528,023	0.0003065	3,583,381	-	0.0003265
6427585699	Auburn Public Cemetery District	1,268,812	0.0000859	891,888	-	0.0000813
1674878206	Avila Beach Community Services District	365,835	0.0000248	236,950	-	0.0000216
7287807346	Aztec Shops, Ltd.	37,203,203	0.0025179	27,249,273	350,759	0.0025148
1792947566	Bard Water District	1,948,844	0.0001319	1,747,459	-	0.0001592
6424732270	Bardsdale Cemetery District	335,036	0.0000227	278,697	-	0.0000254
5849409218	Barstow Cemetery District	663,762	0.0000449	456,402	-	0.0000416
3304364524	Bay Area Water Supply and Conservation Agency	2,702,566	0.0001829	2,145,503	-	0.0001955
1553890181	Beach Cities Health District	11,842,029	0.0008015	9,250,252	-	0.0008429
1475268688	Bear Mountain Recreation and Park District	1,179,402	0.0000798	1,116,471	-	0.0001017
6108466497	Bear Valley Community Services District	10,643,644	0.0007204	8,042,590	-	0.0007328
6985475413	Beaumont District Library	2,771,608	0.0001876	1,953,015	-	0.0001780
3841905426	Beaumont-Cherry Valley Recreation and Park District	2,696,004	0.0001825	2,016,067	-	0.0001837
3169502332	Beaumont-Cherry Valley Water District	8,853,983	0.0005992	6,790,591	-	0.0006187
2468484496	Bella Vista Water District	8,937,129	0.0006049	6,977,057	-	0.0006357
4522872938	Belmont-San Carlos Fire Department	2,941,184	0.0001991	2,072,276	-	0.0001888
4537291923	Belvedere-Tiburon Library Agency	4,539,426	0.0003072	3,505,257	-	0.0003194
4152921483	Benicia City Housing Authority	3,775,867	0.0002556	2,881,258	-	0.0002625
7762492041	Berkeley Housing Authority	3,384,486	0.0002291	2,434,119	-	0.0002218
6221875602	Beta Healthcare Group Risk Management Authority	23,043,346	0.0015596	18,232,623	-	0.0016613
3084782677	Big Bear Area Regional Wastewater Agency	8,656,512	0.0005859	6,778,855	-	0.0006177
6483127246	Big Bear City Airport District	2,861,298	0.0001937	2,387,414	-	0.0002175
1584416215	Big Bear City Community Services District	29,555,296	0.0020003	20,862,594	-	0.0019009
1851068137	Big Bear Municipal Water District	4,466,562	0.0003023	3,407,406	-	0.0003105
4968871923	Bighorn-Desert View Water Agency	2,376,119	0.0001608	1,742,357	-	0.0001588
3361500511	Black Gold Cooperative Library System	3,119,269	0.0002111	2,328,447	-	0.0002122
4558558181	Blanchard-Santa Paula Public Library District	1,651,146	0.0001117	1,103,346	-	0.0001005
2697938553	Bodega Bay Fire Protection District	215,281	0.0000146	174,897	-	0.0000159
1708670524	Bolinas Community Public Utility District	2,548,720	0.0001725	1,928,390	-	0.0001757
2982795116	Bonita-Sunnyside Fire Protection District	979,284	0.0000663	716,514	-	0.0000653
2416400299	Boron Community Services District	1,890,204	0.0001279	1,339,049	-	0.0001220
3930765488	Borrego Springs Fire Protection District	382,317	0.0000259	371,212	-	0.0000338
4652725501	Borrego Water District	3,327,213	0.0002252	2,450,024	-	0.0002232
4740120735	Brannan-Andrus Levee Maintenance District	237,694	0.0000161	216,267	-	0.0000197

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
1755230450	Broadmoor Police Protection District	50,362	0.0000034	31,146	-	0.0000028
2791271663	Brooktrails Township Community Services District	5,977,836	0.0004046	4,204,579	-	0.0003831
4636090967	Browns Valley Irrigation District	4,442,639	0.0003007	3,233,015	-	0.0002946
5287577901	Buena Park Library District	8,240,368	0.0005577	6,164,343	1,000,000	0.0006528
5306090125	Burney Basin Mosquito Abatement District	957,417	0.0000648	769,077	-	0.0000701
5168887895	Burney Fire District	153,511	0.0000104	140,440	-	0.0000128
7744080737	Burney Water District	2,940,643	0.0001990	2,141,483	-	0.0001951
3225653892	Butte County Air Quality Management District	5,250,386	0.0003553	3,936,477	-	0.0003587
3988667642	Butte County Association of Governments	3,527,189	0.0002387	2,705,865	-	0.0002466
2295616235	Butte County Fair Association	991,218	0.0000671	716,691	-	0.0000653
6518648543	Butte County In-Home Supportive Services Public Authority	854,049	0.0000578	641,407	-	0.0000584
2693532415	Butte County Mosquito and Vector Control District	10,775,665	0.0007293	7,518,595	-	0.0006851
3825286335	Butte Local Agency Formation Commission	758,544	0.0000513	611,063	-	0.0000557
6070193705	Butte Schools Self-Funded Programs	1,113,720	0.0000754	826,351	-	0.0000753
6002917875	Byron-Bethany Irrigation District	3,746,646	0.0002536	3,212,798	-	0.0002927
3780157918	Cabrillo College Foundation	1,522,251	0.0001030	1,198,096	-	0.0001092
7960651133	Cachuma Operation and Maintenance Board	6,860,800	0.0004643	5,139,090	-	0.0004683
5028282395	Cal Poly Pomona Foundation, Inc.	49,640,123	0.0033597	39,584,305	609,610	0.0036624
4639175575	Calaveras Council of Governments	521,930	0.0000353	428,485	-	0.0000390
5932694906	Calaveras County Water District	35,913,087	0.0024306	26,075,442	-	0.0023759
2169653508	Calaveras Public Utility District	3,797,575	0.0002570	2,685,216	-	0.0002447
1749800618	California Association For Park and Recreation Indemnity	2,189,519	0.0001482	1,519,019	1,954	0.0001386
1734427097	California Authority of Racing Fairs	3,406,825	0.0002306	2,703,355	-	0.0002463
7685919463	California Bear Credit Union	5,700,547	0.0003858	4,600,749	-	0.0004192
3054002245	California Central Valley Flood Control Association	165,226	0.0000112	118,043	-	0.0000108
4371082726	California Fair Services Authority	16,651,005	0.0011269	12,225,150	-	0.0011139
5433771237	California Fairs Financing Authority	8,737,277	0.0005913	5,512,230	-	0.0005023
1263798031	California Firefighter's Joint Apprenticeship Committee	11,485,012	0.0007773	8,515,005	-	0.0007759
3069542685	California Interscholastic Federation North Coast Section	4,481,841	0.0003033	3,108,573	-	0.0002832
2389781901	California Interscholastic Federation, Central Coast Section	3,604,733	0.0002440	2,655,465	-	0.0002420
3575608488	California Interscholastic Federation, Central Section	518,325	0.0000351	424,019	-	0.0000386
6175867175	California Interscholastic Federation, Northern Section	573,181	0.0000388	447,091	-	0.0000407
7394569263	California Interscholastic Federation, Sac-Joaquin Section	2,786,235	0.0001886	2,157,148	-	0.0001966
5913472636	California Interscholastic Federation, San Diego Section	3,244,557	0.0002196	2,280,419	-	0.0002078
4730873483	California Interscholastic Federation, Southern Section	11,217,044	0.0007592	7,375,540	-	0.0006720
7659513117	California Interscholastic Federation, State Office	4,666,762	0.0003158	3,409,170	-	0.0003106
4073965528	California Joint Powers Insurance Authority	11,121,754	0.0007527	8,533,921	-	0.0007776
5247492613	California Joint Powers Risk Management Authority	3,439,064	0.0002328	2,526,409	-	0.0002302
5259247411	California Maritime Academy Foundation, Inc.	396,462	0.0000268	297,339	-	0.0000271

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
2882910413	California Municipal Utilities Association	5,453,150	0.0003691	4,028,040	-	0.0003670
1500397518	California Pines Community Services District	631,119	0.0000427	544,276	-	0.0000496
3708453137	California Redevelopment Association Foundation	1,745,281	0.0001181	1,955,756	-	0.0001782
4967603542	California School Boards Association	31,458,895	0.0021291	23,827,130	-	0.0021711
3615365820	California Special Districts Association	2,520,821	0.0001706	2,179,296	100,000	0.0002077
3484609121	California State and Federal Employees #20 Credit Union	2,891,690	0.0001957	2,125,121	-	0.0001936
7061813829	California State University, Bakersfield Foundation	6,884,540	0.0004659	5,257,022	-	0.0004790
3455917547	California State University, East Bay Foundation, Inc.	17,760,498	0.0012020	12,940,278	-	0.0011791
3956399313	California State University, Fresno Association, Inc.	32,278,646	0.0021846	23,720,032	-	0.0021613
6874744011	California State University, Fresno Athletic Corporation	10,072,674	0.0006817	7,544,650	-	0.0006874
1638096714	California State University, Stanislaus Auxiliary and Business Services	4,888,679	0.0003309	3,421,935	-	0.0003118
4612064434	Callayomi County Water District	991,175	0.0000671	681,793	-	0.0000621
4996525576	Calleguas Municipal Water District	35,726,452	0.0024180	26,693,140	-	0.0024322
3574359331	Camarillo Health Care District	6,305,000	0.0004267	4,894,524	-	0.0004460
3248118603	Cambria Cemetery District	236,018	0.0000160	183,007	-	0.0000167
6471268830	Cambria Community Healthcare District	436,790	0.0000296	335,489	-	0.0000306
3473008001	Cambria Community Services District	14,679,077	0.0009935	10,481,736	-	0.0009551
4935144749	Cameron Park Community Services District	3,234,386	0.0002189	2,329,856	-	0.0002123
7880235845	Camrosa Water District	15,348,388	0.0010388	11,013,276	-	0.0010035
1582060797	Capitol Area Development Authority	16,713,679	0.0011312	12,437,387	-	0.0011333
7018407272	Carmel Area Wastewater District	5,014,289	0.0003394	4,533,868	-	0.0004131
7396393136	Carmel Highlands Fire Protection District of Monterey County	58,611	0.0000040	54,263	-	0.0000049
7111220019	Carmichael Water District	12,440,032	0.0008419	9,970,231	-	0.0009085
7959232114	Carpinteria Sanitary District	8,468,256	0.0005731	6,362,846	-	0.0005798
4189449037	Carpinteria Valley Water District	10,514,413	0.0007116	7,022,163	-	0.0006398
1902483898	Casitas Municipal Water District	33,132,394	0.0022424	25,431,739	-	0.0023173
4410276404	Castaic Lake Water Agency	43,604,570	0.0029512	33,603,101	-	0.0030618
1975812746	Castro Valley Sanitary District	9,223,148	0.0006242	6,690,815	-	0.0006096
1338233419	Castroville Community Services District	2,692,621	0.0001822	2,112,062	-	0.0001924
5324877762	Cawelo Water District	5,847,214	0.0003957	4,385,427	-	0.0003996
7348711404	Cayucos Sanitary District	2,004,347	0.0001357	1,436,410	-	0.0001309
3682976415	Cayucos-Morro Bay Cemetery District	1,796,180	0.0001216	1,261,542	-	0.0001149
6811109006	Centerville Community Services District	1,638,934	0.0001109	1,239,778	-	0.0001130
1836073579	Central Basin Municipal Water District	24,420,345	0.0016528	18,012,839	-	0.0016413
5946063802	Central Calaveras Fire and Rescue Protection District	71,136	0.0000048	55,978	-	0.0000051
1484596088	Central Coast Computing Authority	1,922,085	0.0001301	3,322,352	-	0.0003027
4477232326	Central Coast Water Authority	15,123,691	0.0010236	11,362,063	125,000	0.0010467
1558143448	Central Contra Costa Solid Waste Authority	2,052,108	0.0001389	1,594,859	-	0.0001453
2986532158	Central County Fire Department	1,488,453	0.0001007	1,102,733	-	0.0001005

The accompanying notes are an integral part of this schedule.



**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources			Fiduciary Net Position Allocation Basis		
		Allocation Basis					
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>	
6612195742	Central Fire Protection District of Santa Cruz County	3,253,468	0.0002202	2,375,466	-	0.0002164	
2558720758	Central Marin Police Authority	5,603,054	0.0003792	3,597,641	-	0.0003278	
4950165881	Central Marin Sanitation Agency	40,248,232	0.0027240	29,407,357	-	0.0026795	
1476521351	Central Sierra Child Support Agency	16,341,329	0.0011060	12,693,337	150,000	0.0011703	
1701059508	Central Sierra Planning Council	766,915	0.0000519	527,107	-	0.0000480	
6679225561	Central Water District	1,219,797	0.0000826	911,220	-	0.0000830	
6929609618	Chester Public Utility District	2,163,114	0.0001464	1,467,970	-	0.0001338	
1014354115	Chico Area Recreation and Park District	11,417,918	0.0007728	8,670,592	-	0.0007900	
5282367147	Children and Families Commission of San Luis Obispo County	472,093	0.0000320	400,202	-	0.0000365	
1556141651	Chino Basin Water Conservation District	2,152,289	0.0001457	1,711,049	-	0.0001559	
1394905143	Chino Basin Watermaster	4,201,935	0.0002844	3,039,798	-	0.0002770	
6672635036	Chino Valley Independent Fire District	8,733,824	0.0005911	6,489,611	-	0.0005913	
4515311579	Citrus Heights Water District	16,872,345	0.0011419	12,372,210	-	0.0011273	
3715108645	City and County of San Francisco	19,892,599	0.0013463	32,111,327	-	0.0029259	
3521791811	City of Adelanto	8,691,698	0.0005883	8,483,159	-	0.0007730	
3377101168	City of Agoura Hills	18,357,580	0.0012424	14,015,390	-	0.0012770	
7759437962	City of Albany	29,645,110	0.0020064	20,815,573	-	0.0018967	
4228802852	City of Aliso Viejo	4,857,890	0.0003288	3,840,238	-	0.0003499	
4100145522	City of Alturas	6,324,414	0.0004280	4,375,062	-	0.0003986	
7206612239	City of American Canyon	26,921,353	0.0018220	19,668,983	-	0.0017922	
5083901793	City of Anderson	24,128,789	0.0016330	17,108,536	-	0.0015589	
3216339924	City of Angels	11,116,280	0.0007524	8,015,652	-	0.0007304	
2222837360	City of Arcata	48,411,139	0.0032765	35,445,587	-	0.0032297	
6540026274	City of Arroyo Grande	36,926,219	0.0024992	24,622,514	-	0.0022435	
4203484552	City of Artesia	12,513,621	0.0008469	9,472,243	-	0.0008631	
3755042088	City of Arvin	5,338,616	0.0003613	4,067,443	-	0.0003706	
1298901388	City of Atascadero	37,838,214	0.0025609	26,783,211	-	0.0024404	
1114344965	City of Atwater	33,618,185	0.0022753	21,550,097	-	0.0019636	
1862771831	City of Auburn	24,850,004	0.0016819	18,293,641	-	0.0016669	
4654114117	City of Avalon	15,049,126	0.0010185	10,802,849	-	0.0009843	
6036917803	City of Avenal	8,985,255	0.0006081	6,735,125	-	0.0006137	
6859832526	City of Barstow	66,630,685	0.0045096	54,337,320	-	0.0049511	
4582960442	City of Beaumont	27,353,561	0.0018513	20,733,953	-	0.0018892	
5686383552	City of Bell	35,224,868	0.0023840	22,663,448	-	0.0020650	
2219960868	City of Bell Gardens	45,894,045	0.0031061	32,818,133	-	0.0029903	
7030295604	City of Bellflower	52,509,851	0.0035539	39,650,683	-	0.0036129	
1738672780	City of Belmont	62,796,314	0.0042501	44,558,467	-	0.0040601	
2951432784	City of Belvedere	11,528,610	0.0007803	8,725,124	181,772	0.0008116	
5474045695	City of Biggs	2,321,238	0.0001571	1,774,295	-	0.0001617	

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
5738092813	City of Bishop	18,333,421	0.0012408	13,537,172	-	0.0012335
1927432235	City of Blue Lake	2,871,177	0.0001943	1,944,842	-	0.0001772
2133011647	City of Blythe	34,582,194	0.0023405	23,539,694	-	0.0021449
5993006737	City of Bradbury	929,115	0.0000629	845,959	-	0.0000771
6719424797	City of Brawley	37,612,365	0.0025456	27,603,614	-	0.0025152
2825131863	City of Brisbane	36,410,326	0.0024643	26,123,180	-	0.0023803
7472860304	City of Buellton	8,102,234	0.0005484	6,026,651	-	0.0005491
1664188432	City of Calabasas	28,603,196	0.0019359	22,173,485	-	0.0020204
5226418078	City of Calxico	46,199,874	0.0031268	34,818,532	-	0.0031726
6020344436	City of California City	23,291,421	0.0015764	15,743,514	-	0.0014345
3249995091	City of Calimesa	3,524,086	0.0002385	2,743,981	-	0.0002500
1455036172	City of Calipatria	2,098,998	0.0001421	1,907,879	-	0.0001738
2327822217	City of Calistoga	19,180,557	0.0012981	11,946,571	1,080,000	0.0011869
3813045770	City of Canyon Lake	1,543,757	0.0001045	1,175,205	-	0.0001071
2647630112	City of Capitola	34,672,838	0.0023467	24,210,025	-	0.0022060
7011478504	City of Carmel-by-the-Sea	37,506,450	0.0025384	27,690,271	-	0.0025231
3472970236	City of Carpinteria	17,232,749	0.0011663	12,888,621	-	0.0011744
3286869204	City of Cathedral City	50,178,154	0.0033961	38,517,256	225,000	0.0035301
1336118336	City of Chowchilla	19,628,948	0.0013285	13,432,418	-	0.0012239
5727496281	City of Citrus Heights	33,351,946	0.0022573	25,704,894	-	0.0023422
2376421225	City of Clayton	7,662,163	0.0005186	5,615,580	-	0.0005117
3510963498	City of Clearlake	7,346,560	0.0004972	5,457,329	-	0.0004973
1902513779	City of Cloverdale	15,581,892	0.0010546	11,199,506	-	0.0010205
6373819375	City of Coachella City	38,731,626	0.0026214	27,980,286	-	0.0025495
6749451495	City of Coalinga	4,615,418	0.0003124	4,361,946	-	0.0003974
5010123252	City of Colfax	567,796	0.0000384	470,458	-	0.0000429
3749368910	City of Colusa	11,813,941	0.0007996	8,481,238	4,442	0.0007732
6809713799	City of Corcoran	17,014,067	0.0011515	12,844,477	-	0.0011704
2296621850	City of Corning	10,515,606	0.0007117	7,828,479	-	0.0007133
1533977406	City of Cotati	15,417,010	0.0010434	9,824,676	-	0.0008952
7337697646	City of Crescent City	22,570,387	0.0015276	15,562,401	-	0.0014180
4039665656	City of Cudahy	10,607,350	0.0007179	7,233,884	-	0.0006591
3001140140	City of Dana Point	23,193,090	0.0015697	18,092,449	-	0.0016485
7409953276	City of Del Mar	26,291,180	0.0017794	19,562,502	9,745	0.0017834
3821597293	City of Del Rey Oaks	1,683,408	0.0001139	1,326,059	-	0.0001208
6958229795	City of Desert Hot Springs	10,418,867	0.0007052	7,174,104	-	0.0006537
3776592883	City of Diamond Bar	23,163,289	0.0015677	17,789,630	-	0.0016209
1573700529	City of Dinuba	30,034,080	0.0020327	21,809,939	-	0.0019873
5321033759	City of Dixon	30,305,177	0.0020511	20,473,596	-	0.0018655

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
2028048688	City of Dos Palos	7,176,689	0.0004857	5,242,774	-	0.0004777
3853910960	City of Duarte	43,676,070	0.0029560	30,218,241	-	0.0027534
6598539431	City of Dublin	55,364,473	0.0037471	40,713,489	750,000	0.0037780
2272652739	City of Dunsmuir	3,709,434	0.0002511	2,775,408	-	0.0002529
2604009953	City of East Palo Alto	15,256,832	0.0010326	11,239,201	-	0.0010241
2148095701	City of Eastvale	411,812	0.0000279	374,691	-	0.0000341
7718662328	City of El Cerrito	50,006,604	0.0033845	31,893,982	-	0.0029061
5667466166	City of Elk Grove	37,596,848	0.0025446	30,063,995	1,574,521	0.0028828
5760161126	City of Escalon	11,138,415	0.0007539	7,586,114	-	0.0006912
1789349225	City of Etna	805,432	0.0000545	688,786	1,059	0.0000629
5251708451	City of Exeter	9,886,793	0.0006691	7,395,254	-	0.0006738
7984131430	City of Farmersville	3,174,679	0.0002149	2,431,006	-	0.0002215
6256084924	City of Fillmore	16,621,075	0.0011249	11,936,130	-	0.0010876
5538973822	City of Firebaugh	6,173,774	0.0004178	4,417,093	-	0.0004025
3459724670	City of Fort Bragg	17,937,365	0.0012140	13,498,425	-	0.0012299
4517566617	City of Fortuna	18,420,707	0.0012467	13,053,277	-	0.0011894
4102420058	City of Fountain Valley	96,384,437	0.0065233	67,947,235	-	0.0061912
7256454249	City of Fowler	7,527,487	0.0005095	4,971,921	-	0.0004530
7406279345	City of Goleta	13,219,814	0.0008947	10,526,155	-	0.0009591
1217778828	City of Gonzales	6,506,600	0.0004404	5,015,040	-	0.0004570
5139528223	City of Grand Terrace	14,453,088	0.0009782	9,636,651	-	0.0008781
4047740021	City of Grass Valley	32,232,074	0.0021815	22,484,566	-	0.0020487
6260075128	City of Greenfield	8,404,541	0.0005688	6,280,659	-	0.0005723
1941329975	City of Gridley	18,770,482	0.0012704	12,181,928	-	0.0011100
1000223333	City of Grover Beach	21,769,185	0.0014733	15,258,621	-	0.0013903
1966164745	City of Guadalupe	6,982,466	0.0004726	5,204,931	-	0.0004743
2291085874	City of Gustine	4,489,632	0.0003039	3,211,223	-	0.0002926
2034813534	City of Half Moon Bay	18,747,652	0.0012688	14,071,055	-	0.0012821
6286658977	City of Hawaiian Gardens	30,894,605	0.0020910	21,697,054	-	0.0019770
7641512975	City of Healdsburg	71,294,078	0.0048252	50,303,564	-	0.0045835
7323742506	City of Hercules	23,499,312	0.0015904	16,889,043	-	0.0015389
6664894574	City of Hermosa Beach	49,317,594	0.0033378	35,372,552	-	0.0032231
5320570148	City of Hesperia	50,434,256	0.0034134	35,797,732	-	0.0032618
4870303935	City of Hidden Hills	2,057,267	0.0001392	1,607,038	-	0.0001464
7859223519	City of Highland	16,691,202	0.0011297	12,313,082	-	0.0011219
6965856623	City of Hollister	51,401,783	0.0034789	32,614,145	2,754,746	0.0032227
4469224252	City of Hughson	7,755,944	0.0005249	5,507,092	-	0.0005018
1915736911	City of Huntington Park	64,894,775	0.0043921	47,615,994	-	0.0043386
4087834608	City of Imperial	8,543,880	0.0005783	6,756,618	-	0.0006156

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
3509025322	City of Imperial Beach	27,517,806	0.0018624	20,350,915	-	0.0018543
6392517834	City of Indian Wells	25,160,284	0.0017029	20,214,865	3,187,616	0.0021324
4633577005	City of Industry	27,384,233	0.0018534	18,806,506	-	0.0017136
2813538323	City of Ione	3,364,490	0.0002277	2,248,036	-	0.0002048
3053751792	City of Irwindale	36,332,068	0.0024590	27,011,640	-	0.0024612
7368035612	City of Jackson	11,964,592	0.0008098	7,844,344	-	0.0007148
2321945323	City of Kerman	9,643,360	0.0006527	7,585,001	-	0.0006911
1663366827	City of King City	11,225,778	0.0007598	8,019,732	-	0.0007307
1210886769	City of Kingsburg	9,238,594	0.0006253	6,730,326	-	0.0006132
7054000454	City of La Canada Flintridge	13,304,742	0.0009005	10,136,769	-	0.0009236
6426355762	City of La Habra Heights	4,493,633	0.0003041	3,411,372	105,050	0.0003204
5195328215	City of La Mirada	48,122,210	0.0032569	35,583,020	-	0.0032422
3770853942	City of La Palma	28,438,184	0.0019247	20,210,404	1,250,000	0.0019554
5526262382	City of La Puente	20,312,973	0.0013748	13,727,928	-	0.0012509
2186535078	City of La Quinta	42,399,006	0.0028696	30,311,806	-	0.0027619
6696419559	City of La Verne	56,117,641	0.0037981	38,326,707	-	0.0034922
3022794287	City of Laguna Hills	16,831,617	0.0011392	13,303,008	-	0.0012121
2367714625	City of Laguna Niguel	31,628,590	0.0021406	24,087,626	-	0.0021948
6992576261	City of Laguna Woods	2,434,361	0.0001648	1,813,925	483,218	0.0002093
3418980609	City of Lake Elsinore	39,757,348	0.0026908	28,119,910	-	0.0025622
7092354012	City of Lake Forest	25,219,524	0.0017069	23,027,003	-	0.0020982
2129869266	City of Lakeport	18,179,791	0.0012304	13,822,713	-	0.0012595
7240040619	City of Larkspur	23,925,322	0.0016193	16,901,829	-	0.0015401
1732811530	City of Lathrop	22,002,512	0.0014891	16,951,802	-	0.0015446
4932943962	City of Lawndale	27,143,829	0.0018371	20,337,810	-	0.0018531
2474431178	City of Lemon Grove	21,212,679	0.0014357	15,815,064	-	0.0014410
1685062598	City of Lemoore	27,336,126	0.0018501	20,270,701	-	0.0018470
1225322578	City of Lincoln	42,821,288	0.0028982	29,457,805	-	0.0026841
2019506807	City of Lindsay	15,560,517	0.0010531	10,517,641	-	0.0009583
2379800954	City of Live Oak	5,843,059	0.0003955	4,098,854	-	0.0003735
2183351498	City of Livingston	13,469,984	0.0009117	9,801,490	-	0.0008931
3955868421	City of Loma Linda	27,368,736	0.0018523	19,763,437	-	0.0018008
7923700003	City of Lomita	25,929,514	0.0017549	17,358,841	-	0.0015817
5727512122	City of Los Alamitos	28,865,479	0.0019536	20,144,235	-	0.0018355
6581398948	City of Los Altos	67,092,835	0.0045409	47,685,456	-	0.0043450
6498305959	City of Los Banos	36,437,118	0.0024661	25,183,673	-	0.0022947
5915281324	City of Malibu	23,162,593	0.0015676	17,779,924	-	0.0016201
6160239453	City of Marina	22,411,730	0.0015168	16,870,794	-	0.0015372
5777707328	City of Martinez	14,127,353	0.0009561	9,993,493	-	0.0009106

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
2550597730	City of Marysville	15,560,067	0.0010531	11,359,684	-	0.0010351
4191618335	City of Maywood	12,715,380	0.0008606	9,366,654	-	0.0008535
1738941900	City of Menifee	4,591,812	0.0003108	4,023,446	-	0.0003666
3204916161	City of Mill Valley	67,972,267	0.0046004	48,057,438	-	0.0043789
2606600411	City of Millbrae	69,701,046	0.0047174	46,574,125	-	0.0042437
7317629360	City of Montague	1,517,089	0.0001027	1,211,556	-	0.0001104
4605709987	City of Monte Sereno	4,554,232	0.0003082	3,467,285	552,948	0.0003663
4690157978	City of Moorpark	30,620,929	0.0020724	26,571,340	-	0.0024211
7048295140	City of Morro Bay	43,787,492	0.0029635	30,905,592	-	0.0028160
6941008066	City of Mt. Shasta	7,471,551	0.0005057	5,516,868	-	0.0005027
3077350855	City of Murrieta	53,040,756	0.0035898	38,331,130	-	0.0034926
3967541624	City of Needles	16,677,866	0.0011288	12,845,037	-	0.0011704
4993886171	City of Nevada City	7,288,589	0.0004933	5,200,074	-	0.0004738
5346517882	City of Newman	9,243,556	0.0006256	6,275,662	-	0.0005718
3093388325	City of Norco	36,114,063	0.0024442	24,244,467	-	0.0022091
5993997761	City of Oakdale	36,304,071	0.0024571	25,297,781	-	0.0023051
1385472211	City of Oakley	7,996,070	0.0005412	6,013,493	-	0.0005479
7905252598	City of Ojai	16,496,618	0.0011165	11,799,846	-	0.0010752
2405030745	City of Orange Cove	5,276,646	0.0003571	4,200,783	-	0.0003828
6398969968	City of Orland	11,520,361	0.0007797	8,143,261	-	0.0007420
4957578474	City of Oroville	28,533,848	0.0019312	21,119,751	-	0.0019244
5070575563	City of Pacific Grove	54,679,300	0.0037007	39,878,008	-	0.0036336
2541789657	City of Palos Verdes Estates	15,164,355	0.0010263	11,771,594	-	0.0010726
6510700595	City of Paramount	77,224,418	0.0052266	55,277,259	-	0.0050367
4594473321	City of Parlier	4,339,024	0.0002937	3,326,121	-	0.0003031
7070530249	City of Patterson	20,336,181	0.0013764	14,663,784	-	0.0013361
7471126319	City of Perris	34,710,452	0.0023492	25,550,396	-	0.0023281
2399640634	City of Piedmont	32,778,899	0.0022185	25,102,780	-	0.0022873
1948785555	City of Pinole	42,052,789	0.0028461	28,419,583	-	0.0025895
1010350619	City of Pismo Beach	30,507,200	0.0020647	21,587,907	-	0.0019670
2117892921	City of Placentia	49,734,378	0.0033660	36,190,639	-	0.0032976
3279485049	City of Placerville	29,631,894	0.0020055	18,723,171	-	0.0017060
7166539881	City of Pleasant Hill	66,139,240	0.0044763	47,337,788	-	0.0043133
3263497639	City of Port Hueneme	59,666,528	0.0040382	41,470,902	-	0.0037787
3487263621	City of Portola	3,014,543	0.0002040	2,325,770	-	0.0002119
3176487975	City of Rancho Cordova	16,566,431	0.0011212	13,020,496	-	0.0011864
2716243934	City of Rancho Mirage	49,793,926	0.0033701	44,915,661	-	0.0040926
3846845523	City of Rancho Palos Verdes	36,986,435	0.0025032	26,330,118	-	0.0023991
7034087716	City of Rancho Santa Margarita	6,326,220	0.0004282	4,736,831	-	0.0004316

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources		Fiduciary Net Position Allocation Basis		
		Allocation Basis		June 30, 2016	2016-2017	Employer
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	Market Value of Assets	Additional Payments <sup>2</sup>	Allocation Factor <sup>3,4</sup>
1039155127	City of Red Bluff	25,173,800	0.0017038	18,864,925	-	0.0017189
2567398164	City of Reedley	27,183,769	0.0018398	20,384,676	-	0.0018574
2542403229	City of Ridgecrest	33,373,449	0.0022587	22,873,148	-	0.0020841
7644919410	City of Rio Vista	9,687,259	0.0006556	7,213,763	-	0.0006573
2328679612	City of Riverbank	20,814,623	0.0014087	15,529,535	-	0.0014150
7662048826	City of Rolling Hills	2,588,714	0.0001752	1,979,396	-	0.0001804
3894452174	City of Rolling Hills Estates	23,911,192	0.0016183	17,653,232	1,814,634	0.0017739
3461671991	City of Rosemead	26,412,428	0.0017876	17,562,312	-	0.0016002
4903591303	City of San Carlos	65,990,449	0.0044662	44,264,249	-	0.0040332
6845264965	City of San Dimas	44,995,764	0.0030453	33,456,692	183,709	0.0030652
2236157495	City of San Fernando	57,015,197	0.0038588	37,219,354	-	0.0033913
6316962455	City of San Gabriel	54,878,498	0.0037142	37,382,495	-	0.0034062
1099253767	City of San Jacinto	21,533,078	0.0014574	14,798,858	-	0.0013484
1821364373	City of San Joaquin	3,643,821	0.0002466	2,704,987	-	0.0002465
6771245722	City of San Jose	5,165,316	0.0003496	3,800,865	-	0.0003463
2165711850	City of San Marino	28,864,140	0.0019535	21,916,828	-	0.0019970
1331190515	City of San Pablo	51,930,746	0.0035147	36,357,292	-	0.0033128
4282841421	City of Sand City	9,123,900	0.0006175	6,424,105	-	0.0005853
5937747971	City of Sanger	29,534,978	0.0019989	19,839,422	-	0.0018077
2703477541	City of Santa Paula	39,818,266	0.0026949	26,960,140	-	0.0024565
7933227073	City of Santee	55,527,129	0.0037581	40,140,978	52,533	0.0036623
4261324287	City of Saratoga	45,449,548	0.0030760	37,512,999	398,490	0.0034544
2616660768	City of Sausalito	33,666,334	0.0022785	23,884,400	-	0.0021763
7608138654	City of Scotts Valley	31,087,950	0.0021040	21,980,491	-	0.0020028
5401956184	City of Seal Beach	45,562,740	0.0030837	33,717,903	-	0.0030723
1781333436	City of Seaside	47,683,404	0.0032272	35,014,383	-	0.0031904
6923337861	City of Sebastopol	19,713,896	0.0013342	14,312,088	-	0.0013041
2928642812	City of Selma	19,246,446	0.0013026	12,487,843	-	0.0011379
5847809130	City of Shafter	30,855,377	0.0020883	27,949,366	-	0.0025467
3766444185	City of Shasta Lake	29,710,409	0.0020108	22,375,586	-	0.0020388
6771956383	City of Sierra Madre	24,205,345	0.0016382	16,619,712	-	0.0015143
3841226254	City of Signal Hill	45,221,983	0.0030606	33,080,760	-	0.0030142
2080245088	City of Solana Beach	18,187,090	0.0012309	13,129,918	-	0.0011964
5164257272	City of Soledad	6,344,131	0.0004294	5,066,118	-	0.0004616
6953823005	City of Solvang	14,223,435	0.0009626	10,421,445	-	0.0009496
1611242837	City of Sonoma	24,849,150	0.0016818	18,649,852	-	0.0016993
4312622024	City of Sonora	14,012,851	0.0009484	9,201,872	-	0.0008385
3268264652	City of South El Monte	25,544,413	0.0017289	18,145,404	-	0.0016534
2139696011	City of South Pasadena	45,516,844	0.0030806	33,158,107	-	0.0030213

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
2741568232	City of St. Helena	25,156,202	0.0017026	18,036,138	-	0.0016434
1012157360	City of Stanton	19,422,950	0.0013145	14,464,987	-	0.0013180
2298323828	City of Suisun City	29,234,410	0.0019786	21,547,952	-	0.0019634
7794007699	City of Susanville	19,495,797	0.0013195	14,667,720	-	0.0013365
4640795814	City of Sutter Creek	6,080,880	0.0004116	4,218,567	-	0.0003844
4510212351	City of Taft	19,524,912	0.0013214	14,709,973	-	0.0013403
3088953028	City of Tehachapi	12,022,317	0.0008137	9,127,539	-	0.0008317
7201399311	City of Temple City	26,822,165	0.0018153	19,118,463	-	0.0017420
1151979302	City of Tulelake	740,914	0.0000501	1,381,747	-	0.0001259
7942884230	City of Twentynine Palms	12,967,711	0.0008777	9,911,613	-	0.0009031
7239798658	City of Villa Park	4,269,299	0.0002889	3,208,608	-	0.0002924
6142001468	City of Walnut	24,537,577	0.0016607	17,996,929	-	0.0016398
5371320360	City of Wasco	23,762,008	0.0016082	17,213,761	-	0.0015685
5455336444	City of Waterford	4,421,583	0.0002993	3,201,880	-	0.0002917
1867123167	City of Weed	5,668,449	0.0003836	4,388,411	-	0.0003999
7905450824	City of Westlake Village	8,627,319	0.0005839	6,510,859	-	0.0005933
7390760424	City of Wildomar	1,252,233	0.0000848	1,073,979	-	0.0000979
1850409838	City of Williams	4,403,572	0.0002980	3,362,893	-	0.0003064
2491525509	City of Willits	16,509,256	0.0011173	11,167,878	-	0.0010176
3142143032	City of Willows	10,563,723	0.0007150	7,261,090	-	0.0006616
2492448287	City of Winters	9,941,870	0.0006729	7,544,131	-	0.0006874
5272649589	City of Woodlake	5,616,256	0.0003801	4,108,230	-	0.0003743
5698564511	City of Yreka	18,613,151	0.0012597	13,771,135	-	0.0012548
2214300490	City of Yucaipa	19,794,773	0.0013397	15,045,122	-	0.0013709
7895043818	City-County Association of Governments of San Mateo County	1,804,709	0.0001221	1,312,083	-	0.0001196
2658214068	Clear Creek Community Services District	4,643,952	0.0003143	3,096,711	-	0.0002822
4751900248	Clearlake Oaks County Water District	3,269,798	0.0002213	2,424,251	-	0.0002209
2740856165	Cloverdale Citrus Fair	920,325	0.0000623	709,242	-	0.0000646
3463248912	Clovis Cemetery District	1,663,283	0.0001126	1,309,679	-	0.0001193
3910122713	Coachella Valley Association of Governments	8,757,240	0.0005927	6,570,997	-	0.0005987
2347691176	Coachella Valley Mosquito and Vector Control District	12,641,326	0.0008556	10,852,497	-	0.0009889
3093141330	Coachella Valley Public Cemetery District	2,550,523	0.0001726	1,928,897	-	0.0001758
2369287679	Coalinga-Huron Cemetery District	427,025	0.0000289	385,653	-	0.0000351
5047148015	Coalinga-Huron Recreation and Park District	4,231,547	0.0002864	3,586,060	-	0.0003268
4808497089	Coalinga-Huron Unified School District Library District	1,998,201	0.0001352	1,513,824	-	0.0001379
2807557017	Coast Life Support District	308,999	0.0000209	217,703	-	0.0000198
5381548204	Coastside County Water District	11,897,234	0.0008052	8,160,955	-	0.0007436
4558241825	Coastside Fire Protection District	854,969	0.0000579	595,621	-	0.0000543
2368395730	Colfax Cemetery District	286,216	0.0000194	231,011	-	0.0000210

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
2634286088	College of the Canyons Foundation	244,285	0.0000165	163,867	-	0.0000149
7191818389	College Town	247,972	0.0000168	1,429,811	-	0.0001303
5687241283	Colusa County One-Stop Partnership	1,471,255	0.0000996	1,097,430	-	0.0001000
5716662506	Colusa Mosquito Abatement District	1,332,098	0.0000902	997,610	-	0.0000909
6302608290	Community College League of California	9,102,324	0.0006160	6,875,816	-	0.0006265
3363593287	Community Development Commission of Mendocino County	4,910,426	0.0003323	3,672,752	-	0.0003347
1436990558	Compton Creek Mosquito Abatement District	587,823	0.0000398	975,808	-	0.0000889
1965051103	Consolidated Mosquito Abatement District	5,674,631	0.0003841	5,116,781	9,082	0.0004671
1122048737	Contra Costa County Law Library	2,046,930	0.0001385	1,525,909	-	0.0001390
2563798722	Contra Costa County Schools Insurance Group	10,243,141	0.0006933	9,101,936	-	0.0008293
7397472572	Contra Costa Transportation Authority	12,549,601	0.0008494	11,322,636	-	0.0010317
4565739668	Cooperative Organization For the Development of Employee Selection Procedures	1,948,538	0.0001319	1,516,201	-	0.0001382
3138183363	Copperopolis Fire Protection District	200,033	0.0000135	134,354	-	0.0000122
1453572960	Cordelia Fire Protection District of Solano County	155,240	0.0000105	109,928	-	0.0000100
6255016883	Cordova Recreation and Park District	13,366,650	0.0009047	9,594,756	-	0.0008742
7922734569	Corning Water District	289,587	0.0000196	220,355	-	0.0000201
7279886845	Costa Mesa Sanitary District	2,131,719	0.0001443	1,670,190	334,988	0.0001827
4497483212	Cottonwood Water District	625,717	0.0000423	502,126	-	0.0000458
6525616833	County of Alpine	29,413,339	0.0019907	21,548,737	-	0.0019635
5184154349	County of San Joaquin	41,404,599	0.0028023	28,379,046	-	0.0025858
7466485822	County of Sierra	53,227,777	0.0036025	37,350,482	-	0.0034033
4221216128	CRA/LA, a Designated Local Authority	231,626,517	0.0156765	147,958,768	3,564,878	0.0138064
7732968374	Crescent City Harbor District	2,713,579	0.0001837	1,946,609	-	0.0001774
6028788333	Crescenta Valley Water District	15,287,280	0.0010346	11,445,876	-	0.0010429
4996733601	Crestline Lake Arrowhead Water Agency	9,256,002	0.0006264	6,373,893	-	0.0005808
7955361313	Crestline Village Water District	6,690,030	0.0004528	4,692,597	-	0.0004276
1977684412	Crockett Community Services District	547,481	0.0000371	429,899	-	0.0000392
3657418172	CSAC Excess Insurance Authority	17,133,984	0.0011596	15,044,758	379,850	0.0014054
5157126411	Cutler Public Utility District	1,111,341	0.0000752	884,111	-	0.0000806
5645760898	Cutler-Orosi Joint Powers Wastewater Authority	724,690	0.0000490	578,489	-	0.0000527
5237897070	Cuyama Valley Recreation District	220,835	0.0000149	146,107	-	0.0000133
2866319400	Dairy Council of California	19,482,010	0.0013185	16,602,798	-	0.0015128
3928436395	Davis Cemetery District	494,037	0.0000334	403,035	-	0.0000367
7026387061	De Luz Community Services District	3,401,649	0.0002302	2,305,316	-	0.0002101
5352460331	Del Norte County Library District	1,474,826	0.0000998	1,151,928	-	0.0001050
4350807204	Del Paso Manor Water District	2,726,671	0.0001845	2,046,324	-	0.0001865
7038407484	Del Puerto Water District	2,356,637	0.0001595	1,773,022	-	0.0001616
2059985584	Del Rey Community Services District	624,366	0.0000423	701,543	-	0.0000639
7700126139	Delano Mosquito Abatement District	3,628,499	0.0002456	3,024,826	-	0.0002756

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
1420510857	Delta Diablo	56,135,384	0.0037993	41,235,976	-	0.0037573
1552820512	Delta Vector Control District	7,768,204	0.0005258	5,762,754	123,147	0.0005363
3228878364	Denair Community Services District	3,191,696	0.0002160	2,365,150	-	0.0002155
7767645807	Desert Water Agency	51,761,190	0.0035032	36,032,164	-	0.0032832
4661959937	Diablo Water District	7,694,928	0.0005208	5,535,644	-	0.0005044
5339108719	Diamond Springs-El Dorado Fire Protection District	1,206,827	0.0000817	846,668	-	0.0000771
4716435785	Dixon Public Library District	2,188,972	0.0001482	1,591,294	-	0.0001450
5304966378	Donald P and Katherine B Loker University Student Union, Inc.	2,087,288	0.0001413	1,524,640	-	0.0001389
1047451387	Dougherty Regional Fire Authority	406,701	0.0000275	284,713	-	0.0000259
5222170526	Dublin San Ramon Services District	92,906,372	0.0062879	77,099,991	5,000,000	0.0074807
5356060823	Durham Mosquito Abatement District	119,073	0.0000081	87,053	-	0.0000079
5860828298	East Bay Dischargers Authority	3,918,330	0.0002652	3,134,508	-	0.0002856
5178514345	East Contra Costa Irrigation District	10,978,935	0.0007431	7,784,569	2,455,339	0.0009330
3620518874	East County Schools Federal Credit Union	4,562,815	0.0003088	3,564,042	-	0.0003247
5894399182	East Orange County Water District	2,636,342	0.0001784	2,051,517	-	0.0001869
6067282857	East Palo Alto Sanitary District	5,274,964	0.0003570	3,673,934	-	0.0003348
7890996671	East Quincy Services District	1,072,927	0.0000726	821,894	-	0.0000749
7115308410	East San Gabriel Valley Human Services Consortium	15,035,989	0.0010176	10,766,561	-	0.0009810
6539534682	East Valley Water District	38,823,795	0.0026276	27,706,747	-	0.0025246
3435315822	Eastern Sierra Transit Authority	2,969,751	0.0002010	2,324,890	464,535	0.0002542
2779006014	Ebbetts Pass Fire Protection District	418,806	0.0000283	326,434	-	0.0000297
4388508673	El Dorado County Fire Protection District	1,943,296	0.0001315	1,259,942	-	0.0001148
3611944624	El Dorado County Resource Conservation District	93,327	0.0000063	84,682	-	0.0000077
1035606509	El Dorado County Transit Authority	11,925,491	0.0008071	8,954,004	-	0.0008159
6055779069	El Dorado County Transportation Commission	1,650,057	0.0001117	1,276,168	-	0.0001163
2201197559	El Dorado Hills Community Services District	10,435,481	0.0007063	7,755,884	-	0.0007067
7511419152	El Dorado Hills County Water District	3,272,217	0.0002215	2,475,616	-	0.0002256
3940256803	El Dorado Local Agency Formation Commission	824,761	0.0000558	755,759	-	0.0000689
1431937908	Encina Wastewater Authority	47,985,218	0.0032476	33,396,144	700,000	0.0031068
7386575880	Esparto Community Services District	1,444,042	0.0000977	1,085,866	-	0.0000989
7735348195	Esparto Fire Protection District	223,484	0.0000151	173,431	-	0.0000158
3797238839	Exeter District Ambulance	1,363,670	0.0000923	816,598	-	0.0000744
2730792123	Exposition Metro Line Construction Authority	3,706,819	0.0002509	3,080,499	-	0.0002807
7838065559	Fair Oaks Recreation & Park District	4,012,658	0.0002716	3,177,634	-	0.0002895
7635333358	Fair Oaks Water District	10,646,132	0.0007205	8,240,712	-	0.0007509
7593842491	Fairfield-Suisun Sewer District	28,699,719	0.0019424	22,116,773	-	0.0020152
2813736287	Fall River Valley Community Services District	864,182	0.0000585	632,408	-	0.0000576
2373193306	Fallbrook Public Utility District	44,313,155	0.0029991	32,074,795	-	0.0029226
4230136587	Feather River Air Quality Management District	3,344,860	0.0002264	2,501,919	-	0.0002280

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
1750666004	Feather River Recreation and Park District	3,196,875	0.0002164	2,382,343	-	0.0002171
6202319972	Feather Water District	772,212	0.0000523	875,046	-	0.0000797
1389951974	Fern Valley Water District	2,275,131	0.0001540	1,799,785	-	0.0001640
4759298774	Florin County Water District	1,447,615	0.0000980	1,118,900	-	0.0001020
6460218598	Florin Resource Conservation District Elk Grove Water District	6,068,693	0.0004107	4,553,558	-	0.0004149
6271398414	Foothill Municipal Water District	6,803,888	0.0004605	5,051,242	-	0.0004603
6593273973	Foresthill Public Utility District	2,026,733	0.0001372	1,544,814	-	0.0001408
1373679084	Forestville Water District	1,783,891	0.0001207	1,280,521	-	0.0001167
4831243809	Fort Bragg Fire Protection Authority	677,115	0.0000458	525,181	-	0.0000479
4181859439	Fort Ord Reuse Authority	8,046,727	0.0005446	6,471,012	500,000	0.0006352
1970118922	Foundation For California Community Colleges	19,175,800	0.0012978	15,409,451	-	0.0014041
6492846018	Fresno County Law Library	1,314,901	0.0000890	1,046,433	-	0.0000953
4649627650	Fresno Westside Mosquito Abatement District	3,484,134	0.0002358	3,115,369	-	0.0002839
1548552160	Fruitridge Fire Protection District	27,792	0.0000019	211,037	-	0.0000192
6714446429	Fullerton California State University Associated Students	22,014,149	0.0014899	14,737,416	-	0.0013428
7171448434	Fulton El-Camino Recreation and Park District	6,863,780	0.0004645	5,072,639	-	0.0004622
7037972648	Garden Valley Fire Protection District	86,423	0.0000058	64,505	-	0.0000059
3973892041	Georgetown Divide Public Utility District	15,506,022	0.0010495	9,906,735	-	0.0009027
7815107614	Georgetown Divide Resource Conservation District	88,884	0.0000060	78,055	-	0.0000071
7378951030	Georgetown Fire Protection District	690,807	0.0000468	389,226	-	0.0000355
6080844039	Gilsize County Drainage District	887,814	0.0000601	809,633	-	0.0000738
6265415355	Glen Ellen Fire Protection District	353,695	0.0000239	273,086	-	0.0000249
6798117460	Glendale College, Associated Students Of	2,591,268	0.0001754	1,969,631	-	0.0001795
2031042354	Glenn County Mosquito and Vector Control District	1,310,835	0.0000887	1,050,678	239	0.0000958
6612306990	Gold Ridge Fire Protection District	313,597	0.0000212	249,217	-	0.0000227
6456164101	Gold Ridge Resource Conservation District	532,590	0.0000360	436,784	-	0.0000398
4024125008	Golden Hills Community Services District	2,340,034	0.0001584	1,569,342	-	0.0001430
5080978675	Golden Sierra Job Training Agency	15,856,273	0.0010732	10,354,791	100,000	0.0009526
2409019970	Goleta Sanitary District	15,611,280	0.0010566	11,542,615	-	0.0010517
2042906516	Goleta Water District	52,362,424	0.0035439	36,563,301	-	0.0033316
1159086414	Goleta West Sanitary District	4,808,840	0.0003255	3,761,873	-	0.0003428
7497651833	Granada Sanitary District	461,427	0.0000312	285,627	-	0.0000260
6647241995	Great Basin Unified Air Pollution Control District	15,754,677	0.0010663	11,689,765	-	0.0010651
5929424943	Greater Anaheim Special Education Local Plan Area	6,950,441	0.0004704	5,478,233	-	0.0004992
1675484382	Greater Los Angeles County Vector Control District	23,775,499	0.0016091	17,624,621	-	0.0016059
7167039610	Greater Vallejo Recreation District	16,934,189	0.0011461	12,007,742	-	0.0010941
7410991533	Green Valley County Water District	608,568	0.0000412	481,732	-	0.0000439
7979752401	Gridley Biggs Cemetery District	2,175,480	0.0001472	1,503,519	-	0.0001370
2153002583	Grossmont Healthcare District	2,547,436	0.0001724	2,319,930	-	0.0002114

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
5037869488	Grossmont-Cuyamaca Community College District Auxiliary Organization	5,762,187	0.0003900	4,494,031	-	0.0004095
4899312259	Groveland Community Services District	7,669,929	0.0005191	5,356,523	-	0.0004881
1885407064	Gualala Community Services District	634,750	0.0000430	495,770	-	0.0000452
5100010641	Happy Camp Sanitary District	193,405	0.0000131	130,984	-	0.0000119
1063174826	Happy Homestead Cemetery District	863,216	0.0000584	629,587	-	0.0000574
7403108474	Health Plan of San Joaquin	29,403,217	0.0019900	22,744,792	-	0.0020724
6495007609	Heartland Communications Facility Authority	7,590,768	0.0005137	5,464,712	-	0.0004979
3710605884	Heber Public Utility District	3,233,495	0.0002188	2,522,847	-	0.0002299
1809345897	Helendale Community Services District	1,752,602	0.0001186	1,414,184	-	0.0001289
5009121642	Henry Miller Reclamation District #2131	5,935,562	0.0004017	4,603,085	-	0.0004194
5659616041	Herald Fire Protection District	21,097	0.0000014	15,331	-	0.0000014
7023861809	Heritage Ranch Community Services District	3,742,364	0.0002533	2,732,356	-	0.0002490
1000005829	Herlong Public Utility District	469,610	0.0000318	337,812	-	0.0000308
7848142223	Hesperia Fire Protection District	560,149	0.0000379	365,865	-	0.0000333
4137117193	Hesperia Water District	19,379,952	0.0013116	14,290,715	-	0.0013021
1705558653	Hidden Valley Lake Community Services District	4,992,004	0.0003379	3,586,904	-	0.0003268
6078068962	Hi-Desert Water District	17,060,364	0.0011546	11,684,329	-	0.0010646
4173412805	Higgins Area Fire Protection District	420,398	0.0000285	278,858	-	0.0000254
3320645013	Hilton Creek Community Services District	889,704	0.0000602	680,626	-	0.0000620
2789878878	Hopland Public Utility District	258,310	0.0000175	185,556	-	0.0000169
7822963090	Housing Authority of the City of Alameda	14,525,592	0.0009831	12,378,582	-	0.0011279
4625901124	Housing Authority of the City of Callexico	5,150,812	0.0003486	3,697,862	-	0.0003369
1527097646	Housing Authority of the City of Eureka	5,124,246	0.0003468	3,848,333	-	0.0003507
3480654049	Housing Authority of the City of Livermore	5,858,115	0.0003965	4,538,754	-	0.0004136
4922379704	Housing Authority of the City of Madera	9,003,930	0.0006094	5,930,422	-	0.0005404
5143587278	Housing Authority of the City of San Buenaventura	25,323,474	0.0017139	18,024,381	-	0.0016423
6089869630	Housing Authority of the City of San Luis Obispo	12,314,915	0.0008335	7,073,520	-	0.0006445
1795457454	Housing Authority of the City of South San Francisco	1,340,752	0.0000907	1,078,434	-	0.0000983
5055273041	Housing Authority of the County of Butte	11,869,070	0.0008033	8,633,236	-	0.0007866
3924692016	Housing Authority of the County of Santa Cruz	29,726,661	0.0020119	22,492,099	-	0.0020494
1710291657	Hub Cities Consortium	9,699,478	0.0006565	6,248,387	-	0.0005693
2915282412	Human Rights-Fair Housing Commission of the City and County of Sacramento	3,028,929	0.0002050	2,185,045	-	0.0001991
7096640856	Humboldt Bay Fire Joint Powers Authority	1,614,251	0.0001093	1,174,155	-	0.0001070
2233447024	Humboldt Bay Harbor Recreation and Conservation District	4,099,837	0.0002775	3,184,302	-	0.0002901
3324767966	Humboldt Bay Municipal Water District	11,412,199	0.0007724	8,508,145	-	0.0007752
6870678952	Humboldt Community Services District	10,680,751	0.0007229	7,665,208	-	0.0006984
5535801286	Humboldt County Association of Governments	1,663,511	0.0001126	1,331,799	-	0.0001214
1020904753	Humboldt State University Center Board of Directors	16,869,845	0.0011418	15,176,112	-	0.0013828
3639670244	Humboldt Transit Authority	8,384,925	0.0005675	6,330,922	-	0.0005769

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
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Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources		Fiduciary Net Position Allocation Basis		
		Allocation Basis		June 30, 2016	2016-2017	Employer
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Allocation Factor <sup>3,4</sup>
4357993175	Humboldt Waste Management Authority	3,008,218	0.0002036	2,415,005	-	0.0002200
6560338384	Idyllwild Fire Protection District	20,471	0.0000014	79,029	-	0.0000072
7202280767	Independent Cities Association, Inc.	153,072	0.0000104	110,263	-	0.0000100
6373293995	Indian Wells Valley Water District	12,425,566	0.0008410	9,651,582	-	0.0008794
3646805143	Inland Empire Resource Conservation District	1,210,538	0.0000819	1,205,490	-	0.0001098
2672447358	Intelcom Intelligent Telecommunications	7,942,859	0.0005376	6,169,935	-	0.0005622
6767765077	Intergovernmental Training and Development Center	3,270,224	0.0002213	2,349,632	-	0.0002141
1929220653	Inverness Public Utility District	1,044,106	0.0000707	776,354	-	0.0000707
6318190349	Ironhouse Sanitary District	16,279,693	0.0011018	12,060,570	-	0.0010989
3109946265	Isla Vista Recreation and Park District	2,575,238	0.0001743	1,955,614	-	0.0001782
7767994064	Jackson Valley Irrigation District	171,186	0.0000116	142,265	-	0.0000130
1362252829	Jamestown Sanitary District	1,972,376	0.0001335	1,352,095	-	0.0001232
2810162667	Joshua Basin Water District	2,635,456	0.0001784	2,151,528	-	0.0001960
2266713043	June Lake Public Utility District	4,388,266	0.0002970	3,217,277	-	0.0002931
5601347195	Jurupa Area Recreation and Park District	2,234,337	0.0001512	1,627,446	-	0.0001483
4844295480	Jurupa Community Services District	35,778,733	0.0024215	26,725,773	-	0.0024352
7462625284	Kaweah Delta Water Conservation District	6,444,931	0.0004362	6,019,303	-	0.0005485
2157141901	Kelseyville Fire Protection District	374,514	0.0000253	391,169	-	0.0000356
3852809272	Kentfield Fire Protection District	603,208	0.0000408	404,403	-	0.0000368
7175678600	Kern County Council of Governments	10,211,880	0.0006911	7,442,605	-	0.0006782
2278007205	Kern County Law Library	611,570	0.0000414	957,226	-	0.0000872
5612540391	Kern County Local Agency Formation Commission	2,421,888	0.0001639	1,712,061	-	0.0001560
4508322861	Kern Health Systems	31,243,580	0.0021146	25,255,031	-	0.0023012
2486015683	Kern River Valley Cemetery District	514,054	0.0000348	411,914	-	0.0000375
7706615094	Kern-Tulare Water District	3,020,120	0.0002044	2,350,925	-	0.0002142
5514717209	Kettleman City Community Services District	589,110	0.0000399	457,228	-	0.0000417
6720209528	Kings County Area Public Transit Agency	1,000,145	0.0000677	763,437	-	0.0000696
7483300323	Kings County Association of Governments	781,566	0.0000529	650,584	-	0.0000593
5059695776	Kings County In-Home Supportive Services Public Authority	517,205	0.0000350	418,556	-	0.0000381
2026204067	Kings Mosquito Abatement District	5,225,064	0.0003536	4,753,109	95,237	0.0004418
5744759871	Kings Waste and Recycling Authority	7,238,818	0.0004899	5,667,596	1,095,419	0.0006162
5708400267	Kinneloa Irrigation District	1,243,554	0.0000842	977,766	-	0.0000891
6786394498	Kirkwood Meadows Public Utility District	3,278,647	0.0002219	2,365,321	55,000	0.0002205
7267752596	Konocti County Water District	881,422	0.0000597	694,176	-	0.0000633
6202668744	La Branza Water District	17,363	0.0000012	21,765	-	0.0000020
1080404137	La Habra Heights County Water District	4,819,738	0.0003262	4,094,537	-	0.0003731
4178856198	La Puente Valley County Water District	2,975,925	0.0002014	2,361,089	-	0.0002151
6910433869	Laguna Beach County Water District	23,532,412	0.0015927	17,801,504	-	0.0016220
2633138424	Lake Arrowhead Community Services District	28,069,891	0.0018998	20,030,447	-	0.0018251

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Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources		Fiduciary Net Position Allocation Basis		
		Allocation Basis		June 30, 2016	2016-2017	Employer
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	Market Value of Assets	Additional Payments <sup>2</sup>	Allocation Factor <sup>3,4</sup>
7570023491	Lake County Fire Protection District	548,073	0.0000371	395,578	-	0.0000360
3609354665	Lake County Vector Control District	6,341,184	0.0004292	4,458,537	-	0.0004063
7513039035	Lake Don Pedro Community Services District	1,512,906	0.0001024	1,208,202	-	0.0001101
4205715773	Lake Hemet Municipal Water District	32,418,523	0.0021941	23,412,027	-	0.0021332
2747380228	Lake Oroville Area Public Utility District	2,973,819	0.0002013	1,773,791	-	0.0001616
5921251632	Lake Shastina Community Services District	2,332,768	0.0001579	1,517,153	-	0.0001382
4842278015	Lake Valley Fire Protection District	1,023,071	0.0000692	747,693	-	0.0000681
3507895593	Lakeport County Fire Protection District	376,073	0.0000255	285,922	-	0.0000261
5882947791	Lakeside Fire Protection District	2,303,363	0.0001559	1,699,626	-	0.0001549
6167014714	Lakeside Water District	7,974,310	0.0005397	5,919,518	-	0.0005394
7535543857	Lamont Public Utility District	493,524	0.0000334	452,829	-	0.0000413
5940093843	Las Gallinas Valley Sanitary District of Marin County	11,592,369	0.0007846	8,541,877	-	0.0007783
4966385073	Lassen County Waterworks District #1	387,583	0.0000262	294,328	-	0.0000268
1328727021	League of California Cities	36,199,211	0.0024500	28,411,230	-	0.0025888
6826615640	Leucadia Wastewater District	15,547,465	0.0010523	11,616,119	-	0.0010584
2051100093	Levee District #1 of Sutter County	227,473	0.0000154	181,731	-	0.0000166
7294133733	Linda County Water District	7,025,101	0.0004755	4,600,289	-	0.0004192
1134055402	Linda Fire Protection District	386,717	0.0000262	328,178	-	0.0000299
6398340204	Linden-Peters Rural County Fire Protection District	79,579	0.0000054	63,599	-	0.0000058
4522983656	Lindsay Strathmore Public Cemetery District	754,394	0.0000511	921,589	-	0.0000840
2998382675	Little Lake Fire Protection District	269,123	0.0000182	243,792	-	0.0000222
7429065035	Littlerock Creek Irrigation District	3,506,424	0.0002373	2,692,178	-	0.0002453
1949542456	Live Oak Cemetery District	444,052	0.0000301	329,016	-	0.0000300
5624616425	Livermore-Amador Valley Transit Authority	4,700,780	0.0003181	3,653,833	-	0.0003329
7449296272	Local Agency Formation Commission of Monterey County	943,946	0.0000639	853,215	23,106	0.0000798
7535349198	Local Agency Formation Commission of Solano County	201,995	0.0000137	160,038	5,500	0.0000151
7214598140	Local Government Services Authority, A Joint Powers Authority	5,749,257	0.0003891	4,748,079	-	0.0004326
3428100747	Lompico County Water District	712,711	0.0000482	541,102	123,467	0.0000606
1982099773	Long Beach City College Associated Student Body Enterprises	8,966,956	0.0006069	5,868,834	-	0.0005348
2850490807	Long Beach State University, Associated Students	18,814,488	0.0012734	13,938,179	-	0.0012700
4917586175	Long Beach State University, Forty-Niner Shops, Inc.	23,475,964	0.0015889	17,315,498	-	0.0015777
1187598551	Loomis Fire Protection District	148,745	0.0000101	75,208	-	0.0000069
3682217103	Los Alamos Community Services District	1,298,081	0.0000879	1,005,573	-	0.0000916
6959065970	Los Angeles County Area 'E' Civil Defense and Disaster Board	1,082,784	0.0000733	719,312	-	0.0000655
5612780823	Los Angeles County Law Library	22,591,600	0.0015290	19,140,160	500,000	0.0017896
3307806336	Los Angeles County West Vector Control District	13,123,008	0.0008882	10,274,315	-	0.0009362
1171738443	Los Angeles Memorial Coliseum Commission	11,570,759	0.0007831	8,469,894	-	0.0007718
3838653042	Los Angeles Regionalized Insurance Services Authority	516,271	0.0000349	354,541	-	0.0000323
2966345898	Los Gatos-Saratoga Department of Community Education and Recreation	6,903,350	0.0004672	5,123,446	-	0.0004668

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Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
4662975925	Los Osos Community Services District	2,821,291	0.0001909	2,121,827	-	0.0001933
3932590689	Lower Lake Cemetery District	306,848	0.0000208	231,711	-	0.0000211
6225528900	Lower Lake County Waterworks District #1	1,342,197	0.0000908	1,023,378	-	0.0000932
6119217286	Lower Tule River Irrigation District	11,649,906	0.0007885	8,651,462	-	0.0007883
5899889070	Madera Cemetery District	10,186,434	0.0006894	7,228,553	-	0.0006586
6622932927	Madera County Mosquito and Vector Control District	3,911,208	0.0002647	2,904,078	-	0.0002646
4844536252	Main San Gabriel Basin Watermaster	4,797,928	0.0003247	3,626,403	-	0.0003304
6585631940	Majestic Pines Community Services District	695,412	0.0000471	530,845	-	0.0000484
4455680287	Mammoth Lakes Fire District	279,016	0.0000189	716,655	-	0.0000653
1936588080	Mammoth Lakes Mosquito Abatement District	165,954	0.0000112	119,282	-	0.0000109
5942409050	Management of Emeryville Services Authority	55,441,905	0.0037523	43,947,579	-	0.0040044
1213002505	March Joint Powers Authority	7,012,359	0.0004746	5,384,568	-	0.0004906
1076273000	Marin Children and Families Commission	1,170,858	0.0000792	907,326	-	0.0000827
4402709769	Marin County Housing Authority	20,852,042	0.0014113	15,362,111	-	0.0013998
1743906866	Marin County In-Home Supportive Services Public Authority	756,312	0.0000512	513,955	-	0.0000468
2705940435	Marina Coast Water District	13,641,519	0.0009233	10,745,807	-	0.0009791
3122134566	Marinwood Community Services District	4,015,443	0.0002718	3,022,528	-	0.0002754
1949027584	Mariposa Public Utility District	2,245,451	0.0001520	1,767,533	-	0.0001611
6859883482	Maxwell Public Utility District	707,012	0.0000479	521,175	-	0.0000475
5483989497	McCloud Community Services District	2,351,296	0.0001591	1,850,688	-	0.0001686
7763145158	McFarland Recreation and Park District	2,821,673	0.0001910	1,889,528	-	0.0001722
3058001188	McKinleyville Community Services District	7,665,676	0.0005188	5,796,783	-	0.0005282
4197922266	Meeks Bay Fire Protection District	453,243	0.0000307	346,389	-	0.0000316
4000074610	Meiners Oaks County Water District	1,401,233	0.0000948	1,094,393	-	0.0000997
1846635935	Mendocino City Community Services District	1,588,137	0.0001075	1,176,641	-	0.0001072
7932295621	Mendocino County Russian River Flood Control & Water Conservation Improvement District	185,585	0.0000126	146,590	-	0.0000134
1157424734	Mendocino Transit Authority	7,142,660	0.0004834	5,648,778	-	0.0005147
4441199077	Menlo Park Fire Protection District	8,939,510	0.0006050	6,685,961	-	0.0006092
2673031300	Merced County Housing Authority	20,055,206	0.0013573	13,367,020	-	0.0012180
4162505786	Merced County Mosquito Abatement District	8,295,380	0.0005614	5,979,188	-	0.0005448
3322577952	Mesa Water District	40,595,220	0.0027475	30,331,840	-	0.0027638
2857159579	Midpeninsula Regional Open Space District	56,602,279	0.0038309	44,750,458	1,000,000	0.0041687
3764984881	Mid-Peninsula Water District	5,973,981	0.0004043	4,441,189	-	0.0004047
6096625021	Mid-Placer Public Schools Transportation Agency	10,709,974	0.0007249	8,049,301	-	0.0007334
6882866561	Midway City Sanitary District	14,000,565	0.0009476	11,797,125	1,868,298	0.0012452
4843334378	Midway Heights County Water District	271,204	0.0000184	196,980	-	0.0000179
2132658779	Millview County Water District	914,029	0.0000619	705,681	-	0.0000643
5840721602	Minter Field Airport District	2,310,705	0.0001564	1,710,077	-	0.0001558
2859153968	Mission Springs Water District	20,372,821	0.0013788	13,498,330	-	0.0012299

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**California Public Employees' Retirement System**  
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Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources		Fiduciary Net Position Allocation Basis		
		Allocation Basis		June 30, 2016	2016-2017	Employer
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4129706773	Mojave Air and Space Port	11,660,855	0.0007892	7,788,983	-	0.0007097
7323599740	Mojave Water Agency	22,688,869	0.0015356	16,762,444	-	0.0015274
2198845841	Monte Vista County Water District	20,261,527	0.0013713	14,693,607	-	0.0013388
1337420437	Montecito Fire Protection District	8,625,305	0.0005838	6,447,053	-	0.0005874
7984147425	Montecito Sanitary District of Santa Barbara County	8,118,072	0.0005494	6,068,968	-	0.0005530
6529901682	Montecito Water District	16,835,090	0.0011394	12,524,186	-	0.0011412
1725576343	Monterey Bay Unified Air Pollution Control District	29,084,195	0.0019684	21,949,684	-	0.0020000
6176819203	Monterey County Regional Fire Protection District	713,955	0.0000483	520,735	-	0.0000474
2180065965	Monterey County Water Resources Agency	28,704,568	0.0019427	21,196,044	-	0.0019313
7470214037	Monterey Peninsula Airport District	9,243,648	0.0006256	7,061,554	-	0.0006434
1087875760	Monterey Peninsula Regional Park District	9,405,753	0.0006366	6,457,600	-	0.0005884
5697484945	Monterey Peninsula Water Management District	17,614,373	0.0011921	12,625,914	-	0.0011504
7135914147	Monterey Regional Water Pollution Control Agency	83,171,932	0.0056291	61,950,677	-	0.0056448
5596195180	Morongo Basin Transit Authority	3,716,133	0.0002515	2,902,347	-	0.0002645
3636821754	Mother Lode Job Training Agency	8,537,856	0.0005778	6,372,854	-	0.0005807
1078950612	Moulton-Niguel Water District	79,051,470	0.0053502	59,062,440	-	0.0053816
7764866016	Mountains Recreation and Conservation Authority	16,144,593	0.0010927	12,700,389	-	0.0011572
1035483646	Mountain-Valley Library System	935,937	0.0000633	645,445	-	0.0000588
1424510307	Mt. San Antonio College Auxiliary Services	13,056,818	0.0008837	9,303,929	-	0.0008477
7753511557	Mt. View Sanitary District of Contra Costa County	11,678,935	0.0007904	8,264,679	-	0.0007531
5552936211	Municipal Pooling Authority	2,493,286	0.0001687	2,107,730	-	0.0001921
6497938438	Municipal Water District of Orange County	9,842,856	0.0006662	7,629,192	-	0.0006952
2069862204	Murphys Sanitary District	691,461	0.0000468	547,491	-	0.0000499
6108410315	Murrieta Fire Protection District	1,424,951	0.0000964	974,718	-	0.0000888
3544064853	Murrieta Valley Cemetery District	232,443	0.0000157	167,710	-	0.0000153
4403438954	Napa County Mosquito Abatement District	6,643,991	0.0004497	6,142,102	44,000	0.0005637
3920044776	Napa County Resource Conservation District	2,912,452	0.0001971	2,268,130	-	0.0002067
5366592546	Napa County Transportation and Planning Agency	2,031,108	0.0001375	1,660,298	-	0.0001513
4522019637	Napa Sanitation District	40,667,112	0.0027524	27,300,960	-	0.0024876
4724272273	National Orange Show	3,341,080	0.0002261	2,745,953	-	0.0002502
4197810656	Natomas Fire Protection District	15,003	0.0000010	219,029	-	0.0000200
5605381043	Nevada Cemetery District	1,170,958	0.0000793	905,449	-	0.0000825
3907335935	Nevada County Consolidated Fire District	1,268,156	0.0000858	846,532	108,001	0.0000870
3580237209	Nevada County Local Agency Formation Commission	860,963	0.0000583	641,307	-	0.0000584
1276874710	Nevada County Resource Conservation District	225,363	0.0000153	179,087	-	0.0000163
2675135971	Nevada-Sierra Regional IHSS Public Authority	959,674	0.0000650	782,015	-	0.0000713
1335550444	Newcastle, Rocklin, Gold Hill Cemetery District	1,322,932	0.0000895	914,879	-	0.0000834
5939417752	Newhall County Water District	13,481,921	0.0009125	10,268,924	-	0.0009357
5901106013	Niland Sanitary District	78,150	0.0000053	59,396	-	0.0000054

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
5489024780	Nipomo Community Services District	6,271,854	0.0004245	4,646,693	-	0.0004234
2429114785	North Bay Cooperative Library System	2,621,543	0.0001774	1,970,346	-	0.0001795
5128270574	North Bay Schools Insurance Authority	7,076,241	0.0004789	5,551,262	-	0.0005058
7233871392	North Central Counties Consortium	3,945,678	0.0002670	2,806,157	-	0.0002557
6344334293	North Coast County Water District	14,021,273	0.0009490	9,446,966	-	0.0008608
4092603205	North Coast Railroad Authority	765,663	0.0000518	560,648	-	0.0000511
4786034037	North Coast Unified Air Quality Management District	4,140,656	0.0002802	3,217,964	-	0.0002932
3900103978	North County Dispatch Joint Powers Authority	8,298,166	0.0005616	6,322,740	243,700	0.0005983
3891469960	North County Fire Protection District of San Diego County	7,965,670	0.0005391	4,994,302	-	0.0004551
1553867136	North Delta Water Agency	163,474	0.0000111	117,076	-	0.0000107
4323107133	North Kern Cemetery District	2,142,481	0.0001450	1,571,061	-	0.0001432
2298143974	North Kern Water Storage District	6,974,413	0.0004720	5,567,196	-	0.0005073
5016908593	North Marin Water District	43,333,191	0.0029328	31,083,895	-	0.0028323
2590327631	North of the River Municipal Water District	3,788,522	0.0002564	2,827,895	14,842	0.0002590
1897174550	North State Cooperative Library System	2,163,506	0.0001464	1,517,446	-	0.0001383
4839581566	North Tahoe Fire Protection District	2,863,357	0.0001938	1,886,917	-	0.0001719
4563533857	North Tahoe Public Utility District	3,747,696	0.0002536	3,225,730	-	0.0002939
7454588342	Northern California Special Districts Insurance Authority	1,247,638	0.0000844	935,188	-	0.0000852
5740012439	Northern Salinas Valley Mosquito Abatement District	4,909,374	0.0003323	3,657,204	-	0.0003332
4510654302	Northern Sierra Air Quality Management District	3,582,984	0.0002425	2,569,231	-	0.0002341
2842502387	Northshore Fire Protection District	329,288	0.0000223	220,106	-	0.0000201
5186979610	Northstar Community Services District	8,458,470	0.0005725	6,010,004	260,954	0.0005714
1075502848	Northwest Mosquito and Vector Control District	9,228,191	0.0006246	6,690,812	-	0.0006096
5952313545	Novato Sanitary District	20,238,812	0.0013698	14,901,173	-	0.0013578
7353779187	Oakdale Irrigation District	18,358,987	0.0012425	14,368,255	-	0.0013092
5574427332	Oakdale Rural Fire Protection District	224,657	0.0000152	180,255	-	0.0000164
7544014130	Oceano Community Services District	2,253,285	0.0001525	1,667,713	-	0.0001520
3858982437	Ojai Valley Sanitary District	11,073,323	0.0007494	8,223,619	-	0.0007493
7505210944	Olivenhain Municipal Water District	44,782,120	0.0030309	32,460,115	-	0.0029577
4312308788	Ophir Hill Fire Protection District	164,525	0.0000111	130,256	-	0.0000119
7017855336	Orange County Transportation Authority	9,746,015	0.0006596	8,130,710	-	0.0007408
4092662809	Orange County Vector Control District	10,265,906	0.0006948	8,344,454	-	0.0007603
5145718430	Orchard Dale Water District	7,258,750	0.0004913	4,766,398	-	0.0004343
4823522480	Orland Cemetery District	1,355,160	0.0000917	978,157	-	0.0000891
2290669353	Oro Loma Sanitary District	51,788,419	0.0035050	42,886,748	1,000,000	0.0039988
4355374107	Orosi Public Utility District	1,249,276	0.0000846	941,945	-	0.0000858
2328467675	Oroville Cemetery District	2,535,255	0.0001716	1,947,652	-	0.0001775
3852369856	Oroville Mosquito Abatement District	464,595	0.0000314	348,368	-	0.0000317
2245783730	Oxnard Harbor District	18,892,285	0.0012786	13,672,251	-	0.0012458

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources		Fiduciary Net Position Allocation Basis		
		Allocation Basis		June 30, 2016	2016-2017	Employer
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Allocation Factor <sup>3,4</sup>
5401458264	Pacific Fire Protection District	86,387	0.0000058	668,685	-	0.0000609
4598198944	Pajaro Valley Public Cemetery District	2,652,320	0.0001795	1,968,205	-	0.0001793
6765267999	Pajaro Valley Water Management Agency	4,945,745	0.0003347	3,756,356	-	0.0003423
3759673358	Palm Ranch Irrigation District	1,308,141	0.0000885	1,144,196	-	0.0001043
3689692259	Palmdale Water District	36,732,635	0.0024861	27,029,174	-	0.0024628
6065395500	Palo Verde Valley District Library	646,215	0.0000437	482,740	-	0.0000440
2690656674	Palos Verdes Library District	21,433,230	0.0014506	16,309,828	200,000	0.0015043
1076408330	Paradise Recreation and Park District	1,662,261	0.0001125	1,350,673	-	0.0001231
6192496501	Pasadena City College Bookstore	4,374,354	0.0002961	3,229,749	-	0.0002943
7442410534	Paso Robles City Housing Authority	2,425,702	0.0001642	1,802,636	-	0.0001643
4312120662	Patterson Irrigation District	4,123,625	0.0002791	3,245,630	-	0.0002957
6369173370	Pauma Valley Community Services District	4,792,930	0.0003244	3,499,073	-	0.0003188
2673411482	Pebble Beach Community Services District	4,405,698	0.0002982	3,897,717	450,000	0.0003962
3170400540	Peninsula Fire Protection District	182,419	0.0000123	142,195	-	0.0000130
7418879554	Peninsula Health Care District	1,714,890	0.0001161	2,035,764	-	0.0001855
3622314783	Peninsula Traffic Congestion Relief Alliance	2,839,938	0.0001922	2,249,971	-	0.0002050
5198152062	Penn Valley Fire Protection District	368,858	0.0000250	267,473	-	0.0000244
1393691424	Personal Assistance Services Council	6,330,751	0.0004285	4,824,813	-	0.0004396
3282578662	Phelan Pinon Hills Community Services District	1,827,295	0.0001237	1,723,833	-	0.0001571
5768832514	Pico Water District	4,621,764	0.0003128	4,129,824	-	0.0003763
6636496264	Pine Cove Water District	2,022,484	0.0001369	1,397,849	-	0.0001274
2310085874	Pine Grove Mosquito Abatement District	47,724	0.0000032	45,522	-	0.0000041
5525520010	Pinedale County Water District	4,237,397	0.0002868	3,210,345	-	0.0002925
4106644848	Pioneer Cemetery District	810,186	0.0000548	658,709	-	0.0000600
2846529185	Pixley Irrigation District	2,428,450	0.0001644	1,919,032	-	0.0001749
4875369283	Placer County Cemetery District #1	1,305,681	0.0000884	1,004,635	-	0.0000915
1922723754	Placer County Resource Conservation District	1,126,205	0.0000762	825,872	-	0.0000753
5779816300	Placer County Transportation Planning Agency	4,975,345	0.0003367	3,763,187	-	0.0003429
4447709248	Placer Hills Fire Protection District	403,052	0.0000273	300,009	-	0.0000273
5237693890	Placer Mosquito and Vector Control District	2,443,501	0.0001654	1,966,923	-	0.0001792
4037478015	Planning and Service Area 2 Area Agency On Aging	1,237,718	0.0000838	1,164,204	-	0.0001061
6102771088	Pleasant Hill - Martinez Joint Facilities Agency	50,032,865	0.0033862	37,366,383	-	0.0034047
6232522932	Pleasant Hill Recreation and Park District	16,338,857	0.0011058	11,850,495	-	0.0010798
2915501490	Pleasant Valley County Water District	1,380,378	0.0000934	1,116,145	-	0.0001017
3596803517	Pleasant Valley Recreation and Park District	17,601,366	0.0011913	12,503,237	-	0.0011393
2413152998	Plumas Eureka Community Services District	806,828	0.0000546	601,566	-	0.0000548
2922828258	Plumas Local Agency Formation Commission	202,240	0.0000137	142,091	-	0.0000129
3848623038	Pomerado Cemetery District	1,582,362	0.0001071	1,109,855	-	0.0001011
6599698553	Pomona Valley Transportation Authority	1,779,254	0.0001204	1,380,196	-	0.0001258

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
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As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
5489202153	Pomona, Calif State Polytechnic University, Associated Students, Inc.	9,410,267	0.0006369	7,822,625	-	0.0007128
1586750882	Port San Luis Harbor District	11,508,258	0.0007789	8,264,660	-	0.0007531
3479379267	Porter Vista Public Utility District	991,582	0.0000671	757,208	-	0.0000690
7002279538	Porterville Irrigation District	1,593,692	0.0001079	1,262,978	-	0.0001151
2308220076	Porterville Public Cemetery District	2,421,732	0.0001639	1,882,043	-	0.0001715
2004912060	Public Agency Risk Sharing Authority of California	4,024,961	0.0002724	3,633,396	-	0.0003311
6970856005	Public Cemetery District #1 of Kern County	3,978,896	0.0002693	2,928,315	-	0.0002668
7249864813	Public Entity Risk Management Authority	3,841,358	0.0002600	3,420,176	-	0.0003116
1870095245	Purissima Hills Water District	3,375,882	0.0002285	2,826,449	-	0.0002575
3342276841	Quartz Hill Water District	4,699,046	0.0003180	4,284,276	-	0.0003904
3825049048	Quincy Community Services District	2,891,226	0.0001957	2,197,819	-	0.0002003
3517671007	Rainbow Municipal Water District	24,757,365	0.0016756	18,002,409	-	0.0016403
2608987262	Ramona Municipal Water District	46,843,827	0.0031704	34,501,174	-	0.0031437
7143683034	Rancho Adobe Fire Protection District	1,132,180	0.0000766	831,079	-	0.0000757
5357330985	Rancho Cucamonga Fire Protection District	8,924,473	0.0006040	6,384,218	-	0.0005817
2514681566	Rancho Murieta Community Services District	11,983,553	0.0008110	8,797,896	-	0.0008016
5688868574	Rancho Santa Fe Fire Protection District	4,861,898	0.0003291	3,971,543	-	0.0003619
4309711080	Rancho Santiago Community College Associated Students	1,788,384	0.0001210	1,226,402	-	0.0001117
5157117924	Reclamation District #3	227,293	0.0000154	184,467	-	0.0000168
2711765211	Reclamation District #833	985,202	0.0000667	640,277	-	0.0000583
1746310772	Reclamation District #999	1,443,427	0.0000977	1,110,906	-	0.0001012
1118939592	Reclamation District #1000	4,709,719	0.0003188	3,508,809	-	0.0003197
2168607018	Reclamation District #1001	2,265,175	0.0001533	1,667,405	-	0.0001519
4180184138	Reclamation District #1660	19,050	0.0000013	12,597	-	0.0000011
7378373013	Red Bluff Cemetery District	1,274,529	0.0000863	907,694	-	0.0000827
2225910997	Redwood Coast Regional Center	25,030,591	0.0016941	16,410,249	-	0.0014953
5608767926	Redwood Empire Municipal Insurance Fund	6,667,904	0.0004513	4,533,705	-	0.0004131
1463206552	Redwood Empire School Insurance Group	11,473,167	0.0007765	8,188,050	-	0.0007461
5474252409	Reedley Cemetery District	1,370,483	0.0000928	1,663,147	-	0.0001515
2569577652	Regional Housing Authority of Sutter and Nevada Counties	8,405,945	0.0005689	6,352,611	-	0.0005788
6065061198	Regional Water Authority	1,465,904	0.0000992	1,262,044	42,000	0.0001188
1650109779	Rescue Fire Protection District	171,458	0.0000116	179,764	-	0.0000164
5330634101	Resort Improvement District #1	4,118,002	0.0002787	3,120,930	-	0.0002844
2218075090	Resource Conservation District of the Santa Monica Mountains	661,010	0.0000447	540,363	-	0.0000492
2322376278	Richardson Bay Sanitary District	7,003,095	0.0004740	5,219,371	-	0.0004756
7281039142	Rincon Del Diablo Municipal Water District	14,308,555	0.0009684	10,393,754	-	0.0009471
6899367485	Rincon Valley Fire Protection District	472,442	0.0000320	448,136	-	0.0000408
5621660780	Rio Alto Water District	3,832,048	0.0002594	2,932,403	-	0.0002672
3301590511	Rio Linda Elverta Community Water District	3,882,353	0.0002628	2,886,351	-	0.0002630

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
7426721889	Rio Vista-Montezuma Cemetery District	1,107,647	0.0000750	1,778,409	-	0.0001620
7220748167	Riverbank City Housing Authority	415,103	0.0000281	375,252	-	0.0000342
1298394948	Riverside County Air Pollution Control District	548,446	0.0000371	1,038,421	-	0.0000946
1399147492	Riverside County Law Library	2,377,532	0.0001609	1,799,740	-	0.0001640
6904949878	Riverside County Regional Park and Open Space District	40,115,978	0.0027151	29,765,273	-	0.0027121
1431537449	Riverside County Transportation Commission	30,521,704	0.0020657	22,145,034	-	0.0020178
7345118520	Riverside County Waste Resources Management District	46,748,542	0.0031640	33,220,195	-	0.0030269
2113125734	Rosamond Community Services District	4,343,831	0.0002940	3,939,705	-	0.0003590
2705430573	Rose Bowl Operating Company	8,892,231	0.0006018	6,317,223	-	0.0005756
4218094195	Rosedale-Rio Bravo Water Storage District	2,776,020	0.0001879	2,054,108	-	0.0001872
6571856951	Roseville Public Cemetery District	1,788,675	0.0001211	1,428,674	-	0.0001302
4521367135	Ross Valley Fire Department	860,973	0.0000583	779,786	-	0.0000711
5656301445	Rowland Water District	16,649,725	0.0011269	12,217,209	-	0.0011132
4070863161	Rubidoux Community Services District	12,629,751	0.0008548	9,595,410	-	0.0008743
2328456279	Running Springs Water District	13,417,532	0.0009081	9,006,811	-	0.0008207
1078547531	Rural County Representatives of California	13,777,418	0.0009325	10,195,476	-	0.0009290
2493202767	Russian River Fire Protection District	523,443	0.0000354	401,922	-	0.0000366
2587751943	Sacramento Area Council of Governments	49,706,279	0.0033641	34,738,671	-	0.0031653
4232217023	Sacramento Area Flood Control Agency	3,374,045	0.0002284	2,599,416	-	0.0002369
1177575384	Sacramento County Public Law Library	6,546,929	0.0004431	5,923,896	-	0.0005398
2103885216	Sacramento Groundwater Authority	1,102,130	0.0000746	953,086	26,900	0.0000893
5618901326	Sacramento Metropolitan Air Quality Management District	40,709,599	0.0027552	30,965,457	-	0.0028215
3692049158	Sacramento Metropolitan Cable Television Commission	3,144,263	0.0002128	2,339,531	-	0.0002132
2231586717	Sacramento Metropolitan Fire District	56,796,356	0.0038440	42,720,355	-	0.0038926
1126549494	Sacramento Regional Fire-EMS Communications Center	21,731,283	0.0014708	15,080,747	-	0.0013741
5395882943	Sacramento Suburban Water District	34,888,154	0.0023612	26,196,234	-	0.0023869
5019742137	Sacramento Transportation Authority	3,502,767	0.0002371	2,502,395	-	0.0002280
1375523307	Sacramento-Yolo Mosquito and Vector Control District	43,464,397	0.0029417	30,433,677	-	0.0027730
4535665634	Salida Fire Protection District	252,523	0.0000171	177,894	-	0.0000162
3659702346	Salinas Valley Solid Waste Authority	6,313,793	0.0004273	5,156,892	62,000	0.0004755
6184821600	Salton Community Services District	2,281,729	0.0001544	1,866,768	-	0.0001701
7465338542	San Andreas Sanitary District	2,350,285	0.0001591	1,624,924	-	0.0001481
5161052649	San Benito County Water District	8,532,328	0.0005775	6,134,846	-	0.0005590
7656022322	San Bernardino County Transportation Authority	208,755	0.0000141	142,397	51,768	0.0000177
3370686549	San Bernardino Valley Municipal Water District	25,972,698	0.0017578	19,372,445	3,768,194	0.0021085
4303312904	San Bernardino Valley Water Conservation District	3,283,132	0.0002222	2,992,961	-	0.0002727
7341368894	San Diego County Law Library	10,200,905	0.0006904	7,775,130	-	0.0007084
7490546841	San Diego Metropolitan Transit System	45,262,498	0.0030634	32,400,247	-	0.0029522
2950717597	San Diego State University Associated Students	13,522,748	0.0009152	10,147,992	-	0.0009247

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**California Public Employees' Retirement System**  
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Miscellaneous Risk Pool  
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Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
6015701555	San Dieguito Water District	21,340,763	0.0014443	14,535,641	-	0.0013244
1650430914	San Elijo Joint Powers Authority	11,941,839	0.0008082	8,697,120	135,000	0.0008048
3747307534	San Francisco Bay Area Water Emergency Transportation Authority	4,969,224	0.0003363	4,401,892	224,287	0.0004215
5538142036	San Francisco Community College District Bookstore Auxiliary	4,471,207	0.0003026	3,223,105	-	0.0002937
5274442094	San Francisco County Transportation Authority	9,716,866	0.0006576	7,626,052	-	0.0006949
1822494442	San Francisco Health Authority	29,124,350	0.0019711	26,272,889	771,113	0.0024642
3630235762	San Francisco Law Library	2,519,430	0.0001705	1,979,740	-	0.0001804
7815455776	San Francisco Creek Joint Powers Authority	894,974	0.0000606	679,343	-	0.0000619
4578788931	San Gabriel County Water District	10,552,342	0.0007142	7,752,378	-	0.0007064
1385958960	San Gabriel Valley Council of Governments	8,170,542	0.0005530	6,912,581	825,000	0.0007050
7165101556	San Gabriel Valley Mosquito and Vector Control District	7,168,205	0.0004851	5,405,814	-	0.0004926
2659053879	San Gabriel Valley Municipal Water District	9,100,812	0.0006159	7,001,921	-	0.0006380
3199831197	San Geronio Pass Water Agency	3,118,692	0.0002111	2,371,261	-	0.0002161
5881397592	San Jacinto Valley Cemetery District	3,762,898	0.0002547	3,284,272	-	0.0002993
1795899435	San Joaquin County Housing Authority	38,493,158	0.0026052	29,045,536	607,500	0.0027019
5529630040	San Joaquin County IHSS Public Authority	988,820	0.0000669	782,338	-	0.0000713
5640819152	San Juan Water District	34,734,292	0.0023508	25,746,618	4,112,000	0.0027206
5032326097	San Lorenzo Valley Water District	15,179,806	0.0010274	11,385,368	-	0.0010374
3338617824	San Luis Obispo Cal Poly Associated Students, Inc.	21,891,741	0.0014816	16,007,145	-	0.0014585
2096024970	San Luis Obispo Council of Governments	7,577,171	0.0005128	5,784,756	-	0.0005271
1362276702	San Luis Obispo Regional Transit Authority	2,382,102	0.0001612	1,776,180	-	0.0001618
4720247681	San Luis Water District	7,065,301	0.0004782	5,946,988	-	0.0005419
4208954800	San Mateo County Harbor District	15,590,909	0.0010552	10,805,686	-	0.0009846
7551534873	San Mateo County In-Home Supportive Services Public Authority	1,179,784	0.0000798	882,613	-	0.0000804
3952730811	San Mateo County Law Library	2,251,641	0.0001524	1,759,830	-	0.0001604
4600042471	San Mateo County Schools Insurance Group	4,707,825	0.0003186	3,331,841	-	0.0003036
5069981886	San Miguel Community Services District	547,902	0.0000371	367,115	-	0.0000335
7933348531	San Miguel Consolidated Fire Protection District	7,941,269	0.0005375	5,664,997	-	0.0005162
7226734344	San Simeon Community Services District	412,607	0.0000279	272,413	-	0.0000248
2133617148	Sanger Cemetery District	2,015,267	0.0001364	1,787,920	-	0.0001629
4163206459	Sanitary District #5 of Marin County	9,333,523	0.0006317	8,411,366	254,448	0.0007896
6650358204	Sanitary District No 1 of Marin County	20,416,127	0.0013818	14,393,332	-	0.0013115
2047250126	Santa Ana Watershed Project Authority	15,470,693	0.0010471	11,858,733	-	0.0010805
6508833350	Santa Barbara County Law Library	822,646	0.0000557	670,831	-	0.0000611
4523655629	Santa Barbara County Special Education Local Plan Area	1,839,417	0.0001245	1,427,212	-	0.0001300
3570674726	Santa Barbara Regional Health Authority	42,651,622	0.0028867	33,546,697	-	0.0030567
5486958840	Santa Clara County Central Fire Protection District	49,448,302	0.0033467	34,392,654	-	0.0031338
5813158737	Santa Clara County Health Authority	35,640,439	0.0024122	27,557,184	5,900,859	0.0030486
5609146499	Santa Clara County Law Library	2,065,644	0.0001398	1,407,664	-	0.0001283

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources		Fiduciary Net Position Allocation Basis		
		Allocation Basis		June 30, 2016	2016-2017	Employer
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	Market Value of Assets	Additional Payments <sup>2</sup>	Allocation Factor <sup>3,4</sup>
4504529505	Santa Clara County Open Space Authority	3,664,539	0.0002480	3,015,682	-	0.0002748
7005974365	Santa Clara County Schools Insurance Group	2,750,463	0.0001862	2,136,496	-	0.0001947
1907689635	Santa Clarita Valley School Food Services Agency	16,411,446	0.0011107	12,399,831	-	0.0011298
6637432547	Santa Cruz County Law Library	834,079	0.0000565	546,862	-	0.0000498
3109524485	Santa Cruz County Regional Transportation Commission	7,621,936	0.0005159	5,724,068	71,837	0.0005281
5405887055	Santa Cruz Local Agency Formation Commission	1,628,548	0.0001102	1,129,342	-	0.0001029
3817767080	Santa Cruz Port District	13,507,562	0.0009142	9,625,174	-	0.0008770
7994458625	Santa Cruz Regional 9-1-1	16,485,894	0.0011158	12,215,209	-	0.0011130
3288352742	Santa Fe Irrigation District	41,201,654	0.0027885	29,195,811	-	0.0026602
3921164548	Santa Maria Public Airport District	6,431,844	0.0004353	4,750,349	-	0.0004328
3284792996	Santa Nella County Water District	1,037,846	0.0000702	729,301	-	0.0000665
6566293204	Santa Paula City Housing Authority	2,280,539	0.0001543	1,779,434	-	0.0001621
7042180601	Santa Ynez River Water Conservation District, Improvement District #1	7,278,798	0.0004926	5,438,799	-	0.0004956
2120353029	Sausalito-Marín City Sanitary District	10,968,179	0.0007423	7,714,489	-	0.0007029
5241334822	School Risk and Insurance Management Group	3,617,692	0.0002448	2,737,059	-	0.0002494
4506465697	Schools Excess Liability Fund	3,238,460	0.0002192	2,477,458	-	0.0002257
6863388516	Schools Insurance Authority	23,888,800	0.0016168	18,566,395	-	0.0016917
4027652040	Scotts Valley Fire Protection District	682,197	0.0000462	501,180	-	0.0000457
6835712923	Scotts Valley Water District	8,631,877	0.0005842	6,590,464	-	0.0006005
6356986541	Selma Cemetery District	1,250,874	0.0000847	980,264	-	0.0000893
5588607190	Selma-Kingsburg-Fowler County Sanitation District	18,439,378	0.0012480	12,975,122	-	0.0011823
6107520054	Serrano Water District	5,750,184	0.0003892	4,414,363	-	0.0004022
7985059402	Sewer Authority Mid-Coastside	10,162,596	0.0006878	7,527,605	-	0.0006859
5964218828	Sewerage Commission--Oroville Region	5,119,318	0.0003465	3,287,811	-	0.0002996
2677681339	Shafter Wasco Irrigation District	6,509,696	0.0004406	4,892,844	-	0.0004458
7237596532	Shasta Area Safety Communications Agency	9,546,398	0.0006461	7,009,288	-	0.0006387
6611539671	Shasta Community Services District	973,475	0.0000659	871,383	-	0.0000794
5959907437	Shasta Lake Fire Protection District	87,613	0.0000059	69,312	-	0.0000063
5202731527	Shasta Local Agency Formation Commission	83,007	0.0000056	33,602	-	0.0000031
6037958263	Shasta Mosquito and Vector Control District	7,880,853	0.0005334	5,650,429	-	0.0005149
4634995637	Shasta Regional Transportation Agency	511,465	0.0000346	476,575	-	0.0000434
7223725594	Shasta Valley Cemetery District	583,023	0.0000395	526,675	-	0.0000480
1005414974	Shiloh Public Cemetery District	468,881	0.0000317	349,266	-	0.0000318
1917841065	Sierra Lakes County Water District	1,888,714	0.0001278	1,390,734	-	0.0001267
1884907837	Sierra-Sacramento Valley Emergency Medical Services Agency	4,367,918	0.0002956	3,250,596	-	0.0002962
3346262594	Silicon Valley Animal Control Authority	2,863,138	0.0001938	2,274,539	-	0.0002073
5977977822	Silicon Valley Clean Water	55,945,283	0.0037864	42,613,324	-	0.0038828
4048411725	Silveyville Cemetery District	989,856	0.0000670	747,128	-	0.0000681
2912637909	Solano County Mosquito Abatement District	8,612,912	0.0005829	6,425,845	400,000	0.0006220

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
5340678572	Solano County Water Agency	5,478,564	0.0003708	4,301,962	-	0.0003920
3389179690	Solano Irrigation District	54,667,450	0.0036999	38,765,883	-	0.0035322
2693454286	Solano Transportation Authority	6,055,366	0.0004098	4,674,702	-	0.0004259
4721960104	Soledad Community Health Care District	59,933	0.0000041	68,497	-	0.0000062
4671118169	Sonoma Marin Area Rail Transit District	4,634,027	0.0003136	3,713,962	-	0.0003384
5976144994	Sonoma State Enterprises, Inc.	3,571,226	0.0002417	3,794,284	-	0.0003457
1058939981	Sonoma Student Union Corporation	2,877,380	0.0001947	1,868,828	-	0.0001703
2751545492	Soquel Creek Water District	28,225,048	0.0019103	20,692,484	-	0.0018854
2798992660	South Bay Regional Public Communications Authority	27,396,125	0.0018542	20,892,885	-	0.0019037
2254738134	South Coast Water District	49,451,924	0.0033469	36,898,682	5,000,000	0.0038177
2966171128	South County Support Services Agency	1,713,908	0.0001160	1,394,613	-	0.0001271
1022958456	South Feather Water and Power Agency	23,208,568	0.0015708	18,551,506	-	0.0016904
1357939534	South Kern Cemetery District	440,049	0.0000298	342,150	-	0.0000312
7221942610	South Orange County Wastewater Authority	46,099,932	0.0031201	33,232,485	-	0.0030281
3655967024	South Placer Fire District	3,351,538	0.0002268	2,785,224	-	0.0002538
6065250544	South Placer Municipal Utility District	16,506,928	0.0011172	11,965,972	-	0.0010903
4472592201	South San Joaquin Irrigation District	41,324,433	0.0027968	29,122,124	-	0.0026535
7037682826	South San Luis Obispo County Sanitation District	3,996,273	0.0002705	2,868,849	-	0.0002614
7802344698	South Tahoe Public Utility District	37,637,461	0.0025473	27,866,214	-	0.0025391
5627949111	Southeast Area Social Services Funding Authority	7,388,979	0.0005001	5,188,815	-	0.0004728
7503917825	Southern California Library Cooperative	5,697,174	0.0003856	4,185,493	-	0.0003814
4169066042	Southern California Public Power Authority	5,732,615	0.0003880	4,309,613	-	0.0003927
3936775155	Southern San Joaquin Municipal Utility District	9,506,205	0.0006434	6,728,818	-	0.0006131
5294989913	Southern Sonoma County Resource Conservation District	641,417	0.0000434	276,798	221,171	0.0000454
3261542699	Southwest Transportation Agency	10,701,393	0.0007243	6,976,961	-	0.0006357
7951940706	Special District Risk Management Authority	5,901,129	0.0003994	5,269,857	-	0.0004802
5533681281	Squaw Valley Public Service District	9,349,906	0.0006328	6,760,808	-	0.0006160
7552831011	Stallion Springs Community Services District	2,325,833	0.0001574	1,803,523	-	0.0001643
7135413843	Stanislaus Consolidated Fire Protection District	1,532,523	0.0001037	1,125,247	-	0.0001025
2222660358	Stanislaus County Housing Authority	25,798,352	0.0017460	23,504,925	-	0.0021417
1000005478	State and Federal Contractors Water Agency	1,376,080	0.0000931	1,129,640	282	0.0001030
7722673791	State Water Contractors	6,630,721	0.0004488	4,756,593	-	0.0004334
2595946637	Stege Sanitary District	5,935,285	0.0004017	4,348,292	-	0.0003962
4598268056	Stinson Beach County Water District	4,667,731	0.0003159	3,180,374	-	0.0002898
1245106351	Stockton East Water District	22,768,830	0.0015410	16,277,559	-	0.0014832
1083303109	Strawberry Recreation District	987,166	0.0000668	822,719	-	0.0000750
5587679367	Student Union, San Bernardino, California State University	4,316,953	0.0002922	3,189,269	-	0.0002906
8865572249	Successor Agency to the Redevelopment Agency of the City & County of San Francisco	103,287,254	0.0069905	76,971,393	-	0.0070134
1230234770	Successor Agency to the Redevelopment Agency of the City of Fresno	2,085,887	0.0001412	1,619,218	-	0.0001475

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources		Fiduciary Net Position Allocation Basis		
		Allocation Basis		Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
1122763437	Successor Agency to the Redevelopment Agency of the City of San Bernardino	19,954,406	0.0013505	13,846,107	-	0.0012616
6579469757	Suisun Fairfield Rockville Cemetery District	2,777,505	0.0001880	2,532,154	-	0.0002307
6376282104	Suisun Resource Conservation District	1,561,744	0.0001057	1,218,661	-	0.0001110
5545538875	Summit Cemetery District	4,441,612	0.0003006	3,006,193	-	0.0002739
5536860219	Sunnyslope County Water District	10,465,578	0.0007083	7,656,923	1,655,673	0.0008485
7713823053	Susanville Sanitary District	3,302,409	0.0002235	2,279,528	-	0.0002077
5886940397	Sutter Cemetery District	2,361,410	0.0001598	1,913,395	-	0.0001743
3473496188	Sweetwater Springs Water District	4,208,453	0.0002848	3,241,637	60,000	0.0003008
2161919549	Sylvan Cemetery District	1,816,662	0.0001230	1,380,803	-	0.0001258
7477709596	Tahoe City Public Utility District	35,578,684	0.0024080	25,095,014	-	0.0022866
2945824602	Tahoe Resource Conservation District	1,552,124	0.0001050	1,223,549	-	0.0001115
5084675063	Tahoe-Truckee Sanitation Agency	53,256,327	0.0036044	38,083,713	-	0.0034701
5786873302	Tehachapi Valley Recreation and Park District	1,553,951	0.0001052	1,329,911	-	0.0001212
1890507994	Tehachapi-Cummings County Water District	10,581,030	0.0007161	8,152,912	-	0.0007429
7468819466	Tehama County Mosquito Abatement District	2,012,454	0.0001362	1,576,646	-	0.0001437
2173088406	Temescal Valley Water District	774,732	0.0000524	690,167	-	0.0000629
7665861129	Templeton Community Services District	7,627,385	0.0005162	5,891,842	-	0.0005368
7405745824	Thermalito Water and Sewer District	4,023,742	0.0002723	3,013,854	-	0.0002746
5258525102	Three Arch Bay Community Services District	26,685	0.0000018	80,917	-	0.0000074
6340054138	Three Rivers Community Services District	155,121	0.0000105	124,120	-	0.0000113
2388788625	Three Valleys Municipal Water District	14,303,278	0.0009680	10,893,527	-	0.0009926
1196474792	Tiburon Fire Protection District	2,053,914	0.0001390	1,853,608	23,823	0.0001711
7543878894	Torrance City Redevelopment Agency	31,702	0.0000021	1,027,390	-	0.0000936
7984291381	Town of Apple Valley	43,864,277	0.0029687	30,575,398	-	0.0027860
1382390535	Town of Atherton	16,589,733	0.0011228	12,217,458	-	0.0011132
1705206551	Town of Colma	9,404,608	0.0006365	6,499,312	-	0.0005922
2137393809	Town of Corte Madera	28,217,411	0.0019098	19,392,630	-	0.0017670
1473815265	Town of Fairfax	11,822,644	0.0008002	8,394,943	1,395,147	0.0008920
5749284855	Town of Hillsborough	43,971,628	0.0029760	32,176,432	-	0.0029318
4534238835	Town of Loomis	4,787,925	0.0003240	3,620,739	-	0.0003299
4185235217	Town of Los Altos Hills	13,009,907	0.0008805	9,727,269	-	0.0008863
5069684255	Town of Mammoth Lakes	39,126,640	0.0026481	26,061,965	-	0.0023747
6510195742	Town of Moraga	13,561,415	0.0009178	10,267,951	-	0.0009356
6689176895	Town of Paradise	20,525,840	0.0013892	14,951,640	-	0.0013624
7325167619	Town of Portola Valley	6,377,431	0.0004316	5,636,021	-	0.0005135
2755764312	Town of Ross	4,056,690	0.0002746	3,250,384	35,000	0.0002994
1958078508	Town of San Anselmo	25,235,929	0.0017080	17,785,005	-	0.0016205
3517485078	Town of Tiburon	16,991,056	0.0011500	12,843,854	95,000	0.0011790
3652384086	Town of Truckee	34,832,329	0.0023575	25,825,017	-	0.0023531

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
4316314946	Town of Windsor	38,922,083	0.0026343	29,684,895	-	0.0027048
6557124744	Town of Woodside	11,951,750	0.0008089	8,465,479	-	0.0007714
1675553033	Town of Yountville	13,213,282	0.0008943	9,374,680	-	0.0008542
1859456939	Town of Yucca Valley	16,965,326	0.0011482	12,420,177	-	0.0011317
1857932454	Trabuco Canyon Water District	9,949,441	0.0006734	7,138,412	-	0.0006504
7867198604	Tracy Rural County Fire Protection District	35,253	0.0000024	34,767	-	0.0000032
1071904329	Transbay Joint Powers Authority	3,973,776	0.0002689	3,249,139	-	0.0002961
1184716369	Transportation Agency for Monterey County	4,720,168	0.0003195	4,202,970	-	0.0003830
5595929964	Treasure Island Development Authority	74,476	0.0000050	46,652	-	0.0000043
7596140448	Tri-City Mental Health Center	22,876,344	0.0015483	18,231,874	-	0.0016612
7322263052	Tri-County Schools Insurance Group	2,790,985	0.0001889	2,060,725	-	0.0001878
7579927706	Tri-Dam Project	19,233,872	0.0013018	13,737,437	-	0.0012517
1359125967	Trindel Insurance Fund	1,025,606	0.0000694	877,654	-	0.0000800
7150050891	Trinity County Waterworks District #1	1,007,419	0.0000682	624,391	-	0.0000569
4682249562	Trinity Public Utilities District	12,594,368	0.0008524	9,430,181	-	0.0008593
1268699297	Truckee Donner Public Utility District	42,998,933	0.0029102	31,481,007	-	0.0028685
2978731273	Truckee Fire Protection District	2,650,677	0.0001794	2,005,207	-	0.0001827
6524388244	Truckee Sanitary District	25,466,880	0.0017236	18,802,686	-	0.0017133
1705100677	Truckee Tahoe Airport District	8,595,958	0.0005818	6,186,493	-	0.0005637
5074140349	Tulare Mosquito Abatement District	2,618,955	0.0001773	2,397,593	-	0.0002185
6995484197	Tulare Public Cemetery District	1,550,334	0.0001049	2,008,848	-	0.0001830
4774071915	Tuolumne Utilities District	43,705,570	0.0029580	31,189,039	-	0.0028419
6784326605	Turlock Mosquito Abatement District	6,506,885	0.0004404	4,783,417	-	0.0004359
7293678271	Twain Harte Community Services District	1,582,826	0.0001071	1,324,785	-	0.0001207
1940849885	Twentynine Palms Water District	8,981,269	0.0006079	6,761,286	-	0.0006161
2115371185	Ukiah Valley Fire District	13,991	0.0000009	33,603	-	0.0000031
5271823059	Union Public Utility District	1,726,888	0.0001169	1,321,250	-	0.0001204
3175690975	United Water Conservation District	38,123,476	0.0025802	27,750,187	-	0.0025285
4156774742	University Enterprises Corporation at CSUSB	24,754,532	0.0016754	21,156,435	-	0.0019277
1117567189	University Student Union California State University Stanislaus	730,440	0.0000494	540,587	-	0.0000493
1127594813	Upland City Housing Authority	4,627,229	0.0003132	3,399,087	-	0.0003097
2684679416	Upper San Gabriel Valley Municipal Water District	8,847,808	0.0005988	6,576,150	-	0.0005992
6485135423	Vacaville Fire Protection District	701,304	0.0000475	550,770	-	0.0000502
5853033542	Vacaville-Elmira Cemetery District	2,026,887	0.0001372	1,569,700	-	0.0001430
7780886441	Vallecitos Water District	67,164,504	0.0045457	50,023,070	-	0.0045580
2165656413	Vallejo Sanitation and Flood Control District	76,043,616	0.0051466	54,267,390	-	0.0049447
4789813851	Valley Center Municipal Water District	52,440,180	0.0035492	30,640,129	-	0.0027918
3442495340	Valley County Water District	13,126,787	0.0008884	9,509,866	-	0.0008665
7135681419	Valley of the Moon Water District	7,865,975	0.0005324	5,425,036	-	0.0004943

The accompanying notes are an integral part of this schedule.



**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources		Fiduciary Net Position Allocation Basis		
		Allocation Basis		June 30, 2016	2016-2017	Employer
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	Market Value of Assets	Additional Payments <sup>2</sup>	Allocation Factor <sup>3,4</sup>
4105945466	Valley Sanitary District	10,290,374	0.0006965	7,819,898	-	0.0007125
3377107587	Valley Springs Public Utility District	921,227	0.0000623	692,462	-	0.0000631
6176541929	Valley-Wide Recreation and Park District	12,316,487	0.0008336	8,540,119	-	0.0007782
1149117798	Vandenberg Village Community Services District	4,941,076	0.0003344	3,715,522	-	0.0003385
5688508264	Ventura College Foundation	916,971	0.0000621	722,575	-	0.0000658
4049611269	Ventura County Law Library	1,725,067	0.0001168	1,325,670	-	0.0001208
4063780259	Ventura County Schools Business Services Authority	3,846,437	0.0002603	2,922,374	-	0.0002663
3215581236	Ventura County Schools Self-Funding Authority	3,732,546	0.0002526	2,652,639	-	0.0002417
6613947660	Ventura County Transportation Commission	9,253,305	0.0006263	7,228,688	30,000	0.0006614
2790850876	Ventura Port District	9,842,267	0.0006661	7,094,378	-	0.0006464
7987424352	Ventura River County Water District	1,988,145	0.0001346	1,586,475	-	0.0001446
1558143090	Victor Valley Transit Authority	1,141,230	0.0000772	960,228	-	0.0000875
4803741958	Victor Valley Wastewater Reclamation Authority	18,409,206	0.0012459	12,910,910	-	0.0011764
3830544935	Visalia Public Cemetery District	2,267,018	0.0001534	1,785,285	-	0.0001627
1377855511	Vista Irrigation District	86,438,203	0.0058502	70,966,867	-	0.0064663
7530522847	Walnut Valley Water District	45,904,877	0.0031069	33,054,834	-	0.0030119
1304010562	Wasco Recreation and Park District	454,762	0.0000308	363,292	-	0.0000331
7659205480	Washington Colony Cemetery District	1,201,648	0.0000813	906,626	-	0.0000826
5954000215	Water Facilities Authority	4,636,970	0.0003138	3,395,922	-	0.0003094
7457802011	Water Replenishment District of Southern California	20,057,320	0.0013575	15,238,952	-	0.0013885
7823028837	Weaverville Community Services District	2,118,076	0.0001434	1,525,289	-	0.0001390
5006840239	Weaverville Sanitary District	791,608	0.0000536	524,918	-	0.0000478
7002818126	West Basin Municipal Water District	14,374,882	0.0009729	11,873,090	1,613,249	0.0012288
1204759915	West Bay Sanitary District	17,066,971	0.0011551	12,161,415	-	0.0011081
3791365663	West Cities Communication Center	4,995,144	0.0003381	3,682,256	-	0.0003355
7207332854	West Contra Costa Integrated Waste Management Authority	2,138,815	0.0001448	1,538,953	-	0.0001402
8575333660	West Contra Costa Transportation Advisory Committee	2,538,969	0.0001718	1,804,099	-	0.0001644
5290477553	West County Transportation Agency	17,831,923	0.0012069	13,630,067	-	0.0012419
1151621263	West County Wastewater District	48,868,327	0.0033074	36,389,071	-	0.0033157
4097814421	West End Communications Authority	294,428	0.0000199	262,748	-	0.0000239
5101834513	West Kern Water District	17,168,251	0.0011620	15,436,209	-	0.0014065
3157522599	West Stanislaus Irrigation District	7,014,748	0.0004748	5,358,544	-	0.0004883
5056007493	West Valley Mosquito and Vector Control District	1,899,254	0.0001285	1,553,127	-	0.0001415
7793479972	West Valley Sanitation District of Santa Clara County	22,213,707	0.0015034	15,807,146	5,115,529	0.0019064
2468871866	West Valley Water District	25,053,352	0.0016956	19,362,500	-	0.0017643
7639609237	Westborough Water District	2,870,975	0.0001943	2,234,317	-	0.0002036
2872294754	Western Contra Costa Transit Authority	2,716,004	0.0001838	2,187,067	-	0.0001993
2368526938	Western Municipal Water District	65,963,968	0.0044645	48,246,976	-	0.0043961
7871168700	Western Riverside Council of Governments	9,662,569	0.0006540	7,076,082	-	0.0006448

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Miscellaneous Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
7559321248	Westlands Water District	66,742,029	0.0045171	55,449,386	-	0.0050524
2821806133	Westwood Community Services District	1,300,569	0.0000880	1,539,716	-	0.0001403
4099499156	Wheeler Ridge-Maricopa Water Storage District	27,845,340	0.0018846	20,450,285	5,445,505	0.0023596
6994116790	Wildomar Cemetery District	587,856	0.0000398	385,291	-	0.0000351
7906686488	Willow County Water District	534,026	0.0000361	434,265	-	0.0000396
5120222012	Willow Creek Community Services District	1,455,911	0.0000985	1,051,093	-	0.0000958
5418043147	Willows Cemetery District	1,338,626	0.0000906	972,645	-	0.0000886
2936077955	Wilton Fire Protection District	330,742	0.0000224	255,988	171	0.0000233
1002910848	Windsor Fire Protection District	636,756	0.0000431	483,518	-	0.0000441
7202792766	Winterhaven Water District	109,986	0.0000074	70,957	-	0.0000065
7958872542	Winters Cemetery District	998,501	0.0000676	719,200	-	0.0000655
7608198670	Winters Fire Protection District	78,170	0.0000053	59,051	-	0.0000054
6006677554	Winton Water and Sanitary District	1,260,303	0.0000853	1,123,448	-	0.0001024
7745156819	Woodbridge Rural County Fire Protection District	1,096,744	0.0000742	721,816	-	0.0000658
4352055512	Woodside Fire Protection District	1,228,367	0.0000831	905,008	-	0.0000825
3092547588	Yolo County Federal Credit Union	10,582,794	0.0007162	7,789,324	-	0.0007097
1828557337	Yolo County Housing Authority	12,709,963	0.0008602	9,157,655	-	0.0008344
7927691574	Yolo County In-Home Supportive Services Public Authority	545,985	0.0000370	430,035	-	0.0000392
7294309888	Yolo County Public Agency Risk Management Insurance Authority	3,699,657	0.0002504	2,618,878	-	0.0002386
6966686954	Yolo County Transportation District	3,827,669	0.0002591	2,673,266	-	0.0002436
5319882353	Yolo Emergency Communications Agency	14,521,636	0.0009828	11,139,143	-	0.0010150
7055367577	Yolo-Solano Air Quality Management District	10,668,166	0.0007220	8,113,205	-	0.0007393
2682144221	Yorba Linda Water District	34,023,874	0.0023027	25,728,018	-	0.0023443
3553650319	Yuba County Water Agency	19,988,711	0.0013528	17,770,840	32,139	0.0016222
7117953176	Yuba Sutter Transit Authority	1,320,625	0.0000894	977,648	-	0.0000891
2681696843	Yucaipa Valley Water District	26,173,182	0.0017714	19,856,625	-	0.0018093
2011487775	Yuima Municipal Water District	8,240,575	0.0005577	5,818,041	-	0.0005301
	<b>Total for Miscellaneous Risk Pool</b>	<b>\$ 14,775,372,580</b>	<b>1.0000000</b>	<b>\$ 10,897,793,265</b>	<b>\$ 77,060,402</b>	<b>1.0000000</b>

1 Actuarial Accrued Liability (AAL) employer allocation factor should be used to calculate an employer's proportion of the total pension liability, deferred outflows of resources, and deferred inflows of resources.

2 Additional payments represent payments toward the unfunded actuarial accrued liability made by the employers, which include excess payments toward the employers' legally required contributions during the measurement period, and are added to the June 30, 2016 Market Value of Assets (MVA) to determine the MVA employer allocation factor.

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

4 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, .00955% has been converted to .0000955 in the Employer Allocation Factor column.

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Safety Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
4606242844	Alpine Fire Protection District	\$ 18,431,950	0.0009357	\$ 12,963,924	\$ -	0.0009305
4693302718	American Canyon Fire Protection District	23,650,984	0.0012006	16,684,304	-	0.0011975
6407979793	Anderson Fire Protection District	5,084,846	0.0002581	3,550,606	-	0.0002549
5376905521	Apple Valley Fire Protection District	47,246,899	0.0023985	35,308,926	-	0.0025344
5403166948	Aptos-La Selva Fire Protection Agency	61,803,533	0.0031374	45,308,756	-	0.0032521
1030974865	Arbuckle-College City Fire Protection District	1,775,180	0.0000901	1,231,966	-	0.0000884
2301813735	Arcata Fire Protection District	17,243,117	0.0008753	12,026,806	-	0.0008632
2960845908	Arrowbear Park County Water District	375,520	0.0000191	251,644	-	0.0000181
2785679582	Baldwin Park Unified School District	7,214,539	0.0003662	5,387,843	-	0.0003867
6108466497	Bear Valley Community Services District	4,497,147	0.0002283	3,150,265	-	0.0002261
1674807468	Belmont Fire Protection District	4,685,240	0.0002378	4,186,779	-	0.0003005
4522872938	Belmont-San Carlos Fire Department	92,015,374	0.0046711	60,701,388	-	0.0043570
6234274205	Bennett Valley Fire Protection District	1,064,431	0.0000540	828,735	-	0.0000595
1584416215	Big Bear City Community Services District	22,880,430	0.0011615	16,751,657	-	0.0012024
2959822216	Blue Lake Fire Protection District	244,640	0.0000124	185,003	-	0.0000133
2697938553	Bodega Bay Fire Protection District	5,021,209	0.0002549	3,690,899	-	0.0002649
7937611265	Bolinas Fire Protection District	953,895	0.0000484	713,750	-	0.0000512
2982795116	Bonita-Sunnyside Fire Protection District	17,457,614	0.0008862	12,315,991	-	0.0008840
3930765488	Borrego Springs Fire Protection District	6,498,627	0.0003299	5,080,936	-	0.0003647
1110182104	Boulder Creek Fire Protection District	518,576	0.0000263	404,334	-	0.0000290
5541664172	Branciforte Fire Protection District	2,214,549	0.0001124	1,456,410	-	0.0001045
1755230450	Broadmoor Police Protection District	9,372,978	0.0004758	6,570,099	-	0.0004716
2791271663	Brooktrails Township Community Services District	831,115	0.0000422	650,188	-	0.0000467
5168887895	Burney Fire District	1,137,560	0.0000577	737,746	-	0.0000530
3046173218	Butte-Glenn Community College District	969,021	0.0000492	694,629	-	0.0000499
1263798031	California Firefighter's Joint Apprenticeship Committee	1,481,858	0.0000752	1,059,327	-	0.0000760
1500397518	California Pines Community Services District	300,906	0.0000153	244,398	-	0.0000175
6471268830	Cambria Community Healthcare District	4,266,087	0.0002166	2,866,109	-	0.0002057
3473008001	Cambria Community Services District	5,412,254	0.0002748	4,084,795	-	0.0002932
4935144749	Cameron Park Community Services District	8,192,000	0.0004159	7,155,767	-	0.0005136
7396393136	Carmel Highlands Fire Protection District of Monterey County	2,336,554	0.0001186	2,290,793	-	0.0001644
6802464338	Carmel Regional Fire Ambulance Authority	1,502,007	0.0000762	768,268	-	0.0000551
5946063802	Central Calaveras Fire and Rescue Protection District	407,566	0.0000207	324,300	-	0.0000233
2986532158	Central County Fire Department	148,718,457	0.0075496	109,394,345	-	0.0078520
6612195742	Central Fire Protection District of Santa Cruz County	77,224,987	0.0039203	53,948,472	-	0.0038723

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Safety Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
2558720758	Central Marin Police Authority	53,528,111	0.0027173	40,146,563	-	0.0028816
6929609618	Chester Public Utility District	2,082,714	0.0001057	1,255,882	-	0.0000901
6672635036	Chino Valley Independent Fire District	150,341,580	0.0076320	112,333,935	-	0.0080630
3521791811	City of Adelanto	430,921	0.0000219	311,408	-	0.0000224
7759437962	City of Albany	70,281,647	0.0035678	52,284,988	-	0.0037529
4100145522	City of Alturas	4,589,636	0.0002330	3,389,249	-	0.0002433
5083901793	City of Anderson	14,766,121	0.0007496	10,626,570	-	0.0007627
3216339924	City of Angels	7,145,800	0.0003628	5,002,600	-	0.0003591
7701602999	City of Antioch	167,575,122	0.0085069	116,302,064	-	0.0083478
2222837360	City of Arcata	25,350,454	0.0012869	18,463,866	-	0.0013253
6540026274	City of Arroyo Grande	36,230,116	0.0018392	25,445,945	-	0.0018264
3755042088	City of Arvin	5,318,056	0.0002700	4,186,323	-	0.0003005
1298901388	City of Atascadero	48,367,935	0.0024554	33,670,089	-	0.0024167
1114344965	City of Atwater	38,783,900	0.0019688	24,635,948	-	0.0017683
1862771831	City of Auburn	35,554,022	0.0018049	25,336,128	-	0.0018186
4654114117	City of Avalon	18,843,063	0.0009566	13,145,173	-	0.0009435
6036917803	City of Avenal	1,741,692	0.0000884	1,210,688	-	0.0000869
4050337614	City of Azusa	115,643,080	0.0058706	82,631,665	-	0.0059311
2485886186	City of Baldwin Park	102,543,948	0.0052056	73,358,368	-	0.0052654
2317277676	City of Banning	47,830,846	0.0024281	32,405,959	-	0.0023260
6859832526	City of Barstow	42,897,610	0.0021777	31,040,443	-	0.0022280
4582960442	City of Beaumont	36,370,113	0.0018463	26,506,518	-	0.0019026
5686383552	City of Bell	70,779,159	0.0035931	48,823,620	-	0.0035044
2219960868	City of Bell Gardens	78,480,738	0.0039840	53,266,755	-	0.0038233
1738672780	City of Belmont	52,491,600	0.0026647	35,405,435	-	0.0025413
2951432784	City of Belvedere	7,824,626	0.0003972	5,967,026	118,228	0.0004368
2572957638	City of Benicia	115,925,523	0.0058849	81,237,674	-	0.0058310
5474045695	City of Biggs	400,226	0.0000203	272,307	-	0.0000195
5738092813	City of Bishop	20,528,109	0.0010421	14,405,214	-	0.0010340
1927432235	City of Blue Lake	258,576	0.0000131	173,311	-	0.0000124
2133011647	City of Blythe	28,329,156	0.0014381	20,208,990	-	0.0014505
6719424797	City of Brawley	40,573,758	0.0020597	27,496,597	-	0.0019736
7588583620	City of Brentwood	61,795,801	0.0031370	46,175,307	-	0.0033143
2825131863	City of Brisbane	37,487,540	0.0019030	27,497,992	-	0.0019737
7431146835	City of Buena Park	214,813,375	0.0109049	149,379,458	-	0.0107220

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Safety Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
1429123533	City of Burlingame	86,678,344	0.0044002	60,650,005	-	0.0043533
5226418078	City of Calexico	47,940,872	0.0024337	34,074,047	-	0.0024457
6020344436	City of California City	23,011,562	0.0011682	15,778,729	-	0.0011326
1455036172	City of Calipatria	2,318,599	0.0001177	1,690,842	-	0.0001214
2327822217	City of Calistoga	12,984,626	0.0006592	8,357,115	720,000	0.0006515
2284247568	City of Campbell	84,811,921	0.0043054	57,269,727	-	0.0041106
2647630112	City of Capitola	38,467,779	0.0019528	27,447,855	-	0.0019701
7011478504	City of Carmel-by-the-Sea	31,956,133	0.0016222	22,578,812	-	0.0016206
3472970236	City of Carpinteria	9,342,093	0.0004742	6,365,896	-	0.0004569
3286869204	City of Cathedral City	105,744,439	0.0053681	81,546,846	475,000	0.0058873
6931700878	City of Chino	133,436,621	0.0067739	95,712,821	-	0.0068700
1336118336	City of Chowchilla	12,251,029	0.0006219	8,133,682	-	0.0005838
5727496281	City of Citrus Heights	32,520,029	0.0016509	26,226,457	-	0.0018825
2072700019	City of Claremont	65,951,351	0.0033480	46,754,563	-	0.0033559
2376421225	City of Clayton	9,730,198	0.0004939	7,043,941	-	0.0005056
3510963498	City of Clearlake	15,866,214	0.0008054	10,755,185	-	0.0007720
1902513779	City of Cloverdale	16,173,063	0.0008210	11,251,514	-	0.0008076
6373819375	City of Coachella City	15,237,870	0.0007735	10,582,489	-	0.0007596
6749451495	City of Coalinga	5,116,370	0.0002597	4,759,948	-	0.0003417
1959058023	City of Colton	174,325,882	0.0088496	122,315,213	-	0.0087794
3749368910	City of Colusa	9,309,082	0.0004726	6,245,078	5,334	0.0004486
1001685032	City of Compton	194,764,703	0.0098872	134,185,073	-	0.0096314
6809713799	City of Corcoran	12,104,568	0.0006145	8,399,806	-	0.0006029
2296621850	City of Corning	12,794,251	0.0006495	9,264,375	-	0.0006650
1307714161	City of Corona	154,064,741	0.0078210	111,802,138	-	0.0080248
1057970246	City of Coronado	99,492,056	0.0050507	75,534,097	-	0.0054216
5937664258	City of Costa Mesa	184,754,820	0.0093790	112,928,296	8,823	0.0081063
1533977406	City of Cotati	13,576,434	0.0006892	9,091,112	-	0.0006525
6374196181	City of Covina	110,439,487	0.0056064	80,448,485	-	0.0057744
7337697646	City of Crescent City	10,019,961	0.0005087	7,141,719	-	0.0005126
4977412527	City of Cypress	86,514,751	0.0043919	62,035,496	-	0.0044527
6213369926	City of Davis	136,324,838	0.0069205	87,618,233	-	0.0062890
7409953276	City of Del Mar	16,770,578	0.0008514	11,984,515	-	0.0008602
3821597293	City of Del Rey Oaks	4,139,152	0.0002101	2,991,454	-	0.0002147
5693481127	City of Delano	18,370,041	0.0009325	12,682,116	-	0.0009103

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Safety Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
6958229795	City of Desert Hot Springs	25,423,151	0.0012906	17,434,890	3,000	0.0012516
1573700529	City of Dinuba	32,547,841	0.0016523	22,237,295	-	0.0015961
5321033759	City of Dixon	36,176,088	0.0018365	25,618,438	-	0.0018388
2028048688	City of Dos Palos	4,213,848	0.0002139	3,292,346	-	0.0002363
2272652739	City of Dunsmuir	601,878	0.0000306	363,148	-	0.0000261
2604009953	City of East Palo Alto	19,997,505	0.0010152	13,580,122	-	0.0009747
5941230462	City of El Centro	100,521,212	0.0051029	70,438,687	-	0.0050559
7718662328	City of El Cerrito	121,759,451	0.0061811	80,859,059	-	0.0058038
2657082556	City of El Segundo	260,865,387	0.0132427	159,127,486	-	0.0114217
5667466166	City of Elk Grove	57,454,224	0.0029166	46,896,632	16,961	0.0033673
1644815312	City of Emeryville	107,455,449	0.0054549	76,513,199	-	0.0054919
7856446300	City of Encinitas	84,389,141	0.0042840	62,134,571	-	0.0044598
5760161126	City of Escalon	6,642,517	0.0003372	4,787,026	-	0.0003436
1789349225	City of Etna	729,689	0.0000370	542,076	-	0.0000389
3720044028	City of Eureka	53,660,401	0.0027240	35,867,023	-	0.0025744
5251708451	City of Exeter	8,929,845	0.0004533	6,338,363	-	0.0004549
7984131430	City of Farmersville	3,146,344	0.0001597	2,526,071	-	0.0001813
6256084924	City of Fillmore	5,128,378	0.0002603	3,769,437	-	0.0002706
5538973822	City of Firebaugh	7,572,942	0.0003844	5,553,578	-	0.0003986
3459724670	City of Fort Bragg	14,375,210	0.0007298	9,886,646	-	0.0007096
4517566617	City of Fortuna	13,988,548	0.0007101	10,009,217	-	0.0007184
4102420058	City of Fountain Valley	179,143,093	0.0090941	128,365,585	-	0.0092137
7256454249	City of Fowler	5,652,772	0.0002870	4,037,461	-	0.0002898
6038671520	City of Galt	27,438,681	0.0013929	18,711,096	-	0.0013430
4916209368	City of Gardena	178,197,369	0.0090461	119,925,800	-	0.0086079
3884368391	City of Glendora	93,437,251	0.0047433	66,325,540	-	0.0047606
1217778828	City of Gonzales	5,791,524	0.0002940	4,562,751	-	0.0003275
4047740021	City of Grass Valley	30,998,830	0.0015736	22,489,047	-	0.0016142
6260075128	City of Greenfield	8,792,129	0.0004463	6,415,954	-	0.0004605
1941329975	City of Gridley	13,056,789	0.0006628	9,031,991	-	0.0006483
1000223333	City of Grover Beach	17,796,266	0.0009034	12,665,767	-	0.0009091
1966164745	City of Guadalupe	5,642,615	0.0002864	4,439,213	-	0.0003186
2291085874	City of Gustine	5,362,239	0.0002722	3,728,580	-	0.0002676
2034813534	City of Half Moon Bay	18,606,314	0.0009445	12,775,318	-	0.0009170
5052486602	City of Hanford	75,361,756	0.0038257	55,033,507	-	0.0039501

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Safety Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
6286658977	City of Hawaiian Gardens	1,178,467	0.0000598	1,061,070	-	0.0000762
2458670034	City of Hawthorne	194,916,936	0.0098949	136,367,925	-	0.0097881
7641512975	City of Healdsburg	38,434,265	0.0019511	27,084,938	-	0.0019441
7323742506	City of Hercules	27,041,229	0.0013727	18,095,335	-	0.0012988
6664894574	City of Hermosa Beach	104,997,085	0.0053301	71,435,973	-	0.0051275
6965856623	City of Hollister	54,350,252	0.0027591	40,356,992	-	0.0028967
4469224252	City of Hughson	2,487,757	0.0001263	1,726,806	-	0.0001239
1915736911	City of Huntington Park	111,576,610	0.0056641	78,277,099	-	0.0056185
4087834608	City of Imperial	7,229,812	0.0003670	4,943,466	-	0.0003548
3509025322	City of Imperial Beach	18,269,160	0.0009274	13,437,363	-	0.0009645
6664227892	City of Indio	106,683,629	0.0054158	72,803,502	-	0.0052256
2813538323	City of Ione	4,511,698	0.0002290	2,915,493	-	0.0002093
3053751792	City of Irwindale	35,486,985	0.0018015	25,163,674	-	0.0018062
7368035612	City of Jackson	7,412,336	0.0003763	5,436,669	-	0.0003902
2321945323	City of Kerman	4,911,213	0.0002493	3,799,187	-	0.0002727
1663366827	City of King City	9,289,249	0.0004716	6,897,168	-	0.0004951
1210886769	City of Kingsburg	12,134,531	0.0006160	7,596,185	-	0.0005452
7337636747	City of La Habra	147,344,010	0.0074799	97,944,242	-	0.0070301
6426355762	City of La Habra Heights	1,034,905	0.0000525	809,414	-	0.0000581
3770853942	City of La Palma	39,937,325	0.0020274	28,088,208	1,250,000	0.0021058
6696419559	City of La Verne	108,699,965	0.0055181	77,220,065	-	0.0055426
4447311817	City of Laguna Beach	135,648,359	0.0068861	98,265,847	1,200,000	0.0071394
3418980609	City of Lake Elsinore	41,050	0.0000021	13,424	-	0.0000010
2129869266	City of Lakeport	10,163,417	0.0005159	8,036,489	-	0.0005768
7240040619	City of Larkspur	31,573,805	0.0016028	23,411,845	-	0.0016804
2474431178	City of Lemon Grove	8,903,646	0.0004520	6,858,435	-	0.0004923
1685062598	City of Lemoore	18,339,326	0.0009310	13,472,243	-	0.0009670
1225322578	City of Lincoln	29,192,429	0.0014819	21,925,219	-	0.0015737
2019506807	City of Lindsay	13,816,569	0.0007014	10,064,043	-	0.0007224
1440106162	City of Livermore	132,712,156	0.0067371	95,681,870	18,207	0.0068691
2183351498	City of Livingston	8,048,483	0.0004086	6,159,604	-	0.0004421
3955868421	City of Loma Linda	28,211,917	0.0014322	20,164,827	-	0.0014474
6552736085	City of Lompoc	86,318,482	0.0043819	57,591,256	-	0.0041337
5727512122	City of Los Alamitos	35,603,397	0.0018074	26,172,571	-	0.0018786
6581398948	City of Los Altos	53,817,623	0.0027320	38,434,451	-	0.0027587

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Safety Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
6498305959	City of Los Banos	36,185,113	0.0018369	25,910,811	-	0.0018598
2212002669	City of Lynwood	21,666,354	0.0010999	14,540,396	-	0.0010437
3574270028	City of Madera	56,426,374	0.0028645	38,355,579	-	0.0027530
3161990216	City of Manhattan Beach	177,030,463	0.0089869	127,680,022	-	0.0091645
7604626108	City of Manteca	148,778,726	0.0075527	95,332,691	-	0.0068427
6160239453	City of Marina	46,850,144	0.0023783	34,096,051	-	0.0024473
5777707328	City of Martinez	65,440,964	0.0033221	42,890,012	-	0.0030785
2550597730	City of Marysville	27,616,054	0.0014019	17,960,882	-	0.0012892
4191618335	City of Maywood	29,274,640	0.0014861	16,043,392	-	0.0011515
3956164441	City of Menlo Park	85,646,397	0.0043478	61,445,139	-	0.0044103
3204916161	City of Mill Valley	67,114,179	0.0034070	50,171,902	-	0.0036012
2606600411	City of Millbrae	79,799,578	0.0040510	56,238,447	-	0.0040366
1084903188	City of Monrovia	172,781,837	0.0087712	120,845,672	-	0.0086739
3965235218	City of Montclair	123,061,357	0.0062472	84,576,719	-	0.0060707
7892495109	City of Monterey	170,598,362	0.0086604	112,312,282	-	0.0080614
3509384723	City of Morgan Hill	56,497,666	0.0028681	38,714,034	-	0.0027788
7048295140	City of Morro Bay	35,740,920	0.0018144	24,993,711	-	0.0017940
6941008066	City of Mt. Shasta	6,091,306	0.0003092	4,506,924	-	0.0003235
3077350855	City of Murrieta	68,916,139	0.0034985	51,729,443	-	0.0037130
3967541624	City of Needles	1,379,209	0.0000700	1,240,581	-	0.0000890
4993886171	City of Nevada City	9,127,955	0.0004634	6,644,460	-	0.0004769
2387354187	City of Newark	165,990,501	0.0084264	107,407,548	-	0.0077094
5346517882	City of Newman	7,649,735	0.0003883	5,374,920	-	0.0003858
3093388325	City of Norco	22,381,126	0.0011362	15,619,932	-	0.0011212
6944564299	City of Novato	91,377,578	0.0046387	67,051,862	-	0.0048128
5993997761	City of Oakdale	40,485,066	0.0020552	28,975,731	-	0.0020798
1385472211	City of Oakley	108,238	0.0000055	100,327	-	0.0000072
7905252598	City of Ojai	1,046,406	0.0000531	576,318	-	0.0000414
2405030745	City of Orange Cove	1,665,980	0.0000846	2,343,052	-	0.0001682
6398969968	City of Orland	7,765,145	0.0003942	5,605,192	-	0.0004023
4957578474	City of Oroville	46,584,192	0.0023648	33,000,839	-	0.0023687
6606606569	City of Oxnard	144,493,627	0.0073352	95,714,487	-	0.0068701
5070575563	City of Pacific Grove	73,461,430	0.0037292	50,339,388	-	0.0036132
3733978143	City of Pacifica	108,650,704	0.0055156	78,070,546	-	0.0056037
2541789657	City of Palos Verdes Estates	37,021,133	0.0018794	26,337,043	-	0.0018904

The accompanying notes are an integral part of this schedule.



**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Safety Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
6510700595	City of Paramount	91,820	0.0000047	238,933	-	0.0000171
4594473321	City of Parlier	2,978,970	0.0001512	2,245,198	-	0.0001612
2294259371	City of Paso Robles	52,225,791	0.0026512	36,479,274	876,182	0.0026813
7070530249	City of Patterson	9,584,293	0.0004865	6,924,459	-	0.0004970
7471126319	City of Perris	10,790,296	0.0005478	7,476,098	-	0.0005366
2399640634	City of Piedmont	67,322,137	0.0034176	49,775,676	-	0.0035727
1948785555	City of Pinole	61,221,591	0.0031079	44,694,397	-	0.0032080
1010350619	City of Pismo Beach	30,143,117	0.0015302	21,054,191	-	0.0015112
3561054561	City of Pittsburg	91,376,414	0.0046387	67,035,470	-	0.0048116
2117892921	City of Placentia	83,357,924	0.0042316	57,363,581	-	0.0041174
3279485049	City of Placerville	19,725,845	0.0010014	13,104,910	-	0.0009406
7166539881	City of Pleasant Hill	69,407,273	0.0035234	49,719,960	-	0.0035688
4137785275	City of Pleasanton	138,957,902	0.0070541	105,023,908	3,640,500	0.0077996
3263497639	City of Port Hueneme	38,767,290	0.0019680	28,752,680	-	0.0020638
5259660063	City of Porterville	62,683,387	0.0031821	47,762,823	-	0.0034283
1599501570	City of Poway	53,500,366	0.0027159	38,597,821	-	0.0027704
1039155127	City of Red Bluff	32,363,398	0.0016429	23,106,861	-	0.0016585
7117161098	City of Redlands	238,539,659	0.0121094	167,218,418	-	0.0120024
2567398164	City of Reedley	19,291,925	0.0009793	13,569,145	-	0.0009740
2542403229	City of Ridgecrest	27,430,585	0.0013925	19,339,180	-	0.0013881
7644919410	City of Rio Vista	12,145,591	0.0006166	8,607,531	-	0.0006178
1682825828	City of Ripon	14,935,933	0.0007582	10,693,387	-	0.0007675
2328679612	City of Riverbank	3,250,597	0.0001650	2,417,683	-	0.0001735
7695678946	City of Rocklin	88,715,480	0.0045036	65,797,413	-	0.0047227
1238309969	City of Rohnert Park	105,610,143	0.0053613	66,728,614	-	0.0047896
3206018329	City of Salinas	157,268,986	0.0079837	102,205,649	-	0.0073360
4089864542	City of San Bruno	149,516,475	0.0075901	106,447,880	-	0.0076405
4903591303	City of San Carlos	51,217,026	0.0026000	32,564,017	-	0.0023373
5216144622	City of San Clemente	48,057,757	0.0024396	33,927,353	25,000	0.0024370
2236157495	City of San Fernando	56,358,440	0.0028610	37,557,404	-	0.0026958
6316962455	City of San Gabriel	141,796,593	0.0071982	94,507,808	-	0.0067835
1099253767	City of San Jacinto	16,829,607	0.0008543	12,353,031	-	0.0008867
7713051229	City of San Leandro	267,096,426	0.0135590	185,739,831	-	0.0133319
7574628515	City of San Luis Obispo	179,703,385	0.0091226	110,866,685	750,000	0.0080115
4284426953	City of San Marcos	65,193,807	0.0033095	48,277,149	-	0.0034652

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Safety Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
2165711850	City of San Marino	77,085,319	0.0039132	55,270,488	-	0.0039672
1331190515	City of San Pablo	82,194,768	0.0041726	59,141,101	-	0.0042450
4889155551	City of San Ramon	32,047,204	0.0016269	25,758,894	-	0.0018489
4282841421	City of Sand City	8,321,515	0.0004224	6,311,419	-	0.0004530
5937747971	City of Sanger	37,479,895	0.0019027	26,593,870	-	0.0019088
6782000650	City of Santa Barbara	177,963,803	0.0090343	112,772,075	-	0.0080944
3582898457	City of Santa Cruz	232,986,433	0.0118275	167,774,961	-	0.0120424
3397611634	City of Santa Fe Springs	147,124,334	0.0074687	102,041,764	-	0.0073243
4069543728	City of Santa Maria	182,490,794	0.0092641	130,407,961	-	0.0093603
6936770431	City of Santa Monica	1,040,609	0.0000528	1,458,434	-	0.0001047
2703477541	City of Santa Paula	38,749,647	0.0019671	27,571,681	-	0.0019790
7933227073	City of Santee	80,764,786	0.0041000	57,404,479	-	0.0041203
2616660768	City of Sausalito	57,053,667	0.0028963	39,806,378	-	0.0028572
7608138654	City of Scotts Valley	25,813,054	0.0013104	18,523,511	-	0.0013296
5401956184	City of Seal Beach	80,424,771	0.0040827	57,157,288	-	0.0041026
1781333436	City of Seaside	94,285,326	0.0047864	66,384,870	-	0.0047649
6923337861	City of Sebastopol	20,075,112	0.0010191	13,511,618	-	0.0009698
2928642812	City of Selma	28,307,137	0.0014370	20,636,685	-	0.0014812
5847809130	City of Shafter	12,019,958	0.0006102	10,814,101	-	0.0007762
6771956383	City of Sierra Madre	19,236,944	0.0009766	13,524,059	-	0.0009707
3841226254	City of Signal Hill	50,662,389	0.0025719	35,415,877	-	0.0025420
2080245088	City of Solana Beach	29,258,903	0.0014853	20,813,987	-	0.0014940
5164257272	City of Soledad	11,177,357	0.0005674	8,031,622	-	0.0005765
6953823005	City of Solvang	562,215	0.0000285	502,533	-	0.0000361
1611242837	City of Sonoma	24,937,913	0.0012660	17,187,355	-	0.0012337
4312622024	City of Sonora	19,010,901	0.0009651	13,417,158	-	0.0009630
7499696720	City of South Gate	156,217,722	0.0079303	108,520,111	-	0.0077892
7101839796	City of South Lake Tahoe	126,441,740	0.0064188	90,373,612	-	0.0064867
2139696011	City of South Pasadena	80,904,105	0.0041071	58,130,605	-	0.0041724
2741568232	City of St. Helena	13,446,702	0.0006826	9,149,527	-	0.0006567
1012157360	City of Stanton	16,724,180	0.0008490	11,421,377	-	0.0008198
2298323828	City of Suisun City	32,045,156	0.0016268	21,897,622	-	0.0015717
7794007699	City of Susanville	24,064,238	0.0012216	17,810,502	-	0.0012784
4640795814	City of Sutter Creek	5,380,748	0.0002732	3,874,904	-	0.0002781
4510212351	City of Taft	16,958,720	0.0008609	12,318,322	-	0.0008842

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**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Safety Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
3088953028	City of Tehachapi	5,764,861	0.0002927	4,359,748	-	0.0003129
7326372145	City of Tulare	87,939,114	0.0044642	63,820,378	-	0.0045808
1151979302	City of Tulelake	867,115	0.0000440	713,416	-	0.0000512
4043453740	City of Turlock	115,923,886	0.0058848	84,191,745	-	0.0060430
5687245261	City of Tustin	128,947,781	0.0065460	93,680,796	-	0.0067241
2477026415	City of Ukiah	54,253,278	0.0027541	37,699,712	-	0.0027060
2699451559	City of Union City	184,766,056	0.0093796	138,722,664	-	0.0099571
2827335760	City of Victorville	35,087,977	0.0017812	23,735,819	-	0.0017037
1913340563	City of Vista	89,820,933	0.0045597	65,424,514	-	0.0046960
2530164919	City of Walnut Creek	159,864,850	0.0081155	113,496,719	-	0.0081465
5371320360	City of Wasco	889,901	0.0000452	429,545	-	0.0000308
5455336444	City of Waterford	1,668,626	0.0000847	1,528,387	-	0.0001097
2152559898	City of Watsonville	130,455,863	0.0066225	93,184,229	-	0.0066885
1867123167	City of Weed	4,910,399	0.0002493	3,642,140	-	0.0002614
4259962247	City of West Sacramento	141,536,736	0.0071851	101,583,139	-	0.0072913
5339970252	City of Westminster	227,966,999	0.0115727	159,580,659	-	0.0114542
1850409838	City of Williams	5,102,426	0.0002590	3,858,611	-	0.0002770
2491525509	City of Willits	10,119,849	0.0005137	6,719,962	-	0.0004823
3142143032	City of Willows	12,571,817	0.0006382	8,296,501	-	0.0005955
2492448287	City of Winters	8,994,755	0.0004566	6,453,518	-	0.0004632
5272649589	City of Woodlake	4,141,999	0.0002103	3,010,821	-	0.0002161
5698564511	City of Yreka	11,940,593	0.0006062	8,688,566	-	0.0006236
6515248486	City of Yuba City	130,074,736	0.0066032	94,125,716	-	0.0067561
7127960521	Cloverdale Fire Protection District	2,494,191	0.0001266	1,782,937	-	0.0001280
2807557017	Coast Life Support District	2,366,114	0.0001201	1,817,920	-	0.0001305
4558241825	Coastside Fire Protection District	36,815,062	0.0018689	25,528,866	-	0.0018324
4627108958	Compton Unified School District	21,781,251	0.0011057	12,279,105	-	0.0008814
3058484502	Contra Costa Community College District	13,226,256	0.0006714	9,830,887	-	0.0007056
3138183363	Copperopolis Fire Protection District	3,511,128	0.0001782	2,492,671	-	0.0001789
1453572960	Cordelia Fire Protection District of Solano County	1,799,287	0.0000913	927,914	-	0.0000666
7653967663	Cottonwood Fire Protection District	2,110,273	0.0001071	1,903,889	-	0.0001367
6525616833	County of Alpine	14,222,468	0.0007220	10,184,436	-	0.0007310
4367673667	County of Amador	75,742,138	0.0038450	52,837,877	-	0.0037925
1957548103	County of Calaveras	61,360,519	0.0031149	44,690,980	-	0.0032078
6882588749	County of Colusa	49,618,991	0.0025189	36,002,783	-	0.0025842

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Safety Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
2628696052	County of Del Norte	25,200,472	0.0012793	17,501,470	-	0.0012562
3880586994	County of Glenn	28,797,285	0.0014619	17,582,966	-	0.0012621
1394497480	County of Inyo	52,114,393	0.0026456	37,722,411	82	0.0027076
6494736374	County of Lassen	43,190,028	0.0021925	30,125,765	-	0.0021623
3760897012	County of Mariposa	46,397,528	0.0023554	33,341,703	-	0.0023932
3728589676	County of Modoc	15,807,537	0.0008025	10,630,738	-	0.0007630
6895684493	County of Mono	67,928,902	0.0034484	48,514,651	-	0.0034822
2830167653	County of Napa	144,511,512	0.0073361	105,479,611	-	0.0075710
1202485018	County of Nevada	88,996,727	0.0045179	61,033,046	-	0.0043808
4847817667	County of Plumas	36,298,093	0.0018427	24,511,424	-	0.0017594
1750632294	County of San Benito	58,101,096	0.0029495	41,841,937	-	0.0030033
7466485822	County of Sierra	16,988,404	0.0008624	12,696,340	-	0.0009113
6471587186	County of Trinity	33,243,739	0.0016876	21,818,940	-	0.0015661
6076203632	County of Tuolumne	87,782,363	0.0044562	65,970,128	-	0.0047351
5339108719	Diamond Springs-El Dorado Fire Protection District	21,098,880	0.0010711	14,780,744	-	0.0010609
1047451387	Dougherty Regional Fire Authority	37,437,880	0.0019005	27,816,783	-	0.0019966
7703330070	East Bay Regional Park District	71,651,681	0.0036374	52,274,918	-	0.0037521
2779006014	Ebbetts Pass Fire Protection District	12,610,311	0.0006402	9,594,883	-	0.0006887
4388508673	El Dorado County Fire Protection District	81,472,804	0.0041359	58,073,065	-	0.0041683
7511419152	El Dorado Hills County Water District	63,704,403	0.0032339	47,867,365	-	0.0034358
2835327913	Estero Municipal Improvement District	122,570,523	0.0062222	81,236,319	-	0.0058309
1920391483	Felton Fire Protection District	1,144,277	0.0000581	864,520	-	0.0000621
5612530971	Fontana Unified School District	7,301,035	0.0003706	5,463,225	-	0.0003921
6619373836	Forestville Fire Protection District	3,967,302	0.0002014	2,881,900	-	0.0002069
4831243809	Fort Bragg Fire Protection Authority	199,564	0.0000101	157,424	-	0.0000113
1548552160	Fruitridge Fire Protection District	1,959,998	0.0000995	4,387,067	-	0.0003149
7037972648	Garden Valley Fire Protection District	2,441,242	0.0001239	1,811,234	-	0.0001300
7378951030	Georgetown Fire Protection District	7,639,416	0.0003878	5,367,754	-	0.0003853
6265415355	Glen Ellen Fire Protection District	1,748,121	0.0000887	1,305,117	-	0.0000937
6679139754	Glendale Community College District	6,682,326	0.0003392	4,675,701	-	0.0003356
6612306990	Gold Ridge Fire Protection District	4,370,106	0.0002218	3,294,600	-	0.0002365
6057998290	Greenfield Fire Protection District	559,663	0.0000284	425,496	-	0.0000305
4899312259	Groveland Community Services District	1,871,624	0.0000950	1,358,506	-	0.0000975
5522873241	Hacienda La Puente Unified School District	3,169,175	0.0001609	2,334,751	-	0.0001676
5155815164	Hamilton Branch Fire Protection District	548,748	0.0000279	365,354	-	0.0000262

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Safety Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
4792920320	Happy Valley Fire District	719,042	0.000365	559,619	-	0.000402
5659616041	Herald Fire Protection District	327,575	0.0000166	226,301	-	0.0000162
7848142223	Hesperia Fire Protection District	27,674,074	0.0014049	19,283,498	-	0.0013841
5542859975	Hesperia Unified School District	116,305	0.0000059	107,804	-	0.0000077
4173412805	Higgins Area Fire Protection District	4,206,170	0.0002135	3,183,216	-	0.0002285
5696253163	Housing Authority of the City of Los Angeles	24,994,662	0.0012688	16,391,840	-	0.0011766
7096640856	Humboldt Bay Fire Joint Powers Authority	59,836,799	0.0030376	40,088,322	-	0.0028774
6560338384	Idyllwild Fire Protection District	9,737,171	0.0004943	6,882,764	-	0.0004940
1929220653	Inverness Public Utility District	502,661	0.0000255	380,133	-	0.0000273
5696250480	Janesville Fire Protection District	129,970	0.0000066	122,362	-	0.0000088
2157141901	Kelseyville Fire Protection District	10,955,313	0.0005561	7,460,673	-	0.0005355
7381511111	Kensington Community Services District	12,843,429	0.0006520	9,021,779	94,222	0.0006543
3852809272	Kentfield Fire Protection District	22,630,266	0.0011488	17,092,061	-	0.0012268
3198931021	Kenwood Fire Protection District	837,146	0.0000425	613,327	-	0.0000440
7570023491	Lake County Fire Protection District	10,323,858	0.0005241	7,312,564	-	0.0005249
4842278015	Lake Valley Fire Protection District	32,956,697	0.0016730	24,656,020	-	0.0017697
3507895593	Lakeport County Fire Protection District	6,571,096	0.0003336	4,882,240	-	0.0003504
5882947791	Lakeside Fire Protection District	84,521,754	0.0042907	59,192,208	-	0.0042486
1134055402	Linda Fire Protection District	5,923,823	0.0003007	4,552,400	150,000	0.0003375
6398340204	Linden-Peters Rural County Fire Protection District	8,082,430	0.0004103	5,803,398	-	0.0004166
2998382675	Little Lake Fire Protection District	1,226,997	0.0000623	1,109,216	-	0.0000796
1187598551	Loomis Fire Protection District	1,395,634	0.0000708	814,541	-	0.0000585
7874022252	Los Angeles Community College District	16,185,149	0.0008216	11,004,246	-	0.0007899
4662975925	Los Osos Community Services District	1,533,158	0.0000778	1,145,023	-	0.0000822
4455680287	Mammoth Lakes Fire District	8,391,705	0.0004260	6,261,991	-	0.0004495
7926564424	Marin Community College District	3,737,585	0.0001897	2,574,444	-	0.0001848
3122134566	Marinwood Community Services District	11,697,999	0.0005938	8,131,462	-	0.0005837
5483989497	McCloud Community Services District	4,482	0.0000002	-	-	-
4197922266	Meeks Bay Fire Protection District	6,709,780	0.0003406	5,109,416	-	0.0003667
4441199077	Menlo Park Fire Protection District	189,010,052	0.0095950	144,009,676	6,200,000	0.0107816
4129706773	Mojave Air and Space Port	1,433,368	0.0000728	906,379	-	0.0000651
1577762632	Mokelumne Rural Fire District	2,216,463	0.0001125	1,688,356	-	0.0001212
1337420437	Montecito Fire Protection District	73,053,286	0.0037085	54,323,143	-	0.0038992
6176819203	Monterey County Regional Fire Protection District	61,479,080	0.0031210	45,466,270	-	0.0032634
7470214037	Monterey Peninsula Airport District	21,987,791	0.0011162	15,600,503	-	0.0011198

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Safety Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
1422571435	Montezuma Fire Protection District	4,484,073	0.0002276	2,969,487	-	0.0002131
6108410315	Murrieta Fire Protection District	38,570,017	0.0019580	27,854,113	-	0.0019993
4197810656	Natomas Fire Protection District	914,252	0.0000464	2,184,411	-	0.0001568
3907335935	Nevada County Consolidated Fire District	19,626,207	0.0009963	14,616,155	589,037	0.0010914
7593734122	North County Fire Protection District of Monterey County	41,427,648	0.0021031	30,445,008	-	0.0021853
3891469960	North County Fire Protection District of San Diego County	80,236,801	0.0040732	59,326,491	-	0.0042583
4839581566	North Tahoe Fire Protection District	48,165,646	0.0024451	33,621,307	-	0.0024132
2842502387	Northshore Fire Protection District	7,327,899	0.0003720	5,292,300	-	0.0003799
5186979610	Northstar Community Services District	12,083,254	0.0006134	8,900,223	-	0.0006388
5574427332	Oakdale Rural Fire Protection District	2,528,790	0.0001284	1,916,230	-	0.0001375
3818887468	Oakland City Housing Authority	13,670,068	0.0006940	12,298,873	-	0.0008828
5353402695	Oakland Unified School District	6,297,665	0.0003197	4,739,439	-	0.0003402
7544014130	Oceano Community Services District	279,952	0.0000142	192,107	-	0.0000138
4312308788	Ophir Hill Fire Protection District	994,661	0.0000505	790,390	-	0.0000567
4650866932	Pajaro Valley Fire Protection Agency	4,748,548	0.0002411	4,231,494	-	0.0003037
6861822346	Pasadena Unified School District	1,534,203	0.0000779	967,482	-	0.0000694
5699861278	Peardale Chicago Park Fire Protection District	631,276	0.0000320	488,970	-	0.0000351
3170400540	Peninsula Fire Protection District	3,402,757	0.0001727	2,533,513	-	0.0001818
5198152062	Penn Valley Fire Protection District	3,257,640	0.0001654	2,607,202	-	0.0001871
4447709248	Placer Hills Fire Protection District	2,822,862	0.0001433	2,127,624	-	0.0001527
1586750882	Port San Luis Harbor District	2,973,812	0.0001510	2,202,462	-	0.0001581
2608987262	Ramona Municipal Water District	8,342,604	0.0004235	10,340,279	-	0.0007422
7143683034	Rancho Adobe Fire Protection District	16,077,014	0.0008161	11,929,781	-	0.0008563
5357330985	Rancho Cucamonga Fire Protection District	120,403,262	0.0061122	87,259,873	-	0.0062633
5688868574	Rancho Santa Fe Fire Protection District	54,224,796	0.0027527	42,384,296	1,627,288	0.0031590
1650109779	Rescue Fire Protection District	6,670,152	0.0003386	4,902,665	-	0.0003519
7281039142	Rincon Del Diablo Municipal Water District	1,249,955	0.0000635	1,155,300	-	0.0000829
6899367485	Rincon Valley Fire Protection District	24,161,114	0.0012265	17,868,041	-	0.0012825
4521367135	Ross Valley Fire Department	45,859,530	0.0023280	33,939,136	-	0.0024360
4070863161	Rubidoux Community Services District	4,475,909	0.0002272	3,127,217	-	0.0002245
2328456279	Running Springs Water District	10,573,730	0.0005368	7,412,490	-	0.0005320
2493202767	Russian River Fire Protection District	6,541,155	0.0003321	4,774,608	-	0.0003427
4535665634	Salida Fire Protection District	4,427,860	0.0002248	3,173,539	-	0.0002278
6184821600	Salton Community Services District	20,633	0.0000010	400,854	-	0.0000288
5330303052	Samoa Peninsula Fire Protection District	1,881,374	0.0000955	917,917	-	0.0000659

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Safety Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

Employer CalPERS ID	Employer	Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Allocation Basis		Fiduciary Net Position Allocation Basis		
		June 30, 2016 Actuarial Accrued Liability	Employer Allocation Factor <sup>1,4</sup>	June 30, 2016 Market Value of Assets	2016-2017 Additional Payments <sup>2</sup>	Employer Allocation Factor <sup>3,4</sup>
3254572850	San Bernardino City Unified School District	13,916,070	0.0007064	10,273,178	-	0.0007374
7354575882	San Diego Unified School District	45,820,289	0.0023260	32,691,960	-	0.0023465
5837182027	San Francisco City and County Housing Authority	1,874,399	0.0000952	1,334,440	-	0.0000958
6781022096	San Joaquin Delta Community College District	6,984,327	0.0003546	4,932,926	-	0.0003541
7933348531	San Miguel Consolidated Fire Protection District	116,372,734	0.0059076	83,433,820	-	0.0059886
6211398979	Santa Ana Unified School District	11,739,189	0.0005959	8,910,066	-	0.0006395
3334143281	Santa Monica Community College District	15,255,203	0.0007744	11,400,349	-	0.0008183
4027652040	Scotts Valley Fire Protection District	36,770,324	0.0018666	27,078,411	-	0.0019436
5959907437	Shasta Lake Fire Protection District	4,499,663	0.0002284	3,234,943	-	0.0002322
3655967024	South Placer Fire District	41,416,023	0.0021025	34,179,673	-	0.0024533
5533681281	Squaw Valley Public Service District	11,368,138	0.0005771	8,423,964	-	0.0006046
7552831011	Stallion Springs Community Services District	1,812,797	0.0000920	1,405,650	-	0.0001009
7135413843	Stanislaus Consolidated Fire Protection District	43,713,554	0.0022191	32,038,594	-	0.0022996
3547333131	Stockton Unified School District	7,486,115	0.0003800	5,008,730	-	0.0003595
1421267865	Suisun Fire Protection District	102,153	0.0000052	11,300	-	0.0000008
7665861129	Templeton Community Services District	1,326,060	0.0000673	1,044,574	-	0.0000750
1196474792	Tiburon Fire Protection District	35,561,375	0.0018053	27,789,509	531,551	0.0020328
1382390535	Town of Atherton	38,588,914	0.0019590	27,409,060	-	0.0019673
1705206551	Town of Colma	25,811,331	0.0013103	18,430,002	-	0.0013229
2137393809	Town of Corte Madera	32,445,813	0.0016471	22,868,557	-	0.0016414
1473815265	Town of Fairfax	18,098,567	0.0009188	12,461,189	2,376,880	0.0010650
5749284855	Town of Hillsborough	46,362,628	0.0023536	33,173,155	-	0.0023811
4589482285	Town of Los Gatos	79,906,246	0.0040564	58,187,566	-	0.0041765
5069684255	Town of Mammoth Lakes	22,795,318	0.0011572	15,566,160	-	0.0011173
6510195742	Town of Moraga	10,343,202	0.0005251	7,668,421	-	0.0005504
6689176895	Town of Paradise	49,749,946	0.0025255	34,429,356	-	0.0024712
2755764312	Town of Ross	17,125,780	0.0008694	13,478,527	165,000	0.0009793
1958078508	Town of San Anselmo	23,525,415	0.0011943	16,055,761	-	0.0011524
3517485078	Town of Tiburon	15,498,450	0.0007868	11,523,827	95,000	0.0008340
3652384086	Town of Truckee	13,753,451	0.0006982	10,460,363	-	0.0007508
7867198604	Tracy Rural County Fire Protection District	14,059,573	0.0007137	9,573,095	-	0.0006871
2978731273	Truckee Fire Protection District	35,298,998	0.0017919	26,965,773	-	0.0019355
1158094577	Tuolumne Fire District	308,668	0.0000157	230,487	-	0.0000165
7293678271	Twain Harte Community Services District	1,214,518	0.0000617	1,040,403	-	0.0000747
1940849885	Twentynine Palms Water District	3,248,809	0.0001649	2,908,194	-	0.0002087

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Employer Allocations  
Safety Risk Pool  
As of and for the Fiscal Year Ended June 30, 2017

		<b>Total Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources</b>		<b>Fiduciary Net Position Allocation Basis</b>		
		<b>Allocation Basis</b>				
<b>Employer</b>	<b>Employer</b>	<b>June 30, 2016</b>	<b>Employer</b>	<b>June 30, 2016</b>	<b>2016-2017</b>	<b>Employer</b>
<b>CalPERS ID</b>	<b>Employer</b>	<b>Actuarial Accrued</b>	<b>Allocation</b>	<b>Market Value</b>	<b>Additional</b>	<b>Allocation</b>
		<b>Liability</b>	<b>Factor <sup>1,4</sup></b>	<b>of Assets</b>	<b>Payments <sup>2</sup></b>	<b>Factor <sup>3,4</sup></b>
5624071851	Twin Rivers Unified School District	9,717,501	0.0004933	7,491,684	-	0.0005377
2115371185	Ukiah Valley Fire District	5,064,723	0.0002571	3,797,559	-	0.0002726
6485135423	Vacaville Fire Protection District	2,229,995	0.0001132	1,665,906	-	0.0001196
2790850876	Ventura Port District	3,710,174	0.0001883	2,964,148	-	0.0002128
7186647253	West Almanor Community Services District	665,710	0.0000338	487,332	-	0.0000350
2279941741	West Valley-Mission Community College District	8,065,797	0.0004095	5,885,184	-	0.0004224
2821806133	Westwood Community Services District	1,198,213	0.0000608	851,610	-	0.0000611
1002910848	Windsor Fire Protection District	7,432,635	0.0003773	5,797,746	-	0.0004161
7608198670	Winters Fire Protection District	3,129,518	0.0001589	2,171,467	-	0.0001559
7745156819	Woodbridge Rural County Fire Protection District	17,999,351	0.0009137	12,926,997	-	0.0009279
1537743900	Woodlake Fire District	652,849	0.0000331	510,413	-	0.0000366
4352055512	Woodside Fire Protection District	78,030,986	0.0039612	56,790,148	-	0.0040762
5895295256	Yuba Community College District	873,115	0.0000443	689,500	-	0.0000495
<b>Total for Safety Risk Pool</b>		<b>\$ 19,698,764,311</b>	<b>1.0000000</b>	<b>\$ 13,911,100,793</b>	<b>\$ 20,936,295</b>	<b>1.0000000</b>

1 Actuarial Accrued Liability (AAL) employer allocation factor should be used to calculate an employer's proportion of the total pension liability, deferred outflows of resources, and deferred inflows of resources.

2 Additional payments represent payments toward the unfunded actuarial accrued liability made by the employers, which include excess payments toward the employers' legally required contributions during the measurement period, and are added to the June 30, 2016 Market Value of Assets (MVA) to determine the MVA employer allocation factor.

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

4 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, .09357% has been converted to .0009357 in the Employer Allocation Factor column.



**California Public Employees' Retirement System**  
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Collective Pension Amounts  
As of and for the Fiscal Year Ended June 30, 2017

	<b>Deferred Outflows of Resources</b>				<b>Deferred Inflows of Resources</b>				<b>Pension Expense</b>		
	<b>Total Pension Liability</b>	<b>Fiduciary Net Position</b>	<b>Net Pension Liability</b>	<b>Differences Between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</b>	<b>Total Deferred Outflows of Resources Excluding Employer-Specific Amounts (*)</b>	<b>Differences Between Expected and Actual Experience</b>		<b>Changes of Assumptions</b>	<b>Total Deferred Inflows of Resources Excluding Employer-Specific Amounts (*)</b>
Miscellaneous Risk Pool	\$ 16,016,547,402	\$ 12,074,499,781	\$ 3,942,047,621	\$ 5,386,488	\$ 668,335,902	\$ 151,150,027	\$ 824,872,417	\$ (77,171,360)	\$ (50,961,251)	\$ (128,132,611)	\$ 719,747,608
Safety Risk Pool	21,144,800,930	15,169,595,595	5,975,205,335	61,751,204	895,547,724	195,264,464	1,152,563,392	(16,100,237)	(68,708,811)	(84,809,048)	821,201,709
<b>Plan Total</b>	<b>\$ 37,161,348,332</b>	<b>\$ 27,244,095,376</b>	<b>\$ 9,917,252,956</b>	<b>\$ 67,137,692</b>	<b>\$ 1,563,883,626</b>	<b>\$ 346,414,491</b>	<b>\$ 1,977,435,809</b>	<b>\$ (93,271,597)</b>	<b>\$ (119,670,062)</b>	<b>\$ (212,941,659)</b>	<b>\$ 1,540,949,317</b>

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

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**Note 1 - Plan Description**

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

PERF C was established to provide retirement, death and disability benefits to public agency rate plans with generally less than 100 active members. The benefit provisions for PERF C employees 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, 2016 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/page/forms-publications>.

**Note 2 - Summary of Significant Accounting Policies**

**Basis of Presentation and Basis of Accounting**

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

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

**Allocation of Pension Amounts to Individual Employers**

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

The Schedules of Employer Allocations 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, 2016 used for funding purposes.
- 2) *Market Value of Assets* – Determined based on the sum of the Market Value of Assets (MVA) from the most recent Actuarial Valuation Report as of June 30, 2016 used for funding purposes plus supplemental payments made by employers during the current measurement period to reduce their unfunded actuarial accrued liabilities.

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**Note 2 - Summary of Significant Accounting Policies (Continued)**

**Allocation of Pension Amounts to Individual Employers (Continued)**

The Schedule of Employer Allocations 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. Employers joining the Plan during the fiscal year ended June 30, 2017, will be included in the Schedule of Employer Allocations as of and for the fiscal year ended June 30, 2018.

The employers' proportionate share percentages of the miscellaneous and safety risk pools were first determined at the rate plan level. The employer's 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 Actuarial Accrued Liability.
- 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, 2017. The Schedule of Collective Pension Amounts does not reflect employer-specific amounts such as changes in proportion, differences between actual employer contributions and employer's proportionate shares of contributions, and employer contributions to PERF C subsequent to the measurement date as defined in GASB Statement No. 68 paragraphs 54, 55, and 57. Appropriate treatment of such amounts is the responsibility of the employers.

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.

**Use of Estimates in the Preparation of Financial Schedules**

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

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**Note 3 - Actuarial Methods and Assumptions**

**Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

The components of the employers' net pension liability related to PERF C as of June 30, 2017 are as follows (dollars expressed in thousands):

Total pension liability	\$37,161,348
Less: Plan fiduciary net position	27,244,095
Net pension liability of employers	\$ 9,917,253

The total pension liability was determined by rolling forward the total pension liability determined in the June 30, 2016, actuarial accounting valuation to June 30, 2017. The June 30, 2017, total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by 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 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

<sup>1</sup> The mortality table used was developed based on CalPERS-specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the April 2014 CalPERS Experience Study and Review of Actuarial Assumptions report (based on CalPERS demographic data from 1997 to 2011) available online at <https://www.calpers.ca.gov/docs/forms-publications/calpers-experience-study-2014.pdf>.

Other significant actuarial assumptions used in the June 30, 2016, valuations were based on the results of the actuarial experience study for the period from 1997 to 2011.

**Changes of Assumptions**

In Fiscal Year 2016-17, the financial reporting discount rate for the PERF C was lowered from 7.65 percent to 7.15 percent. Deferred outflows of resources for changes of assumptions presented in the Schedule of Collective Pension Amounts represent the unamortized portion of this assumption change.

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**Note 3 - Actuarial Methods and Assumptions (Continued)**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15 percent and reflects the long-term expected rate of return for the Plan net of investment expenses and without reduction for administrative expenses. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), the amortization and smoothing periods adopted by the Board in 2013 were used. For the Plan, the crossover test was performed for a miscellaneous agent plan and a safety agent plan selected as being more at risk of failing the crossover test and resulting in a discount rate that would be different from the long-term expected rate of return on pension investments. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for PERF C. The crossover test results can be found on CalPERS' website at <https://www.calpers.ca.gov/page/employers/actuarial-services/gasb>.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set to equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class can be found in CalPERS' Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2017.

**Amortization of Deferred Outflows and Deferred Inflows of Resources**

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

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**Note 3 - Actuarial Methods and Assumptions (Continued)**

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

Deferred Outflows of Resources and Deferred Inflows of Resources relating to Differences Between Expected and Actual Experience and Changes of Assumptions are amortized over the Expected Average Remaining Service Lifetime (EARSL) of members provided with pensions through the Plan determined as of the beginning of the related measurement period. The EARSL for PERF C for the June 30, 2017 measurement date is 3.8 years, which was obtained by dividing the total service years of 490,088 (the sum of remaining service lifetimes of all active employees) by 130,595 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

**Note 4 - Additional Financial and Actuarial Information**

Additional financial and actuarial information required for GASB Statement No. 68 disclosures is located in CalPERS' CAFR for the fiscal year ended June 30, 2017, and the CalPERS' GASB 68 Accounting Valuation Reports for the public agency miscellaneous and safety risk pools, which can be found on CalPERS' website at <https://www.calpers.ca.gov/page/forms-publications>.