



CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension

Liability and Schedule of Collective Pension Amounts

June 30, 2018

(With Independent Auditors' Report Thereon)

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations for Components of Pension
Liability and Schedule of Collective Pension Amounts

June 30, 2018

Table of Contents

	Page(s)
Independent Auditors' Report	1-2
Schedule of Employer Allocations for Components of Net Pension Liability	3-46
Schedule of Collective Pension Amounts	47
Notes to the Schedule of Employer Allocations for Components of Net Pension Liability and Schedule of Collective Pension Amounts	48-55



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Independent Auditors' Report

To the Board of Administration
California Public Employees' Retirement System:

We have audited the accompanying schedule of employer allocations for components of net pension liability of the California Public Employees' Retirement System (the System) Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan) as of and for the year ended June 30, 2018, and the related notes. We have also audited the columns titled total pension liability, fiduciary net position, net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense (specified column totals) included in the accompanying schedule of collective pension amounts of the Plan as of and for the year ended June 30, 2018, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of the schedule of employer allocations for components of net pension liability and the specified column totals included in the schedule of collective pension amounts (hereafter collectively referred to as the Schedules) in accordance with U.S. generally accepted accounting principles; 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.

Auditors' Responsibility

Our responsibility is to express opinions on the Schedules 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 are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedules, 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 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.

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 for components of net pension liability and total pension liability, fiduciary net position, net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense for the California Public Employees' Retirement



System Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the year ended June 30, 2018, in accordance with U.S. generally accepted accounting principles.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2018, and our report thereon, dated November 16, 2018, 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.

KPMG LLP

Sacramento, California
February 15, 2019

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
Miscellaneous Risk Pool:						
5206367001	Academic Senate For California Community Colleges	\$ 1,589,821	0.0000997	\$ 1,289,672	—	0.0001052
7252462115	Access Services Incorporated	15,972,196	0.0010018	12,919,899	—	0.0010536
5913005428	Agoura Hills and Calabasas Community Center	1,642,160	0.0001030	1,336,010	—	0.0001089
3711807738	Alameda Corridor Transportation Authority	8,641,525	0.0005420	6,684,965	—	0.0005451
6496722114	Alameda County Fire Department	14,606,428	0.0009161	11,981,422	—	0.0009771
5697343515	Alameda County Law Library	6,225,255	0.0003904	5,182,150	—	0.0004226
5854416969	Alameda County Mosquito Abatement District	13,046,711	0.0008183	10,156,691	—	0.0008283
7946968669	Alameda County Schools Insurance Group	2,955,324	0.0001853	2,032,015	—	0.0001657
1523787248	Alameda County Transportation Commission	20,209,414	0.0012675	14,827,582	—	0.0012092
7881444620	Alameda County Waste Management Authority	27,630,863	0.0017330	21,522,217	4,129,000	0.0020918
1756428867	Alliance of Schools For Cooperative Insurance Programs	10,175,203	0.0006382	8,326,354	—	0.0006790
4606242844	Alpine Fire Protection District	1,211,394	0.0000760	904,504	242,500	0.0000935
2668620501	Alpine Springs County Water District	99,338	0.0000062	95,132	—	0.0000078
5584920723	Alta Irrigation District	9,284,457	0.0005823	7,207,414	—	0.0005878
3858484037	Altadena Library District	8,705,138	0.0005460	6,485,103	—	0.0005288
4390228269	Amador County Transportation Commission	1,119,220	0.0000702	924,194	—	0.0000754
1899375431	Amador Transit	4,276,573	0.0002682	3,248,930	—	0.0002649
3780426882	Amador Water Agency	19,106,275	0.0011983	14,655,419	—	0.0011951
4693302718	American Canyon Fire Protection District	—	—	(82,606)	—	(0.0000067)
7947888189	American River Flood Control District	4,598,650	0.0002884	3,606,328	—	0.0002941
1554773413	Anderson Cemetery District	664,324	0.0000417	491,501	—	0.0000401
6407979793	Anderson Fire Protection District	214,937	0.0000135	159,284	—	0.0000130
7565563522	Angiola Water District	1,433,357	0.0000899	1,295,731	—	0.0001057
4098858957	Antelope Valley Mosquito and Vector Control District	2,226,407	0.0001396	1,683,272	—	0.0001373
2962007120	Antelope Valley Transit Authority	6,050,929	0.0003795	4,988,259	—	0.0004068
5376905521	Apple Valley Fire Protection District	5,227,332	0.0003278	3,874,500	—	0.0003160
5403166948	Aptos-La Selva Fire Protection Agency	2,382,969	0.0001494	1,883,485	—	0.0001536
6729063049	Arcade Creek Recreation and Park District	1,438,365	0.0000902	903,094	247,784	0.0000939
2301813735	Arcata Fire Protection District	396,575	0.0000249	333,222	—	0.0000272
4720796308	Area 12 Agency On Aging	4,521,412	0.0002836	3,411,442	—	0.0002782
2549990674	Armona Community Services District	314,334	0.0000197	217,859	—	0.0000178
7680266306	Aromas Water District	1,726,524	0.0001083	1,200,558	—	0.0000979
2960845908	Arrowbear Park County Water District	2,068,681	0.0001297	2,171,763	—	0.0001771
1628407365	Arroyo Grande District Cemetery	2,026,003	0.0001271	1,425,666	—	0.0001163
2894500534	Associated Students California State University San Bernardino	902,964	0.0000566	707,321	—	0.0000577
3779285584	Associated Students Inc. California State University East Bay	3,880,165	0.0002433	2,450,437	—	0.0001998
1999590594	Associated Students Incorporated of California State University Stanislaus	436,134	0.0000274	360,695	—	0.0000294
2178631467	Associated Students of California State University, Chico	12,344,573	0.0007742	10,576,455	1,812,898	0.0010103
4474615825	Association of Bay Area Governments	46,962,637	0.0029455	31,911,681	—	0.0026023

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
4352260559	Association of California Water Agencies	\$ 27,871,600	0.0017481	\$ 19,824,851	—	0.0016167
3411454435	Association of California Water Agencies – Joint Powers Insurance Authority	25,930,799	0.0016264	25,412,490	1,070,571	0.0021596
5314108014	Association of Monterey Bay Area Governments	7,550,231	0.0004735	5,679,806	30,000	0.0004656
2281336767	Atascadero Cemetery District	1,457,191	0.0000914	1,139,255	—	0.0000929
7321243412	Auburn Area Recreation and Park District	5,202,987	0.0003263	4,277,392	—	0.0003488
6427585699	Auburn Public Cemetery District	1,428,659	0.0000896	1,067,676	—	0.0000871
1674878206	Avila Beach Community Services District	378,752	0.0000237	256,512	—	0.0000209
7287807346	Aztec Shops, Ltd.	39,130,438	0.0024542	29,900,171	—	0.0024383
1792947566	Bard Water District	2,206,904	0.0001384	2,024,746	—	0.0001651
6424732270	Bardsdale Cemetery District	348,856	0.0000219	295,245	—	0.0000241
5849409218	Barstow Cemetery District	702,483	0.0000440	526,579	—	0.0000429
3304364524	Bay Area Water Supply and Conservation Agency	2,962,856	0.0001858	2,414,269	—	0.0001969
1553890181	Beach Cities Health District	13,476,620	0.0008452	10,949,890	—	0.0008929
1475268688	Bear Mountain Recreation and Park District	1,309,840	0.0000822	1,265,013	—	0.0001032
6108466497	Bear Valley Community Services District	11,316,200	0.0007097	8,729,310	—	0.0007119
6985475413	Beaumont District Library	3,095,072	0.0001941	2,294,059	—	0.0001871
3841905426	Beaumont-Cherry Valley Recreation and Park District	2,712,958	0.0001702	2,048,070	—	0.0001670
3169502332	Beaumont-Cherry Valley Water District	9,631,814	0.0006041	7,591,783	—	0.0006191
2468484496	Bella Vista Water District	9,494,961	0.0005955	7,553,803	—	0.0006160
4522872938	Belmont-San Carlos Fire Department	3,129,747	0.0001963	2,266,853	—	0.0001849
4537291923	Belvedere-Tiburon Library Agency	5,143,665	0.0003226	4,123,021	—	0.0003362
4152921483	Benicia City Housing Authority	4,034,168	0.0002530	3,166,191	—	0.0002582
7762492041	Berkeley Housing Authority	3,969,482	0.0002480	3,033,266	—	0.0002474
6221875602	Beta Healthcare Group Risk Management Authority	25,498,685	0.0015992	20,756,248	—	0.0016926
3084782677	Big Bear Area Regional Wastewater Agency	9,531,579	0.0005978	7,677,829	—	0.0006261
6483127246	Big Bear City Airport District	2,974,894	0.0001866	2,522,419	—	0.0002057
1584416215	Big Bear City Community Services District	31,328,981	0.0019649	22,661,307	—	0.0018480
1851068137	Big Bear Municipal Water District	4,611,543	0.0002892	3,557,925	—	0.0002901
4968871923	Bighorn-Desert View Water Agency	2,547,461	0.0001598	1,921,621	—	0.0001567
3361500511	Black Gold Cooperative Library System	3,400,685	0.0002133	2,614,638	311,143	0.0002386
4558558181	Blanchard-Santa Paula Public Library District	1,863,105	0.0001169	1,323,342	—	0.0001079
2697938553	Bodega Bay Fire Protection District	230,193	0.0000144	190,701	—	0.0000156
1708670524	Bolinas Community Public Utility District	2,709,153	0.0001699	2,103,260	—	0.0001715
2982795116	Bonita-Sunnyside Fire Protection District	1,014,531	0.0000636	753,284	—	0.0000614
2416400299	Boron Community Services District	1,975,161	0.0001239	1,454,175	—	0.0001186
3930765488	Borrego Springs Fire Protection District	398,393	0.0000250	393,641	—	0.0000321
4652725501	Borrego Water District	3,540,881	0.0002221	2,711,653	—	0.0002211
4740120735	Brannan-Andrus Levee Maintenance District	254,174	0.0000159	234,996	—	0.0000192
1755230450	Broadmoor Police Protection District	63,279	0.0000040	44,176	—	0.0000036

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
2791271663	Brooktrails Township Community Services District	\$ 6,272,406	0.0003934	\$ 4,584,181	—	0.0003738
4636090967	Browns Valley Irrigation District	4,769,801	0.0002992	3,587,036	7	0.0002925
5287577901	Buena Park Library District	8,775,776	0.0005504	7,745,927	500,000	0.0006724
5306090125	Burney Basin Mosquito Abatement District	972,637	0.0000610	785,686	—	0.0000641
5168887895	Burney Fire District	172,043	0.0000108	160,503	—	0.0000131
7744080737	Burney Water District	3,008,174	0.0001887	2,223,810	—	0.0001813
3225653892	Butte County Air Quality Management District	5,732,313	0.0003595	4,455,777	—	0.0003634
3988667642	Butte County Association of Governments	3,952,441	0.0002479	3,163,098	—	0.0002579
2295616235	Butte County Fair Association	1,089,088	0.0000683	815,442	—	0.0000665
6518648543	Butte County In-Home Supportive Services Public Authority	935,956	0.0000587	724,785	—	0.0000591
2693532415	Butte County Mosquito and Vector Control District	11,315,637	0.0007097	8,064,479	—	0.0006576
3825286335	Butte Local Agency Formation Commission	883,599	0.0000554	742,218	—	0.0000605
6070193705	Butte Schools Self-Funded Programs	1,169,267	0.0000733	888,939	—	0.0000725
6002917875	Byron-Bethany Irrigation District	4,016,430	0.0002519	3,506,530	—	0.0002860
3780157918	Cabrillo College Foundation	1,890,816	0.0001186	1,575,302	—	0.0001285
7960651133	Cachuma Operation and Maintenance Board	7,341,963	0.0004605	5,649,705	—	0.0004607
5028282395	Cal Poly Pomona Foundation, Inc.	53,764,779	0.0033721	44,463,357	1,106,573	0.0037161
4639175575	Calaveras Council of Governments	498,466	0.0000313	405,073	—	0.0000330
5932694906	Calaveras County Water District	38,615,047	0.0024219	28,833,863	—	0.0023513
2169653508	Calaveras Public Utility District	4,007,949	0.0002514	2,897,643	—	0.0002363
1749800618	California Association For Park and Recreation Indemnity	2,286,153	0.0001434	1,630,658	—	0.0001330
1734427097	California Authority of Racing Fairs	3,943,639	0.0002473	3,252,024	—	0.0002652
7685919463	California Bear Credit Union	6,385,318	0.0004005	5,298,875	—	0.0004321
3054002245	California Central Valley Flood Control Association	194,022	0.0000122	149,298	—	0.0000122
4371082726	California Fair Services Authority	17,820,104	0.0011177	13,472,976	—	0.0010987
5433771237	California Fairs Financing Authority	9,228,427	0.0005788	6,023,331	—	0.0004912
1263798031	California Firefighter's Joint Apprenticeship Committee	12,400,832	0.0007778	9,525,746	—	0.0007768
3069542685	California Interscholastic Federation North Coast Section	4,876,428	0.0003058	3,539,477	—	0.0002886
2389781901	California Interscholastic Federation, Central Coast Section	3,758,788	0.0002357	2,828,239	—	0.0002306
3575608488	California Interscholastic Federation, Central Section	625,920	0.0000392	534,564	—	0.0000436
6175867175	California Interscholastic Federation, Northern Section	606,172	0.0000380	481,333	—	0.0000393
7394569263	California Interscholastic Federation, Sac-Joaquin Section	2,495,746	0.0001565	1,863,446	—	0.0001520
5913472636	California Interscholastic Federation, San Diego Section	3,400,118	0.0002133	2,494,392	—	0.0002034
4730873483	California Interscholastic Federation, Southern Section	11,557,498	0.0007249	7,704,920	—	0.0006283
7659513117	California Interscholastic Federation, State Office	4,765,242	0.0002989	3,541,357	—	0.0002888
4073965528	California Joint Powers Insurance Authority	12,220,017	0.0007664	9,655,194	—	0.0007874
5247492613	California Joint Powers Risk Management Authority	3,715,044	0.0002330	2,809,415	—	0.0002291
5259247411	California Maritime Academy Foundation, Inc.	400,202	0.0000251	300,326	—	0.0000245
2882910413	California Municipal Utilities Association	5,765,530	0.0003616	4,441,370	—	0.0003622

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
1500397518	California Pines Community Services District	\$ 650,418	0.0000408	\$ 569,600	—	0.0000464
3708453137	California Redevelopment Association Foundation	2,024,191	0.0001270	2,298,095	—	0.0001874
4967603542	California School Boards Association	34,015,509	0.0021334	26,884,836	—	0.0021924
3615365820	California Special Districts Association	3,075,076	0.0001929	2,859,933	—	0.0002332
3484609121	California State and Federal Employees #20 Credit Union	3,090,178	0.0001938	2,338,601	—	0.0001907
7061813829	California State University, Bakersfield Foundation	7,251,122	0.0004548	5,634,333	—	0.0004595
3455917547	California State University, East Bay Foundation, Inc.	17,908,786	0.0011232	13,085,960	—	0.0010671
3956399313	California State University, Fresno Association, Inc.	33,962,423	0.0021301	25,464,228	—	0.0020766
6874744011	California State University, Fresno Athletic Corporation	11,109,498	0.0006968	8,595,794	—	0.0007010
1638096714	California State University, Stanislaus Auxiliary and Business Services	5,067,459	0.0003178	3,602,266	—	0.0002938
4612064434	Callayomi County Water District	1,041,389	0.0000653	737,806	—	0.0000602
4996525576	Calleguas Municipal Water District	38,546,379	0.0024176	29,630,479	2,683,000	0.0026351
3574359331	Camarillo Health Care District	6,771,696	0.0004247	5,373,990	—	0.0004382
3248118603	Cambria Cemetery District	266,976	0.0000167	217,890	—	0.0000178
6471268830	Cambria Community Healthcare District	513,976	0.0000322	414,206	—	0.0000338
3473008001	Cambria Community Services District	15,438,764	0.0009683	11,428,746	—	0.0009320
4935144749	Cameron Park Community Services District	3,412,584	0.0002140	2,546,384	—	0.0002077
7880235845	Camrosa Water District	15,401,476	0.0009660	11,076,050	2,519	0.0009034
1582060797	Capitol Area Development Authority	17,599,409	0.0011038	13,374,389	—	0.0010907
7018407272	Carmel Area Wastewater District	5,777,264	0.0003623	5,348,488	—	0.0004362
7396393136	Carmel Highlands Fire Protection District of Monterey County	63,771	0.0000040	60,202	—	0.0000049
7111220019	Carmichael Water District	13,474,601	0.0008451	11,036,992	—	0.0009000
7959232114	Carpinteria Sanitary District	9,047,106	0.0005674	6,955,981	—	0.0005672
4189449037	Carpinteria Valley Water District	11,287,956	0.0007080	7,866,267	—	0.0006415
1902483898	Casitas Municipal Water District	34,311,970	0.0021520	26,647,401	—	0.0021730
4410276404	Castaic Lake Water Agency	48,831,117	0.0030627	38,951,274	—	0.0031764
1975812746	Castro Valley Sanitary District	10,088,191	0.0006327	7,570,589	—	0.0006174
1338233419	Castroville Community Services District	2,805,517	0.0001760	2,230,519	—	0.0001819
5324877762	Cawelo Water District	6,345,539	0.0003980	4,919,193	—	0.0004012
7348711404	Cayucos Sanitary District	2,144,115	0.0001345	1,577,444	—	0.0001286
3682976415	Cayucos-Morro Bay Cemetery District	1,841,791	0.0001155	1,306,458	—	0.0001065
6811109006	Centerville Community Services District	1,704,034	0.0001069	1,305,273	—	0.0001064
1836073579	Central Basin Municipal Water District	26,470,534	0.0016602	20,127,957	—	0.0016414
5946063802	Central Calaveras Fire and Rescue Protection District	88,847	0.0000056	74,480	—	0.0000061
1484596088	Central Coast Computing Authority	1,978,678	0.0001241	3,573,697	—	0.0002914
4477232326	Central Coast Water Authority	16,416,756	0.0010296	12,860,971	125,000	0.0010590
1558143448	Central Contra Costa Solid Waste Authority	2,410,443	0.0001512	1,960,962	—	0.0001599
2986532158	Central County Fire Department	2,046,598	0.0001284	1,670,861	—	0.0001363
6612195742	Central Fire Protection District of Santa Cruz County	3,306,007	0.0002074	2,428,526	—	0.0001980

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
2558720758	Central Marin Police Authority	\$ 5,772,864	0.0003621	\$ 3,801,603	—	0.0003100
4950165881	Central Marin Sanitation Agency	41,845,779	0.0026245	31,053,203	—	0.0025323
1476521351	Central Sierra Child Support Agency	17,965,610	0.0011268	14,521,363	200,000	0.0012005
1701059508	Central Sierra Planning Council	764,094	0.0000479	517,278	—	0.0000422
6679225561	Central Water District	1,327,429	0.0000833	1,024,321	—	0.0000835
6929609618	Chester Public Utility District	2,134,526	0.0001339	1,463,707	—	0.0001194
1014354115	Chico Area Recreation and Park District	12,522,879	0.0007854	9,797,977	—	0.0007990
5282367147	Children and Families Commission of San Luis Obispo County	460,172	0.0000289	389,491	—	0.0000318
1556141651	Chino Basin Water Conservation District	2,441,687	0.0001531	2,007,424	—	0.0001637
1394905143	Chino Basin Watermaster	4,627,541	0.0002902	3,470,097	—	0.0002830
6672635036	Chino Valley Independent Fire District	9,953,105	0.0006243	7,735,782	4,490	0.0006312
4515311579	Citrus Heights Water District	18,656,188	0.0011701	14,357,948	—	0.0011709
3715108645	City and County of San Francisco	19,711,284	0.0012363	33,676,180	—	0.0027462
3521791811	City of Adelanto	9,775,055	0.0006131	9,728,863	—	0.0007934
3377101168	City of Agoura Hills	19,836,191	0.0012441	15,530,848	—	0.0012665
7759437962	City of Albany	31,623,412	0.0019834	22,823,808	—	0.0018612
4228802852	City of Aliso Viejo	5,642,834	0.0003539	4,643,910	75,000	0.0003848
4100145522	City of Alturas	6,551,393	0.0004109	4,627,483	—	0.0003774
7206612239	City of American Canyon	29,359,785	0.0018414	22,263,763	—	0.0018156
5083901793	City of Anderson	25,473,895	0.0015977	18,474,208	—	0.0015065
3216339924	City of Angels	12,069,557	0.0007570	9,057,185	—	0.0007386
2222837360	City of Arcata	51,216,399	0.0032123	38,333,134	—	0.0031260
6540026274	City of Arroyo Grande	39,130,983	0.0024543	27,035,026	—	0.0022047
4203484552	City of Artesia	13,433,661	0.0008426	10,409,670	—	0.0008489
3755042088	City of Arvin	5,972,730	0.0003746	4,692,007	—	0.0003826
1298901388	City of Atascadero	40,882,861	0.0025641	29,952,523	—	0.0024426
1114344965	City of Atwater	34,906,533	0.0021893	23,107,546	—	0.0018844
1862771831	City of Auburn	26,104,969	0.0016373	19,573,930	—	0.0015962
4654114117	City of Avalon	16,656,006	0.0010447	12,564,613	—	0.0010246
6036917803	City of Avenal	9,818,315	0.0006158	7,592,327	—	0.0006191
6859832526	City of Barstow	69,733,910	0.0043737	58,006,953	—	0.0047304
4582960442	City of Beaumont	29,172,352	0.0018297	22,614,659	—	0.0018442
5686383552	City of Bell	36,814,122	0.0023090	24,318,544	—	0.0019831
2219960868	City of Bell Gardens	49,952,895	0.0031330	36,966,348	—	0.0030145
7030295604	City of Bellflower	55,264,432	0.0034662	42,471,376	—	0.0034635
1738672780	City of Belmont	66,953,731	0.0041993	48,821,800	—	0.0039813
2951432784	City of Belvedere	12,277,211	0.0007700	9,694,571	2,160,000	0.0009667
5474045695	City of Biggs	2,489,791	0.0001562	1,955,338	—	0.0001595
5738092813	City of Bishop	18,761,429	0.0011767	13,964,352	—	0.0011388

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
1927432235	City of Blue Lake	\$ 2,999,261	0.0001881	\$ 2,085,208	—	0.0001700
2133011647	City of Blythe	35,682,251	0.0022380	24,717,986	—	0.0020157
5993006737	City of Bradbury	1,019,176	0.0000639	945,967	—	0.0000771
6719424797	City of Brawley	39,643,555	0.0024864	29,933,284	6,356,184	0.0029593
2825131863	City of Brisbane	38,918,713	0.0024410	28,676,135	—	0.0023385
7472860304	City of Buellton	8,713,781	0.0005465	6,660,804	—	0.0005432
1664188432	City of Calabasas	31,765,118	0.0019923	25,490,583	—	0.0020787
5226418078	City of Calexico	48,365,660	0.0030335	37,030,544	—	0.0030198
6020344436	City of California City	24,878,203	0.0015603	17,490,092	—	0.0014263
3249995091	City of Calimesa	3,888,177	0.0002439	3,138,735	—	0.0002560
1455036172	City of Calipatria	2,280,658	0.0001430	2,112,012	—	0.0001722
2327822217	City of Calistoga	20,694,182	0.0012979	14,595,962	600,000	0.0012392
3813045770	City of Canyon Lake	1,620,152	0.0001016	1,253,498	—	0.0001022
2647630112	City of Capitola	36,293,572	0.0022763	25,843,813	—	0.0021075
7011478504	City of Carmel-by-the-Sea	39,348,025	0.0024679	29,552,599	—	0.0024100
3472970236	City of Carpinteria	18,442,782	0.0011567	14,162,673	—	0.0011549
3286869204	City of Cathedral City	54,771,180	0.0034352	43,483,378	250,000	0.0035664
1336118336	City of Chowchilla	20,684,383	0.0012973	14,506,767	—	0.0011830
5727496281	City of Citrus Heights	38,530,750	0.0024166	31,033,799	—	0.0025307
2376421225	City of Clayton	8,088,063	0.0005073	6,108,620	—	0.0004981
3510963498	City of Clearlake	8,183,560	0.0005133	6,341,498	—	0.0005171
1902513779	City of Cloverdale	16,798,505	0.0010536	12,502,796	—	0.0010196
6373819375	City of Coachella City	42,722,861	0.0026796	32,171,409	—	0.0026235
6749451495	City of Coalinga	4,905,228	0.0003077	4,708,728	—	0.0003840
5010123252	City of Colfax	734,928	0.0000461	641,209	—	0.0000523
3749368910	City of Colusa	12,340,429	0.0007740	9,015,953	—	0.0007352
6809713799	City of Corcoran	18,214,161	0.0011424	14,069,093	—	0.0011473
2296621850	City of Corning	11,021,614	0.0006913	8,340,382	—	0.0006801
1533977406	City of Cotati	17,412,242	0.0010921	11,918,258	—	0.0009719
7337697646	City of Crescent City	23,620,174	0.0014814	16,648,522	—	0.0013577
4039665656	City of Cudahy	11,103,444	0.0006964	7,793,621	—	0.0006356
4977412527	City of Cypress	77,989,853	0.0048915	59,326,706	—	0.0048380
3001140140	City of Dana Point	26,070,125	0.0016351	21,047,837	—	0.0017164
7409953276	City of Del Mar	27,537,589	0.0017271	20,867,698	—	0.0017017
3821597293	City of Del Rey Oaks	1,774,963	0.0001113	1,421,714	—	0.0001159
6958229795	City of Desert Hot Springs	11,571,211	0.0007257	8,399,960	—	0.0006850
3776592883	City of Diamond Bar	25,158,138	0.0015779	19,837,414	—	0.0016177
1573700529	City of Dinuba	32,502,819	0.0020386	24,360,236	—	0.0019865
5321033759	City of Dixon	32,840,631	0.0020597	23,226,637	—	0.0018941

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
2028048688	City of Dos Palos	\$ 7,539,109	0.0004728	\$ 5,615,738	—	0.0004580
3853910960	City of Duarte	45,135,449	0.0028309	32,066,191	—	0.0026149
6598539431	City of Dublin	59,681,071	0.0037432	45,965,531	—	0.0037484
2272652739	City of Dunsmuir	3,877,981	0.0002432	2,945,038	—	0.0002402
2604009953	City of East Palo Alto	17,664,094	0.0011079	13,734,712	—	0.0011200
2148095701	City of Eastvale	568,097	0.0000356	534,835	—	0.0000436
7718662328	City of El Cerrito	53,214,914	0.0033376	35,143,078	—	0.0028659
5667466166	City of Elk Grove	44,274,017	0.0027768	38,627,187	1,943,785	0.0033085
5760161126	City of Escalon	10,644,436	0.0006676	7,142,459	—	0.0005825
1789349225	City of Etna	853,433	0.0000535	745,421	—	0.0000608
5251708451	City of Exeter	10,443,392	0.0006550	8,187,020	—	0.0006676
7984131430	City of Farmersville	3,513,827	0.0002204	2,842,307	3,228	0.0002320
6256084924	City of Fillmore	17,766,064	0.0011143	13,185,491	—	0.0010753
5538973822	City of Firebaugh	6,846,412	0.0004294	5,107,643	—	0.0004165
3459724670	City of Fort Bragg	18,619,130	0.0011678	14,194,075	—	0.0011575
4517566617	City of Fortuna	19,517,431	0.0012241	14,160,252	—	0.0011547
4102420058	City of Fountain Valley	99,604,298	0.0062471	71,174,397	—	0.0058041
7256454249	City of Fowler	7,963,514	0.0004995	5,437,239	—	0.0004434
7406279345	City of Goleta	14,937,931	0.0009369	12,303,589	—	0.0010033
1217778828	City of Gonzales	7,166,056	0.0004495	5,792,685	—	0.0004724
5139528223	City of Grand Terrace	15,588,814	0.0009777	10,861,657	—	0.0008857
4047740021	City of Grass Valley	33,517,470	0.0021022	23,758,216	—	0.0019374
6260075128	City of Greenfield	9,036,679	0.0005668	6,936,439	—	0.0005657
1941329975	City of Gridley	19,853,951	0.0012452	13,266,702	—	0.0010819
1000223333	City of Grover Beach	23,561,406	0.0014778	17,129,174	—	0.0013969
1966164745	City of Guadalupe	7,554,140	0.0004738	5,794,820	—	0.0004726
2291085874	City of Gustine	4,861,879	0.0003049	3,587,361	—	0.0002925
2034813534	City of Half Moon Bay	19,606,535	0.0012297	14,950,562	54	0.0012192
6286658977	City of Hawaiian Gardens	33,463,157	0.0020988	24,545,758	—	0.0020017
7641512975	City of Healdsburg	75,507,328	0.0047358	54,535,651	—	0.0044473
7323742506	City of Hercules	25,463,376	0.0015970	18,992,118	—	0.0015488
6664894574	City of Hermosa Beach	51,752,249	0.0032459	38,172,480	—	0.0031129
5320570148	City of Hesperia	54,856,167	0.0034405	40,472,395	—	0.0033004
4870303935	City of Hidden Hills	2,412,086	0.0001513	1,970,920	—	0.0001607
7859223519	City of Highland	18,051,758	0.0011322	13,790,194	—	0.0011246
6965856623	City of Hollister	54,729,711	0.0034326	38,990,652	2,214,178	0.0033602
4469224252	City of Hughson	8,382,741	0.0005258	6,169,253	—	0.0005031
1915736911	City of Huntington Park	68,580,607	0.0043013	51,278,689	—	0.0041817
4087834608	City of Imperial	9,467,888	0.0005938	7,707,794	—	0.0006286

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
3509025322	City of Imperial Beach	\$ 29,434,098	0.0018461	\$ 22,324,742	—	0.0018205
6392517834	City of Indian Wells	26,816,191	0.0016819	25,496,411	982,536	0.0021593
4633577005	City of Industry	27,587,385	0.0017303	18,880,170	8,566,340	0.0022382
2813538323	City of Lone	3,375,761	0.0002117	2,264,204	—	0.0001846
3053751792	City of Irwindale	38,074,610	0.0023880	28,736,955	3,396,751	0.0026204
7368035612	City of Jackson	12,260,205	0.0007690	8,193,090	—	0.0006681
2321945323	City of Kerman	10,311,286	0.0006467	8,275,955	—	0.0006749
1663366827	City of King City	11,811,311	0.0007408	8,704,996	—	0.0007099
1210886769	City of Kingsburg	9,761,359	0.0006122	7,291,522	5	0.0005946
7054000454	City of La Canada Flintridge	14,387,713	0.0009024	11,244,335	—	0.0009170
6426355762	City of La Habra Heights	4,892,063	0.0003068	3,949,321	—	0.0003221
5195328215	City of La Mirada	51,550,811	0.0032332	39,057,081	—	0.0031850
3770853942	City of La Palma	29,687,381	0.0018620	22,778,729	1,250,000	0.0019595
5526262382	City of La Puente	21,143,848	0.0013261	14,535,295	—	0.0011853
2186535078	City of La Quinta	45,641,930	0.0028626	33,593,295	—	0.0027395
6696419559	City of La Verne	59,812,118	0.0037514	42,054,130	—	0.0034294
3022794287	City of Laguna Hills	18,330,100	0.0011497	14,854,082	—	0.0012113
2367714625	City of Laguna Niguel	34,280,951	0.0021501	26,802,210	—	0.0021857
6992576261	City of Laguna Woods	2,689,443	0.0001687	2,573,213	—	0.0002098
3418980609	City of Lake Elsinore	42,533,785	0.0026677	31,215,486	—	0.0025456
7092354012	City of Lake Forest	28,005,053	0.0017565	26,094,831	2,456,345	0.0023283
2129869266	City of Lakeport	18,523,769	0.0011618	14,181,376	—	0.0011565
7240040619	City of Larkspur	24,755,377	0.0015526	17,728,831	—	0.0014458
1732811530	City of Lathrop	24,633,314	0.0015450	19,643,007	—	0.0016018
4932943962	City of Lawndale	29,098,636	0.0018250	22,327,838	—	0.0018208
2474431178	City of Lemon Grove	22,521,972	0.0014126	17,161,552	—	0.0013995
1685062598	City of Lemoore	29,046,957	0.0018218	22,030,753	—	0.0017966
1225322578	City of Lincoln	46,591,588	0.0029222	33,428,192	—	0.0027260
2019506807	City of Lindsay	16,864,863	0.0010578	12,015,167	—	0.0009798
2379800954	City of Live Oak	6,339,517	0.0003976	4,650,381	—	0.0003792
2183351498	City of Livingston	14,762,088	0.0009259	11,136,321	—	0.0009081
3955868421	City of Loma Linda	29,827,929	0.0018708	22,276,945	—	0.0018166
7923700003	City of Lomita	27,510,009	0.0017254	19,079,564	583,000	0.0016034
5727512122	City of Los Alamitos	30,285,281	0.0018995	21,572,034	—	0.0017592
6581398948	City of Los Altos	70,979,220	0.0044518	51,618,849	—	0.0042094
6498305959	City of Los Banos	38,893,062	0.0024394	27,866,200	—	0.0022724
5915281324	City of Malibu	25,262,146	0.0015844	19,927,145	—	0.0016250
6160239453	City of Marina	24,293,151	0.0015237	18,792,670	—	0.0015325
5777707328	City of Martinez	67,589,173	0.0042392	50,823,500	—	0.0041446

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
2550597730	City of Marysville	\$ 16,208,909	0.0010166	\$ 12,007,010	—	0.0009791
4191618335	City of Maywood	13,309,486	0.0008348	9,943,021	—	0.0008108
1738941900	City of Menifee	5,833,850	0.0003659	5,308,389	—	0.0004329
7745628127	City of Mendota	133,838	0.0000084	136,485	—	0.0000111
3204916161	City of Mill Valley	71,723,666	0.0044985	51,828,262	—	0.0042265
2606600411	City of Millbrae	73,653,406	0.0046195	50,712,004	—	0.0041355
7317629360	City of Montague	1,619,678	0.0001016	1,315,549	—	0.0001073
3965235218	City of Montclair	85,038,241	0.0053335	57,938,207	—	0.0047248
4605709987	City of Monte Sereno	4,793,813	0.0003007	4,364,106	—	0.0003559
4690157978	City of Moorpark	32,986,127	0.0020689	29,145,402	4,000,000	0.0027029
7048295140	City of Morro Bay	45,897,179	0.0028786	33,037,629	—	0.0026942
6941008066	City of Mt. Shasta	7,891,823	0.0004950	5,982,577	—	0.0004879
3077350855	City of Murrieta	58,528,258	0.0036709	44,117,268	—	0.0035977
3967541624	City of Needles	17,521,799	0.0010990	13,812,584	—	0.0011264
4993886171	City of Nevada City	7,427,928	0.0004659	5,337,636	—	0.0004353
5346517882	City of Newman	9,591,774	0.0006016	6,677,983	—	0.0005446
3093388325	City of Norco	37,784,693	0.0023698	26,093,103	78	0.0021278
5993997761	City of Oakdale	37,862,696	0.0023747	26,845,696	—	0.0021892
1385472211	City of Oakley	9,131,577	0.0005727	7,201,426	—	0.0005873
7905252598	City of Ojai	16,840,829	0.0010562	12,230,750	—	0.0009974
2405030745	City of Orange Cove	5,708,102	0.0003580	4,639,698	—	0.0003784
6398969968	City of Orland	12,174,708	0.0007636	8,803,969	—	0.0007179
4957578474	City of Oroville	29,631,148	0.0018584	22,222,292	—	0.0018122
5070575563	City of Pacific Grove	56,308,193	0.0035316	41,492,673	—	0.0033836
2541789657	City of Palos Verdes Estates	16,494,366	0.0010345	13,079,630	—	0.0010666
6510700595	City of Paramount	81,061,135	0.0050841	59,408,805	880,000	0.0049164
4594473321	City of Parlier	4,806,488	0.0003015	3,804,642	—	0.0003103
7070530249	City of Patterson	24,131,227	0.0015135	18,621,427	—	0.0015185
7471126319	City of Perris	37,489,998	0.0023514	28,239,894	—	0.0023029
2399640634	City of Piedmont	35,041,096	0.0021978	27,476,132	—	0.0022406
1948785555	City of Pinole	44,176,471	0.0027707	30,534,420	—	0.0024900
1010350619	City of Pismo Beach	33,131,239	0.0020780	24,421,309	1,000,000	0.0020731
2117892921	City of Placentia	51,570,736	0.0032345	38,017,354	—	0.0031002
3279485049	City of Placerville	31,367,837	0.0019674	20,403,931	—	0.0016639
7166539881	City of Pleasant Hill	68,692,164	0.0043083	49,975,672	—	0.0040754
3263497639	City of Port Hueneme	62,243,854	0.0039039	44,063,109	—	0.0035933
3487263621	City of Portola	3,357,389	0.0002106	2,661,320	—	0.0002170
3176487975	City of Rancho Cordova	19,262,208	0.0012081	15,792,167	—	0.0012878
2716243934	City of Rancho Mirage	53,030,863	0.0033261	48,629,114	5,350,303	0.0044019

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
3846845523	City of Rancho Palos Verdes	\$ 40,915,699	0.0025662	\$ 30,299,314	—	0.0024709
7034087716	City of Rancho Santa Margarita	7,132,862	0.0004474	5,604,570	—	0.0004570
1039155127	City of Red Bluff	26,454,516	0.0016592	20,027,558	—	0.0016332
2567398164	City of Reedley	29,386,528	0.0018431	22,690,398	11,906	0.0018513
2542403229	City of Ridgecrest	34,677,133	0.0021749	24,210,104	—	0.0019743
7644919410	City of Rio Vista	10,416,406	0.0006533	8,057,076	—	0.0006570
2328679612	City of Riverbank	21,305,331	0.0013363	16,096,539	—	0.0013126
7662048826	City of Rolling Hills	2,737,515	0.0001717	2,131,326	—	0.0001738
3894452174	City of Rolling Hills Estates	22,922,884	0.0014377	18,648,599	—	0.0015208
3461671991	City of Rosemead	28,802,190	0.0018065	20,395,802	—	0.0016632
4903591303	City of San Carlos	69,633,320	0.0043674	48,039,461	5,000,000	0.0043253
6845264965	City of San Dimas	47,343,240	0.0029693	36,338,096	180,000	0.0029780
2236157495	City of San Fernando	59,955,265	0.0037604	40,172,907	—	0.0032760
6316962455	City of San Gabriel	58,187,123	0.0036495	40,949,140	—	0.0033393
1099253767	City of San Jacinto	23,135,007	0.0014510	16,549,042	—	0.0013495
1821364373	City of San Joaquin	3,925,307	0.0002462	2,989,556	—	0.0002438
6771245722	City of San Jose	5,332,603	0.0003345	4,032,981	—	0.0003289
2165711850	City of San Marino	30,915,702	0.0019390	24,032,568	—	0.0019598
1331190515	City of San Pablo	54,935,386	0.0034455	39,358,803	—	0.0032096
4282841421	City of Sand City	9,628,702	0.0006039	7,004,991	300,000	0.0005957
5937747971	City of Sanger	31,099,561	0.0019505	21,580,970	—	0.0017599
2703477541	City of Santa Paula	41,078,798	0.0025764	28,410,673	—	0.0023168
7933227073	City of Santee	59,528,319	0.0037336	44,290,116	—	0.0036118
4261324287	City of Saratoga	46,592,607	0.0029223	38,782,353	581,559	0.0032101
2616660768	City of Sausalito	36,052,321	0.0022612	26,290,992	—	0.0021440
7608138654	City of Scotts Valley	32,536,501	0.0020407	23,438,864	—	0.0019114
5401956184	City of Seal Beach	46,332,430	0.0029059	34,486,004	—	0.0028123
1781333436	City of Seaside	50,183,924	0.0031475	37,537,573	—	0.0030611
6923337861	City of Sebastopol	20,796,676	0.0013044	15,498,771	—	0.0012639
2928642812	City of Selma	20,258,086	0.0012706	13,581,411	—	0.0011075
5847809130	City of Shafter	34,825,200	0.0021842	32,243,716	4,272,000	0.0029778
3766444185	City of Shasta Lake	31,929,861	0.0020026	24,680,044	—	0.0020126
6771956383	City of Sierra Madre	26,094,832	0.0016367	18,612,879	—	0.0015178
3841226254	City of Signal Hill	47,527,955	0.0029809	35,638,880	—	0.0029063
2080245088	City of Solana Beach	19,653,863	0.0012327	14,619,407	—	0.0011922
5164257272	City of Soledad	7,444,591	0.0004669	6,200,514	—	0.0005056
6953823005	City of Solvang	15,412,015	0.0009666	11,631,159	—	0.0009485
1611242837	City of Sonoma	26,557,577	0.0016657	20,394,621	—	0.0016631
4312622024	City of Sonora	14,684,359	0.0009210	9,962,006	—	0.0008124

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
3268264652	City of South El Monte	\$ 27,343,955	0.0017150	\$ 19,967,107	—	0.0016283
2139696011	City of South Pasadena	47,603,159	0.0029856	35,439,255	—	0.0028900
2741568232	City of St. Helena	25,650,315	0.0016088	18,672,495	2	0.0015227
1012157360	City of Stanton	20,759,862	0.0013020	15,823,724	—	0.0012904
2298323828	City of Suisun City	31,308,601	0.0019637	23,724,437	—	0.0019347
7794007699	City of Susanville	20,597,836	0.0012919	15,822,454	—	0.0012903
4640795814	City of Sutter Creek	6,259,567	0.0003926	4,447,547	—	0.0003627
4510212351	City of Taft	21,093,244	0.0013230	16,299,593	—	0.0013292
3088953028	City of Tehachapi	12,955,059	0.0008125	10,092,696	—	0.0008230
7201399311	City of Temple City	28,704,576	0.0018003	21,025,499	—	0.0017146
1151979302	City of Tulelake	801,247	0.0000503	1,528,297	—	0.0001246
7942884230	City of Twentynine Palms	13,998,999	0.0008780	10,992,406	3,100,648	0.0011493
7239798658	City of Villa Park	4,433,269	0.0002781	3,375,622	—	0.0002753
6142001468	City of Walnut	26,434,905	0.0016580	19,950,604	—	0.0016269
5371320360	City of Wasco	25,190,033	0.0015799	19,041,773	—	0.0015528
5455336444	City of Waterford	4,892,610	0.0003069	3,682,721	—	0.0003003
1867123167	City of Weed	5,702,631	0.0003577	4,422,559	—	0.0003607
7905450824	City of Westlake Village	9,298,909	0.0005832	7,207,000	—	0.0005877
7390760424	City of Wildomar	1,599,945	0.0001003	1,433,060	—	0.0001169
1850409838	City of Williams	4,802,278	0.0003012	3,769,689	—	0.0003074
2491525509	City of Willits	17,374,684	0.0010897	12,097,144	—	0.0009865
3142143032	City of Willows	10,819,826	0.0006786	7,562,330	—	0.0006167
2492448287	City of Winters	10,939,906	0.0006861	8,612,592	—	0.0007023
5272649589	City of Woodlake	5,975,106	0.0003748	4,477,915	—	0.0003652
5698564511	City of Yreka	19,637,335	0.0012316	14,808,507	—	0.0012076
2214300490	City of Yucaipa	21,348,708	0.0013390	16,636,034	143,972	0.0013684
7895043818	City-County Association of Governments of San Mateo County	1,915,701	0.0001202	1,425,372	—	0.0001162
2658214068	Clear Creek Community Services District	5,266,160	0.0003303	3,751,305	—	0.0003059
4751900248	Clearlake Oaks County Water District	3,188,494	0.0002000	2,338,592	—	0.0001907
2740856165	Cloverdale Citrus Fair	976,211	0.0000612	763,313	—	0.0000622
3463248912	Clovis Cemetery District	1,855,780	0.0001164	1,507,269	—	0.0001229
3910122713	Coachella Valley Association of Governments	9,457,318	0.0005932	7,286,814	—	0.0005942
2347691176	Coachella Valley Mosquito and Vector Control District	14,084,245	0.0008834	12,462,648	—	0.0010163
3093141330	Coachella Valley Public Cemetery District	3,027,877	0.0001899	2,416,844	—	0.0001971
2369287679	Coalinga-Huron Cemetery District	463,054	0.0000290	426,074	—	0.0000347
5047148015	Coalinga-Huron Recreation and Park District	4,459,344	0.0002797	3,833,798	—	0.0003126
4808497089	Coalinga-Huron Unified School District Library District	2,145,379	0.0001346	1,666,363	—	0.0001359
2807557017	Coast Life Support District	302,411	0.0000190	211,936	—	0.0000173
5381548204	Coastside County Water District	12,495,605	0.0007837	8,904,857	—	0.0007262

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
4558241825	Coastside Fire Protection District	\$ 861,339	0.0000540	\$ 602,446	—	0.0000491
2368395730	Colfax Cemetery District	312,462	0.0000196	258,230	—	0.0000211
2634286088	College of the Canyons Foundation	307,757	0.0000193	227,659	—	0.0000186
7191818389	College Town	245,864	0.0000154	1,563,905	—	0.0001275
5687241283	Colusa County One-Stop Partnership	1,724,853	0.0001082	1,363,910	—	0.0001112
5716662506	Colusa Mosquito Abatement District	1,408,761	0.0000884	1,084,709	—	0.0000885
6302608290	Community College League of California	9,886,046	0.0006200	7,798,095	—	0.0006359
3363593287	Community Development Commission of Mendocino County	5,264,320	0.0003302	4,049,005	—	0.0003302
1436990558	Compton Creek Mosquito Abatement District	689,710	0.0000433	1,134,088	—	0.0000925
1965051103	Consolidated Mosquito Abatement District	5,911,208	0.0003707	5,412,694	154,561	0.0004540
1122048737	Contra Costa County Law Library	2,114,936	0.0001326	1,613,484	—	0.0001316
2563798722	Contra Costa County Schools Insurance Group	11,424,232	0.0007165	10,370,664	—	0.0008457
7397472572	Contra Costa Transportation Authority	13,442,359	0.0008431	12,332,123	—	0.0010057
4565739668	Cooperative Organization For the Development of Employee Selection Procedures	2,144,745	0.0001345	1,715,862	—	0.0001399
3138183363	Copperopolis Fire Protection District	205,226	0.0000129	139,507	—	0.0000114
1453572960	Cordelia Fire Protection District of Solano County	162,927	0.0000102	117,920	—	0.0000096
6255016883	Cordova Recreation and Park District	14,566,660	0.0009136	11,113,031	—	0.0009062
7922734569	Corning Water District	308,422	0.0000193	239,446	—	0.0000195
7279886845	Costa Mesa Sanitary District	2,487,112	0.0001560	2,378,369	—	0.0001940
4497483212	Cottonwood Water District	734,440	0.0000461	615,025	—	0.0000502
6525616833	County of Alpine	30,785,633	0.0019309	23,066,500	—	0.0018810
5184154349	County of San Joaquin	40,838,874	0.0025614	27,801,106	—	0.0022671
7466485822	County of Sierra	56,020,865	0.0035136	40,162,039	—	0.0032751
4221216128	CRA/LA, a Designated Local Authority	231,071,488	0.0144927	150,447,616	—	0.0122687
7732968374	Crescent City Harbor District	2,864,394	0.0001797	2,129,419	—	0.0001737
6028788333	Crescenta Valley Water District	16,614,836	0.0010421	12,794,992	—	0.0010434
4996733601	Crestline Lake Arrowhead Water Agency	9,594,707	0.0006018	6,712,805	—	0.0005474
7955361313	Crestline Village Water District	7,393,935	0.0004637	5,545,698	—	0.0004522
1977684412	Crockett Community Services District	597,275	0.0000375	480,634	—	0.0000392
3657418172	CSAC Excess Insurance Authority	19,566,044	0.0012272	18,034,471	—	0.0014707
5157126411	Cutler Public Utility District	1,215,745	0.0000763	992,489	—	0.0000809
5645760898	Cutler-Orosi Joint Powers Wastewater Authority	797,120	0.0000500	653,788	—	0.0000533
5237897070	Cuyama Valley Recreation District	241,755	0.0000152	164,630	—	0.0000134
2866319400	Dairy Council of California	20,485,149	0.0012848	17,784,413	—	0.0014503
3928436395	Davis Cemetery District	568,470	0.0000357	479,723	—	0.0000391
7026387061	De Luz Community Services District	3,620,838	0.0002271	2,548,437	—	0.0002078
5352460331	Del Norte County Library District	1,490,580	0.0000935	1,169,827	—	0.0000954
4350807204	Del Paso Manor Water District	2,973,161	0.0001865	2,299,931	—	0.0001876
7038407484	Del Puerto Water District	2,598,577	0.0001630	2,027,406	—	0.0001653

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
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2059985584	Del Rey Community Services District	\$ 652,568	0.0000409	\$ 750,859	—	0.0000612
7700126139	Delano Mosquito Abatement District	3,947,544	0.0002476	3,314,859	—	0.0002703
1420510857	Delta Diablo	61,645,687	0.0038664	46,877,786	174	0.0038228
1552820512	Delta Vector Control District	8,364,210	0.0005246	6,509,874	123,614	0.0005409
3228878364	Denair Community Services District	3,726,767	0.0002337	2,912,488	—	0.0002375
7767645807	Desert Water Agency	55,222,353	0.0034635	39,740,881	—	0.0032408
4661959937	Diablo Water District	8,328,292	0.0005223	6,178,639	—	0.0005039
5339108719	Diamond Springs-El Dorado Fire Protection District	1,359,924	0.0000853	1,005,868	—	0.0000820
4716435785	Dixon Public Library District	2,448,109	0.0001535	1,873,716	—	0.0001528
5304966378	Donald P and Katherine B Loker University Student Union, Inc.	2,306,520	0.0001447	1,762,160	—	0.0001437
1047451387	Dougherty Regional Fire Authority	426,590	0.0000268	305,264	—	0.0000249
5222170526	Dublin San Ramon Services District	98,806,286	0.0061971	88,580,751	—	0.0072236
5356060823	Durham Mosquito Abatement District	134,219	0.0000084	102,955	—	0.0000084
5860828298	East Bay Dischargers Authority	4,064,725	0.0002549	3,286,636	100,000	0.0002762
5178514345	East Contra Costa Irrigation District	11,357,062	0.0007123	10,853,170	—	0.0008851
3620518874	East County Schools Federal Credit Union	4,964,985	0.0003114	3,977,427	—	0.0003244
5894399182	East Orange County Water District	3,053,241	0.0001915	2,478,871	—	0.0002021
6067282857	East Palo Alto Sanitary District	5,514,196	0.0003458	3,921,385	—	0.0003198
7890996671	East Quincy Services District	1,174,597	0.0000737	939,492	—	0.0000766
6539534682	East Valley Water District	41,919,536	0.0026292	30,846,123	518,686	0.0025577
3435315822	Eastern Sierra Transit Authority	3,468,302	0.0002175	3,318,687	—	0.0002706
2779006014	Ebbetts Pass Fire Protection District	449,756	0.0000282	359,479	—	0.0000293
4388508673	El Dorado County Fire Protection District	2,022,582	0.0001269	1,349,408	—	0.0001100
3611944624	El Dorado County Resource Conservation District	122,680	0.0000077	114,989	—	0.0000094
1035606509	El Dorado County Transit Authority	13,361,180	0.0008380	10,469,717	—	0.0008538
6055779069	El Dorado County Transportation Commission	1,876,704	0.0001177	1,515,171	—	0.0001236
8696034575	El Dorado County Water Agency	1,580,690	0.0000991	1,114,010	471,446	0.0001293
2201197559	El Dorado Hills Community Services District	11,282,496	0.0007076	8,687,038	—	0.0007084
7511419152	El Dorado Hills County Water District	3,419,947	0.0002145	2,630,210	—	0.0002145
3940256803	El Dorado Local Agency Formation Commission	940,887	0.0000590	881,654	—	0.0000719
1431937908	Encina Wastewater Authority	52,051,439	0.0032646	38,558,173	1,052,012	0.0032301
7386575880	Esparto Community Services District	1,591,557	0.0000998	1,247,048	—	0.0001017
7735348195	Esparto Fire Protection District	245,402	0.0000154	195,644	—	0.0000160
3797238839	Exeter District Ambulance	1,571,033	0.0000985	1,082,295	—	0.0000883
7838065559	Fair Oaks Recreation & Park District	4,626,969	0.0002902	3,805,866	—	0.0003104
7635333358	Fair Oaks Water District	11,794,163	0.0007397	9,407,277	—	0.0007671
7593842491	Fairfield-Suisun Sewer District	32,429,766	0.0020340	25,964,284	—	0.0021173
2813736287	Fall River Valley Community Services District	921,480	0.0000578	702,670	—	0.0000573
2373193306	Fallbrook Public Utility District	46,780,613	0.0029341	34,593,631	—	0.0028210

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

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4230136587	Feather River Air Quality Management District	\$ 3,649,114	0.0002289	\$ 2,813,748	—	0.0002295
1750666004	Feather River Recreation and Park District	3,410,334	0.0002139	2,588,388	—	0.0002111
6202319972	Feather Water District	872,742	0.0000547	1,003,551	—	0.0000818
1389951974	Fern Valley Water District	2,558,313	0.0001605	2,083,699	—	0.0001699
4759298774	Florin County Water District	1,559,935	0.0000978	1,235,810	—	0.0001008
6460218598	Florin Resource Conservation District Elk Grove Water District	7,111,410	0.0004460	5,690,949	—	0.0004641
6271398414	Foothill Municipal Water District	7,266,239	0.0004557	5,520,478	—	0.0004502
6593273973	Foresthill Public Utility District	2,271,237	0.0001425	1,795,745	216,645	0.0001641
1373679084	Forestville Water District	1,911,665	0.0001199	1,411,706	—	0.0001151
4831243809	Fort Bragg Fire Protection Authority	775,780	0.0000487	626,912	—	0.0000511
4181859439	Fort Ord Reuse Authority	8,708,402	0.0005462	7,696,802	1,161,180	0.0007224
1970118922	Foundation For California Community Colleges	22,592,633	0.0014170	18,919,357	—	0.0015428
6492846018	Fresno County Law Library	1,402,932	0.0000880	1,135,159	—	0.0000926
4649627650	Fresno Westside Mosquito Abatement District	3,644,717	0.0002286	3,304,639	—	0.0002695
1548552160	Fruitridge Fire Protection District	26,693	0.0000017	230,830	—	0.0000188
6714446429	Fullerton California State University Associated Students	23,481,745	0.0014728	16,283,844	—	0.0013279
7171448434	Fulton El-Camino Recreation and Park District	7,148,694	0.0004484	5,361,229	—	0.0004372
7037972648	Garden Valley Fire Protection District	92,841	0.0000058	70,847	—	0.0000058
3973892041	Georgetown Divide Public Utility District	15,104,340	0.0009473	9,614,160	—	0.0007840
7815107614	Georgetown Divide Resource Conservation District	107,378	0.0000067	97,388	2	0.0000079
7378951030	Georgetown Fire Protection District	702,908	0.0000441	418,682	—	0.0000341
6080844039	Gilsize County Drainage District	991,940	0.0000622	924,024	—	0.0000754
6265415355	Glen Ellen Fire Protection District	350,542	0.0000220	270,856	—	0.0000221
6798117460	Glendale College, Associated Students Of	2,797,569	0.0001755	2,181,406	—	0.0001779
2031042354	Glenn County Mosquito and Vector Control District	1,418,720	0.0000890	1,162,401	—	0.0000948
6612306990	Gold Ridge Fire Protection District	381,284	0.0000239	318,655	—	0.0000260
6456164101	Gold Ridge Resource Conservation District	637,191	0.0000400	546,670	—	0.0000446
4024125008	Golden Hills Community Services District	2,597,042	0.0001629	1,892,088	—	0.0001543
5080978675	Golden Sierra Job Training Agency	16,452,232	0.0010319	11,171,203	100,000	0.0009191
2409019970	Goleta Sanitary District	16,847,340	0.0010567	12,857,414	—	0.0010485
2042906516	Goleta Water District	55,608,943	0.0034878	40,194,236	—	0.0032778
1159086414	Goleta West Sanitary District	5,195,517	0.0003259	4,144,165	—	0.0003379
7497651833	Granada Sanitary District	541,304	0.0000340	373,591	—	0.0000305
6647241995	Great Basin Unified Air Pollution Control District	16,833,132	0.0010558	12,791,933	1,542,875	0.0011690
5929424943	Greater Anaheim Special Education Local Plan Area	7,836,412	0.0004915	6,399,970	—	0.0005219
1675484382	Greater Los Angeles County Vector Control District	25,972,036	0.0016290	19,899,545	10,850	0.0016237
7167039610	Greater Vallejo Recreation District	18,071,085	0.0011334	13,209,347	—	0.0010772
7410991533	Green Valley County Water District	705,857	0.0000443	581,609	—	0.0000474
7979752401	Gridley Biggs Cemetery District	2,211,064	0.0001387	1,545,974	—	0.0001261

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

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2153002583	Grossmont Healthcare District	\$ 2,808,194	0.0001761	\$ 2,608,343	—	0.0002127
5037869488	Grossmont-Cuyamaca Community College District Auxiliary Organization	6,976,501	0.0004376	5,721,692	1,612	0.0004667
4899312259	Groveland Community Services District	8,068,819	0.0005061	5,756,057	—	0.0004694
1885407064	Gualala Community Services District	685,774	0.0000430	553,726	—	0.0000452
5100010641	Happy Camp Sanitary District	194,393	0.0000122	131,914	—	0.0000108
1063174826	Happy Homestead Cemetery District	901,618	0.0000565	668,026	—	0.0000545
7403108474	Health Plan of San Joaquin	34,551,414	0.0021670	28,207,752	—	0.0023003
6495007609	Heartland Communications Facility Authority	8,200,816	0.0005144	6,085,892	—	0.0004963
3710605884	Heber Public Utility District	3,590,405	0.0002252	2,905,679	—	0.0002370
1809345897	Helendale Community Services District	2,039,978	0.0001279	1,712,110	—	0.0001396
5009121642	Henry Miller Reclamation District #2131	6,536,505	0.0004100	5,251,328	—	0.0004282
7023861809	Heritage Ranch Community Services District	4,078,642	0.0002558	3,074,437	—	0.0002507
1000005829	Herlong Public Utility District	554,203	0.0000348	439,280	9,525	0.0000366
7848142223	Hesperia Fire Protection District	572,720	0.0000359	382,805	—	0.0000312
4137117193	Hesperia Water District	21,286,521	0.0013351	16,188,712	—	0.0013202
1705558653	Hidden Valley Lake Community Services District	5,295,159	0.0003321	3,929,735	—	0.0003205
6078068962	Hi-Desert Water District	18,486,256	0.0011594	13,217,014	—	0.0010778
4173412805	Higgins Area Fire Protection District	429,039	0.0000269	291,067	—	0.0000237
3320645013	Hilton Creek Community Services District	929,816	0.0000583	721,755	—	0.0000589
2789878878	Hopland Public Utility District	259,237	0.0000163	186,870	—	0.0000152
7822963090	Housing Authority of the City of Alameda	16,058,405	0.0010072	13,999,109	—	0.0011416
4625901124	Housing Authority of the City of Calexico	5,386,863	0.0003379	4,004,710	—	0.0003266
1527097646	Housing Authority of the City of Eureka	5,656,743	0.0003548	4,394,441	—	0.0003584
3480654049	Housing Authority of the City of Livermore	6,127,393	0.0003843	4,817,983	—	0.0003929
4922379704	Housing Authority of the City of Madera	9,648,114	0.0006051	6,579,986	—	0.0005366
5143587278	Housing Authority of the City of San Buenaventura	26,590,736	0.0016678	19,306,525	—	0.0015744
6089869630	Housing Authority of the City of San Luis Obispo	13,270,672	0.0008323	8,091,361	—	0.0006598
1795457454	Housing Authority of the City of South San Francisco	1,482,496	0.0000930	1,225,526	—	0.0000999
5055273041	Housing Authority of the County of Butte	13,037,127	0.0008177	9,879,060	—	0.0008056
3924692016	Housing Authority of the County of Santa Cruz	31,673,367	0.0019865	24,516,455	—	0.0019993
1710291657	Hub Cities Consortium	9,183,353	0.0005760	5,732,425	—	0.0004675
2915282412	Human Rights-Fair Housing Commission of the City and County of Sacramento	3,161,462	0.0001983	2,333,819	—	0.0001903
7096640856	Humboldt Bay Fire Joint Powers Authority	1,641,373	0.0001029	1,205,277	—	0.0000983
2233447024	Humboldt Bay Harbor Recreation and Conservation District	4,393,635	0.0002756	3,488,139	—	0.0002845
3324767966	Humboldt Bay Municipal Water District	12,141,660	0.0007615	9,302,674	—	0.0007586
6870678952	Humboldt Community Services District	11,260,846	0.0007063	8,301,192	—	0.0006769
5535801286	Humboldt County Association of Governments	1,814,274	0.0001138	1,487,325	—	0.0001213
1020904753	Humboldt State University Center Board of Directors	17,930,325	0.0011246	16,394,057	—	0.0013369
3639670244	Humboldt Transit Authority	9,026,553	0.0005661	7,005,622	—	0.0005713

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
4357993175	Humboldt Waste Management Authority	\$ 3,528,593	0.0002213	\$ 2,945,887	—	0.0002402
6560338384	Idyllwild Fire Protection District	20,350	0.0000013	85,834	—	0.0000070
7202280767	Independent Cities Association, Inc.	155,450	0.0000097	112,906	—	0.0000092
6373293995	Indian Wells Valley Water District	12,912,649	0.0008099	10,157,045	—	0.0008283
3646805143	Inland Empire Resource Conservation District	1,447,089	0.0000908	1,468,331	—	0.0001197
2672447358	Intelecom Intelligent Telecommunications	7,986,966	0.0005009	6,203,560	—	0.0005059
6767765077	Intergovernmental Training and Development Center	3,583,260	0.0002247	2,670,675	—	0.0002178
1929220653	Inverness Public Utility District	1,131,529	0.0000710	878,017	—	0.0000716
6318190349	Ironhouse Sanitary District	16,999,272	0.0010662	12,944,377	—	0.0010556
3109946265	Isla Vista Recreation and Park District	2,762,330	0.0001733	2,154,774	—	0.0001757
7767994064	Jackson Valley Irrigation District	208,297	0.0000131	179,944	—	0.0000147
1362252829	Jamestown Sanitary District	2,050,576	0.0001286	1,429,002	—	0.0001165
2810162667	Joshua Basin Water District	3,085,790	0.0001935	2,613,660	—	0.0002131
2266713043	June Lake Public Utility District	4,547,849	0.0002852	3,381,934	—	0.0002758
5601347195	Jurupa Area Recreation and Park District	2,569,677	0.0001612	1,993,602	—	0.0001626
4844295480	Jurupa Community Services District	40,018,190	0.0025099	31,222,658	—	0.0025461
7462625284	Kaweah Delta Water Conservation District	6,962,967	0.0004367	6,621,691	—	0.0005400
2157141901	Kelseyville Fire Protection District	464,414	0.0000291	490,086	—	0.0000400
3852809272	Kentfield Fire Protection District	613,343	0.0000385	414,157	—	0.0000338
7175678600	Kern County Council of Governments	11,087,438	0.0006954	8,360,451	—	0.0006818
2278007205	Kern County Law Library	668,584	0.0000419	1,065,182	—	0.0000869
5612540391	Kern County Local Agency Formation Commission	2,386,749	0.0001497	1,674,157	—	0.0001365
4508322861	Kern Health Systems	37,593,958	0.0023579	31,736,719	—	0.0025881
2486015683	Kern River Valley Cemetery District	550,519	0.0000345	449,785	—	0.0000367
7706615094	Kern-Tulare Water District	3,211,715	0.0002014	2,542,760	—	0.0002074
5514717209	Kettleman City Community Services District	695,435	0.0000436	565,850	—	0.0000461
6720209528	Kings County Area Public Transit Agency	1,144,551	0.0000718	910,160	—	0.0000742
7483300323	Kings County Association of Governments	831,371	0.0000521	702,994	—	0.0000573
5059695776	Kings County In-Home Supportive Services Public Authority	606,073	0.0000380	511,833	—	0.0000417
2026204067	Kings Mosquito Abatement District	6,087,508	0.0003818	5,780,155	339,595	0.0004991
5744759871	Kings Waste and Recycling Authority	7,989,549	0.0005011	7,623,772	—	0.0006217
5708400267	Kinneloa Irrigation District	1,286,672	0.0000807	1,020,403	—	0.0000832
6786394498	Kirkwood Meadows Public Utility District	3,738,274	0.0002345	2,904,498	—	0.0002369
7267752596	Konocti County Water District	955,412	0.0000599	771,214	—	0.0000629
6202668744	La Branza Water District	16,637	0.0000010	21,857	—	0.0000018
1080404137	La Habra Heights County Water District	5,290,740	0.0003318	4,614,865	—	0.0003763
4178856198	La Puente Valley County Water District	3,351,113	0.0002102	2,746,135	—	0.0002239
6910433869	Laguna Beach County Water District	24,967,820	0.0015660	19,268,901	—	0.0015713
2633138424	Lake Arrowhead Community Services District	30,312,866	0.0019012	22,292,547	—	0.0018179

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
7570023491	Lake County Fire Protection District	\$ 577,913	0.0000362	\$ 430,164	—	0.0000351
3609354665	Lake County Vector Control District	6,619,866	0.0004152	4,784,400	—	0.0003902
7513039035	Lake Don Pedro Community Services District	1,652,447	0.0001036	1,353,530	—	0.0001104
4205715773	Lake Hemet Municipal Water District	34,460,711	0.0021614	25,424,036	—	0.0020733
2747380228	Lake Oroville Area Public Utility District	3,515,776	0.0002205	2,152,904	—	0.0001756
5921251632	Lake Shastina Community Services District	2,485,273	0.0001559	1,676,701	—	0.0001367
4842278015	Lake Valley Fire Protection District	1,118,518	0.0000702	846,707	—	0.0000690
3507895593	Lakeport County Fire Protection District	425,155	0.0000267	336,647	—	0.0000275
5882947791	Lakeside Fire Protection District	2,362,605	0.0001482	1,761,066	—	0.0001436
6167014714	Lakeside Water District	8,557,183	0.0005367	6,522,763	—	0.0005319
7535543857	Lamont Public Utility District	578,081	0.0000363	542,547	—	0.0000442
5940093843	Las Gallinas Valley Sanitary District of Marin County	12,374,707	0.0007761	9,342,877	—	0.0007619
4966385073	Lassen County Waterworks District #1	398,782	0.0000250	306,006	—	0.0000250
1328727021	League of California Cities	39,536,110	0.0024797	31,857,662	—	0.0025979
6826615640	Leucadia Wastewater District	16,177,219	0.0010146	12,276,361	—	0.0010011
2051100093	Levee District #1 of Sutter County	247,522	0.0000155	202,202	—	0.0000165
7294133733	Linda County Water District	7,477,838	0.0004690	5,133,888	—	0.0004187
1134055402	Linda Fire Protection District	420,564	0.0000264	364,379	—	0.0000297
6398340204	Linden-Peters Rural County Fire Protection District	79,979	0.0000050	65,214	—	0.0000053
4522983656	Lindsay Strathmore Public Cemetery District	742,466	0.0000466	942,116	—	0.0000768
2998382675	Little Lake Fire Protection District	277,382	0.0000174	254,564	—	0.0000208
7429065035	Littlerock Creek Irrigation District	3,497,440	0.0002194	2,684,745	—	0.0002189
1949542456	Live Oak Cemetery District	463,418	0.0000291	348,106	—	0.0000284
5624616425	Livermore-Amador Valley Transit Authority	5,196,976	0.0003260	4,163,179	—	0.0003395
7449296272	Local Agency Formation Commission of Monterey County	1,072,811	0.0000673	1,016,229	80,351	0.0000894
7535349198	Local Agency Formation Commission of Solano County	267,128	0.0000168	232,676	—	0.0000190
7214598140	Local Government Services Authority, A Joint Powers Authority	3,177,047	0.0001993	2,599,852	—	0.0002120
1982099773	Long Beach City College Associated Student Body Enterprises	9,077,965	0.0005694	6,282,833	—	0.0005124
2850490807	Long Beach State University, Associated Students	20,079,703	0.0012594	15,257,794	—	0.0012442
4917586175	Long Beach State University, Forty-Niner Shops, Inc.	23,789,134	0.0014920	17,651,095	—	0.0014394
3682217103	Los Alamos Community Services District	1,435,041	0.0000900	1,158,399	—	0.0000945
6959065970	Los Angeles County Area 'E' Civil Defense and Disaster Board	1,075,295	0.0000674	713,687	—	0.0000582
5612780823	Los Angeles County Law Library	22,862,973	0.0014340	20,041,123	—	0.0016343
3307806336	Los Angeles County West Vector Control District	14,369,922	0.0009013	11,551,561	—	0.0009420
1171738443	Los Angeles Memorial Coliseum Commission	11,783,904	0.0007391	8,649,734	—	0.0007054
3838653042	Los Angeles Regionalized Insurance Services Authority	519,559	0.0000326	357,917	—	0.0000292
2966345898	Los Gatos-Saratoga Department of Community Education and Recreation	7,526,228	0.0004720	5,820,959	1	0.0004747
4662975925	Los Osos Community Services District	3,153,903	0.0001978	2,468,154	—	0.0002013
3932590689	Lower Lake Cemetery District	376,867	0.0000236	307,717	—	0.0000251

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
6225528900	Lower Lake County Waterworks District #1	\$ 1,406,322	0.0000882	\$ 1,148,855	—	0.0000937
6119217286	Lower Tule River Irrigation District	12,563,965	0.0007880	9,620,066	—	0.0007845
5899889070	Madera Cemetery District	10,682,627	0.0006700	7,746,518	—	0.0006317
6622932927	Madera County Mosquito and Vector Control District	4,022,035	0.0002523	3,015,750	—	0.0002459
4844536252	Main San Gabriel Basin Watermaster	5,235,179	0.0003283	4,072,143	—	0.0003321
6585631940	Majestic Pines Community Services District	736,267	0.0000462	577,076	—	0.0000471
4455680287	Mammoth Lakes Fire District	309,426	0.0000194	801,528	—	0.0000654
1936588080	Mammoth Lakes Mosquito Abatement District	167,066	0.0000105	121,045	—	0.0000099
5942409050	Management of Emeryville Services Authority	59,529,010	0.0037336	48,044,542	—	0.0039179
1213002505	March Joint Powers Authority	7,671,215	0.0004811	6,088,105	—	0.0004965
1076273000	Marin Children and Families Commission	1,333,139	0.0000836	1,074,901	—	0.0000877
4402709769	Marin County Housing Authority	22,290,922	0.0013981	16,814,943	1,200,000	0.0014691
1743906866	Marin County In-Home Supportive Services Public Authority	977,102	0.0000613	743,037	—	0.0000606
2705940435	Marina Coast Water District	14,996,036	0.0009405	12,141,164	—	0.0009901
3122134566	Marinwood Community Services District	3,997,892	0.0002507	3,024,720	—	0.0002467
1949027584	Mariposa Public Utility District	2,486,815	0.0001560	2,016,786	15,072	0.0001657
6859883482	Maxwell Public Utility District	739,143	0.0000464	553,231	—	0.0000451
5483989497	McCloud Community Services District	2,331,751	0.0001462	1,827,557	—	0.0001490
7763145158	McFarland Recreation and Park District	2,986,401	0.0001873	2,059,188	—	0.0001679
3058001188	McKinleyville Community Services District	8,256,216	0.0005178	6,399,888	—	0.0005219
4197922266	Meeks Bay Fire Protection District	497,414	0.0000312	394,179	—	0.0000321
4000074610	Meiners Oaks County Water District	1,469,093	0.0000921	1,164,590	—	0.0000950
1846635935	Mendocino City Community Services District	1,659,456	0.0001041	1,267,089	—	0.0001033
7932295621	Mendocino County Russian River Flood Control & Water Conservation Improvement District	220,829	0.0000139	182,613	—	0.0000149
1157424734	Mendocino Transit Authority	8,480,218	0.0005319	6,934,861	—	0.0005655
4441199077	Menlo Park Fire Protection District	9,885,788	0.0006200	7,653,741	—	0.0006241
2673031300	Merced County Housing Authority	21,037,418	0.0013195	14,436,086	—	0.0011772
4162505786	Merced County Mosquito Abatement District	9,051,990	0.0005677	6,691,924	—	0.0005457
3322577952	Mesa Water District	42,659,833	0.0026756	32,431,402	20,055	0.0026464
2857159579	Midpeninsula Regional Open Space District	62,876,380	0.0039436	52,516,864	22	0.0042827
3764984881	Mid-Peninsula Water District	6,723,021	0.0004217	5,251,460	—	0.0004282
6096625021	Mid-Placer Public Schools Transportation Agency	11,347,600	0.0007117	8,700,276	—	0.0007095
6882866561	Midway City Sanitary District	14,706,474	0.0009224	14,585,724	—	0.0011894
4843334378	Midway Heights County Water District	316,216	0.0000198	243,820	—	0.0000199
2132658779	Millview County Water District	942,394	0.0000591	743,940	—	0.0000607
5840721602	Minter Field Airport District	2,431,104	0.0001525	1,832,510	—	0.0001494
2859153968	Mission Springs Water District	21,811,406	0.0013680	15,219,266	3,676	0.0012414
4129706773	Mojave Air and Space Port	12,085,842	0.0007580	8,261,406	—	0.0006737
7323599740	Mojave Water Agency	24,446,824	0.0015333	18,571,554	—	0.0015145

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
2198845841	Monte Vista County Water District	\$ 21,902,346	0.0013737	\$ 16,364,744	—	0.0013345
1337420437	Montecito Fire Protection District	9,280,048	0.0005820	7,124,542	53,750	0.0005854
7984147425	Montecito Sanitary District of Santa Barbara County	8,627,049	0.0005411	6,583,970	—	0.0005369
6529901682	Montecito Water District	17,938,911	0.0011251	13,645,706	—	0.0011128
1725576343	Monterey Bay Unified Air Pollution Control District	30,881,445	0.0019369	23,794,013	—	0.0019404
6176819203	Monterey County Regional Fire Protection District	736,195	0.0000462	542,163	—	0.0000442
2180065965	Monterey County Water Resources Agency	30,454,249	0.0019101	23,003,924	—	0.0018759
7470214037	Monterey Peninsula Airport District	9,458,780	0.0005932	7,285,629	—	0.0005941
1087875760	Monterey Peninsula Regional Park District	9,574,420	0.0006005	6,692,719	12,978	0.0005468
5697484945	Monterey Peninsula Water Management District	18,674,273	0.0011712	13,706,636	—	0.0011178
7135914147	Monterey Regional Water Pollution Control Agency	89,487,075	0.0056126	68,487,272	—	0.0055850
5596195180	Morongo Basin Transit Authority	4,034,407	0.0002530	3,230,056	—	0.0002634
3636821754	Mother Lode Job Training Agency	9,179,230	0.0005757	7,030,407	—	0.0005733
1078950612	Moulton-Niguel Water District	83,856,470	0.0052594	63,965,510	—	0.0052163
7764866016	Mountains Recreation and Conservation Authority	18,249,994	0.0011446	14,869,096	—	0.0012125
1035483646	Mountain-Valley Library System	1,013,685	0.0000636	724,852	—	0.0000591
1424510307	Mt. San Antonio College Auxiliary Services	13,576,087	0.0008515	9,850,970	—	0.0008033
7753511557	Mt. View Sanitary District of Contra Costa County	12,423,303	0.0007792	9,136,745	—	0.0007451
5552936211	Municipal Pooling Authority	2,823,278	0.0001771	2,451,226	—	0.0001999
6497938438	Municipal Water District of Orange County	11,229,213	0.0007043	9,047,574	—	0.0007378
2069862204	Murphys Sanitary District	712,775	0.0000447	569,729	—	0.0000465
6108410315	Murrieta Fire Protection District	1,490,755	0.0000935	1,059,485	—	0.0000864
3544064853	Murrieta Valley Cemetery District	295,824	0.0000186	232,564	—	0.0000190
4403438954	Napa County Mosquito Abatement District	7,111,263	0.0004460	6,739,609	525,000	0.0005924
3920044776	Napa County Resource Conservation District	3,153,401	0.0001978	2,597,342	—	0.0002118
5366592546	Napa County Transportation and Planning Agency	2,512,917	0.0001576	2,154,562	—	0.0001757
4522019637	Napa Sanitation District	42,823,582	0.0026859	29,882,466	—	0.0024369
4724272273	National Orange Show	3,713,087	0.0002329	3,146,521	—	0.0002566
4197810656	Natomas Fire Protection District	14,721	0.0000009	241,712	—	0.0000197
5605381043	Nevada Cemetery District	1,278,934	0.0000802	1,022,454	—	0.0000834
3907335935	Nevada County Consolidated Fire District	1,368,840	0.0000859	1,073,365	—	0.0000875
3580237209	Nevada County Local Agency Formation Commission	950,992	0.0000596	741,692	—	0.0000605
1276874710	Nevada County Resource Conservation District	293,428	0.0000184	248,638	—	0.0000203
2675135971	Nevada-Sierra Regional IHSS Public Authority	1,202,173	0.0000754	1,029,041	—	0.0000839
1335550444	Newcastle, Rocklin, Gold Hill Cemetery District	1,432,296	0.0000898	1,009,421	—	0.0000823
5939417752	Newhall County Water District	14,713,030	0.0009228	11,491,363	—	0.0009371
5489024780	Nipomo Community Services District	6,740,955	0.0004228	5,170,622	—	0.0004217
2429114785	North Bay Cooperative Library System	2,742,370	0.0001720	2,086,328	—	0.0001701
5128270574	North Bay Schools Insurance Authority	7,980,642	0.0005005	6,477,562	—	0.0005282

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
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7233871392	North Central Counties Consortium	\$ 4,319,490	0.0002709	\$ 3,214,303	—	0.0002621
6344334293	North Coast County Water District	15,038,731	0.0009432	10,598,310	—	0.0008643
4092603205	North Coast Railroad Authority	751,259	0.0000471	556,078	—	0.0000453
4786034037	North Coast Unified Air Quality Management District	4,517,333	0.0002833	3,615,221	—	0.0002948
3900103978	North County Dispatch Joint Powers Authority	8,972,886	0.0005628	7,280,175	50,000	0.0005978
3891469960	North County Fire Protection District of San Diego County	8,295,960	0.0005203	5,376,792	30	0.0004385
1553867136	North Delta Water Agency	192,161	0.0000121	147,860	—	0.0000121
4323107133	North Kern Cemetery District	2,209,577	0.0001386	1,637,345	—	0.0001335
2298143974	North Kern Water Storage District	7,761,755	0.0004868	6,414,918	—	0.0005231
5016908593	North Marin Water District	46,359,488	0.0029076	34,157,915	—	0.0027855
2590327631	North of the River Municipal Water District	3,926,813	0.0002463	2,990,658	—	0.0002439
1897174550	North State Cooperative Library System	2,157,894	0.0001353	1,515,694	1	0.0001236
4839581566	North Tahoe Fire Protection District	2,956,348	0.0001854	1,999,831	—	0.0001631
4563533857	North Tahoe Public Utility District	5,032,203	0.0003156	4,540,984	—	0.0003703
7454588342	Northern California Special Districts Insurance Authority	1,352,659	0.0000848	1,042,558	—	0.0000850
5740012439	Northern Salinas Valley Mosquito Abatement District	5,083,165	0.0003188	3,833,718	—	0.0003126
4510654302	Northern Sierra Air Quality Management District	3,830,593	0.0002403	2,835,781	—	0.0002313
2842502387	Northshore Fire Protection District	400,789	0.0000251	312,093	—	0.0000255
5186979610	Northstar Community Services District	9,269,068	0.0005814	7,153,162	—	0.0005833
1075502848	Northwest Mosquito and Vector Control District	9,768,458	0.0006127	7,241,624	—	0.0005905
5952313545	Novato Sanitary District	21,372,103	0.0013404	16,046,387	—	0.0013086
7353779187	Oakdale Irrigation District	20,744,115	0.0013011	16,811,659	—	0.0013710
5574427332	Oakdale Rural Fire Protection District	244,630	0.0000153	202,096	—	0.0000165
7544014130	Oceano Community Services District	2,488,486	0.0001561	1,904,478	—	0.0001553
3858982437	Ojai Valley Sanitary District	11,982,287	0.0007515	9,167,060	—	0.0007476
7505210944	Olivenhain Municipal Water District	48,313,423	0.0030302	36,053,507	—	0.0029401
4312308788	Ophir Hill Fire Protection District	184,177	0.0000116	150,445	—	0.0000123
7017855336	Orange County Transportation Authority	10,226,460	0.0006414	8,648,532	—	0.0007053
4092662809	Orange County Vector Control District	11,874,236	0.0007447	9,997,719	—	0.0008153
5145718430	Orchard Dale Water District	7,888,793	0.0004948	5,446,909	—	0.0004442
4823522480	Orland Cemetery District	1,524,187	0.0000956	1,156,170	—	0.0000943
2290669353	Oro Loma Sanitary District	54,259,329	0.0034031	46,649,117	—	0.0038041
4355374107	Orosi Public Utility District	1,312,008	0.0000823	1,017,298	—	0.0000830
2328467675	Oroville Cemetery District	2,664,761	0.0001671	2,080,712	—	0.0001697
3852369856	Oroville Mosquito Abatement District	484,384	0.0000304	368,690	—	0.0000301
2245783730	Oxnard Harbor District	19,923,296	0.0012496	14,717,535	—	0.0012002
5401458264	Pacific Fire Protection District	84,738	0.0000053	733,423	—	0.0000598
4598198944	Pajaro Valley Public Cemetery District	2,886,391	0.0001810	2,230,337	—	0.0001819
6765267999	Pajaro Valley Water Management Agency	5,558,759	0.0003486	4,405,587	—	0.0003593

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
3759673358	Palm Ranch Irrigation District	\$ 1,394,015	0.0000874	\$ 1,242,826	—	0.0001014
3689692259	Palmdale Water District	39,707,336	0.0024904	30,143,031	—	0.0024581
6065395500	Palo Verde Valley District Library	736,286	0.0000462	578,754	—	0.0000472
2690656674	Palos Verdes Library District	23,033,468	0.0014446	18,170,365	100,000	0.0014899
1076408330	Paradise Recreation and Park District	1,932,880	0.0001212	1,628,565	—	0.0001328
6192496501	Pasadena City College Bookstore	4,562,153	0.0002861	3,418,811	—	0.0002788
7442410534	Paso Robles City Housing Authority	2,497,505	0.0001566	1,879,269	—	0.0001533
4312120662	Patterson Irrigation District	4,299,807	0.0002697	3,426,596	—	0.0002794
6369173370	Pauma Valley Community Services District	4,422,623	0.0002774	3,134,212	—	0.0002556
2673411482	Pebble Beach Community Services District	4,992,538	0.0003131	5,010,794	—	0.0004086
3170400540	Peninsula Fire Protection District	197,914	0.0000124	158,159	142	0.0000129
7418879554	Peninsula Health Care District	1,639,534	0.0001028	2,026,846	2	0.0001653
3622314783	Peninsula Traffic Congestion Relief Alliance	3,390,727	0.0002127	2,817,668	—	0.0002298
5198152062	Penn Valley Fire Protection District	409,261	0.0000257	309,993	—	0.0000253
1393691424	Personal Assistance Services Council	7,227,918	0.0004533	5,776,792	—	0.0004711
3282578662	Phelan Pinon Hills Community Services District	2,045,211	0.0001283	1,964,215	—	0.0001602
5768832514	Pico Water District	4,936,049	0.0003096	4,483,578	—	0.0003656
6636496264	Pine Cove Water District	2,145,105	0.0001345	1,532,449	—	0.0001250
2310085874	Pine Grove Mosquito Abatement District	55,473	0.0000035	53,969	—	0.0000044
5525520010	Pinedale County Water District	4,345,122	0.0002725	3,321,843	—	0.0002709
4106644848	Pioneer Cemetery District	849,267	0.0000533	699,133	156,547	0.0000698
2846529185	Pixley Irrigation District	2,596,015	0.0001628	2,106,605	—	0.0001718
4875369283	Placer County Cemetery District #1	1,436,407	0.0000901	1,138,271	—	0.0000928
1922723754	Placer County Resource Conservation District	1,156,836	0.0000726	861,685	—	0.0000703
5779816300	Placer County Transportation Planning Agency	5,342,031	0.0003350	4,157,251	—	0.0003390
4447709248	Placer Hills Fire Protection District	462,103	0.0000290	362,187	—	0.0000295
5237693890	Placer Mosquito and Vector Control District	2,943,489	0.0001846	2,477,558	—	0.0002020
4037478015	Planning and Service Area 2 Area Agency On Aging	1,393,267	0.0000874	1,337,348	—	0.0001091
6232522932	Pleasant Hill Recreation and Park District	17,390,897	0.0010907	12,936,466	—	0.0010549
2915501490	Pleasant Valley County Water District	1,428,400	0.0000896	1,174,821	—	0.0000958
3596803517	Pleasant Valley Recreation and Park District	18,937,188	0.0011877	13,853,091	12,851	0.0011307
2413152998	Plumas Eureka Community Services District	866,577	0.0000544	691,590	—	0.0000564
2922828258	Plumas Local Agency Formation Commission	201,318	0.0000126	139,784	—	0.0000114
3848623038	Pomerado Cemetery District	1,439,225	0.0000903	1,031,191	—	0.0000841
6599698553	Pomona Valley Transportation Authority	1,956,554	0.0001227	1,560,588	—	0.0001273
5489202153	Pomona, Calif State Polytechnic University, Associated Students, Inc.	10,468,634	0.0006566	8,916,653	8	0.0007271
1586750882	Port San Luis Harbor District	12,203,971	0.0007654	8,974,219	—	0.0007318
3479379267	Porter Vista Public Utility District	1,117,354	0.0000701	894,612	—	0.0000730
7002279538	Porterville Irrigation District	1,641,143	0.0001029	1,309,581	—	0.0001068

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
2308220076	Porterville Public Cemetery District	\$ 2,349,512	0.0001474	\$ 1,803,310	12	0.0001471
2004912060	Public Agency Risk Sharing Authority of California	4,254,949	0.0002669	3,900,227	—	0.0003181
6970856005	Public Cemetery District #1 of Kern County	4,192,778	0.0002630	3,149,704	—	0.0002569
7249864813	Public Entity Risk Management Authority	4,152,358	0.0002604	3,764,033	—	0.0003069
1870095245	Purissima Hills Water District	3,566,912	0.0002237	3,046,734	—	0.0002485
3342276841	Quartz Hill Water District	5,019,300	0.0003148	4,653,705	—	0.0003795
3825049048	Quincy Community Services District	3,125,016	0.0001960	2,460,063	—	0.0002006
3517671007	Rainbow Municipal Water District	27,407,459	0.0017190	20,686,141	—	0.0016869
2608987262	Ramona Municipal Water District	48,996,814	0.0030731	36,737,583	—	0.0029959
7143683034	Rancho Adobe Fire Protection District	1,183,166	0.0000742	883,384	—	0.0000720
5357330985	Rancho Cucamonga Fire Protection District	9,936,522	0.0006232	7,407,996	—	0.0006041
2514681566	Rancho Murieta Community Services District	13,009,342	0.0008159	9,846,048	—	0.0008029
5688868574	Rancho Santa Fe Fire Protection District	5,082,882	0.0003188	4,204,593	36,240	0.0003458
4309711080	Rancho Santiago Community College Associated Students	1,777,414	0.0001115	1,215,033	—	0.0000991
5157117924	Reclamation District #3	243,963	0.0000153	201,821	—	0.0000165
2711765211	Reclamation District #833	1,186,512	0.0000744	840,367	—	0.0000685
1746310772	Reclamation District #999	1,429,437	0.0000897	1,106,354	—	0.0000902
1118939592	Reclamation District #1000	5,007,219	0.0003140	3,844,012	—	0.0003135
2168607018	Reclamation District #1001	2,327,353	0.0001460	1,730,507	—	0.0001411
4180184138	Reclamation District #1660	18,192	0.0000011	11,700	—	0.0000010
7378373013	Red Bluff Cemetery District	1,305,077	0.0000819	958,997	—	0.0000782
2225910997	Redwood Coast Regional Center	28,457,929	0.0017849	19,821,361	—	0.0016164
5608767926	Redwood Empire Municipal Insurance Fund	6,974,792	0.0004375	4,892,031	—	0.0003989
1463206552	Redwood Empire School Insurance Group	12,223,894	0.0007667	9,005,201	—	0.0007344
5474252409	Reedley Cemetery District	1,311,025	0.0000822	1,661,247	—	0.0001355
2569577652	Regional Housing Authority of Sutter and Nevada Counties	8,816,281	0.0005530	6,829,334	—	0.0005569
6065061198	Regional Water Authority	1,862,249	0.0001168	1,718,187	42,000	0.0001435
1650109779	Rescue Fire Protection District	190,143	0.0000119	202,983	—	0.0000166
5330634101	Resort Improvement District #1	4,582,492	0.0002874	3,617,253	—	0.0002950
2218075090	Resource Conservation District of the Santa Monica Mountains	746,598	0.0000468	627,413	—	0.0000512
2322376278	Richardson Bay Sanitary District	7,255,107	0.0004550	5,434,030	—	0.0004431
7281039142	Rincon Del Diablo Municipal Water District	15,090,759	0.0009465	11,175,011	—	0.0009113
6899367485	Rincon Valley Fire Protection District	499,916	0.0000314	482,797	—	0.0000394
5621660780	Rio Alto Water District	4,047,897	0.0002539	3,181,441	—	0.0002594
3301590511	Rio Linda Elverta Community Water District	4,056,516	0.0002544	3,093,073	—	0.0002522
7426721889	Rio Vista-Montezuma Cemetery District	1,211,995	0.0000760	1,980,535	—	0.0001615
7220748167	Riverbank City Housing Authority	406,680	0.0000255	370,198	—	0.0000302
1298394948	Riverside County Air Pollution Control District	499,139	0.0000313	1,053,439	—	0.0000859
1399147492	Riverside County Law Library	2,491,235	0.0001562	1,915,482	—	0.0001562

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
6904949878	Riverside County Regional Park and Open Space District	\$ 43,215,175	0.0027104	\$ 32,964,184	—	0.0026882
1431537449	Riverside County Transportation Commission	32,972,586	0.0020680	24,847,741	—	0.0020263
7345118520	Riverside County Waste Resources Management District	48,794,021	0.0030603	35,344,334	—	0.0028823
2113125734	Rosamond Community Services District	5,061,402	0.0003174	4,705,565	—	0.0003837
2705430573	Rose Bowl Operating Company	9,937,603	0.0006233	7,419,582	—	0.0006051
4218094195	Rosedale-Rio Bravo Water Storage District	3,276,756	0.0002055	2,580,613	—	0.0002104
6571856951	Roseville Public Cemetery District	1,893,714	0.0001188	1,532,461	—	0.0001250
4521367135	Ross Valley Fire Department	1,013,404	0.0000636	942,008	—	0.0000768
5656301445	Rowland Water District	17,659,984	0.0011076	13,251,819	—	0.0010807
4070863161	Rubidoux Community Services District	13,385,262	0.0008395	10,413,289	—	0.0008492
2328456279	Running Springs Water District	14,513,729	0.0009103	10,156,717	—	0.0008283
1078547531	Rural County Representatives of California	15,518,126	0.0009733	12,057,171	3,303,800	0.0012527
2493202767	Russian River Fire Protection District	536,770	0.0000337	417,360	—	0.0000340
2587751943	Sacramento Area Council of Governments	52,976,079	0.0033226	38,211,726	—	0.0031161
4232217023	Sacramento Area Flood Control Agency	4,045,558	0.0002537	3,285,863	—	0.0002680
1177575384	Sacramento County Public Law Library	7,243,291	0.0004543	6,687,201	—	0.0005453
2103885216	Sacramento Groundwater Authority	1,013,937	0.0000636	897,355	26,900	0.0000754
5618901326	Sacramento Metropolitan Air Quality Management District	44,747,388	0.0028065	35,236,252	—	0.0028734
3692049158	Sacramento Metropolitan Cable Television Commission	3,279,215	0.0002057	2,476,672	—	0.0002020
2231586717	Sacramento Metropolitan Fire District	59,537,295	0.0037341	45,567,458	—	0.0037159
1126549494	Sacramento Regional Fire-EMS Communications Center	23,696,049	0.0014862	17,225,352	—	0.0014047
5395882943	Sacramento Suburban Water District	37,120,757	0.0023282	28,514,498	—	0.0023253
5019742137	Sacramento Transportation Authority	3,973,344	0.0002492	2,997,433	—	0.0002444
1375523307	Sacramento-Yolo Mosquito and Vector Control District	45,350,778	0.0028444	32,310,163	—	0.0026348
4535665634	Salida Fire Protection District	298,193	0.0000187	224,432	—	0.0000183
3659702346	Salinas Valley Solid Waste Authority	7,384,783	0.0004632	6,320,935	73,161	0.0005214
6184821600	Salton Community Services District	2,464,483	0.0001546	2,068,301	—	0.0001687
7465338542	San Andreas Sanitary District	2,477,946	0.0001554	1,772,030	—	0.0001445
5161052649	San Benito County Water District	9,062,827	0.0005684	6,668,637	—	0.0005438
7656022322	San Bernardino County Transportation Authority	205,427	0.0000129	196,246	—	0.0000160
3370686549	San Bernardino Valley Municipal Water District	27,439,375	0.0017210	25,036,378	—	0.0020417
4303312904	San Bernardino Valley Water Conservation District	3,457,568	0.0002169	3,200,551	—	0.0002610
7341368894	San Diego County Law Library	10,535,965	0.0006608	8,118,225	—	0.0006620
7490546841	San Diego Metropolitan Transit System	50,322,914	0.0031562	37,686,812	—	0.0030733
2950717597	San Diego State University Associated Students	15,213,624	0.0009542	11,918,294	—	0.0009719
6015701555	San Dieguito Water District	21,873,983	0.0013719	15,044,979	—	0.0012269
1650430914	San Elijo Joint Powers Authority	12,694,719	0.0007962	9,625,641	140,000	0.0007964
3747307534	San Francisco Bay Area Water Emergency Transportation Authority	5,619,970	0.0003525	5,329,415	335,500	0.0004620
5538142036	San Francisco Community College District Bookstore Auxiliary	4,446,898	0.0002789	3,203,555	—	0.0002612

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
5274442094	San Francisco County Transportation Authority	\$ 10,928,134	0.0006854	\$ 8,885,137	—	0.0007246
1822494442	San Francisco Health Authority	35,446,611	0.0022232	33,675,113	2,612,691	0.0029592
3630235762	San Francisco Law Library	2,729,297	0.0001712	2,193,198	—	0.0001789
7815455776	San Francisquito Creek Joint Powers Authority	1,178,866	0.0000739	976,625	—	0.0000796
4578788931	San Gabriel County Water District	11,209,503	0.0007031	8,429,874	—	0.0006874
1385958960	San Gabriel Valley Council of Governments	9,514,423	0.0005967	9,191,240	871,765	0.0008206
7165101556	San Gabriel Valley Mosquito and Vector Control District	8,131,112	0.0005100	6,403,203	—	0.0005222
2659053879	San Gabriel Valley Municipal Water District	9,311,217	0.0005840	7,229,100	—	0.0005895
3199831197	San Geronimo Pass Water Agency	3,324,932	0.0002085	2,585,541	—	0.0002108
5881397592	San Jacinto Valley Cemetery District	3,798,131	0.0002382	3,341,456	—	0.0002725
1795899435	San Joaquin County Housing Authority	40,471,965	0.0025384	31,718,302	472,161	0.0026251
5529630040	San Joaquin County IHSS Public Authority	1,137,909	0.0000714	936,548	—	0.0000764
5640819152	San Juan Water District	37,319,423	0.0023407	32,696,858	2,787,800	0.0028937
5032326097	San Lorenzo Valley Water District	17,032,672	0.0010683	13,306,253	—	0.0010851
3338617824	San Luis Obispo Cal Poly Associated Students, Inc.	24,361,417	0.0015279	18,606,166	—	0.0015173
2096024970	San Luis Obispo Council of Governments	8,404,499	0.0005271	6,669,090	—	0.0005439
1362276702	San Luis Obispo Regional Transit Authority	2,663,896	0.0001671	2,078,025	—	0.0001695
4720247681	San Luis Water District	7,659,844	0.0004804	6,610,720	—	0.0005391
4208954800	San Mateo County Harbor District	16,754,525	0.0010508	12,071,899	—	0.0009844
7551534873	San Mateo County In-Home Supportive Services Public Authority	1,586,546	0.0000995	1,298,046	—	0.0001059
3952730811	San Mateo County Law Library	2,338,924	0.0001467	1,849,974	—	0.0001509
4600042471	San Mateo County Schools Insurance Group	5,103,744	0.0003201	3,753,246	—	0.0003061
5069981886	San Miguel Community Services District	597,292	0.0000375	415,165	—	0.0000339
7933348531	San Miguel Consolidated Fire Protection District	8,399,119	0.0005268	6,132,007	3,852	0.0005004
7226734344	San Simeon Community Services District	420,864	0.0000264	281,600	—	0.0000230
2133617148	Sanger Cemetery District	2,151,199	0.0001349	1,939,396	—	0.0001582
4163206459	Sanitary District #5 of Marin County	8,769,216	0.0005500	8,187,279	740,733	0.0007281
6650358204	Sanitary District No 1 of Marin County	21,752,397	0.0013643	15,791,780	—	0.0012878
2047250126	Santa Ana Watershed Project Authority	16,702,036	0.0010475	13,123,372	—	0.0010702
6508833350	Santa Barbara County Law Library	874,807	0.0000549	730,000	—	0.0000595
4523655629	Santa Barbara County Special Education Local Plan Area	1,995,042	0.0001251	1,586,416	—	0.0001294
3570674726	Santa Barbara Regional Health Authority	47,754,163	0.0029951	38,776,224	1,020,000	0.0032453
5486958840	Santa Clara County Central Fire Protection District	52,412,442	0.0032873	37,678,505	—	0.0030726
5813158737	Santa Clara County Health Authority	40,300,394	0.0025276	38,517,195	3,228,650	0.0034043
5609146499	Santa Clara County Law Library	2,065,842	0.0001296	1,403,458	—	0.0001144
4504529505	Santa Clara County Open Space Authority	4,505,702	0.0002826	3,876,715	—	0.0003161
7005974365	Santa Clara County Schools Insurance Group	3,126,831	0.0001961	2,524,766	—	0.0002059
1907689635	Santa Clarita Valley School Food Services Agency	17,761,129	0.0011140	13,852,790	—	0.0011297
6637432547	Santa Cruz County Law Library	843,915	0.0000529	559,654	—	0.0000456

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
3109524485	Santa Cruz County Regional Transportation Commission	\$ 8,544,948	0.0005359	\$ 6,748,735	163,929	0.0005637
5405887055	Santa Cruz Local Agency Formation Commission	1,727,049	0.0001083	1,228,262	—	0.0001002
3817767080	Santa Cruz Port District	14,424,307	0.0009047	10,551,151	—	0.0008604
7994458625	Santa Cruz Regional 9-1-1	18,150,472	0.0011384	14,008,812	—	0.0011424
3288352742	Santa Fe Irrigation District	43,471,247	0.0027265	31,493,784	—	0.0025683
3921164548	Santa Maria Public Airport District	6,547,223	0.0004106	4,864,325	—	0.0003967
3284792996	Santa Nella County Water District	1,157,508	0.0000726	858,371	—	0.0000700
6566293204	Santa Paula City Housing Authority	2,380,140	0.0001493	1,883,234	—	0.0001536
7042180601	Santa Ynez River Water Conservation District, Improvement District #1	7,809,202	0.0004898	6,021,674	—	0.0004911
2120353029	Sausalito-Marín City Sanitary District	11,685,871	0.0007329	8,438,171	—	0.0006881
5241334822	School Risk and Insurance Management Group	3,908,910	0.0002452	3,049,599	—	0.0002487
4506465697	Schools Excess Liability Fund	3,590,915	0.0002252	2,861,803	74,700	0.0002395
6863388516	Schools Insurance Authority	27,239,716	0.0017085	22,005,367	—	0.0017945
4027652040	Scotts Valley Fire Protection District	740,119	0.0000464	562,098	—	0.0000458
6835712923	Scotts Valley Water District	9,171,103	0.0005752	7,144,157	—	0.0005826
6356986541	Selma Cemetery District	1,340,298	0.0000841	1,072,870	—	0.0000875
5588607190	Selma-Kingsburg-Fowler County Sanitation District	18,959,916	0.0011892	13,584,006	—	0.0011077
6107520054	Serrano Water District	6,348,537	0.0003982	5,027,194	—	0.0004100
7985059402	Sewer Authority Mid-Coastside	11,037,996	0.0006923	8,450,955	—	0.0006892
5964218828	Sewerage Commission--Oroville Region	5,449,445	0.0003418	3,633,984	—	0.0002963
2677681339	Shafter Wasco Irrigation District	6,957,512	0.0004364	5,351,246	—	0.0004364
7237596532	Shasta Area Safety Communications Agency	10,683,608	0.0006701	8,199,410	—	0.0006686
6611539671	Shasta Community Services District	621,022	0.0000390	518,812	—	0.0000423
5959907437	Shasta Lake Fire Protection District	97,358	0.0000061	79,372	—	0.0000065
5202731527	Shasta Local Agency Formation Commission	116,568	0.0000073	68,215	—	0.0000056
6037958263	Shasta Mosquito and Vector Control District	8,394,842	0.0005265	6,212,632	—	0.0005066
4634995637	Shasta Regional Transportation Agency	730,571	0.0000458	703,182	—	0.0000573
7223725594	Shasta Valley Cemetery District	615,749	0.0000386	564,897	—	0.0000461
1005414974	Shiloh Public Cemetery District	522,450	0.0000328	404,552	—	0.0000330
1917841065	Sierra Lakes County Water District	1,911,223	0.0001199	1,421,168	487,963	0.0001557
1884907837	Sierra-Sacramento Valley Emergency Medical Services Agency	4,568,261	0.0002865	3,459,106	—	0.0002821
3346262594	Silicon Valley Animal Control Authority	3,228,594	0.0002025	2,648,753	—	0.0002160
5977977822	Silicon Valley Clean Water	60,320,132	0.0037832	47,093,722	—	0.0038404
4048411725	Silveyville Cemetery District	1,085,721	0.0000681	844,089	—	0.0000688
2912637909	Solano County Mosquito Abatement District	9,131,687	0.0005727	7,370,735	500,000	0.0006418
5340678572	Solano County Water Agency	6,187,285	0.0003881	5,053,457	—	0.0004121
3389179690	Solano Irrigation District	58,979,495	0.0036992	43,299,381	—	0.0035310
2693454286	Solano Transportation Authority	6,871,551	0.0004310	5,528,465	—	0.0004508
4721960104	Soledad Community Health Care District	58,574	0.0000037	69,249	—	0.0000056

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
4671118169	Sonoma Marin Area Rail Transit District	\$ 6,745,390	0.0004231	\$ 5,864,652	—	0.0004783
5976144994	Sonoma State Enterprises, Inc.	3,488,403	0.0002188	3,805,249	—	0.0003103
1058939981	Sonoma Student Union Corporation	2,967,103	0.0001861	1,983,946	—	0.0001618
2751545492	Soquel Creek Water District	29,915,280	0.0018763	22,448,424	500,000	0.0018714
2798992660	South Bay Regional Public Communications Authority	29,996,232	0.0018813	23,554,892	—	0.0019209
2254738134	South Coast Water District	53,533,140	0.0033576	46,492,923	—	0.0037914
2966171128	South County Support Services Agency	2,022,667	0.0001269	1,711,387	—	0.0001396
1022958456	South Feather Water and Power Agency	25,895,166	0.0016241	21,352,343	—	0.0017412
1357939534	South Kern Cemetery District	460,453	0.0000289	365,107	—	0.0000298
7221942610	South Orange County Wastewater Authority	49,302,420	0.0030922	36,487,016	—	0.0029754
3655967024	South Placer Fire District	3,689,164	0.0002314	3,066,523	—	0.0002501
6065250544	South Placer Municipal Utility District	17,505,244	0.0010979	12,988,436	—	0.0010592
4472592201	South San Joaquin Irrigation District	45,175,871	0.0028334	33,161,918	—	0.0027043
7037682826	South San Luis Obispo County Sanitation District	4,325,306	0.0002713	3,201,562	—	0.0002611
7802344698	South Tahoe Public Utility District	41,824,481	0.0026232	32,194,314	—	0.0026254
5627949111	Southeast Area Social Services Funding Authority	7,847,318	0.0004922	5,677,974	—	0.0004630
7503917825	Southern California Library Cooperative	5,934,498	0.0003722	4,424,794	—	0.0003608
4169066042	Southern California Public Power Authority	6,338,748	0.0003976	4,950,127	—	0.0004037
3936775155	Southern San Joaquin Municipal Utility District	9,390,403	0.0005890	6,667,746	—	0.0005437
5294989913	Southern Sonoma County Resource Conservation District	816,300	0.0000512	712,722	—	0.0000581
3261542699	Southwest Transportation Agency	11,696,340	0.0007336	8,031,842	—	0.0006550
7951940706	Special District Risk Management Authority	6,022,689	0.0003777	5,432,910	—	0.0004430
5533681281	Squaw Valley Public Service District	9,934,902	0.0006231	7,358,395	—	0.0006001
7552831011	Stallion Springs Community Services District	2,375,726	0.0001490	1,855,569	—	0.0001513
7135413843	Stanislaus Consolidated Fire Protection District	1,662,718	0.0001043	1,258,387	—	0.0001026
2222660358	Stanislaus County Housing Authority	27,123,382	0.0017012	25,092,827	—	0.0020463
1000005478	State and Federal Contractors Water Agency	1,591,565	0.0000998	1,353,250	—	0.0001104
7722673791	State Water Contractors	7,248,464	0.0004546	5,461,110	—	0.0004453
2595946637	Stege Sanitary District	6,416,894	0.0004025	4,866,006	—	0.0003968
4598268056	Stinson Beach County Water District	4,938,743	0.0003098	3,488,293	—	0.0002845
1245106351	Stockton East Water District	23,822,307	0.0014941	17,362,439	—	0.0014159
1083303109	Strawberry Recreation District	1,103,095	0.0000692	942,897	—	0.0000769
5587679367	Student Union, San Bernardino, California State University	4,798,854	0.0003010	3,716,650	—	0.0003031
8865572249	Successor Agency to the Redevelopment Agency of the City & County of San Francisco	103,841,725	0.0065129	77,405,723	—	0.0063123
1230234770	Successor Agency to the Redevelopment Agency of the City of Fresno	2,126,677	0.0001334	1,663,991	—	0.0001357
1122763437	Successor Agency to the Redevelopment Agency of the City of San Bernardino	20,333,887	0.0012753	14,271,548	—	0.0011638
6579469757	Suisun Fairfield Rockville Cemetery District	3,034,934	0.0001903	2,819,569	—	0.0002299
6376282104	Suisun Resource Conservation District	1,821,112	0.0001142	1,492,704	—	0.0001217
5545538875	Summit Cemetery District	4,749,757	0.0002979	3,343,719	—	0.0002727

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
5536860219	Sunnyslope County Water District	\$ 11,540,886	0.0007238	\$ 10,595,114	—	0.0008640
7713823053	Susanville Sanitary District	3,601,096	0.0002259	2,624,457	—	0.0002140
5886940397	Sutter Cemetery District	2,649,181	0.0001662	2,207,002	—	0.0001800
3473496188	Sweetwater Springs Water District	4,506,284	0.0002826	3,611,011	75,883	0.0003007
2161919549	Sylvan Cemetery District	2,041,699	0.0001281	1,612,699	—	0.0001315
7477709596	Tahoe City Public Utility District	37,474,539	0.0023504	27,005,461	—	0.0022022
2945824602	Tahoe Resource Conservation District	1,600,595	0.0001004	1,273,365	—	0.0001038
5084675063	Tahoe-Truckee Sanitation Agency	55,000,594	0.0034496	39,860,532	—	0.0032505
5786873302	Tehachapi Valley Recreation and Park District	1,659,571	0.0001041	1,449,861	—	0.0001182
1890507994	Tehachapi-Cummings County Water District	11,258,193	0.0007061	8,848,954	—	0.0007216
7468819466	Tehama County Mosquito Abatement District	2,177,526	0.0001366	1,747,291	—	0.0001425
2173088406	Temescal Valley Water District	835,987	0.0000524	755,821	—	0.0000616
7665861129	Templeton Community Services District	8,295,784	0.0005203	6,590,852	—	0.0005375
7405745824	Thermalito Water and Sewer District	4,182,991	0.0002624	3,308,885	—	0.0002698
5258525102	Three Arch Bay Community Services District	26,219	0.0000016	86,997	—	0.0000071
6340054138	Three Rivers Community Services District	166,108	0.0000104	135,493	—	0.0000110
2388788625	Three Valleys Municipal Water District	15,477,102	0.0009707	12,095,317	—	0.0009864
1196474792	Tiburon Fire Protection District	2,133,710	0.0001338	1,977,733	76,760	0.0001675
7543878894	Torrance City Redevelopment Agency	31,648	0.0000020	1,138,614	—	0.0000929
7984291381	Town of Apple Valley	46,344,050	0.0029067	33,156,095	8,820	0.0027045
1382390535	Town of Atherton	18,012,973	0.0011298	13,659,567	—	0.0011139
1705206551	Town of Colma	9,958,832	0.0006246	7,094,066	—	0.0005785
2137393809	Town of Corte Madera	29,267,283	0.0018356	20,607,441	—	0.0016805
1473815265	Town of Fairfax	12,565,254	0.0007881	10,671,156	—	0.0008702
5749284855	Town of Hillsborough	47,610,077	0.0029861	35,903,103	—	0.0029278
4534238835	Town of Loomis	5,269,251	0.0003305	4,109,111	574,504	0.0003819
4185235217	Town of Los Altos Hills	13,901,268	0.0008719	10,635,422	1,360,209	0.0009782
5069684255	Town of Mammoth Lakes	41,065,493	0.0025756	28,177,149	—	0.0022978
6510195742	Town of Moraga	14,637,375	0.0009180	11,368,624	—	0.0009271
6689176895	Town of Paradise	21,818,129	0.0013684	16,259,868	—	0.0013260
7325167619	Town of Portola Valley	6,853,855	0.0004299	6,159,845	—	0.0005023
2755764312	Town of Ross	5,429,778	0.0003406	4,705,169	160,394	0.0003968
1958078508	Town of San Anselmo	26,711,913	0.0016754	19,275,182	—	0.0015719
3517485078	Town of Tiburon	17,889,720	0.0011220	13,871,802	106,677	0.0011399
3652384086	Town of Truckee	38,370,296	0.0024066	29,451,417	—	0.0024017
4316314946	Town of Windsor	42,601,029	0.0026719	33,446,616	—	0.0027275
6557124744	Town of Woodside	13,022,897	0.0008168	9,569,960	—	0.0007804
1675553033	Town of Yountville	14,566,157	0.0009136	10,821,855	—	0.0008825
1859456939	Town of Yucca Valley	18,320,502	0.0011491	13,809,213	—	0.0011261

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
1857932454	Trabuco Canyon Water District	\$ 10,495,676	0.0006583	\$ 7,687,842	—	0.0006269
7867198604	Tracy Rural County Fire Protection District	38,776	0.0000024	39,003	—	0.0000032
1071904329	Transbay Joint Powers Authority	4,571,357	0.0002867	3,863,318	—	0.0003150
1184716369	Transportation Agency for Monterey County	5,320,795	0.0003337	4,845,600	—	0.0003951
6796876396	Transportation Authority of Marin	3,125,408	0.0001960	2,782,405	—	0.0002269
5595929964	Treasure Island Development Authority	74,882	0.0000047	47,775	—	0.0000039
7596140448	Tri-City Mental Health Center	26,376,102	0.0016543	21,758,921	—	0.0017744
7322263052	Tri-County Schools Insurance Group	3,038,364	0.0001906	2,315,512	—	0.0001888
7579927706	Tri-Dam Project	19,915,518	0.0012491	14,422,485	—	0.0011761
1359125967	Trindel Insurance Fund	1,288,770	0.0000808	1,148,127	172,303	0.0001077
4682249562	Trinity Public Utilities District	13,236,316	0.0008302	10,219,996	—	0.0008334
1268699297	Truckee Donner Public Utility District	46,567,451	0.0029207	35,129,407	—	0.0028647
2978731273	Truckee Fire Protection District	2,879,798	0.0001806	2,242,663	—	0.0001829
6524388244	Truckee Sanitary District	27,626,786	0.0017327	21,022,707	1,000,000	0.0017959
1705100677	Truckee Tahoe Airport District	9,675,901	0.0006069	7,283,724	—	0.0005940
5074140349	Tulare Mosquito Abatement District	2,751,790	0.0001726	2,558,742	—	0.0002087
6995484197	Tulare Public Cemetery District	1,690,712	0.0001060	2,232,270	—	0.0001820
4774071915	Tuolumne Utilities District	46,857,648	0.0029389	34,699,456	—	0.0028297
6784326605	Turlock Mosquito Abatement District	6,835,551	0.0004287	5,114,090	—	0.0004170
7293678271	Twain Harte Community Services District	1,826,016	0.0001145	1,577,573	—	0.0001286
1940849885	Twentynine Palms Water District	9,752,753	0.0006117	7,561,032	—	0.0006166
2115371185	Ukiah Valley Fire District	16,581	0.0000010	38,700	—	0.0000032
5271823059	Union Public Utility District	1,904,446	0.0001194	1,523,449	—	0.0001242
3175690975	United Water Conservation District	40,551,798	0.0025434	30,214,629	993,891	0.0025450
4156774742	University Enterprises Corporation at CSUSB	27,347,946	0.0017152	23,966,003	—	0.0019544
1117567189	University Student Union California State University Stanislaus	777,604	0.0000488	589,861	—	0.0000481
1127594813	Upland City Housing Authority	4,841,505	0.0003037	3,632,281	—	0.0002962
2684679416	Upper San Gabriel Valley Municipal Water District	8,950,951	0.0005614	6,690,096	—	0.0005456
6485135423	Vacaville Fire Protection District	769,650	0.0000483	622,120	—	0.0000507
5853033542	Vacaville-Elmira Cemetery District	2,125,515	0.0001333	1,672,651	—	0.0001364
7780886441	Vallecitos Water District	72,984,890	0.0045776	56,022,449	—	0.0045685
2165656413	Vallejo Sanitation and Flood Control District	80,263,169	0.0050341	58,550,936	—	0.0047747
4789813851	Valley Center Municipal Water District	55,628,214	0.0034890	33,873,285	—	0.0027623
3442495340	Valley County Water District	13,946,317	0.0008747	10,346,392	—	0.0008437
7135681419	Valley of the Moon Water District	8,347,478	0.0005235	5,904,365	—	0.0004815
4105945466	Valley Sanitary District	11,260,064	0.0007062	8,820,388	—	0.0007193
3377107587	Valley Springs Public Utility District	961,733	0.0000603	733,937	—	0.0000598
6176541929	Valley-Wide Recreation and Park District	13,541,360	0.0008493	9,780,672	—	0.0007976
1149117798	Vandenberg Village Community Services District	5,378,354	0.0003373	4,167,089	—	0.0003398

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
5688508264	Ventura College Foundation	\$ 1,133,111	0.0000711	\$ 950,101	—	0.0000775
4049611269	Ventura County Law Library	1,748,730	0.0001097	1,350,886	—	0.0001102
4063780259	Ventura County Schools Business Services Authority	4,090,243	0.0002565	3,182,053	—	0.0002595
3215581236	Ventura County Schools Self-Funding Authority	3,952,709	0.0002479	2,890,153	—	0.0002357
6613947660	Ventura County Transportation Commission	10,044,324	0.0006300	8,074,403	62,632	0.0006636
2790850876	Ventura Port District	10,462,641	0.0006562	7,806,272	—	0.0006366
7987424352	Ventura River County Water District	2,284,076	0.0001433	1,890,467	—	0.0001542
1558143090	Victor Valley Transit Authority	1,503,958	0.0000943	1,337,209	—	0.0001090
4803741958	Victor Valley Wastewater Reclamation Authority	19,053,151	0.0011950	13,590,685	—	0.0011083
3830544935	Visalia Public Cemetery District	2,455,993	0.0001540	1,993,983	—	0.0001626
1377855511	Vista Irrigation District	90,577,968	0.0056810	75,849,849	—	0.0061854
7530522847	Walnut Valley Water District	49,031,287	0.0030752	36,246,340	—	0.0029558
1304010562	Wasco Recreation and Park District	538,053	0.0000337	449,339	—	0.0000366
7659205480	Washington Colony Cemetery District	1,226,481	0.0000769	939,081	—	0.0000766
5954000215	Water Facilities Authority	5,044,943	0.0003164	3,811,908	—	0.0003109
7457802011	Water Replenishment District of Southern California	21,452,997	0.0013455	16,684,735	—	0.0013606
7823028837	Weaverville Community Services District	2,206,209	0.0001384	1,614,991	—	0.0001317
5006840239	Weaverville Sanitary District	847,904	0.0000532	608,860	—	0.0000496
7002818126	West Basin Municipal Water District	16,441,316	0.0010312	15,671,391	—	0.0012780
1204759915	West Bay Sanitary District	17,947,786	0.0011257	13,044,830	—	0.0010638
3791365663	West Cities Communication Center	5,594,365	0.0003509	4,308,535	—	0.0003513
7207332854	West Contra Costa Integrated Waste Management Authority	2,436,192	0.0001528	1,841,123	—	0.0001501
8575333660	West Contra Costa Transportation Advisory Committee	2,829,516	0.0001775	2,098,013	—	0.0001711
5290477553	West County Transportation Agency	20,990,050	0.0013165	16,939,386	—	0.0013814
1151621263	West County Wastewater District	51,922,781	0.0032566	39,557,078	—	0.0032258
4097814421	West End Communications Authority	294,855	0.0000185	265,486	—	0.0000216
5101834513	West Kern Water District	18,511,016	0.0011610	16,937,366	—	0.0013812
3157522599	West Stanislaus Irrigation District	7,398,078	0.0004640	5,793,886	—	0.0004725
5056007493	West Valley Mosquito and Vector Control District	2,392,197	0.0001500	2,057,914	—	0.0001678
7793479972	West Valley Sanitation District of Santa Clara County	23,667,690	0.0014844	22,660,961	—	0.0018479
2468871866	West Valley Water District	27,668,984	0.0017354	22,052,045	—	0.0017983
7639609237	Westborough Water District	3,290,128	0.0002064	2,664,878	—	0.0002173
2872294754	Western Contra Costa Transit Authority	2,983,897	0.0001871	2,465,438	—	0.0002011
2368526938	Western Municipal Water District	72,159,676	0.0045258	54,550,654	—	0.0044485
7871168700	Western Riverside Council of Governments	10,668,499	0.0006691	8,112,517	—	0.0006615
7559321248	Westlands Water District	70,456,263	0.0044190	59,375,577	—	0.0048420
2821806133	Westwood Community Services District	1,376,993	0.0000864	1,669,075	—	0.0001361
4099499156	Wheeler Ridge-Maricopa Water Storage District	28,931,867	0.0018146	27,503,315	2,400,000	0.0024385
6994116790	Wildomar Cemetery District	595,062	0.0000373	397,938	—	0.0000325

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
7906686488	Willow County Water District	\$ 742,315	0.0000466	\$ 645,981	—	0.0000527
5120222012	Willow Creek Community Services District	1,664,881	0.0001044	1,268,150	—	0.0001034
5418043147	Willows Cemetery District	1,375,646	0.0000863	1,006,991	—	0.0000821
2936077955	Wilton Fire Protection District	331,813	0.0000208	257,459	—	0.0000210
1002910848	Windsor Fire Protection District	812,198	0.0000509	662,939	—	0.0000540
7202792766	Winterhaven Water District	121,881	0.0000076	85,551	—	0.0000070
7958872542	Winters Cemetery District	1,025,800	0.0000643	752,460	—	0.0000614
7608198670	Winters Fire Protection District	98,096	0.0000062	79,223	—	0.0000064
6006677554	Winton Water and Sanitary District	1,460,973	0.0000916	1,335,743	—	0.0001089
7745156819	Woodbridge Rural County Fire Protection District	1,091,963	0.0000685	729,787	—	0.0000595
4352055512	Woodside Fire Protection District	1,333,560	0.0000836	1,010,915	—	0.0000824
3092547588	Yolo County Federal Credit Union	11,325,519	0.0007103	8,544,941	—	0.0006968
1828557337	Yolo County Housing Authority	13,428,950	0.0008423	9,877,641	—	0.0008055
7927691574	Yolo County In-Home Supportive Services Public Authority	602,452	0.0000378	487,676	—	0.0000398
7294309888	Yolo County Public Agency Risk Management Insurance Authority	3,887,547	0.0002438	2,819,919	—	0.0002299
696686954	Yolo County Transportation District	4,206,976	0.0002639	3,073,491	—	0.0002506
5319882353	Yolo Emergency Communications Agency	15,992,613	0.0010030	12,647,470	—	0.0010314
7055367577	Yolo-Solano Air Quality Management District	11,678,022	0.0007324	9,146,513	—	0.0007459
2682144221	Yorba Linda Water District	35,928,532	0.0022534	27,673,197	—	0.0022567
3553650319	Yuba County Water Agency	22,356,520	0.0014022	20,338,647	—	0.0016586
7117953176	Yuba Sutter Transit Authority	1,476,919	0.0000926	1,145,310	—	0.0000934
2681696843	Yucaipa Valley Water District	28,677,515	0.0017986	22,618,385	—	0.0018445
2011487775	Yuima Municipal Water District	9,217,039	0.0005781	6,997,291	—	0.0005706
	Subtotal for Miscellaneous Risk Pool	15,944,026,687	1.0000000	12,162,131,370	100,570,552	1.0000000

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
Safety Risk Pool:						
4606242844	Alpine Fire Protection District	\$ 19,472,834	0.0009288	\$ 13,892,700	57,500	0.0009135
4693302718	American Canyon Fire Protection District	25,070,166	0.0011957	18,095,839	—	0.0011850
6407979793	Anderson Fire Protection District	5,318,131	0.0002535	3,759,035	—	0.0002462
5376905521	Apple Valley Fire Protection District	50,094,656	0.0023893	37,853,480	—	0.0024789
5403166948	Aptos-La Selva Fire Protection Agency	65,524,248	0.0031252	49,621,375	—	0.0032495
1030974865	Arbuckle-College City Fire Protection District	1,903,729	0.0000908	1,361,667	—	0.0000892
2301813735	Arcata Fire Protection District	18,307,339	0.0008732	13,109,035	—	0.0008585
2960845908	Arrowbear Park County Water District	376,744	0.0000180	250,749	—	0.0000164
2785679582	Baldwin Park Unified School District	7,827,045	0.0003733	5,975,035	—	0.0003913
6108466497	Bear Valley Community Services District	4,720,671	0.0002252	3,343,612	—	0.0002190
1674807468	Belmont Fire Protection District	6,157,951	0.0002937	5,672,285	—	0.0003715
4522872938	Belmont-San Carlos Fire Department	94,342,286	0.0044997	64,220,745	—	0.0042055
6234274205	Bennett Valley Fire Protection District	1,236,561	0.0000590	996,887	—	0.0000653
1584416215	Big Bear City Community Services District	24,936,405	0.0011893	18,709,727	—	0.0012252
2959822216	Blue Lake Fire Protection District	272,786	0.0000130	213,138	—	0.0000140
2697938553	Bodega Bay Fire Protection District	5,745,687	0.0002740	4,488,900	—	0.0002940
7937611265	Bolinas Fire Protection District	1,037,427	0.0000495	818,036	—	0.0000536
2982795116	Bonita-Sunnyside Fire Protection District	18,381,928	0.0008767	13,137,198	—	0.0008603
3930765488	Borrego Springs Fire Protection District	6,678,223	0.0003185	5,247,451	—	0.0003436
1110182104	Boulder Creek Fire Protection District	586,051	0.0000280	469,869	—	0.0000308
5541664172	Branciforte Fire Protection District	2,402,631	0.0001146	1,693,271	—	0.0001109
1755230450	Broadmoor Police Protection District	10,026,877	0.0004782	7,236,214	—	0.0004739
2791271663	Brooktrails Township Community Services District	897,258	0.0000428	712,419	—	0.0000467
5168887895	Burney Fire District	1,640,306	0.0000782	1,251,568	—	0.0000820
3046173218	Butte-Glenn Community College District	1,134,814	0.0000541	869,041	—	0.0000569
1263798031	California Firefighter's Joint Apprenticeship Committee	1,490,576	0.0000711	1,062,264	—	0.0000696
1500397518	California Pines Community Services District	335,810	0.0000160	278,497	—	0.0000182
6471268830	Cambria Community Healthcare District	4,877,143	0.0002326	3,509,787	—	0.0002298
3473008001	Cambria Community Services District	6,189,724	0.0002952	4,846,831	—	0.0003174
4935144749	Cameron Park Community Services District	8,622,027	0.0004112	7,632,803	—	0.0004998
7396393136	Carmel Highlands Fire Protection District of Monterey County	2,447,101	0.0001167	2,432,733	—	0.0001593
6802464338	Carmel Regional Fire Ambulance Authority	1,594,170	0.0000760	880,582	—	0.0000577
5946063802	Central Calaveras Fire and Rescue Protection District	492,363	0.0000235	409,365	—	0.0000268
2986532158	Central County Fire Department	159,147,601	0.0075906	119,180,209	—	0.0078046
6612195742	Central Fire Protection District of Santa Cruz County	81,966,866	0.0039094	58,211,025	—	0.0038120

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
2558720758	Central Marin Police Authority	\$ 58,301,187	0.0027806	\$ 45,109,605	—	0.0029540
6929609618	Chester Public Utility District	2,319,793	0.0001106	1,482,130	—	0.0000971
6672635036	Chino Valley Independent Fire District	167,479,628	0.0079880	128,951,683	474,948	0.0084756
3521791811	City of Adelanto	441,589	0.0000211	320,591	—	0.0000210
7759437962	City of Albany	75,611,786	0.0036063	57,329,917	—	0.0037543
4100145522	City of Alturas	5,031,239	0.0002400	3,812,316	—	0.0002497
5083901793	City of Anderson	15,604,870	0.0007443	11,389,778	—	0.0007459
3216339924	City of Angels	7,249,497	0.0003458	5,101,755	—	0.0003341
7701602999	City of Antioch	179,942,975	0.0085824	127,923,686	218,454	0.0083915
2222837360	City of Arcata	27,123,947	0.0012937	20,119,730	—	0.0013176
6540026274	City of Arroyo Grande	39,151,838	0.0018674	28,649,498	—	0.0018761
3755042088	City of Arvin	5,984,753	0.0002854	4,833,783	—	0.0003165
1298901388	City of Atascadero	52,431,321	0.0025007	37,630,791	—	0.0024643
1114344965	City of Atwater	40,293,524	0.0019218	26,499,442	—	0.0017353
1862771831	City of Auburn	38,196,105	0.0018218	27,797,017	—	0.0018203
4654114117	City of Avalon	20,934,067	0.0009985	15,326,669	—	0.0010037
6036917803	City of Avenal	2,183,182	0.0001041	1,659,980	—	0.0001087
4050337614	City of Azusa	123,092,661	0.0058709	89,477,552	—	0.0058595
2485886186	City of Baldwin Park	109,069,243	0.0052021	79,345,199	—	0.0051960
2317277676	City of Banning	50,448,978	0.0024062	35,003,942	—	0.0022923
6859832526	City of Barstow	46,695,986	0.0022272	34,637,135	—	0.0022682
4582960442	City of Beaumont	38,910,235	0.0018558	29,104,512	—	0.0019059
5686383552	City of Bell	73,903,847	0.0035249	51,491,389	—	0.0033720
2219960868	City of Bell Gardens	84,446,180	0.0040277	59,697,938	—	0.0039094
1738672780	City of Belmont	55,474,926	0.0026459	38,344,515	—	0.0025110
2951432784	City of Belvedere	8,251,249	0.0003935	6,498,855	1,440,000	0.0005199
2572957638	City of Benicia	121,031,624	0.0057726	85,629,588	1	0.0056075
5474045695	City of Biggs	401,558	0.0000192	271,602	—	0.0000178
5738092813	City of Bishop	21,827,981	0.0010411	15,583,595	—	0.0010205
1927432235	City of Blue Lake	270,092	0.0000129	183,617	—	0.0000120
2133011647	City of Blythe	29,517,564	0.0014078	21,543,183	—	0.0014108
6719424797	City of Brawley	43,901,341	0.0020939	30,906,753	8,940,576	0.0026094
7588583620	City of Brentwood	69,002,329	0.0032911	53,163,003	—	0.0034814
2825131863	City of Brisbane	40,487,847	0.0019311	30,332,456	—	0.0019863
7431146835	City of Buena Park	225,550,548	0.0107577	158,787,763	—	0.0103983

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
1429123533	City of Burlingame	\$ 90,738,708	0.0043278	\$ 64,173,773	—	0.0042025
5226418078	City of Calexico	51,089,261	0.0024367	37,368,906	—	0.0024471
6020344436	City of California City	24,044,751	0.0011468	16,935,550	—	0.0011090
1455036172	City of Calipatria	2,349,946	0.0001120	1,783,416	—	0.0001168
2327822217	City of Calistoga	14,393,757	0.0006865	10,489,390	400,000	0.0007131
2284247568	City of Campbell	89,433,593	0.0042655	62,075,769	—	0.0040651
2647630112	City of Capitola	40,768,746	0.0019445	29,541,621	—	0.0019346
7011478504	City of Carmel-by-the-Sea	33,728,632	0.0016087	24,168,070	—	0.0015827
3472970236	City of Carpinteria	9,347,847	0.0004458	6,324,581	—	0.0004142
3286869204	City of Cathedral City	115,655,163	0.0055162	91,738,185	600,000	0.0060468
6931700878	City of Chino	144,012,159	0.0068687	105,600,683	31,377,362	0.0089701
1336118336	City of Chowchilla	13,210,632	0.0006301	9,121,997	—	0.0005974
5727496281	City of Citrus Heights	37,795,249	0.0018026	31,453,280	—	0.0020597
2072700019	City of Claremont	69,835,762	0.0033308	50,271,508	—	0.0032921
2376421225	City of Clayton	10,550,740	0.0005032	7,978,102	—	0.0005225
3510963498	City of Clearlake	17,246,867	0.0008226	12,232,260	—	0.0008010
1902513779	City of Cloverdale	17,198,718	0.0008203	12,233,946	—	0.0008011
6373819375	City of Coachella City	15,505,072	0.0007395	10,783,355	—	0.0007062
6749451495	City of Coalinga	6,035,412	0.0002879	5,710,063	—	0.0003739
1959058023	City of Colton	181,120,206	0.0086386	128,074,131	—	0.0083870
3749368910	City of Colusa	10,097,540	0.0004816	7,004,522	—	0.0004587
1001685032	City of Compton	196,696,807	0.0093815	136,988,335	—	0.0089708
6809713799	City of Corcoran	13,046,189	0.0006222	9,394,949	—	0.0006152
2296621850	City of Corning	13,626,398	0.0006499	10,032,617	—	0.0006570
1307714161	City of Corona	164,186,563	0.0078309	121,189,507	—	0.0079362
1057970246	City of Coronado	105,029,378	0.0050094	80,868,672	—	0.0052957
5937664258	City of Costa Mesa	191,045,298	0.0091119	118,060,968	500,000	0.0077641
1533977406	City of Cotati	14,835,533	0.0007075	10,522,568	—	0.0006891
6374196181	City of Covina	115,926,485	0.0055291	84,824,221	—	0.0055548
7337697646	City of Crescent City	10,289,790	0.0004908	7,505,434	—	0.0004915
4977412527	City of Cypress	91,711,120	0.0043742	66,780,122	—	0.0043731
6213369926	City of Davis	145,615,660	0.0069452	95,612,069	—	0.0062612
7409953276	City of Del Mar	17,830,663	0.0008504	12,945,218	—	0.0008477
3821597293	City of Del Rey Oaks	4,079,849	0.0001946	2,967,982	—	0.0001944
5693481127	City of Delano	20,134,218	0.0009603	14,746,068	—	0.0009657

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
6958229795	City of Desert Hot Springs	\$ 28,151,633	0.0013427	\$ 20,113,425	—	0.0013171
1573700529	City of Dinuba	36,151,981	0.0017243	25,795,755	—	0.0016893
5321033759	City of Dixon	38,873,544	0.0018541	28,293,609	—	0.0018528
2028048688	City of Dos Palos	4,660,507	0.0002223	3,750,945	—	0.0002456
2272652739	City of Dunsmuir	614,439	0.0000293	370,086	—	0.0000242
2604009953	City of East Palo Alto	22,891,393	0.0010918	16,464,619	—	0.0010782
5941230462	City of El Centro	105,254,178	0.0050201	76,154,291	—	0.0049870
7718662328	City of El Cerrito	129,593,080	0.0061810	87,951,732	—	0.0057596
2657082556	City of El Segundo	270,556,169	0.0129042	166,429,239	1,322,149	0.0109853
5667466166	City of Elk Grove	66,857,310	0.0031888	56,261,176	177,477	0.0036959
1644815312	City of Emeryville	110,381,938	0.0052647	78,954,618	4,000,000	0.0054323
7856446300	City of Encinitas	88,093,055	0.0042016	65,435,035	166,462	0.0042960
5760161126	City of Escalon	7,050,401	0.0003363	5,218,387	—	0.0003417
1789349225	City of Etna	771,049	0.0000368	585,186	—	0.0000383
3720044028	City of Eureka	56,806,737	0.0027094	38,960,135	—	0.0025513
5251708451	City of Exeter	10,332,102	0.0004928	7,809,558	—	0.0005114
7984131430	City of Farmersville	3,581,234	0.0001708	2,958,024	929	0.0001938
6256084924	City of Fillmore	5,367,642	0.0002560	4,064,787	—	0.0002662
5538973822	City of Firebaugh	8,273,346	0.0003946	6,288,756	—	0.0004118
3459724670	City of Fort Bragg	15,286,773	0.0007291	10,781,260	—	0.0007060
4517566617	City of Fortuna	14,822,309	0.0007070	10,780,438	—	0.0007060
4102420058	City of Fountain Valley	189,247,786	0.0090262	137,526,097	2,200,000	0.0091501
7256454249	City of Fowler	6,254,084	0.0002983	4,629,007	—	0.0003031
6038671520	City of Galt	30,053,007	0.0014334	21,375,583	—	0.0013998
4916209368	City of Gardena	188,345,200	0.0089831	129,900,883	—	0.0085067
3884368391	City of Glendora	99,054,146	0.0047244	71,421,531	—	0.0046771
1217778828	City of Gonzales	6,430,928	0.0003067	5,200,199	—	0.0003405
4047740021	City of Grass Valley	34,490,351	0.0016450	25,848,802	—	0.0016927
6260075128	City of Greenfield	9,723,945	0.0004638	7,402,086	—	0.0004847
1941329975	City of Gridley	13,265,620	0.0006327	9,183,334	—	0.0006014
1000223333	City of Grover Beach	19,540,399	0.0009320	14,363,964	—	0.0009406
1966164745	City of Guadalupe	5,991,337	0.0002858	4,767,573	—	0.0003122
2291085874	City of Gustine	5,655,479	0.0002697	4,040,446	—	0.0002646
2034813534	City of Half Moon Bay	19,179,272	0.0009148	13,266,970	—	0.0008688
5052486602	City of Hanford	81,262,499	0.0038758	61,069,258	—	0.0039992

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
6286658977	City of Hawaiian Gardens	\$ 1,199,189	0.0000572	\$ 1,086,687	—	0.0000712
2458670034	City of Hawthorne	204,469,673	0.0097522	144,727,530	—	0.0094776
7641512975	City of Healdsburg	40,805,055	0.0019462	29,225,597	—	0.0019139
7323742506	City of Hercules	29,987,610	0.0014303	21,201,814	—	0.0013884
6664894574	City of Hermosa Beach	111,080,720	0.0052980	78,520,337	—	0.0051420
6965856623	City of Hollister	59,001,313	0.0028141	44,788,649	20,752	0.0029344
4469224252	City of Hughson	2,506,440	0.0001195	1,734,558	—	0.0001136
1915736911	City of Huntington Park	116,331,038	0.0055484	82,328,242	—	0.0053913
4087834608	City of Imperial	7,748,049	0.0003695	5,493,074	—	0.0003597
3509025322	City of Imperial Beach	19,708,086	0.0009400	14,796,232	—	0.0009689
6664227892	City of Indio	113,034,844	0.0053911	78,704,469	—	0.0051540
2813538323	City of Lone	4,892,358	0.0002333	3,367,882	—	0.0002205
3053751792	City of Irwindale	37,008,158	0.0017651	26,470,052	3,603,249	0.0019694
7368035612	City of Jackson	8,064,752	0.0003846	6,055,718	—	0.0003966
2321945323	City of Kerman	5,310,435	0.0002533	4,180,952	—	0.0002738
1663366827	City of King City	10,114,660	0.0004824	7,688,777	—	0.0005035
1210886769	City of Kingsburg	13,688,037	0.0006529	9,133,137	—	0.0005981
7337636747	City of La Habra	155,927,476	0.0074370	105,556,081	—	0.0069124
6426355762	City of La Habra Heights	1,187,166	0.0000566	964,360	—	0.0000632
3770853942	City of La Palma	42,238,660	0.0020146	31,457,641	1,250,000	0.0021419
6696419559	City of La Verne	115,773,776	0.0055218	83,687,034	—	0.0054803
4447311817	City of Laguna Beach	144,996,015	0.0069156	108,234,491	1,042,000	0.0071561
3418980609	City of Lake Elsinore	40,365	0.0000019	11,889	—	0.0000008
2129869266	City of Lakeport	11,440,838	0.0005457	9,300,108	—	0.0006090
7240040619	City of Larkspur	33,466,847	0.0015962	25,176,412	—	0.0016487
2474431178	City of Lemon Grove	9,825,807	0.0004686	7,804,864	—	0.0005111
1685062598	City of Lemoore	19,793,917	0.0009441	14,872,263	—	0.0009739
1225322578	City of Lincoln	33,107,251	0.0015791	25,873,046	—	0.0016943
2019506807	City of Lindsay	14,943,099	0.0007127	11,214,733	—	0.0007344
1440106162	City of Livermore	142,335,900	0.0067887	104,654,654	—	0.0068534
2183351498	City of Livingston	8,331,535	0.0003974	6,424,185	—	0.0004207
3955868421	City of Loma Linda	30,719,339	0.0014652	22,623,564	—	0.0014815
6552736085	City of Lompoc	91,618,249	0.0043697	62,325,815	—	0.0040815
5727512122	City of Los Alamitos	37,855,997	0.0018055	28,270,123	—	0.0018513
6581398948	City of Los Altos	56,025,485	0.0026721	40,328,167	—	0.0026409

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
6498305959	City of Los Banos	\$ 39,454,622	0.0018818	\$ 29,329,336	—	0.0019207
2212002669	City of Lynwood	21,244,806	0.0010133	13,990,449	—	0.0009162
3574270028	City of Madera	60,430,033	0.0028822	42,300,655	—	0.0027701
3161990216	City of Manhattan Beach	191,112,689	0.0091151	140,882,322	—	0.0092258
7604626108	City of Manteca	159,761,927	0.0076199	105,400,612	85,418	0.0069078
6160239453	City of Marina	51,108,271	0.0024376	38,135,636	—	0.0024973
5777707328	City of Martinez	67,768,883	0.0032322	45,369,277	—	0.0029710
2550597730	City of Marysville	29,015,256	0.0013839	19,226,999	—	0.0012591
4191618335	City of Maywood	29,282,474	0.0013966	15,920,056	—	0.0010425
3956164441	City of Menlo Park	93,908,614	0.0044790	69,298,193	—	0.0045380
3204916161	City of Mill Valley	70,988,422	0.0033858	53,776,022	—	0.0035216
2606600411	City of Millbrae	82,959,505	0.0039568	58,750,911	—	0.0038473
1084903188	City of Monrovia	178,312,271	0.0085046	125,264,825	53,336,292	0.0116958
3965235218	City of Montclair	127,975,926	0.0061038	88,895,461	—	0.0058214
7892495109	City of Monterey	181,632,209	0.0086630	122,241,326	—	0.0080051
3509384723	City of Morgan Hill	59,862,598	0.0028552	41,937,490	—	0.0027463
7048295140	City of Morro Bay	37,719,697	0.0017990	27,095,202	301,247	0.0017941
6941008066	City of Mt. Shasta	6,565,657	0.0003131	4,951,243	—	0.0003242
3077350855	City of Murrieta	76,204,171	0.0036346	59,055,064	—	0.0038673
3967541624	City of Needles	1,378,676	0.0000658	1,245,272	—	0.0000815
4993886171	City of Nevada City	10,000,262	0.0004770	7,475,060	—	0.0004895
2387354187	City of Newark	176,795,533	0.0084323	117,130,644	—	0.0076704
5346517882	City of Newman	8,351,679	0.0003983	6,094,435	—	0.0003991
3093388325	City of Norco	23,619,599	0.0011265	16,782,211	32	0.0010990
6944564299	City of Novato	96,439,152	0.0045997	71,700,088	—	0.0046953
5993997761	City of Oakdale	43,452,866	0.0020725	31,732,994	—	0.0020781
1385472211	City of Oakley	1,128,060	0.0000538	1,108,888	—	0.0000726
7905252598	City of Ojai	990,350	0.0000472	607,585	—	0.0000398
2405030745	City of Orange Cove	1,933,848	0.0000921	2,708,324	—	0.0001774
6398969968	City of Orland	8,300,965	0.0003959	6,100,447	—	0.0003995
4957578474	City of Oroville	49,635,735	0.0023674	35,793,731	—	0.0023440
6606606569	City of Oxnard	151,715,536	0.0072361	102,269,577	—	0.0066972
5070575563	City of Pacific Grove	75,419,461	0.0035971	51,796,513	—	0.0033919
3733978143	City of Pacifica	114,926,359	0.0054814	83,781,393	—	0.0054865
2541789657	City of Palos Verdes Estates	40,170,689	0.0019159	29,292,886	—	0.0019183

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
6510700595	City of Paramount	\$ 91,955	0.000044	\$ 256,685	—	0.0000168
4594473321	City of Parlier	3,121,650	0.0001489	2,398,461	—	0.0001571
2294259371	City of Paso Robles	56,127,757	0.0026770	41,226,894	—	0.0026998
7070530249	City of Patterson	10,600,094	0.0005056	7,919,646	—	0.0005186
7471126319	City of Perris	10,959,065	0.0005227	7,598,011	—	0.0004976
2399640634	City of Piedmont	71,186,505	0.0033952	53,362,689	—	0.0034945
1948785555	City of Pinole	64,688,466	0.0030853	47,880,409	—	0.0031355
1010350619	City of Pismo Beach	32,687,272	0.0015590	23,896,312	1,000,000	0.0016304
3561054561	City of Pittsburg	100,265,961	0.0047822	75,546,504	—	0.0049472
2117892921	City of Placentia	87,602,970	0.0041782	62,183,893	—	0.0040722
3279485049	City of Placerville	21,932,665	0.0010461	15,190,381	—	0.0009948
7166539881	City of Pleasant Hill	74,509,793	0.0035538	54,478,472	—	0.0035676
4137785275	City of Pleasanton	148,785,567	0.0070963	118,233,592	—	0.0077426
3263497639	City of Port Hueneme	40,827,105	0.0019473	30,642,557	—	0.0020067
5259660063	City of Porterville	67,400,761	0.0032147	52,275,643	—	0.0034233
1599501570	City of Poway	56,892,385	0.0027135	41,704,184	—	0.0027310
1039155127	City of Red Bluff	34,394,139	0.0016404	24,964,246	—	0.0016348
7117161098	City of Redlands	250,551,827	0.0119501	177,770,183	4,513	0.0116417
2567398164	City of Reedley	21,261,051	0.0010140	15,512,337	11,679	0.0010166
2542403229	City of Ridgecrest	29,268,385	0.0013960	21,209,494	—	0.0013889
7644919410	City of Rio Vista	12,867,487	0.0006137	9,417,966	—	0.0006167
1682825828	City of Ripon	16,084,091	0.0007671	11,890,028	250,000	0.0007950
2328679612	City of Riverbank	3,280,932	0.0001565	2,424,523	—	0.0001588
7695678946	City of Rocklin	97,343,854	0.0046428	74,153,768	12,105	0.0048568
1238309969	City of Rohnert Park	110,057,213	0.0052492	70,966,501	2,000,000	0.0047783
3206018329	City of Salinas	164,632,776	0.0078522	109,373,955	11,300,610	0.0079025
4089864542	City of San Bruno	159,669,481	0.0076155	115,790,856	—	0.0075826
4903591303	City of San Carlos	53,030,363	0.0025293	34,323,086	—	0.0022477
5216144622	City of San Clemente	48,446,653	0.0023107	34,183,264	35,000	0.0022408
2236157495	City of San Fernando	58,610,211	0.0027954	39,433,063	—	0.0025823
6316962455	City of San Gabriel	148,292,952	0.0070729	100,497,037	—	0.0065811
1099253767	City of San Jacinto	17,110,869	0.0008161	12,589,211	—	0.0008244
7713051229	City of San Leandro	279,423,795	0.0133272	196,399,237	—	0.0128613
7574628515	City of San Luis Obispo	189,944,020	0.0090594	120,619,427	—	0.0078989
4284426953	City of San Marcos	72,331,689	0.0034499	55,165,185	—	0.0036125

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
2165711850	City of San Marino	\$ 81,369,522	0.0038809	\$ 59,178,612	—	0.0038754
1331190515	City of San Pablo	86,547,649	0.0041279	63,050,310	—	0.0041289
4889155551	City of San Ramon	38,628,848	0.0018424	32,306,538	—	0.0021156
4282841421	City of Sand City	9,417,349	0.0004492	7,406,674	100,000	0.0004916
5937747971	City of Sanger	40,216,367	0.0019181	29,429,069	—	0.0019272
6782000650	City of Santa Barbara	185,761,900	0.0088599	119,144,599	—	0.0078023
3582898457	City of Santa Cruz	252,283,441	0.0120327	185,929,082	—	0.0121757
3397611634	City of Santa Fe Springs	153,591,097	0.0073255	107,581,122	—	0.0070450
4069543728	City of Santa Maria	193,918,944	0.0092490	140,885,390	—	0.0092260
6936770431	City of Santa Monica	961,344	0.0000458	1,439,633	—	0.0000943
2703477541	City of Santa Paula	41,758,025	0.0019917	30,366,795	—	0.0019886
7933227073	City of Santee	85,316,672	0.0040692	61,507,464	—	0.0040279
2616660768	City of Sausalito	59,810,428	0.0028527	42,523,561	—	0.0027847
7608138654	City of Scotts Valley	27,974,097	0.0013342	20,556,606	—	0.0013462
5401956184	City of Seal Beach	83,404,082	0.0039780	59,690,047	—	0.0039088
1781333436	City of Seaside	101,130,289	0.0048234	72,709,217	—	0.0047614
6923337861	City of Sebastopol	20,466,737	0.0009762	13,871,051	—	0.0009084
2928642812	City of Selma	30,469,176	0.0014532	22,658,230	—	0.0014838
5847809130	City of Shafter	13,733,391	0.0006550	12,584,339	1,685,000	0.0009344
6771956383	City of Sierra Madre	21,220,001	0.0010121	15,544,988	—	0.0010180
3841226254	City of Signal Hill	54,012,343	0.0025761	38,921,866	—	0.0025488
2080245088	City of Solana Beach	30,544,816	0.0014568	21,928,995	—	0.0014360
5164257272	City of Soledad	13,885,719	0.0006623	10,739,236	—	0.0007033
6953823005	City of Solvang	573,912	0.0000274	516,187	—	0.0000338
1611242837	City of Sonoma	24,914,518	0.0011883	17,042,908	—	0.0011161
4312622024	City of Sonora	19,844,424	0.0009465	14,291,617	—	0.0009359
7499696720	City of South Gate	165,444,253	0.0078909	116,856,887	—	0.0076525
7101839796	City of South Lake Tahoe	132,131,899	0.0063020	95,347,717	—	0.0062439
2139696011	City of South Pasadena	85,173,431	0.0040624	61,984,232	—	0.0040591
2741568232	City of St. Helena	14,727,483	0.0007024	10,531,230	—	0.0006896
1012157360	City of Stanton	16,732,346	0.0007981	11,345,123	—	0.0007429
2298323828	City of Suisun City	34,593,388	0.0016499	24,508,399	—	0.0016050
7794007699	City of Susanville	25,422,033	0.0012125	19,073,261	—	0.0012490
4640795814	City of Sutter Creek	5,888,506	0.0002809	4,367,549	—	0.0002860
4510212351	City of Taft	17,324,172	0.0008263	12,604,861	—	0.0008254

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
3088953028	City of Tehachapi	\$ 6,398,924	0.0003052	\$ 4,972,132	—	0.0003256
7326372145	City of Tulare	95,583,900	0.0045589	72,017,522	—	0.0047161
1151979302	City of Tulelake	883,744	0.0000422	727,303	—	0.0000476
4043453740	City of Turlock	124,206,894	0.0059241	91,883,235	—	0.0060170
5687245261	City of Tustin	138,756,372	0.0066180	102,871,499	—	0.0067366
2477026415	City of Ukiah	58,670,283	0.0027983	42,088,815	—	0.0027562
2699451559	City of Union City	196,370,420	0.0093659	149,623,682	—	0.0097982
2827335760	City of Victorville	37,399,490	0.0017838	26,128,598	—	0.0017111
1913340563	City of Vista	95,704,796	0.0045647	70,868,364	—	0.0046409
2530164919	City of Walnut Creek	169,020,274	0.0080614	121,760,386	—	0.0079736
5371320360	City of Wasco	818,698	0.0000390	359,947	—	0.0000236
5455336444	City of Waterford	1,673,589	0.0000798	1,542,788	—	0.0001010
2152559898	City of Watsonville	140,216,583	0.0066876	102,237,212	—	0.0066951
1867123167	City of Weed	5,112,092	0.0002437	3,861,475	—	0.0002529
4259962247	City of West Sacramento	151,622,046	0.0072316	110,906,950	—	0.0072628
5339970252	City of Westminster	239,257,598	0.0114114	169,535,324	—	0.0111021
1850409838	City of Williams	5,896,372	0.0002812	4,638,812	—	0.0003038
2491525509	City of Willits	11,122,618	0.0005305	7,771,852	—	0.0005089
3142143032	City of Willows	13,419,706	0.0006401	9,144,766	—	0.0005989
2492448287	City of Winters	9,968,888	0.0004755	7,441,973	—	0.0004873
5272649589	City of Woodlake	4,307,717	0.0002055	3,220,016	—	0.0002109
5698564511	City of Yreka	12,411,240	0.0005920	9,097,400	—	0.0005957
6515248486	City of Yuba City	139,504,650	0.0066537	102,928,436	—	0.0067403
7127960521	Cloverdale Fire Protection District	2,768,783	0.0001321	2,051,041	—	0.0001343
2807557017	Coast Life Support District	2,471,197	0.0001179	1,936,895	—	0.0001268
4558241825	Coastside Fire Protection District	38,070,069	0.0018158	26,634,645	—	0.0017442
4627108958	Compton Unified School District	21,590,007	0.0010297	12,086,583	—	0.0007915
3058484502	Contra Costa Community College District	14,054,886	0.0006703	10,598,824	—	0.0006941
3138183363	Copperopolis Fire Protection District	3,927,191	0.0001873	2,918,943	—	0.0001911
1453572960	Cordelia Fire Protection District of Solano County	1,901,671	0.0000907	1,030,264	—	0.0000675
7653967663	Cottonwood Fire Protection District	2,137,556	0.0001020	1,939,397	—	0.0001270
6525616833	County of Alpine	15,173,126	0.0007237	11,148,229	—	0.0007301
4367673667	County of Amador	82,661,110	0.0039425	59,603,178	—	0.0039032
1957548103	County of Calaveras	65,525,692	0.0031253	48,558,309	—	0.0031799
6882588749	County of Colusa	53,701,651	0.0025613	39,850,572	—	0.0026096

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
2628696052	County of Del Norte	\$ 26,692,300	0.0012731	\$ 18,942,407	—	0.0012405
3880586994	County of Glenn	30,489,641	0.0014542	19,045,439	—	0.0012472
1394497480	County of Inyo	53,749,038	0.0025636	39,078,740	277,499	0.0025773
6494736374	County of Lassen	46,821,426	0.0022332	33,880,324	—	0.0022187
3760897012	County of Mariposa	50,256,272	0.0023970	37,327,068	—	0.0024444
3728589676	County of Modoc	16,473,265	0.0007857	11,384,973	—	0.0007456
6895684493	County of Mono	72,641,785	0.0034647	52,858,572	—	0.0034615
2830167653	County of Napa	156,145,708	0.0074474	116,623,414	—	0.0076372
1202485018	County of Nevada	94,581,009	0.0045111	66,667,008	—	0.0043657
4847817667	County of Plumas	38,237,004	0.0018237	26,364,975	147	0.0017265
1750632294	County of San Benito	63,533,168	0.0030302	47,609,381	—	0.0031177
7466485822	County of Sierra	17,899,241	0.0008537	13,672,574	—	0.0008954
6471587186	County of Trinity	35,870,851	0.0017109	24,467,389	—	0.0016023
6076203632	County of Tuolumne	95,925,056	0.0045752	73,784,809	—	0.0048318
5339108719	Diamond Springs-El Dorado Fire Protection District	22,473,734	0.0010719	16,101,705	41	0.0010544
1047451387	Dougherty Regional Fire Authority	37,703,287	0.0017983	27,796,802	—	0.0018203
7703330070	East Bay Regional Park District	77,937,513	0.0037172	58,221,976	—	0.0038127
2779006014	Ebbetts Pass Fire Protection District	14,081,208	0.0006716	11,026,033	—	0.0007220
4388508673	El Dorado County Fire Protection District	86,352,827	0.0041186	62,505,251	—	0.0040932
7511419152	El Dorado Hills County Water District	70,627,211	0.0033686	54,650,257	—	0.0035788
2835327913	Estero Municipal Improvement District	131,404,859	0.0062674	89,236,293	—	0.0058437
1920391483	Felton Fire Protection District	1,329,309	0.0000634	1,046,011	—	0.0000685
5612530971	Fontana Unified School District	8,156,647	0.0003890	6,289,619	—	0.0004119
6619373836	Forestville Fire Protection District	4,383,872	0.0002091	3,285,292	—	0.0002151
4831243809	Fort Bragg Fire Protection Authority	243,270	0.0000116	200,761	—	0.0000131
1548552160	Fruitridge Fire Protection District	1,932,641	0.0000922	4,656,543	—	0.0003049
7037972648	Garden Valley Fire Protection District	2,314,886	0.0001104	1,678,221	—	0.0001099
7378951030	Georgetown Fire Protection District	8,068,630	0.0003848	5,772,659	—	0.0003780
6265415355	Glen Ellen Fire Protection District	2,025,997	0.0000966	1,577,874	—	0.0001033
6679139754	Glendale Community College District	7,228,189	0.0003447	5,248,365	—	0.0003437
6612306990	Gold Ridge Fire Protection District	5,013,138	0.0002391	3,923,826	—	0.0002570
6057998290	Greenfield Fire Protection District	714,373	0.0000341	579,313	—	0.0000379
4899312259	Groveland Community Services District	2,154,468	0.0001028	1,641,867	—	0.0001075
5522873241	Hacienda La Puente Unified School District	3,514,566	0.0001676	2,709,563	6	0.0001774
5155815164	Hamilton Branch Fire Protection District	533,639	0.0000255	358,647	—	0.0000235

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
4792920320	Happy Valley Fire District	\$ 805,604	0.0000384	\$ 643,433	—	0.0000421
7848142223	Hesperia Fire Protection District	29,001,131	0.0013832	20,505,861	—	0.0013428
5542859975	Hesperia Unified School District	366,871	0.0000175	358,114	—	0.0000235
4173412805	Higgins Area Fire Protection District	4,513,873	0.0002153	3,471,937	—	0.0002274
5696253163	Housing Authority of the City of Los Angeles	25,511,426	0.0012168	17,088,536	360,389	0.0011427
7096640856	Humboldt Bay Fire Joint Powers Authority	63,562,190	0.0030316	43,737,393	—	0.0028642
6560338384	Idyllwild Fire Protection District	10,216,075	0.0004873	7,343,850	—	0.0004809
1929220653	Inverness Public Utility District	548,488	0.0000262	424,882	—	0.0000278
5696250480	Janesville Fire Protection District	127,686	0.0000061	121,140	—	0.0000079
2157141901	Kelseyville Fire Protection District	11,527,623	0.0005498	7,996,463	—	0.0005237
7381511111	Kensington Community Services District	13,545,069	0.0006460	9,844,577	—	0.0006447
3852809272	Kentfield Fire Protection District	24,159,627	0.0011523	18,542,272	—	0.0012143
3198931021	Kenwood Fire Protection District	915,057	0.0000436	687,637	—	0.0000450
7570023491	Lake County Fire Protection District	11,246,667	0.0005364	8,209,700	—	0.0005376
4842278015	Lake Valley Fire Protection District	35,092,799	0.0016738	26,661,220	—	0.0017459
3507895593	Lakeport County Fire Protection District	7,194,111	0.0003431	5,477,735	—	0.0003587
5882947791	Lakeside Fire Protection District	87,783,246	0.0041868	61,931,600	—	0.0040556
1134055402	Linda Fire Protection District	6,553,222	0.0003126	5,317,059	116,011	0.0003558
6398340204	Linden-Peters Rural County Fire Protection District	8,702,714	0.0004151	6,360,110	—	0.0004165
2998382675	Little Lake Fire Protection District	1,283,234	0.0000612	1,169,910	—	0.0000766
7874022252	Los Angeles Community College District	16,107,090	0.0007682	10,841,371	—	0.0007100
4662975925	Los Osos Community Services District	1,598,576	0.0000762	1,201,440	—	0.0000786
4455680287	Mammoth Lakes Fire District	9,013,875	0.0004299	6,884,537	—	0.0004508
7926564424	Marin Community College District	3,987,312	0.0001902	2,840,995	3	0.0001860
3122134566	Marinwood Community Services District	12,527,704	0.0005975	8,939,229	—	0.0005854
5483989497	McCloud Community Services District	—	—	(4,538)	—	(0.0000003)
4197922266	Meeks Bay Fire Protection District	6,920,382	0.0003301	5,296,260	—	0.0003468
4441199077	Menlo Park Fire Protection District	204,848,697	0.0097703	165,493,750	3,400,000	0.0110601
4129706773	Mojave Air and Space Port	1,469,930	0.0000701	933,095	—	0.0000611
1577762632	Mokelumne Rural Fire District	2,548,205	0.0001215	2,013,367	—	0.0001318
1337420437	Montecito Fire Protection District	80,052,491	0.0038181	61,045,273	376,250	0.0040222
6176819203	Monterey County Regional Fire Protection District	65,721,827	0.0031346	49,431,671	—	0.0032371
7470214037	Monterey Peninsula Airport District	22,933,495	0.0010938	16,471,749	—	0.0010787

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
1422571435	Montezuma Fire Protection District	\$ 4,787,159	0.0002283	\$ 3,269,704	—	0.0002141
6108410315	Murrieta Fire Protection District	42,822,203	0.0020424	32,154,652	—	0.0021057
4197810656	Natomas Fire Protection District	919,308	0.0000438	2,343,437	—	0.0001535
3907335935	Nevada County Consolidated Fire District	22,240,376	0.0010608	17,882,175	—	0.0011710
7593734122	North County Fire Protection District of Monterey County	43,327,561	0.0020665	32,146,223	—	0.0021051
3891469960	North County Fire Protection District of San Diego County	85,424,999	0.0040744	64,660,110	—	0.0042343
4839581566	North Tahoe Fire Protection District	53,320,319	0.0025431	38,994,487	—	0.0025536
2842502387	Northshore Fire Protection District	8,031,754	0.0003831	6,025,486	—	0.0003946
5186979610	Northstar Community Services District	13,591,837	0.0006483	10,356,271	—	0.0006782
5574427332	Oakdale Rural Fire Protection District	2,770,265	0.0001321	2,156,189	—	0.0001412
3818887468	Oakland City Housing Authority	15,697,565	0.0007487	14,384,585	—	0.0009420
5353402695	Oakland Unified School District	6,654,918	0.0003174	5,068,023	—	0.0003319
7544014130	Oceano Community Services District	312,689	0.0000149	225,188	—	0.0000147
4312308788	Ophir Hill Fire Protection District	1,120,761	0.0000535	914,512	—	0.0000599
4650866932	Pajaro Valley Fire Protection Agency	5,008,054	0.0002389	4,508,487	—	0.0002952
6861822346	Pasadena Unified School District	1,559,044	0.0000744	1,003,632	32	0.0000657
5699861278	Peardale Chicago Park Fire Protection District	690,019	0.0000329	549,364	—	0.0000360
3170400540	Peninsula Fire Protection District	3,924,829	0.0001872	3,103,717	—	0.0002032
5198152062	Penn Valley Fire Protection District	3,603,890	0.0001719	2,950,145	—	0.0001932
4447709248	Placer Hills Fire Protection District	3,183,653	0.0001518	2,517,571	—	0.0001649
1586750882	Port San Luis Harbor District	3,067,980	0.0001463	2,280,541	—	0.0001493
2608987262	Ramona Municipal Water District	8,705,793	0.0004152	11,053,757	—	0.0007239
7143683034	Rancho Adobe Fire Protection District	17,778,922	0.0008480	13,573,533	—	0.0008889
5357330985	Rancho Cucamonga Fire Protection District	129,166,471	0.0061606	95,415,946	—	0.0062484
5688868574	Rancho Santa Fe Fire Protection District	58,435,137	0.0027871	48,148,484	902,054	0.0032121
1650109779	Rescue Fire Protection District	7,199,127	0.0003434	5,477,623	—	0.0003587
7281039142	Rincon Del Diablo Municipal Water District	1,102,010	0.0000526	1,013,315	—	0.0000664
6899367485	Rincon Valley Fire Protection District	26,394,712	0.0012589	20,005,513	—	0.0013101
4521367135	Ross Valley Fire Department	48,742,268	0.0023248	36,620,942	—	0.0023981
4070863161	Rubidoux Community Services District	4,410,300	0.0002103	3,006,393	—	0.0001969
2328456279	Running Springs Water District	11,283,176	0.0005382	8,123,407	—	0.0005320
2493202767	Russian River Fire Protection District	7,098,957	0.0003386	5,300,417	—	0.0003471
4535665634	Salida Fire Protection District	4,849,051	0.0002313	3,584,704	—	0.0002347
6184821600	Salton Community Services District	25,913	0.0000012	448,237	—	0.0000294
5330303052	Samoa Peninsula Fire Protection District	1,884,023	0.0000899	918,288	—	0.0000600

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
3254572850	San Bernardino City Unified School District	\$ 17,074,876	0.0008144	\$ 13,665,055	—	0.0008949
4874136617	San Diego Community College District	321,004	0.0000153	325,786	—	0.0000213
7354575882	San Diego Unified School District	49,084,682	0.0023411	36,357,426	—	0.0023809
5837182027	San Francisco City and County Housing Authority	1,710,536	0.0000816	1,160,427	—	0.0000760
6781022096	San Joaquin Delta Community College District	7,769,057	0.0003705	5,749,452	—	0.0003765
7933348531	San Miguel Consolidated Fire Protection District	118,911,442	0.0056715	85,708,120	64,226	0.0056169
6211398979	Santa Ana Unified School District	14,014,574	0.0006684	11,158,331	—	0.0007307
3334143281	Santa Monica Community College District	16,396,104	0.0007820	12,480,343	—	0.0008173
2285538681	Schell Vista Fire Protection District	258,654	0.0000123	70,463	—	0.0000046
4027652040	Scotts Valley Fire Protection District	39,252,064	0.0018721	29,395,028	—	0.0019250
5959907437	Shasta Lake Fire Protection District	4,958,484	0.0002365	3,710,141	—	0.0002430
4671118169	Sonoma Marin Area Rail Transit District	30,455	0.0000015	30,909	—	0.0000020
3655967024	South Placer Fire District	48,139,285	0.0022960	40,285,703	—	0.0026381
5533681281	Squaw Valley Public Service District	12,225,098	0.0005831	9,229,253	—	0.0006044
7552831011	Stallion Springs Community Services District	1,961,194	0.0000935	1,548,908	—	0.0001014
7135413843	Stanislaus Consolidated Fire Protection District	47,573,421	0.0022690	35,692,760	—	0.0023374
3547333131	Stockton Unified School District	9,253,085	0.0004413	6,796,176	—	0.0004451
1421267865	Suisun Fire Protection District	127,296	0.0000061	40,144	—	0.0000026
7665861129	Templeton Community Services District	1,409,082	0.0000672	1,124,619	—	0.0000736
1196474792	Tiburon Fire Protection District	38,126,264	0.0018184	30,799,276	476,005	0.0020481
1382390535	Town of Atherton	41,564,004	0.0019824	30,179,061	—	0.0019763
1705206551	Town of Colma	29,033,546	0.0013848	21,698,712	—	0.0014210
2137393809	Town of Corte Madera	35,745,595	0.0017049	26,377,217	—	0.0017273
1473815265	Town of Fairfax	19,404,479	0.0009255	16,407,176	—	0.0010744
5749284855	Town of Hillsborough	49,678,024	0.0023694	36,248,982	—	0.0023738
4589482285	Town of Los Gatos	84,807,379	0.0040449	62,718,834	—	0.0041072
5069684255	Town of Mammoth Lakes	23,466,855	0.0011193	16,222,424	—	0.0010623
6510195742	Town of Moraga	11,080,035	0.0005285	8,359,092	—	0.0005474
6689176895	Town of Paradise	51,964,994	0.0024785	36,359,150	—	0.0023810
2755764312	Town of Ross	18,191,635	0.0008677	14,730,036	660,000	0.0010078
1958078508	Town of San Anselmo	23,320,266	0.0011123	15,765,973	—	0.0010324
3517485078	Town of Tiburon	16,310,878	0.0007779	12,373,038	93,323	0.0008164
3652384086	Town of Truckee	15,329,734	0.0007312	11,991,204	—	0.0007853
7867198604	Tracy Rural County Fire Protection District	14,450,350	0.0006892	9,960,964	—	0.0006523
2978731273	Truckee Fire Protection District	37,753,385	0.0018007	29,299,269	—	0.0019187
1158094577	Tuolumne Fire District	389,297	0.0000186	311,620	—	0.0000204
7293678271	Twain Harte Community Services District	1,426,029	0.0000680	1,253,307	—	0.0000821

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
1940849885	Twentynine Palms Water District	3,492,330	0.0001666	3,162,444	—	0.0002071

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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

Schedule of Employer Allocations for Components of Net Pension Liability

Year ended June 30, 2018

Employer CalPERS ID	Employer	Total pension liability allocation basis		Fiduciary net position allocation basis		
		June 30, 2017 Actuarial accrued liability	Employer allocation factor ¹	June 30, 2017 market value of assets	2017-2018 additional payments	Employer allocation factor ¹
5624071851	Twin Rivers Unified School District	\$ 10,543,123	0.0005029	\$ 8,298,349	—	0.0005434
2115371185	Ukiah Valley Fire District	6,020,463	0.0002871	4,740,558	—	0.0003104
6485135423	Vacaville Fire Protection District	2,353,510	0.0001123	1,784,549	—	0.0001168
2790850876	Ventura Port District	3,861,125	0.0001842	3,121,149	—	0.0002044
7186647253	West Almanor Community Services District	730,496	0.0000348	549,023	—	0.0000360
2279941741	West Valley-Mission Community College District	8,987,986	0.0004287	6,858,002	—	0.0004491
2821806133	Westwood Community Services District	1,248,497	0.0000595	895,406	—	0.0000586
4072492690	Williams Fire Protection Authority	68,243	0.0000033	69,259	—	0.0000045
1002910848	Windsor Fire Protection District	8,495,786	0.0004052	6,840,960	—	0.0004480
7608198670	Winters Fire Protection District	3,209,859	0.0001531	2,247,386	—	0.0001472
7745156819	Woodbridge Rural County Fire Protection District	19,346,730	0.0009227	14,286,929	—	0.0009356
1537743900	Woodlake Fire District	770,968	0.0000368	627,524	—	0.0000411
4352055512	Woodside Fire Protection District	84,027,855	0.0040077	62,415,425	—	0.0040873
5895295256	Yuba Community College District	968,998	0.0000462	784,917	5	0.0000514
	Subtotal for Safety Risk Pool	20,966,498,823	1.0000000	15,135,860,594	134,639,746	1.0000000
	Total of the Plan	\$ 36,910,525,510		\$ 27,297,991,964	\$ 235,210,298	

1 The figures presented in this column have been converted to the employer's allocation factor and do not represent the employer's allocation in a percentage format. For example, 0.01052% has been converted to 0.0001052 in the Employer Allocation Factor column.

See accompanying notes to the schedule of employer allocation for components of net pension liability and schedule of collective pension amounts.

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Collective Pension Amounts
Year ended June 30, 2018

	Deferred outflows of resources					Deferred inflows of resources					Pension expense
	Total pension liability	Fiduciary net position	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Total deferred outflows of resources excluding employer-specific amounts (*)	Differences between expected and actual experience	Changes of assumptions	Total deferred inflows of resources excluding employer-specific amounts (*)	
Miscellaneous Risk Pool	\$ 16,891,153,209	13,122,440,092	3,768,713,117	144,598,868	429,644,509	18,631,550	592,874,927	(49,206,108)	(105,297,568)	(154,503,676)	584,881,668
Safety Risk Pool	22,053,702,155	16,186,149,467	5,867,552,688	126,073,916	575,709,251	39,726,080	741,509,247	(478,255)	(77,673,473)	(78,151,728)	979,582,204
Plan Total	<u>\$ 38,944,855,364</u>	<u>29,308,589,559</u>	<u>9,636,265,805</u>	<u>270,672,784</u>	<u>1,005,353,760</u>	<u>58,357,630</u>	<u>1,334,384,174</u>	<u>(49,684,363)</u>	<u>(182,971,041)</u>	<u>(232,655,404)</u>	<u>1,564,463,872</u>

(*) 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.

See accompanying notes to the schedule of employer allocations for components of net pension liability and schedule of collective pension amounts.

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Public Agency Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Notes to Schedule of Employer Allocations for Components of Net Pension
Liability and Schedule of Collective Pension Amounts
Year ended June 30, 2018

(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). The Plan consists of a miscellaneous risk pool and a safety risk pool, which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. Each individual employer rate plan generally has less than 100 active members.

The Plan was established to provide retirement, death and disability benefits to public agency rate plans with generally less than 100 active members. The benefit provisions for PERF C 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, 2017 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>.

(2) Basis of Presentation

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

(3) Allocation of Pension Amounts to Individual Employers

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

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

- 1) *Actuarial Accrued Liability* – Determined based on the actuarial accrued liability from the most recent actuarial valuation report as of June 30, 2017 used for funding purposes.
- 2) *Market Value of Assets* – Determined based on the sum of the market value of assets from the most recent actuarial valuation report as of June 30, 2017 used for funding purposes plus supplemental payments made by employers during the current measurement period to reduce their unfunded actuarial accrued liabilities.

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Public Agency Cost-Sharing Multiple Employer Defined Benefit Pension Plan

Notes to Schedule of Employer Allocations for Components of Net Pension

Liability and Schedule of Collective Pension Amounts

Year ended June 30, 2018

The schedule of employer allocations for components of net pension liability is based on actuarial valuation reports that are one year in arrears. As such, there will be a one year lag between the time an employer enters the Plan and the fiscal year the employer is first included on the schedule of employer allocations for components of net pension liability. Employers joining the Plan during the fiscal year ended June 30, 2018, will be included in the schedule of employer allocations for components of net pension liability as of and for the fiscal year ended June 30, 2019.

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 net pension liability as noted in 3) above.
- 5) *Pension Expense* – After completing the above calculations, calculate the employer's share of collective pension expense based on the employer's share of changes in net pension liability, changes in deferred outflows and deferred inflows of resources, and the employer's contributions for the fiscal year ended June 30, 2018. The schedule of collective pension amounts does not reflect employer-specific amounts such as changes in proportion and employer contributions to PERF C subsequent to the measurement date. Appropriate treatment of such amounts is the responsibility of the employers.

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

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Public Agency Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Notes to Schedule of Employer Allocations for Components of Net Pension
Liability and Schedule of Collective Pension Amounts
Year ended June 30, 2018

(4) Collective Net Pension Liability

The components of the employers' collective net pension liability related to the Plan as of June 30, 2018 are as follows (amounts in thousands):

	<u>Miscellaneous Risk Pool</u>	<u>Safety Risk Pool</u>	<u>Total</u>
Total pension liability	\$ 16,891,153	22,053,702	38,944,855
Less:			
Plan fiduciary net position	<u>13,122,440</u>	<u>16,186,149</u>	<u>29,308,589</u>
Net pension liability of employers	<u>\$ 3,768,713</u>	<u>5,867,553</u>	<u>9,636,266</u>

Actuarial Methods and Assumptions

The collective total pension liability for the June 30, 2018 measurement period was determined by an actuarial valuation as of June 30, 2017, with update procedures used to roll forward the total pension liability to June 30, 2018. The collective total pension liability was based on the following assumptions:

Investment rate of return	7.15%
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Mortality rate table ¹	Derived using CalPERS' Membership Data for all Funds
Post-retirement benefit increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies,

1. The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Long-term Expected Rate of Return

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

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Public Agency Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Notes to Schedule of Employer Allocations for Components of Net Pension
Liability and Schedule of Collective Pension Amounts
Year ended June 30, 2018

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 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 are as followed:

<u>Asset class¹</u>	<u>Assumed asset allocation</u>	<u>Real return years 1–10²</u>	<u>Real return years 11+³</u>
Global equity	50.00 %	4.80 %	5.98 %
Fixed income	28.00	1.00	2.62
Inflation assets	—	0.77	1.81
Private equity	8.00	6.30	7.23
Real assets	13.00	3.75	4.93
Liquidity	1.00	—	(0.92)

- (1) In the System's CAFR, Fixed Income is included in Global Debt Securities;
Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.
- (2) An expected inflation of 2.00% used for this period.
- (3) An expected inflation of 2.92% used for this period.

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the collective net pension liability calculated using a discount rate of 7.15%, as well as what the collective net pension liability would be if it were calculated using a discount rate that is

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Public Agency Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Notes to Schedule of Employer Allocations for Components of Net Pension
Liability and Schedule of Collective Pension Amounts
Year ended June 30, 2018

1-percentage-point lower (6.15%) or 1-percentage-point higher (8.15%) than the current rate (dollars expressed in thousands):

	<u>1% decrease (6.15%)</u>	<u>Current discount rate (7.15%)</u>	<u>1% Increase (8.15%)</u>
Miscellaneous Risk Pool	\$ 6,053,600	3,768,713	1,882,578
Safety Risk Pool	8,907,797	5,867,553	3,376,617
Total	<u>\$ 14,961,397</u>	<u>9,636,266</u>	<u>5,259,195</u>

(5) Collective Deferred Outflows of Resources and Deferred Inflows of Resources

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer-specific amounts) for the year ended June 30, 2018 (dollars expressed in thousands):

<u>Deferred outflows of resources</u>	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of year balance</u>
Miscellaneous Risk Pool:						
Difference between expected and actual experience	2015	3.8	\$ 5,386	—	(5,386)	—
	2018	3.8	—	196,241	(51,642)	144,599
Subtotal			5,386	196,241	(57,028)	144,599
Change of assumptions	2017	3.8	668,336	—	(238,691)	429,645
Subtotal			668,336	—	(238,691)	429,645
Net difference between projected and actual earnings on pension plan investments	2014	5.0	(182,199)	—	182,199	—
	2015	5.0	228,591	—	(114,295)	114,296
	2016	5.0	463,721	—	(154,574)	309,147
	2017	5.0	(358,962)	—	89,740	(269,222)
	2018	5.0	—	(169,487)	33,897	(135,590)
Subtotal			151,151	(169,487)	36,967	18,631
Subtotal Miscellaneous Risk Pool			824,873	26,754	(258,752)	592,875

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Public Agency Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Notes to Schedule of Employer Allocations for Components of Net Pension
Liability and Schedule of Collective Pension Amounts
Year ended June 30, 2018

<u>Deferred outflows of resources</u>	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of year balance</u>
Safety Risk Pool:						
Difference between expected and actual experience	2017	3.8	\$ 61,751	—	(22,054)	39,697
	2018	3.8	—	117,226	(30,849)	86,377
Subtotal			61,751	117,226	(52,903)	126,074
Change of assumptions	2017	3.8	895,547	—	(319,838)	575,709
Subtotal			895,547	—	(319,838)	575,709
Net difference between projected and actual earnings on pension plan investments	2014	5.0	(240,108)	—	240,108	—
	2015	5.0	299,224	—	(149,612)	149,612
	2016	5.0	593,173	—	(197,724)	395,449
	2017	5.0	(457,025)	—	114,256	(342,769)
	2018	5.0	—	(203,208)	40,642	(162,566)
Subtotal			195,264	(203,208)	47,670	39,726
Subtotal Safety Risk Pool			1,152,562	(85,982)	(325,071)	741,509
Total deferred outflows of resources			\$ 1,977,435	(59,228)	(583,823)	1,334,384

<u>Deferred inflows of resources</u>	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of year balance</u>
Miscellaneous Risk Pool:						
Difference between expected and actual experience	2016	3.7	\$ (1,749)	—	1,029	(720)
	2017	3.8	(75,423)	—	26,937	(48,486)
Subtotal			(77,172)	—	27,966	(49,206)
Change of assumptions	2015	3.8	(50,961)	—	50,961	—
	2018	3.8	—	(142,904)	37,606	(105,298)
Subtotal			(50,961)	(142,904)	88,567	(105,298)
Subtotal Miscellaneous Risk Pool			(128,133)	(142,904)	116,533	(154,504)

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Public Agency Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Notes to Schedule of Employer Allocations for Components of Net Pension
Liability and Schedule of Collective Pension Amounts
Year ended June 30, 2018

<u>Deferred inflows of resources</u>	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of year balance</u>
Safety Risk Pool:						
Difference between expected and actual experience	2015	3.8	\$ (14,939)	—	14,939	—
	2016	3.7	(1,162)	—	683	(479)
Subtotal			<u>(16,101)</u>	<u>—</u>	<u>15,622</u>	<u>(479)</u>
Change of assumptions	2015	3.8	(68,709)	—	68,709	—
	2018	3.8	—	(105,414)	27,741	(77,673)
Subtotal			<u>(68,709)</u>	<u>(105,414)</u>	<u>96,450</u>	<u>(77,673)</u>
Subtotal Safety Risk Pool			<u>(84,810)</u>	<u>(105,414)</u>	<u>112,072</u>	<u>(78,152)</u>
Total deferred inflows of resources			<u>\$ (212,943)</u>	<u>(248,318)</u>	<u>228,605</u>	<u>(232,656)</u>

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

	<u>Miscellaneous Risk Pool</u>	<u>Safety Risk Pool</u>	<u>Total</u>
Year ended June 30:			
2019	\$ 370,301	536,961	907,262
2020	214,376	319,449	533,825
2021	(112,409)	(152,411)	(264,820)
2022	<u>(33,897)</u>	<u>(40,642)</u>	<u>(74,539)</u>
	<u>\$ 438,371</u>	<u>663,357</u>	<u>1,101,728</u>

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Public Agency Cost-Sharing Multiple Employer Defined Benefit Pension Plan
Notes to Schedule of Employer Allocations for Components of Net Pension
Liability and Schedule of Collective Pension Amounts
Year ended June 30, 2018

(6) Collective Pension Expense

The Components of allocable pension expense for the year ended June 30, 2018 are as follows (amounts in thousands):

	Miscellaneous Risk Pool	Safety Risk Pool	Total
Service cost	\$ 407,076	437,197	844,273
Interest on total pension liability	1,137,708	1,491,449	2,629,157
Employee contributions	(176,831)	(157,309)	(334,140)
Projected earnings on pension plan investments	(862,225)	(1,073,638)	(1,935,863)
Administrative expense	18,561	23,419	41,980
Other expense	35,248	44,472	79,720
Net plan to plan resource movement	(117,542)	992	(116,550)
Change in benefit terms	668	—	668
Recognition (amortization) of deferred outflows and inflows of resources:			
Differences between expected and actual experience	29,062	37,281	66,343
Changes of assumptions	150,124	223,389	373,513
Differences between projected and actual earnings on plan investments	(36,967)	(47,670)	(84,637)
	<u>\$ 584,882</u>	<u>979,582</u>	<u>1,564,464</u>