

Exhibit 'C'

MISCELLANEOUS PLAN:

Miscellaneous Plan of the City of Kerman
CalPERS ID: 2321945323

Plan's Funded Status

	June 30, 2019	June 30, 2020
1. Present Value of Projected Benefits (PVB)	\$13,306,816	\$14,088,731
2. Entry Age Accrued Liability (AL)	11,852,382	12,608,833
3. Plan's Market Value of Assets (MVA)	9,231,530	9,666,098
4. Unfunded Accrued Liability (UAL) [(2) - (3)]	2,620,852	2,942,735
5. Funded Ratio [(3) / (2)]	77.9%	76.7%

PEPRA MISCELLANEOUS PLAN:

CALPERS ACTUARIAL VALUATION - June 30, 2020
PEPRA Miscellaneous Plan of the City of Kerman
CalPERS ID: 2321945323

Plan's Funded Status

	June 30, 2019	June 30, 2020
1. Present Value of Projected Benefits (PVB)	\$1,569,265	\$2,134,666
2. Entry Age Accrued Liability (AL)	495,657	646,108
3. Plan's Market Value of Assets (MVA)	456,277	587,855
4. Unfunded Accrued Liability (UAL) [(2) - (3)]	39,380	58,253
5. Funded Ratio [(3) / (2)]	92.1%	91.0%

SAFETY / POLICE PLAN:

CALPERS ACTUARIAL VALUATION - June 30, 2020
Safety Police Plan of the City of Kerman
CalPERS ID: 2321945323

Plan's Funded Status

	June 30, 2019	June 30, 2020
1. Present Value of Projected Benefits (PVB)	\$8,298,276	\$8,925,144
2. Entry Age Accrued Liability (AL)	6,221,145	6,775,823
3. Plan's Market Value of Assets (MVA)	4,764,555	5,143,792
4. Unfunded Accrued Liability (UAL) [(2) - (3)]	1,456,590	1,632,031
5. Funded Ratio [(3) / (2)]	76.6%	75.9%

PEPRA SAFETY/POLICE PLAN....

CALPERS ACTUARIAL VALUATION - June 30, 2020
PEPRA Safety Police Plan of the City of Kerman
CalPERS ID: 2321945323

Plan's Funded Status

	June 30, 2019	June 30, 2020
1. Present Value of Projected Benefits (PVB)	\$1,990,709	\$2,300,514
2. Entry Age Accrued Liability (AL)	379,612	449,906
3. Plan's Market Value of Assets (MVA)	332,661	387,519
4. Unfunded Accrued Liability (UAL) [(2) - (3)]	46,951	62,387
5. Funded Ratio [(3) / (2)]	87.6%	86.1%