

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, 2017



Certified
Public
Accountants

California Public Employees' Retirement System
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As of and for the Fiscal Year Ended June 30, 2017

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Independent Auditor's Report

To the Board of Administration
California Public Employees' Retirement System

We have audited the accompanying 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, 2017, 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, 2017, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

Our responsibility is to express opinions on the 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, 2017, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

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

Restriction on Use

Our report is intended solely for the information and use of the System's management, the Board of Administration, the Plan employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Signature on file

Sacramento, California
December 20, 2017

California Public Employees' Retirement System
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 For the Fiscal Year Ended June 30, 2017

CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
1149053038	ABC Unified School District	\$ 4,493,333	0.0025372
1491693127	Academia Moderna	189,507	0.0001070
7715471473	Academy for Academic Excellence	389,515	0.0002199
6485913667	Academy of Personalized Learning	26,288	0.0000148
4592061083	Acalanes Union High School District	1,168,593	0.0006599
4063229326	Ackerman Elementary School District	89,083	0.0000503
7727839196	Acton-Agua Dulce Unified School District	267,219	0.0001509
4132218887	Adelanto School District	1,800,109	0.0010164
1373208973	Alameda City Unified School District	2,737,114	0.0015455
1558140308	Alameda Community Learning Center	26,363	0.0000149
6466948835	Albany City Unified School District	953,557	0.0005384
1558130961	Alder Grove Charter School	21,184	0.0000120
4128138446	Alexander Valley Union Elementary School District	43,640	0.0000246
3280450188	Alhambra Unified School District	4,039,088	0.0022807
3426134127	Alisal Union Elementary School District	1,647,112	0.0009300
1497409666	All Tribes Charter School	7,252	0.0000041
5834671018	Allan Hancock Joint Community College District	1,970,219	0.0011125
6093086553	Allensworth Elementary School District	25,149	0.0000142
9396531246	Alliance 6-12 College-Ready Academy #21	44,306	0.0000250
2004451457	Alliance Alice M. Baxter College-Ready High School	45,132	0.0000255
1923618316	Alliance College-Ready Academy High School #16	54,492	0.0000308
2315308697	Alliance College-Ready Middle Academy #12	38,107	0.0000215
9149635590	Alliance College-Ready Middle Academy #8	34,274	0.0000194
8796739597	Alliance Kory Hunter Middle School	42,932	0.0000242
8691753509	Alliance Leadership Middle Academy #10	52,358	0.0000296
8648473536	Alliance Margaret M. Bloomfield Technology Academy High School	44,064	0.0000249
8192849859	Alliance Renee and Meyer Luskin Academy High School	75,560	0.0000427
8948510327	Alliance Susan and Eric Smidt Technology High School	92,705	0.0000523
1781372296	Alliance Technology Math and Science High School	67,743	0.0000383
3922778275	Alpaugh Unified School District	88,148	0.0000498
1632912458	Alpine County Schools	62,872	0.0000355
3344181610	Alpine County Unified School District	76,185	0.0000430
4110162245	Alpine Union Elementary School District	280,283	0.0001583
6469328474	Alta Loma School District	945,259	0.0005337
7817779023	Alta Vista Elementary School District	151,341	0.0000855
4308271706	Alta-Dutch Flat Union Elementary School District	31,043	0.0000175
7378907233	Alum Rock Union Elementary School District	2,703,172	0.0015264
2795091529	Alview-Dairyland Union Elementary School District	91,441	0.0000516
1144693772	Alvina Elementary School District	62,768	0.0000354
5870593565	Alvord Unified School District	3,954,664	0.0022330
7027081952	Amador County Schools	360,756	0.0002037
6521227831	Amador County Unified School District	648,480	0.0003662
3683750188	American Indian Charter School	241,568	0.0001364
7433810713	Anaheim Elementary School District	4,443,740	0.0025092
3612527881	Anaheim Union High School District	8,359,954	0.0047205
4019800137	Anahuacalmecac International University Preparatory High School of North America	98,059	0.0000554
4133881406	Anderson Union High School District	386,992	0.0002185
2626888003	Anderson Valley Unified School District	223,344	0.0001261
2790505507	Animo Boyle Heights Charter High School	34,280	0.0000194
1882399344	Animo Charter Middle School #3	73,067	0.0000413
8221023518	Animo Charter Middle School #4	82,763	0.0000467
1118518684	Animo College Preparatory Academy	33,240	0.0000188
2613458751	Animo Ellen Ochoa Charter Middle School	20,437	0.0000115
7672016032	Animo Inglewood Charter High School	16,787	0.0000095
6504863949	Animo Jackie Robinson Charter High School	41,247	0.0000233
6644700925	Animo James B. Taylor Charter Middle School	22,431	0.0000127
1558142866	Animo Jefferson Middle School	20,365	0.0000115

The accompanying notes are an integral part of this schedule.

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, 2017

CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
6174603167	Animo Leadership High School	82,874	0.0000468
2376039281	Animo Locke Charter High School #1	231,988	0.0001310
3050783760	Animo Mae Jemison Charter Middle School	25,866	0.0000146
3939917731	Animo Pat Brown Charter High School	24,348	0.0000137
6052853769	Animo Ralph Bunche Charter High School	23,625	0.0000133
2431016606	Animo South Los Angeles Charter High School	30,891	0.0000174
2342847789	Animo Venice Charter High School	24,953	0.0000141
3038097591	Animo Watts #2 Charter High School	34,640	0.0000196
8598039892	Animo Westside Charter Middle School	26,296	0.0000148
2987957874	Antelope School District	177,813	0.0001004
4042543675	Antelope Valley Community College District	2,263,681	0.0012782
2748606203	Antelope Valley Union High School District	6,053,413	0.0034181
7111290502	Antioch Unified School District	3,751,014	0.0021180
2072221892	Antonio Maria Lugo Academy	102,760	0.0000580
1778312996	Apple Valley Unified School District	2,882,551	0.0016276
1558148176	Ararat Charter School	17,236	0.0000097
7809722235	Arcadia Unified School District	1,827,884	0.0010321
7296379892	Arcata Elementary School District	284,380	0.0001606
1000001459	Architecture Construction and Engineering Charter High School	13,699	0.0000077
6946170476	Arcohe Union Elementary School District	82,269	0.0000465
3153058360	Arena Union Elementary/Point Arena Joint Union High School District	225,887	0.0001275
5013996023	Armona Union Elementary School District	249,260	0.0001407
2019998056	Aromas-San Juan Unified School District	344,371	0.0001945
2795182500	Arvin Union Elementary School District	672,000	0.0003794
2216346565	ASA Learning Center	44,821	0.0000253
7690646140	Aspire Charter	1,845,045	0.0010418
1966678952	Aspire Charter High School	202,477	0.0001143
2114495458	Aspire Charter School	259,940	0.0001468
1523790234	Aspire Firestone Academy	88,477	0.0000500
1523785933	Aspire Gateway Academy	125,635	0.0000709
3490518048	Aspire Inskeep Academy	134,696	0.0000761
7378752896	Aspire Juanita Tate Academy	127,287	0.0000719
7641346557	Aspire Ollin University Preparatory Academy	182,615	0.0001031
1523791130	Aspire Pacifica College Preparatory Academy	129,093	0.0000729
1290417074	Aspire Public School	690,414	0.0003898
6042631433	Aspire Slauson Academy	92,263	0.0000521
1558139144	Aspire Vanguard College Preparatory Academy	43,570	0.0000246
1847286758	Atascadero Unified School District	1,178,690	0.0006656
3408643463	Atwater Elementary School District	883,227	0.0004987
4984385471	Auburn Union Elementary School District	447,102	0.0002525
5880503125	Audeo Charter School	100,277	0.0000566
3835472580	Azusa Unified School District	2,039,294	0.0011515
5746818658	Baker Valley Unified School District	65,512	0.0000370
4026069391	Bakersfield City Elementary School District	7,208,641	0.0040704
2785679582	Baldwin Park Unified School District	5,108,521	0.0028846
7767930212	Baldy View Regional Occupational Program	176,154	0.0000995
4796323905	Ballard Elementary School District	21,996	0.0000124
4962899642	Ballico-Cressey Elementary School District	92,605	0.0000523
1218046243	Bangor Union Elementary School District	36,512	0.0000206
6327131594	Banning Unified School District	1,200,201	0.0006777
6999688520	Banta Elementary School District	68,110	0.0000385
6323342223	Barstow Community College District	560,761	0.0003166
7762274855	Barstow Unified School District	1,188,356	0.0006710
2618148087	Bass Lake Elementary School District	162,174	0.0000916
1455964765	Bassett Unified School District	1,368,676	0.0007728
5254370174	Bay View Academy	72,511	0.0000409
4477947024	Bayshore School District	92,125	0.0000520

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 For the Fiscal Year Ended June 30, 2017

CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
2988331431	Bear Valley Unified School District	576,975	0.0003258
4072625298	Beardsley Elementary School District	348,023	0.0001965
7792788197	Beaumont Unified School District	1,694,376	0.0009567
4172612532	Bella Vista Elementary School District	70,935	0.0000401
3524218654	Bellevue Elementary School District	35,557	0.0000201
7018877434	Bellevue Union Elementary School District	443,782	0.0002506
1998178000	Bellevue-Sante Fe Charter School	10,831	0.0000061
2940099950	Bellflower Unified School District	2,318,842	0.0013093
4028823085	Belmont-Redwood Shores School District	713,222	0.0004027
4540930706	Belridge Elementary School District	27,576	0.0000156
7400259352	Benicia Unified School District	1,099,906	0.0006211
2207841994	Bennett Valley Union Elementary School District	174,136	0.0000983
1048178248	Berkeley Unified School District	3,600,061	0.0020328
6204058507	Berryessa Union Elementary School District	1,455,128	0.0008216
1858435277	Beverly Hills Unified School District	1,121,484	0.0006333
1352170207	Big Creek Elementary School District	39,694	0.0000224
1858830555	Big Lagoon Union Elementary School District	10,121	0.0000057
1002656068	Big Oak Flat-Groveland Unified School District	120,876	0.0000683
4658201736	Big Picture High School-Fresno	48,193	0.0000272
5712382356	Big Pine Unified School District	50,338	0.0000284
1109237443	Big Springs Union Elementary School District	58,292	0.0000329
8921227815	Big Sur Charter School	8,085	0.0000046
4791871899	Big Sur Unified School District	18,875	0.0000107
1281992053	Big Valley Joint Unified School District	64,798	0.0000366
7937544284	Biggs Unified School District	174,618	0.0000986
4749093335	Birmingham Community Charter High School	670,651	0.0003787
1558133995	Bishop Unified School District	552,349	0.0003119
6805781459	Bitterwater-Tully Elementary School District	6,260	0.0000035
3707792332	Black Butte Elementary School District	54,473	0.0000308
4518259239	Black Oak Mine Unified School District	364,522	0.0002058
7622166202	Blake Elementary School District	4,562	0.0000026
6143838921	Blochman Union Elementary School District	34,912	0.0000197
5957056224	Blue Lake Union Elementary School District	64,585	0.0000365
5016336339	Blue Oak Charter School	72,585	0.0000410
1075116219	Bogus Elementary School District	5,635	0.0000032
2338125127	Bolinas-Stinson Union Elementary School District	123,615	0.0000698
5551473426	Bonita Unified School District	2,128,875	0.0012021
4120924780	Bonny Doon Union Elementary School District	37,318	0.0000211
9502512377	Bonsall Unified School District	454,910	0.0002569
5440972838	Borrego Springs Unified School District	155,038	0.0000875
5922004894	Bradley Union Elementary School District	19,765	0.0000112
5609359396	Brawley Elementary School District	946,082	0.0005342
4066832567	Brawley Union High School District	398,222	0.0002249
5002268954	Brea-Olinda Unified School District	1,171,002	0.0006612
7977074641	Brentwood Union School District	1,467,193	0.0008285
5948212479	Bret Harte Union High School District	288,256	0.0001628
1558144384	Bridges Charter School	37,314	0.0000211
5045980658	Bridgeville Elementary School District	10,336	0.0000058
3409598576	Briggs Elementary School District	101,358	0.0000572
7848262733	Brisbane Elementary School District	159,137	0.0000899
5564580454	Brittan Elementary School District	102,722	0.0000580
7024053713	Browns Elementary School District	35,692	0.0000202
1672370034	Buckeye Union School District	877,375	0.0004954
7604108975	Buellton Union Elementary School District	277,363	0.0001566
7258717489	Buena Park Elementary School District	1,240,038	0.0007002
1793962581	Buena Vista Elementary School District	41,872	0.0000236
1570151094	Burbank Unified School District	3,866,591	0.0021833

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California Public Employees' Retirement System
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 Schedule of Employer Allocations
 For the Fiscal Year Ended June 30, 2017

CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
2988919735	Burlingame Elementary School District	627,260	0.0003542
2233811883	Burnt Ranch Elementary School District	39,426	0.0002223
5043688719	Burrel Union Elementary School District	31,723	0.0000179
1918139771	Burton Elementary School District	1,151,059	0.0006500
4573434759	Butte County Schools	2,035,145	0.0011492
7315401076	Butte Valley Unified School District	90,179	0.0000509
3046173218	Butte-Glenn Community College District	2,709,807	0.0015301
4278447461	Butteville Union Elementary School District	49,286	0.0000278
5821947214	Buttonwillow Union Elementary School District	81,725	0.0000461
2942188765	Byron Union School District	356,995	0.0002016
5273114689	Cabrillo Joint Community College District	1,873,178	0.0010577
7449606960	Cabrillo Unified School District	760,509	0.0004294
2642742738	Cajon Valley Union Elementary School District	4,073,121	0.0022999
5343146128	Calaveras County Schools	465,745	0.0002630
7552979402	Calaveras Unified School District	845,583	0.0004775
2244125425	Calexico Unified School District	2,033,756	0.0011484
1049757578	Caliente Union Elementary School District	21,785	0.0000123
2172035337	California Virtual Academy at Kings	11,831	0.0000067
1978530624	California Virtual Academy at Los Angeles	216,173	0.0001221
1558558577	Calipatria Unified School District	346,046	0.0001954
3506924748	Calistoga Joint Unified School District	363,728	0.0002054
2338713024	Camarillo Academy of Progressive Education	65,231	0.0000368
2602235777	Cambrian Elementary School District	458,484	0.0002589
1523799288	Camino Nuevo Academy #2 Harvard	88,987	0.0000502
1729505670	Camino Nuevo Charter Academy	243,762	0.0001376
8430446859	Camino Nuevo Charter Academy #4	106,309	0.0000600
1523780240	Camino Nuevo Elementary #3	131,704	0.0000744
5514051837	Camino Nuevo High School	47,315	0.0000267
9147916859	Camino Nuevo High School #2	61,415	0.0000347
7982754631	Camino Union Elementary School District	108,756	0.0000614
6339281980	Campbell Union Elementary School District	2,263,664	0.0012782
6490246026	Campbell Union High School District	1,465,348	0.0008274
1928037252	Camptonville Academy	64,821	0.0000366
3940069328	Camptonville Elementary School District	20,492	0.0000116
3546318276	Canyon School District	32,579	0.0000184
6270147129	Capay Joint Union Elementary School District	37,676	0.0000213
6860889051	Capistrano Unified School District	8,557,987	0.0048323
5133967008	Cardiff Elementary School District	215,599	0.0001217
3711318226	Carlsbad Unified School District	1,809,876	0.0010220
2077634831	Carmel Unified School District	1,208,354	0.0006823
4476110512	Carpinteria Unified School District	707,862	0.0003997
5057974732	Caruthers Unified School District	288,736	0.0001630
1235016034	Casa Ramona Academy for Technology Communication and Education	17,132	0.0000097
7135817991	Cascade Union Elementary School District	347,273	0.0001961
7425426341	Castaic Union Elementary School District	400,847	0.0002263
5965645451	Castle Rock Union Elementary School District	25,503	0.0000144
2620876407	Castro Valley Unified School District	1,861,217	0.0010509
5950743626	Cayucos Elementary School District	62,236	0.0000351
5841020017	Center Unified School District	973,045	0.0005494
1122230116	Centinela Valley Union High School District	2,046,852	0.0011558
6479518001	Central City Value School	47,129	0.0000266
1794992915	Central School District	725,964	0.0004099
6332074760	Central Unified School District	2,964,077	0.0016737
1663064457	Central Union Elementary School District	480,371	0.0002712
3154277601	Central Union High School District	971,621	0.0005486
2793161160	Central Valley Pre-School	8,604	0.0000049
1017284030	Centralia Elementary School District	1,240,432	0.0007004

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 Schedule of Employer Allocations
 For the Fiscal Year Ended June 30, 2017

CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
1280204324	Century Academy for Excellence	17,493	0.0000099
3453941367	Century Community Charter School	80,912	0.0000457
3041848577	Ceres Unified School District	3,740,409	0.0021120
4716408593	Cerritos Community College District	3,408,387	0.0019246
1261528105	Cesar Estrada Chavez Dual Language Immersion Charter School	45,274	0.0000256
7539731457	Chabot-Los Positas Community College District	3,960,798	0.0022365
5532400293	Chaffey Community College District	3,189,553	0.0018010
3940201262	Chaffey Joint Union High School District	5,382,067	0.0030390
3814121547	Charter Academy of the Redwoods	58,552	0.0000331
1564670154	Charter Learning Center	58,743	0.0000332
7672000841	Charter Oak Unified School District	1,140,812	0.0006442
2894216509	Charter School of San Diego	429,066	0.0002423
2598272997	Chatom Union Elementary School District	173,746	0.0000981
5516581175	Chawanakee Unified School District	230,565	0.0001302
6523184721	Chicago Park Elementary School District	33,815	0.0000191
3760549397	Chico Country Day School	84,736	0.0000478
1492796491	Chico Unified School District	2,833,943	0.0016002
9368765125	Children's Community Charter School	15,390	0.0000087
4123311854	Chino Valley Unified School District	5,023,611	0.0028366
6222640391	Chowchilla Elementary School District	436,711	0.0002466
4658964836	Chowchilla Union High School District	254,328	0.0001436
2165874822	Chrysalis Charter School	19,406	0.0000110
6618006066	Chualar Union Elementary School District	94,300	0.0000532
3397712478	Chula Vista Elementary School District	6,540,888	0.0036933
3908716939	Cienega Union Elementary School District	22,303	0.0000126
1633280352	Cinnabar Elementary School District	61,756	0.0000349
2173509801	Citrus Community College District	2,415,339	0.0013638
2039297160	Clarmont Unified School District	1,845,580	0.0010421
1200190599	Classical Academy Charter School	226,246	0.0001278
7505450613	Classical Academy High School	272,570	0.0001539
7439542529	Clay Joint Elementary School District	44,739	0.0000253
4861343742	Clayton Valley Charter High School	238,145	0.0001345
2345916052	Clear Creek Elementary School District	34,422	0.0000194
2070454374	Cloverdale Unified School District	377,688	0.0002133
4999070446	Clovis Unified School District	9,718,159	0.0054874
4972682374	Coachella Valley Unified School District	5,910,443	0.0033374
3541464023	Coalinga/Huron Unified School District	1,055,854	0.0005962
5340774417	Coast Community College District	8,461,060	0.0047776
5226062744	Coast Unified School District	318,589	0.0001799
1357789904	Coastal Academy	296,222	0.0001673
5171969349	Coastline Regional Occupational Program	230,341	0.0001301
1974703674	Coffee Creek Elementary School District	7,728	0.0000044
7032817064	Cold Spring Elementary School District	72,183	0.0000408
5149458289	Colfax Elementary School District	64,914	0.0000367
7139512599	College Elementary School District	56,177	0.0000317
4041329265	College of The Sequoias	1,962,973	0.0011084
1558149495	College-Ready Academy High School #11	70,222	0.0000397
7637975506	College-Ready Academy High School #5	72,472	0.0000409
1727778687	College-Ready Academy High School Charter	130,516	0.0000737
7978771750	College-Ready Charter Middle School #2	61,604	0.0000348
7231675881	College-Ready High School #10	43,053	0.0000243
5925369318	College-Ready High School #8	60,803	0.0000343
1382292345	College-Ready High School #9	41,132	0.0000232
4969659820	College-Ready Middle Academy #4	36,441	0.0000206
6322823136	College-Ready Middle Academy #5	37,989	0.0000215
1082601134	Colton Joint Unified School District	5,415,778	0.0030580
6056070657	Colton-Redlands-Yucaipa Regional Occupational Program	352,258	0.0001989

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
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CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
4739905994	Columbia Elementary School District	231,439	0.0001307
5219386715	Columbia Union Elementary School District	119,356	0.0000674
2396817158	Columbine Elementary School District	26,939	0.0000152
7507058928	Colusa County Schools	588,220	0.0003321
1889234410	Colusa Unified School District	278,985	0.0001575
5480702649	Community Options for Resources in Education Butte Charter School	79,944	0.0000451
4345221379	Compton Community College District	1,134,552	0.0006406
4627108958	Compton Unified School District	5,266,947	0.0029740
3495799928	Conejo Valley Unified School District	3,480,275	0.0019652
6573621467	Connecting Waters Charter School	126,467	0.0000714
3058484502	Contra Costa Community College District	5,634,957	0.0031818
7392154850	Copper Mountain Community College District	471,826	0.0002664
5805944458	Corcoran Joint Unified School District	651,485	0.0003679
1371071730	CORE Placer Charter School	13,283	0.0000075
5311067540	Corning Union Elementary School District	505,770	0.0002856
6338616513	Corning Union High School District	305,691	0.0001726
6479800692	Coronado Unified School District	713,502	0.0004029
2828517454	Corona-Norco Unified School District	9,169,699	0.0051777
4950169545	Cotati-Rohnert Park Unified School District	886,894	0.0005008
4370150415	Cottonwood Union Elementary School District	190,483	0.0001076
4814261763	County School Service-Alameda County Schools	1,996,235	0.0011272
5993369590	County School Service-Contra Costa County Schools	2,130,943	0.0012032
2170696471	County School Service-Napa County Schools	1,500,746	0.0008474
3433536864	County School Service-Sacramento County Schools	3,500,274	0.0019764
2498776598	County School Service-San Mateo County Schools	2,414,511	0.0013634
7601634658	County School Service-Trinity County Schools	171,140	0.0000966
7095209392	County Superintendent of Schools Office-Riverside County Schools	6,949,398	0.0039240
1906107866	Covina-Valley Unified School District	2,582,579	0.0014583
7570658903	Credo High Charter School	69,604	0.0000393
2682987139	Crenshaw Arts/Tech Charter High School	34,944	0.0000197
4778404739	Cucamonga School District	471,763	0.0002664
4136962996	Cuddeback Union Elementary School District	35,328	0.0000199
5292386049	Cuesta Community College District	2,098,603	0.0011850
6381923144	Culver City Unified School District	1,836,064	0.0010367
5057145949	Cupertino Union Elementary School District	4,669,194	0.0026365
2428440351	Curtis Creek Elementary School District	148,790	0.0000840
7762324646	Cutler-Orosi Unified School District	1,130,543	0.0006384
7373040668	Cutten Elementary School District	87,447	0.0000494
4136656889	Cuyama Joint Unified School District	82,873	0.0000468
3767626549	Cypress Elementary School District	687,385	0.0003881
4691160093	Davis Joint Unified School District	2,332,541	0.0013171
3478066822	Death Valley Unified School District	22,364	0.0000126
2823575534	Dehesa Elementary School District	67,622	0.0000382
3242399273	Del Mar Union Elementary School District	1,250,815	0.0007063
1017185861	Del Norte County Schools	943,970	0.0005330
4046588438	Delano Joint Union High School District	1,490,470	0.0008416
5413207469	Delano Union Elementary School District	1,822,427	0.0010290
6691047079	Delhi Elementary School District	665,848	0.0003760
5369477063	Delphic Elementary School District	9,249	0.0000052
2005043370	Delta Elementary Charter	73,671	0.0000416
6962117337	Denair Unified School District	247,857	0.0001400
4409566940	Desert Center Unified School District	36,971	0.0000209
3595099768	Desert Community College District	1,983,762	0.0011201
5008762248	Desert Sands Unified School District	7,045,853	0.0039785
8918287689	Desert Trails Preparatory Academy	16,667	0.0000094
2996583010	Di Giorgio Elementary School District	37,090	0.0000209
2504948938	Dinuba Unified School District	1,297,038	0.0007324

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
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CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
5774675951	Discovery Charter School	230,135	0.0001299
2957010920	Dixie Elementary School District	446,731	0.0002522
1558142458	Dixon Montessori Charter School	87,388	0.0000493
6259326660	Dixon Unified School District	775,792	0.0004381
5669258861	Dos Palos Unified School District	602,070	0.0003400
6532084727	Douglas City Elementary School District	56,026	0.0000316
6627093485	Downey Unified School District	4,873,294	0.0027517
5486580376	Downtown College Prep	194,129	0.0001096
3231376413	Downtown Value School	141,073	0.0000797
4579047273	Dr. Olga Mohan High School	42,690	0.0000241
6937272589	Dry Creek Joint Elementary School District	958,274	0.0005411
2898330479	Duarte Unified School District	1,032,201	0.0005828
3966487531	Dublin Unified School District	1,970,171	0.0011125
2200880899	Ducor Union Elementary School District	39,965	0.0000226
6282210695	Dunham Elementary School District	26,057	0.0000147
2995216153	Dunsmuir Elementary School District	47,105	0.0000266
1134589518	Dunsmuir Joint Union High School District	25,890	0.0000146
5111167582	Durham Unified School District	199,268	0.0001125
4846000927	Earlimart Elementary School District	508,622	0.0002872
3094587150	East Nicolaus Joint Union High School District	67,009	0.0000378
2869189902	East San Gabriel Valley Regional Occupational Program	282,146	0.0001593
2619690514	East Side Union High School District	5,026,842	0.0028384
7855987332	East Whittier City Elementary School District	1,468,787	0.0008294
5089112242	Eastern Sierra Unified School District	239,775	0.0001354
6121937081	Eastside Union Elementary School District	588,908	0.0003325
4811508459	Edison Elementary School District	333,267	0.0001882
4146932070	Education for Change	590,150	0.0003332
4782022258	Edward B. Cole Senior Academy	55,060	0.0000311
3017698022	Eel River Charter School Inc.	19,146	0.0000108
4088738850	EJE Elementary Academy	142,154	0.0000803
7359671465	El Camino Community College District	4,560,678	0.0025752
9289310026	El Camino Real Charter High School	382,380	0.0002159
3733752780	El Centro Elementary School District	1,299,975	0.0007340
7196130501	El Dorado County Schools	2,086,020	0.0011779
3519382862	El Dorado Union High School District	1,595,705	0.0009010
3558947284	El Monte Elementary School District	2,931,103	0.0016551
2495671615	El Monte Union High School District	2,887,969	0.0016307
7177185225	El Nido Elementary School District	50,028	0.0000282
7920429569	El Rancho Unified School District	1,973,981	0.0011146
7258812920	El Segundo Unified School District	647,951	0.0003659
2226790715	El Sol Santa Ana Science and Arts Charter Academy	373,381	0.0002108
7546362572	El Tejon Unified School District	171,708	0.0000970
8261180854	Eleanor Roosevelt Community Learning Center Charter School	20,569	0.0000116
1390213938	Elk Grove Unified School District	12,826,080	0.0072423
7174642408	Elk Hills Elementary School District	47,644	0.0000269
3104737337	Elkins School District	9,737	0.0000055
6881418730	Elverta Joint Elementary School District	92,404	0.0000522
3775796933	Emery Unified School District	156,989	0.0000886
5829027060	Empire Union Elementary School District	802,300	0.0004530
9126514537	Empowering Possibilities International Charter	66,451	0.0000375
5112852107	Encinitas Union Elementary School District	944,846	0.0005335
4542642856	Encore High School for the Arts - Riverside	175,710	0.0000992
5331008107	Encore High School for the Performing and Visual Arts	523,598	0.0002957
5517422084	Enterprise Elementary School District	939,481	0.0005305
5527153732	Environmental Charter High School	68,515	0.0000387
2789713106	Escalon Unified School District	541,646	0.0003058
2965925051	Escondido Charter High School	114,231	0.0000645

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
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CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
2732872714	Escondido Union Elementary School District	3,539,658	0.0019987
3694190667	Escondido Union High School District	2,162,646	0.0012211
7561487615	Esparto Unified School District	284,747	0.0001608
6643268592	Etiwanda School District	1,770,187	0.0009995
6737887097	Eureka Unified School District	928,947	0.0005245
4038009647	Eureka Union Elementary School District	621,598	0.0003510
6830277239	Everest Value School	58,468	0.0000330
7540887990	Evergreen Elementary School District	1,631,073	0.0009210
7404902494	Evergreen Union School District	315,478	0.0001781
6961663482	Excelsior Education Center	218,641	0.0001235
7254455656	Exeter Unified School District	569,094	0.0003213
3705368580	Ezequiel Tafoya Alvarado Academy	147,936	0.0000835
4951959925	Fairfax Elementary School District	574,326	0.0003243
1118207190	Fairfield-Suisun Unified School District	5,360,549	0.0030269
7060458680	Fall River Joint Unified School District	333,308	0.0001882
7144557559	Fallbrook Union Elementary School District	1,205,497	0.0006807
1667315079	Fallbrook Union High School District	646,428	0.0003650
2281341467	Family Partnership Home Study Charter School	25,738	0.0000145
1590649845	Farmersville Unified School District	580,661	0.0003279
2591745935	Feather Falls Union Elementary School District	17,306	0.0000098
3176453395	Feather River College District	586,125	0.0003310
6788156499	Fenton Primary Center	482,109	0.0002722
1438496422	Ferndale Unified School District	82,082	0.0000463
7284623727	Fieldbrook Elementary School District	28,941	0.0000163
3954461711	Fillmore Unified School District	1,094,753	0.0006182
2167436432	Firebaugh-Las Deltas Unified School District	647,950	0.0003659
6901438786	Flournoy Union School District	11,599	0.0000065
7697817915	Folsom-Cordova Unified School District	4,415,904	0.0024935
5612530971	Fontana Unified School District	9,155,688	0.0051698
4628924879	Foothill-De Anza Community College District	7,579,681	0.0042799
6565629360	Forest Ranch Charter School	20,870	0.0000118
4722250817	Foresthill Union Elementary School District	111,884	0.0000632
6670376159	Forestville Union Elementary School District	91,920	0.0000519
4471260192	Forks Of Salmon Elementary School District	5,586	0.0000032
2728034837	Fort Bragg Unified School District	563,354	0.0003181
2429677465	Fort Ross Elementary School District	5,403	0.0000031
2237029993	Fort Sage Unified School District	42,705	0.0000241
1469510178	Fortuna Elementary School District	265,890	0.0001501
4286970319	Fortuna Union High School District	200,456	0.0001132
1054957582	Fountain Valley Elementary School District	1,478,701	0.0008350
3613723773	Fowler Unified School District	438,700	0.0002477
5145626306	Franklin Elementary School District	47,709	0.0000269
6410541372	Franklin-Mckinley Elementary School District	2,067,367	0.0011673
7747714287	Frederick Douglass Academy Elementary School	49,383	0.0000279
7069113764	Fremont Unified School District	8,242,885	0.0046544
4606698501	Fremont Union High School District	3,856,737	0.0021777
1652879063	French Gulch-Whiskeytown Union Elementary School District	8,875	0.0000050
5309847955	Freshwater Elementary School District	66,330	0.0000375
2751804125	Fresno County Schools	3,611,955	0.0020395
5525306131	Fresno Unified School District	15,459,724	0.0087294
1688460640	Fruitvale Elementary School District	509,947	0.0002879
2126074268	Fullerton Elementary School District	2,987,356	0.0016868
2200070630	Fullerton Joint Union High School District	2,639,979	0.0014907
1972588855	Galt Joint Union Elementary School District	878,869	0.0004963
6837750122	Galt Joint Union High School District	553,740	0.0003127
1101477156	Garden Grove Unified School District	9,580,660	0.0054098
4658552831	Garfield Elementary School District	7,283	0.0000041

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CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
3321453502	Garvey Elementary School District	1,314,920	0.0007425
1767313990	Gateway Community Charters	817,271	0.0004615
3620982489	Gateway Unified School District	875,375	0.0004943
3749976038	Gavilan Joint Community College District	1,222,459	0.0006903
4273011630	Gazelle Union Elementary School District	18,716	0.0000106
2022214631	General Shafter Elementary School District	57,286	0.0000323
1648328427	Gerber Union Elementary School District	103,004	0.0000582
2149570357	Geyserville Unified School District	97,109	0.0000548
1995809111	Gilroy Unified School District	2,564,910	0.0014483
6679139754	Glendale Community College District	3,109,213	0.0017556
5385388563	Glendale Unified School District	5,507,761	0.0031100
6410577498	Glendora Unified School District	1,627,761	0.0009191
5470164350	Glenn County Schools	891,597	0.0005034
2593514055	Goethe International Charter School	68,555	0.0000387
1113544066	Gold Oak Union Elementary School District	92,127	0.0000520
6890924709	Gold Rush Charter School	68,828	0.0000389
5441398900	Gold Trail Union Elementary School District	185,078	0.0001045
4339537204	Golden Eagle Charter School	45,448	0.0000257
1066930843	Golden Feather Union Elementary School District	38,733	0.0000219
7776558460	Golden Plains Unified School District	519,619	0.0002934
5814089058	Golden Valley Charter School	20,237	0.0000114
6306915765	Golden Valley Charter School of Sacramento	152,312	0.0000860
5678649995	Golden Valley Unified School District	380,645	0.0002149
5817485889	Goleta Union Elementary School District	1,244,583	0.0007028
7730218210	Gonzales Unified School District	650,407	0.0003673
1521113519	Gorman Elementary School District	8,312	0.0000047
3257219032	Gorman Learning Center	380,160	0.0002147
7340355290	Granada Hills Charter High School	870,092	0.0004913
3142893220	Grant Elementary School District	158,652	0.0000896
1026308084	Grass Valley Elementary School District	591,426	0.0003340
4847899363	Gratton Elementary School District	17,798	0.0000100
1961375016	Gravenstein Union Elementary School District	83,352	0.0000471
4490977411	Graves Elementary School District	9,057	0.0000051
3177523939	Greenfield Union Elementary School District	946,293	0.0005343
3781697187	Greenfield Union Elementary School District	2,249,219	0.0012700
2088870310	Grenada Elementary School District	58,043	0.0000328
2712368834	Gridley Unified School District	439,883	0.0002484
3411112067	Grossmont Union High School District	6,163,991	0.0034805
3878338132	Grossmont-Cuyamaca Community College District	3,524,986	0.0019904
3874235546	Guadalupe Union Elementary School District	312,581	0.0001765
6650318381	Guajome Academy	178,923	0.0001010
5429245529	Guerneville Elementary School District	74,226	0.0000419
4421474040	Gustine Unified School District	313,331	0.0001769
5522873241	Hacienda La Puente Unified School District	4,905,779	0.0027701
1000001430	Hamilton Unified School District	167,334	0.0000945
3048167029	Hanford Elementary School District	1,398,220	0.0007895
2898691752	Hanford Joint Union High School District	906,362	0.0005118
6438433333	Happy Camp Union Elementary School District	48,403	0.0000273
3099056595	Happy Valley Elementary School District	15,857	0.0000090
3644786788	Happy Valley Union Elementary School District	104,756	0.0000592
2732517511	Harbor Springs Charter School	143,600	0.0000811
2097286268	Harmony Union Elementary School District	97,166	0.0000549
1056932178	Hartnell Community College District	1,661,967	0.0009384
3837269123	Hart-Ransom Union Elementary School District	154,435	0.0000872
4588666295	Hawthorne Elementary School District	1,887,644	0.0010659
3373475359	Hayward Unified School District	6,680,122	0.0037720
3004140296	Healdsburg Unified School District	555,685	0.0003138

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CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
4518155095	Heber Elementary School District	269,394	0.0001521
7920286239	Helendale School District	154,244	0.0000871
1239047987	Helix Charter High School	518,065	0.0002925
5445169146	Hemet Unified School District	6,994,903	0.0039497
5377630686	Heritage Classical Charter Schools	138,386	0.0000781
2391884382	Heritage College-Ready Charter High School	54,167	0.0000306
1122122274	Heritage K-8 Charter School	114,894	0.0000649
3497021740	Heritage Peak Charter School	194,333	0.0001097
6342170738	Hermosa Beach City Elementary School District	234,751	0.0001326
5542859975	Hesperia Unified School District	4,867,514	0.0027485
5212544271	Hickman Elementary School District	154,150	0.0000870
1963217058	High Tech High	506,799	0.0002862
3563666661	High Tech Los Angeles	47,445	0.0000268
1254271789	Hillsborough City School District	444,062	0.0002507
2941938429	Hilmar Unified School District	522,587	0.0002951
4841230735	Hollister Elementary School District	1,199,416	0.0006773
1085937860	Holtville Unified School District	393,314	0.0002221
9293023051	HomeTech Charter School	9,342	0.0000053
8677122704	Hope Academy Charter School	720	0.0000004
5195383884	Hope Elementary School District	56,085	0.0000317
7118846130	Hope Elementary School District	184,028	0.0001039
6742487755	Horicon Elementary School District	57,356	0.0000324
4907643104	Horizon Charter School	352,951	0.0001993
7268744680	Hornbrook Elementary School District	28,571	0.0000161
1342171050	Hot Springs Elementary School District	4,469	0.0000025
3271589201	Howell Mountain Elementary School District	37,999	0.0000215
4454434076	Hueneme Elementary School District	1,578,335	0.0008912
5876481521	Hughes-Elizabeth Lakes Union Elementary School District	23,643	0.0000134
2182972682	Hughson Unified School District	488,437	0.0002758
4164290213	Humboldt County Schools	1,057,977	0.0005974
4076162699	Huntington Beach City Elementary School District	1,401,180	0.0007912
5522950934	Huntington Beach Union High School District	4,111,146	0.0023214
5603719411	Huntington Park College-Ready Academy Charter High School	77,520	0.0000438
1319086839	Hydesville Elementary School District	28,290	0.0000160
4475524341	ICEF Vista Elementary School	109,787	0.0000620
7293927182	ICEF Vista Middle School	60,003	0.0000339
3367833641	Igo Ono Platina Union Elementary School District	24,162	0.0000136
1558134344	Imagine School at Imperial Valley	173,392	0.0000979
5507445232	Imagine Schools Riverside County at Coachella	73,903	0.0000417
2622211287	Imperial Community College District	1,277,258	0.0007212
2493705833	Imperial County Schools	2,193,955	0.0012388
6708851619	Imperial Unified School District	892,071	0.0005037
5182383736	Imperial Valley Regional Occupational Program	334,069	0.0001886
7247798627	Indian Springs Elementary School District	19,728	0.0000111
3280415122	Inglewood Preparatory Academy Charter School	44,736	0.0000253
2763241530	Inglewood Unified School District	2,150,627	0.0012144
3071235302	International School of Monterey	60,230	0.0000340
3889211902	Inyo County Career Technical Education Program Joint Powers Authority	7,726	0.0000044
5413365971	Ipakanni Early College Charter School	6,332	0.0000036
2835296485	Irvine Unified School District	7,638,506	0.0043131
1020425371	Island Union Elementary School District	77,287	0.0000436
7384591300	Jacoby Creek Elementary School District	65,711	0.0000371
2466853793	Jamestown Elementary School District	115,494	0.0000652
2221206235	Jamul-Dulzura Union School District	178,295	0.0001007
7374056976	Janesville Union Elementary School District	70,450	0.0000398
6566462982	Jefferson Elementary School District	4,245	0.0000024
1133607607	Jefferson Elementary School District	364,093	0.0002056

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CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
2238440904	Jefferson School District	1,197,973	0.0006764
6160772901	Jefferson Union High School District	1,122,334	0.0006337
4945435298	John Swett Unified School District	301,352	0.0001702
6770451882	Johnstonville Elementary School District	34,766	0.0000196
1487756706	Journey Charter School	84,410	0.0000477
7423954294	Julian Charter School	220,498	0.0001245
4561241025	Julian Union Elementary School District	85,571	0.0000483
1043960888	Julian Union High School District	54,728	0.0000309
6946043697	Junction City Elementary School District	56,959	0.0000322
1566507186	Junction Elementary School District	14,499	0.0000082
2365165705	Junction Elementary School District	55,257	0.0000312
4453655080	Jurupa Unified School District	4,349,184	0.0024558
5913973868	Kashia School District	3,191	0.0000018
2308488575	Kelseyville Unified School District	484,127	0.0002734
3148979259	Kentfield Elementary School District	249,971	0.0001411
3275203697	Kenwood Elementary School District	61,219	0.0000346
7931375056	Keppel Union Elementary School District	486,019	0.0002744
1957806754	Kerman Unified School District	1,039,281	0.0005868
4417302816	Kern Community College District	4,109,834	0.0023206
6553895281	Kern County Schools	7,888,689	0.0044544
1204344544	Kern Union High School District	10,909,762	0.0061602
7336288944	Kernville Union Elementary School District	246,164	0.0001390
7892922723	Keyes Union Elementary School District	251,531	0.0001420
3961765627	King City Union Elementary School District	533,759	0.0003014
7255362688	Kings Canyon Joint Unified School District	2,312,402	0.0013057
2109504485	Kings County Schools	1,323,287	0.0007472
7338901600	Kings River Union Elementary School District	110,607	0.0000625
1702567020	Kings River-Hardwick Union Elementary School District	152,920	0.0000863
5646557411	Kingsburg Joint Union Elementary School District	436,859	0.0002467
3485390688	Kingsburg Joint Union High School District	182,789	0.0001032
4589849282	KIPP Los Angeles College Preparatory	28,739	0.0000162
6353958995	Kirkwood School District	32,166	0.0000182
3181124521	Kit Carson Union Elementary School District	107,125	0.0000605
4383040911	Klamath River Union Elementary School District	5,474	0.0000031
1731534424	Klamath-Trinity Joint Unified School District	470,222	0.0002655
2425852753	Kneeland Elementary School District	8,731	0.0000049
2527577041	Knights Ferry Elementary School District	16,013	0.0000090
7667966893	Knightsen School District	104,680	0.0000591
1962669380	Konocti Unified School District	944,232	0.0005332
3247604677	La Canada Unified School District	735,252	0.0004152
6245696918	La Habra City Elementary School District	1,016,376	0.0005739
5883812783	La Honda-Pescadero Unified School District	163,176	0.0000921
1007648598	La Mesa-Spring Valley Elementary School District	3,092,566	0.0017462
6153613410	La Puente Valley Regional Occupational Program	136,164	0.0000769
1146836314	La Verne Elementary Preparatory Academy	16,596	0.0000094
4031922150	La Vida Independent Study Charter School	6,111	0.0000035
1539123059	Lafayette School District	492,498	0.0002781
1700217302	Laguna Beach Unified School District	887,383	0.0005011
6157437967	Lagunita Elementary School District	7,211	0.0000041
1539886100	Lagunitas Elementary School District	115,015	0.0000649
6904419748	Lake County Schools	576,539	0.0003255
4954903302	Lake Elsinore Unified School District	4,495,467	0.0025384
5433375547	Lake School District	41,784	0.0000236
3079826170	Lake Tahoe Community College District	572,679	0.0003234
1529686779	Lake Tahoe Unified School District	921,695	0.0005204
1364971620	Lakeport Unified School District	335,381	0.0001894
2548585658	Lakeside Joint Elementary School District	20,170	0.0000114

The accompanying notes are an integral part of this schedule.

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, 2017

CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
5243204451	Lakeside Union Elementary School District	108,315	0.0000612
5113934570	Lakeside Union Elementary School District	215,050	0.0001214
1434955344	Lakeside Union Elementary School District	1,179,710	0.0006661
1410418424	Lammersville Elementary School District	602,024	0.0003399
7267704968	Lamont Elementary School District	897,665	0.0005069
5878630114	Lancaster Elementary School District	3,305,755	0.0018666
5651216627	Larkspur-Corte Madera School District	334,940	0.0001891
2780106317	Las Lomitas Elementary School District	500,033	0.0002823
2221183809	Las Virgenes Unified School District	2,530,758	0.0014290
4921722395	Lassen Community College District	589,859	0.0003331
5478084418	Lassen County Schools	401,864	0.0002269
7444650555	Lassen Union High School District	195,003	0.0001101
1698187140	Lassen View Union Elementary School District	77,297	0.0000436
2610721673	Laton Joint Unified School District	167,570	0.0000946
6171420171	Latrobe Elementary School District	33,676	0.0000190
3513444528	Lawndale Elementary School District	1,610,106	0.0009092
7065659119	Laytonville Unified School District	140,411	0.0000793
5488216429	Le Grand Union Elementary School District	130,733	0.0000738
4560729035	Le Grand Union High School District	142,563	0.0000805
6801704970	Legget Valley Unified School District	60,584	0.0000342
2179956434	Lemon Grove Elementary School District	832,943	0.0004703
6371589031	Lemoore Union Elementary School District	703,674	0.0003973
1391299568	Lemoore Union High School District	487,806	0.0002754
1629259958	Lennox Elementary School District	1,502,188	0.0008482
4538186069	Lennox Mathematics, Science, and Technology Academy	116,928	0.0000660
1000001439	Leonardo da Vinci Health Sciences Charter School	39,680	0.0000224
2461903624	Lewiston Elementary School District	32,717	0.0000185
1253946292	Liberty Elementary School District	51,632	0.0000292
6020149558	Liberty Elementary School District	71,992	0.0000407
2777355189	Liberty Union High School District	1,622,238	0.0009160
4857411579	Lifeline Learning Charter School	132,679	0.0000749
7061061551	Lighthouse Charter School	26,439	0.0000149
5392928631	Lincoln Elementary School District	3,203	0.0000018
1352268460	Lincoln Street Charter School	9,690	0.0000055
5910501661	Lincoln Unified School District	1,935,055	0.0010926
3619023429	Linden Unified School District	517,374	0.0002921
3783047790	Lindsay Unified School District	1,490,444	0.0008416
7006808344	Linns Valley-Poso Flat Union Elementary School District	9,325	0.0000053
5817850904	Literacy First Charter	180,512	0.0001019
5734876590	Little Lake City Elementary School District	735,425	0.0004153
3689546490	Little Shasta Elementary School District	5,947	0.0000034
6000001125	Live Oak Charter School	99,791	0.0000563
2624658011	Live Oak Elementary School District	493,947	0.0002789
1590468574	Live Oak Unified School District	395,549	0.0002233
5604320717	Livermore Valley Joint Unified School District	2,861,521	0.0016158
3784449854	Livingston Union Elementary School District	597,869	0.0003376
2645338905	Lodi Unified School District	6,513,332	0.0036778
4087682272	Loleta Union Elementary School District	40,433	0.0000228
4592571258	Loma Prieta Joint Union Elementary School District	177,776	0.0001004
3833126652	Lompoc Unified School District	2,314,102	0.0013067
7727146402	Lone Pine Unified School District	126,927	0.0000717
2374705651	Long Beach Community College District	4,573,238	0.0025823
5481824667	Long Beach Unified School District	16,136,966	0.0091118
4063408443	Loomis Union Elementary School District	389,293	0.0002198
2904399020	Los Alamitos Unified School District	1,854,361	0.0010471
2845567055	Los Altos Elementary School District	1,172,625	0.0006621
7874022252	Los Angeles Community College District	22,287,911	0.0125850

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
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 Schedule of Employer Allocations
 For the Fiscal Year Ended June 30, 2017

CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
3614620780	Los Angeles Unified School District	144,347,429	0.0815065
5519304943	Los Banos Unified School District	2,512,963	0.0014190
6555702301	Los Gatos Union Elementary School District	591,598	0.0003340
2197186939	Los Gatos-Saratoga Joint Union High School District	895,188	0.0005055
1227266128	Los Molinos Unified School District	173,133	0.0000978
3602760024	Los Nietos Elementary School District	488,008	0.0002756
2090015857	Los Olivos Elementary School District	30,908	0.0000175
5968856546	Los Rios Community College District	10,260,105	0.0057934
3151588886	Lost Hills Union Elementary School District	179,843	0.0001015
7140881934	Lou Dantzler Academy Elementary School	78,268	0.0000442
4951808423	Lowell Joint Elementary School District	472,634	0.0002669
6107261119	Lucerne Elementary School District	62,559	0.0000353
3373743706	Lucerne Valley Unified School District	259,045	0.0001463
1343540226	Lucia Mar Unified School District	2,269,223	0.0012813
1482325694	Luther Burbank Elementary School District	177,350	0.0001001
3761326719	Lynwood Unified School District	3,949,206	0.0022299
6279752031	Madera County Schools	1,367,439	0.0007721
6987803995	Madera Unified School District	3,967,548	0.0022403
2121922005	Magnolia Elementary School District	2,060,841	0.0011637
7541361122	Magnolia Science Academy	72,734	0.0000411
7743740680	Magnolia Science Academy #2	47,328	0.0000267
4846787036	Magnolia Science Academy #3	55,296	0.0000312
3157539779	Magnolia Science Academy #4	4,065	0.0000023
2213502673	Magnolia Science Academy #5	9,071	0.0000051
4430003230	Magnolia Science Academy #6	10,509	0.0000059
1558135114	Magnolia Science Academy #7	21,788	0.0000123
1558145770	Magnolia Science Academy #8	46,024	0.0000260
4631182928	Magnolia Union Elementary School District	22,241	0.0000126
4941511918	Mammoth Unified School District	285,997	0.0001615
2267260629	Manchester Union Elementary School District	12,461	0.0000070
1302901884	Manhattan Beach Unified School District	1,715,895	0.0009689
5390320807	Manteca Unified School District	4,908,922	0.0027718
5629859639	Manzanita Elementary School District	49,430	0.0000279
5164348539	Manzanita Middle Charter School	15,435	0.0000087
5030353018	Maple Creek Elementary School District	2,851	0.0000016
1682615586	Maple Elementary School District	63,614	0.0000359
4097546247	Marc and Eva Stern Math and Science School	58,518	0.0000330
4266276303	Marcum-Illinois Union Elementary School District	82,583	0.0000466
5510209871	Mare Island Technology Academy	159,802	0.0000902
6884269049	Maria Montessori Charter Academy	42,086	0.0000238
6874840611	Maricopa Unified School District	69,100	0.0000390
7926564424	Marin Community College District	1,860,207	0.0010504
2637169482	Marin County Schools	1,262,776	0.0007130
7455450312	Mariposa County Unified School District	594,843	0.0003359
1621587820	Mark Twain Union Elementary School District	171,397	0.0000968
6475041514	Mark West Union Elementary School District	235,752	0.0001331
3763361138	Martinez Unified School District	783,345	0.0004423
4435640195	Marysville Joint Unified School District	2,524,161	0.0014253
2032546773	Mattole Unified School District	153,596	0.0000867
3880121176	Maxwell Unified School District	73,838	0.0000417
5390693548	McCabe Union Elementary School District	260,077	0.0001469
5106383429	McCloud Union Elementary School District	23,459	0.0000132
7487089087	McFarland Unified School District	726,536	0.0004102
1747626640	McKinleyville Union Elementary School District	238,915	0.0001349
3317046476	McKittrick Elementary School District	49,482	0.0000279
2081686764	McSwain Union Elementary School District	117,409	0.0000663
1095135780	Meadow Arts and Technology Elementary School	42,475	0.0000240

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
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CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
3278822477	Meadows Union Elementary School District	114,408	0.0000646
4127428882	Mendocino Community College District	805,959	0.0004551
7171962330	Mendocino County Schools	673,014	0.0003800
5168308234	Mendocino County Youth Project	159,021	0.0000898
4821690560	Mendocino Unified School District	309,152	0.0001746
5661234674	Mendota Unified School District	623,123	0.0003518
2650168197	Menifee Union Elementary School District	1,517,690	0.0008570
4978803059	Menlo Park City Elementary School District	805,268	0.0004547
2632612970	Merced City Elementary School District	2,112,934	0.0011931
5246637096	Merced Community College District	1,885,117	0.0010644
7140811284	Merced County Schools	3,275,602	0.0018496
1763181489	Merced River Union Elementary School District	34,815	0.0000197
5999784822	Merced Union High School District	2,500,338	0.0014118
2479218851	Meridian Elementary School District	27,510	0.0000155
7929300273	Mesa Union Elementary School District	88,779	0.0000501
3158435333	Metropolitan Education District	449,729	0.0002539
3315408173	Middletown Unified School District	381,928	0.0002157
2863847279	Midway Elementary School District	27,695	0.0000156
7086204248	Mill Valley Elementary School District	800,653	0.0004521
5115030434	Millbrae Elementary School District	454,571	0.0002567
7224375286	Millennium Charter High School	29,176	0.0000165
6553909380	Millville Elementary School District	63,465	0.0000358
1730244446	Milpitas Unified School District	2,167,682	0.0012240
4195135636	Miracosta Community College District	3,711,540	0.0020957
5271538491	Mission Union Elementary School District	21,195	0.0000120
7721152953	Modesto City Elementary School District	7,459,271	0.0042119
1563076408	Modoc County Schools	389,054	0.0002197
6341024570	Modoc Joint Unified School District	178,165	0.0001006
3786673698	Mojave Unified School District	929,293	0.0005247
2438328925	Mono County Free Library Authority	64,597	0.0000365
7567556987	Mono County Schools	261,605	0.0001477
1547449706	Monroe Elementary School District	48,712	0.0000275
4726114798	Monrovia Unified School District	1,421,874	0.0008029
5982278988	Monson-Sultana Joint Union Elementary School District	122,473	0.0000692
5670333423	Montague Charter School	158,750	0.0000896
1268306043	Montague Elementary School District	55,958	0.0000316
6017840606	Monte Rio Union Elementary School District	35,654	0.0000201
7288374822	Montebello Unified School District	6,760,951	0.0038176
1609296868	Montecito Union Elementary School District	252,263	0.0001424
4364543106	Monterey Bay Charter School	103,275	0.0000583
2215441921	Monterey County Schools	3,725,968	0.0021039
4464290798	Monterey County Schools Insurance Group	88,922	0.0000502
1375031447	Monterey Educational Risk Management Authority	31,925	0.0000180
4513993432	Monterey Peninsula Community College District	1,124,123	0.0006347
6880798639	Monterey Peninsula Unified School District	3,278,928	0.0018515
5065060644	Montgomery Elementary School District	7,682	0.0000043
7614800137	Moorpark Unified School District	1,639,076	0.0009255
2156822304	Moraga School District	467,237	0.0002638
5502433529	Moreland Elementary School District	1,154,189	0.0006517
4187017037	Moreno Valley Unified School District	8,164,105	0.0046099
7542109710	Morgan Hill Unified School District	1,796,147	0.0010142
6555988204	Morongo Unified School District	1,595,087	0.0009007
2690295334	Mother Lode Union Elementary School District	238,475	0.0001347
1569530867	Mount Shasta Union Elementary School District	112,353	0.0000634
4478143247	Mountain Elementary School District	31,180	0.0000176
1199868248	Mountain Empire Unified School District	598,973	0.0003382
1949721842	Mountain House Elementary School District	15,296	0.0000086

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
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 Schedule of Employer Allocations
 For the Fiscal Year Ended June 30, 2017

CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
5871851329	Mountain Union Elementary School District	34,029	0.0000192
5418279008	Mountain Valley Unified School District	158,858	0.0000897
6630644316	Mountain View Elementary School District	2,002,656	0.0011308
7787281003	Mountain View School District	286,186	0.0001616
6318660132	Mountain View-Los Altos Union High School District	1,618,267	0.0009138
4030205001	Mountain View-Whisman School District	1,643,719	0.0009281
5544598824	Mt. Baldy Joint School District	11,589	0.0000065
1770922472	Mt. Diablo Unified School District	7,324,363	0.0041357
4505771453	Mt. Pleasant Elementary School District	712,229	0.0004022
1228489046	Mt. San Antonio Community College District	6,685,029	0.0037747
1996221184	Mt. San Jacinto Community College District	2,625,369	0.0014824
4097249381	Muir Charter School	335,142	0.0001892
6968918741	Mulberry Elementary School District	25,325	0.0000143
5065715559	Multicultural Learning Center Charter School	101,123	0.0000571
4741781097	Mupu Elementary School District	19,047	0.0000108
6152670669	Muroc Unified School District	408,510	0.0002307
3092025229	Murrieta Valley Unified School District	5,388,079	0.0030424
1394061014	Napa Community College District	1,627,841	0.0009192
2969958887	Napa Valley Unified School District	4,662,274	0.0026326
5997333938	National Elementary School District	1,247,283	0.0007043
1124240731	National University Academy of Health Science	52,790	0.0000298
5673158311	Natomas Unified School District	2,796,654	0.0015791
1000001433	Nea Community Learning Center	88,092	0.0000497
4217291484	Needles Unified School District	339,314	0.0001916
1457891571	Nevada City Elementary School District	162,820	0.0000919
2740091423	Nevada County Schools	726,161	0.0004100
1810765385	Nevada Joint Union High School District	719,255	0.0004061
5360536710	New Day Academy	27,564	0.0000156
3540816164	New Designs Charter School	172,178	0.0000972
1492319552	New Designs Charter School-Watts	65,155	0.0000368
7245936621	New Economics for Women Academy Canoga Park Charter	112,435	0.0000635
7828970287	New Economics for Women Academy of Science and Arts Charter High School	79,981	0.0000452
4658739516	New Haven Unified School District	2,630,890	0.0014855
6719375573	New Hope Elementary School District	59,816	0.0000338
4505795221	New Jerusalem Elementary School District	358,909	0.0002027
2778894075	New West Charter Middle School	69,928	0.0000395
5865535850	Newark Unified School District	1,354,443	0.0007648
5011712630	Newcastle Elementary School District	120,803	0.0000682
6919504920	Newhall Elementary School District	1,179,774	0.0006662
4740544597	Newman-Crows Landing Unified School District	685,528	0.0003871
2008027881	Newport-Mesa Unified School District	6,710,807	0.0037893
7878204040	Nicasio Elementary School District	14,169	0.0000080
4087893153	Nord Country Charter School	17,718	0.0000100
4761192775	Norris Elementary School District	490,563	0.0002770
1771846964	North County Joint Union Elementary School District	125,203	0.0000707
7172710193	North Cow Creek Elementary School District	40,689	0.0000230
5058833797	North Kern Vocational Training Center	30,556	0.0000173
7996137148	North Monterey County Unified School District	1,341,765	0.0007576
4100336655	North Orange County Community College District	7,793,714	0.0044008
2062739954	North Orange County Regional Occupational Program	283,240	0.0001599
4230186625	Northcoast Preparatory and Performing Arts Academy	37,900	0.0000214
7613958407	Northern Humboldt Union High School District	426,897	0.0002410
2979686879	Norton Space Aeronautics Academy	125,206	0.0000707
5440476410	Norwalk-La Mirada Unified School District	5,445,755	0.0030750
1523797386	Nova Academy Early College High School Charter School	17,596	0.0000099
2148092886	Nova Charter School	70,845	0.0000400
3477244691	Novato Unified School District	1,714,764	0.0009682

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California Public Employees' Retirement System
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 For the Fiscal Year Ended June 30, 2017

CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
6345588040	Nuestro Elementary School District	17,106	0.0000097
2900847035	Nuvview Union Elementary School District	495,368	0.0002797
6085494230	Oak Grove Elementary School District	2,519,198	0.0014225
2511472091	Oak Grove Union Elementary School District	185,688	0.0001048
2665164406	Oak Park Unified School District	703,365	0.0003972
3728884705	Oak Run Elementary School District	16,566	0.0000094
3591209481	Oak Valley Union Elementary School District	123,913	0.0000700
6248299587	Oak View Union Elementary School District	66,610	0.0000376
5098793141	Oakdale Joint Unified School District	1,018,108	0.0005749
2359028866	Oakland Military Academy	139,240	0.0000786
5353402695	Oakland Unified School District	13,073,239	0.0073819
1289681198	Oakley Union School District	982,920	0.0005550
4718422993	Ocean View Elementary School District	666,465	0.0003763
7622324448	Ocean View Elementary School District	2,241,974	0.0012659
4529908362	Oceanside Unified School District	4,646,181	0.0026235
4438653590	Odessey Charter School	124,529	0.0000703
4057764163	Office of Education-Inyo County	406,968	0.0002298
5034409557	Ohlone Community College District	2,290,236	0.0012932
6100768523	Ojai Unified School District	611,474	0.0003453
6734418775	Old Adobe Union Elementary School District	553,615	0.0003126
2161337161	Ontario-Montclair School District	5,711,523	0.0032250
7001974161	Orange Center Elementary School District	71,683	0.0000405
1856776416	Orange County Education Arts Academy	165,336	0.0000934
3112972807	Orange County High School of the Arts	388,053	0.0002191
2452571616	Orange County Schools	7,600,648	0.0042917
7049406655	Orange Unified School District	6,512,316	0.0036772
6005524065	Orchard Elementary School District	168,257	0.0000950
7666606964	Orcutt Union Elementary School District	806,022	0.0004551
6174607169	Orick Elementary School District	10,673	0.0000060
4341760176	Orinda Union School District	559,869	0.0003161
6351181395	Orland Unified School District	444,772	0.0002511
5779962472	Oro Grande School District	565,178	0.0003191
6729061372	Oroville City Elementary School District	522,970	0.0002953
6780791634	Oroville Union High School District	573,170	0.0003236
4131302334	Outside Creek Elementary School District	16,808	0.0000095
4096258817	Owens Valley Unified School District	46,640	0.0000263
1558131310	Oxford Preparatory Academy	170,570	0.0000963
2060670232	Oxford Preparatory Academy - Saddleback Valley	67,223	0.0000380
5891579205	Oxford Preparatory Academy - South Orange County	70,626	0.0000399
1338843802	Oxnard Elementary School District	4,460,609	0.0025187
6448607614	Oxnard Union High School District	3,775,679	0.0021320
7351438980	Pacheco Union Elementary School District	117,553	0.0000664
2757986099	Pacific Elementary School District	25,637	0.0000145
2167074822	Pacific Grove Unified School District	772,848	0.0004364
2165877637	Pacific Technology Schools	36,125	0.0000204
3588163629	Pacific Union Elementary School District	76,039	0.0000429
1922079339	Pacific Union Elementary School District	89,392	0.0000505
1252922812	Pacific View Charter School	16,979	0.0000096
1279849245	Pacific View Charter School	77,247	0.0000436
7013614411	Pacifica School District	629,631	0.0003555
6668765921	Pacoima Charter School	193,884	0.0001095
4716737961	Pajaro Valley Unified School District	4,809,731	0.0027158
4917104141	Palermo Union Elementary School District	328,548	0.0001855
2957748699	Palisades Charter High School	507,298	0.0002864
4756990569	Palm Springs Unified School District	5,785,640	0.0032669
3985636196	Palmdale Elementary School District	4,277,057	0.0024151
1229606835	Palo Alto Unified School District	4,925,119	0.0027810

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CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
7971847366	Palo Verde Community College District	436,987	0.0002467
3309691265	Palo Verde Unified School District	831,999	0.0004698
1503992087	Palo Verde Union Elementary School District	114,675	0.0000648
6045173405	Palomar Community College District	4,190,118	0.0023660
1128559486	Palos Verdes Peninsula Unified School District	3,161,516	0.0017852
6914887467	Panama-Buena Vista Union Elementary School District	3,320,464	0.0018749
5073587666	Paradise Elementary School District	31,887	0.0000180
3870625175	Paradise Unified School District	825,594	0.0004662
5313107776	Paramount Unified School District	3,306,050	0.0018668
7393229451	Parlier Unified School District	930,307	0.0005253
3067671634	Pasadena Area Community College District	3,766,782	0.0021269
1000001429	Pasadena Rosebud Academy	16,596	0.0000094
6861822346	Pasadena Unified School District	5,456,823	0.0030812
3630297817	Paso Robles Joint Unified School District	1,719,954	0.0009712
3335851287	Pathways Charter School	70,421	0.0000398
7240938390	Pathways to College Charter School	96,041	0.0000542
1041638411	Patterson Joint Unified School District	1,291,003	0.0007290
4136224124	Peabody Charter School	110,062	0.0000621
1789662843	Peninsula Union Elementary School District	15,341	0.0000087
1203098117	Penn Valley Union School District	171,949	0.0000971
7122656152	Peralta Community College District	4,836,686	0.0027311
5641338536	Perris Elementary School District	1,285,248	0.0007257
1585976957	Perris Union High School District	2,597,248	0.0014665
1901548959	Petaluma City Schools	1,638,896	0.0009254
1827433328	Piedmont City Unified School District	763,985	0.0004314
2066588518	Pierce Joint Unified School District	263,057	0.0001485
7822198042	Pine Ridge Elementary School District	61,604	0.0000348
6340209044	Piner-Olivet Charter	22,396	0.0000126
4712133566	Piner-Olivet Union Elementary School District	229,648	0.0001297
7463358989	Pioneer Union Elementary School District	32,685	0.0000185
5585077276	Pioneer Union Elementary School District	106,138	0.0000599
5444326376	Pioneer Union Elementary School District	352,889	0.0001993
3214225187	Pittsburg Unified School District	2,650,163	0.0014964
4372165761	Pixley Union Elementary School District	310,325	0.0001752
5004355473	Placentia-Yorba Linda Unified School District	4,828,668	0.0027265
5342351617	Placer County Schools	2,016,898	0.0011389
5487215774	Placer Hills Union Elementary School District	196,373	0.0001109
6202158771	Placer Union High School District	1,032,396	0.0005829
7000699640	Placerville Union Elementary School District	319,672	0.0001805
3496444556	Plainsburg Elementary School District	19,735	0.0000111
6509717566	Planada Elementary School District	200,222	0.0001131
2345874036	Plaza Elementary School District	32,083	0.0000181
1569071519	Pleasant Grove Joint Union Elementary School District	26,604	0.0000150
6934422731	Pleasant Ridge Union Elementary School District	180,612	0.0001020
6042111392	Pleasant Valley Elementary School District	1,336,377	0.0007546
4644873861	Pleasant Valley Joint Unified Elementary School District	23,089	0.0000130
4954615993	Pleasant View Elementary School District	121,920	0.0000688
7372000130	Pleasanton Unified School District	2,654,841	0.0014991
3759604893	Plumas Charter School	97,465	0.0000550
7791993104	Plumas County Schools	119,499	0.0000675
3021894003	Plumas Lake Elementary School District	230,732	0.0001303
5135951117	Plumas Unified School District	647,775	0.0003658
7559385303	Pollock Pines Elementary School District	206,392	0.0001165
1014801648	Pomona Unified School District	6,783,037	0.0038301
4784882484	Pond Union Elementary School District	36,923	0.0000208
6165750511	Pope Valley Union Elementary School District	34,597	0.0000195
7310210359	Port of Los Angeles High School	98,177	0.0000554

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
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 Schedule of Employer Allocations
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CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
6691516387	Porterville Unified School District	3,331,201	0.0018810
6899856021	Portola Valley Elementary School District	269,069	0.0001519
3757022942	Potter Valley Community Unified School District	118,192	0.0000667
4481656996	Poway Unified School District	7,915,583	0.0044696
5807245634	Prepa Tec-Los Angeles Charter	55,683	0.0000314
6195125344	Princeton Joint Unified School District	54,147	0.0000306
2115604693	Raisin City Elementary School District	77,699	0.0000439
6109576275	Ramona Unified School District	1,253,595	0.0007078
1610179591	Rancho Santa Fe Elementary School District	233,332	0.0001318
1180133260	Rancho Santiago Community College District	5,829,782	0.0032918
3160026222	Ravendale Elementary School District	2,488	0.0000014
2057831395	Ravenswood City Elementary School District	1,459,145	0.0008239
3227583561	Raymond-Knowles Union Elementary School District	13,107	0.0000074
1843171163	Red Bluff Union High School District	534,615	0.0003019
1455280265	Red Bluff Union School District	545,973	0.0003083
2042430636	Redding Elementary School District	749,503	0.0004232
6789119221	Redding School of Arts	94,862	0.0000536
4614049793	Redding STEM Academy	22,975	0.0000130
5296265892	Redlands Unified School District	4,034,730	0.0022782
4425011744	Redondo Beach Unified School District	2,356,981	0.0013309
6751794291	Redwood City Elementary School District	2,601,337	0.0014689
7575206941	Redwood Preparatory Charter School	23,677	0.0000134
3399326169	Redwoods Community College District	1,153,548	0.0006514
7977918838	Reed Union Elementary School District	415,212	0.0002345
3778112447	Reeds Creek School District	25,156	0.0000142
6026726398	Reef-Sunset Unified School District	705,621	0.0003984
4469446335	Rescue Union Elementary School District	715,412	0.0004040
2635168657	Rialto Unified School District	5,652,088	0.0031915
4799234834	Richfield School District	49,077	0.0000277
2724583946	Richgrove Elementary School District	290,639	0.0001641
1569694490	Richland-Lerdo Elementary School District	622,392	0.0003514
1318837252	Richmond Elementary School District	36,669	0.0000207
4570467865	Ridgecrest Charter School	83,199	0.0000470
7133009244	Rim of the World Unified School District	831,877	0.0004697
7400784096	Rincon Valley Union Elementary School District	979,940	0.0005533
1532342847	Rio Bravo-Greeley Union Elementary School District	186,941	0.0001056
6945257758	Rio Dell Elementary School District	67,421	0.0000381
7826985206	Rio Elementary School District	1,042,008	0.0005884
6928011575	Rio Hondo Community College District	2,225,188	0.0012565
2183163920	Ripon Unified School District	520,035	0.0002936
6831162990	River Delta Joint Unified School District	576,600	0.0003256
1831916243	River Oak Charter School	45,441	0.0000257
1523798421	River Oaks Academy Charter School	13,096	0.0000074
3106461105	River Springs Charter School	1,089,132	0.0006150
2776367227	Riverbank Unified School District	758,565	0.0004283
2863297469	Riverdale Joint Unified School District	313,662	0.0001771
1832356320	Riverside Community College District	5,577,830	0.0031495
2014820387	Riverside Unified School District	9,750,918	0.0055059
3565178499	Roberts Ferry Union Elementary School District	26,138	0.0000148
4042587326	Robla Elementary School District	570,533	0.0003222
5971961973	Rockford Elementary School District	69,928	0.0000395
7674560515	Rocklin Academy	276,955	0.0001564
4085633883	Rocklin Unified School District	1,908,325	0.0010775
1558142943	Rocky Point Charter School	22,128	0.0000125
3447508997	Romoland Elementary School District	685,578	0.0003871
1149853876	Rosedale Union Elementary School District	1,069,349	0.0006038
5949764568	Roseland Elementary School District	480,303	0.0002712

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
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 Schedule of Employer Allocations
 For the Fiscal Year Ended June 30, 2017

CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
4513231576	Rosemead Elementary School District	670,799	0.0003788
1723824651	Roseville City Elementary School District	1,786,936	0.0010090
3216973983	Roseville Joint Union High School District	1,833,571	0.0010353
6808203610	Ross Elementary School District	129,049	0.0000729
4200347744	Ross Valley Elementary School District	438,960	0.0002479
5014306844	Round Valley Elementary School District	31,013	0.0000175
6884931007	Round Valley Unified School District	207,315	0.0001171
7739972784	Rowland Unified School District	3,318,638	0.0018739
5202751265	Sacramento City Unified School District	9,180,660	0.0051839
2217486025	Saddleback Valley Unified School District	5,171,080	0.0029199
2110898573	Salida Union Elementary School District	672,063	0.0003795
6224918084	Salinas City Elementary School District	1,837,369	0.0010375
6852877963	Salinas Union High School District	3,204,804	0.0018096
4572028244	San Antonio Union Elementary School District	56,068	0.0000317
6073031672	San Ardo Union Elementary School District	32,821	0.0000185
3637420648	San Benito County Schools	269,872	0.0001524
2513051162	San Benito Joint Union High School District	760,754	0.0004296
3254572850	San Bernardino City Unified School District	11,950,563	0.0067479
7548565539	San Bernardino Community College District	3,773,315	0.0021306
5934160794	San Bernardino County Schools	9,223,885	0.0052083
6298448719	San Bruno Park Elementary School District	642,225	0.0003626
4973141546	San Carlos Elementary School District	940,744	0.0005312
4874136617	San Diego Community College District	9,991,377	0.0056417
7354575882	San Diego Unified School District	35,871,548	0.0202550
7619539220	San Dieguito Union High School District	2,785,419	0.0015728
3460011520	San Gabriel Unified School District	1,106,729	0.0006249
3559577657	San Jacinto Unified School District	2,279,948	0.0012874
3837269808	San Jacinto Valley Academy	103,951	0.0000587
2736933446	San Joaquin County Schools	4,268,332	0.0024101
6781022096	San Joaquin Delta Community College District	3,260,698	0.0018412
3086129461	San Jose Charter Academy	136,498	0.0000771
7809487108	San Jose Community College District	3,752,925	0.0021191
2328908874	San Jose Unified School District	6,303,104	0.0035591
5621014982	San Juan Unified School District	10,997,881	0.0062100
5501775959	San Leandro Unified School District	1,856,931	0.0010485
4157559530	San Lorenzo Unified School District	2,493,454	0.0014079
2756277746	San Lorenzo Valley Unified School District	620,111	0.0003501
4365486793	San Lucas Union Elementary School District	24,063	0.0000136
2928870141	San Luis Coastal Unified School District	2,278,479	0.0012866
2158228831	San Luis Obispo County Schools	985,044	0.0005562
7242665722	San Marcos Unified School District	3,517,150	0.0019860
5365219434	San Marino Unified School District	1,109,424	0.0006264
6000438178	San Mateo County Community College District	6,768,759	0.0038220
7915424066	San Mateo Union High School District	3,524,790	0.0019903
3468824555	San Mateo-Foster City School District	2,736,377	0.0015451
6461134477	San Miguel Joint Union Elementary School District	195,716	0.0001105
6729424120	San Pasqual Union Elementary School District	122,290	0.0000691
3599561331	San Pasqual Valley Unified School District	350,740	0.0001980
2488483655	San Rafael City Elementary School District	606,443	0.0003424
5980907890	San Rafael City High School District	859,100	0.0004851
1281849954	San Ramon Valley Unified School District	6,438,089	0.0036353
1921976468	San Ysidro Elementary School District	1,314,923	0.0007425
6313131239	Sanger Unified School District	2,478,303	0.0013994
6211398979	Santa Ana Unified School District	13,186,842	0.0074460
1330522031	Santa Barbara Community College District	3,194,952	0.0018040
4436044811	Santa Barbara County Schools	2,035,287	0.0011492
4522588032	Santa Barbara Unified School District	3,947,389	0.0022289

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
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CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
4808924344	Santa Clara County Schools	8,237,009	0.0046511
7406978313	Santa Clara Elementary School District	8,507	0.0000048
6562354494	Santa Clara Unified School District	5,780,815	0.0032642
5676412961	Santa Clarita Community College District	3,812,824	0.0021529
1911284905	Santa Cruz City High School District	1,539,583	0.0008693
1121335060	Santa Cruz County Schools	1,414,550	0.0007987
3260902199	Santa Maria Joint Union High School District	2,258,462	0.0012753
3355931913	Santa Maria-Bonita Elementary School District	2,741,177	0.0015478
3334143281	Santa Monica Community College District	5,563,741	0.0031416
1188894074	Santa Monica-Malibu Unified School District	4,077,811	0.0023026
5857215950	Santa Paula Unified School District	1,468,926	0.0008294
6618655422	Santa Rita Union Elementary School District	496,085	0.0002801
4320596157	Santa Rosa Academy Inc.	198,190	0.0001119
4032483423	Santa Rosa City Charter School	8,603	0.0000049
3610135690	Santa Rosa City Schools	2,925,882	0.0016521
7902323909	Santa Ynez Valley Union High School District	231,781	0.0001309
1609459360	Santee Elementary School District	1,358,394	0.0007670
7038672619	Saratoga Union Elementary School District	594,701	0.0003358
2531026999	Saucelito Elementary School District	17,562	0.0000099
5031304622	Saugus Union Elementary School District	2,282,692	0.0012889
3079189766	Sausalito Marin School District	128,407	0.0000725
5774033804	Savanna Elementary School District	372,858	0.0002105
6586057676	SBC-High Tech High	242,420	0.0001369
1762125555	Scholarship Prep Charter School	36,175	0.0000204
7450672617	Scotia Union Elementary School District	54,833	0.0000310
4791828223	Scott Valley Unified School District	276,463	0.0001561
6772622949	Scotts Valley Unified School District	300,027	0.0001694
1780465520	Sebastopol Union Elementary School District	116,506	0.0000658
1155240427	Seeley Union Elementary School District	95,338	0.0000538
3331574596	Seiad Elementary School District	10,055	0.0000057
2152726890	Selma Unified School District	1,534,221	0.0008663
2804463991	Semitropic Elementary School District	45,193	0.0000255
1373660146	Sequoia Union Elementary School District	79,900	0.0000451
7947387157	Sequoia Union High School District	3,565,344	0.0020132
2477635196	Shaffer Union Elementary School District	34,705	0.0000196
6415880739	Shandon Joint Unified School District	97,778	0.0000552
3816737476	Shasta County Schools	1,360,320	0.0007681
6949617034	Shasta Union Elementary School District	23,521	0.0000133
1105598099	Shasta Union High School District	1,313,286	0.0007416
1400850886	Shasta-Tehama-Trinity Joint Community College District	1,635,450	0.0009235
2428826755	Shasta-Trinity Regional Occupation Program	42,012	0.0000237
1523793775	Sherwood Montessori	24,725	0.0000140
6242725227	Shiloh Elementary School District	36,940	0.0000209
4707966975	Shoreline Unified School District	292,185	0.0001650
6933037412	SIATech Academy South	16,761	0.0000095
7299435622	SIATech Charter School	479,224	0.0002706
6124563988	Sierra County Schools	45,064	0.0000254
5166088593	Sierra Joint Community College District	2,859,522	0.0016146
2060641535	Sierra Sands Unified School District	1,061,999	0.0005997
6388354319	Sierra Unified School District	417,300	0.0002356
3692699464	Sierra-Plumas Joint Unified School District	102,073	0.0000576
4832471160	Silver Fork Elementary School District	2,719	0.0000015
7410604938	Silver Valley Unified School District	683,006	0.0003857
4957429304	Simi Valley Unified School District	3,744,564	0.0021144
7038817013	Siskiyou County Schools	597,840	0.0003376
5936947003	Siskiyou Joint Community College District	685,921	0.0003873
6462088061	Siskiyou Union High School District	122,838	0.0000694

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California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
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CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
6118205021	Sky Mountain Charter School	25,243	0.0000143
1160594624	Snelling-Merced Falls Union Elementary School District	22,028	0.0000124
4755668444	Snowline Joint Unified School District	1,719,599	0.0009710
6696148855	Solana Beach Elementary School District	1,128,728	0.0006373
5716563020	Solano Community College District	1,524,136	0.0008606
6010974308	Solano County Schools	1,921,362	0.0010849
2143918191	Soledad Unified School District	1,225,406	0.0006919
2700591835	Solvang Elementary School District	123,179	0.0000696
7800122888	Somis Union Elementary School District	53,480	0.0000302
5529562551	Sonoma Charter School	20,836	0.0000118
2947341923	Sonoma County Community College District	4,952,600	0.0027965
2242014962	Sonoma County Schools	1,693,941	0.0009565
7013483580	Sonoma Valley Unified School District	1,133,858	0.0006402
3456878978	Sonora Elementary School District	117,429	0.0000663
4841658252	Sonora Union High School District	399,214	0.0002254
4840496836	Soquel Union Elementary School District	352,329	0.0001989
4647257050	Soulsbyville Elementary School District	137,788	0.0000778
5726613081	South Bay Union Elementary School District	119,798	0.0000676
7323980033	South Bay Union Elementary School District	1,568,918	0.0008859
5647348587	South Coast Regional Occupational Program	49,604	0.0000280
3468144189	South Fork Union Elementary School District	94,091	0.0000531
2204431832	South Monterey County Union High School District	382,340	0.0002159
7910406066	South Orange County Community College District	6,990,845	0.0039474
2895497986	South Pasadena Unified School District	971,033	0.0005483
1354490268	South San Francisco Unified School District	2,105,280	0.0011888
7737648052	South Sutter Charter School	156,315	0.0000883
6579828651	South Whittier School District	667,929	0.0003771
6488005738	Southeast Los Angeles County Regional Occupational Program	69,124	0.0000390
6677868419	Southern California Regional Occupational Center	162,045	0.0000915
4862363619	Southern Humboldt Joint Unified School District	267,057	0.0001508
1468000958	Southern Kern Unified School District	1,124,320	0.0006349
5538956546	Southern Trinity Joint Unified School District	70,492	0.0000398
3050759461	Southside Elementary School District	29,092	0.0000164
2885424876	Southwestern Community College District	3,559,371	0.0020098
4284187818	Spencer Valley Elementary School District	16,793	0.0000095
1866309051	Spreckels Union Elementary School District	169,219	0.0000956
4102190420	Springville Union Elementary School District	81,962	0.0000463
4342973928	St. Helena Unified School District	478,968	0.0002705
6043601516	Standard Elementary School District	533,888	0.0003015
1130644919	Stanislaus County Office of Education	4,051,569	0.0022877
7499835425	Stanislaus Union Elementary School District	631,001	0.0003563
4001428666	State Center Community College District	5,254,371	0.0029669
1278757636	Steele Canyon Charter High School	262,023	0.0001480
3547333131	Stockton Unified School District	8,202,624	0.0046317
1195539075	Stone Bridge Charter School	71,794	0.0000405
6807133960	Stone Corral Elementary School District	30,964	0.0000175
3132636176	Stony Creek Joint Unified School District	45,940	0.0000259
1602851027	Strathmore Union Elementary School District	195,871	0.0001106
2493370016	Sulphur Springs Union Elementary School District	807,704	0.0004561
6222071260	Summerville Elementary School District	93,792	0.0000530
3844864447	Summerville Union High School District	164,575	0.0000929
3148112448	Summit Charter School	69,167	0.0000391
1248450577	Summit Leadership Academy - High Desert Charter	71,962	0.0000406
2759751913	Sundale Union Elementary School District	146,660	0.0000828
4292287630	Sunnyside Union Elementary School District	122,795	0.0000693
4873710554	Sunnyvale Elementary School District	2,021,876	0.0011417
5401644365	Sunol Glen Unified School District	88,302	0.0000499

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CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
1211424270	SunRidge Charter School	52,306	0.0000295
7754244853	Surprise Valley Joint Unified School District	47,818	0.0000270
3969046979	Susanville Elementary School District	180,404	0.0001019
2045640472	Sutter County Schools	1,180,112	0.0006664
2568994850	Sutter Union High School District	170,709	0.0000964
5949549848	Sweetwater Union High School District	10,610,967	0.0059915
1000001467	Sycamore Academy of Science and Cultural Arts	33,079	0.0000187
3830684050	Sylvan Union Elementary School District	1,613,655	0.0009112
6675330304	Synergy Charter Academy	104,782	0.0000592
2037715715	Synergy Kinetic Academy	73,611	0.0000416
8975982252	Synergy Quantum Academy	86,412	0.0000488
6926325313	Taft City Elementary School District	491,279	0.0002774
7689494184	Taft Union High School District	660,191	0.0003728
5390579443	Tahoe-Truckee Unified School District	1,509,746	0.0008525
6446081931	Tamalpais Union High School District	1,466,824	0.0008282
1558128993	TEACH Academy of Technologies	10,987	0.0000062
2124616478	Tehachapi Unified School District	918,221	0.0005185
1991956732	Tehama County Schools	1,012,337	0.0005716
1686362567	Tehama eLearning Academy	18,531	0.0000105
3041646668	Temecula Valley Unified School District	5,149,159	0.0029075
6003946120	Temple City Unified School District	1,231,501	0.0006954
5592225626	Templeton Unified School District	578,768	0.0003268
3154554135	Terra Bella Union Elementary School District	298,130	0.0001683
3123403448	The Grove School	38,259	0.0000216
5381270313	The Guidance Charter School	157,214	0.0000888
6130260186	The Provisional Accelerated Learning Academy	52,381	0.0000296
5936655928	The School of Arts and Enterprise	124,553	0.0000703
5604672254	Thermalito Union Elementary School District	422,857	0.0002388
6251736277	Three Rivers Union Elementary School District	19,111	0.0000108
7413823386	Tipton Elementary School District	146,156	0.0000825
1320461884	Torrance Unified School District	5,445,964	0.0030751
2047303931	Tracy Joint Unified School District	3,099,045	0.0017499
7484883890	Traver Joint Elementary School District	57,581	0.0000325
4853718685	Travis Unified School District	1,285,257	0.0007257
7151099555	Tree of Life	22,398	0.0000126
7424661986	Tres Pinos Union Elementary School District	10,273	0.0000058
6051755471	Tri-Cities Regional Occupational Program	118,526	0.0000669
4990129621	Trinidad Union Elementary School District	50,036	0.0000283
2651858013	Trinity Alps Unified School District	261,818	0.0001478
4496908500	Trinity Center Elementary School District	9,626	0.0000054
6591505761	Trona Joint Unified School District	106,496	0.0000601
5216951540	Tulare City School District	1,509,721	0.0008525
4961850022	Tulare County Child Care	1,220,737	0.0006893
2757676664	Tulare County Schools	4,276,467	0.0024147
1124766744	Tulare Joint Union High School District	1,143,681	0.0006458
5439504900	Tulelake Basin Joint Unified School District	167,310	0.0000945
2329349680	Tuolumne County Schools	464,983	0.0002626
4864468609	Turlock Joint Unified School District	3,217,031	0.0018165
1302283599	Tustin Unified School District	4,783,904	0.0027013
6814747991	Twain Harte School District	80,753	0.0000456
3634643466	Twin Hills Union Elementary School District	162,298	0.0000916
7797767450	Twin Ridges Elementary School District	56,333	0.0000318
5624071851	Twin Rivers Unified School District	7,025,912	0.0039672
1255842978	Two Rock Union Elementary School District	58,522	0.0000330
6289323676	Ukiah Unified School District	2,060,556	0.0011635
7472603292	Union Elementary School District	913,177	0.0005156
4221634549	Union Hill Elementary School District	171,215	0.0000967

The accompanying notes are an integral part of this schedule.

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, 2017

CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
265554629	Union Joint Elementary School District	3,123	0.000018
2602035831	University Charter School	31,933	0.0000180
5603366712	University High School	32,057	0.0000181
2842269652	University Preparation School at CSU Channel Islands	83,515	0.0000472
3118611128	University Preparatory Value High School	28,794	0.0000163
5024933356	Upland Unified School District	2,110,564	0.0011917
7600183528	Upper Lake Unified School District	238,344	0.0001346
9870744637	Urban Corps of San Diego County Charter School	80,277	0.0000453
1179823298	Vacaville Unified School District	2,607,842	0.0014725
4766060468	Val Verde Unified School District	4,477,008	0.0025280
2081560271	Valle Lindo Elementary School District	195,008	0.0001101
1969579798	Vallecito Union Elementary School District	214,400	0.0001211
5015156630	Vallecitos Elementary School District	43,788	0.0000247
6997730162	Vallejo City Unified School District	4,170,901	0.0023551
2543039445	Valley Center-Pauma Unified School District	975,723	0.0005509
3543635202	Valley Home Joint Elementary School District	27,079	0.0000153
2505669516	Valley Regional Occupational Program	68,543	0.0000387
4498279959	Ventura County Community College District	4,655,565	0.0026288
2197997101	Ventura County Schools	3,297,393	0.0018619
2874043318	Ventura Unified School District	4,060,854	0.0022930
6613986211	Victor Elementary School District	2,328,516	0.0013148
1797201477	Victor Valley Community College District	1,837,881	0.0010378
6396724792	Victor Valley Union High School District	2,697,905	0.0015234
4671697942	View Park Preparatory Accelerated Charter School	114,020	0.0000644
5706152886	View Park Preparatory Accelerated High Charter	131,868	0.0000745
5916924530	View Park Preparatory Accelerated Middle Charter School	81,933	0.0000463
7272848287	Village Charter Academy	31,572	0.0000178
1048247797	Village Charter School	19,264	0.0000109
3207071326	Vineland Elementary School District	153,746	0.0000868
6964601867	Visalia Unified School District	5,767,704	0.0032568
1523797072	Vista Charter Middle School	47,695	0.0000269
7912901472	Vista Del Mar Union Elementary School District	42,056	0.0000237
2317511381	Vista Unified School District	5,552,847	0.0031354
4858427866	Walnut Creek School District	603,104	0.0003405
2640831485	Walnut Valley Unified School District	2,637,670	0.0014894
2862564198	Warner Unified School District	78,983	0.0000446
4434836943	Wasco Union Elementary School District	779,570	0.0004402
6290084633	Wasco Union High School District	378,615	0.0002138
4847243540	Washington Colony Elementary School District	82,575	0.0000466
4522592602	Washington Unified School District	576,665	0.0003256
7255531498	Washington Unified School District	1,864,160	0.0010526
4008777283	Washington Union Elementary School District	185,379	0.0001047
3095953091	Waterford Unified School District	527,025	0.0002976
5904372410	Watts Learning Center	74,508	0.0000421
1000001468	Watts Learning Center Middle School	71,465	0.0000404
2687570552	Waugh Elementary School District	190,888	0.0001078
6589114544	Waukena Joint Union Elementary School District	66,213	0.0000374
4609855288	Weaver Union Elementary School District	534,119	0.0003016
4417215538	Weed Union Elementary School District	90,475	0.0000511
7193025540	West Contra Costa Unified School District	7,533,635	0.0042539
2369038493	West Covina Unified School District	2,262,625	0.0012776
5173827213	West Hills Community College District	2,013,011	0.0011367
2246146765	West Kern Community College District	1,092,648	0.0006170
4464498282	West Park Elementary School District	146,296	0.0000826
5547548308	West Side Union Elementary School District	44,246	0.0000250
6445151773	West Sonoma County Union High School District	388,336	0.0002193
2279941741	West Valley-Mission Community College District	3,795,726	0.0021433

The accompanying notes are an integral part of this schedule.

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, 2017

CalPERS ID	Employer	2016-2017 Employer Contributions	Employer Allocation Factor (*)
3896791516	Western Placer Unified School District	1,230,679	0.0006949
1057618197	Western Sierra Charter School	44,646	0.0000252
7521439945	Westminster Elementary School District	2,447,956	0.0013822
2972096075	Westmorland Union Elementary School District	127,395	0.0000719
2742416943	Westside Elementary School District	66,965	0.0000378
2099762888	Westside Union Elementary School District	1,120,278	0.0006326
4817977684	Westwood Unified School District	59,048	0.0000333
3088675289	Wheatland Elementary School District	482,318	0.0002723
2179968714	Wheatland Union High School District	134,544	0.0000760
3269204833	Whitmore Union Elementary School District	16,646	0.0000094
6443614290	Whittier City Elementary School District	1,405,263	0.0007935
2567641613	Whittier Union High School District	3,332,741	0.0018818
6366816125	Wilder's Preparatory Academy Charter Middle School	5,902	0.0000033
6600682898	William and Carol Ouchi High School	113,168	0.0000639
1746812072	William S. Hart Union High School District	4,640,199	0.0026201
3154463704	Williams Unified School District	300,053	0.0001694
1437547350	Willits Charter School	65,373	0.0000369
1585447300	Willits Unified School District	545,390	0.0003080
1307025203	Willow Creek Elementary School District	19,095	0.0000108
5925389407	Willow Education dba Bay Area Technology-Bay Tech School	40,253	0.0000227
7183229792	Willow Grove Union Elementary School District	3,629	0.0000020
5514834476	Willows Unified School District	216,608	0.0001223
1742141474	Wilmar Union Elementary School District	49,338	0.0000279
1439827301	Wilsona Elementary School District	383,555	0.0002166
6132042014	Windsor Unified School District	1,129,517	0.0006378
7319793875	Winship Elementary School District	49,956	0.0000282
6983570542	Winters Joint Unified School District	438,076	0.0002474
4249952242	Winton Elementary School District	492,538	0.0002781
3480447469	Wiseburn Unified School District	579,048	0.0003270
2780161336	Woodlake Unified School District	672,522	0.0003797
6192222625	Woodland Joint Unified School District	2,410,905	0.0013613
2444074454	Woodland Star Charter School	57,686	0.0000326
7762317670	Woodside Elementary School District	216,418	0.0001222
4451196750	Woodville Elementary School District	118,920	0.0000671
5190698806	Wright Elementary School District	351,923	0.0001987
3115853161	Yolo County Schools	928,467	0.0005243
2480646141	Yosemite Community College District	4,413,042	0.0024918
6614281937	Yosemite Joint Unified School District	447,016	0.0002524
6900241908	Yreka Union Elementary School District	192,678	0.0001088
6250797896	Yreka Union High School District	115,416	0.0000652
4093929103	Yuba City Charter School	35,989	0.0000203
6635673029	Yuba City Unified School District	2,843,075	0.0016054
5895295256	Yuba Community College District	1,520,913	0.0008588
6774015495	Yuba County Schools	695,914	0.0003930
6412893013	Yucaipa-Calimesa Joint Unified School District	1,755,281	0.0009911
		\$ 1,770,993,889	1.0000000

(*) 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, .25372% has been converted to .0025372 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, 2017

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 (*)	
\$ 23,872,639,295	\$ 855,258,256	\$ 825,830,006	\$ 3,486,974,470	\$ 5,168,062,732	\$ -	\$ (281,070,819)	\$ (281,070,819)	\$ 4,339,966,686

(*) 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, 2017

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, 2017, 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 employers' 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 actuarial 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 that reported to CalPERS less than twelve months of payroll 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, 2017

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 worked only 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, 2017. These employers could be separately included in the Schedule of Employer Allocations 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' basic financial statements included in the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2017, 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, 2017, 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, 2017, including contributions submitted by employers through a cut-off date approximately four months after the fiscal year-end.
- 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, 2017, are as follows (dollars expressed in thousands):

Total pension liability	\$ 84,871,026
Less: Plan fiduciary net position	<u>60,998,387</u>
Net pension liability of employers	<u>\$ 23,872,639</u>

For the measurement period ended June 30, 2017, (the measurement date), the total pension liability was determined by rolling forward the June 30, 2016 total pension liability determined in the June 30, 2016, 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, 2017

Note 3: ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

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

The June 30, 2017, total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table 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 CalPERS Experience Study and Review of Actuarial Assumptions report (based on CalPERS demographic data from 1997 to 2011) available online at <https://www.calpers.ca.gov/docs/forms-publications/calpers-experience-study-2014.pdf>.

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

Changes of Assumptions

In Fiscal Year 2016-2017, the financial reporting discount rate for the PERF B was lowered from 7.65 percent to 7.15 percent. Deferred outflows of resources for changes of assumptions presented in the Schedule of Collective Pension Amounts represent the unamortized portion of this assumption change.

Discount Rate

The discount rate used to measure the total pension liability for PERF B was 7.15 percent and reflects the long-term expected rate of return for the Plan net of investment expenses and without reduction for administrative expenses. To determine whether the municipal bond rate should be used in the calculation of a discount rate, the amortization and smoothing periods adopted by the Board in 2013 were used. For the PERF B, projections of expected benefit payments and contributions at the statutorily required member and employer rates were performed to determine if the assets would run out. The tests revealed the assets would not run out for the Plan. Therefore, the long-term expected rates of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liability for the PERF B. The crossover test results can be found on CalPERS' website at <https://www.calpers.ca.gov/page/employers/actuarial-services/gasb>.

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

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, 2017

Note 3: ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

Discount Rate (Continued)

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

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

Amortization of Deferred Outflows and Deferred Inflows of Resources

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

Deferred Outflows of Resources and Deferred Inflows of Resources relating to Differences Between Expected and Actual Experience and Changes of Assumptions are amortized over the Expected Average Remaining Service Lifetime (EARSL) of members provided with pensions through the Plan determined as of the beginning of the related measurement period. The EARSL for the Plan for the June 30, 2017, measurement date is 4.0 years, which was obtained by dividing the total service years of 2,924,061 (the sum of remaining service lifetimes of the active employees) by 733,108 (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, 2017, 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/page/forms-publications>.