

California Public Employees' Retirement System

Schools Cost-Sharing Multiple-Employer Defined
Benefit Pension Plan
Schedules of Employer Allocations and Collective
Pension Amounts

As of and for the Fiscal Year Ended June 30, 2016



Certified
Public
Accountants

**California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Fiscal Year Ended June 30, 2016**

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Independent Auditor's Report

To the Board of Administration
California Public Employees' Retirement System

We have audited the accompanying schedule of employer allocations of the California Public Employees' Retirement System (the System) Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan) as of and for the fiscal year ended June 30, 2016, and the related notes. We have also audited the columns titled 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 fiscal year ended June 30, 2016, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and 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 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the fiscal year ended June 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the System as of and for the fiscal year ended June 30, 2016, and our report thereon, dated November 18, 2016, 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.

Macias Gini & O'Connell LLP

Sacramento, California

December 16, 2016

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2016

CalPERS ID	Employer	2015-2016 Employer Contributions	Employer Allocation Factor (*)
1149053038	ABC Unified School District	\$ 3,630,502	0.002554
1491693127	Academia Moderna	101,081	0.000071
7715471473	Academy for Academic Excellence	311,410	0.000219
6485913667	Academy of Personalized Learning	22,424	0.000016
4592061083	Acalanes Union High School District	1,092,016	0.000768
4063229326	Ackerman Elementary School District	67,432	0.000047
7727839196	Acton-Agua Dulce Unified School District	206,147	0.000145
4132218887	Adelanto School District	1,407,077	0.000990
1373208973	Alameda City Unified School District	2,217,462	0.001560
1558140308	Alameda Community Learning Center	17,819	0.000013
6466948835	Albany City Unified School District	832,149	0.000585
1558130961	Alder Grove Charter School	14,713	0.000010
4128138446	Alexander Valley Union Elementary School District	30,050	0.000021
3280450188	Alhambra Unified School District	3,295,068	0.002318
3426134127	Alisal Union Elementary School District	1,313,173	0.000924
1497409666	All Tribes Charter School	7,130	0.000005
5834671018	Allan Hancock Joint Community College District	1,595,101	0.001122
6093086553	Allensworth Elementary School District	23,605	0.000017
9396531246	Alliance 6-12 College-Ready Academy #21	8,291	0.000006
2004451457	Alliance Alice M. Baxter College-Ready High School	14,075	0.000010
1923618316	Alliance College-Ready Academy High School #16	37,993	0.000027
2315308697	Alliance College-Ready Middle Academy #12	11,517	0.000008
9149635590	Alliance College-Ready Middle Academy #8	12,244	0.000009
8796739597	Alliance Kory Hunter Middle School	13,611	0.000010
8691753509	Alliance Leadership Middle Academy #10	19,882	0.000014
8648473536	Alliance Margaret M. Bloomfield Technology Academy High School	13,270	0.000009
8192849859	Alliance Renee and Meyer Luskin Academy High School	22,372	0.000016
8948510327	Alliance Susan and Eric Smidt Technology High School	28,630	0.000020
1781372296	Alliance Technology Math and Science High School	40,874	0.000029
3922778275	Alpaugh Unified School District	70,792	0.000050
1632912458	Alpine County Schools	43,678	0.000031
3344181610	Alpine County Unified School District	61,830	0.000044
4110162245	Alpine Union Elementary School District	235,128	0.000165
6469328474	Alta Loma School District	747,372	0.000526
7817779023	Alta Vista Elementary School District	126,198	0.000089
4308271706	Alta-Dutch Flat Union Elementary School District	26,781	0.000019
7378907233	Alum Rock Union Elementary School District	2,193,999	0.001544
2795091529	Alview-Dairyland Union Elementary School District	70,535	0.000050
1144693772	Alvina Elementary School District	43,432	0.000031
5870593565	Alvord Unified School District	2,828,877	0.001990
7027081952	Amador County Schools	283,101	0.000199
6521227831	Amador County Unified School District	488,559	0.000344
3683750188	American Indian Charter School	171,213	0.000120
7433810713	Anaheim Elementary School District	3,602,464	0.002535
3612527881	Anaheim Union High School District	7,004,708	0.004928
4019800137	Anahuacalmecac International University Preparatory High School of North America	48,452	0.000034
4133881406	Anderson Union High School District	321,028	0.000226
2626888003	Anderson Valley Unified School District	198,781	0.000140
2790505507	Animo Boyle Heights Charter High School	27,676	0.000019
1882399344	Animo Charter Middle School #3	51,400	0.000036
8221023518	Animo Charter Middle School #4	52,005	0.000037
1118518684	Animo College Preparatory Academy	25,236	0.000018
2613458751	Animo Ellen Ochoa Charter Middle School	8,347	0.000006
7672016032	Animo Inglewood Charter High School	14,537	0.000010
6504863949	Animo Jackie Robinson Charter High School	33,006	0.000023
6644700925	Animo James B. Taylor Charter Middle School	9,220	0.000006
1558142866	Animo Jefferson Middle School	15,228	0.000011
6174603167	Animo Leadership High School	53,510	0.000038

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2016

CalPERS ID	Employer	2015-2016 Employer Contributions	Employer Allocation Factor (*)
2376039281	Animo Locke Charter High School #1	188,416	0.000133
3050783760	Animo Mae Jemison Charter Middle School	7,410	0.000005
3939917731	Animo Pat Brown Charter High School	20,069	0.000014
6052853769	Animo Ralph Bunche Charter High School	18,201	0.000013
2431016606	Animo South Los Angeles Charter High School	20,778	0.000015
2342847789	Animo Venice Charter High School	17,277	0.000012
3038097591	Animo Watts #2 Charter High School	26,184	0.000018
8598039892	Animo Westside Charter Middle School	18,015	0.000013
2987957874	Antelope School District	142,811	0.000100
4042543675	Antelope Valley Community College District	1,811,983	0.001275
2748606203	Antelope Valley Union High School District	4,943,346	0.003478
7111290502	Antioch Unified School District	3,055,375	0.002150
2072221892	Antonio Maria Lugo Academy	69,213	0.000049
1778312996	Apple Valley Unified School District	2,151,535	0.001514
1558148176	Ararat Charter School	14,877	0.000010
7809722235	Arcadia Unified School District	1,547,090	0.001089
7296379892	Arcata Elementary School District	224,718	0.000158
1000001459	Architecture Construction and Engineering Charter High School	11,274	0.000008
6946170476	Arcohe Union Elementary School District	65,009	0.000046
3153058360	Arena Union Elementary/Point Arena Joint Union High School District	189,803	0.000134
5013996023	Armona Union Elementary School District	196,246	0.000138
2019998056	Aromas-San Juan Unified School District	260,419	0.000183
2795182500	Arvin Union Elementary School District	525,302	0.000370
2216346565	ASA Learning Center	31,970	0.000022
7690646140	Aspire Charter	1,362,508	0.000959
1966678952	Aspire Charter High School	172,584	0.000121
2114495458	Aspire Charter School	176,806	0.000124
1523790234	Aspire Firestone Academy	69,356	0.000049
1523785933	Aspire Gateway Academy	83,874	0.000059
3666784704	Aspire Huntington Park Charter School	125	0.000000
3490518048	Aspire Inskeep Academy	83,838	0.000059
7378752896	Aspire Juanita Tate Academy	88,791	0.000062
7641346557	Aspire Ollin University Preparatory Academy	114,171	0.000080
1523791130	Aspire Pacifica College Preparatory Academy	104,743	0.000074
1290417074	Aspire Public School	423,022	0.000298
6042631433	Aspire Slauson Academy	58,110	0.000041
1558139144	Aspire Vanguard College Preparatory Academy	25,093	0.000018
1847286758	Atascadero Unified School District	971,492	0.000684
3408643463	Atwater Elementary School District	681,383	0.000479
4984385471	Auburn Union Elementary School District	378,323	0.000266
5880503125	Audeo Charter School	79,051	0.000056
3835472580	Azusa Unified School District	1,658,036	0.001167
5746818658	Baker Valley Unified School District	54,755	0.000039
4026069391	Bakersfield City Elementary School District	5,590,608	0.003933
2785679582	Baldwin Park Unified School District	4,126,772	0.002904
7767930212	Baldy View Regional Occupational Program	125,399	0.000088
4796323905	Ballard Elementary School District	17,448	0.000012
4962899642	Ballico-Cressey Elementary School District	72,976	0.000051
1218046243	Bangor Union Elementary School District	33,408	0.000024
6327131594	Banning Unified School District	831,087	0.000585
6999688520	Banta Elementary School District	51,681	0.000036
6323342223	Barstow Community College District	428,488	0.000301
7762274855	Barstow Unified School District	976,180	0.000687
2618148087	Bass Lake Elementary School District	125,753	0.000088
1455964765	Bassett Unified School District	1,101,910	0.000775
5254370174	Bay View Academy	44,096	0.000031
4477947024	Bayshore School District	65,945	0.000046
2988331431	Bear Valley Unified School District	481,060	0.000338

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For the Fiscal Year Ended June 30, 2016

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4072625298	Beardsley Elementary School District	264,858	0.000186
7792788197	Beaumont Unified School District	1,362,250	0.000958
4172612532	Bella Vista Elementary School District	53,800	0.000038
3524218654	Bellevue Elementary School District	30,576	0.000022
7018877434	Bellevue Union Elementary School District	308,734	0.000217
1998178000	Bellevue-Sante Fe Charter School	7,038	0.000005
2940099950	Bellflower Unified School District	1,924,147	0.001354
4028823085	Belmont-Redwood Shores School District	532,743	0.000375
4540930706	Belridge Elementary School District	30,028	0.000021
7400259352	Benicia Unified School District	874,137	0.000615
2207841994	Bennett Valley Union Elementary School District	140,064	0.000099
1048178248	Berkeley Unified School District	2,880,344	0.002027
6204058507	Berryessa Union Elementary School District	1,159,067	0.000816
1858435277	Beverly Hills Unified School District	892,290	0.000628
1352170207	Big Creek Elementary School District	29,797	0.000021
1858830555	Big Lagoon Union Elementary School District	5,414	0.000004
1002656068	Big Oak Flat-Groveland Unified School District	97,253	0.000068
4658201736	Big Picture High School-Fresno	18,871	0.000013
5712382356	Big Pine Unified School District	47,175	0.000033
1109237443	Big Springs Union Elementary School District	38,322	0.000027
4791871899	Big Sur Unified School District	13,971	0.000010
1281992053	Big Valley Joint Unified School District	58,048	0.000041
7937544284	Biggs Unified School District	136,223	0.000096
4749093335	Birmingham Community Charter High School	511,836	0.000360
1558133995	Bishop Unified School District	462,438	0.000325
6805781459	Bitterwater-Tully Elementary School District	6,950	0.000005
3707792332	Black Butte Elementary School District	47,605	0.000033
4518259239	Black Oak Mine Unified School District	317,770	0.000224
7622166202	Blake Elementary School District	4,158	0.000003
6143838921	Blochman Union Elementary School District	31,310	0.000022
5957056224	Blue Lake Union Elementary School District	58,052	0.000041
5016336339	Blue Oak Charter School	63,835	0.000045
1075116219	Bogus Elementary School District	4,828	0.000003
2338125127	Bolinas-Stinson Union Elementary School District	109,077	0.000077
5551473426	Bonita Unified School District	1,705,273	0.001200
4120924780	Bonny Doon Union Elementary School District	27,095	0.000019
9502512377	Bonsall Unified School District	351,027	0.000247
5440972838	Borrego Springs Unified School District	118,610	0.000083
5922004894	Bradley Union Elementary School District	17,487	0.000012
5609359396	Brawley Elementary School District	773,822	0.000544
4066832567	Brawley Union High School District	301,135	0.000212
5002268954	Brea-Olinda Unified School District	906,123	0.000638
7977074641	Brentwood Union School District	1,112,571	0.000783
5948212479	Bret Harte Union High School District	225,566	0.000159
1558144384	Bridges Charter School	31,050	0.000022
5045980658	Bridgeville Elementary School District	13,182	0.000009
3409598576	Briggs Elementary School District	81,849	0.000058
7848262733	Brisbane Elementary School District	152,584	0.000107
5564580454	Brittan Elementary School District	83,614	0.000059
7024053713	Browns Elementary School District	28,991	0.000020
1672370034	Buckeye Union School District	710,884	0.000500
7604108975	Buellton Union Elementary School District	214,586	0.000151
7258717489	Buena Park Elementary School District	1,008,250	0.000709
1793962581	Buena Vista Elementary School District	36,285	0.000026
1570151094	Burbank Unified School District	3,068,188	0.002159
2988919735	Burlingame Elementary School District	511,479	0.000360
2233811883	Burnt Ranch Elementary School District	34,065	0.000024
5043688719	Burrel Union Elementary School District	25,706	0.000018

California Public Employees' Retirement System
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Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2016

CalPERS ID	Employer	2015-2016 Employer Contributions	Employer Allocation Factor (*)
1918139771	Burton Elementary School District	923,919	0.000650
4573434759	Butte County Schools	1,623,896	0.001143
7315401076	Butte Valley Unified School District	72,450	0.000051
3046173218	Butte-Glenn Community College District	2,091,675	0.001472
4278447461	Butteville Union Elementary School District	40,151	0.000028
5821947214	Buttonwillow Union Elementary School District	64,123	0.000045
2942188765	Byron Union School District	255,922	0.000180
5273114689	Cabrillo Joint Community College District	1,523,491	0.001072
7449606960	Cabrillo Unified School District	647,624	0.000456
2642742738	Cajon Valley Union Elementary School District	3,175,368	0.002234
5343146128	Calaveras County Schools	392,543	0.000276
7552979402	Calaveras Unified School District	671,830	0.000473
2244125425	Calexico Unified School District	1,627,845	0.001145
1049757578	Caliente Union Elementary School District	14,650	0.000010
2172035337	California Virtual Academy at Kings	6,189	0.000004
1978530624	California Virtual Academy at Los Angeles	151,818	0.000107
1558558577	Calipatria Unified School District	267,235	0.000188
3506924748	Calistoga Joint Unified School District	305,599	0.000215
2338713024	Camarillo Academy of Progressive Education	48,782	0.000034
2602235777	Cambrian Elementary School District	348,228	0.000245
1523799288	Camino Nuevo Academy #2 Harvard	63,855	0.000045
1729505670	Camino Nuevo Charter Academy	275,918	0.000194
8430446859	Camino Nuevo Charter Academy #4	93,363	0.000066
1523780240	Camino Nuevo Elementary #3	105,472	0.000074
5514051837	Camino Nuevo High School	19,223	0.000014
9147916859	Camino Nuevo High School #2	42,250	0.000030
7982754631	Camino Union Elementary School District	88,832	0.000063
6339281980	Campbell Union Elementary School District	1,694,294	0.001192
6490246026	Campbell Union High School District	1,180,270	0.000830
1928037252	Camptonville Academy	46,195	0.000033
3940069328	Camptonville Elementary School District	16,874	0.000012
3546318276	Canyon School District	20,702	0.000015
6270147129	Capay Joint Union Elementary School District	32,607	0.000023
6860889051	Capistrano Unified School District	7,135,851	0.005021
5133967008	Cardiff Elementary School District	171,768	0.000121
3711318226	Carlsbad Unified School District	1,502,276	0.001057
2077634831	Carmel Unified School District	965,711	0.000679
4476110512	Carpinteria Unified School District	590,401	0.000415
5057974732	Caruthers Unified School District	223,992	0.000158
1235016034	Casa Ramona Academy for Technology Communication and Education	14,614	0.000010
7135817991	Cascade Union Elementary School District	260,877	0.000184
7425426341	Castaic Union Elementary School District	327,479	0.000230
5965645451	Castle Rock Union Elementary School District	18,663	0.000013
2620876407	Castro Valley Unified School District	1,594,068	0.001122
5950743626	Cayucos Elementary School District	43,584	0.000031
5841020017	Center Unified School District	804,395	0.000566
1122230116	Centinela Valley Union High School District	1,698,183	0.001195
6479518001	Central City Value School	18,180	0.000013
1794992915	Central School District	602,997	0.000424
6332074760	Central Unified School District	2,332,793	0.001641
1663064457	Central Union Elementary School District	397,557	0.000280
3154277601	Central Union High School District	757,528	0.000533
2793161160	Central Valley Pre-School	6,151	0.000004
1017284030	Centralia Elementary School District	1,033,918	0.000727
1280204324	Century Academy for Excellence	32,186	0.000023
3453941367	Century Community Charter School	68,102	0.000048
3041848577	Ceres Unified School District	2,891,710	0.002035
4716408593	Cerritos Community College District	2,758,975	0.001941

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For the Fiscal Year Ended June 30, 2016

CalPERS ID	Employer	2015-2016 Employer Contributions	Employer Allocation Factor (*)
1261528105	Cesar Estrada Chavez Dual Language Immersion Charter School	28,271	0.000020
7539731457	Chabot-Los Positas Community College District	3,035,836	0.002136
5532400293	Chaffey Community College District	2,495,902	0.001756
3940201262	Chaffey Joint Union High School District	4,329,790	0.003046
3814121547	Charter Academy of the Redwoods	43,919	0.000031
1564670154	Charter Learning Center	42,446	0.000030
7672000841	Charter Oak Unified School District	935,176	0.000658
2894216509	Charter School of San Diego	322,883	0.000227
2598272997	Chatom Union Elementary School District	145,755	0.000103
5516581175	Chawanakee Unified School District	172,294	0.000121
6523184721	Chicago Park Elementary School District	27,894	0.000020
3760549397	Chico Country Day School	64,975	0.000046
1492796491	Chico Unified School District	2,219,794	0.001562
9368765125	Children's Community Charter School	16,283	0.000011
4123311854	Chino Valley Unified School District	4,094,723	0.002881
6222640391	Chowchilla Elementary School District	341,575	0.000240
4658964836	Chowchilla Union High School District	190,819	0.000134
2165874822	Chrysalis Charter School	13,247	0.000009
6618006066	Chualar Union Elementary School District	84,150	0.000059
3397712478	Chula Vista Elementary School District	5,136,265	0.003614
3908716939	Cienega Union Elementary School District	18,453	0.000013
1633280352	Cinnabar Elementary School District	46,793	0.000033
2173509801	Citrus Community College District	1,965,219	0.001383
2039297160	Clarmont Unified School District	1,560,459	0.001098
1200190599	Classical Academy Charter School	173,840	0.000122
7505450613	Classical Academy High School	188,487	0.000133
7439542529	Clay Joint Elementary School District	34,020	0.000024
4861343742	Clayton Valley Charter High School	173,354	0.000122
2345916052	Clear Creek Elementary School District	29,929	0.000021
2070454374	Cloverdale Unified School District	284,947	0.000200
4999070446	Clovis Unified School District	7,626,821	0.005366
4972682374	Coachella Valley Unified School District	4,694,625	0.003303
3541464023	Coalinga/Huron Unified School District	791,397	0.000557
5340774417	Coast Community College District	7,024,738	0.004943
5226062744	Coast Unified School District	251,177	0.000177
1357789904	Coastal Academy	175,373	0.000123
5171969349	Coastline Regional Occupational Program	200,787	0.000141
1974703674	Coffee Creek Elementary School District	6,228	0.000004
7032817064	Cold Spring Elementary School District	63,569	0.000045
5149458289	Colfax Elementary School District	64,086	0.000045
7139512599	College Elementary School District	61,262	0.000043
4041329265	College of The Sequoias	1,425,963	0.001003
1558149495	College-Ready Academy High School #11	41,654	0.000029
7637975506	College-Ready Academy High School #5	48,892	0.000034
1727778687	College-Ready Academy High School Charter	108,126	0.000076
7978771750	College-Ready Charter Middle School #2	52,555	0.000037
7231675881	College-Ready High School #10	37,172	0.000026
5925369318	College-Ready High School #8	45,548	0.000032
1382292345	College-Ready High School #9	29,704	0.000021
4969659820	College-Ready Middle Academy #4	35,955	0.000025
6322823136	College-Ready Middle Academy #5	20,990	0.000015
1082601134	Colton Joint Unified School District	4,469,431	0.003145
6056070657	Colton-Redlands-Yucaipa Regional Occupational Program	270,295	0.000190
4739905994	Columbia Elementary School District	180,823	0.000127
5219386715	Columbia Union Elementary School District	97,690	0.000069
2396817158	Columbine Elementary School District	23,984	0.000017
7507058928	Colusa County Schools	499,378	0.000351
1889234410	Colusa Unified School District	228,195	0.000161

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CalPERS ID	Employer	2015-2016 Employer Contributions	Employer Allocation Factor (*)
5480702649	Community Options for Resources in Education Butte Charter School	60,600	0.000043
4345221379	Compton Community College District	936,884	0.000659
4627108958	Compton Unified School District	4,471,248	0.003146
3495799928	Conejo Valley Unified School District	2,953,975	0.002078
6573621467	Connecting Waters Charter School	110,048	0.000077
3058484502	Contra Costa Community College District	4,652,198	0.003273
7392154850	Copper Mountain Community College District	396,087	0.000279
5805944458	Corcoran Joint Unified School District	510,879	0.000359
1371071730	CORE Placer Charter School	20,646	0.000015
5311067540	Corning Union Elementary School District	425,024	0.000299
6338616513	Corning Union High School District	244,710	0.000172
6479800692	Coronado Unified School District	601,298	0.000423
2828517454	Corona-Norco Unified School District	7,559,739	0.005319
4950169545	Cotati-Rohnert Park Unified School District	724,705	0.000510
4370150415	Cottonwood Union Elementary School District	145,246	0.000102
5993369590	County School Service-Contra Costa County Schools	1,749,267	0.001231
2170696471	County School Service-Napa County Schools	1,236,413	0.000870
3433536864	County School Service-Sacramento County Schools	2,887,436	0.002032
4814261763	County School Services-Alameda County Schools	1,731,135	0.001218
2498776598	County School Service-San Mateo County Schools	2,024,976	0.001425
7601634658	County School Service-Trinity County Schools	129,379	0.000091
7095209392	County Superintendent of Schools Office-Riverside County Schools	5,230,131	0.003680
1906107866	Covina-Valley Unified School District	2,119,684	0.001491
7570658903	Credo High Charter School	37,385	0.000026
2682987139	Crenshaw Arts/Tech Charter High School	42,257	0.000030
4778404739	Cucamonga School District	399,429	0.000281
4136962996	Cuddeback Union Elementary School District	31,604	0.000022
5292386049	Cuesta Community College District	1,703,257	0.001198
6381923144	Culver City Unified School District	1,452,955	0.001022
5057145949	Cupertino Union Elementary School District	3,796,069	0.002671
2428440351	Curtis Creek Elementary School District	119,206	0.000084
7762324646	Cutler-Orosi Unified School District	930,444	0.000655
7373040668	Cutten Elementary School District	65,669	0.000046
4136656889	Cuyama Joint Unified School District	68,406	0.000048
3767626549	Cypress Elementary School District	557,511	0.000392
4691160093	Davis Joint Unified School District	1,888,074	0.001328
3478066822	Death Valley Unified School District	20,360	0.000014
2823575534	Dehesa Elementary School District	52,146	0.000037
3242399273	Del Mar Union Elementary School District	1,048,188	0.000737
1017185861	Del Norte County Schools	740,438	0.000521
4046588438	Delano Joint Union High School District	1,219,019	0.000858
5413207469	Delano Union Elementary School District	1,392,426	0.000980
6691047079	Delhi Elementary School District	556,901	0.000392
5369477063	Delphic Elementary School District	7,118	0.000005
2005043370	Delta Elementary Charter	52,623	0.000037
6962117337	Denair Unified School District	175,222	0.000123
4409566940	Desert Center Unified School District	25,999	0.000018
3595099768	Desert Community College District	1,522,407	0.001071
5008762248	Desert Sands Unified School District	5,685,165	0.004000
2996583010	Di Giorgio Elementary School District	31,292	0.000022
2504948938	Dinuba Unified School District	988,858	0.000696
5774675951	Discovery Charter School	188,452	0.000133
2957010920	Dixie Elementary School District	384,874	0.000271
1558142458	Dixon Montessori Charter School	61,283	0.000043
6259326660	Dixon Unified School District	588,612	0.000414
5669258861	Dos Palos Unified School District	482,357	0.000339
6532084727	Douglas City Elementary School District	41,902	0.000029
6627093485	Downey Unified School District	3,879,494	0.002730

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5486580376	Downtown College Prep	122,722	0.000086
3231376413	Downtown Value School	78,190	0.000055
4579047273	Dr. Olga Mohan High School	44,464	0.000031
6937272589	Dry Creek Joint Elementary School District	765,793	0.000539
2898330479	Duarte Unified School District	884,704	0.000622
3966487531	Dublin Unified School District	1,640,003	0.001154
2200880899	Ducor Union Elementary School District	38,075	0.000027
6282210695	Dunham Elementary School District	20,542	0.000014
2995216153	Dunsmuir Elementary School District	38,749	0.000027
1134589518	Dunsmuir Joint Union High School District	19,865	0.000014
5111167582	Durham Unified School District	145,781	0.000103
4846000927	Earlimart Elementary School District	415,287	0.000292
3094587150	East Nicolaus Joint Union High School District	50,545	0.000036
2869189902	East San Gabriel Valley Regional Occupational Program	225,601	0.000159
2619690514	East Side Union High School District	4,119,245	0.002898
7855987332	East Whittier City Elementary School District	1,219,023	0.000858
5089112242	Eastern Sierra Unified School District	193,397	0.000136
6121937081	Eastside Union Elementary School District	458,194	0.000322
4811508459	Edison Elementary School District	286,870	0.000202
4146932070	Education for Change	397,050	0.000279
4782022258	Edward B. Cole Senior Academy	38,081	0.000027
3017698022	Eel River Charter School Inc.	15,402	0.000011
4088738850	EJE Elementary Academy	98,023	0.000069
7359671465	El Camino Community College District	3,767,010	0.002650
9289310026	El Camino Real Charter High School	365,403	0.000257
3733752780	El Centro Elementary School District	1,043,821	0.000734
7196130501	El Dorado County Schools	1,703,185	0.001198
3519382862	El Dorado Union High School District	1,376,074	0.000968
3558947284	El Monte Elementary School District	2,331,671	0.001641
2495671615	El Monte Union High School District	2,476,439	0.001742
7177185225	El Nido Elementary School District	47,087	0.000033
7920429569	El Rancho Unified School District	1,596,057	0.001123
7258812920	El Segundo Unified School District	524,610	0.000369
2226790715	El Sol Santa Ana Science and Arts Charter Academy	274,080	0.000193
7546362572	El Tejon Unified School District	130,706	0.000092
1390213938	Elk Grove Unified School District	10,104,767	0.007110
7174642408	Elk Hills Elementary School District	39,555	0.000028
3104737337	Elkins School District	9,410	0.000007
6881418730	Elverta Joint Elementary School District	72,087	0.000051
3775796933	Emery Unified School District	116,508	0.000082
5829027060	Empire Union Elementary School District	681,877	0.000480
9126514537	Empowering Possibilities International Charter	26,334	0.000019
5112852107	Encinitas Union Elementary School District	749,233	0.000527
5331008107	Encore High School for the Performing and Visual Arts	380,069	0.000267
5517422084	Enterprise Elementary School District	759,786	0.000535
5527153732	Environmental Charter High School	61,203	0.000043
2789713106	Escalon Unified School District	433,659	0.000305
2965925051	Escondido Charter High School	83,362	0.000059
2732872714	Escondido Union Elementary School District	2,871,952	0.002021
3694190667	Escondido Union High School District	1,772,620	0.001247
7561487615	Esparto Unified School District	221,283	0.000156
6643268592	Etiwanda School District	1,393,582	0.000981
6737887097	Eureka Unified School District	760,947	0.000535
4038009647	Eureka Union Elementary School District	480,331	0.000338
6830277239	Everest Value School	18,570	0.000013
7540887990	Evergreen Elementary School District	1,323,262	0.000931
7404902494	Evergreen Union School District	233,804	0.000165
6961663482	Excelsior Education Center	280,255	0.000197

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7254455656	Exeter Unified School District	438,484	0.000309
3705368580	Ezequiel Tafoya Alvarado Academy	108,817	0.000077
4951959925	Fairfax Elementary School District	442,543	0.000311
1118207190	Fairfield-Suisun Unified School District	4,065,839	0.002861
7060458680	Fall River Joint Unified School District	268,539	0.000189
7144557559	Fallbrook Union Elementary School District	1,000,009	0.000704
1667315079	Fallbrook Union High School District	559,322	0.000394
2281341467	Family Partnership Home Study Charter School	16,908	0.000012
1590649845	Farmersville Unified School District	442,187	0.000311
2591745935	Feather Falls Union Elementary School District	14,722	0.000010
3176453395	Feather River College District	465,468	0.000327
6788156499	Fenton Primary Center	378,524	0.000266
1438496422	Ferndale Unified School District	66,136	0.000047
7284623727	Fieldbrook Elementary School District	22,646	0.000016
3954461711	Fillmore Unified School District	794,309	0.000559
2167436432	Firebaugh-Las Deltas Unified School District	485,049	0.000341
6901438786	Flournoy Union School District	9,305	0.000007
7697817915	Folsom-Cordova Unified School District	3,590,757	0.002526
5612530971	Fontana Unified School District	7,165,303	0.005041
4628924879	Foothill-De Anza Community College District	6,245,966	0.004395
6565629360	Forest Ranch Charter School	16,119	0.000011
4722250817	Foresthill Union Elementary School District	81,642	0.000057
6670376159	Forestville Union Elementary School District	74,428	0.000052
4471260192	Forks Of Salmon Elementary School District	5,896	0.000004
2728034837	Fort Bragg Unified School District	452,408	0.000318
2429677465	Fort Ross Elementary School District	4,220	0.000003
2237029993	Fort Sage Unified School District	40,790	0.000029
1469510178	Fortuna Elementary School District	197,740	0.000139
4286970319	Fortuna Union High School District	159,767	0.000112
1054957582	Fountain Valley Elementary School District	1,193,876	0.000840
3613723773	Fowler Unified School District	340,900	0.000240
5145626306	Franklin Elementary School District	40,381	0.000028
6410541372	Franklin-Mckinley Elementary School District	1,615,202	0.001136
7747714287	Frederick Douglass Academy Elementary School	31,599	0.000022
7069113764	Fremont Unified School District	6,647,625	0.004677
4606698501	Fremont Union High School District	3,094,387	0.002177
1652879063	French Gulch-Whiskeytown Union Elementary School District	6,348	0.000004
5309847955	Freshwater Elementary School District	61,007	0.000043
2751804125	Fresno County Schools	2,851,833	0.002007
5525306131	Fresno Unified School District	13,024,267	0.009164
1688460640	Fruitvale Elementary School District	426,977	0.000300
2126074268	Fullerton Elementary School District	2,377,692	0.001673
2200070630	Fullerton Joint Union High School District	2,099,380	0.001477
1972588855	Galt Joint Union Elementary School District	692,627	0.000487
6837750122	Galt Joint Union High School District	448,793	0.000316
1101477156	Garden Grove Unified School District	7,787,135	0.005479
4658552831	Garfield Elementary School District	6,896	0.000005
3321453502	Garvey Elementary School District	963,528	0.000678
1767313990	Gateway Community Charters	635,369	0.000447
3620982489	Gateway Unified School District	660,083	0.000464
3749976038	Gavilan Joint Community College District	1,000,372	0.000704
4273011630	Gazelle Union Elementary School District	15,568	0.000011
2022214631	General Shafter Elementary School District	48,649	0.000034
1648328427	Gerber Union Elementary School District	84,806	0.000060
2149570357	Geyserville Unified School District	80,658	0.000057
1995809111	Gilroy Unified School District	2,047,689	0.001441
6679139754	Glendale Community College District	2,628,966	0.001850
5385388563	Glendale Unified School District	4,416,210	0.003107

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6410577498	Glendora Unified School District	1,307,370	0.000920
5470164350	Glenn County Schools	684,731	0.000482
2593514055	Goethe International Charter School	47,822	0.000034
1113544066	Gold Oak Union Elementary School District	60,931	0.000043
6890924709	Gold Rush Charter School	54,826	0.000039
5441398900	Gold Trail Union Elementary School District	137,738	0.000097
4339537204	Golden Eagle Charter School	33,795	0.000024
1066930843	Golden Feather Union Elementary School District	30,554	0.000021
7776558460	Golden Plains Unified School District	387,893	0.000273
5814089058	Golden Valley Charter School	16,993	0.000012
6306915765	Golden Valley Charter School of Sacramento	120,905	0.000085
5678649995	Golden Valley Unified School District	314,922	0.000222
5817485889	Goleta Union Elementary School District	1,017,684	0.000716
7730218210	Gonzales Unified School District	446,212	0.000314
1521113519	Gorman Elementary School District	7,585	0.000005
3257219032	Gorman Learning Center	253,623	0.000178
7340355290	Granada Hills Charter High School	713,488	0.000502
3142893220	Grant Elementary School District	131,929	0.000093
1026308084	Grass Valley Elementary School District	473,027	0.000333
4847899363	Gratton Elementary School District	13,889	0.000010
1961375016	Gravenstein Union Elementary School District	67,865	0.000048
4490977411	Graves Elementary School District	6,300	0.000004
1308211313	Green Point Elementary School District	985	0.000001
3177523939	Greenfield Union Elementary School District	703,777	0.000495
3781697187	Greenfield Union Elementary School District	1,760,453	0.001239
2088870310	Grenada Elementary School District	36,703	0.000026
2712368834	Gridley Unified School District	356,316	0.000251
3411112067	Grossmont Union High School District	5,173,788	0.003640
3878338132	Grossmont-Cuyamaca Community College District	2,838,559	0.001997
3874235546	Guadalupe Union Elementary School District	232,571	0.000164
6650318381	Guajome Academy	156,849	0.000110
5429245529	Guerneville Elementary School District	37,861	0.000027
4421474040	Gustine Unified School District	243,572	0.000171
5522873241	Hacienda La Puente Unified School District	3,985,751	0.002804
1000001430	Hamilton Unified School District	131,680	0.000093
3048167029	Hanford Elementary School District	1,134,155	0.000798
2898691752	Hanford Joint Union High School District	726,247	0.000511
6438433333	Happy Camp Union Elementary School District	41,753	0.000029
3099056595	Happy Valley Elementary School District	11,242	0.000008
3644786788	Happy Valley Union Elementary School District	82,335	0.000058
2097286268	Harmony Union Elementary School District	72,836	0.000051
1056932178	Hartnell Community College District	1,319,124	0.000928
3837269123	Hart-Ransom Union Elementary School District	118,977	0.000084
4588666295	Hawthorne Elementary School District	1,488,941	0.001048
3373475359	Hayward Unified School District	5,453,447	0.003837
3004140296	Healdsburg Unified School District	426,936	0.000300
4518155095	Heber Elementary School District	213,034	0.000150
7920286239	Helendale School District	109,743	0.000077
1239047987	Helix Charter High School	410,194	0.000289
5445169146	Hemet Unified School District	5,505,831	0.003874
5377630686	Heritage Classical Charter Schools	141,371	0.000099
2391884382	Heritage College-Ready Charter High School	51,041	0.000036
1122122274	Heritage K-8 Charter School	89,341	0.000063
3497021740	Heritage Peak Charter School	140,565	0.000099
6342170738	Hermosa Beach City Elementary School District	189,433	0.000133
5542859975	Hesperia Unified School District	3,913,015	0.002753
5212544271	Hickman Elementary School District	121,953	0.000086
1963217058	High Tech High	430,563	0.000303

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3563666661	High Tech Los Angeles	35,431	0.000025
1254271789	Hillsborough City School District	350,898	0.000247
2941938429	Hilmar Unified School District	421,005	0.000296
4841230735	Hollister Elementary School District	969,456	0.000682
1085937860	Holtville Unified School District	313,983	0.000221
9293023051	HomeTech Charter School	5,086	0.000004
8677122704	Hope Academy Charter School	118,241	0.000083
5195383884	Hope Elementary School District	41,997	0.000030
7118846130	Hope Elementary School District	156,310	0.000110
6742487755	Horicon Elementary School District	36,855	0.000026
4907643104	Horizon Charter School	286,296	0.000201
7268744680	Hornbrook Elementary School District	18,501	0.000013
1342171050	Hot Springs Elementary School District	3,697	0.000003
3271589201	Howell Mountain Elementary School District	39,280	0.000028
4454434076	Hueneme Elementary School District	1,254,814	0.000883
5876481521	Hughes-Elizabeth Lakes Union Elementary School District	21,881	0.000015
2182972682	Hughson Unified School District	369,549	0.000260
4164290213	Humboldt County Schools	804,972	0.000566
4076162699	Huntington Beach City Elementary School District	1,210,581	0.000852
5522950934	Huntington Beach Union High School District	3,228,269	0.002271
5603719411	Huntington Park College-Ready Academy Charter High School	59,988	0.000042
1319086839	Hydesville Elementary School District	23,215	0.000016
4475524341	ICEF Vista Elementary School	72,664	0.000051
7293927182	ICEF Vista Middle School	42,769	0.000030
3367833641	Igo Ono Platina Union Elementary School District	16,096	0.000011
1558134344	Imagine School at Imperial Valley	121,880	0.000086
2622211287	Imperial Community College District	996,517	0.000701
2493705833	Imperial County Schools	1,669,594	0.001175
6708851619	Imperial Unified School District	719,777	0.000506
5182383736	Imperial Valley Regional Occupational Program	296,311	0.000208
5585537787	Indian Diggings Elementary School District	7	0.000000
7247798627	Indian Springs Elementary School District	16,592	0.000012
3280415122	Inglewood Preparatory Academy Charter School	42,702	0.000030
2763241530	Inglewood Unified School District	1,810,191	0.001274
3071235302	International School of Monterey	52,765	0.000037
5413365971	Ipakanni Early College Charter School	2,322	0.000002
2835296485	Irvine Unified School District	5,815,501	0.004092
1020425371	Island Union Elementary School District	62,123	0.000044
7384591300	Jacoby Creek Elementary School District	55,158	0.000039
2466853793	Jamestown Elementary School District	97,940	0.000069
2221206235	Jamul-Dulzura Union School District	158,858	0.000112
7374056976	Janesville Union Elementary School District	61,959	0.000044
6566462982	Jefferson Elementary School District	3,590	0.000003
1133607607	Jefferson Elementary School District	288,451	0.000203
2238440904	Jefferson School District	953,373	0.000671
6160772901	Jefferson Union High School District	948,048	0.000667
4945435298	John Swett Unified School District	225,938	0.000159
6770451882	Johnstonville Elementary School District	27,977	0.000020
1487756706	Journey Charter School	71,844	0.000051
7423954294	Julian Charter School	181,642	0.000128
4561241025	Julian Union Elementary School District	75,450	0.000053
1043960888	Julian Union High School District	56,891	0.000040
6946043697	Junction City Elementary School District	48,645	0.000034
1566507186	Junction Elementary School District	12,968	0.000009
2365165705	Junction Elementary School District	47,302	0.000033
4453655080	Jurupa Unified School District	3,459,139	0.002434
5913973868	Kashia School District	6,618	0.000005
2308488575	Kelseyville Unified School District	381,766	0.000269

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3148979259	Kentfield Elementary School District	209,162	0.000147
3275203697	Kenwood Elementary School District	49,192	0.000035
7931375056	Keppel Union Elementary School District	374,734	0.000264
1957806754	Kerman Unified School District	828,840	0.000583
4417302816	Kern Community College District	3,151,317	0.002217
6553895281	Kern County Schools	6,442,682	0.004533
1204344544	Kern Union High School District	8,549,161	0.006015
7336288944	Kernville Union Elementary School District	196,407	0.000138
7892922723	Keyes Union Elementary School District	208,821	0.000147
3961765627	King City Union Elementary School District	425,916	0.000300
7255362688	Kings Canyon Joint Unified School District	1,849,911	0.001302
2109504485	Kings County Schools	1,058,107	0.000744
7338901600	Kings River Union Elementary School District	84,337	0.000059
1702567020	Kings River-Hardwick Union Elementary School District	126,372	0.000089
5646557411	Kingsburg Joint Union Elementary School District	377,497	0.000266
3485390688	Kingsburg Joint Union High School District	141,215	0.000099
4589849282	KIPP Los Angeles College Preparatory	13,863	0.000010
6353958995	Kirkwood School District	26,578	0.000019
3181124521	Kit Carson Union Elementary School District	78,346	0.000055
4383040911	Klamath River Union Elementary School District	5,767	0.000004
1731534424	Klamath-Trinity Joint Unified School District	374,017	0.000263
2425852753	Kneeland Elementary School District	5,853	0.000004
2527577041	Knights Ferry Elementary School District	12,818	0.000009
7667966893	Knightsen School District	69,553	0.000049
1962669380	Konocti Unified School District	698,369	0.000491
3247604677	La Canada Unified School District	611,170	0.000430
6245696918	La Habra City Elementary School District	819,775	0.000577
5883812783	La Honda-Pescadero Unified School District	136,204	0.000096
1007648598	La Mesa-Spring Valley Elementary School District	2,475,912	0.001742
6153613410	La Puente Valley Regional Occupational Program	99,785	0.000070
1146836314	La Verne Elementary Preparatory Academy	15,861	0.000011
4031922150	La Vida Independent Study Charter School	3,569	0.000003
1539123059	Lafayette School District	387,070	0.000272
1700217302	Laguna Beach Unified School District	727,445	0.000512
6157437967	Lagunita Elementary School District	6,289	0.000004
1539886100	Lagunitas Elementary School District	100,039	0.000070
6904419748	Lake County Schools	459,896	0.000324
4954903302	Lake Elsinore Unified School District	3,573,763	0.002514
5433375547	Lake School District	32,616	0.000023
3079826170	Lake Tahoe Community College District	435,391	0.000306
1529686779	Lake Tahoe Unified School District	738,608	0.000520
1364971620	Lakeport Unified School District	278,850	0.000196
2548585658	Lakeside Joint Elementary School District	14,957	0.000011
5243204451	Lakeside Union Elementary School District	89,226	0.000063
5113934570	Lakeside Union Elementary School District	166,137	0.000117
1434955344	Lakeside Union Elementary School District	930,466	0.000655
1410418424	Lammersville Elementary School District	389,593	0.000274
7267704968	Lamont Elementary School District	696,804	0.000490
5878630114	Lancaster Elementary School District	2,549,603	0.001794
5651216627	Larkspur-Corte Madera School District	270,308	0.000190
2780106317	Las Lomitas Elementary School District	418,052	0.000294
2221183809	Las Virgenes Unified School District	2,136,689	0.001503
4921722395	Lassen Community College District	457,710	0.000322
5478084418	Lassen County Schools	319,328	0.000225
7444650555	Lassen Union High School District	168,513	0.000119
1698187140	Lassen View Union Elementary School District	65,452	0.000046
2610721673	Laton Joint Unified School District	123,075	0.000087
6171420171	Latrobe Elementary School District	27,878	0.000020

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3513444528	Lawndale Elementary School District	1,316,562	0.000926
7065659119	Laytonville Unified School District	109,504	0.000077
5488216429	Le Grand Union Elementary School District	104,846	0.000074
4560729035	Le Grand Union High School District	112,308	0.000079
6801704970	Legget Valley Unified School District	47,602	0.000033
2179956434	Lemon Grove Elementary School District	661,466	0.000465
6371589031	Lemoore Union Elementary School District	566,908	0.000399
1391299568	Lemoore Union High School District	404,948	0.000285
1629259958	Lennox Elementary School District	1,191,494	0.000838
4538186069	Lennox Mathematics, Science, and Technology Academy	39,017	0.000027
1000001439	Leonardo da Vinci Health Sciences Charter School	20,824	0.000015
2461903624	Lewiston Elementary School District	26,562	0.000019
1253946292	Liberty Elementary School District	41,416	0.000029
6020149558	Liberty Elementary School District	59,411	0.000042
2777355189	Liberty Union High School District	1,265,492	0.000890
4857411579	Lifeline Learning Charter School	105,088	0.000074
7061061551	Lighthouse Charter School	14,819	0.000010
5392928631	Lincoln Elementary School District	2,664	0.000002
1352268460	Lincoln Street Charter School	4,301	0.000003
5910501661	Lincoln Unified School District	1,538,249	0.001082
3619023429	Linden Unified School District	410,202	0.000289
3783047790	Lindsay Unified School District	1,200,443	0.000845
7006808344	Linns Valley-Poso Flat Union Elementary School District	9,742	0.000007
5817850904	Literacy First Charter	145,328	0.000102
5734876590	Little Lake City Elementary School District	610,109	0.000429
3689546490	Little Shasta Elementary School District	4,032	0.000003
6000001125	Live Oak Charter School	74,611	0.000052
2624658011	Live Oak Elementary School District	398,374	0.000280
1590468574	Live Oak Unified School District	312,473	0.000220
5604320717	Livermore Valley Joint Unified School District	2,294,978	0.001615
3784449854	Livingston Union Elementary School District	479,811	0.000338
2645338905	Lodi Unified School District	5,439,629	0.003827
4087682272	Loleta Union Elementary School District	28,207	0.000020
4592571258	Loma Prieta Joint Union Elementary School District	138,822	0.000098
3833126652	Lompoc Unified School District	1,918,421	0.001350
7727146402	Lone Pine Unified School District	118,243	0.000083
2374705651	Long Beach Community College District	3,680,942	0.002590
5481824667	Long Beach Unified School District	13,332,316	0.009380
4063408443	Loomis Union Elementary School District	309,658	0.000218
2904399020	Los Alamitos Unified School District	1,430,966	0.001007
2845567055	Los Altos Elementary School District	924,474	0.000650
7874022252	Los Angeles Community College District	17,723,781	0.012470
3614620780	Los Angeles Unified School District	118,542,891	0.083405
5519304943	Los Banos Unified School District	1,795,001	0.001263
6555702301	Los Gatos Union Elementary School District	468,490	0.000330
2197186939	Los Gatos-Saratoga Joint Union High School District	752,797	0.000530
1227266128	Los Molinos Unified School District	146,258	0.000103
3602760024	Los Nietos Elementary School District	376,582	0.000265
2090015857	Los Olivos Elementary School District	30,783	0.000022
5968856546	Los Rios Community College District	8,639,999	0.006079
3151588886	Lost Hills Union Elementary School District	154,756	0.000109
7140881934	Lou Dantzer Academy Elementary School	46,781	0.000033
1636444892	Lou Dantzer Preparatory Charter Middle School	59,579	0.000042
4951808423	Lowell Joint Elementary School District	395,983	0.000279
6107261119	Lucerne Elementary School District	46,600	0.000033
3373743706	Lucerne Valley Unified School District	205,989	0.000145
1343540226	Lucia Mar Unified School District	1,810,863	0.001274
1482325694	Luther Burbank Elementary School District	149,602	0.000105

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3761326719	Lynwood Unified School District	3,369,467	0.002371
6279752031	Madera County Schools	1,161,817	0.000817
6987803995	Madera Unified School District	3,012,281	0.002119
2121922005	Magnolia Elementary School District	1,553,133	0.001093
7541361122	Magnolia Science Academy	24,691	0.000017
7743740680	Magnolia Science Academy #2	23,489	0.000017
4846787036	Magnolia Science Academy #3	31,628	0.000022
3157539779	Magnolia Science Academy #4	4,056	0.000003
2213502673	Magnolia Science Academy #5	7,953	0.000006
4430003230	Magnolia Science Academy #6	5,478	0.000004
1558135114	Magnolia Science Academy #7	22,567	0.000016
1558145770	Magnolia Science Academy #8	31,988	0.000023
4631182928	Magnolia Union Elementary School District	18,426	0.000013
4941511918	Mammoth Unified School District	244,378	0.000172
2267260629	Manchester Union Elementary School District	13,943	0.000010
1302901884	Manhattan Beach Unified School District	1,421,988	0.001000
5390320807	Manteca Unified School District	3,958,971	0.002785
5629859639	Manzanita Elementary School District	42,789	0.000030
5164348539	Manzanita Middle Charter School	16,742	0.000012
5030353018	Maple Creek Elementary School District	2,098	0.000001
1682615586	Maple Elementary School District	49,172	0.000035
4097546247	Marc and Eva Stern Math and Science School	46,267	0.000033
4266276303	Marcum-Illinois Union Elementary School District	69,414	0.000049
5510209871	Mare Island Technology Academy	120,064	0.000084
6884269049	Maria Montessori Charter Academy	30,712	0.000022
6874840611	Maricopa Unified School District	55,052	0.000039
7926564424	Marin Community College District	1,458,488	0.001026
2637169482	Marin County Schools	993,494	0.000699
7455450312	Mariposa County Unified School District	497,377	0.000350
1621587820	Mark Twain Union Elementary School District	138,986	0.000098
6475041514	Mark West Union Elementary School District	191,774	0.000135
3763361138	Martinez Unified School District	656,589	0.000462
4435640195	Marysville Joint Unified School District	2,016,836	0.001419
2032546773	Mattole Unified School District	130,268	0.000092
3880121176	Maxwell Unified School District	65,038	0.000046
5390693548	McCabe Union Elementary School District	204,125	0.000144
5106383429	McCloud Union Elementary School District	21,244	0.000015
7487089087	McFarland Unified School District	584,391	0.000411
1747626640	McKinleyville Union Elementary School District	185,628	0.000131
3317046476	McKittrick Elementary School District	37,031	0.000026
2081686764	McSwain Union Elementary School District	91,395	0.000064
1095135780	Meadow Arts and Technology Elementary School	27,855	0.000020
3278822477	Meadows Union Elementary School District	89,715	0.000063
4127428882	Mendocino Community College District	646,951	0.000455
7171962330	Mendocino County Schools	540,488	0.000380
5168308234	Mendocino County Youth Project	121,569	0.000086
4821690560	Mendocino Unified School District	264,977	0.000186
5661234674	Mendota Unified School District	488,430	0.000344
2650168197	Menifee Union Elementary School District	1,224,699	0.000862
4978803059	Menlo Park City Elementary School District	608,635	0.000428
2632612970	Merced City Elementary School District	1,688,719	0.001188
5246637096	Merced Community College District	1,487,741	0.001047
7140811284	Merced County Schools	2,698,074	0.001898
1763181489	Merced River Union Elementary School District	33,553	0.000024
5999784822	Merced Union High School District	1,999,598	0.001407
2479218851	Meridian Elementary School District	18,143	0.000013
7929300273	Mesa Union Elementary School District	67,046	0.000047
3158435339	Metropolitan Education District	332,671	0.000234

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3315408173	Middletown Unified School District	303,315	0.000213
2863847279	Midway Elementary School District	37,680	0.000027
7086204248	Mill Valley Elementary School District	672,755	0.000473
5115030434	Millbrae Elementary School District	389,626	0.000274
7224375286	Millennium Charter High School	19,741	0.000014
6553909380	Millville Elementary School District	48,970	0.000034
1730244446	Milpitas Unified School District	1,737,829	0.001223
4195135636	Miracosta Community College District	2,980,880	0.002097
5271538491	Mission Union Elementary School District	17,589	0.000012
7721152953	Modesto City Elementary School District	6,157,413	0.004332
1563076408	Modoc County Schools	308,487	0.000217
6341024570	Modoc Joint Unified School District	146,320	0.000103
3786673698	Mojave Unified School District	721,610	0.000508
2438328925	Mono County Free Library Authority	54,561	0.000038
7567556987	Mono County Schools	196,118	0.000138
1547449706	Monroe Elementary School District	34,589	0.000024
4726114798	Monrovia Unified School District	1,205,645	0.000848
5982278988	Monson-Sultana Joint Union Elementary School District	92,104	0.000065
5670333423	Montague Charter School	191,257	0.000135
1268306043	Montague Elementary School District	46,449	0.000033
6017840606	Monte Rio Union Elementary School District	35,400	0.000025
7288374822	Montebello Unified School District	6,103,651	0.004294
1609296868	Montecito Union Elementary School District	211,482	0.000149
4364543106	Monterey Bay Charter School	65,763	0.000046
2215441921	Monterey County Schools	3,069,414	0.002160
4464290798	Monterey County Schools Insurance Group	72,458	0.000051
1375031447	Monterey Educational Risk Management Authority	30,272	0.000021
4513993432	Monterey Peninsula Community College District	945,846	0.000665
6880798639	Monterey Peninsula Unified School District	2,590,314	0.001823
5065060644	Montgomery Elementary School District	6,347	0.000004
7614800137	Moorpark Unified School District	1,457,796	0.001026
2156822304	Moraga School District	377,756	0.000266
5502433529	Moreland Elementary School District	904,157	0.000636
4187017037	Moreno Valley Unified School District	6,588,160	0.004635
7542109710	Morgan Hill Unified School District	1,384,618	0.000974
6555988204	Morongo Unified School District	1,285,111	0.000904
2690295334	Mother Lode Union Elementary School District	187,206	0.000132
1569530867	Mount Shasta Union Elementary School District	91,493	0.000064
4478143247	Mountain Elementary School District	25,087	0.000018
1199868248	Mountain Empire Unified School District	489,711	0.000345
1949721842	Mountain House Elementary School District	13,434	0.000009
5871851329	Mountain Union Elementary School District	25,830	0.000018
5418279008	Mountain Valley Unified School District	147,492	0.000104
6630644316	Mountain View Elementary School District	1,636,152	0.001151
7787281003	Mountain View School District	244,602	0.000172
6318660132	Mountain View-Los Altos Union High School District	1,205,086	0.000848
4030205001	Mountain View-Whisman School District	1,169,257	0.000823
5544598824	Mt. Baldy Joint School District	8,988	0.000006
1770922472	Mt. Diablo Unified School District	5,633,583	0.003964
4505771453	Mt. Pleasant Elementary School District	544,304	0.000383
1228489046	Mt. San Antonio Community College District	5,232,407	0.003681
1996221184	Mt. San Jacinto Community College District	2,038,971	0.001435
4097249381	Muir Charter School	305,457	0.000215
6968918741	Mulberry Elementary School District	19,711	0.000014
5065715559	Multicultural Learning Center Charter School	76,092	0.000054
4741781097	Mupu Elementary School District	16,138	0.000011
6152670669	Muroc Unified School District	328,914	0.000231
3092025229	Murrieta Valley Unified School District	4,256,967	0.002995

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1394061014	Napa Community College District	1,310,659	0.000922
2969958887	Napa Valley Unified School District	3,806,986	0.002679
5997333938	National Elementary School District	1,000,924	0.000704
1124240731	National University Academy of Health Science	27,457	0.000019
5673158311	Natomas Unified School District	2,198,471	0.001547
1000001433	Nea Community Learning Center	54,284	0.000038
4217291484	Needles Unified School District	278,831	0.000196
1457891571	Nevada City Elementary School District	126,101	0.000089
2740091423	Nevada County Schools	547,166	0.000385
1810765385	Nevada Joint Union High School District	553,851	0.000390
5360536710	New Day Academy	17,506	0.000012
3540816164	New Designs Charter School	116,448	0.000082
1492319552	New Designs Charter School-Watts	47,261	0.000033
7245936621	New Economics for Women Academy Canoga Park Charter	79,760	0.000056
7828970287	New Economics for Women Academy of Science and Arts Charter High School	57,313	0.000040
4658739516	New Haven Unified School District	2,029,778	0.001428
6719375573	New Hope Elementary School District	52,926	0.000037
4505795221	New Jerusalem Elementary School District	265,925	0.000187
2778894075	New West Charter Middle School	56,442	0.000040
5865535850	Newark Unified School District	1,107,935	0.000780
5011712630	Newcastle Elementary School District	75,742	0.000053
6919504920	Newhall Elementary School District	965,294	0.000679
4740544597	Newman-Crows Landing Unified School District	548,135	0.000386
2008027881	Newport-Mesa Unified School District	5,583,236	0.003928
7878204040	Nicasio Elementary School District	10,823	0.000008
4087893153	Nord Country Charter School	13,990	0.000010
4761192775	Norris Elementary School District	404,894	0.000285
1771846964	North County Joint Union Elementary School District	98,739	0.000069
7172710193	North Cow Creek Elementary School District	37,773	0.000027
5058833797	North Kern Vocational Training Center	26,025	0.000018
7996137148	North Monterey County Unified School District	992,906	0.000699
4100336655	North Orange County Community College District	6,183,189	0.004350
2062739954	North Orange County Regional Occupational Program	337,386	0.000237
1558147029	North Woods Discovery	3,869	0.000003
4230186625	Northcoast Preparatory and Performing Arts Academy	26,900	0.000019
7613958407	Northern Humboldt Union High School District	354,858	0.000250
2979686879	Norton Space Aeronautics Academy	85,468	0.000060
5440476410	Norwalk-La Mirada Unified School District	4,200,986	0.002956
1523797386	Nova Academy Early College High School Charter School	13,515	0.000010
2148092886	Nova Charter School	60,842	0.000043
3477244691	Novato Unified School District	1,324,480	0.000932
6345588040	Nuestro Elementary School District	11,995	0.000008
2900847035	Nuview Union Elementary School District	385,831	0.000271
6085494230	Oak Grove Elementary School District	2,022,841	0.001423
2511472091	Oak Grove Union Elementary School District	149,866	0.000105
2665164406	Oak Park Unified School District	544,709	0.000383
3728884705	Oak Run Elementary School District	16,918	0.000012
3591209481	Oak Valley Union Elementary School District	104,334	0.000073
6248299587	Oak View Union Elementary School District	57,734	0.000041
5098793141	Oakdale Joint Unified School District	835,158	0.000588
2359028866	Oakland Military Academy	99,276	0.000070
5353402695	Oakland Unified School District	9,904,140	0.006968
1289681198	Oakley Union School District	762,514	0.000536
4718422993	Ocean View Elementary School District	527,769	0.000371
7622324448	Ocean View Elementary School District	1,846,650	0.001299
4529908362	Oceanside Unified School District	3,910,523	0.002751
4438653590	Odessey Charter School	91,135	0.000064
4057764163	Office of Education-Inyo County	346,083	0.000243

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5034409557	Ohlone Community College District	1,904,192	0.001340
6100768523	Ojai Unified School District	508,959	0.000358
6734418775	Old Adobe Union Elementary School District	424,501	0.000299
2161337161	Ontario-Montclair School District	4,513,101	0.003175
7001974161	Orange Center Elementary School District	57,669	0.000041
1856776416	Orange County Education Arts Academy	142,801	0.000100
3112972807	Orange County High School of the Arts	294,587	0.000207
2452571616	Orange County Schools	6,315,015	0.004443
7049406655	Orange Unified School District	5,344,809	0.003761
6005524065	Orchard Elementary School District	124,442	0.000088
7666606964	Orcutt Union Elementary School District	677,935	0.000477
6174607169	Orick Elementary School District	7,670	0.000005
4341760176	Orinda Union School District	450,780	0.000317
6351181395	Orland Unified School District	352,172	0.000248
5779962472	Oro Grande School District	466,436	0.000328
6729061372	Oroville City Elementary School District	417,110	0.000293
6780791634	Oroville Union High School District	439,632	0.000309
4131302334	Outside Creek Elementary School District	15,794	0.000011
4096258817	Owens Valley Unified School District	39,170	0.000028
1558131310	Oxford Preparatory Academy	301,180	0.000212
1338843802	Oxnard Elementary School District	3,597,763	0.002531
6448607614	Oxnard Union High School District	2,891,379	0.002034
7351438980	Pacheco Union Elementary School District	101,091	0.000071
2757986099	Pacific Elementary School District	19,571	0.000014
2167074822	Pacific Grove Unified School District	624,219	0.000439
2165877637	Pacific Technology Schools	9,292	0.000007
3588163629	Pacific Union Elementary School District	62,003	0.000044
1922079339	Pacific Union Elementary School District	75,048	0.000053
1252922812	Pacific View Charter School	7,549	0.000005
1279849245	Pacific View Charter School	53,193	0.000037
7013614411	Pacifica School District	516,591	0.000363
6668765921	Pacoima Charter School	151,880	0.000107
4716737961	Pajaro Valley Unified School District	3,895,582	0.002741
4917104141	Palermo Union Elementary School District	271,807	0.000191
2957748699	Palisades Charter High School	414,028	0.000291
4756990569	Palm Springs Unified School District	4,631,092	0.003258
3985636196	Palmdale Elementary School District	3,327,496	0.002341
1229606835	Palo Alto Unified School District	3,930,998	0.002766
7971847366	Palo Verde Community College District	303,015	0.000213
3309691265	Palo Verde Unified School District	670,465	0.000472
1503992087	Palo Verde Union Elementary School District	90,117	0.000063
6045173405	Palomar Community College District	3,157,170	0.002221
1128559486	Palos Verdes Peninsula Unified School District	2,658,247	0.001870
6914887467	Panama-Buena Vista Union Elementary School District	2,627,985	0.001849
5073587666	Paradise Elementary School District	29,775	0.000021
3870625175	Paradise Unified School District	706,258	0.000497
5313107776	Paramount Unified School District	2,558,968	0.001800
7393229451	Parlier Unified School District	729,440	0.000513
3067671634	Pasadena Area Community College District	3,210,104	0.002259
1000001429	Pasadena Rosebud Academy	8,524	0.000006
6861822346	Pasadena Unified School District	4,521,442	0.003181
3630297817	Paso Robles Joint Unified School District	1,379,628	0.000971
3335851287	Pathways Charter School	56,259	0.000040
7240938390	Pathways to College Charter School	71,125	0.000050
1041638411	Patterson Joint Unified School District	984,013	0.000692
4136224124	Peabody Charter School	92,481	0.000065
1789662843	Peninsula Union Elementary School District	12,312	0.000009
1203098117	Penn Valley Union School District	145,190	0.000102

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7122656152	Peralta Community College District	3,837,700	0.002700
5641338536	Perris Elementary School District	965,780	0.000680
1585976957	Perris Union High School District	2,041,820	0.001437
1901548959	Petaluma City Schools	1,399,095	0.000984
1827433328	Piedmont City Unified School District	624,792	0.000440
2066588518	Pierce Joint Unified School District	219,860	0.000155
7822198042	Pine Ridge Elementary School District	50,055	0.000035
6340209044	Piner-Olivet Charter	17,264	0.000012
4712133566	Piner-Olivet Union Elementary School District	201,534	0.000142
7463358989	Pioneer Union Elementary School District	34,866	0.000025
5585077276	Pioneer Union Elementary School District	94,117	0.000066
5444326376	Pioneer Union Elementary School District	292,325	0.000206
3214225187	Pittsburg Unified School District	2,132,586	0.001500
4372165761	Pixley Union Elementary School District	228,932	0.000161
5004355473	Placentia-Yorba Linda Unified School District	4,058,908	0.002856
5342351617	Placer County Schools	1,715,219	0.001207
5487215774	Placer Hills Union Elementary School District	163,839	0.000115
6202158771	Placer Union High School District	854,148	0.000601
7000699640	Placerville Union Elementary School District	259,037	0.000182
3496444556	Plainsburg Elementary School District	14,777	0.000010
6509717566	Planada Elementary School District	140,894	0.000099
2345874036	Plaza Elementary School District	27,242	0.000019
1569071519	Pleasant Grove Joint Union Elementary School District	20,612	0.000015
6934422731	Pleasant Ridge Union Elementary School District	153,793	0.000108
6042111392	Pleasant Valley Elementary School District	1,094,513	0.000770
4644873861	Pleasant Valley Joint Unified Elementary School District	15,914	0.000011
4954615993	Pleasant View Elementary School District	97,313	0.000068
7372000130	Pleasanton Unified School District	2,260,536	0.001590
3759604893	Plumas Charter School	64,052	0.000045
7791993104	Plumas County Schools	94,911	0.000067
3021894003	Plumas Lake Elementary School District	182,828	0.000129
5135951117	Plumas Unified School District	526,448	0.000370
7559385303	Pollock Pines Elementary School District	176,161	0.000124
1014801648	Pomona Unified School District	5,624,094	0.003957
4784882484	Pond Union Elementary School District	28,881	0.000020
6165750511	Pope Valley Union Elementary School District	28,210	0.000020
7310210359	Port of Los Angeles High School	80,329	0.000057
6691516387	Porterville Unified School District	2,691,508	0.001894
6899856021	Portola Valley Elementary School District	218,066	0.000153
3757022942	Potter Valley Community Unified School District	97,675	0.000069
4481656996	Poway Unified School District	6,579,141	0.004629
5807245634	Prepa Tec-Los Angeles Charter	41,698	0.000029
6195125344	Princeton Joint Unified School District	40,131	0.000028
2115604693	Raisin City Elementary School District	47,414	0.000033
6109576275	Ramona Unified School District	1,027,954	0.000723
1610179591	Rancho Santa Fe Elementary School District	191,127	0.000134
1180133260	Rancho Santiago Community College District	4,680,825	0.003293
3160026222	Ravendale Elementary School District	1,964	0.000001
2057831395	Ravenswood City Elementary School District	1,163,001	0.000818
3227583561	Raymond-Knowles Union Elementary School District	14,282	0.000010
1843171163	Red Bluff Union High School District	462,896	0.000326
1455280265	Red Bluff Union School District	461,840	0.000325
2042430636	Redding Elementary School District	551,156	0.000388
6789119221	Redding School of Arts	80,029	0.000056
4614049793	Redding STEM Academy	17,150	0.000012
5296265892	Redlands Unified School District	3,135,008	0.002206
4425011744	Redondo Beach Unified School District	1,920,588	0.001351
6751794291	Redwood City Elementary School District	2,133,230	0.001501

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CalPERS ID	Employer	2015-2016 Employer Contributions	Employer Allocation Factor (*)
7575206941	Redwood Preparatory Charter School	17,822	0.000013
3399326169	Redwoods Community College District	940,891	0.000662
7977918838	Reed Union Elementary School District	342,158	0.000241
3778112447	Reeds Creek School District	16,779	0.000012
6026726398	Reef-Sunset Unified School District	543,365	0.000382
4469446335	Rescue Union Elementary School District	577,056	0.000406
2635168657	Rialto Unified School District	4,417,282	0.003108
4799234834	Richfield School District	41,857	0.000029
2724583946	Richgrove Elementary School District	245,756	0.000173
1569694490	Richland-Lerdo Elementary School District	485,238	0.000341
1318837252	Richmond Elementary School District	30,723	0.000022
4570467865	Ridgecrest Charter School	59,734	0.000042
7133009244	Rim of the World Unified School District	698,977	0.000492
7400784096	Rincon Valley Union Elementary School District	804,151	0.000566
1532342847	Rio Bravo-Greeley Union Elementary School District	150,805	0.000106
6945257758	Rio Dell Elementary School District	52,113	0.000037
7826985206	Rio Elementary School District	845,958	0.000595
6928011575	Rio Hondo Community College District	1,774,266	0.001248
2183163920	Ripon Unified School District	426,975	0.000300
6831162990	River Delta Joint Unified School District	463,182	0.000326
1831916243	River Oak Charter School	27,658	0.000019
1523798421	River Oaks Academy Charter School	9,712	0.000007
3106461105	River Springs Charter School	903,621	0.000636
2776367227	Riverbank Unified School District	606,550	0.000427
2863297469	Riverdale Joint Unified School District	260,347	0.000183
1832356320	Riverside Community College District	4,658,245	0.003277
2014820387	Riverside Unified School District	7,236,575	0.005092
3565178499	Roberts Ferry Union Elementary School District	17,767	0.000013
4042587326	Robla Elementary School District	454,381	0.000320
5971961973	Rockford Elementary School District	58,005	0.000041
7674560515	Rocklin Academy	211,072	0.000149
4085633883	Rocklin Unified School District	1,520,664	0.001070
1558142943	Rocky Point Charter School	19,008	0.000013
3447508997	Romoland Elementary School District	488,679	0.000344
1149853876	Rosedale Union Elementary School District	830,450	0.000584
5949764568	Roseland Elementary School District	378,517	0.000266
4513231576	Rosemead Elementary School District	562,189	0.000396
1723824651	Roseville City Elementary School District	1,395,754	0.000982
3216973983	Roseville Joint Union High School District	1,482,868	0.001043
6808203610	Ross Elementary School District	105,034	0.000074
4200347744	Ross Valley Elementary School District	377,076	0.000265
5014306844	Round Valley Elementary School District	21,706	0.000015
6884931007	Round Valley Unified School District	152,949	0.000108
7739972784	Rowland Unified School District	2,698,286	0.001898
5202751265	Sacramento City Unified School District	7,380,003	0.005192
2217486025	Saddleback Valley Unified School District	4,279,320	0.003011
2110898573	Salida Union Elementary School District	580,259	0.000408
6224918084	Salinas City Elementary School District	1,394,877	0.000981
6852877963	Salinas Union High School District	2,490,845	0.001753
4572028244	San Antonio Union Elementary School District	54,011	0.000038
6073031672	San Ardo Union Elementary School District	27,454	0.000019
3637420648	San Benito County Schools	229,685	0.000162
2513051162	San Benito Joint Union High School District	596,397	0.000420
3254572850	San Bernardino City Unified School District	9,623,051	0.006771
7548565539	San Bernardino Community College District	3,132,261	0.002204
5934160794	San Bernardino County Schools	7,275,939	0.005119
6298448719	San Bruno Park Elementary School District	433,512	0.000305
4973141546	San Carlos Elementary School District	711,576	0.000501

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CalPERS ID	Employer	2015-2016 Employer Contributions	Employer Allocation Factor (*)
4874136617	San Diego Community College District	7,975,328	0.005611
7354575882	San Diego Unified School District	29,278,241	0.020600
7619539220	San Dieguito Union High School District	2,184,549	0.001537
3460011520	San Gabriel Unified School District	875,165	0.000616
3559577657	San Jacinto Unified School District	1,778,769	0.001252
3837269808	San Jacinto Valley Academy	61,147	0.000043
2736933446	San Joaquin County Schools	3,285,312	0.002312
6781022096	San Joaquin Delta Community College District	2,670,600	0.001879
3086129461	San Jose Charter Academy	100,822	0.000071
7809487108	San Jose Community College District	2,880,301	0.002027
2328908874	San Jose Unified School District	5,123,096	0.003605
5621014982	San Juan Unified School District	8,986,202	0.006323
5501775959	San Leandro Unified School District	1,538,572	0.001083
4157559530	San Lorenzo Unified School District	2,052,709	0.001444
2756277746	San Lorenzo Valley Unified School District	500,351	0.000352
4365486793	San Lucas Union Elementary School District	18,238	0.000013
2928870141	San Luis Coastal Unified School District	1,911,850	0.001345
2158228831	San Luis Obispo County Schools	843,550	0.000594
7242665722	San Marcos Unified School District	2,721,726	0.001915
5365219434	San Marino Unified School District	966,409	0.000680
6000438178	San Mateo County Community College District	5,251,641	0.003695
7915424066	San Mateo Union High School District	2,626,429	0.001848
3468824555	San Mateo-Foster City School District	2,283,977	0.001607
6461134477	San Miguel Joint Union Elementary School District	160,570	0.000113
6729424120	San Pasqual Union Elementary School District	91,999	0.000065
3599561331	San Pasqual Valley Unified School District	313,966	0.000221
2488483655	San Rafael City Elementary School District	500,236	0.000352
5980907890	San Rafael City High School District	674,665	0.000475
1281849954	San Ramon Valley Unified School District	5,174,411	0.003641
1921976468	San Ysidro Elementary School District	965,541	0.000679
6313131239	Sanger Unified School District	1,911,277	0.001345
6211398979	Santa Ana Unified School District	10,740,665	0.007557
1330522031	Santa Barbara Community College District	2,769,843	0.001949
4436044811	Santa Barbara County Schools	1,836,958	0.001292
4522588032	Santa Barbara Unified School District	3,239,750	0.002279
4808924344	Santa Clara County Schools	6,360,980	0.004476
7406978313	Santa Clara Elementary School District	6,866	0.000005
6562354494	Santa Clara Unified School District	3,824,222	0.002691
5676412961	Santa Clarita Community College District	2,985,582	0.002101
1911284905	Santa Cruz City High School District	1,229,950	0.000865
1121335060	Santa Cruz County Schools	1,080,168	0.000760
3260902199	Santa Maria Joint Union High School District	1,767,782	0.001244
3355931913	Santa Maria-Bonita Elementary School District	2,184,881	0.001537
3334143281	Santa Monica Community College District	4,387,085	0.003087
1188894074	Santa Monica-Malibu Unified School District	3,286,293	0.002312
5857215950	Santa Paula Unified School District	1,143,914	0.000805
6618655422	Santa Rita Union Elementary School District	394,881	0.000278
4320596157	Santa Rosa Academy Inc.	150,154	0.000106
4032483423	Santa Rosa City Charter School	36,894	0.000026
3610135690	Santa Rosa City Schools	2,404,060	0.001691
7902323909	Santa Ynez Valley Union High School District	187,010	0.000132
1609459360	Santee Elementary School District	1,078,773	0.000759
7038672619	Saratoga Union Elementary School District	480,636	0.000338
2531026999	Saucelito Elementary School District	13,973	0.000010
5031304622	Saugus Union Elementary School District	1,775,432	0.001249
3079189766	Sausalito Marin School District	101,330	0.000071
5774033804	Savanna Elementary School District	296,964	0.000209
6586057676	SBC-High Tech High	172,596	0.000121

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CalPERS ID	Employer	2015-2016 Employer Contributions	Employer Allocation Factor (*)
7450672617	Scotia Union Elementary School District	45,670	0.000032
4791828223	Scott Valley Unified School District	230,900	0.000162
6772622949	Scotts Valley Unified School District	239,979	0.000169
1780465520	Sebastopol Union Elementary School District	93,258	0.000066
1155240427	Seeley Union Elementary School District	75,119	0.000053
3331574596	Seiad Elementary School District	5,162	0.000004
2152726890	Selma Unified School District	1,207,323	0.000849
2804463991	Semitropic Elementary School District	37,493	0.000026
1373660146	Sequoia Union Elementary School District	59,151	0.000042
7947387157	Sequoia Union High School District	2,689,648	0.001892
2477635196	Shaffer Union Elementary School District	31,184	0.000022
6415880739	Shandon Joint Unified School District	90,468	0.000064
3816737476	Shasta County Schools	1,118,544	0.000787
6949617034	Shasta Union Elementary School District	20,188	0.000014
1105598099	Shasta Union High School District	1,081,269	0.000761
1400850886	Shasta-Tehama-Trinity Joint Community College District	1,180,366	0.000830
2428826755	Shasta-Trinity Regional Occupation Program	29,065	0.000020
1523793775	Sherwood Montessori	15,489	0.000011
6242725227	Shiloh Elementary School District	27,143	0.000019
4707966975	Shoreline Unified School District	236,574	0.000166
7299435622	SIATech Charter School	424,182	0.000298
6124563988	Sierra County Schools	37,641	0.000026
5166088593	Sierra Joint Community College District	2,344,603	0.001650
2060641535	Sierra Sands Unified School District	862,575	0.000607
6388354319	Sierra Unified School District	344,982	0.000243
3692699464	Sierra-Plumas Joint Unified School District	85,351	0.000060
4832471160	Silver Fork Elementary School District	2,825	0.000002
7410604938	Silver Valley Unified School District	572,609	0.000403
4957429304	Simi Valley Unified School District	3,077,824	0.002166
7038817013	Siskiyou County Schools	476,005	0.000335
5936947003	Siskiyou Joint Community College District	483,009	0.000340
6462088061	Siskiyou Union High School District	100,913	0.000071
6118205021	Sky Mountain Charter School	20,525	0.000014
1160594624	Snelling-Merced Falls Union Elementary School District	19,173	0.000013
4755668444	Snowline Joint Unified School District	1,395,966	0.000982
6696148855	Solana Beach Elementary School District	841,699	0.000592
5716563020	Solano Community College District	1,364,094	0.000960
6010974308	Solano County Schools	1,582,264	0.001113
2143918191	Soledad Unified School District	929,585	0.000654
2700591835	Solvang Elementary School District	107,283	0.000075
7800122888	Somis Union Elementary School District	44,544	0.000031
5529562551	Sonoma Charter School	16,079	0.000011
2947341923	Sonoma County Community College District	3,966,623	0.002791
2242014962	Sonoma County Schools	1,382,261	0.000973
7013483580	Sonoma Valley Unified School District	895,171	0.000630
3456878978	Sonora Elementary School District	101,862	0.000072
4841658252	Sonora Union High School District	354,634	0.000250
4840496836	Soquel Union Elementary School District	304,298	0.000214
4647257050	Soulsbyville Elementary School District	113,990	0.000080
5726613081	South Bay Union Elementary School District	105,900	0.000075
7323980033	South Bay Union Elementary School District	1,262,305	0.000888
5647348587	South Coast Regional Occupational Program	29,978	0.000021
3468144189	South Fork Union Elementary School District	77,121	0.000054
2204431832	South Monterey County Union High School District	290,317	0.000204
7910406066	South Orange County Community College District	5,445,493	0.003831
2895497986	South Pasadena Unified School District	816,001	0.000574
1354490268	South San Francisco Unified School District	1,641,315	0.001155
7737648052	South Sutter Charter School	104,717	0.000074

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CalPERS ID	Employer	2015-2016 Employer Contributions	Employer Allocation Factor (*)
6579828651	South Whittier School District	536,166	0.000377
6488005738	Southeast Los Angeles County Regional Occupational Program	73,873	0.000052
6677868419	Southern California Regional Occupational Center	148,974	0.000105
4862363619	Southern Humboldt Joint Unified School District	202,705	0.000143
1468000958	Southern Kern Unified School District	803,493	0.000565
5538956546	Southern Trinity Joint Unified School District	59,612	0.000042
3050759461	Southside Elementary School District	24,992	0.000018
2885424876	Southwestern Community College District	2,846,984	0.002003
4284187818	Spencer Valley Elementary School District	10,419	0.000007
1866309051	Spreckels Union Elementary School District	133,352	0.000094
4102190420	Springville Union Elementary School District	62,275	0.000044
4342973928	St. Helena Unified School District	393,148	0.000277
6043601516	Standard Elementary School District	420,507	0.000296
1130644919	Stanislaus County Office of Education	3,154,012	0.002219
7499835425	Stanislaus Union Elementary School District	503,135	0.000354
4001428666	State Center Community College District	4,203,360	0.002957
1278757636	Steele Canyon Charter High School	214,923	0.000151
3547333131	Stockton Unified School District	6,324,570	0.004450
1195539075	Stone Bridge Charter School	29,400	0.000021
6807133960	Stone Corral Elementary School District	22,350	0.000016
3132636176	Stony Creek Joint Unified School District	38,436	0.000027
1602851027	Strathmore Union Elementary School District	151,211	0.000106
2493370016	Sulphur Springs Union Elementary School District	704,313	0.000496
6222071260	Summerville Elementary School District	78,269	0.000055
3844864447	Summerville Union High School District	133,424	0.000094
3148112448	Summit Charter School	50,219	0.000035
2759751913	Sundale Union Elementary School District	110,246	0.000078
4292287630	Sunnyside Union Elementary School District	95,920	0.000067
4873710554	Sunnyvale Elementary School District	1,567,249	0.001103
5401644365	Sunol Glen Unified School District	65,290	0.000046
1211424270	SunRidge Charter School	42,670	0.000030
7754244853	Surprise Valley Joint Unified School District	43,180	0.000030
3969046979	Susanville Elementary School District	140,186	0.000099
2045640472	Sutter County Schools	937,776	0.000660
2568994850	Sutter Union High School District	130,624	0.000092
5949549848	Sweetwater Union High School District	8,520,341	0.005995
1000001467	Sycamore Academy of Science and Cultural Arts	13,530	0.000010
3830684050	Sylvan Union Elementary School District	1,341,462	0.000944
6675330304	Synergy Charter Academy	70,321	0.000049
2037715715	Synergy Kinetic Academy	56,570	0.000040
8975982252	Synergy Quantum Academy	66,424	0.000047
6926325313	Taft City Elementary School District	400,202	0.000282
7689494184	Taft Union High School District	512,319	0.000360
5390579443	Tahoe-Truckee Unified School District	1,208,539	0.000850
6446081931	Tamalpais Union High School District	1,221,067	0.000859
1558128993	TEACH Academy of Technologies	11,727	0.000008
2124616478	Tehachapi Unified School District	722,768	0.000509
1991956732	Tehama County Schools	784,744	0.000552
1686362567	Tehama eLearning Academy	12,817	0.000009
3041646668	Temecula Valley Unified School District	4,201,829	0.002956
6003946120	Temple City Unified School District	962,633	0.000677
5592225626	Templeton Unified School District	452,008	0.000318
3154554135	Terra Bella Union Elementary School District	231,963	0.000163
3123403448	The Grove School	35,078	0.000025
5381270313	The Guidance Charter School	123,095	0.000087
6032510887	The Learning Choice Academy	827	0.000001
6130260186	The Provisional Accelerated Learning Academy	29,646	0.000021
5936655928	The School of Arts and Enterprise	87,183	0.000061

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CalPERS ID	Employer	2015-2016 Employer Contributions	Employer Allocation Factor (*)
5604672254	Thermalito Union Elementary School District	327,727	0.000231
6251736277	Three Rivers Union Elementary School District	16,635	0.000012
7413823386	Tipton Elementary School District	118,197	0.000083
1320461884	Torrance Unified School District	4,303,197	0.003028
2047303931	Tracy Joint Unified School District	2,518,817	0.001772
7484883890	Traver Joint Elementary School District	46,609	0.000033
4853718685	Travis Unified School District	1,002,497	0.000705
7151099555	Tree of Life	17,776	0.000013
7424661986	Tres Pinos Union Elementary School District	9,053	0.000006
6051755471	Tri-Cities Regional Occupational Program	87,142	0.000061
4990129621	Trinidad Union Elementary School District	36,122	0.000025
2651858013	Trinity Alps Unified School District	210,857	0.000148
4496908500	Trinity Center Elementary School District	9,744	0.000007
6591505761	Trona Joint Unified School District	88,497	0.000062
5216951540	Tulare City School District	1,176,092	0.000827
4961850022	Tulare County Child Care	993,632	0.000699
2757676664	Tulare County Schools	3,261,332	0.002295
1124766744	Tulare Joint Union High School District	851,473	0.000599
5439504900	Tulelake Basin Joint Unified School District	142,741	0.000100
2329349680	Tuolumne County Schools	367,837	0.000259
4864468609	Turlock Joint Unified School District	2,607,793	0.001835
1302283599	Tustin Unified School District	3,740,161	0.002632
6814747991	Twain Harte School District	70,539	0.000050
3634643466	Twin Hills Union Elementary School District	138,125	0.000097
7797767450	Twin Ridges Elementary School District	41,718	0.000029
5624071851	Twin Rivers Unified School District	5,412,191	0.003808
1255842978	Two Rock Union Elementary School District	49,544	0.000035
6289323676	Ukiah Unified School District	1,679,204	0.001181
7472603292	Union Elementary School District	707,621	0.000498
4221634549	Union Hill Elementary School District	129,404	0.000091
2655554629	Union Joint Elementary School District	2,536	0.000002
1213130832	University Charter Middle School at CSU Channel Islands	12,830	0.000009
2602035831	University Charter School	18,272	0.000013
5603366712	University High School	20,560	0.000014
2842269652	University Preparation School at CSU Channel Islands	52,586	0.000037
5024933356	Upland Unified School District	1,695,349	0.001193
3095459405	Upper Lake Union Elementary School District	102,139	0.000072
1094446722	Upper Lake Union High School District	90,892	0.000064
9870744637	Urban Corps of San Diego County Charter School	59,456	0.000042
1179823298	Vacaville Unified School District	2,055,059	0.001446
4766060468	Val Verde Unified School District	3,545,668	0.002495
2081560271	Valle Lindo Elementary School District	159,809	0.000112
1969579798	Vallecito Union Elementary School District	166,164	0.000117
5015156630	Vallecitos Elementary School District	34,103	0.000024
6997730162	Vallejo City Unified School District	3,308,045	0.002327
2303835345	Valley Arts and Science Academy	21,262	0.000015
2543039445	Valley Center-Pauma Unified School District	819,578	0.000577
3543635202	Valley Home Joint Elementary School District	21,053	0.000015
2505669516	Valley Regional Occupational Program	48,546	0.000034
4498279959	Ventura County Community College District	3,570,959	0.002512
2197997101	Ventura County Schools	2,657,619	0.001870
2874043318	Ventura Unified School District	3,317,463	0.002334
6613986211	Victor Elementary School District	1,779,174	0.001252
1797201477	Victor Valley Community College District	1,503,416	0.001058
6396724792	Victor Valley Union High School District	2,089,344	0.001470
4671697942	View Park Preparatory Accelerated Charter School	85,602	0.000060
5706152886	View Park Preparatory Accelerated High Charter	96,435	0.000068
5916924530	View Park Preparatory Accelerated Middle Charter School	37,840	0.000027

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2016

CalPERS ID	Employer	2015-2016 Employer Contributions	Employer Allocation Factor (*)
7272848287	Village Charter Academy	9,574	0.000007
1048247797	Village Charter School	15,954	0.000011
3207071326	Vineland Elementary School District	112,180	0.000079
6964601867	Visalia Unified School District	4,439,247	0.003123
1523797072	Vista Charter Middle School	50,112	0.000035
7912901472	Vista Del Mar Union Elementary School District	36,801	0.000026
2317511381	Vista Unified School District	4,540,764	0.003195
4858427866	Walnut Creek School District	424,312	0.000299
2640831485	Walnut Valley Unified School District	2,153,136	0.001515
2862564198	Warner Unified School District	58,023	0.000041
4434836943	Wasco Union Elementary School District	610,077	0.000429
6290084633	Wasco Union High School District	310,987	0.000219
4847243540	Washington Colony Elementary School District	66,580	0.000047
4522592602	Washington Unified School District	476,154	0.000335
7255531498	Washington Unified School District	1,463,761	0.001030
4008777283	Washington Union Elementary School District	151,715	0.000107
3095953091	Waterford Unified School District	402,443	0.000283
5904372410	Watts Learning Center	53,822	0.000038
1000001468	Watts Learning Center Middle School	45,401	0.000032
2687570552	Waugh Elementary School District	163,484	0.000115
6589114544	Waukena Joint Union Elementary School District	41,949	0.000030
4609855288	Weaver Union Elementary School District	405,955	0.000286
4417215538	Weed Union Elementary School District	64,890	0.000046
7193025540	West Contra Costa Unified School District	5,972,326	0.004202
2369038493	West Covina Unified School District	1,784,205	0.001255
5173827213	West Hills Community College District	1,553,164	0.001093
2246146765	West Kern Community College District	918,819	0.000646
4464498282	West Park Elementary School District	118,422	0.000083
6263793914	West Sacramento Early College Prep Charter School	12,861	0.000009
4967564664	West Side Regional Occupational Program	26,211	0.000018
5547548308	West Side Union Elementary School District	35,133	0.000025
6445151773	West Sonoma County Union High School District	328,190	0.000231
2279941741	West Valley-Mission Community College District	2,898,492	0.002039
3896791516	Western Placer Unified School District	963,187	0.000678
1057618197	Western Sierra Charter School	32,971	0.000023
7521439945	Westminster Elementary School District	2,001,666	0.001408
2972096075	Westmorland Union Elementary School District	101,536	0.000071
2742416943	Westside Elementary School District	55,150	0.000039
2099762888	Westside Union Elementary School District	899,006	0.000633
4817977684	Westwood Unified School District	48,442	0.000034
3088675289	Wheatland Elementary School District	395,177	0.000278
2179968714	Wheatland Union High School District	114,583	0.000081
3269204833	Whitmore Union Elementary School District	13,797	0.000010
6443614290	Whittier City Elementary School District	1,123,593	0.000791
2567641613	Whittier Union High School District	2,808,981	0.001976
6366816125	Wilder's Preparatory Academy Charter Middle School	4,739	0.000003
6600682898	William and Carol Ouchi High School	86,274	0.000061
1746812072	William S. Hart Union High School District	3,910,492	0.002751
3154463704	Williams Unified School District	252,045	0.000177
1437547350	Willits Charter School	49,537	0.000035
1585447300	Willits Unified School District	446,779	0.000314
1307025203	Willow Creek Elementary School District	14,930	0.000011
5925389407	Willow Education dba Bay Area Technology-Bay Tech School	27,088	0.000019
7183229792	Willow Grove Union Elementary School District	2,533	0.000002
5514834476	Willows Unified School District	175,346	0.000123
1742141474	Wilmar Union Elementary School District	40,510	0.000029
1439827301	Wilsona Elementary School District	294,512	0.000207
6132042014	Windsor Unified School District	884,961	0.000623

**California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2016**

CalPERS ID	Employer	2015-2016 Employer Contributions	Employer Allocation Factor (*)
7319793875	Winship Elementary School District	38,154	0.000027
6983570542	Winters Joint Unified School District	342,859	0.000241
4249952242	Winton Elementary School District	396,034	0.000279
3480447469	Wiseburn Unified School District	450,617	0.000317
2780161336	Woodlake Unified School District	521,501	0.000367
6192222625	Woodland Joint Unified School District	1,859,191	0.001308
2444074454	Woodland Star Charter School	52,653	0.000037
7762317670	Woodside Elementary School District	179,486	0.000126
4451196750	Woodville Elementary School District	78,824	0.000055
5190698806	Wright Elementary School District	267,914	0.000189
3115853161	Yolo County Schools	756,757	0.000532
2480646141	Yosemite Community College District	3,638,659	0.002560
6614281937	Yosemite Joint Unified School District	375,049	0.000264
6900241908	Yreka Union Elementary School District	155,798	0.000110
6250797896	Yreka Union High School District	104,251	0.000073
4093929103	Yuba City Charter School	36,060	0.000025
6635673029	Yuba City Unified School District	2,272,962	0.001599
5895295256	Yuba Community College District	1,272,986	0.000896
6774015495	Yuba County Schools	541,037	0.000381
6412893013	Yucaipa-Calimesa Joint Unified School District	1,348,459	0.000949
		<u>\$ 1,421,288,591</u>	<u>1.000000</u>

(*) 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, .2554% has been converted to .002554 in this column.

California Public Employees' Retirement System
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Collective Pension Amounts
 As of and for the Fiscal Year Ended June 30, 2016

Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	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 (*)	
\$ 19,750,061,846	\$ 849,441,915	\$ 3,064,574,533	\$ -	\$ 3,914,016,448	\$ -	\$ (593,371,727)	\$ (593,371,727)	\$ 2,555,982,797

(*) 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.

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Fiscal Year Ended June 30, 2016

Note 1: PLAN DESCRIPTION

The Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan or PERF B) is administered by the California Public Employees' Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California. The Plan excludes school safety members who participate either in the agent multiple-employer defined benefit pension plan or public agency cost-sharing multiple-employer defined benefit pension plan administered by CalPERS, depending on the number of active members.

The Plan was established to provide retirement, death and disability benefits to non-teaching and non-certified employees in schools. The benefit provisions for Plan employees are established by statute.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation and Basis of Accounting

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

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

Legally or statutorily required employer contributions for the fiscal year ended June 30, 2016, including reported contribution adjustments and suspended payroll information, are used as the basis for determining each employer's proportion of total contributions reported in the Schedule of Employer Allocations. Contributions for school employers were grouped by their respective school districts based on the members' assigned division organization number, with the exception of Charter Schools, which are listed individually. The employer's proportion may be applied to the amounts reported in the Schedule of Collective Pension Amounts to determine the employer's proportionate share of those amounts.

Contributions to the Plan are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Legally or statutorily required employer contributions were determined by multiplying the employer's contribution rate by the annual benefit compensation (payroll) for the fiscal year and exclude payments for benefit improvements known as Golden Handshakes, which CalPERS considers to be separately financed employer-specific liabilities. Accordingly, employers are responsible for properly reporting contributions made for separately financed employer-specific liabilities. Schools with less than twelve months of payroll reported were examined individually to determine if payroll was missing or if there was a valid explanation for the missing payroll month(s). If any missing payroll was determined to have been unreported in error, CalPERS made an estimate for the missing payroll in order to arrive at legally or statutorily required contributions reported in the Schedule of Employer Allocations.

**California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Fiscal Year Ended June 30, 2016**

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES
(CONTINUED)**

Basis of Presentation and Basis of Accounting (Continued)

The following are instances of properly excluded unreported payroll from the Schedule of Employer Allocations:

- The school status may have changed during the fiscal year.
- The school may have active employees that only work a few months during the fiscal year.

In addition, certain employers merged and/or consolidated with other school districts during the fiscal year ended June 30, 2016; however, these employers could be included in the Schedule of Employer Allocations separately as the contributions reported for these employers reflect the legally or statutorily required contributions prior to the merger/consolidation.

The total legally required employer contributions reported in the Schedule of Employer Allocations does not agree to the total employer contributions reported in CalPERS' Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2016 primarily due to the following differences:

- Contributions reported in the CAFR include payroll adjustments submitted by employers, which could pertain to prior fiscal years. Only legally required contributions related to the fiscal year ended June 30, 2016 are reported in the Schedule of Employer Allocations.
- Contributions reported in the CAFR reflect payroll submitted by employers through a cut-off date approximately one month after the fiscal year-end. The amounts reported in the Schedule of Employer Allocations reflect legally required contributions for the fiscal year ended June 30, 2016, regardless of when the contributions are received.
- Contributions reported in the CAFR include employer-specific amounts, such as Golden Handshakes. Those amounts are not considered legally required contributions and are not reported in the Schedule of Employer Allocations.

Use of Estimates in the Preparation of Financial Schedules

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

Note 3: ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The components of the employers' net pension liability related to the Plan as of June 30, 2016 are as follows (dollars expressed in thousands):

Total pension liability	\$ 75,663,026
Less: Plan fiduciary net position	55,912,965
Net pension liability of employers	<u>\$ 19,750,061</u>

For the measurement period ended June 30, 2016 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2015 total pension liability determined in the June 30, 2015 actuarial accounting valuation.

**California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Fiscal Year Ended June 30, 2016**

Note 3: ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability (Continued)

The June 30, 2016 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.65%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table ¹	Derived using CalPERS' Membership Data for all Funds
Post-Retirement Benefit Increase	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

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

All other actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found on CalPERS' website.

Changes of Assumptions

There were no changes of assumptions during the measurement period ended June 30, 2016. Deferred inflows of resources for changes of assumptions presented in the Schedule of Collective Pension Amounts represents the unamortized portion of the changes of assumptions related to prior measurement periods.

Discount Rate

The discount rate used to measure the total pension liability for PERF B was 7.65 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate, the amortization and smoothing periods recently adopted by the Board were used. A projection of expected benefit payments and contributions was performed for the Plan to determine if the assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for PERF B. The crossover test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained on CalPERS' website under the GASB 68 section.

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

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Fiscal Year Ended June 30, 2016

Note 3: ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

Discount Rate (Continued)

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund (Public Employees' Retirement Fund) cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 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. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The long-term expected real rates of return by asset class can be found in CalPERS' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2016.

Amortization of Deferred Outflows and Deferred Inflows of Resources

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

Deferred outflows of resources and deferred inflows of resources relating to Differences Between Expected and Actual Experience and Changes of Assumptions should be amortized over the Expected Average Remaining Service Lifetime (EARS�) of members provided with pensions through the Plan determined as of the beginning of the related measurement period. The EARS� for the Plan for the June 30, 2016 measurement date is 3.9 years, which was obtained by dividing the total service years of 2,802,634 (the sum of remaining service lifetimes of the active employees) by 709,861 (the total number of participants: active, inactive, and retired). Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

The Schedule of Collective Pension Amounts does not reflect employer-specific amounts such as changes in proportion, differences between actual employer contributions and employers' proportionate shares of contributions, and contributions to the Plan subsequent to the measurement date as defined in GASB Statement No. 68 paragraphs 54, 55, and 57. Appropriate treatment of such amounts is the responsibility of the employers.

Note 4: ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

Additional financial and actuarial information required for GASB Statement No. 68 disclosures is located in CalPERS' CAFR for the fiscal year ended June 30, 2016, and the CalPERS' GASB 68 Accounting Valuation Report for the schools cost-sharing multiple-employer defined benefit pension plan, which can be found on CalPERS' website at <https://www.calpers.ca.gov/docs/forms-publications/gasb-68>.