



CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedules of Employer Allocations and Collective Pension Amounts
June 30, 2018
(With Independent Auditors' Report Thereon)

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedules of Employer Allocations and Collective Pension Amounts
June 30, 2018

Table of Contents

	Page(s)
Independent Auditors' Report	1-2
Schedule of Employer Allocations	3-26
Schedule of Collective Pension Amounts	27
Notes to Schedules of Employer Allocations and Collective Pension Amounts	28-33



KPMG LLP
500 Capitol Mall, Ste 2100
Sacramento, CA 95814-4754

Independent Auditors' 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 year ended June 30, 2018, 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 year ended June 30, 2018, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

Our responsibility is to express opinions on the 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 year ended June 30, 2018, in accordance with U.S. generally accepted accounting principles.

Other Matter

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

Restriction on Use

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

KPMG LLP

Sacramento, California
January 25, 2019

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1149053038	ABC Unified School District	\$ 5,153,231	0.0025156
1491693127	Academia Moderna	221,544	0.0001082
7715471473	Academy for Academic Excellence	357,596	0.0001746
4592061083	Acalanes Union High School District	1,384,121	0.0006757
4063229326	Ackerman Elementary School District	105,888	0.0000517
7727839196	Acton-Agua Dulce Unified School District	283,300	0.0001383
4132218887	Adelanto School District	2,212,792	0.0010802
2376039281	Alain Leroy Locke College Preparatory Academy	251,182	0.0001226
1373208973	Alameda City Unified School District	3,075,484	0.0015013
1558140308	Alameda Community Learning Center	27,147	0.0000133
6466948835	Albany City Unified School District	1,130,044	0.0005516
1558130961	Alder Grove Charter School	26,961	0.0000132
4128138446	Alexander Valley Union Elementary School District	49,383	0.0000241
3280450188	Alhambra Unified School District	4,857,290	0.0023711
3426134127	Alisal Union Elementary School District	1,942,570	0.0009483
1497409666	All Tribes Charter School	36,627	0.0000179
5834671018	Allan Hancock Joint Community College District	2,359,119	0.0011516
6093086553	Allensworth Elementary School District	22,129	0.0000108
9396531246	Alliance 6-12 College-Ready Academy #21	74,384	0.0000363
2004451457	Alliance Alice M. Baxter College-Ready High School	48,091	0.0000235
1558149495	Alliance Cindy and Bill Simon Technology Academy High School	87,830	0.0000429
1923618316	Alliance College-Ready Academy High School #16	86,813	0.0000424
2315308697	Alliance College-Ready Middle Academy #12	52,851	0.0000258
4969659820	Alliance College Ready Middle Academy #4	56,322	0.0000275
6322823136	Alliance College Ready Middle Academy #5	37,679	0.0000184
9149635590	Alliance College-Ready Middle Academy #8	42,155	0.0000206
5603719411	Alliance Collins Family College-Ready Academy High School	95,674	0.0000467
4579047273	Alliance Dr. Olga Mohan High School	50,185	0.0000245
5925369318	Alliance Health Services Academy High School	75,395	0.0000368
7978771750	Alliance Jack H. Skirball Middle	66,755	0.0000327
2391884382	Alliance Judy Ivie Burton Technology Academy High School	78,575	0.0000384
8796739597	Alliance Kory Hunter Middle School	61,548	0.0000300
8691753509	Alliance Leadership Middle Academy #10	55,386	0.0000270
4097546247	Alliance Marc and Eva Stern Math and Science School	70,248	0.0000343
8648473536	Alliance Margaret M. Bloomfield Technology Academy High School	86,737	0.0000423
1382292345	Alliance Media Arts & Entertainment Design High School	62,818	0.0000307
6600682898	Alliance Ouchi-ODonovan 6-12 Complex	160,973	0.0000786
7637975506	Alliance Patti and Peter Neuwirth Leadership Academy	91,819	0.0000448
8192849859	Alliance Renee and Meyer Luskin Academy High School	71,842	0.0000351
8948510327	Alliance Susan and Eric Smidt Technology High School	105,014	0.0000513
1781372296	Alliance Tennenbaum Family Technology High School	69,298	0.0000338
3922778275	Alpaugh Unified School District	115,633	0.0000565
1632912458	Alpine County Schools	65,860	0.0000321
3344181610	Alpine County Unified School District	88,991	0.0000434
4110162245	Alpine Union Elementary School District	330,747	0.0001614
6469328474	Alta Loma School District	1,113,440	0.0005435
7817779023	Alta Vista Elementary School District	176,955	0.0000864
4308271706	Alta-Dutch Flat Union Elementary School District	28,772	0.0000140
7378907233	Alum Rock Union Elementary School District	3,321,573	0.0016215
2795091529	Alview-Dairyland Union Elementary School District	114,279	0.0000558
1144693772	Alvina Elementary School District	69,519	0.0000339
5870593565	Alvord Unified School District	4,570,436	0.0022311
7027081952	Amador County Schools	387,701	0.0001892
6521227831	Amador County Unified School District	767,581	0.0003747
3683750188	American Indian Charter School	329,925	0.0001610
7433810713	Anaheim Elementary School District	5,352,798	0.0026130
3612527881	Anaheim Union High School District	9,192,781	0.0044875

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4019800137	Anahuacalmecac International University Preparatory High School of North America	\$ 123,374	0.0000602
4133881406	Anderson Union High School District	432,868	0.0002113
2626888003	Anderson Valley Unified School District	259,714	0.0001268
2790505507	Animo Boyle Heights Charter High School	34,288	0.0000167
1118518684	Animo College Preparatory Academy	38,294	0.0000187
2613458751	Animo Ellen Ochoa Charter Middle School	26,672	0.0000130
2912386367	Animo Florence-Firestone Charter Middle	16,831	0.0000082
7672016032	Animo Inglewood Charter High School	22,433	0.0000110
6504863949	Animo Jackie Robinson Charter High School	52,618	0.0000257
6644700925	Animo James B. Taylor Charter Middle School	30,090	0.0000147
1558142866	Animo Jefferson Middle School	24,971	0.0000122
6174603167	Animo Leadership High School	90,062	0.0000440
3050783760	Animo Mae Jemison Charter Middle School	22,396	0.0000109
3939917731	Animo Pat Brown Charter High School	30,421	0.0000148
8221023518	Animo Phillis Wheatley Charter Middle School	94,942	0.0000463
6052853769	Animo Ralph Bunche Charter High School	20,961	0.0000102
2431016606	Animo South Los Angeles Charter High School	38,206	0.0000187
2342847789	Animo Venice Charter High School	20,865	0.0000102
3038097591	Animo Watts College Preparatory Academy	45,711	0.0000223
1882399344	Animo Western Charter Middle School	71,977	0.0000351
8598039892	Animo Westside Charter Middle School	28,126	0.0000137
2987957874	Antelope School District	205,089	0.0001001
4042543675	Antelope Valley Community College District	2,742,947	0.0013390
2748606203	Antelope Valley Union High School District	7,085,453	0.0034588
7111290502	Antioch Unified School District	4,407,312	0.0021515
2072221892	Antonio Maria Lugo Academy	120,443	0.0000588
1778312996	Apple Valley Unified School District	3,430,758	0.0016747
1558148176	Ararat Charter School	17,854	0.0000087
7809722235	Arcadia Unified School District	2,091,463	0.0010209
7296379892	Arcata Elementary School District	329,598	0.0001609
1000001459	Architecture Construction and Engineering Charter High School	13,654	0.0000067
6946170476	Arcohe Union Elementary School District	86,582	0.0000423
3153058360	Arena Union Elementary/Point Arena Joint Union High School District	242,942	0.0001186
5013996023	Armona Union Elementary School District	294,701	0.0001439
2019998056	Aromas-San Juan Unified School District	389,643	0.0001902
2795182500	Arvin Union Elementary School District	801,682	0.0003913
2216346565	ASA Learning Center	57,615	0.0000281
7690646140	Aspire Charter	2,117,279	0.0010336
1966678952	Aspire Charter High School	186,618	0.0000911
2114495458	Aspire Charter School	296,855	0.0001449
1523790234	Aspire Firestone Academy	96,640	0.0000472
1523785933	Aspire Gateway Academy	130,846	0.0000639
3490518048	Aspire Inskip Academy	136,505	0.0000666
7378752896	Aspire Juanita Tate Academy	161,624	0.0000789
7641346557	Aspire Ollin University Preparatory Academy	201,710	0.0000985
1523791130	Aspire Pacifica College Preparatory Academy	161,252	0.0000787
1290417074	Aspire Public School	773,449	0.0003776
6042631433	Aspire Slauson Academy	105,037	0.0000513
1558139144	Aspire Vanguard College Preparatory Academy	59,722	0.0000291
1847286758	Atascadero Unified School District	1,337,383	0.0006528
3408643463	Atwater Elementary School District	1,059,772	0.0005173
4984385471	Auburn Union Elementary School District	513,178	0.0002505
5880503125	Audeo Charter School	113,239	0.0000553
3835472580	Azusa Unified School District	2,345,549	0.0011450
5746818658	Baker Valley Unified School District	66,693	0.0000325
4026069391	Bakersfield City Elementary School District	9,016,780	0.0044016
2785679582	Baldwin Park Unified School District	5,833,816	0.0028478

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7767930212	Baldy View Regional Occupational Program	\$ 216,244	0.0001056
4796323905	Ballard Elementary School District	24,480	0.0000120
4962899642	Ballico-Cressey Elementary School District	112,398	0.0000549
1218046243	Bangor Union Elementary School District	33,954	0.0000166
6327131594	Banning Unified School District	1,419,680	0.0006930
6999688520	Banta Elementary School District	78,848	0.0000385
6323342223	Barstow Community College District	676,411	0.0003302
7762274855	Barstow Unified School District	1,489,030	0.0007269
2618148087	Bass Lake Elementary School District	173,365	0.0000846
1455964765	Bassett Unified School District	1,544,079	0.0007537
5254370174	Bay View Academy	89,775	0.0000438
4477947024	Bayshore School District	104,689	0.0000511
2988331431	Bear Valley Unified School District	659,862	0.0003221
4072625298	Beardsley Elementary School District	425,858	0.0002079
7792788197	Beaumont Unified School District	2,042,173	0.0009969
4172612532	Bella Vista Elementary School District	83,539	0.0000408
3524218654	Bellevue Elementary School District	44,618	0.0000218
1998178000	Bellevue-Sante Fe Charter School	13,648	0.0000067
7018877434	Bellevue Union Elementary School District	499,610	0.0002439
2940099950	Bellflower Unified School District	2,542,528	0.0012411
4028823085	Belmont-Redwood Shores School District	889,117	0.0004340
4540930706	Belridge Elementary School District	27,197	0.0000133
7400259352	Benicia Unified School District	1,205,468	0.0005884
2207841994	Bennett Valley Union Elementary School District	207,328	0.0001012
1048178248	Berkeley Unified School District	4,134,997	0.0020185
6204058507	Berryessa Union Elementary School District	1,702,461	0.0008311
1858435277	Beverly Hills Unified School District	1,369,019	0.0006683
1352170207	Big Creek Elementary School District	49,896	0.0000243
1858830555	Big Lagoon Union Elementary School District	15,018	0.0000073
1002656068	Big Oak Flat-Groveland Unified School District	141,820	0.0000692
4658201736	Big Picture High School-Fresno	78,259	0.0000382
5712382356	Big Pine Unified School District	63,939	0.0000312
1109237443	Big Springs Union Elementary School District	74,422	0.0000363
8921227815	Big Sur Charter School	15,341	0.0000075
4791871899	Big Sur Unified School District	21,790	0.0000106
1281992053	Big Valley Joint Unified School District	69,348	0.0000338
7937544284	Biggs Unified School District	196,969	0.0000962
4749093335	Birmingham Community Charter High School	798,837	0.0003900
1558133995	Bishop Unified School District	616,416	0.0003009
6805781459	Bitterwater-Tully Elementary School District	7,077	0.0000034
3707792332	Black Butte Elementary School District	62,615	0.0000306
4518259239	Black Oak Mine Unified School District	399,706	0.0001951
7622166202	Blake Elementary School District	4,910	0.0000024
6143838921	Blochman Union Elementary School District	43,452	0.0000212
5957056224	Blue Lake Union Elementary School District	60,226	0.0000294
5016336339	Blue Oak Charter School	57,957	0.0000283
1075116219	Bogus Elementary School District	7,609	0.0000037
2338125127	Bolinas-Stinson Union Elementary School District	174,201	0.0000850
5551473426	Bonita Unified School District	2,524,507	0.0012323
4120924780	Bonny Doon Union Elementary School District	42,961	0.0000210
9502512377	Bonsall Unified School District	519,375	0.0002535
5440972838	Borrego Springs Unified School District	185,195	0.0000904
5922004894	Bradley Union Elementary School District	23,522	0.0000115
5609359396	Brawley Elementary School District	1,087,691	0.0005310
4066832567	Brawley Union High School District	489,281	0.0002388
5002268954	Brea-Olinda Unified School District	1,358,490	0.0006631
7977074641	Brentwood Union School District	1,724,106	0.0008416

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5948212479	Bret Harte Union High School District	\$ 316,999	0.0001548
1558144384	Bridges Charter School	47,175	0.0000230
5045980658	Bridgeville Elementary School District	15,351	0.0000075
3409598576	Briggs Elementary School District	125,202	0.0000611
7848262733	Brisbane Elementary School District	190,512	0.0000930
5564580454	Brittan Elementary School District	112,287	0.0000548
7024053713	Browns Elementary School District	39,168	0.0000191
1672370034	Buckeye Union School District	1,048,063	0.0005116
7604108975	Buellton Union Elementary School District	303,578	0.0001482
7258717489	Buena Park Elementary School District	1,384,143	0.0006757
1793962581	Buena Vista Elementary School District	48,585	0.0000237
1570151094	Burbank Unified School District	4,502,618	0.0021980
2988919735	Burlingame Elementary School District	757,108	0.0003696
2233811883	Burnt Ranch Elementary School District	40,916	0.0000200
5043688719	Burrel Union Elementary School District	41,531	0.0000203
1918139771	Burton Elementary School District	1,332,233	0.0006503
4573434759	Butte County Schools	2,455,891	0.0011988
7315401076	Butte Valley Unified School District	104,692	0.0000511
3046173218	Butte-Glenn Community College District	3,260,318	0.0015915
4278447461	Butteville Union Elementary School District	54,617	0.0000267
5821947214	Buttonwillow Union Elementary School District	98,864	0.0000483
2942188765	Byron Union School District	396,329	0.0001935
5273114689	Cabrillo Joint Community College District	2,294,745	0.0011202
7449606960	Cabrillo Unified School District	903,052	0.0004408
2642742738	Cajon Valley Union Elementary School District	4,855,497	0.0023702
5343146128	Calaveras County Schools	530,408	0.0002589
7552979402	Calaveras Unified School District	970,085	0.0004735
2244125425	Calexico Unified School District	2,314,144	0.0011297
1049757578	Caliente Union Elementary School District	24,931	0.0000122
1795002506	California School of the Arts – San Gabriel Valley	28,171	0.0000137
2172035337	California Virtual Academy at Kings	7,343	0.0000036
1978530624	California Virtual Academy at Los Angeles	266,250	0.0001301
1558558577	Calipatria Unified School District	404,290	0.0001973
3506924748	Calistoga Joint Unified School District	399,912	0.0001952
2338713024	Camarillo Academy of Progressive Education	79,071	0.0000386
2602235777	Cambrian Elementary School District	530,794	0.0002591
1523799288	Camino Nuevo Academy #2 Harvard	104,912	0.0000512
1729505670	Camino Nuevo Charter Academy	143,512	0.0000700
8430446859	Camino Nuevo Charter Academy #4	134,068	0.0000654
1523780240	Camino Nuevo Elementary #3	145,215	0.0000709
5514051837	Camino Nuevo High School	57,819	0.0000282
9147916859	Camino Nuevo High School #2	74,800	0.0000365
7982754631	Camino Union Elementary School District	113,186	0.0000553
6339281980	Campbell Union Elementary School District	2,687,938	0.0013121
6490246026	Campbell Union High School District	1,799,828	0.0008786
1928037252	Camptonville Academy	81,749	0.0000399
3940069328	Camptonville Elementary School District	23,681	0.0000116
3546318276	Canyon School District	28,781	0.0000140
6270147129	Capay Joint Union Elementary School District	41,910	0.0000204
6860889051	Capistrano Unified School District	9,906,377	0.0048358
5133967008	Cardiff Elementary School District	252,688	0.0001233
3711318226	Carlsbad Unified School District	2,140,536	0.0010449
2077634831	Carmel Unified School District	1,392,431	0.0006797
4476110512	Carpinteria Unified School District	816,325	0.0003985
5057974732	Caruthers Unified School District	346,826	0.0001693
1235016034	Casa Ramona Academy for Technology Communication and Education	11,974	0.0000058
7135817991	Cascade Union Elementary School District	433,989	0.0002119

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7425426341	Castaic Union Elementary School District	\$ 474,114	0.0002314
5965645451	Castle Rock Union Elementary School District	34,039	0.0000166
2620876407	Castro Valley Unified School District	2,224,645	0.0010860
5950743626	Cayucos Elementary School District	70,092	0.0000342
5841020017	Center Unified School District	1,133,493	0.0005533
1122230116	Centinela Valley Union High School District	2,357,956	0.0011510
6479518001	Central City Value School	76,526	0.0000374
1794992915	Central School District	825,344	0.0004029
6332074760	Central Unified School District	3,530,070	0.0017232
1663064457	Central Union Elementary School District	557,630	0.0002722
3154277601	Central Union High School District	1,159,378	0.0005660
2793161160	Central Valley Pre-School	10,551	0.0000051
1017284030	Centralia Elementary School District	1,409,378	0.0006880
1280204324	Century Academy for Excellence	41,853	0.0000204
3453941367	Century Community Charter School	99,663	0.0000486
3041848577	Ceres Unified School District	4,315,352	0.0021065
4716408593	Cerritos Community College District	3,925,662	0.0019163
1261528105	Cesar Estrada Chavez Dual Language Immersion Charter School	44,642	0.0000218
7539731457	Chabot-Los Positas Community College District	4,851,627	0.0023683
5532400293	Chaffey Community College District	3,813,934	0.0018618
3940201262	Chaffey Joint Union High School District	6,137,305	0.0029959
3814121547	Charter Academy of the Redwoods	62,789	0.0000306
1564670154	Charter Learning Center	82,948	0.0000405
7672000841	Charter Oak Unified School District	1,380,585	0.0006739
2894216509	Charter School of San Diego	440,424	0.0002150
2598272997	Chatom Union Elementary School District	196,943	0.0000961
5516581175	Chawanakee Unified School District	311,538	0.0001521
6523184721	Chicago Park Elementary School District	40,045	0.0000196
3760549397	Chico Country Day School	96,516	0.0000471
1492796491	Chico Unified School District	3,330,257	0.0016257
9368765125	Children's Community Charter School	24,046	0.0000117
4123311854	Chino Valley Unified School District	5,929,729	0.0028946
6222640391	Chowchilla Elementary School District	531,437	0.0002595
4658964836	Chowchilla Union High School District	299,605	0.0001462
2165874822	Chrysalis Charter School	25,273	0.0000123
6618006066	Chualar Union Elementary School District	110,650	0.0000540
3397712478	Chula Vista Elementary School District	7,647,157	0.0037330
3908716939	Cienega Union Elementary School District	27,166	0.0000133
1633280352	Cinnabar Elementary School District	76,042	0.0000371
2173509801	Citrus Community College District	2,785,331	0.0013597
2039297160	Clarmont Unified School District	2,001,295	0.0009769
1200190599	Classical Academy Charter School	263,988	0.0001289
7505450613	Classical Academy High School	231,960	0.0001132
7439542529	Clay Joint Elementary School District	53,274	0.0000260
4861343742	Clayton Valley Charter High School	339,561	0.0001657
2345916052	Clear Creek Elementary School District	32,606	0.0000159
2070454374	Cloverdale Unified School District	433,931	0.0002118
4999070446	Clovis Unified School District	11,492,717	0.0056102
4972682374	Coachella Valley Unified School District	6,868,626	0.0033529
3541464023	Coalinga/Huron Unified School District	1,219,678	0.0005954
5340774417	Coast Community College District	10,674,451	0.0052108
5226062744	Coast Unified School District	358,143	0.0001748
1357789904	Coastal Academy	390,134	0.0001904
5171969349	Coastline Regional Occupational Program	264,049	0.0001289
1974703674	Coffee Creek Elementary School District	9,053	0.0000044
7032817064	Cold Spring Elementary School District	78,681	0.0000384
5149458289	Colfax Elementary School District	67,092	0.0000327

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5647348587	College and Career Advantage	\$ 54,258	0.0000265
7139512599	College Elementary School District	70,062	0.0000342
4041329265	College of The Sequoias	2,327,616	0.0011362
7231675881	College Ready High School #10	67,773	0.0000331
1727778687	College-Ready Academy High School Charter	150,265	0.0000734
1082601134	Colton Joint Unified School District	6,202,503	0.0030278
6056070657	Colton-Redlands-Yucaipa Regional Occupational Program	391,533	0.0001911
4739905994	Columbia Elementary School District	265,238	0.0001295
5219386715	Columbia Union Elementary School District	127,883	0.0000624
2396817158	Columbine Elementary School District	32,965	0.0000161
7507058928	Colusa County Schools	684,691	0.0003342
1889234410	Colusa Unified School District	335,363	0.0001637
5480702649	Community Options for Resources in Education Butte Charter School	110,384	0.0000539
4345221379	Compton Community College District	1,306,712	0.0006379
4627108958	Compton Unified School District	6,015,076	0.0029363
3495799928	Conejo Valley Unified School District	4,032,947	0.0019687
6573621467	Connecting Waters Charter School	145,550	0.0000710
3058484502	Contra Costa Community College District	6,335,878	0.0030929
7392154850	Copper Mountain Community College District	534,576	0.0002609
5805944458	Corcoran Joint Unified School District	765,353	0.0003736
1371071730	CORE Placer Charter School	25,521	0.0000124
5311067540	Corning Union Elementary School District	587,613	0.0002868
6338616513	Corning Union High School District	359,547	0.0001755
6479800692	Coronado Unified School District	752,082	0.0003671
2828517454	Corona-Norco Unified School District	10,510,263	0.0051306
4950169545	Cotati-Rohnert Park Unified School District	1,004,514	0.0004904
4370150415	Cottonwood Union Elementary School District	242,146	0.0001182
4814261763	County School Service-Alameda County Schools	2,186,504	0.0010673
5993369590	County School Service-Contra Costa County Schools	2,498,022	0.0012194
2170696471	County School Service-Napa County Schools	1,687,351	0.0008237
3433536864	County School Service-Sacramento County Schools	4,185,958	0.0020434
2498776598	County School Service-San Mateo County Schools	2,777,605	0.0013559
7601634658	County School Service-Trinity County Schools	213,873	0.0001044
7095209392	County Superintendent of Schools Office-Riverside County Schools	8,762,250	0.0042773
1906107866	Covina-Valley Unified School District	3,032,966	0.0014805
7570658903	Credo High Charter School	115,937	0.0000566
2682987139	Crenshaw Arts/Tech Charter High School	40,629	0.0000198
4778404739	Cucamonga School District	533,372	0.0002604
4136962996	Cuddeback Union Elementary School District	44,643	0.0000218
5292386049	Cuesta Community College District	2,491,151	0.0012161
6381923144	Culver City Unified School District	2,108,336	0.0010292
5057145949	Cupertino Union Elementary School District	5,357,032	0.0026151
2428440351	Curtis Creek Elementary School District	136,249	0.0000665
7762324646	Cutler-Orosi Unified School District	1,335,045	0.0006517
7373040668	Cutten Elementary School District	107,399	0.0000524
4136656889	Cuyama Joint Unified School District	95,017	0.0000464
3767626549	Cypress Elementary School District	774,817	0.0003782
4691160093	Davis Joint Unified School District	2,800,782	0.0013672
3478066822	Death Valley Unified School District	25,882	0.0000126
2823575534	Dehesa Elementary School District	74,091	0.0000362
3242399273	Del Mar Union Elementary School District	1,457,246	0.0007114
1017185861	Del Norte County Schools	1,182,075	0.0005770
5299008205	Del Norte County Unified Sch Dist	3,610	0.0000018
4046588438	Delano Joint Union High School District	1,721,600	0.0008404
5413207469	Delano Union Elementary School District	2,084,755	0.0010177
6691047079	Delhi Elementary School District	738,644	0.0003606
5369477063	Delphic Elementary School District	16,148	0.0000079

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (%)
2005043370	Delta Elementary Charter	\$ 94,728	0.0000462
6962117337	Denair Unified School District	329,595	0.0001609
4409566940	Desert Center Unified School District	44,324	0.0000216
3595099768	Desert Community College District	2,560,464	0.0012499
5008762248	Desert Sands Unified School District	8,070,597	0.0039398
8918287689	Desert Trails Preparatory Academy	20,672	0.0000101
2996583010	Di Giorgio Elementary School District	47,244	0.0000231
2504948938	Dinuba Unified School District	1,491,247	0.0007279
5774675951	Discovery Charter School	285,389	0.0001393
2957010920	Dixie Elementary School District	497,583	0.0002429
1558142458	Dixon Montessori Charter School	113,085	0.0000552
6259326660	Dixon Unified School District	918,438	0.0004484
5669258861	Dos Palos Unified School District	749,085	0.0003657
6532084727	Douglas City Elementary School District	55,603	0.0000271
6627093485	Downey Unified School District	5,646,980	0.0027566
5486580376	Downtown College Prep	306,373	0.0001495
3231376413	Downtown Value School	186,206	0.0000909
6937272589	Dry Creek Joint Elementary School District	1,116,638	0.0005451
2898330479	Duarte Unified School District	1,196,506	0.0005841
3966487531	Dublin Unified School District	2,210,809	0.0010792
2200880899	Ducor Union Elementary School District	33,513	0.0000164
6282210695	Dunham Elementary School District	29,708	0.0000145
2995216153	Dunsmuir Elementary School District	48,993	0.0000239
1134589518	Dunsmuir Joint Union High School District	32,760	0.0000160
5111167582	Durham Unified School District	232,220	0.0001134
4846000927	Earlimart Elementary School District	574,267	0.0002803
3094587150	East Nicolaus Joint Union High School District	65,714	0.0000321
2869189902	East San Gabriel Valley Regional Occupational Program	313,560	0.0001531
2619690514	East Side Union High School District	5,491,615	0.0026808
7855987332	East Whittier City Elementary School District	1,634,725	0.0007980
5089112242	Eastern Sierra Unified School District	282,586	0.0001379
6121937081	Eastsides Union Elementary School District	700,427	0.0003419
4811508459	Edison Elementary School District	388,591	0.0001898
4146932070	Education for Change	737,587	0.0003601
4782022258	Edward B. Cole Senior Academy	102,509	0.0000500
3017698022	Eel River Charter School Inc.	21,715	0.0000106
4088738850	EJE Elementary Academy	183,650	0.0000896
7359671465	El Camino Community College District	5,337,797	0.0026057
9289310026	El Camino Real Charter High School	452,726	0.0002210
3733752780	El Centro Elementary School District	1,525,391	0.0007447
7196130501	El Dorado County Schools	2,371,595	0.0011577
3519382862	El Dorado Union High School District	1,776,221	0.0008671
3558947284	El Monte Elementary School District	3,463,688	0.0016908
2495671615	El Monte Union High School District	3,503,267	0.0017101
7177185225	El Nido Elementary School District	56,741	0.0000277
7920429569	El Rancho Unified School District	2,232,778	0.0010899
7258812920	El Segundo Unified School District	725,577	0.0003542
2226790715	El Sol Santa Ana Science and Arts Charter Academy	443,605	0.0002165
7546362572	El Tejon Unified School District	196,479	0.0000959
8261180854	Eleanor Roosevelt Community Learning Center Charter School	26,551	0.0000130
1390213938	Elk Grove Unified School District	14,961,965	0.0073037
7174642408	Elk Hills Elementary School District	48,611	0.0000237
3104737337	Elkins School District	12,056	0.0000059
6881418730	Elverta Joint Elementary School District	101,301	0.0000495
3775796933	Emery Unified School District	188,175	0.0000919
5829027060	Empire Union Elementary School District	915,780	0.0004470
9126514537	Empowering Possibilities International Charter	87,961	0.0000429

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5112852107	Encinitas Union Elementary School District	\$ 1,111,035	0.0005424
4542642856	Encore High School for the Arts – Riverside	235,549	0.0001150
5331008107	Encore High School for the Performing and Visual Arts	532,981	0.0002602
5517422084	Enterprise Elementary School District	1,108,715	0.0005412
5527153732	Environmental Charter High School	73,711	0.0000360
2789713106	Escalon Unified School District	632,238	0.0003086
2965925051	Escondido Charter High School	127,599	0.0000623
2732872714	Escondido Union Elementary School District	4,109,538	0.0020061
3694190667	Escondido Union High School District	2,441,604	0.0011919
7561487615	Esparto Unified School District	342,761	0.0001673
6643268592	Etiwanda School District	2,342,078	0.0011433
6737887097	Eureka Unified School District	1,120,250	0.0005469
4038009647	Eureka Union Elementary School District	672,520	0.0003283
6830277239	Everest Value School	66,392	0.0000324
7540887990	Evergreen Elementary School District	1,821,402	0.0008891
7404902494	Evergreen Union School District	358,289	0.0001749
6961663482	Excelsior Education Center	240,315	0.0001173
7254455656	Exeter Unified School District	669,034	0.0003266
3705368580	Ezequiel Tafoya Alvarado Academy	222,945	0.0001089
4951959925	Fairfax Elementary School District	681,542	0.0003327
1118207190	Fairfield-Suisun Unified School District	6,207,423	0.0030302
7060458680	Fall River Joint Unified School District	395,979	0.0001933
7144557559	Fallbrook Union Elementary School District	1,363,672	0.0006657
1667315079	Fallbrook Union High School District	723,662	0.0003533
2281341467	Family Partnership Home Study Charter School	41,444	0.0000202
1590649845	Farmersville Unified School District	690,400	0.0003370
2591745935	Feather Falls Union Elementary School District	19,776	0.0000097
3176453395	Feather River College District	684,908	0.0003343
6788156499	Fenton Primary Center	536,471	0.0002619
1438496422	Ferndale Unified School District	99,342	0.0000485
7284623727	Fieldbrook Elementary School District	33,152	0.0000162
3954461711	Fillmore Unified School District	1,286,556	0.0006280
2167436432	Firebaugh-Las Deltas Unified School District	787,619	0.0003845
6901438786	Flournoy Union School District	14,816	0.0000072
7697817915	Folsom-Cordova Unified School District	5,233,357	0.0025547
5612530971	Fontana Unified School District	10,529,580	0.0051401
4628924879	Foothill-De Anza Community College District	8,647,823	0.0042215
6565629360	Forest Ranch Charter School	15,589	0.0000076
4722250817	Foresthill Union Elementary School District	126,327	0.0000617
6670376159	Forestville Union Elementary School District	101,448	0.0000495
4471260192	Forks Of Salmon Elementary School District	5,941	0.0000029
2728034837	Fort Bragg Unified School District	662,401	0.0003234
2429677465	Fort Ross Elementary School District	10,649	0.0000052
2237029993	Fort Sage Unified School District	44,931	0.0000219
1469510178	Fortuna Elementary School District	286,440	0.0001398
4286970319	Fortuna Union High School District	235,291	0.0001149
1054957582	Fountain Valley Elementary School District	1,642,117	0.0008016
3613723773	Fowler Unified School District	519,525	0.0002536
5145626306	Franklin Elementary School District	61,807	0.0000302
6410541372	Franklin-Mckinley Elementary School District	2,406,780	0.0011749
7069113764	Fremont Unified School District	9,356,007	0.0045672
460698501	Fremont Union High School District	4,580,801	0.0022361
1652879063	French Gulch-Whiskeytown Union Elementary School District	10,158	0.0000050
5309847955	Freshwater Elementary School District	80,584	0.0000394
2751804125	Fresno County Schools	4,286,955	0.0020927
5525306131	Fresno Unified School District	18,582,705	0.0090712
1688460640	Fruitvale Elementary School District	581,948	0.0002841

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2126074268	Fullerton Elementary School District	\$ 3,325,574	0.0016234
2200070630	Fullerton Joint Union High School District	3,039,275	0.0014836
1972588855	Galt Joint Union Elementary School District	1,015,950	0.0004959
6837750122	Galt Joint Union High School District	650,845	0.0003177
1101477156	Garden Grove Unified School District	11,319,967	0.0055259
4658552831	Garfield Elementary School District	8,063	0.0000039
3321453502	Garvey Elementary School District	1,565,792	0.0007643
1767313990	Gateway Community Charters	927,606	0.0004528
3620982489	Gateway Unified School District	989,183	0.0004830
3749976038	Gavilan Joint Community College District	1,624,144	0.0007928
4273011630	Gazelle Union Elementary School District	25,516	0.0000125
2022214631	General Shafter Elementary School District	65,398	0.0000319
1648328427	Gerber Union Elementary School District	135,494	0.0000661
2149570357	Geyserville Unified School District	111,997	0.0000547
1995809111	Gilroy Unified School District	2,975,183	0.0014524
6679139754	Glendale Community College District	3,595,696	0.0017553
5385388563	Glendale Unified School District	6,219,844	0.0030362
6410577498	Glendora Unified School District	1,945,115	0.0009495
5470164350	Glenn County Schools	1,038,452	0.0005069
2593514055	Goethe International Charter School	79,881	0.0000390
1113544066	Gold Oak Union Elementary School District	121,324	0.0000592
6890924709	Gold Rush Charter School	90,058	0.0000440
5441398900	Gold Trail Union Elementary School District	208,292	0.0001017
4339537204	Golden Eagle Charter School	57,630	0.0000281
1066930843	Golden Feather Union Elementary School District	38,592	0.0000188
7776558460	Golden Plains Unified School District	658,357	0.0003214
5814089058	Golden Valley Charter School	22,260	0.0000109
6306915765	Golden Valley Charter Schools for Educational Renewal	172,135	0.0000840
5678649995	Golden Valley Unified School District	454,500	0.0002219
5817485889	Goleta Union Elementary School District	1,528,561	0.0007462
7730218210	Gonzales Unified School District	730,716	0.0003567
1521113519	Gorman Elementary School District	9,046	0.0000044
3257219032	Gorman Learning Center	448,770	0.0002191
7340355290	Granada Hills Charter High School	1,024,397	0.0005001
3142893220	Grant Elementary School District	176,495	0.0000862
1026308084	Grass Valley Elementary School District	684,731	0.0003343
4847899363	Gratton Elementary School District	20,599	0.0000101
1961375016	Gravenstein Union Elementary School District	101,706	0.0000496
4490977411	Graves Elementary School District	10,297	0.0000050
3177523939	Greenfield Union Elementary School District	1,125,641	0.0005495
3781697187	Greenfield Union Elementary School District	2,511,068	0.0012258
2088870310	Grenada Elementary School District	75,166	0.0000367
2712368834	Gridley Unified School District	496,613	0.0002424
3411112067	Grossmont Union High School District	6,724,911	0.0032828
3878338132	Grossmont-Cuyamaca Community College District	4,061,399	0.0019826
3874235546	Guadalupe Union Elementary School District	341,888	0.0001669
6650318381	Guajome Academy	201,990	0.0000986
5429245529	Guerneville Elementary School District	81,935	0.0000400
4421474040	Gustine Unified School District	377,774	0.0001844
5522873241	Hacienda La Puente Unified School District	5,476,027	0.0026731
1000001430	Hamilton Unified School District	215,897	0.0001054
3048167029	Hanford Elementary School District	1,599,538	0.0007808
2898691752	Hanford Joint Union High School District	1,047,919	0.0005116
6438433333	Happy Camp Union Elementary School District	49,789	0.0000243
3099056595	Happy Valley Elementary School District	19,275	0.0000094
3644786788	Happy Valley Union Elementary School District	111,862	0.0000546
2732517511	Harbor Springs Charter School	167,478	0.0000818

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (%)
2097286268	Harmony Union Elementary School District	\$ 99,579	0.0000486
1056932178	Hartnell Community College District	2,060,369	0.0010058
3837269123	Hart-Ransom Union Elementary School District	177,981	0.0000869
8643497617	Harvest Ridge Cooperative Charter School	50,590	0.0000247
4588666295	Hawthorne Elementary School District	2,076,505	0.0010137
3373475359	Hayward Unified School District	7,588,903	0.0037046
3004140296	Healdsburg Unified School District	589,390	0.0002877
4518155095	Heber Elementary School District	321,682	0.0001570
7920286239	Helendale School District	185,566	0.0000906
1239047987	Helix Charter High School	576,467	0.0002814
5445169146	Hemet Unified School District	8,195,649	0.0040007
1122122274	Heritage K-8 Charter School	164,255	0.0000802
3497021740	Heritage Peak Charter School	218,947	0.0001069
6342170738	Hermosa Beach City Elementary School District	264,298	0.0001290
5542859975	Hesperia Unified School District	5,693,416	0.0027793
5212544271	Hickman Elementary School District	178,077	0.0000869
1963217058	High Tech High	562,618	0.0002746
3563666661	High Tech Los Angeles	64,706	0.0000316
1254271789	Hillsborough City School District	501,138	0.0002447
2941938429	Hilmar Unified School District	593,514	0.0002897
4841230735	Hollister Elementary School District	1,329,833	0.0006492
1085937860	Holtville Unified School District	476,946	0.0002328
9293023051	HomeTech Charter School	13,833	0.0000068
5195383884	Hope Elementary School District	64,209	0.0000313
7118846130	Hope Elementary School District	225,887	0.0001103
6742487755	Horicon Elementary School District	70,714	0.0000345
4907643104	Horizon Charter School	351,217	0.0001715
7268744680	Hornbrook Elementary School District	30,311	0.0000148
1342171050	Hot Springs Elementary School District	5,270	0.0000026
3271589201	Howell Mountain Elementary School District	38,368	0.0000187
4454434076	Hueneme Elementary School District	1,826,862	0.0008918
5876481521	Hughes-Elizabeth Lakes Union Elementary School District	19,175	0.0000094
2182972682	Hughson Unified School District	558,939	0.0002728
4164290213	Humboldt County Schools	1,204,933	0.0005882
4076162699	Huntington Beach City Elementary School District	1,632,816	0.0007971
5522950934	Huntington Beach Union High School District	4,605,364	0.0022481
1319086839	Hydesville Elementary School District	35,317	0.0000172
7747714287	ICEF Innovation Los Angeles Charter School	60,351	0.0000295
4475524341	ICEF Vista Elementary School	119,951	0.0000586
7293927182	ICEF Vista Middle School	48,036	0.0000234
3367833641	Igo Ono Platina Union Elementary School District	28,508	0.0000139
1558134344	Imagine School at Imperial Valley	167,307	0.0000817
5507445232	Imagine Schools Riverside County at Coachella	116,869	0.0000570
2622211287	Imperial Community College District	1,503,244	0.0007338
2493705833	Imperial County Schools	2,605,235	0.0012718
6708851619	Imperial Unified School District	1,020,429	0.0004981
5182383736	Imperial Valley Regional Occupational Program	357,247	0.0001744
7247798627	Indian Springs Elementary School District	16,099	0.0000079
2763241530	Inglewood Unified School District	2,391,305	0.0011673
3071235302	International School of Monterey	72,842	0.0000356
3889211902	Inyo County Career Technical Education Program Joint Powers Authority	2,626	0.0000013
5413365971	Ipakanni Early College Charter School	7,274	0.0000036
2835296485	Irvine Unified School District	9,124,443	0.0044541
1020425371	Island Union Elementary School District	91,182	0.0000445
7384591300	Jacoby Creek Elementary School District	79,109	0.0000386
2466853793	Jamestown Elementary School District	144,306	0.0000704
2221206235	Jamul-Dulzura Union School District	192,116	0.0000938

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7374056976	Janesville Union Elementary School District	\$ 73,042	0.0000357
6566462982	Jefferson Elementary School District	4,747	0.0000023
1133607607	Jefferson Elementary School District	411,134	0.0002007
2238440904	Jefferson School District	1,428,307	0.0006973
6160772901	Jefferson Union High School District	1,260,924	0.0006155
4945435298	John Swett Unified School District	337,661	0.0001648
6770451882	Johnstonville Elementary School District	35,739	0.0000174
1487756706	Journey Charter School	106,175	0.0000518
7423954294	Julian Charter School	243,812	0.0001190
4561241025	Julian Union Elementary School District	116,644	0.0000569
1043960888	Julian Union High School District	61,690	0.0000301
6946043697	Junction City Elementary School District	60,348	0.0000295
1566507186	Junction Elementary School District	17,142	0.0000084
2365165705	Junction Elementary School District	58,697	0.0000287
4453655080	Jurupa Unified School District	5,021,203	0.0024511
5913973868	Kashia School District	3,189	0.0000016
2308488575	Kelseyville Unified School District	531,634	0.0002595
3148979259	Kentfield Elementary School District	267,922	0.0001308
3275203697	Kenwood Elementary School District	70,707	0.0000345
7931375056	Keppel Union Elementary School District	579,233	0.0002828
1957806754	Kerman Unified School District	1,250,758	0.0006106
4417302816	Kern Community College District	5,119,937	0.0024993
6553895281	Kern County Schools	9,210,836	0.0044963
1204344544	Kern Union High School District	12,805,346	0.0062510
7336288944	Kernville Union Elementary School District	305,292	0.0001490
7892922723	Keyes Union Elementary School District	284,701	0.0001390
3961765627	King City Union Elementary School District	601,977	0.0002939
7255362688	Kings Canyon Joint Unified School District	2,762,582	0.0013486
2109504485	Kings County Schools	1,456,633	0.0007111
7338901600	Kings River Union Elementary School District	129,000	0.0000630
1702567020	Kings River-Hardwick Union Elementary School District	174,750	0.0000853
5646557411	Kingsburg Joint Union Elementary School District	513,198	0.0002505
3485390688	Kingsburg Joint Union High School District	213,628	0.0001043
4589849282	KIPP Los Angeles College Preparatory	25,357	0.0000124
6353958995	Kirkwood School District	40,468	0.0000198
3181124521	Kit Carson Union Elementary School District	120,729	0.0000589
4383040911	Klamath River Union Elementary School District	8,393	0.0000041
1731534424	Klamath-Trinity Joint Unified School District	525,990	0.0002568
2425852753	Kneeland Elementary School District	10,316	0.0000050
2527577041	Knights Ferry Elementary School District	18,709	0.0000092
7667966893	Knightsen School District	111,164	0.0000543
1962669380	Konocti Unified School District	1,120,148	0.0005468
3247604677	La Canada Unified School District	832,518	0.0004064
6245696918	La Habra City Elementary School District	1,264,089	0.0006171
5883812783	La Honda-Pescadero Unified School District	187,356	0.0000915
1007648598	La Mesa-Spring Valley Elementary School District	3,554,296	0.0017350
6153613410	La Puente Valley Regional Occupational Program	143,777	0.0000702
1146836314	La Verne Elementary Preparatory Academy	18,573	0.0000091
4031922150	La Vida Independent Study Charter School	4,218	0.0000021
1539123059	Lafayette School District	595,321	0.0002906
1700217302	Laguna Beach Unified School District	1,042,963	0.0005091
7279147077	Laguna Joint Elementary School District	23	0.0000000
6157437967	Lagunita Elementary School District	25,556	0.0000125
1539886100	Lagunitas Elementary School District	122,671	0.0000599
6904419748	Lake County Schools	611,334	0.0002984
4954903302	Lake Elsinore Unified School District	5,099,016	0.0024891
5433375547	Lake School District	46,922	0.0000229

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3079826170	Lake Tahoe Community College District	\$ 684,330	0.0003341
1529686779	Lake Tahoe Unified School District	1,071,051	0.0005228
1364971620	Lakeport Unified School District	418,077	0.0002041
2548585658	Lakeside Joint Elementary School District	20,843	0.0000102
5243204451	Lakeside Union Elementary School District	125,682	0.0000614
5113934570	Lakeside Union Elementary School District	247,388	0.0001208
1434955344	Lakeside Union Elementary School District	1,363,965	0.0006658
1410418424	Lammersville Elementary School District	770,925	0.0003764
7267704968	Lamont Elementary School District	1,022,435	0.0004991
5878630114	Lancaster Elementary School District	3,845,521	0.0018772
5651216627	Larkspur-Corte Madera School District	420,753	0.0002054
2780106317	Las Lomas Elementary School District	569,680	0.0002781
2221183809	Las Virgenes Unified School District	2,956,117	0.0014430
4921722395	Lassen Community College District	683,233	0.0003335
5478084418	Lassen County Schools	477,590	0.0002331
7444650555	Lassen Union High School District	224,914	0.0001098
1698187140	Lassen View Union Elementary School District	91,119	0.0000445
2610721673	Laton Joint Unified School District	208,342	0.0001019
6171420171	Latrobe Elementary School District	39,824	0.0000195
3513444528	Lawndale Elementary School District	1,817,146	0.0008870
7065659119	Laytonville Unified School District	151,457	0.0000739
5488216429	Le Grand Union Elementary School District	159,106	0.0000777
4560729035	Le Grand Union High School District	164,336	0.0000802
6801704970	Legget Valley Unified School District	67,297	0.0000329
2179956434	Lemon Grove Elementary School District	888,864	0.0004339
6371589031	Lemoore Union Elementary School District	834,952	0.0004076
1391299568	Lemoore Union High School District	564,852	0.0002757
1629259958	Lennox Elementary School District	1,764,417	0.0008613
4538186069	Lennox Mathematics, Science, and Technology Academy	121,579	0.0000593
1000001439	Leonardo da Vinci Health Sciences Charter School	46,627	0.0000228
2461903624	Lewiston Elementary School District	36,742	0.0000179
1253946292	Liberty Elementary School District	66,212	0.0000323
6020149558	Liberty Elementary School District	81,596	0.0000398
2777355189	Liberty Union High School District	1,873,530	0.0009146
4857411579	Lifeline Learning Charter School	193,591	0.0000945
7061061551	Lighthouse Charter School	30,830	0.0000150
5392928631	Lincoln Elementary School District	3,954	0.0000019
1352268460	Lincoln Street Charter School	11,118	0.0000055
5910501661	Lincoln Unified School District	2,278,784	0.0011124
3619023429	Linden Unified School District	628,848	0.0003070
3783047790	Lindsay Unified School District	1,681,262	0.0008207
7006808344	Linns Valley-Poso Flat Union Elementary School District	8,764	0.0000043
5817850904	Literacy First Charter	228,072	0.0001113
5734876590	Little Lake City Elementary School District	843,537	0.0004118
3689546490	Little Shasta Elementary School District	7,328	0.0000036
6000001125	Live Oak Charter School	106,508	0.0000520
2624658011	Live Oak Elementary School District	558,557	0.0002727
1590468574	Live Oak Unified School District	503,642	0.0002459
5604320717	Livermore Valley Joint Unified School District	3,497,474	0.0017073
3784449854	Livingston Union Elementary School District	708,487	0.0003459
2645338905	Lodi Unified School District	7,612,039	0.0037159
4087682272	Loleta Union Elementary School District	44,944	0.0000219
4592571258	Loma Prieta Joint Union Elementary School District	192,667	0.0000941
3833126652	Lompoc Unified School District	2,684,701	0.0013105
7727146402	Lone Pine Unified School District	120,280	0.0000587
2374705651	Long Beach Community College District	5,393,273	0.0026328
5481824667	Long Beach Unified School District	17,779,167	0.0086790

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4063408443	Loomis Union Elementary School District	\$ 470,622	0.0002297
2904399020	Los Alamitos Unified School District	2,155,819	0.0010524
2845567055	Los Altos Elementary School District	1,427,599	0.0006969
7874022252	Los Angeles Community College District	24,426,563	0.0119239
3614620780	Los Angeles Unified School District	163,223,572	0.0796783
5519304943	Los Banos Unified School District	3,016,934	0.0014727
6555702301	Los Gatos Union Elementary School District	697,603	0.0003405
2197186939	Los Gatos-Saratoga Joint Union High School District	964,054	0.0004706
1227266128	Los Molinos Unified School District	199,809	0.0000975
3602760024	Los Nietos Elementary School District	570,674	0.0002786
2090015857	Los Olivos Elementary School District	35,562	0.0000174
5968856546	Los Rios Community College District	12,194,516	0.0059528
3151588886	Lost Hills Union Elementary School District	191,575	0.0000935
7140881934	Lou Dantzler Academy Elementary School	84,737	0.0000414
4951808423	Lowell Joint Elementary School District	527,587	0.0002575
6107261119	Lucerne Elementary School District	74,495	0.0000364
3373743706	Lucerne Valley Unified School District	296,897	0.0001449
1343540226	Lucia Mar Unified School District	2,699,313	0.0013177
1482325694	Luther Burbank Elementary School District	181,928	0.0000888
3761326719	Lynwood Unified School District	4,539,507	0.0022160
6279752031	Madera County Schools	1,612,591	0.0007872
6987803995	Madera Unified School District	4,766,753	0.0023269
2121922005	Magnolia Elementary School District	2,257,010	0.0011018
7541361122	Magnolia Science Academy	97,828	0.0000478
7743740680	Magnolia Science Academy #2	51,949	0.0000254
4846787036	Magnolia Science Academy #3	87,340	0.0000426
3157539779	Magnolia Science Academy #4	11,951	0.0000058
2213502673	Magnolia Science Academy #5	26,660	0.0000130
4430003230	Magnolia Science Academy #6	15,954	0.0000078
1558135114	Magnolia Science Academy #7	32,735	0.0000160
1558145770	Magnolia Science Academy #8	44,724	0.0000218
4631182928	Magnolia Union Elementary School District	25,326	0.0000124
4941511918	Mammoth Unified School District	313,519	0.0001530
2267260629	Manchester Union Elementary School District	13,815	0.0000067
1302901884	Manhattan Beach Unified School District	2,070,497	0.0010107
5390320807	Manteca Unified School District	5,830,559	0.0028462
5629859639	Manzanita Elementary School District	54,046	0.0000264
5164348539	Manzanita Middle Charter School	14,451	0.0000071
5030353018	Maple Creek Elementary School District	2,945	0.0000014
1682615586	Maple Elementary School District	73,484	0.0000359
4266276303	Marcum-Illinois Union Elementary School District	87,975	0.0000429
5510209871	Mare Island Technology Academy	195,615	0.0000957
6884269049	Maria Montessori Charter Academy	47,021	0.0000230
6874840611	Maricopa Unified School District	80,164	0.0000391
7926564424	Marin Community College District	2,327,487	0.0011362
2637169482	Marin County Schools	1,639,913	0.0008005
7455450312	Mariposa County Unified School District	681,216	0.0003325
1621587820	Mark Twain Union Elementary School District	203,700	0.0000994
6475041514	Mark West Union Elementary School District	273,715	0.0001336
3763361138	Martinez Unified School District	837,066	0.0004086
4435640195	Marysville Joint Unified School District	2,928,031	0.0014293
2032546773	Mattole Unified School District	173,176	0.0000846
3880121176	Maxwell Unified School District	86,190	0.0000421
5390693548	McCabe Union Elementary School District	341,268	0.0001666
5106383429	McCloud Union Elementary School District	26,006	0.0000127
7487089087	McFarland Unified School District	870,470	0.0004249
1747626640	McKinleyville Union Elementary School District	303,251	0.0001480

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3317046476	McKittrick Elementary School District	\$ 48,135	0.0000235
2081686764	McSwain Union Elementary School District	138,510	0.0000676
1095135780	Meadow Arts and Technology Elementary School	46,316	0.0000226
3278822477	Meadows Union Elementary School District	115,148	0.0000562
4127428882	Mendocino Community College District	979,585	0.0004782
7171962330	Mendocino County Schools	812,837	0.0003968
5168308234	Mendocino County Youth Project	203,026	0.0000991
4821690560	Mendocino Unified School District	335,776	0.0001639
5661234674	Mendota Unified School District	756,148	0.0003691
2650168197	Menifee Union Elementary School District	1,833,629	0.0008951
4978803059	Menlo Park City Elementary School District	972,046	0.0004745
2632612970	Merced City Elementary School District	2,452,205	0.0011971
5246637096	Merced Community College District	2,135,785	0.0010426
7140811284	Merced County Schools	3,889,921	0.0018989
1763181489	Merced River Union Elementary School District	42,982	0.0000210
5999784822	Merced Union High School District	2,829,454	0.0013812
2479218851	Meridian Elementary School District	30,644	0.0000150
7929300273	Mesa Union Elementary School District	106,267	0.0000519
3158435339	Metropolitan Education District	480,736	0.0002347
3315408173	Middletown Unified School District	453,333	0.0002213
2863847279	Midway Elementary School District	31,630	0.0000154
7086204248	Mill Valley Elementary School District	908,965	0.0004437
5115030434	Millbrae Elementary School District	503,009	0.0002455
7224375286	Millennium Charter High School	28,789	0.0000140
6553909380	Millville Elementary School District	71,368	0.0000348
1730244446	Milpitas Unified School District	2,566,449	0.0012529
4195135636	Miracosta Community College District	4,376,845	0.0021366
5271538491	Mission Union Elementary School District	23,824	0.0000117
7721152953	Modesto City Elementary School District	9,070,034	0.0044276
1563076408	Modoc County Schools	456,808	0.0002230
6341024570	Modoc Joint Unified School District	195,000	0.0000952
3786673698	Mojave Unified School District	1,081,654	0.0005280
2438328925	Mono County Free Library Authority	72,489	0.0000354
7567556987	Mono County Schools	303,664	0.0001482
1547449706	Monroe Elementary School District	62,818	0.0000306
4726114798	Monrovia Unified School District	1,619,903	0.0007908
5982278988	Monson-Sultana Joint Union Elementary School District	140,545	0.0000686
5670333423	Montague Charter School	194,481	0.0000949
1268306043	Montague Elementary School District	54,883	0.0000268
6017840606	Monte Rio Union Elementary School District	42,377	0.0000207
7288374822	Montebello Unified School District	7,143,332	0.0034870
1609296868	Montecito Union Elementary School District	280,928	0.0001371
4364543106	Monterey Bay Charter School	96,277	0.0000470
2215441921	Monterey County Schools	4,266,391	0.0020827
4464290798	Monterey County Schools Insurance Group	133,830	0.0000653
1375031447	Monterey Educational Risk Management Authority	37,962	0.0000185
4513993432	Monterey Peninsula Community College District	1,379,605	0.0006735
6880798639	Monterey Peninsula Unified School District	3,770,803	0.0018407
5065060644	Montgomery Elementary School District	9,497	0.0000046
7614800137	Moorpark Unified School District	1,786,341	0.0008720
2156822304	Moraga School District	504,390	0.0002462
5502433529	Moreland Elementary School District	1,306,571	0.0006378
4187017037	Moreno Valley Unified School District	9,421,006	0.0045989
7542109710	Morgan Hill Unified School District	2,134,354	0.0010419
6555988204	Morongo Unified School District	1,778,241	0.0008681
2690295334	Mother Lode Union Elementary School District	279,869	0.0001366
1569530867	Mount Shasta Union Elementary School District	132,115	0.0000645

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4478143247	Mountain Elementary School District	\$ 33,806	0.0000165
1199868248	Mountain Empire Unified School District	682,999	0.0003334
1949721842	Mountain House Elementary School District	16,940	0.0000083
5871851329	Mountain Union Elementary School District	32,873	0.0000160
5418279008	Mountain Valley Unified School District	154,887	0.0000756
6630644316	Mountain View Elementary School District	2,297,710	0.0011216
7787281003	Mountain View School District	322,320	0.0001573
6318660132	Mountain View-Los Altos Union High School District	1,936,335	0.0009452
4030205001	Mountain View-Whisman School District	1,959,141	0.0009564
5544598824	Mt. Baldy Joint School District	12,709	0.0000062
1770922472	Mt. Diablo Unified School District	8,738,896	0.0042659
4505771453	Mt. Pleasant Elementary School District	834,285	0.0004073
1228489046	Mt. San Antonio Community College District	8,117,801	0.0039628
1996221184	Mt. San Jacinto Community College District	3,222,878	0.0015733
4097249381	Muir Charter School	226,912	0.0001108
6968918741	Mulberry Elementary School District	29,097	0.0000142
5065715559	Multicultural Learning Center Charter School	123,863	0.0000605
4741781097	Mupu Elementary School District	21,367	0.0000105
6152670669	Muroc Unified School District	495,635	0.0002419
3092025229	Murrieta Valley Unified School District	6,003,984	0.0029309
1394061014	Napa Community College District	1,933,619	0.0009439
2969958887	Napa Valley Unified School District	4,948,063	0.0024155
5997333938	National Elementary School District	1,384,278	0.0006757
1124240731	National University Academy of Health Science	62,620	0.0000306
6560706338	Natomas Charter School	211,210	0.0001031
5673158311	Natomas Unified School District	3,122,460	0.0015242
1000001433	Nea Community Learning Center	91,514	0.0000447
4217291484	Needles Unified School District	355,078	0.0001733
1457891571	Nevada City Elementary School District	191,914	0.0000937
2740091423	Nevada County Schools	848,344	0.0004141
1810765385	Nevada Joint Union High School District	881,519	0.0004303
3540816164	New Designs Charter School	216,745	0.0001058
1492319552	New Designs Charter School-Watts	78,780	0.0000384
7245936621	New Economics for Women Academy Canoga Park Charter	117,163	0.0000572
7828970287	New Economics for Women Academy of Science and Arts Charter High School	90,003	0.0000439
4658739516	New Haven Unified School District	2,987,803	0.0014585
6719375573	New Hope Elementary School District	67,132	0.0000328
4505795221	New Jerusalem Elementary School District	497,082	0.0002427
2778894075	New West Charter Middle School	61,798	0.0000302
5865535850	Newark Unified School District	1,461,577	0.0007135
5011712630	Newcastle Elementary School District	143,787	0.0000702
6919504920	Newhall Elementary School District	1,332,866	0.0006506
4740544597	Newman-Crows Landing Unified School District	817,943	0.0003993
2008027881	Newport-Mesa Unified School District	7,875,096	0.0038443
7878204040	Nicasio Elementary School District	15,568	0.0000076
4087893153	Nord Country Charter School	38,442	0.0000188
4761192775	Norris Elementary School District	593,553	0.0002897
1771846964	North County Joint Union Elementary School District	138,371	0.0000675
7172710193	North Cow Creek Elementary School District	47,341	0.0000231
5058833797	North Kern Vocational Training Center	37,773	0.0000184
7996137148	North Monterey County Unified School District	1,716,980	0.0008382
4100336655	North Orange County Community College District	9,174,070	0.0044784
2062739954	North Orange County Regional Occupational Program	306,511	0.0001496
4230186625	Northcoast Preparatory and Performing Arts Academy	48,788	0.0000238
7613958407	Northern Humboldt Union High School District	481,675	0.0002351
2979686879	Norton Space Aeronautics Academy	159,957	0.0000781
5440476410	Norwalk-La Mirada Unified School District	6,032,315	0.0029447

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1523797386	Nova Academy Early College High School Charter School	\$ 23,135	0.0000113
2148092886	Nova Charter School	76,519	0.0000373
3477244691	Novato Unified School District	2,037,568	0.0009946
6345588040	Nuestro Elementary School District	22,960	0.0000112
2900847035	Nuview Union Elementary School District	561,472	0.0002741
6085494230	Oak Grove Elementary School District	2,822,113	0.0013776
2511472091	Oak Grove Union Elementary School District	228,613	0.0001116
2665164406	Oak Park Unified School District	814,416	0.0003975
3728884705	Oak Run Elementary School District	14,057	0.0000069
3591209481	Oak Valley Union Elementary School District	146,124	0.0000713
6248299587	Oak View Union Elementary School District	74,413	0.0000363
5098793141	Oakdale Joint Unified School District	1,167,938	0.0005702
2359028866	Oakland Military Academy	223,133	0.0001089
5353402695	Oakland Unified School District	12,903,645	0.0062990
1289681198	Oakley Union School District	1,217,644	0.0005944
4718422993	Ocean View Elementary School District	763,491	0.0003727
7622324448	Ocean View Elementary School District	2,576,192	0.0012578
4529908362	Oceanside Unified School District	5,152,989	0.0025155
4438653590	Odessey Charter School	145,367	0.0000710
4057764163	Office of Education-Inyo County	445,699	0.0002176
5034409557	Ohlone Community College District	2,598,608	0.0012685
6100768523	Ojai Unified School District	715,536	0.0003493
6734418775	Old Adobe Union Elementary School District	677,283	0.0003306
2161337161	Ontario-Montclair School District	6,757,811	0.0032988
7001974161	Orange Center Elementary School District	77,763	0.0000380
1856776416	Orange County Education Arts Academy	170,028	0.0000830
3112972807	Orange County High School of the Arts	474,359	0.0002316
2452571616	Orange County Schools	8,665,176	0.0042299
7049406655	Orange Unified School District	7,571,745	0.0036962
6005524065	Orchard Elementary School District	175,946	0.0000859
7666606964	Orcutt Union Elementary School District	933,108	0.0004555
6174607169	Orick Elementary School District	12,765	0.0000062
4341760176	Orinda Union School District	631,433	0.0003082
6351181395	Orland Unified School District	540,963	0.0002641
5779962472	Oro Grande School District	631,828	0.0003084
6729061372	Oroville City Elementary School District	596,423	0.0002911
6780791634	Oroville Union High School District	637,984	0.0003114
4131302334	Outside Creek Elementary School District	20,397	0.0000100
4096258817	Owens Valley Unified School District	49,423	0.0000241
1558131310	Oxford Preparatory Academy	6,244	0.0000031
2060670232	Oxford Preparatory Academy – Saddleback Valley	70,649	0.0000345
5891579205	Oxford Preparatory Academy – South Orange County	247,217	0.0001207
1338843802	Oxnard Elementary School District	5,235,953	0.0025559
6448607614	Oxnard Union High School District	4,302,564	0.0021004
7351438980	Pacheco Union Elementary School District	136,679	0.0000667
2757986099	Pacific Elementary School District	25,390	0.0000124
2167074822	Pacific Grove Unified School District	927,240	0.0004526
2165877637	Pacific Technology Schools	73,021	0.0000356
3588163629	Pacific Union Elementary School District	89,621	0.0000438
1922079339	Pacific Union Elementary School District	109,664	0.0000535
1252922812	Pacific View Charter School	23,018	0.0000112
1279849245	Pacific View Charter School	102,645	0.0000501
7013614411	Pacific School District	705,249	0.0003443
6668765921	Pacoima Charter School	230,702	0.0001126
4716737961	Pajaro Valley Unified School District	6,164,961	0.0030094
4917104141	Palermo Union Elementary School District	379,737	0.0001854
2957748699	Palisades Charter High School	607,936	0.0002968

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4756990569	Palm Springs Unified School District	\$ 6,746,243	0.0032932
3985636196	Palmdale Elementary School District	5,259,919	0.0025677
1229606835	Palo Alto Unified School District	5,919,584	0.0028897
7971847366	Palo Verde Community College District	533,454	0.0002604
3309691265	Palo Verde Unified School District	940,686	0.0004592
1503992087	Palo Verde Union Elementary School District	124,662	0.0000608
6045173405	Palomar Community College District	5,035,463	0.0024581
1128559486	Palos Verdes Peninsula Unified School District	3,596,849	0.0017558
6914887467	Panama-Buena Vista Union Elementary School District	3,840,764	0.0018749
5073587666	Paradise Elementary School District	37,719	0.0000185
3870625175	Paradise Unified School District	932,449	0.0004552
5313107776	Paramount Unified School District	3,737,283	0.0018244
7393229451	Parlier Unified School District	1,110,828	0.0005423
3067671634	Pasadena Area Community College District	4,323,427	0.0021105
1000001429	Pasadena Rosebud Academy	29,601	0.0000144
6861822346	Pasadena Unified School District	6,071,275	0.0029637
3630297817	Paso Robles Joint Unified School District	2,011,467	0.0009819
3335851287	Pathways Charter School	63,780	0.0000311
7240938390	Pathways to College Charter School	101,350	0.0000495
1041638411	Patterson Joint Unified School District	1,616,146	0.0007889
4136224124	Peabody Charter School	127,773	0.0000624
1789662843	Peninsula Union Elementary School District	18,599	0.0000091
1203098117	Penn Valley Union School District	174,690	0.0000853
7122656152	Peralta Community College District	5,831,185	0.0028465
5641338536	Perris Elementary School District	1,494,846	0.0007298
1585976957	Perris Union High School District	3,026,486	0.0014774
1901548959	Petaluma City Schools	1,848,285	0.0009022
1827433328	Piedmont City Unified School District	872,499	0.0004259
2066588518	Pierce Joint Unified School District	318,987	0.0001557
7822198042	Pine Ridge Elementary School District	66,436	0.0000324
6340209044	Piner-Olivet Charter	28,233	0.0000138
4712133566	Piner-Olivet Union Elementary School District	263,274	0.0001285
7463358989	Pioneer Union Elementary School District	33,192	0.0000162
5585077276	Pioneer Union Elementary School District	114,199	0.0000557
5444326376	Pioneer Union Elementary School District	416,727	0.0002035
3214225187	Pittsburg Unified School District	3,236,260	0.0015798
4372165761	Pixley Union Elementary School District	361,263	0.0001763
5004355473	Placentia-Yorba Linda Unified School District	5,539,626	0.0027042
5342351617	Placer County Schools	2,299,727	0.0011226
5487215774	Placer Hills Union Elementary School District	225,259	0.0001099
6202158771	Placer Union High School District	1,153,378	0.0005630
7000699640	Placerville Union Elementary School District	349,743	0.0001707
3496444556	Plainsburg Elementary School District	22,769	0.0000112
6509717566	Planada Elementary School District	237,048	0.0001157
2345874036	Plaza Elementary School District	40,003	0.0000196
1569071519	Pleasant Grove Joint Union Elementary School District	32,679	0.0000159
6934422731	Pleasant Ridge Union Elementary School District	197,586	0.0000965
6042111392	Pleasant Valley Elementary School District	1,535,893	0.0007497
4644873861	Pleasant Valley Joint Unified Elementary School District	24,913	0.0000122
4954615993	Pleasant View Elementary School District	131,564	0.0000642
7372000130	Pleasanton Unified School District	3,106,483	0.0015164
3759604893	Plumas Charter School	104,278	0.0000509
7791993104	Plumas County Schools	134,571	0.0000657
3021894003	Plumas Lake Elementary School District	282,155	0.0001377
5135951117	Plumas Unified School District	800,594	0.0003908
7559385303	Pollock Pines Elementary School District	237,101	0.0001157
1014801648	Pomona Unified School District	8,062,320	0.0039356

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4784882484	Pond Union Elementary School District	\$ 43,280	0.0000211
6165750511	Pope Valley Union Elementary School District	39,745	0.0000194
7310210359	Port of Los Angeles High School	114,237	0.0000558
6691516387	Porterville Unified School District	3,777,125	0.0018439
6899856021	Portola Valley Elementary School District	287,971	0.0001406
3757022942	Potter Valley Community Unified School District	132,387	0.0000647
4481656996	Poway Unified School District	8,940,763	0.0043645
5807245634	Prepa Tec-Los Angeles Charter	70,420	0.0000344
6195125344	Princeton Joint Unified School District	63,944	0.0000312
2115604693	Raisin City Elementary School District	102,378	0.0000500
6109576275	Ramona Unified School District	1,440,643	0.0007032
1610179591	Rancho Santa Fe Elementary School District	245,649	0.0001199
1180133260	Rancho Santiago Community College District	6,778,814	0.0033091
3160026222	Ravendale Elementary School District	2,783	0.0000014
2057831395	Ravenswood City Elementary School District	1,434,437	0.0007002
3227583561	Raymond-Knowles Union Elementary School District	17,737	0.0000086
1843171163	Red Bluff Union High School District	589,331	0.0002877
1455280265	Red Bluff Union School District	628,345	0.0003067
2042430636	Redding Elementary School District	855,895	0.0004178
6789119221	Redding School of Arts	112,714	0.0000550
4614049793	Redding STEM Academy	24,849	0.0000122
5296265892	Redlands Unified School District	4,602,595	0.0022468
4425011744	Redondo Beach Unified School District	2,738,592	0.0013368
6751794291	Redwood City Elementary School District	2,872,790	0.0014024
7575206941	Redwood Preparatory Charter School	30,981	0.0000151
3399326169	Redwoods Community College District	1,238,658	0.0006046
7977918838	Reed Union Elementary School District	498,171	0.0002432
3778112447	Reeds Creek School District	31,457	0.0000153
6026726398	Reef-Sunset Unified School District	820,628	0.0004006
4469446335	Rescue Union Elementary School District	869,139	0.0004243
2635168657	Rialto Unified School District	6,690,917	0.0032662
4799234834	Richfield School District	59,102	0.0000288
2724583946	Richgrove Elementary School District	303,344	0.0001481
1569694490	Richland-Lerdo Elementary School District	760,886	0.0003714
1318837252	Richmond Elementary School District	34,809	0.0000170
4570467865	Ridgecrest Charter School	116,117	0.0000568
7133009244	Rim of the World Unified School District	852,865	0.0004163
7400784096	Rincon Valley Union Elementary School District	1,113,014	0.0005433
1532342847	Rio Bravo-Greeley Union Elementary School District	234,024	0.0001143
6945257758	Rio Dell Elementary School District	73,680	0.0000360
7826985206	Rio Elementary School District	1,218,186	0.0005947
6928011575	Rio Hondo Community College District	2,589,103	0.0012639
2183163920	Ripon Unified School District	617,946	0.0003016
6831162990	River Delta Joint Unified School District	679,588	0.0003317
1831916243	River Oak Charter School	59,794	0.0000292
1523798421	River Oaks Academy Charter School	17,585	0.0000086
3106461105	River Springs Charter School	1,373,784	0.0006706
2776367227	Riverbank Unified School District	896,832	0.0004378
2863297469	Riverdale Joint Unified School District	370,158	0.0001807
1832356320	Riverside Community College District	7,086,466	0.0034593
2014820387	Riverside Unified School District	11,427,105	0.0055782
3565178499	Roberts Ferry Union Elementary School District	31,865	0.0000156
4042587326	Robla Elementary School District	666,570	0.0003254
5971961973	Rockford Elementary School District	83,714	0.0000409
7674560515	Rocklin Academy	312,772	0.0001527
4085633883	Rocklin Unified School District	2,227,532	0.0010874
1558142943	Rocky Point Charter School	31,039	0.0000151

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3447508997	Romoland Elementary School District	\$ 775,577	0.0003786
1149853876	Rosedale Union Elementary School District	1,241,085	0.0006058
5949764568	Roseland Elementary School District	577,998	0.0002821
4513231576	Rosemead Elementary School District	793,105	0.0003872
1723824651	Roseville City Elementary School District	2,124,638	0.0010371
3216973983	Roseville Joint Union High School District	2,153,692	0.0010513
6808203610	Ross Elementary School District	142,938	0.0000698
4200347744	Ross Valley Elementary School District	496,760	0.0002425
5014306844	Round Valley Elementary School District	35,548	0.0000174
6884931007	Round Valley Unified School District	254,942	0.0001244
7739972784	Rowland Unified School District	3,847,573	0.0018783
5202751265	Sacramento City Unified School District	11,076,558	0.0054071
2217486025	Saddleback Valley Unified School District	5,812,642	0.0028375
2110898573	Salida Union Elementary School District	783,967	0.0003827
6224918084	Salinas City Elementary School District	2,216,667	0.0010821
6852877963	Salinas Union High School District	3,863,382	0.0018859
4572028244	San Antonio Union Elementary School District	60,093	0.0000293
6073031672	San Ardo Union Elementary School District	49,369	0.0000241
3637420648	San Benito County Schools	325,748	0.0001590
2513051162	San Benito Joint Union High School District	874,587	0.0004269
3254572850	San Bernardino City Unified School District	14,218,547	0.0069408
7548565539	San Bernardino Community College District	4,613,825	0.0022523
5934160794	San Bernardino County Schools	11,242,204	0.0054879
6298448719	San Bruno Park Elementary School District	712,703	0.0003479
4973141546	San Carlos Elementary School District	1,133,066	0.0005532
4874136617	San Diego Community College District	11,554,161	0.0056402
7354575882	San Diego Unified School District	35,576,007	0.0173666
7619539220	San Dieguito Union High School District	3,099,948	0.0015132
3460011520	San Gabriel Unified School District	1,290,596	0.0006300
3559577657	San Jacinto Unified School District	2,738,629	0.0013369
3837269808	San Jacinto Valley Academy	152,311	0.0000743
2736933446	San Joaquin County Schools	5,199,793	0.0025383
6781022096	San Joaquin Delta Community College District	3,600,860	0.0017578
3086129461	San Jose Charter Academy	156,175	0.0000762
7809487108	San Jose Community College District	4,449,655	0.0021721
2328908874	San Jose Unified School District	6,991,595	0.0034130
5621014982	San Juan Unified School District	12,482,061	0.0060932
5501775959	San Leandro Unified School District	2,063,350	0.0010072
4157559530	San Lorenzo Unified School District	2,778,831	0.0013565
2756277746	San Lorenzo Valley Unified School District	715,192	0.0003491
4365486793	San Lucas Union Elementary School District	28,524	0.0000139
2928870141	San Luis Coastal Unified School District	2,560,520	0.0012499
2158228831	San Luis Obispo County Schools	1,110,641	0.0005422
7242665722	San Marcos Unified School District	4,180,165	0.0020406
5365219434	San Marino Unified School District	1,242,412	0.0006065
6000438178	San Mateo County Community College District	8,122,853	0.0039652
7915424066	San Mateo Union High School District	4,191,838	0.0020463
3468824555	San Mateo-Foster City School District	3,238,053	0.0015807
6461134477	San Miguel Joint Union Elementary School District	190,742	0.0000932
6729424120	San Pasqual Union Elementary School District	146,087	0.0000713
3599561331	San Pasqual Valley Unified School District	394,330	0.0001925
2488483655	San Rafael City Elementary School District	706,721	0.0003450
5980907890	San Rafael City High School District	1,038,664	0.0005070
1281849954	San Ramon Valley Unified School District	7,468,292	0.0036457
1921976468	San Ysidro Elementary School District	1,638,040	0.0007996
6313131239	Sanger Unified School District	2,909,440	0.0014202
6211398979	Santa Ana Unified School District	14,521,365	0.0070887

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1330522031	Santa Barbara Community College District	\$ 3,384,071	0.0016519
4436044811	Santa Barbara County Schools	2,278,157	0.0011121
4522588032	Santa Barbara Unified School District	4,580,207	0.0022358
4808924344	Santa Clara County Schools	9,471,028	0.0046234
7406978313	Santa Clara Elementary School District	10,221	0.0000050
6562354494	Santa Clara Unified School District	7,502,917	0.0036626
5676412961	Santa Clarita Community College District	4,410,655	0.0021531
1911284905	Santa Cruz City High School District	1,704,910	0.0008323
1121335060	Santa Cruz County Schools	1,669,299	0.0008149
3260902199	Santa Maria Joint Union High School District	2,631,548	0.0012846
3355931913	Santa Maria-Bonita Elementary School District	3,260,594	0.0015917
3334143281	Santa Monica Community College District	6,229,178	0.0030408
1188894074	Santa Monica-Malibu Unified School District	4,742,883	0.0023153
5857215950	Santa Paula Unified School District	1,698,420	0.0008291
6618655422	Santa Rita Union Elementary School District	604,096	0.0002949
4320596157	Santa Rosa Academy Inc.	229,911	0.0001122
3610135690	Santa Rosa City Schools	3,343,029	0.0016319
7902323909	Santa Ynez Valley Union High School District	254,906	0.0001245
1609459360	Santee Elementary School District	1,598,453	0.0007803
7038672619	Saratoga Union Elementary School District	712,869	0.0003480
2531026999	Saucelito Elementary School District	21,373	0.0000104
5031304622	Saugus Union Elementary School District	2,622,537	0.0012802
3079189766	Sausalito Marin School District	159,930	0.0000781
5774033804	Savanna Elementary School District	392,167	0.0001914
6586057676	SBC-High Tech High	260,168	0.0001270
1762125555	Scholarship Prep Charter School	68,479	0.0000334
7450672617	Scotia Union Elementary School District	59,282	0.0000289
4791828223	Scott Valley Unified School District	308,394	0.0001505
6772622949	Scotts Valley Unified School District	353,210	0.0001724
1780465520	Sebastopol Union Elementary School District	144,108	0.0000703
1155240427	Seeley Union Elementary School District	113,607	0.0000555
3331574596	Seiad Elementary School District	12,885	0.0000063
2152726890	Selma Unified School District	1,800,784	0.0008791
2804463991	Semitropic Elementary School District	50,218	0.0000246
1373660146	Sequoia Union Elementary School District	87,484	0.0000427
7947387157	Sequoia Union High School District	4,226,053	0.0020630
2477635196	Shaffer Union Elementary School District	41,019	0.0000200
6415880739	Shandon Joint Unified School District	120,376	0.0000588
3816737476	Shasta County Schools	1,581,038	0.0007718
6949617034	Shasta Union Elementary School District	30,340	0.0000148
1105598099	Shasta Union High School District	1,501,311	0.0007329
1400850886	Shasta-Tehama-Trinity Joint Community College District	1,987,456	0.0009702
2428826755	Shasta-Trinity Regional Occupation Program	48,822	0.0000238
1523793775	Sherwood Montessori	22,714	0.0000111
6242725227	Shiloh Elementary School District	50,103	0.0000245
4707966975	Shoreline Unified School District	325,078	0.0001587
6933037412	SIATech Academy South	20,845	0.0000102
7299435622	SIATech Charter School	490,755	0.0002396
6124563988	Sierra County Schools	48,484	0.0000237
5166088593	Sierra Joint Community College District	3,247,733	0.0015854
2060641535	Sierra Sands Unified School District	1,195,899	0.0005838
6388354319	Sierra Unified School District	501,415	0.0002448
3692699464	Sierra-Plumas Joint Unified School District	109,490	0.0000534
4832471160	Silver Fork Elementary School District	3,998	0.0000020
7410604938	Silver Valley Unified School District	721,908	0.0003525
4957429304	Simi Valley Unified School District	4,219,367	0.0020597
7038817013	Siskiyou County Schools	662,736	0.0003235

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5936947003	Siskiyou Joint Community College District	\$ 851,064	0.0004154
6462088061	Siskiyou Union High School District	146,825	0.0000717
6118205021	Sky Mountain Charter School	31,522	0.0000154
1160594624	Snelling-Merced Falls Union Elementary School District	28,117	0.0000137
4755668444	Snowline Joint Unified School District	2,040,254	0.0009959
6696148855	Solana Beach Elementary School District	1,302,537	0.0006358
5716563020	Solano Community College District	1,771,600	0.0008648
6010974308	Solano County Schools	2,129,024	0.0010393
2143918191	Soledad Unified School District	1,506,879	0.0007356
2700591835	Solvang Elementary School District	112,382	0.0000549
7800122888	Somis Union Elementary School District	62,154	0.0000304
5529562551	Sonoma Charter School	23,472	0.0000114
2947341923	Sonoma County Community College District	5,512,320	0.0026909
2242014962	Sonoma County Schools	1,861,540	0.0009087
7013483580	Sonoma Valley Unified School District	1,259,025	0.0006146
3456878978	Sonora Elementary School District	144,218	0.0000704
4841658252	Sonora Union High School District	398,850	0.0001947
4840496836	Soquel Union Elementary School District	405,720	0.0001980
4647257050	Soulsbyville Elementary School District	150,673	0.0000735
5726613081	South Bay Union Elementary School District	124,470	0.0000608
7323980033	South Bay Union Elementary School District	1,810,404	0.0008838
3468144189	South Fork Union Elementary School District	113,317	0.0000553
2204431832	South Monterey County Union High School District	491,961	0.0002401
7910406066	South Orange County Community College District	7,727,522	0.0037722
2895497986	South Pasadena Unified School District	1,069,037	0.0005219
1354490268	South San Francisco Unified School District	2,468,530	0.0012050
7737648052	South Sutter Charter School	184,952	0.0000903
6579828651	South Whittier School District	755,159	0.0003686
6677868419	Southern California Regional Occupational Center	180,817	0.0000883
4862363619	Southern Humboldt Joint Unified School District	316,303	0.0001544
1468000958	Southern Kern Unified School District	1,393,819	0.0006804
5538956546	Southern Trinity Joint Unified School District	84,475	0.0000412
3050759461	Southside Elementary School District	33,493	0.0000163
2885424876	Southwestern Community College District	4,098,269	0.0020006
4284187818	Spencer Valley Elementary School District	18,250	0.0000089
1866309051	Spreckels Union Elementary School District	191,002	0.0000932
4102190420	Springville Union Elementary School District	100,134	0.0000489
4342973928	St. Helena Unified School District	568,870	0.0002777
6043601516	Standard Elementary School District	620,255	0.0003028
1130644919	Stanislaus County Office of Education	4,880,634	0.0023825
7499835425	Stanislaus Union Elementary School District	748,789	0.0003655
4001428666	State Center Community College District	6,289,082	0.0030701
1278757636	Steele Canyon Charter High School	295,087	0.0001440
3547333131	Stockton Unified School District	10,470,231	0.0051111
1195539075	Stone Bridge Charter School	83,013	0.0000405
6807133960	Stone Corral Elementary School District	33,087	0.0000162
3132636176	Stony Creek Joint Unified School District	39,327	0.0000192
1602851027	Strathmore Union Elementary School District	244,638	0.0001194
2493370016	Sulphur Springs Union Elementary School District	967,095	0.0004721
6222071260	Summerville Elementary School District	110,129	0.0000537
3844864447	Summerville Union High School District	198,629	0.0000970
3148112448	Summit Charter School	100,398	0.0000490
1248450577	Summit Leadership Academy – High Desert Charter	123,433	0.0000603
2759751913	Sundale Union Elementary School District	167,271	0.0000816
4292287630	Sunnyside Union Elementary School District	155,561	0.0000759
4873710554	Sunnyvale Elementary School District	2,461,842	0.0012018
5401644365	Sunol Glen Unified School District	103,151	0.0000504

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1211424270	SunRidge Charter School	\$ 61,211	0.0000299
7754244853	Surprise Valley Joint Unified School District	42,824	0.0000209
3969046979	Susanville Elementary School District	216,521	0.0001057
2045640472	Sutter County Schools	1,416,446	0.0006914
2568994850	Sutter Union High School District	198,881	0.0000971
5949549848	Sweetwater Union High School District	12,492,345	0.0060982
1000001467	Sycamore Academy of Science and Cultural Arts	35,839	0.0000175
3830684050	Sylvan Union Elementary School District	1,915,549	0.0009351
6675330304	Synergy Charter Academy	125,255	0.0000611
2037715715	Synergy Kinetic Academy	93,981	0.0000459
8975982252	Synergy Quantum Academy	98,850	0.0000482
6926325313	Taft City Elementary School District	607,724	0.0002967
7689494184	Taft Union High School District	724,358	0.0003536
5390579443	Tahoe-Truckee Unified School District	1,695,290	0.0008276
6446081931	Tamalpais Union High School District	1,667,191	0.0008139
1558128993	TEACH Academy of Technologies	50,424	0.0000246
2124616478	Tehachapi Unified School District	1,069,369	0.0005220
1991956732	Tehama County Schools	1,157,674	0.0005651
1686362567	Tehama eLearning Academy	14,947	0.0000073
5377630686	Temecula Preparatory School	175,040	0.0000854
3041646668	Temecula Valley Unified School District	5,774,409	0.0028188
6003946120	Temple City Unified School District	1,443,401	0.0007046
5592225626	Templeton Unified School District	630,098	0.0003076
3154554135	Terra Bella Union Elementary School District	352,879	0.0001722
3123403448	The Grove School	42,873	0.0000209
5381270313	The Guidance Charter School	182,132	0.0000889
6130260186	The Provisional Accelerated Learning Academy	79,665	0.0000389
5936655928	The School of Arts and Enterprise	140,867	0.0000688
5604672254	Thermalito Union Elementary School District	500,090	0.0002442
6251736277	Three Rivers Union Elementary School District	22,749	0.0000111
7413823386	Tipton Elementary School District	176,121	0.0000860
1320461884	Torrance Unified School District	6,262,368	0.0030570
2047303931	Tracy Joint Unified School District	3,616,264	0.0017653
7484883890	Traver Joint Elementary School District	62,286	0.0000304
4853718685	Travis Unified School District	1,508,054	0.0007361
7151099555	Tree of Life	22,461	0.0000110
7424661986	Tres Pinos Union Elementary School District	8,217	0.0000040
6051755471	Tri-Cities Regional Occupational Program	146,496	0.0000715
4990129621	Trinidad Union Elementary School District	58,063	0.0000283
2651858013	Trinity Alps Unified School District	319,074	0.0001558
4496908500	Trinity Center Elementary School District	7,683	0.0000038
6591505761	Trona Joint Unified School District	151,456	0.0000739
5216951540	Tulare City School District	1,714,607	0.0008370
4961850022	Tulare County Child Care	1,509,339	0.0007368
2757676664	Tulare County Schools	5,026,009	0.0024535
1124766744	Tulare Joint Union High School District	1,372,756	0.0006701
5439504900	Tulelake Basin Joint Unified School District	185,816	0.0000907
2329349680	Tuolumne County Schools	506,517	0.0002473
4864468609	Turlock Joint Unified School District	3,801,363	0.0018556
1302283599	Tustin Unified School District	5,700,151	0.0027826
6814747991	Twain Harte School District	101,068	0.0000493
3634643466	Twin Hills Union Elementary School District	186,799	0.0000912
7797767450	Twin Ridges Elementary School District	53,127	0.0000259
5624071851	Twin Rivers Unified School District	8,358,141	0.0040801
1255842978	Two Rock Union Elementary School District	49,980	0.0000244
6289323676	Ukiah Unified School District	2,346,794	0.0011456
7472603292	Union Elementary School District	1,128,478	0.0005509

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4221634549	Union Hill Elementary School District	\$ 207,770	0.0001014
2602035831	University Charter School	38,155	0.0000186
5603366712	University High School	36,221	0.0000177
2842269652	University Preparation School at CSU Channel Islands	77,162	0.0000377
3118611128	University Preparatory Value High School	24,422	0.0000119
5024933356	Upland Unified School District	2,355,674	0.0011499
7600183528	Upper Lake Unified School District	284,926	0.0001391
9870744637	Urban Corps of San Diego County Charter School	102,520	0.0000500
1179823298	Vacaville Unified School District	3,099,150	0.0015128
4766060468	Val Verde Unified School District	5,488,457	0.0026792
2081560271	Valle Lindo Elementary School District	227,094	0.0001109
1969579798	Vallecito Union Elementary School District	217,089	0.0001060
5015156630	Vallecitos Elementary School District	51,701	0.0000253
6997730162	Vallejo City Unified School District	4,632,575	0.0022614
2543039445	Valley Center-Pauma Unified School District	1,014,168	0.0004951
3543635202	Valley Home Joint Elementary School District	27,930	0.0000136
2505669516	Valley Regional Occupational Program	83,466	0.0000407
4498279959	Ventura County Community College District	5,488,353	0.0026792
2197997101	Ventura County Schools	3,798,906	0.0018544
2874043318	Ventura Unified School District	4,621,303	0.0022559
6613986211	Victor Elementary School District	2,767,837	0.0013511
1797201477	Victor Valley Community College District	2,169,728	0.0010592
6396724792	Victor Valley Union High School District	3,362,362	0.0016413
4671697942	View Park Preparatory Accelerated Charter School	119,632	0.0000584
5706152886	View Park Preparatory Accelerated High Charter	153,745	0.0000750
5916924530	View Park Preparatory Accelerated Middle Charter School	113,400	0.0000554
7272848287	Village Charter Academy	40,478	0.0000198
1048247797	Village Charter School	40,527	0.0000198
3207071326	Vineland Elementary School District	167,466	0.0000817
6964601867	Visalia Unified School District	7,142,348	0.0034866
1523797072	Vista Charter Middle School	56,379	0.0000275
7912901472	Vista Del Mar Union Elementary School District	29,338	0.0000143
2055602821	Vista Heritage Charter Middle School	66,204	0.0000323
2317511381	Vista Unified School District	6,091,583	0.0029736
4858427866	Walnut Creek School District	793,523	0.0003874
2640831485	Walnut Valley Unified School District	2,961,207	0.0014455
2862564198	Warner Unified School District	90,684	0.0000443
4434836943	Wasco Union Elementary School District	942,665	0.0004602
6290084633	Wasco Union High School District	441,230	0.0002154
4847243540	Washington Colony Elementary School District	94,510	0.0000461
4522592602	Washington Unified School District	669,388	0.0003268
7255531498	Washington Unified School District	2,244,726	0.0010958
4008777283	Washington Union Elementary School District	204,593	0.0000999
3095953091	Waterford Unified School District	631,438	0.0003082
5904372410	Watts Learning Center	93,744	0.0000458
1000001468	Watts Learning Center Middle School	82,776	0.0000404
2687570552	Waugh Elementary School District	197,065	0.0000962
6589114544	Waukena Joint Union Elementary School District	73,482	0.0000359
4609855288	Weaver Union Elementary School District	644,932	0.0003148
4417215538	Weed Union Elementary School District	100,962	0.0000493
7193025540	West Contra Costa Unified School District	8,720,599	0.0042570
2369038493	West Covina Unified School District	2,661,811	0.0012994
5173827213	West Hills Community College District	2,434,182	0.0011883
2246146765	West Kern Community College District	1,164,487	0.0005684
4464498282	West Park Elementary School District	167,782	0.0000819
5547548308	West Side Union Elementary School District	57,378	0.0000280
6445151773	West Sonoma County Union High School District	437,314	0.0002135

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Employer Allocations
 As of and for the year ended June 30, 2018

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2279941741	West Valley-Mission Community College District	\$ 4,800,300	0.0023433
3896791516	Western Placer Unified School District	1,430,674	0.0006984
1057618197	Western Sierra Charter School	42,555	0.0000208
7521439945	Westminster Elementary School District	2,809,098	0.0013713
2972096075	Westmorland Union Elementary School District	138,978	0.0000679
2742416943	Westside Elementary School District	79,714	0.0000389
2099762888	Westside Union Elementary School District	1,358,203	0.0006630
4817977684	Westwood Unified School District	63,260	0.0000309
3088675289	Wheatland Elementary School District	552,796	0.0002698
2179968714	Wheatland Union High School District	172,401	0.0000842
3269204833	Whitmore Union Elementary School District	15,271	0.0000074
6443614290	Whittier City Elementary School District	1,593,629	0.0007779
2567641613	Whittier Union High School District	3,839,234	0.0018741
6366816125	Wilder's Preparatory Academy Charter Middle School	6,150	0.0000030
3280415122	Wilders Preparatory Academy Charter School	48,245	0.0000236
1746812072	William S. Hart Union High School District	5,257,036	0.0025662
3154463704	Williams Unified School District	326,386	0.0001593
1437547350	Willits Charter School	82,007	0.0000400
1585447300	Willits Unified School District	641,965	0.0003134
1307025203	Willow Creek Elementary School District	23,125	0.0000113
5925389407	Willow Education dba Bay Area Technology-Bay Tech School	52,703	0.0000257
7183229792	Willow Grove Union Elementary School District	4,128	0.0000020
5514834476	Willows Unified School District	250,560	0.0001223
1742141474	Wilmar Union Elementary School District	56,332	0.0000275
1439827301	Wilsona Elementary School District	401,533	0.0001961
6132042014	Windsor Unified School District	1,305,553	0.0006373
6010284470	Winship Community School	17,684	0.0000086
7319793875	Winship Elementary School District	65,673	0.0000320
6983570542	Winters Joint Unified School District	495,451	0.0002418
4249952242	Winton Elementary School District	597,805	0.0002918
3480447469	Wiseburn Unified School District	674,307	0.0003292
2780161336	Woodlake Unified School District	780,183	0.0003808
6192222625	Woodland Joint Unified School District	2,848,323	0.0013904
2444074454	Woodland Star Charter School	67,339	0.0000329
7762317670	Woodside Elementary School District	237,157	0.0001158
4451196750	Woodville Elementary School District	121,268	0.0000592
5190698806	Wright Elementary School District	390,909	0.0001908
3115853161	Yolo County Schools	1,037,309	0.0005064
2480646141	Yosemite Community College District	5,171,520	0.0025245
6614281937	Yosemite Joint Unified School District	508,761	0.0002483
6900241908	Yreka Union Elementary School District	205,733	0.0001004
6250797896	Yreka Union High School District	146,392	0.0000714
4093929103	Yuba City Charter School	50,390	0.0000246
6635673029	Yuba City Unified School District	3,365,734	0.0016430
5895295256	Yuba Community College District	1,796,900	0.0008772
6774015495	Yuba County Schools	811,966	0.0003964
6412893013	Yucaipa-Calimesa Joint Unified School District	2,036,542	0.0009941
		<u>\$ 2,048,531,262</u>	<u>1.0000000</u>

(*) The figures presented in this column have been converted to the employer's allocation factor and do not represent the employer's allocation in a percentage format. For example, 0.25156% has been converted to 0.0025156 in this column.

See accompanying notes to schedules of employer allocations and collective pension amounts.

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
 Schedule of Collective Pension Amounts
 As of and for the year ended June 30, 2018

	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 (*)	
Net pension liability								
\$ 26,663,148,224	1,747,938,359	218,697,668	2,662,197,746	4,628,833,773	—	—	—	5,119,498,915

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

See accompanying notes to schedules of employer allocations and collective pension amounts.

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Schools Cost Sharing Multiple Employer Defined Benefit Pension Plan Notes to Schedules of Employer Allocations and Collective Pension Amounts Year ended June 30, 2018

(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 or the System). Plan membership consists of nonteaching and noncertified 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 the 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 nonteaching and noncertified employees in schools. The benefit provisions for Plan employees are established by statute.

(2) Basis of Presentation

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

(3) Allocation Methodology

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires participating employers in the Plan to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective pension expense. The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of Collective Pension Amounts by Employer are based on the ratio of each employer's contribution to the Plan's total employer contributions during the measurement period July 1, 2017 through June 30, 2018.

(4) Employer Contributions

Legally or statutorily required employer contributions for the year ended June 30, 2018, 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.

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Schools Cost Sharing Multiple Employer Defined Benefit Pension Plan Notes to Schedules of Employer Allocations and Collective Pension Amounts Year ended June 30, 2018

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.

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 year ended June 30, 2018. 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, 2018, 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 year ended June 30, 2018, 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 year ended June 30, 2018, 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.

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost Sharing Multiple Employer Defined Benefit Pension Plan
 Notes to Schedules of Employer Allocations and Collective Pension Amounts
 Year ended June 30, 2018

(5) Collective Net Pension Liability

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

Total pension liability	\$	91,459,284
Less:		
Plan fiduciary net position		64,796,136
Net pension liability of employers	\$	26,663,148

Actuarial Methods and Assumptions

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

The collective total pension liability was based on the following assumptions:

Investment rate of return	7.15%
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Mortality rate table ¹	Derived using CalPERS' Membership Data for all Funds
Post-retirement benefit increase	2.0% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

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

Long-term Expected Rate of Return

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

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

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost Sharing Multiple Employer Defined Benefit Pension Plan
 Notes to Schedules of Employer Allocations and Collective Pension Amounts
 Year ended June 30, 2018

short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as followed:

<u>Asset class¹</u>	<u>Assumed asset allocation</u>	<u>Real return years 1–10²</u>	<u>Real return years 11+³</u>
Global equity	50.0 %	4.80 %	5.98 %
Fixed income	28.0	1.00	2.62
Inflation assets	—	0.77	1.81
Private equity	8.0	6.30	7.23
Real assets	13.0	3.75	4.93
Liquidity	1.0	—	(0.92)

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

Discount Rate

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

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

The following presents the collective net pension liability calculated using a discount rate of 7.15%, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15%) or 1-percentage-point higher (8.15%) than the current rate (dollars expressed in thousands):

	<u>1% decrease (6.15%)</u>	<u>Current discount rate (7.15%)</u>	<u>1% Increase (8.15%)</u>
Collective net pension liability	\$ 38,820,268	26,663,148	16,577,076

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
Schools Cost Sharing Multiple Employer Defined Benefit Pension Plan
Notes to Schedules of Employer Allocations and Collective Pension Amounts
Year ended June 30, 2018

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

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

<u>Deferred outflows of resources</u>	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of year balance</u>
Change of assumptions	2017	4	\$ 3,486,974	—	(1,162,324)	2,324,650
	2018	4	—	450,064	(112,516)	337,548
Subtotal			<u>3,486,974</u>	<u>450,064</u>	<u>(1,274,840)</u>	<u>2,662,198</u>
Difference between expected and actual experience	2015	3.9	261,440	—	(261,440)	—
	2016	3.9	194,922	—	(102,591)	92,331
	2017	4	398,896	—	(132,965)	265,931
	2018	4	—	1,852,902	(463,226)	1,389,676
Subtotal			<u>855,258</u>	<u>1,852,902</u>	<u>(960,222)</u>	<u>1,747,938</u>
Net difference between projected and actual earnings on pension plan investments	2014	5	(975,206)	—	975,206	—
	2015	5	1,210,452	—	(605,226)	605,226
	2016	5	2,399,481	—	(799,827)	1,599,654
	2017	5	(1,808,897)	—	452,225	(1,356,672)
	2018	5	—	(786,887)	157,377	(629,510)
Subtotal			<u>825,830</u>	<u>(786,887)</u>	<u>179,755</u>	<u>218,698</u>
Total deferred outflows of resources			<u>\$ 5,168,062</u>	<u>1,516,079</u>	<u>(2,055,307)</u>	<u>4,628,834</u>
<u>Deferred inflows of resources</u>	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of year balance</u>
Change of assumptions	2015	4.3	\$ (281,071)	—	281,071	—
Total deferred inflows of resources			<u>\$ (281,071)</u>	<u>—</u>	<u>281,071</u>	<u>—</u>

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Schools Cost Sharing Multiple Employer Defined Benefit Pension Plan
 Notes to Schedules of Employer Allocations and Collective Pension Amounts
 Year ended June 30, 2018

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

Year ended June 30:	
2019	\$ 2,758,815
2020	2,061,257
2021	(33,860)
2022	<u>(157,378)</u>
	<u>\$ 4,628,834</u>

(7) Collective Pension Expense

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

Description	Amount
Service cost	\$ 2,172,696
Interest on total pension liability	6,165,715
Employee contributions	(952,979)
Projected earnings on pension plan investments	(4,308,177)
Administrative expense	92,447
Other expense	175,561
Recognition (amortization) of deferred outflows and deferred inflows of resources:	
Differences between expected and actual experience	960,222
Differences between projected and actual earnings on plan investments	(179,755)
Changes of assumptions	<u>993,769</u>
Total pension expense	<u>\$ 5,119,499</u>