



**California Public Employees’  
Retirement System**  
Schools Cost-Sharing Multiple-Employer Defined  
Benefit Pension Plan

Schedules of Employer Allocations and  
Collective Pension Amounts  
Year Ended June 30, 2019

**California Public Employees' Retirement System**  
**Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**

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Schedules of Employer Allocations and Collective Pension Amounts  
Year Ended June 30, 2019

**California Public Employees' Retirement System  
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**

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June 30, 2019**

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## **Independent Auditor's Report**

To the Board of Administration  
California Public Employees' Retirement System  
Sacramento, California

### **Report on the Schedules**

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, 2019, and the related notes. We have also audited the total for all of 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, 2019, and the related notes.

### ***Management's Responsibility for the Schedules***

Management is responsible for the preparation and fair presentation of the schedule of employer allocations and the specified column totals included in the accompanying schedule of collective pension amounts (hereafter collectively referred to as the Schedules) in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on the Schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules are free from material misstatement.

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



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

***Opinions***

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations 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, 2019, in accordance with accounting principles generally accepted in the United States of America.

***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2019, and our report thereon, dated November 21, 2019, 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.

*BDO USA, LLP*

San Francisco, California  
January 8, 2020

**Schedules of Employer Allocations and  
Collective Pension Amounts**

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**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1149053038	ABC Unified School District	\$ 6,526,555	0.00260877
1491693127	Academia Moderna	222,016	0.00008874
7715471473	Academy for Academic Excellence	436,354	0.00017442
4592061083	Acalanes Union High School District	1,632,809	0.00065266
4063229326	Ackerman Elementary School District	144,389	0.00005771
7727839196	Acton-Agua Dulce Unified School District	325,360	0.00013005
4132218887	Adelanto School District	2,568,394	0.00102663
2376039281	Alain Leroy Locke College Preparatory Academy	257,479	0.00010292
1373208973	Alameda City Unified School District	3,739,802	0.00149486
1558140308	Alameda Community Learning Center	46,014	0.00001839
6466948835	Albany City Unified School District	1,327,881	0.00053078
1558130961	Alder Grove Charter School	41,797	0.00001671
4128138446	Alexander Valley Union Elementary School District	55,173	0.00002205
3280450188	Alhambra Unified School District	5,969,706	0.00238619
3426134127	Alisal Union Elementary School District	2,385,517	0.00095353
1497409666	All Tribes Charter School	49,318	0.00001971
5834671018	Allan Hancock Joint Community College District	2,942,928	0.00117634
2753259739	Alliance STEAM Academy - Thrive Charter School	126,418	0.00005053
6093086553	Allensworth Elementary School District	26,264	0.00001050
9396531246	Alliance 6-12 College-Ready Academy #21	102,764	0.00004108
2004451457	Alliance Alice M. Baxter College-Ready High School	53,754	0.00002149
1558149495	Alliance Cindy and Bill Simon Technology Academy High School	122,380	0.00004892
1923618316	Alliance College-Ready Academy High School #16	77,314	0.00003090
2315308697	Alliance College-Ready Middle Academy #12	44,235	0.00001768
4969659820	Alliance College-Ready Middle Academy #4	72,088	0.00002881
6322823136	Alliance College-Ready Middle Academy #5	42,027	0.00001680
9149635590	Alliance College-Ready Middle Academy #8	52,792	0.00002110
5603719411	Alliance Collins Family College-Ready Academy High School	99,647	0.00003983
4579047273	Alliance Dr. Olga Mohan High School	84,564	0.00003380
5925369318	Alliance Health Services Academy High School	111,540	0.00004458
7978771750	Alliance Jack H. Skirball Middle	67,991	0.00002718
2391884382	Alliance Judy Ivie Burton Technology Academy High School	97,233	0.00003887
8796739597	Alliance Kory Hunter Middle School	66,493	0.00002658
8691753509	Alliance Leadership Middle Academy #10	58,227	0.00002327
4097546247	Alliance Marc and Eva Stern Math and Science School	82,217	0.00003286
8648473536	Alliance Margaret M. Bloomfield Technology Academy High School	77,132	0.00003083
1382292345	Alliance Media Arts & Entertainment Design High School	92,452	0.00003695
6600682898	Alliance Ouchi-ODonovan 6-12 Complex	207,418	0.00008291
7637975506	Alliance Patti and Peter Neuwirth Leadership Academy	107,887	0.00004312
8192849859	Alliance Renee and Meyer Luskin Academy High School	87,282	0.00003489
8948510327	Alliance Susan and Eric Smidt Technology High School	120,385	0.00004812
1781372296	Alliance Tennenbaum Family Technology High School	62,335	0.00002492
3922778275	Alpaugh Unified School District	145,036	0.00005797
1632912458	Alpine County Schools	77,187	0.00003085
3344181610	Alpine County Unified School District	127,777	0.00005107
4110162245	Alpine Union Elementary School District	342,951	0.00013708
6469328474	Alta Loma School District	1,387,927	0.00055478
7817779023	Alta Vista Elementary School District	228,359	0.00009128
4308271706	Alta-Dutch Flat Union Elementary School District	34,684	0.00001386
7378907233	Alum Rock Union Elementary School District	3,954,670	0.00158075
2795091529	Alview-Dairyland Union Elementary School District	151,659	0.00006062
1144693772	Alvina Elementary School District	103,000	0.00004117
5870593565	Alvord Unified School District	5,641,949	0.00225518
7027081952	Amador County Schools	417,911	0.00016705
6521227831	Amador County Unified School District	922,480	0.00036873
3683750188	American Indian Charter School	431,724	0.00017257
7433810713	Anaheim Elementary School District	5,975,949	0.00238869
3612527881	Anaheim Union High School District	11,365,006	0.00454279
4019800137	Anahuacalmecac International University Preparatory High School of North America	171,855	0.00006869
4133881406	Anderson Union High School District	514,583	0.00020569
2626888003	Anderson Valley Unified School District	272,717	0.00010901
2790505507	Animo Boyle Heights Charter High School	29,113	0.00001164

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2233773304	Animo City of Champions Charter High School	\$ 25,404	0.00001015
1118518684	Animo College Preparatory Academy	58,884	0.00002354
2613458751	Animo Ellen Ochoa Charter Middle School	31,308	0.00001251
2912386367	Animo Florence-Firestone Charter Middle	37,069	0.00001482
7672016032	Animo Inglewood Charter High School	26,968	0.00001078
6504863949	Animo Jackie Robinson Charter High School	65,886	0.00002634
6644700925	Animo James B. Taylor Charter Middle School	28,905	0.00001155
1558142866	Animo Jefferson Middle School	37,539	0.00001500
6174603167	Animo Leadership High School	104,445	0.00004175
3050783760	Animo Mae Jemison Charter Middle School	25,169	0.00001006
3939917731	Animo Pat Brown Charter High School	34,902	0.00001395
8221023518	Animo Phillis Wheatley Charter Middle School	90,963	0.00003636
6052853769	Animo Ralph Bunche Charter High School	33,667	0.00001346
2431016606	Animo South Los Angeles Charter High School	40,244	0.00001609
2342847789	Animo Venice Charter High School	26,484	0.00001059
3038097591	Animo Watts College Preparatory Academy	46,594	0.00001862
1882399344	Animo Western Charter Middle School	76,256	0.00003048
8598039892	Animo Westside Charter Middle School	26,757	0.00001070
2987957874	Antelope School District	234,317	0.00009366
4042543675	Antelope Valley Community College District	3,334,864	0.00133300
2748606203	Antelope Valley Union High School District	8,724,543	0.00348735
7111290502	Antioch Unified School District	5,319,779	0.00212641
2072221892	Antonio Maria Lugo Academy	149,436	0.00005973
1778312996	Apple Valley Unified School District	4,551,258	0.00181922
1558148176	Ararat Charter School	26,955	0.00001077
7809722235	Arcadia Unified School District	2,585,017	0.00103328
7296379892	Arcata Elementary School District	401,692	0.00016056
1000001459	Architecture Construction and Engineering Charter High School	26,011	0.00001040
6946170476	Arcohe Union Elementary School District	126,426	0.00005053
3153058360	Arena Union Elementary/Point Arena Joint Union High School District	289,829	0.00011585
5013996023	Armona Union Elementary School District	402,244	0.00016078
2019998056	Aromas-San Juan Unified School District	430,118	0.00017193
2795182500	Arvin Union Elementary School District	1,044,340	0.00041744
2216346565	ASA Learning Center	81,059	0.00003240
7690646140	Aspire Charter	2,342,544	0.00093635
1966678952	Aspire Charter High School	171,219	0.00006844
2114495458	Aspire Charter School	289,844	0.00011586
1523790234	Aspire Firestone Academy	121,766	0.00004867
1523785933	Aspire Gateway Academy	113,438	0.00004534
3490518048	Aspire Inskeep Academy	162,130	0.00006481
7378752896	Aspire Juanita Tate Academy	171,428	0.00006852
7641346557	Aspire Ollin University Preparatory Academy	186,578	0.00007458
1523791130	Aspire Pacifica College Preparatory Academy	199,804	0.00007987
1290417074	Aspire Public School	886,489	0.00035434
6042631433	Aspire Slauson Academy	137,714	0.00005505
1558139144	Aspire Vanguard College Preparatory Academy	90,461	0.00003616
1847286758	Atascadero Unified School District	1,711,175	0.00068399
3408643463	Atwater Elementary School District	1,350,452	0.00053980
4984385471	Auburn Union Elementary School District	645,104	0.00025786
5205480467	Audeo Charter II	55,268	0.00002209
5880503125	Audeo Charter School	114,564	0.00004579
2905906925	Audeo Charter School III	11,063	0.00000442
3835472580	Azusa Unified School District	2,805,553	0.00112143
5746818658	Baker Valley Unified School District	87,677	0.00003505
4026069391	Bakersfield City Elementary School District	11,812,731	0.00472175
2785679582	Baldwin Park Unified School District	6,922,963	0.00276723
7767930212	Baldy View Regional Occupational Program	250,075	0.00009996
4796323905	Ballard Elementary School District	29,422	0.00001176
4962899642	Ballico-Cressey Elementary School District	133,158	0.00005323
1218046243	Bangor Union Elementary School District	43,623	0.00001744
6327131594	Banning Unified School District	1,726,213	0.00069000
6999688520	Banta Elementary School District	125,765	0.00005027

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6323342223	Barstow Community College District	\$ 923,100	0.00036898
7762274855	Barstow Unified School District	1,938,848	0.00077499
2618148087	Bass Lake Elementary School District	232,920	0.00009310
1455964765	Bassett Unified School District	1,792,638	0.00071655
5254370174	Bay View Academy	140,335	0.00005609
4477947024	Bayshore School District	129,983	0.00005196
2988331431	Bear Valley Unified School District	765,489	0.00030598
4072625298	Beardsley Elementary School District	528,955	0.00021143
7792788197	Beaumont Unified School District	2,753,693	0.00110070
4172612532	Bella Vista Elementary School District	104,244	0.00004167
3524218654	Belleview Elementary School District	62,404	0.00002494
1998178000	Bellevue-Sante Fe Charter School	26,424	0.00001056
7018877434	Bellevue Union Elementary School District	511,505	0.00020446
2940099950	Bellflower Unified School District	3,138,044	0.00125433
4028823085	Belmont-Redwood Shores School District	1,067,622	0.00042675
4540930706	Belridge Elementary School District	31,955	0.00001277
7400259352	Benicia Unified School District	1,409,897	0.00056356
2207841994	Bennett Valley Union Elementary School District	260,746	0.00010422
1048178248	Berkeley Unified School District	4,917,459	0.00196559
6204058507	Berryessa Union Elementary School District	2,049,965	0.00081941
1858435277	Beverly Hills Unified School District	1,615,340	0.00064568
1352170207	Big Creek Elementary School District	54,198	0.00002166
1858830555	Big Lagoon Union Elementary School District	18,885	0.00000755
1002656068	Big Oak Flat-Groveland Unified School District	178,079	0.00007118
4658201736	Big Picture High School-Fresno	111,754	0.00004467
5712382356	Big Pine Unified School District	77,349	0.00003092
1109237443	Big Springs Union Elementary School District	85,600	0.00003422
8921227815	Big Sur Charter School	30,163	0.00001206
4791871899	Big Sur Unified School District	25,836	0.00001033
1281992053	Big Valley Joint Unified School District	87,892	0.00003513
7937544284	Biggs Unified School District	236,839	0.00009467
4749093335	Birmingham Community Charter High School	922,903	0.00036890
1558133995	Bishop Unified School District	724,324	0.00028952
6805781459	Bitterwater-Tully Elementary School District	9,707	0.00000388
3707792332	Black Butte Elementary School District	76,046	0.00003040
4518259239	Black Oak Mine Unified School District	455,340	0.00018201
7622166202	Blake Elementary School District	6,048	0.00000242
6143838921	Blochman Union Elementary School District	62,420	0.00002495
5957056224	Blue Lake Union Elementary School District	81,641	0.00003263
5016336339	Blue Oak Charter School	90,807	0.00003630
1075116219	Bogus Elementary School District	6,987	0.00000279
2338125127	Bolinas-Stinson Union Elementary School District	201,327	0.00008047
5551473426	Bonita Unified School District	3,095,954	0.00123751
4120924780	Bonny Doon Union Elementary School District	52,443	0.00002096
9502512377	Bonsall Unified School District	621,574	0.00024845
5440972838	Borrego Springs Unified School District	223,004	0.00008914
5922004894	Bradley Union Elementary School District	31,443	0.00001257
5609359396	Brawley Elementary School District	1,443,834	0.00057712
4066832567	Brawley Union High School District	610,074	0.00024386
5002268954	Brea-Olinda Unified School District	1,710,183	0.00068359
7977074641	Brentwood Union School District	2,164,350	0.00086513
5948212479	Bret Harte Union High School District	377,101	0.00015073
1558144384	Bridges Charter School	52,141	0.00002084
5045980658	Bridgeville Elementary School District	19,656	0.00000786
3409598576	Briggs Elementary School District	146,211	0.00005844
7848262733	Brisbane Elementary School District	232,082	0.00009277
5564580454	Brittan Elementary School District	128,010	0.00005117
7024053713	Browns Elementary School District	51,859	0.00002073
1672370034	Buckeye Union School District	1,217,930	0.00048683
7604108975	Buellton Union Elementary School District	342,638	0.00013696
7258717489	Buena Park Elementary School District	1,619,515	0.00064735
1793962581	Buena Vista Elementary School District	56,780	0.00002270

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1570151094	Burbank Unified School District	\$ 5,481,140	0.00219090
2988919735	Burlingame Elementary School District	907,688	0.00036282
2233811883	Burnt Ranch Elementary School District	48,145	0.00001924
5043688719	Burrel Union Elementary School District	49,112	0.00001963
1918139771	Burton Elementary School District	1,708,684	0.00068299
4573434759	Butte County Schools	3,178,301	0.00127042
7315401076	Butte Valley Unified School District	109,504	0.00004377
3046173218	Butte-Glenn Community College District	4,191,076	0.00167524
4278447461	Butteville Union Elementary School District	53,976	0.00002158
5821947214	Buttonwillow Union Elementary School District	119,441	0.00004774
2942188765	Byron Union School District	416,943	0.00016666
5273114689	Cabrillo Joint Community College District	2,737,409	0.00109419
7449606960	Cabrillo Unified School District	1,063,634	0.00042515
2642742738	Cajon Valley Union Elementary School District	6,129,746	0.00245016
5343146128	Calaveras County Schools	662,353	0.00026475
7552979402	Calaveras Unified School District	1,105,981	0.00044208
2244125425	Calexico Unified School District	2,918,977	0.00116676
1049757578	Caliente Union Elementary School District	33,484	0.00001338
1795002506	California School of the Arts - San Gabriel Valley	48,016	0.00001919
2172035337	California Virtual Academy at Kings	16,256	0.00000650
1978530624	California Virtual Academy at Los Angeles	309,393	0.00012367
1558558577	Calipatria Unified School District	484,435	0.00019364
3506924748	Calistoga Joint Unified School District	420,346	0.00016802
2338713024	Camarillo Academy of Progressive Education	89,732	0.00003587
2602235777	Cambrian Elementary School District	655,465	0.00026200
1523799288	Camino Nuevo Academy #2 Harvard	108,471	0.00004336
1729505670	Camino Nuevo Charter Academy	173,498	0.00006935
8430446859	Camino Nuevo Charter Academy #4	169,219	0.00006764
1523780240	Camino Nuevo Elementary #3	176,815	0.00007068
5514051837	Camino Nuevo High School	38,799	0.00001551
9147916859	Camino Nuevo High School #2	82,724	0.00003307
7982754631	Camino Union Elementary School District	131,247	0.00005246
6339281980	Campbell Union Elementary School District	3,226,979	0.00128988
6490246026	Campbell Union High School District	2,305,121	0.00092140
1928037252	Camptonville Academy	97,004	0.00003877
3940069328	Camptonville Elementary School District	28,152	0.00001125
3546318276	Canyon School District	28,750	0.00001149
6270147129	Capay Joint Union Elementary School District	42,286	0.00001690
6860889051	Capistrano Unified School District	12,067,132	0.00482344
5133967008	Cardiff Elementary School District	298,823	0.00011944
3711318226	Carlsbad Unified School District	2,731,400	0.00109179
2077634831	Carmel Unified School District	1,680,729	0.00067182
4476110512	Carpinteria Unified School District	1,021,352	0.00040825
5057974732	Caruthers Unified School District	445,704	0.00017816
7135817991	Cascade Union Elementary School District	503,063	0.00020108
7425426341	Castaic Union Elementary School District	582,929	0.00023301
5965645451	Castle Rock Union Elementary School District	40,914	0.00001635
2620876407	Castro Valley Unified School District	2,659,995	0.00106325
5950743626	Cayucos Elementary School District	91,672	0.00003664
5841020017	Center Unified School District	1,377,107	0.00055045
1122230116	Centinela Valley Union High School District	3,045,532	0.00121735
6479518001	Central City Value School	96,020	0.00003838
1794992915	Central School District	987,088	0.00039456
6332074760	Central Unified School District	4,256,109	0.00170124
1663064457	Central Union Elementary School District	651,754	0.00026052
3154277601	Central Union High School District	1,436,302	0.00057411
2793161160	Central Valley Pre-School	13,476	0.00000539
1017284030	Centralia Elementary School District	1,780,484	0.00071169
1280204324	Century Academy for Excellence	48,714	0.00001947
3453941367	Century Community Charter School	137,451	0.00005494
3041848577	Ceres Unified School District	5,482,480	0.00219144
4716408593	Cerritos Community College District	4,322,575	0.00172781

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1261528105	Cesar Estrada Chavez Dual Language Immersion Charter School	\$ 62,005	0.00002478
7539731457	Chabot-Los Positas Community College District	5,689,460	0.00227417
5532400293	Chaffey Community College District	4,776,367	0.00190919
3940201262	Chaffey Joint Union High School District	7,508,809	0.00300140
3814121547	Charter Academy of the Redwoods	77,661	0.00003104
1564670154	Charter Learning Center	100,004	0.00003997
7672000841	Charter Oak Unified School District	1,593,662	0.00063701
2894216509	Charter School of San Diego	570,170	0.00022791
2598272997	Chatom Union Elementary School District	223,932	0.00008951
5516581175	Chawanakee Unified School District	459,648	0.00018373
6523184721	Chicago Park Elementary School District	44,875	0.00001794
3760549397	Chico Country Day School	118,021	0.00004717
1492796491	Chico Unified School District	4,239,500	0.00169460
9368765125	Children's Community Charter School	26,006	0.00001039
4123311854	Chino Valley Unified School District	7,199,874	0.00287791
6222640391	Chowchilla Elementary School District	633,152	0.00025308
4658964836	Chowchilla Union High School District	415,900	0.00016624
2165874822	Chrysalis Charter School	30,301	0.00001211
6618006066	Chualar Union Elementary School District	140,999	0.00005636
3397712478	Chula Vista Elementary School District	9,437,024	0.00377214
3908716939	Cienega Union Elementary School District	24,972	0.00000998
1633280352	Cinnabar Elementary School District	95,240	0.00003807
2173509801	Citrus Community College District	3,492,512	0.00139602
9110882684	Citrus Springs Charter School	66,992	0.00002678
2039297160	Claremont Unified School District	2,437,004	0.00097411
1200190599	Classical Academy Charter School	662,151	0.00026467
7439542529	Clay Joint Elementary School District	64,272	0.00002569
4861343742	Clayton Valley Charter High School	383,336	0.00015323
2345916052	Clear Creek Elementary School District	38,210	0.00001527
2070454374	Cloverdale Unified School District	510,827	0.00020419
4999070446	Clovis Unified School District	14,434,295	0.00576963
4972682374	Coachella Valley Unified School District	7,629,241	0.00304954
3541464023	Coalinga/Huron Unified School District	1,470,538	0.00058780
5340774417	Coast Community College District	13,251,253	0.00529675
5226062744	Coast Unified School District	439,586	0.00017571
1357789904	Coastal Academy	493,730	0.00019735
5171969349	Coastline Regional Occupational Program	304,305	0.00012164
1974703674	Coffee Creek Elementary School District	10,438	0.00000417
7032817064	Cold Spring Elementary School District	74,755	0.00002988
5149458289	Colfax Elementary School District	90,001	0.00003597
5647348587	College and Career Advantage	68,553	0.00002740
7139512599	College Elementary School District	94,460	0.00003776
4041329265	College Of The Sequoias	2,957,834	0.00118230
7231675881	College Ready High School #10	68,820	0.00002751
1727778687	College-Ready Academy High School Charter	179,760	0.00007185
1082601134	Colton Joint Unified School District	7,488,567	0.00299331
6056070657	Colton-Redlands-Yucaipa Regional Occupational Program	495,922	0.00019823
4739905994	Columbia Elementary School District	332,595	0.00013294
5219386715	Columbia Union Elementary School District	163,356	0.00006530
2396817158	Columbine Elementary School District	41,040	0.00001640
7507058928	Colusa County Schools	883,781	0.00035326
1889234410	Colusa Unified School District	411,265	0.00016439
5480702649	Community Options for Resources in Education Butte Charter School	145,493	0.00005816
4345221379	Compton Community College District	1,645,209	0.00065762
4627108958	Compton Unified School District	7,020,580	0.00280623
3495799928	Conejo Valley Unified School District	4,995,893	0.00199694
6573621467	Connecting Waters Charter School	219,095	0.00008758
1874799762	Connecting Waters Charter School, East Bay	1,529	0.00000061
3058484502	Contra Costa Community College District	7,657,958	0.00306102
7392154850	Copper Mountain Community College District	659,986	0.00026381
5805944458	Corcoran Joint Unified School District	952,844	0.00038087
1371071730	CORE Placer Charter School	27,193	0.00001087

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5311067540	Corning Union Elementary School District	\$ 662,611	0.00026486
6338616513	Corning Union High School District	447,554	0.00017889
6479800692	Coronado Unified School District	953,964	0.00038132
2828517454	Corona-Norco Unified School District	12,616,883	0.00504318
4950169545	Cotati-Rohnert Park Unified School District	1,305,872	0.00052198
4370150415	Cottonwood Union Elementary School District	281,816	0.00011265
5993369590	County School Service-Contra Costa County Schools	3,079,301	0.00123085
2170696471	County School Service-Napa County Schools	2,072,143	0.00082827
3433536864	County School Service-Sacramento County Schools	5,019,706	0.00200646
2498776598	County School Service-San Mateo County Schools	3,326,546	0.00132968
7601634658	County School Service-Trinity County Schools	291,810	0.00011664
4814261763	County School Service-Alameda County Schools	2,535,533	0.00101350
7095209392	County Superintendent of Schools Office-Riverside County Schools	10,525,677	0.00420729
1906107866	Covina-Valley Unified School District	3,774,848	0.00150887
7570658903	Credo High Charter School	160,451	0.00006413
2682987139	Crenshaw Arts/Tech Charter High School	43,656	0.00001745
4778404739	Cucamonga School District	613,281	0.00024514
4136962996	Cuddeback Union Elementary School District	49,736	0.00001988
5292386049	Cuesta Community College District	2,966,674	0.00118583
6381923144	Culver City Unified School District	2,481,120	0.00099175
5057145949	Cupertino Union Elementary School District	6,300,570	0.00251844
2428440351	Curtis Creek Elementary School District	155,404	0.00006212
7762324646	Cutler-Orosi Unified School District	1,703,942	0.00068109
7373040668	Cutten Elementary School District	130,399	0.00005212
4136656889	Cuyama Joint Unified School District	102,459	0.00004095
3767626549	Cypress Elementary School District	924,624	0.00036959
4691160093	Davis Joint Unified School District	3,416,734	0.00136573
3478066822	Death Valley Unified School District	37,160	0.00001485
2823575534	Dehesa Elementary School District	98,954	0.00003955
3242399273	Del Mar Union Elementary School District	1,735,797	0.00069383
1017185861	Del Norte County Schools	1,496,992	0.00059837
5299008205	Del Norte County Unified School District	3,197	0.00000128
4046588438	Delano Joint Union High School District	2,063,334	0.00082475
5413207469	Delano Union Elementary School District	2,630,478	0.00105145
6691047079	Delhi Elementary School District	903,107	0.00036099
5369477063	Delphic Elementary School District	14,271	0.00000570
2005043370	Delta Elementary Charter	115,410	0.00004613
6962117337	Denair Unified School District	452,974	0.00018106
4409566940	Desert Center Unified School District	56,823	0.00002271
3595099768	Desert Community College District	3,352,906	0.00134021
5008762248	Desert Sands Unified School District	9,835,643	0.00393147
8918287689	Desert Trails Preparatory Academy	33,006	0.00001319
2996583010	Di Giorgio Elementary School District	57,985	0.00002318
2504948938	Dinuba Unified School District	1,807,828	0.00072262
5774675951	Discovery Charter School	364,634	0.00014575
2957010920	Dixie Elementary School District	619,007	0.00024743
1558142458	Dixon Montessori Charter School	156,695	0.00006263
6259326660	Dixon Unified School District	1,085,999	0.00043409
5669258861	Dos Palos Unified School District	929,476	0.00037153
6532084727	Douglas City Elementary School District	68,058	0.00002720
6627093485	Downey Unified School District	7,015,584	0.00280425
5486580376	Downtown College Prep	448,477	0.00017926
3231376413	Downtown Value School	245,936	0.00009830
6937272589	Dry Creek Joint Elementary School District	1,353,202	0.00054090
2898330479	Duarte Unified School District	1,408,542	0.00056302
3966487531	Dublin Unified School District	2,837,764	0.00113430
2200880899	Ducor Union Elementary School District	45,976	0.00001838
6282210695	Dunham Elementary School District	41,674	0.00001666
2995216153	Dunsmuir Elementary School District	57,798	0.00002310
1134589518	Dunsmuir Joint Union High School District	35,928	0.00001436
5111167582	Durham Unified School District	285,638	0.00011417
4846000927	Earlimart Elementary School District	655,171	0.00026188

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3094587150	East Nicolaus Joint Union High School District	\$ 73,784	0.00002949
2869189902	East San Gabriel Valley Regional Occupational Program	333,253	0.00013321
2619690514	East Side Union High School District	6,598,062	0.00263736
7855987332	East Whittier City Elementary School District	1,986,012	0.00079384
5089112242	Eastern Sierra Unified School District	358,786	0.00014341
6121937081	Eastside Union Elementary School District	919,372	0.00036749
4811508459	Edison Elementary School District	501,647	0.00020052
4146932070	Education for Change	865,064	0.00034578
4782022258	Edward B. Cole Senior Academy	102,833	0.00004110
3017698022	Eel River Charter School Inc.	31,533	0.00001260
4088738850	EJE Elementary Academy	221,074	0.00008837
7359671465	El Camino Community College District	6,403,145	0.00255945
9289310026	El Camino Real Charter High School	630,510	0.00025203
3733752780	El Centro Elementary School District	1,950,695	0.00077973
7196130501	El Dorado County Schools	2,886,049	0.00115360
3519382862	El Dorado Union High School District	2,152,996	0.00086059
3558947284	El Monte Elementary School District	4,214,352	0.00168455
2495671615	El Monte Union High School District	3,921,906	0.00156765
7177185225	El Nido Elementary School District	74,802	0.00002990
7920429569	El Rancho Unified School District	2,685,721	0.00107353
7258812920	El Segundo Unified School District	855,950	0.00034214
2226790715	El Sol Santa Ana Science and Arts Charter Academy	548,423	0.00021921
7546362572	El Tejon Unified School District	236,215	0.00009442
8261180854	Eleanor Roosevelt Community Learning Center Charter School	32,187	0.00001287
1390213938	Elk Grove Unified School District	18,461,497	0.00737937
7174642408	Elk Hills Elementary School District	55,892	0.00002234
3104737337	Elkins School District	12,050	0.00000482
6881418730	Elverta Joint Elementary School District	128,176	0.00005123
3775796933	Emery Unified School District	222,874	0.00008909
5829027060	Empire Union Elementary School District	1,083,107	0.00043294
9126514537	Empowering Possibilities International Charter	113,378	0.00004532
5112852107	Encinitas Union Elementary School District	1,480,583	0.00059181
4542642856	Encore High School for the Arts - Riverside	224,735	0.00008983
5331008107	Encore High School for the Performing and Visual Arts	482,236	0.00019276
5517422084	Enterprise Elementary School District	1,416,762	0.00056630
5527153732	Environmental Charter High School	90,808	0.00003630
2789713106	Escalon Unified School District	745,423	0.00029796
2965925051	Escondido Charter High School	154,382	0.00006171
2732872714	Escondido Union Elementary School District	4,893,274	0.00195592
3694190667	Escondido Union High School District	2,993,045	0.00119637
7561487615	Esparto Unified School District	407,046	0.00016270
6643268592	Etiwanda School District	3,152,761	0.00126021
6737887097	Eureka Unified School District	1,391,626	0.00055626
4038009647	Eureka Union Elementary School District	783,628	0.00031323
6830277239	Everest Value School	114,901	0.00004593
7540887990	Evergreen Elementary School District	2,045,310	0.00081755
7404902494	Evergreen Union School District	453,288	0.00018119
6961663482	Excelsior Education Center	263,683	0.00010540
7254455656	Exeter Unified School District	854,740	0.00034165
3705368580	Ezequiel Tafoya Alvarado Academy	331,454	0.00013249
4951959925	Fairfax Elementary School District	829,108	0.00033141
1118207190	Fairfield-Suisun Unified School District	7,326,412	0.00292849
7060458680	Fall River Joint Unified School District	475,170	0.00018993
7144557559	Fallbrook Union Elementary School District	1,669,193	0.00066720
1667315079	Fallbrook Union High School District	882,683	0.00035282
2281341467	Family Partnership Home Study Charter School	50,606	0.00002023
1590649845	Farmersville Unified School District	844,729	0.00033765
2591745935	Feather Falls Union Elementary School District	19,153	0.00000766
3176453395	Feather River College District	791,015	0.00031618
6788156499	Fenton Primary Center	622,822	0.00024895
1438496422	Ferndale Unified School District	113,530	0.00004538
7284623727	Fieldbrook Elementary School District	45,624	0.00001824

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3954461711	Fillmore Unified School District	\$ 1,553,574	0.00062099
2167436432	Firebaugh-Las Deltas Unified School District	899,710	0.00035963
6901438786	Flournoy Union School District	18,548	0.00000741
7697817915	Folsom-Cordova Unified School District	6,458,845	0.00258171
5612530971	Fontana Unified School District	12,484,016	0.00499007
4628924879	Foothill-De Anza Community College District	10,083,900	0.00403071
6565629360	Forest Ranch Charter School	18,612	0.00000744
4722250817	Foresthill Union Elementary School District	136,350	0.00005450
6670376159	Forestville Union Elementary School District	127,228	0.00005086
4471260192	Forks Of Salmon Elementary School District	6,876	0.00000275
2728034837	Fort Bragg Unified School District	833,852	0.00033330
2429677465	Fort Ross Elementary School District	11,537	0.00000461
2237029993	Fort Sage Unified School District	55,003	0.00002199
1469510178	Fortuna Elementary School District	344,789	0.00013782
4286970319	Fortuna Union High School District	274,588	0.00010976
1054957582	Fountain Valley Elementary School District	1,963,838	0.00078498
3613723773	Fowler Unified School District	642,891	0.00025697
5145626306	Franklin Elementary School District	76,171	0.00003045
6410541372	Franklin-McKinley Elementary School District	2,900,373	0.00115933
7069113764	Fremont Unified School District	11,132,655	0.00444991
4606698501	Fremont Union High School District	5,569,611	0.00222627
1652879063	French Gulch-Whiskeytown Union Elementary School District	12,098	0.00000484
5309847955	Freshwater Elementary School District	92,792	0.00003709
2751804125	Fresno County Schools	5,689,660	0.00227425
5525306131	Fresno Unified School District	23,533,581	0.00940677
1688460640	Fruitvale Elementary School District	713,476	0.00028519
2126074268	Fullerton Elementary School District	4,086,082	0.00163328
2200070630	Fullerton Joint Union High School District	3,579,556	0.00143081
1972588855	Galt Joint Union Elementary School District	1,217,681	0.00048673
6837750122	Galt Joint Union High School District	840,543	0.00033598
1101477156	Garden Grove Unified School District	13,719,726	0.00548401
4658552831	Garfield Elementary School District	11,260	0.00000450
3321453502	Garvey Elementary School District	1,923,137	0.00076871
1767313990	Gateway Community Charters	1,170,927	0.00046804
3620982489	Gateway Unified School District	1,138,051	0.00045490
3749976038	Gavilan Joint Community College District	1,975,085	0.00078948
4273011630	Gazelle Union Elementary School District	28,332	0.00001132
2022214631	General Shafter Elementary School District	75,709	0.00003026
1648328427	Gerber Union Elementary School District	160,596	0.00006419
2149570357	Geyserville Unified School District	129,932	0.00005194
1995809111	Gilroy Unified School District	3,571,148	0.00142745
6679139754	Glendale Community College District	4,325,447	0.00172895
5385388563	Glendale Unified School District	7,448,149	0.00297715
6410577498	Glendora Unified School District	2,301,705	0.00092003
5470164350	Glenn County Schools	1,319,010	0.00052723
2593514055	Goethe International Charter School	62,001	0.00002478
1113544066	Gold Oak Union Elementary School District	146,618	0.00005861
6890924709	Gold Rush Charter School	131,015	0.00005237
5441398900	Gold Trail Union Elementary School District	248,492	0.00009933
4339537204	Golden Eagle Charter School	71,848	0.00002872
1066930843	Golden Feather Union Elementary School District	37,173	0.00001486
7776558460	Golden Plains Unified School District	855,240	0.00034185
5814089058	Golden Valley Charter School	26,307	0.00001052
6306915765	Golden Valley Charter Schools for Educational Renewal	233,677	0.00009340
5678649995	Golden Valley Unified School District	554,774	0.00022175
5817485889	Goleta Union Elementary School District	1,922,171	0.00076832
7730218210	Gonzales Unified School District	863,446	0.00034513
1521113519	Gorman Elementary School District	7,329	0.00000293
3257219032	Gorman Learning Center	616,043	0.00024624
734035290	Granada Hills Charter High School	1,194,711	0.00047755
3142893220	Grant Elementary School District	220,828	0.00008827
1026308084	Grass Valley Elementary School District	820,737	0.00032806

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4847899363	Gratton Elementary School District	\$ 25,950	0.00001037
1961375016	Gravenstein Union Elementary School District	130,874	0.00005231
4490977411	Graves Elementary School District	11,845	0.00000473
1308211313	Green Point Elementary School District	139	0.00000006
3177523939	Greenfield Union Elementary School District	1,454,239	0.00058128
3781697187	Greenfield Union Elementary School District	3,257,971	0.00130227
2088870310	Grenada Elementary School District	82,498	0.00003298
2712368834	Gridley Unified School District	589,346	0.00023557
1989668678	Grossmont Secondary School	64,080	0.00002561
3411112067	Grossmont Union High School District	7,979,795	0.00318966
3878338132	Grossmont-Cuyamaca Community College District	4,992,040	0.00199540
3874235546	Guadalupe Union Elementary School District	397,035	0.00015870
6650318381	Guajome Academy	278,642	0.00011138
5429245529	Guerneville Elementary School District	131,837	0.00005270
4421474040	Gustine Unified School District	483,056	0.00019309
5522873241	Hacienda La Puente Unified School District	6,762,706	0.00270317
1000001430	Hamilton Unified School District	273,525	0.00010933
3048167029	Hanford Elementary School District	1,977,399	0.00079040
2898691752	Hanford Joint Union High School District	1,329,667	0.00053149
6438433333	Happy Camp Union Elementary School District	55,703	0.00002227
3099056595	Happy Valley Elementary School District	20,462	0.00000818
3644786788	Happy Valley Union Elementary School District	155,567	0.00006218
2732517511	Harbor Springs Charter School	44,099	0.00001763
2097286268	Harmony Union Elementary School District	115,479	0.00004616
1056932178	Hartnell Community College District	2,638,217	0.00105454
3837269123	Hart-Ransom Union Elementary School District	214,196	0.00008562
8643497617	Harvest Ridge Cooperative Charter School	16,035	0.00000641
4588666295	Hawthorne Elementary School District	2,361,456	0.00094391
3373475359	Hayward Unified School District	9,051,879	0.00361819
3004140296	Healdsburg Unified School District	736,395	0.00029435
4518155095	Heber Elementary School District	393,281	0.00015720
7920286239	Helendale School District	235,956	0.00009432
1239047987	Helix Charter High School	702,047	0.00028062
5445169146	Hemet Unified School District	10,400,197	0.00415714
1122122274	Heritage K-8 Charter School	213,406	0.00008530
3497021740	Heritage Peak Charter School	270,155	0.00010799
6342170738	Hermosa Beach City Elementary School District	313,095	0.00012515
5542859975	Hesperia Unified School District	7,078,352	0.00282934
5212544271	Hickman Elementary School District	210,325	0.00008407
1963217058	High Tech High	725,806	0.00029012
3563666661	High Tech Los Angeles	97,686	0.00003905
6126390491	High Tech LA Middle	12,514	0.00000500
1254271789	Hillsborough City School District	634,121	0.00025347
2941938429	Hilmar Unified School District	746,807	0.00029851
4841230735	Hollister Elementary School District	1,659,159	0.00066319
1085937860	Holtville Unified School District	586,205	0.00023432
9293023051	HomeTech Charter School	13,208	0.00000528
5195383884	Hope Elementary School District	80,703	0.00003226
7118846130	Hope Elementary School District	296,879	0.00011867
6742487755	Horicon Elementary School District	87,352	0.00003492
4907643104	Horizon Charter School	450,733	0.00018017
7268744680	Hornbrook Elementary School District	28,866	0.00001154
1342171050	Hot Springs Elementary School District	6,221	0.00000249
3271589201	Howell Mountain Elementary School District	35,161	0.00001405
4454434076	Hueneme Elementary School District	2,198,741	0.00087887
5876481521	Hughes-Elizabeth Lakes Union Elementary School District	19,226	0.00000768
2182972682	Hughson Unified School District	650,417	0.00025998
4164290213	Humboldt County Schools	1,441,098	0.00057603
4076162699	Huntington Beach City Elementary School District	1,894,231	0.00075716
5522950934	Huntington Beach Union High School District	5,398,760	0.00215798
1319086839	Hydesville Elementary School District	49,051	0.00001961
7747714287	ICEF Innovation Los Angeles Charter School	75,560	0.00003020

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer		Required Employer Contributions	Employer Allocation Factor (*)
4475524341	ICEF Vista Elementary School	\$	127,894	0.00005112
7293927182	ICEF Vista Middle School		49,330	0.00001972
3367833641	Igo Ono Platina Union Elementary School District		36,363	0.00001453
1558134344	Imagine School at Imperial Valley		15,493	0.00000619
5507445232	Imagine Schools Riverside County at Coachella		173,886	0.00006951
2622211287	Imperial Community College District		1,857,944	0.00074265
2493705833	Imperial County Schools		3,117,388	0.00124607
6708851619	Imperial Unified School District		1,284,597	0.00051348
5182383736	Imperial Valley Regional Occupational Program		444,237	0.00017757
5585537787	Indian Diggings Elementary School District		2,761	0.00000110
7247798627	Indian Springs Elementary School District		19,943	0.00000797
2763241530	Inglewood Unified School District		2,726,411	0.00108979
4076439567	Inspire School of Arts and Sciences		72,993	0.00002918
3071235302	International School of Monterey		78,034	0.00003119
5413365971	Ipakanni Early College Charter School		9,552	0.00000382
2835296485	Irvine Unified School District		11,313,944	0.00452238
1020425371	Island Union Elementary School District		116,399	0.00004653
7384591300	Jacoby Creek Elementary School District		114,206	0.00004565
2466853793	Jamestown Elementary School District		163,011	0.00006516
2221206235	Jamul-Dulzura Union School District		225,708	0.00009022
7374056976	Janesville Union Elementary School District		86,914	0.00003474
6566462982	Jefferson Elementary School District		3,662	0.00000146
1133607607	Jefferson Elementary School District		513,002	0.00020506
2238440904	Jefferson School District		1,671,536	0.00066814
6160772901	Jefferson Union High School District		1,482,438	0.00059256
4945435298	John Swett Unified School District		377,839	0.00015103
6770451882	Johnstonville Elementary School District		42,396	0.00001695
1487756706	Journey Charter School		140,774	0.00005627
7423954294	Julian Charter School		215,562	0.00008616
4561241025	Julian Union Elementary School District		128,703	0.00005144
1043960888	Julian Union High School District		71,941	0.00002876
6946043697	Junction City Elementary School District		73,054	0.00002920
1566507186	Junction Elementary School District		21,338	0.00000853
2365165705	Junction Elementary School District		89,347	0.00003571
4453655080	Jurupa Unified School District		6,224,802	0.00248816
5913973868	Kashia School District		4,042	0.00000162
2308488575	Kelseyville Unified School District		648,208	0.00025910
3148979259	Kentfield Elementary School District		327,255	0.00013081
3275203697	Kenwood Elementary School District		86,579	0.00003461
7931375056	Keppel Union Elementary School District		694,300	0.00027752
1957806754	Kerman Unified School District		1,565,105	0.00062560
4417302816	Kern Community College District		6,457,378	0.00258112
6553895281	Kern County Schools		11,218,270	0.00448413
1204344544	Kern Union High School District		16,066,460	0.00642204
7336288944	Kernville Union Elementary School District		400,540	0.00016010
7892922723	Keyes Union Elementary School District		368,732	0.00014739
3961765627	King City Union Elementary School District		716,230	0.00028629
7255362688	Kings Canyon Joint Unified School District		3,434,854	0.00137297
2109504485	Kings County Schools		1,833,407	0.00073284
7338901600	Kings River Union Elementary School District		148,629	0.00005941
1702567020	Kings River-Hardwick Union Elementary School District		213,994	0.00008554
5646557411	Kingsburg Joint Union Elementary School District		633,493	0.00025322
3485390688	Kingsburg Joint Union High School District		245,995	0.00009833
4589849282	KIPP Los Angeles College Preparatory		28,942	0.00001157
6353958995	Kirkwood School District		47,485	0.00001898
3181124521	Kit Carson Union Elementary School District		125,440	0.00005014
4383040911	Klamath River Union Elementary School District		8,947	0.00000358
1731534424	Klamath-Trinity Joint Unified School District		600,399	0.00023999
2425852753	Kneeland Elementary School District		17,777	0.00000711
2527577041	Knights Ferry Elementary School District		23,056	0.00000922
7667966893	Knightsen School District		138,662	0.00005543
1962669380	Konocti Unified School District		1,339,249	0.00053532

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3247604677	La Canada Unified School District	\$ 1,032,639	0.00041276
6245696918	La Habra City Elementary School District	1,648,430	0.00065891
5883812783	La Honda-Pescadero Unified School District	212,254	0.00008484
1007648598	La Mesa-Spring Valley Elementary School District	4,475,055	0.00178876
6153613410	La Puente Valley Regional Occupational Program	136,372	0.00005451
1146836314	La Verne Elementary Preparatory Academy	14,317	0.00000572
4031922150	La Vida Independent Study Charter School	4,107	0.00000164
1539123059	Lafayette School District	739,957	0.00029577
1700217302	Laguna Beach Unified School District	1,241,047	0.00049607
7279147077	Laguna Joint Elementary School District	5,906	0.00000236
6157437967	Lagunita Elementary School District	30,298	0.00001211
1539886100	Lagunitas Elementary School District	141,065	0.00005639
6904419748	Lake County Schools	742,240	0.00029669
4954903302	Lake Elsinore Unified School District	6,327,113	0.00252905
5433375547	Lake School District	51,747	0.00002068
3079826170	Lake Tahoe Community College District	864,774	0.00034566
1529686779	Lake Tahoe Unified School District	1,294,359	0.00051738
1364971620	Lakeport Unified School District	514,152	0.00020552
2548585658	Lakeside Joint Elementary School District	16,142	0.00000645
1434955344	Lakeside Union Elementary School District	1,609,112	0.00064319
5113934570	Lakeside Union Elementary School District	290,619	0.00011617
5243204451	Lakeside Union Elementary School District	147,381	0.00005891
1410418424	Lammersville Elementary School District	1,056,467	0.00042229
7267704968	Lamont Elementary School District	1,252,980	0.00050084
5878630114	Lancaster Elementary School District	4,745,250	0.00189676
5651216627	Larkspur-Corte Madera School District	517,530	0.00020687
2780106317	Las Lomitas Elementary School District	721,927	0.00028857
2221183809	Las Virgenes Unified School District	3,504,554	0.00140083
4921722395	Lassen Community College District	919,896	0.00036770
5478084418	Lassen County Schools	532,440	0.00021283
7444650555	Lassen Union High School District	267,851	0.00010706
1698187140	Lassen View Union Elementary School District	108,124	0.00004322
2610721673	Laton Joint Unified School District	269,248	0.00010762
6171420171	Latrobe Elementary School District	49,876	0.00001994
3513444528	Lawndale Elementary School District	2,274,320	0.00090908
7065659119	Laytonville Unified School District	192,113	0.00007679
5488216429	Le Grand Union Elementary School District	218,077	0.00008717
4560729035	Le Grand Union High School District	192,864	0.00007709
6801704970	Legget Valley Unified School District	85,308	0.00003410
2179956434	Lemon Grove Elementary School District	1,041,744	0.00041640
6371589031	Lemoore Union Elementary School District	1,063,010	0.00042490
1391299568	Lemoore Union High School District	697,510	0.00027881
1629259958	Lennox Elementary School District	2,133,767	0.00085290
4538186069	Lennox Mathematics, Science, and Technology Academy	156,464	0.00006254
1000001439	Leonardo da Vinci Health Sciences Charter School	46,354	0.00001853
2461903624	Lewiston Elementary School District	37,629	0.00001504
1253946292	Liberty Elementary School District	83,541	0.00003339
6020149558	Liberty Elementary School District	96,199	0.00003845
2777355189	Liberty Union High School District	2,289,460	0.00091514
4857411579	Lifeline Learning Charter School	260,547	0.00010414
7061061551	Lighthouse Charter School	36,268	0.00001450
5392928631	Lincoln Elementary School District	4,747	0.00000190
1352268460	Lincoln Street Charter School	17,422	0.00000696
5910501661	Lincoln Unified School District	2,923,375	0.00116852
3619023429	Linden Unified School District	773,870	0.00030933
3783047790	Lindsay Unified School District	2,103,623	0.00084085
7006808344	Linns Valley-Poso Flat Union Elementary School District	12,182	0.00000487
5817850904	Literacy First Charter	315,295	0.00012603
5734876590	Little Lake City Elementary School District	1,018,115	0.00040696
3689546490	Little Shasta Elementary School District	7,607	0.00000304
6000001125	Live Oak Charter School	155,944	0.00006233
2624658011	Live Oak Elementary School District	717,792	0.00028691

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1590468574	Live Oak Unified School District	\$ 672,642	0.00026887
5604320717	Livermore Valley Joint Unified School District	4,452,931	0.00177991
3784449854	Livingston Union Elementary School District	836,190	0.00033424
2645338905	Lodi Unified School District	9,292,566	0.00371440
4087682272	Loleta Union Elementary School District	75,043	0.00003000
4592571258	Loma Prieta Joint Union Elementary School District	220,544	0.00008816
3833126652	Lompoc Unified School District	3,332,936	0.00133223
7727146402	Lone Pine Unified School District	140,728	0.00005625
2374705651	Long Beach Community College District	6,179,012	0.00246986
5481824667	Long Beach Unified School District	21,188,396	0.00846936
4063408443	Loomis Union Elementary School District	562,184	0.00022471
2904399020	Los Alamitos Unified School District	2,599,781	0.00103918
2845567055	Los Altos Elementary School District	1,790,695	0.00071577
7874022252	Los Angeles Community College District	29,226,639	0.01168238
3614620780	Los Angeles Unified School District	202,288,437	0.08085812
5519304943	Los Banos Unified School District	3,801,645	0.00151958
6555702301	Los Gatos Union Elementary School District	901,042	0.00036016
2197186939	Los Gatos-Saratoga Joint Union High School District	1,215,093	0.00048569
1227266128	Los Molinos Unified School District	216,934	0.00008671
3602760024	Los Nietos Elementary School District	729,846	0.00029173
2090015857	Los Olivos Elementary School District	43,844	0.00001753
5968856546	Los Rios Community College District	14,603,086	0.00583710
3151588886	Lost Hills Union Elementary School District	228,681	0.00009141
4951808423	Lowell Joint Elementary School District	651,387	0.00026037
6107261119	Lucerne Elementary School District	91,357	0.00003652
3373743706	Lucerne Valley Unified School District	377,201	0.00015077
1343540226	Lucia Mar Unified School District	3,270,834	0.00130741
1482325694	Luther Burbank Elementary School District	199,918	0.00007991
3761326719	Lynwood Unified School District	5,567,152	0.00222529
6279752031	Madera County Schools	2,023,064	0.00080865
6987803995	Madera Unified School District	5,886,300	0.00235285
2121922005	Magnolia Elementary School District	2,653,247	0.00106055
7541361122	Magnolia Science Academy	150,339	0.00006009
7743740680	Magnolia Science Academy #2	74,878	0.00002993
4846787036	Magnolia Science Academy #3	107,717	0.00004306
3157539779	Magnolia Science Academy #4	14,234	0.00000569
2213502673	Magnolia Science Academy #5	42,865	0.00001713
4430003230	Magnolia Science Academy #6	18,118	0.00000724
1558135114	Magnolia Science Academy #7	53,791	0.00002150
1558145770	Magnolia Science Academy #8	82,312	0.00003290
4631182928	Magnolia Union Elementary School District	30,244	0.00001209
4941511918	Mammoth Unified School District	375,142	0.00014995
2267260629	Manchester Union Elementary School District	18,179	0.00000727
1302901884	Manhattan Beach Unified School District	2,701,848	0.00107997
5390320807	Manteca Unified School District	7,002,299	0.00279894
5629859639	Manzanita Elementary School District	74,790	0.00002989
5164348539	Manzanita Middle Charter School	8,300	0.00000332
5030353018	Maple Creek Elementary School District	871	0.00000035
1682615586	Maple Elementary School District	86,053	0.00003440
4266276303	Marcum-Illinois Union Elementary School District	109,120	0.00004362
5510209871	Mare Island Technology Academy	256,353	0.00010247
6884269049	Maria Montessori Charter Academy	62,792	0.00002510
6874840611	Maricopa Unified School District	99,539	0.00003979
7926564424	Marin Community College District	2,897,990	0.00115838
2637169482	Marin County Schools	2,072,951	0.00082859
7455450312	Mariposa County Unified School District	911,669	0.00036441
1621587820	Mark Twain Union Elementary School District	233,917	0.00009350
6475041514	Mark West Union Elementary School District	343,678	0.00013737
3763361138	Martinez Unified School District	1,015,752	0.00040601
4435640195	Marysville Joint Unified School District	3,642,005	0.00145577
2032546773	Mattole Unified School District	31,012	0.00001240
3880121176	Maxwell Unified School District	100,470	0.00004016

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer		Required Employer Contributions	Employer Allocation Factor (*)
5390693548	McCabe Union Elementary School District	\$	401,986	0.00016068
5106383429	McCloud Union Elementary School District		33,926	0.00001356
7487089087	Mcfarland Unified School District		1,040,561	0.00041593
1747626640	Mckinleyville Union Elementary School District		387,582	0.00015492
3317046476	Mckittrick Elementary School District		60,532	0.00002420
2081686764	Mcswain Union Elementary School District		175,587	0.00007019
1095135780	Meadow Arts and Technology Elementary School		56,591	0.00002262
3278822477	Meadows Union Elementary School District		176,504	0.00007055
4127428882	Mendocino Community College District		1,198,858	0.00047920
7171962330	Mendocino County Schools		957,154	0.00038259
5168308234	Mendocino County Youth Project		245,091	0.00009797
4821690560	Mendocino Unified School District		411,620	0.00016453
5661234674	Mendota Unified School District		942,439	0.00037671
2650168197	Menifee Union Elementary School District		2,269,789	0.00090727
4978803059	Menlo Park City Elementary School District		1,211,070	0.00048409
2632612970	Merced City Elementary School District		3,067,655	0.00122619
5246637096	Merced Community College District		2,695,163	0.00107730
7140811284	Merced County Schools		4,906,171	0.00196108
1763181489	Merced River Union Elementary School District		47,832	0.00001912
5999784822	Merced Union High School District		3,542,579	0.00141603
2479218851	Meridian Elementary School District		30,429	0.00001216
7929300273	Mesa Union Elementary School District		136,865	0.00005471
3158435339	Metropolitan Education District		502,638	0.00020091
3315408173	Middletown Unified School District		550,165	0.00021991
2863847279	Midway Elementary School District		35,765	0.00001430
7086204248	Mill Valley Elementary School District		1,066,461	0.00042628
5115030434	Millbrae Elementary School District		637,941	0.00025500
7224375286	Millennium Charter High School		33,762	0.00001350
6553909380	Millville Elementary School District		84,352	0.00003372
1730244446	Milpitas Unified School District		3,186,274	0.00127361
4195135636	Miracosta Community College District		5,527,449	0.00220942
5271538491	Mission Union Elementary School District		27,415	0.00001096
7721152953	Modesto City Elementary School District		10,806,433	0.00431951
1563076408	Modoc County Schools		522,364	0.00020880
6341024570	Modoc Joint Unified School District		249,742	0.00009983
3786673698	Mojave Unified School District		1,297,289	0.00051855
2438328925	Mono County Free Library Authority		77,232	0.00003087
7567556987	Mono County Schools		322,120	0.00012876
1547449706	Monroe Elementary School District		65,989	0.00002638
4726114798	Monrovia Unified School District		1,971,875	0.00078819
5982278988	Monson-Sultana Joint Union Elementary School District		159,880	0.00006391
5670333423	Montague Charter School		227,850	0.00009108
1268306043	Montague Elementary School District		54,645	0.00002184
6017840606	Monte Rio Union Elementary School District		55,079	0.00002202
7288374822	Montebello Unified School District		8,130,855	0.00325004
1609296868	Montecito Union Elementary School District		294,880	0.00011787
4364543106	Monterey Bay Charter School		109,043	0.00004359
2215441921	Monterey County Schools		5,020,361	0.00200672
4464290798	Monterey County Schools Insurance Group		174,854	0.00006989
1375031447	Monterey Educational Risk Management Authority		46,324	0.00001852
4513993432	Monterey Peninsula Community College District		1,658,267	0.00066284
6880798639	Monterey Peninsula Unified School District		4,627,278	0.00184960
5065060644	Montgomery Elementary School District		15,573	0.00000622
7614800137	Moorpark Unified School District		2,127,746	0.00085050
2156822304	Moraga School District		598,441	0.00023921
5502433529	Moreland Elementary School District		1,619,683	0.00064741
4187017037	Moreno Valley Unified School District		11,734,087	0.00469031
7542109710	Morgan Hill Unified School District		2,583,970	0.00103286
6555988204	Morongo Unified School District		2,219,269	0.00088708
2690295334	Mother Lode Union Elementary School District		338,788	0.00013542
1569530867	Mount Shasta Union Elementary School District		157,123	0.00006280
4478143247	Mountain Elementary School District		43,208	0.00001727

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1199868248	Mountain Empire Unified School District	\$ 773,818	0.00030931
1949721842	Mountain House Elementary School District	22,113	0.00008884
5871851329	Mountain Union Elementary School District	34,299	0.00001371
5418279008	Mountain Valley Unified School District	203,185	0.00008122
6630644316	Mountain View Elementary School District	2,751,284	0.00109973
7787281003	Mountain View School District	394,165	0.00015755
6318660132	Mountain View-Los Altos Union High School District	2,357,450	0.00094231
4030205001	Mountain View-Whisman School District	2,310,611	0.00092359
5544598824	Mt. Baldy Joint School District	13,528	0.00000541
1770922472	Mt. Diablo Unified School District	10,110,824	0.00404147
4505771453	Mt. Pleasant Elementary School District	1,005,705	0.00040200
1228489046	Mt. San Antonio Community College District	9,879,088	0.00394884
1996221184	Mt. San Jacinto Community College District	4,074,019	0.00162845
4097249381	Muir Charter School	163,685	0.00006543
6968918741	Mulberry Elementary School District	35,952	0.00001437
5065715559	Multicultural Learning Center Charter School	174,872	0.00006990
4741781097	Mupu Elementary School District	26,938	0.00001077
6152670669	Muroc Unified School District	597,129	0.00023868
3092025229	Murrieta Valley Unified School District	7,345,089	0.00293596
1394061014	Napa Community College District	2,417,313	0.00096624
2969958887	Napa Valley Unified School District	5,966,821	0.00238504
5997333938	National Elementary School District	1,716,629	0.00068617
1124240731	National University Academy of Health Science	44,839	0.00001792
6560706338	Natomas Charter School	310,477	0.00012410
5673158311	Natomas Unified School District	4,039,009	0.00161446
1000001433	Nea Community Learning Center	101,329	0.00004050
4217291484	Needles Unified School District	422,966	0.00016907
1457891571	Nevada City Elementary School District	218,316	0.00008726
5602942867	Nevada County Consortium For Special Education	1,217	0.00000049
2740091423	Nevada County Schools	1,054,139	0.00042136
1810765385	Nevada Joint Union High School District	1,154,290	0.00046139
1464988802	New Day Academy	42,758	0.00001709
3540816164	New Designs Charter School	260,197	0.00010401
1492319552	New Designs Charter School-Watts	85,945	0.00003435
7245936621	New Economics for Women Academy Canoga Park Charter	123,969	0.00004955
7828970287	New Economics for Women Academy of Science and Arts Charter High School	131,399	0.00005252
4658739516	New Haven Unified School District	3,481,997	0.00139181
6719375573	New Hope Elementary School District	69,202	0.00002766
4505795221	New Jerusalem Elementary School District	563,977	0.00022543
2778894075	New West Charter Middle School	97,307	0.00003890
5865535850	Newark Unified School District	1,686,108	0.00067397
5011712630	Newcastle Elementary School District	175,157	0.00007001
6919504920	Newhall Elementary School District	1,590,932	0.00063592
4740544597	Newman-Crows Landing Unified School District	968,815	0.00038725
2008027881	Newport-Mesa Unified School District	9,493,502	0.00379471
7878204040	Nicasio Elementary School District	18,241	0.00000729
4087893153	Nord Country Charter School	46,846	0.00001873
4761192775	Norris Elementary School District	760,340	0.00030392
1771846964	North County Joint Union Elementary School District	184,333	0.00007368
7172710193	North Cow Creek Elementary School District	57,467	0.00002297
5058833797	North Kern Vocational Training Center	43,044	0.00001721
7996137148	North Monterey County Unified School District	2,149,184	0.00085907
4100336655	North Orange County Community College District	10,530,979	0.00420941
2062739954	North Orange County Regional Occupational Program	387,261	0.00015479
4230186625	Northcoast Preparatory and Performing Arts Academy	56,393	0.00002254
7613958407	Northern Humboldt Union High School District	611,370	0.00024437
6789747041	Northern United - Humboldt Charter	123,562	0.00004939
4437006268	Northern United - Siskiyou Charter	4,443	0.00000178
2979686879	Norton Space Aeronautics Academy	181,953	0.00007273
5440476410	Norwalk-La Mirada Unified School District	7,210,773	0.00288227
1523797386	Nova Academy Early College High School Charter School	31,446	0.00001257
2148092886	Nova Charter School	93,428	0.00003734

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3477244691	Novato Unified School District	\$ 2,417,027	0.00096613
6345588040	Nuestro Elementary School District	28,860	0.00001154
2900847035	Nuvview Union Elementary School District	693,257	0.00027711
6085494230	Oak Grove Elementary School District	3,260,118	0.00130312
2511472091	Oak Grove Union Elementary School District	304,393	0.00012167
2665164406	Oak Park Unified School District	1,072,806	0.00042882
3728884705	Oak Run Elementary School District	18,108	0.00000724
3591209481	Oak Valley Union Elementary School District	163,260	0.00006526
6248299587	Oak View Union Elementary School District	88,277	0.00003529
5098793141	Oakdale Joint Unified School District	1,382,816	0.00055274
2359028866	Oakland Military Academy	503,975	0.00020145
5353402695	Oakland Unified School District	16,776,827	0.00670598
1289681198	Oakley Union School District	1,497,685	0.00059865
4718422993	Ocean View Elementary School District	932,384	0.00037269
7622324448	Ocean View Elementary School District	2,984,718	0.00119304
4529908362	Oceanside Unified School District	5,627,076	0.00224924
4438653590	Odyssey Charter School	192,433	0.00007692
7816307888	Odyssey Charter School-South	46,411	0.00001855
4057764163	Office of Education-Inyo County	526,063	0.00021028
5034409557	Ohlone Community College District	3,159,422	0.00126287
6100768523	Ojai Unified School District	878,449	0.00035113
6734418775	Old Adobe Union Elementary School District	842,373	0.00033671
2161337161	Ontario-Montclair School District	8,049,762	0.00321763
7001974161	Orange Center Elementary School District	103,050	0.00004119
1856776416	Orange County Education Arts Academy	205,034	0.00008196
3112972807	Orange County High School of the Arts	594,617	0.00023768
2452571616	Orange County Schools	10,224,125	0.00408676
7049406655	Orange Unified School District	8,858,173	0.00354076
6005524065	Orchard Elementary School District	234,520	0.00009374
7666606964	Orcutt Union Elementary School District	1,155,085	0.00046171
6174607169	Orick Elementary School District	18,110	0.00000724
4341760176	Orinda Union School District	700,880	0.00028015
6351181395	Orland Unified School District	679,707	0.00027169
5779962472	Oro Grande School District	871,705	0.00034844
6729061372	Oroville City Elementary School District	695,137	0.00027786
6780791634	Oroville Union High School District	788,471	0.00031517
4131302334	Outside Creek Elementary School District	23,891	0.00000955
4096258817	Owens Valley Unified School District	40,606	0.00001623
2060670232	Oxford Preparatory Academy - Saddleback Valley	120,482	0.00004816
5891579205	Oxford Preparatory Academy - South Orange County	155,637	0.00006221
1338843802	Oxnard Elementary School District	6,397,381	0.00255714
6448607614	Oxnard Union High School District	5,176,824	0.00206926
7351438980	Pacheco Union Elementary School District	180,761	0.00007225
2757986099	Pacific Elementary School District	35,728	0.00001428
2167074822	Pacific Grove Unified School District	1,216,442	0.00048623
2165877637	Pacific Technology Schools	129,246	0.00005166
1922079339	Pacific Union Elementary School District	145,088	0.00005799
3588163629	Pacific Union Elementary School District	111,326	0.00004450
1252922812	Pacific View Charter School	27,751	0.00001109
1279849245	Pacific View Charter School	136,619	0.00005461
7013614411	Pacific School District	808,254	0.00032307
6668765921	Pacoima Charter School	247,470	0.00009892
4716737961	Pajaro Valley Unified School District	7,984,949	0.00319172
4917104141	Palermo Union Elementary School District	449,052	0.00017949
2957748699	Palisades Charter High School	699,925	0.00027977
4756990569	Palm Springs Unified School District	8,209,418	0.00328144
3985636196	Palmdale Elementary School District	6,816,811	0.00272480
1229606835	Palo Alto Unified School District	6,971,228	0.00278652
7971847366	Palo Verde Community College District	690,502	0.00027601
3309691265	Palo Verde Unified School District	1,241,481	0.00049624
1503992087	Palo Verde Union Elementary School District	155,874	0.00006231
6045173405	Palomar Community College District	6,463,418	0.00258354

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer		Required Employer Contributions	Employer Allocation Factor (*)
1128559486	Palos Verdes Peninsula Unified School District	\$	4,532,631	0.00181177
6914887467	Panama-Buena Vista Union Elementary School District		5,663,248	0.00226370
5073587666	Paradise Elementary School District		50,550	0.00002021
3870625175	Paradise Unified School District		982,151	0.00039258
5313107776	Paramount Unified School District		4,623,618	0.00184814
7393229451	Parlier Unified School District		1,400,260	0.00055971
3067671634	Pasadena Area Community College District		5,496,748	0.00219714
1000001429	Pasadena Rosebud Academy		55,412	0.00002215
6861822346	Pasadena Unified School District		6,631,954	0.00265090
3630297817	Paso Robles Joint Unified School District		2,341,006	0.00093574
3335851287	Pathways Charter School		66,977	0.00002677
7240938390	Pathways to College Charter School		80,725	0.00003227
1041638411	Patterson Joint Unified School District		2,085,805	0.00083373
4136224124	Peabody Charter School		148,638	0.00005941
1789662843	Peninsula Union Elementary School District		20,415	0.00000816
1203098117	Penn Valley Union School District		236,832	0.00009467
7122656152	Peralta Community College District		6,344,903	0.00253617
5641338536	Perris Elementary School District		1,837,665	0.00073455
1585976957	Perris Union High School District		3,705,503	0.00148115
1901548959	Petaluma City Schools		2,287,840	0.00091449
3568311874	Phoenix Charter Academy		51,233	0.00002048
1827433328	Piedmont City Unified School District		994,587	0.00039755
2066588518	Pierce Joint Unified School District		372,608	0.00014894
7822198042	Pine Ridge Elementary School District		82,002	0.00003278
6340209044	Piner-Olivet Charter		35,822	0.00001432
4712133566	Piner-Olivet Union Elementary School District		329,962	0.00013189
5444326376	Pioneer Union Elementary School District		495,108	0.00019790
5585077276	Pioneer Union Elementary School District		137,714	0.00005505
7463358989	Pioneer Union Elementary School District		31,789	0.00001271
3214225187	Pittsburg Unified School District		4,045,520	0.00161706
4372165761	Pixley Union Elementary School District		448,551	0.00017929
5004355473	Placentia-Yorba Linda Unified School District		6,863,057	0.00274328
5342351617	Placer County Schools		2,814,667	0.00112507
5487215774	Placer Hills Union Elementary School District		245,475	0.00009812
6202158771	Placer Union High School District		1,405,880	0.00056195
7000699640	Placerville Union Elementary School District		426,272	0.00017039
3496444556	Plainsburg Elementary School District		30,334	0.00001213
6509717566	Planada Elementary School District		289,672	0.00011579
2345874036	Plaza Elementary School District		53,689	0.00002146
1569071519	Pleasant Grove Joint Union Elementary School District		41,191	0.00001646
6934422731	Pleasant Ridge Union Elementary School District		235,339	0.00009407
6042111392	Pleasant Valley Elementary School District		1,859,564	0.00074330
4644873861	Pleasant Valley Joint Unified Elementary School District		28,015	0.00001120
4954615993	Pleasant View Elementary School District		159,673	0.00006382
7372000130	Pleasanton Unified School District		3,833,858	0.00153246
3759604893	Plumas Charter School		104,320	0.00004170
7791993104	Plumas County Schools		179,725	0.00007184
3021894003	Plumas Lake Elementary School District		339,871	0.00013585
5135951117	Plumas Unified School District		973,233	0.00038902
7559385303	Pollock Pines Elementary School District		277,867	0.00011107
1014801648	Pomona Unified School District		9,378,945	0.00374892
4784882484	Pond Union Elementary School District		63,766	0.00002549
6165750511	Pope Valley Union Elementary School District		49,971	0.00001997
7310210359	Port of Los Angeles High School		146,411	0.00005852
6691516387	Porterville Unified School District		4,687,215	0.00187356
6899856021	Portola Valley Elementary School District		346,401	0.00013846
3757022942	Potter Valley Community Unified School District		152,815	0.00006108
4481656996	Poway Unified School District		10,959,486	0.00438069
5807245634	Prepa Tec-Los Angeles Charter		84,789	0.00003389
6195125344	Princeton Joint Unified School District		71,585	0.00002861
2115604693	Raisin City Elementary School District		132,030	0.00005277
6109576275	Ramona Unified School District		1,649,719	0.00065942

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1610179591	Rancho Santa Fe Elementary School District	\$ 315,183	0.00012598
1180133260	Rancho Santiago Community College District	8,693,856	0.00347508
3160026222	Ravendale Elementary School District	3,434	0.00000137
2057831395	Ravenswood City Elementary School District	1,250,104	0.00049969
3227583561	Raymond-Knowles Union Elementary School District	23,479	0.00000938
1843171163	Red Bluff Union High School District	740,499	0.00029599
1455280265	Red Bluff Union School District	769,582	0.00030761
2042430636	Redding Elementary School District	1,060,109	0.00042374
6789119221	Redding School of Arts	158,605	0.00006340
4614049793	Redding STEM Academy	41,999	0.00001679
5296265892	Redlands Unified School District	5,445,991	0.00217684
4425011744	Redondo Beach Unified School District	3,519,160	0.00140667
6751794291	Redwood City Elementary School District	3,337,274	0.00133397
7575206941	Redwood Preparatory Charter School	33,686	0.00001346
3399326169	Redwoods Community College District	1,545,572	0.00061779
7977918838	Reed Union Elementary School District	587,540	0.00023485
3778112447	Reeds Creek School District	41,380	0.00001654
6026726398	Reef-Sunset Unified School District	984,961	0.00039371
4469446335	Rescue Union Elementary School District	1,017,281	0.00040662
2635168657	Rialto Unified School District	8,550,894	0.00341794
4799234834	Richfield School District	77,007	0.00003078
2724583946	Richgrove Elementary School District	355,880	0.00014225
1569694490	Richland-Lerdo Elementary School District	953,836	0.00038126
1318837252	Richmond Elementary School District	55,472	0.00002217
4570467865	Ridgecrest Charter School	145,370	0.00005811
7133009244	Rim of the World Unified School District	959,474	0.00038352
7400784096	Rincon Valley Union Elementary School District	1,360,680	0.00054389
1532342847	Rio Bravo-Greeley Union Elementary School District	308,766	0.00012342
6945257758	Rio Dell Elementary School District	89,605	0.00003582
7826985206	Rio Elementary School District	1,606,223	0.00064203
6928011575	Rio Hondo Community College District	3,213,432	0.00128446
2183163920	Ripon Unified School District	800,115	0.00031982
6831162990	River Delta Joint Unified School District	805,055	0.00032179
1831916243	River Oak Charter School	67,586	0.00002702
1523798421	River Oaks Academy Charter School	22,829	0.00000913
3106461105	River Springs Charter School	1,835,588	0.00073372
2776367227	Riverbank Unified School District	1,058,771	0.00042321
2863297469	Riverdale Joint Unified School District	456,514	0.00018248
1832356320	Riverside Community College District	9,080,818	0.00362976
2014820387	Riverside Unified School District	13,607,918	0.00543932
3565178499	Roberts Ferry Union Elementary School District	37,496	0.00001499
4042587326	Robla Elementary School District	821,677	0.00032844
5971961973	Rockford Elementary School District	100,170	0.00004004
7674560515	Rocklin Academy	380,131	0.00015194
4085633883	Rocklin Unified School District	2,804,915	0.00112117
1558142943	Rocky Point Charter School	35,336	0.00001412
3447508997	Romoland Elementary School District	1,051,286	0.00042022
1149853876	Rosedale Union Elementary School District	1,464,290	0.00058530
5949764568	Roseland Elementary School District	680,949	0.00027219
4513231576	Rosemead Elementary School District	959,335	0.00038346
1723824651	Roseville City Elementary School District	2,651,524	0.00105986
3216973983	Roseville Joint Union High School District	2,663,837	0.00106478
6808203610	Ross Elementary School District	178,008	0.00007115
4200347744	Ross Valley Elementary School District	608,264	0.00024313
5014306844	Round Valley Elementary School District	32,047	0.00001281
6884931007	Round Valley Unified School District	365,130	0.00014595
7739972784	Rowland Unified School District	4,687,909	0.00187384
5202751265	Sacramento City Unified School District	13,195,771	0.00527457
2217486025	Saddleback Valley Unified School District	7,440,445	0.00297407
2110898573	Salida Union Elementary School District	972,470	0.00038871
6224918084	Salinas City Elementary School District	2,862,487	0.00114418
6852877963	Salinas Union High School District	4,728,024	0.00188987

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4572028244	San Antonio Union Elementary School District	\$ 63,829	0.00002551
6073031672	San Ardo Union Elementary School District	58,954	0.00002356
3637420648	San Benito County Schools	387,890	0.00015505
2513051162	San Benito Joint Union High School District	1,131,083	0.00045211
3254572850	San Bernardino City Unified School District	17,369,859	0.00694303
7548565539	San Bernardino Community College District	6,101,813	0.00243900
5934160794	San Bernardino County Schools	13,709,329	0.00547985
6298448719	San Bruno Park Elementary School District	879,053	0.00035137
4973141546	San Carlos Elementary School District	1,315,046	0.00052565
4874136617	San Diego Community College District	14,233,748	0.00568947
7354575882	San Diego Unified School District	42,946,472	0.01716643
8851287214	San Diego Virtual	42,211	0.00001687
7619539220	San Dieguito Union High School District	3,560,110	0.00142304
3460011520	San Gabriel Unified School District	1,602,486	0.00064054
3559577657	San Jacinto Unified School District	3,445,711	0.00137731
3837269808	San Jacinto Valley Academy	209,901	0.00008390
2736933446	San Joaquin County Schools	6,696,742	0.00267680
6781022096	San Joaquin Delta Community College District	4,180,522	0.00167103
3086129461	San Jose Charter Academy	210,362	0.00008409
7809487108	San Jose Community College District	5,671,304	0.00226692
2328908874	San Jose Unified School District	7,977,062	0.00318857
5621014982	San Juan Unified School District	14,118,367	0.00564335
5501775959	San Leandro Unified School District	2,550,559	0.00101950
4157559530	San Lorenzo Unified School District	3,461,047	0.00138344
2756277746	San Lorenzo Valley Unified School District	894,515	0.00035755
4365486793	San Lucas Union Elementary School District	35,193	0.00001407
2928870141	San Luis Coastal Unified School District	3,078,101	0.00123037
2158228831	San Luis Obispo County Schools	1,324,139	0.00052928
7242665722	San Marcos Unified School District	5,121,597	0.00204719
5365219434	San Marino Unified School District	1,500,381	0.00059973
6000438178	San Mateo County Community College District	10,300,223	0.00411717
7915424066	San Mateo Union High School District	5,272,551	0.00210753
3468824555	San Mateo-Foster City School District	3,892,741	0.00155599
6461134477	San Miguel Joint Union Elementary School District	224,473	0.00008973
6729424120	San Pasqual Union Elementary School District	175,408	0.00007011
3599561331	San Pasqual Valley Unified School District	480,869	0.00019221
2488483655	San Rafael City Elementary School District	842,453	0.00033674
5980907890	San Rafael City High School District	1,199,379	0.00047941
1281849954	San Ramon Valley Unified School District	8,783,434	0.00351089
1921976468	San Ysidro Elementary School District	1,964,027	0.00078505
6313131239	Sanger Unified School District	3,743,893	0.00149650
6211398979	Santa Ana Unified School District	18,205,401	0.00727701
1330522031	Santa Barbara Community College District	4,237,358	0.00169374
4436044811	Santa Barbara County Schools	2,710,922	0.00108360
4522588032	Santa Barbara Unified School District	5,520,544	0.00220666
4808924344	Santa Clara County Schools	10,761,346	0.00430149
7406978313	Santa Clara Elementary School District	11,406	0.00000456
6562354494	Santa Clara Unified School District	9,833,443	0.00393059
5676412961	Santa Clarita Community College District	5,747,518	0.00229738
1911284905	Santa Cruz City High School District	2,151,628	0.00086004
1121335060	Santa Cruz County Schools	2,068,633	0.00082687
3260902199	Santa Maria Joint Union High School District	3,150,026	0.00125912
3355931913	Santa Maria-Bonita Elementary School District	3,999,802	0.00159879
3334143281	Santa Monica Community College District	7,175,141	0.00286803
1188894074	Santa Monica-Malibu Unified School District	5,501,597	0.00219908
5857215950	Santa Paula Unified School District	2,060,938	0.00082379
6618655422	Santa Rita Union Elementary School District	774,900	0.00030974
4320596157	Santa Rosa Academy Inc.	282,711	0.00011300
3610135690	Santa Rosa City Schools	3,871,296	0.00154742
7902323909	Santa Ynez Valley Union High School District	307,160	0.00012278
1609459360	Santee Elementary School District	1,955,281	0.00078156
7038672619	Saratoga Union Elementary School District	852,875	0.00034091

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2531026999	Saucelito Elementary School District	\$ 27,978	0.00001118
5031304622	Saugus Union Elementary School District	3,235,137	0.00129314
3079189766	Sausalito Marin School District	169,798	0.00006787
5774033804	Savanna Elementary School District	466,105	0.00018631
6586057676	SBC-High Tech High	356,684	0.00014257
1762125555	Scholarship Prep Charter School	126,885	0.00005072
2351902668	Scholarship Prep Charter School Oceanside	62,756	0.00002508
7450672617	Scotia Union Elementary School District	64,661	0.00002585
4791828223	Scott Valley Unified School District	343,104	0.00013714
6772622949	Scotts Valley Unified School District	377,217	0.00015078
1780465520	Sebastopol Union Elementary School District	180,774	0.00007226
1155240427	Seeley Union Elementary School District	135,559	0.00005419
3331574596	Seiad Elementary School District	10,735	0.00000429
2152726890	Selma Unified School District	2,254,083	0.00090100
2804463991	Semitropic Elementary School District	55,659	0.00002225
1373660146	Sequoia Union Elementary School District	101,410	0.00004054
7947387157	Sequoia Union High School District	5,207,678	0.00208160
2477635196	Shaffer Union Elementary School District	53,576	0.00002142
6415880739	Shandon Joint Unified School District	152,154	0.00006082
3816737476	Shasta County Schools	1,926,429	0.00077003
2428826755	Shasta-Trinity Regional Occupation Program	64,618	0.00002583
6949617034	Shasta Union Elementary School District	38,566	0.00001542
1105598099	Shasta Union High School District	1,761,360	0.00070405
1400850886	Shasta-Tehama-Trinity Joint Community College District	2,451,054	0.00097973
1523793775	Sherwood Montessori	25,785	0.00001031
6242725227	Shiloh Elementary School District	62,252	0.00002488
4707966975	Shoreline Unified School District	397,594	0.00015893
7299435622	SIATech Charter School	570,608	0.00022808
6933037412	SIATech Academy South	28,102	0.00001123
6124563988	Sierra County Schools	59,219	0.00002367
5166088593	Sierra Joint Community College District	3,962,150	0.00158374
2060641535	Sierra Sands Unified School District	1,581,402	0.00063211
6388354319	Sierra Unified School District	603,032	0.00024104
3692699464	Sierra-Plumas Joint Unified School District	137,789	0.00005508
4832471160	Silver Fork Elementary School District	4,986	0.00000199
7410604938	Silver Valley Unified School District	810,463	0.00032396
4957429304	Simi Valley Unified School District	5,006,932	0.00200136
7038817013	Siskiyou County Schools	743,733	0.00029728
5936947003	Siskiyou Joint Community College District	1,006,325	0.00040225
6462088061	Siskiyou Union High School District	162,990	0.00006515
6118205021	Sky Mountain Charter School	40,488	0.00001618
1160594624	Snelling-Merced Falls Union Elementary School District	37,556	0.00001501
4755668444	Snowline Joint Unified School District	2,545,599	0.00101752
6696148855	Solana Beach Elementary School District	1,646,564	0.00065816
5716563020	Solano Community College District	2,103,059	0.00084063
6010974308	Solano County Schools	2,531,466	0.00101187
2143918191	Soledad Unified School District	1,953,458	0.00078083
2700591835	Solvang Elementary School District	138,079	0.00005519
7800122888	Somis Union Elementary School District	77,895	0.00003114
5529562551	Sonoma Charter School	55,202	0.00002207
2947341923	Sonoma County Community College District	6,683,985	0.00267170
2242014962	Sonoma County Schools	2,281,568	0.00091198
7013483580	Sonoma Valley Unified School District	1,510,652	0.00060383
3456878978	Sonora Elementary School District	201,498	0.00008054
4841658252	Sonora Union High School District	451,155	0.00018033
4840496836	Soquel Union Elementary School District	509,676	0.00020373
4647257050	Soulsbyville Elementary School District	173,597	0.00006939
5726613081	South Bay Union Elementary School District	160,060	0.00006398
7323980033	South Bay Union Elementary School District	2,249,801	0.00089928
3468144189	South Fork Union Elementary School District	144,867	0.00005791
2204431832	South Monterey County Union High School District	654,331	0.00026155
7910406066	South Orange County Community College District	9,317,481	0.00372436

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2895497986	South Pasadena Unified School District	\$ 1,298,123	0.00051888
1354490268	South San Francisco Unified School District	2,969,823	0.00118709
7737648052	South Sutter Charter School	214,034	0.00008555
6579828651	South Whittier School District	854,548	0.00034158
6488005738	Southeast Los Angeles County Reg Occup Program	1,127	0.00000045
6677868419	Southern California Regional Occupational Center	203,470	0.00008133
4862363619	Southern Humboldt Joint Unified School District	386,599	0.00015453
1468000958	Southern Kern Unified School District	1,383,604	0.00055305
5538956546	Southern Trinity Joint Unified School District	90,125	0.00003602
3050759461	Southside Elementary School District	39,866	0.00001594
2885424876	Southwestern Community College District	5,044,371	0.00201632
4284187818	Spencer Valley Elementary School District	22,649	0.00000905
1866309051	Spreckels Union Elementary School District	238,663	0.00009540
4102190420	Springville Union Elementary School District	128,655	0.00005143
4342973928	St. Helena Unified School District	706,783	0.00028251
6043601516	Standard Elementary School District	839,423	0.00033553
1130644919	Stanislaus County Office of Education	5,962,092	0.00238315
7499835425	Stanislaus Union Elementary School District	892,009	0.00035655
4001428666	State Center Community College District	7,771,732	0.00310649
1278757636	Steele Canyon Charter High School	363,290	0.00014521
3547333131	Stockton Unified School District	13,417,705	0.00536328
1195539075	Stone Bridge Charter School	108,814	0.00004349
6807133960	Stone Corral Elementary School District	40,765	0.00001629
3132636176	Stony Creek Joint Unified School District	40,227	0.00001608
1602851027	Strathmore Union Elementary School District	321,014	0.00012831
2493370016	Sulphur Springs Union Elementary School District	1,236,004	0.00049405
6222071260	Summerville Elementary School District	129,083	0.00005160
3844864447	Summerville Union High School District	225,029	0.00008995
3148112448	Summit Charter School	129,206	0.00005165
1248450577	Summit Leadership Academy - High Desert Charter	76,556	0.00003060
2759751913	Sundale Union Elementary School District	196,704	0.00007863
4292287630	Sunnyside Union Elementary School District	190,496	0.00007614
4873710554	Sunnyvale Elementary School District	3,040,193	0.00121522
5401644365	Sunol Glen Unified School District	129,248	0.00005166
1211424270	SunRidge Charter School	78,958	0.00003156
7754244853	Surprise Valley Joint Unified School District	51,335	0.00002052
3969046979	Susanville Elementary School District	280,007	0.00011192
2045640472	Sutter County Schools	1,703,839	0.00068105
2568994850	Sutter Union High School District	237,701	0.00009501
4647994257	Sweetwater Secondary School	35,361	0.00001413
5949549848	Sweetwater Union High School District	13,915,360	0.00556221
1000001467	Sycamore Academy of Science and Cultural Arts	41,130	0.00001644
3830684050	Sylvan Union Elementary School District	2,361,976	0.00094412
6675330304	Synergy Charter Academy	155,075	0.00006199
2037715715	Synergy Kinetic Academy	121,556	0.00004859
8975982252	Synergy Quantum Academy	117,778	0.00004708
6926325313	Taft City Elementary School District	735,344	0.00029393
7689494184	Taft Union High School District	759,129	0.00030344
5390579443	Tahoe-Truckee Unified School District	2,059,041	0.00082303
6446081931	Tamalpais Union High School District	2,033,736	0.00081292
1558128993	TEACH Academy of Technologies	43,112	0.00001723
2124616478	Tehachapi Unified School District	1,250,266	0.00049975
1991956732	Tehama County Schools	1,359,199	0.00054329
1686362567	Tehama eLearning Academy	30,837	0.00001233
5377630686	Temecula Preparatory School	204,441	0.00008172
3041646668	Temecula Valley Unified School District	7,083,124	0.00283124
6003946120	Temple City Unified School District	1,800,464	0.00071968
5592225626	Templeton Unified School District	778,768	0.00031129
3154554135	Terra Bella Union Elementary School District	424,271	0.00016959
3123403448	The Grove School	51,385	0.00002054
6130260186	The Provisional Accelerated Learning Academy	102,572	0.00004100
5936655928	The School of Arts and Enterprise	190,217	0.00007603

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5604672254	Thermalito Union Elementary School District	\$ 653,234	0.00026111
6251736277	Three Rivers Union Elementary School District	30,927	0.00001236
7413823386	Tipton Elementary School District	188,849	0.00007549
1320461884	Torrance Unified School District	7,743,298	0.00309513
2047303931	Tracy Joint Unified School District	4,479,700	0.00179061
7484883890	Traver Joint Elementary School District	79,989	0.00003197
4853718685	Travis Unified School District	1,831,008	0.00073188
7151099555	Tree of Life	28,835	0.00001153
7424661986	Tres Pinos Union Elementary School District	18,120	0.00000724
6051755471	Tri-Cities Regional Occupational Program	149,657	0.00005982
4990129621	Trinidad Union Elementary School District	63,629	0.00002543
2651858013	Trinity Alps Unified School District	350,839	0.00014024
4496908500	Trinity Center Elementary School District	10,951	0.00000438
6591505761	Trona Joint Unified School District	215,092	0.00008598
5216951540	Tulare City School District	2,140,972	0.00085578
4961850022	Tulare County Child Care	1,829,179	0.00073115
2757676664	Tulare County Schools	6,424,212	0.00256787
1124766744	Tulare Joint Union High School District	1,675,801	0.00066985
5439504900	Tulelake Basin Joint Unified School District	222,709	0.00008902
2329349680	Tuolumne County Schools	667,582	0.00026684
4864468609	Turlock Joint Unified School District	4,909,596	0.00196245
1302283599	Tustin Unified School District	6,916,485	0.00276464
6814747991	Twain Harte School District	121,545	0.00004858
3634643466	Twin Hills Union Elementary School District	223,427	0.00008931
7797767450	Twin Ridges Elementary School District	69,336	0.00002771
8649936612	Twin Rivers Charter School	75,581	0.00003021
5624071851	Twin Rivers Unified School District	10,032,158	0.00401002
1255842978	Two Rock Union Elementary School District	40,594	0.00001623
6289323676	Ukiah Unified School District	2,876,872	0.00114993
7472603292	Union Elementary School District	1,561,206	0.00062404
4221634549	Union Hill Elementary School District	245,667	0.00009820
2602035831	University Charter School	66,566	0.00002661
5603366712	University High School	47,370	0.00001893
2842269652	University Preparation School at CSU Channel Islands	95,990	0.00003837
3118611128	University Preparatory Value High School	56,462	0.00002257
5024933356	Upland Unified School District	2,872,370	0.00114814
7600183528	Upper Lake Unified School District	333,959	0.00013349
9870744637	Urban Corps of San Diego County Charter School	103,472	0.00004136
1179823298	Vacaville Unified School District	3,682,406	0.00147192
4766060468	Val Verde Unified School District	7,027,312	0.00280894
2081560271	Valle Lindo Elementary School District	288,922	0.00011549
1969579798	Vallecito Union Elementary School District	259,889	0.00010388
5015156630	Vallecitos Elementary School District	69,396	0.00002774
6997730162	Vallejo City Unified School District	5,214,950	0.00208450
2543039445	Valley Center-Pauma Unified School District	1,201,107	0.00048010
3543635202	Valley Home Joint Elementary School District	35,233	0.00001408
2505669516	Valley Regional Occupational Program	114,234	0.00004566
4498279959	Ventura County Community College District	6,567,886	0.00262530
2197997101	Ventura County Schools	4,482,543	0.00179175
2874043318	Ventura Unified School District	5,460,266	0.00218256
6613986211	Victor Elementary School District	3,341,448	0.00133563
1797201477	Victor Valley Community College District	2,651,408	0.00105981
6396724792	Victor Valley Union High School District	4,013,758	0.00160437
4671697942	View Park Preparatory Accelerated Charter School	149,457	0.00005974
5706152886	View Park Preparatory Accelerated High Charter	148,946	0.00005954
5916924530	View Park Preparatory Accelerated Middle Charter School	80,763	0.00003228
7272848287	Village Charter Academy	77,997	0.00003118
1048247797	Village Charter School	53,125	0.00002123
3207071326	Vineland Elementary School District	213,328	0.00008527
6964601867	Visalia Unified School District	9,026,819	0.00360817
1317591363	Visions in Education	1,106,247	0.00044219
1523797072	Vista Charter Middle School	80,978	0.00003237

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7912901472	Vista Del Mar Union Elementary School District	\$ 35,190	0.00001407
2055602821	Vista Heritage Charter Middle School	50,458	0.00002017
2317511381	Vista Unified School District	7,595,642	0.00303611
4858427866	Walnut Creek School District	915,008	0.00036574
2640831485	Walnut Valley Unified School District	3,644,864	0.00145691
2862564198	Warner Unified School District	126,973	0.00005075
4434836943	Wasco Union Elementary School District	1,132,072	0.00045251
6290084633	Wasco Union High School District	532,270	0.00021276
4847243540	Washington Colony Elementary School District	120,610	0.00004821
4522592602	Washington Unified School District	767,769	0.00030689
7255531498	Washington Unified School District	2,610,365	0.00104341
4008777283	Washington Union Elementary School District	254,182	0.00010160
3095953091	Waterford Unified School District	787,027	0.00031459
5904372410	Watts Learning Center	114,614	0.00004581
1000001468	Watts Learning Center Middle School	110,979	0.00004436
2687570552	Waugh Elementary School District	267,396	0.00010688
6589114544	Waukena Joint Union Elementary School District	89,163	0.00003564
4609855288	Weaver Union Elementary School District	802,259	0.00032068
4417215538	Weed Union Elementary School District	128,069	0.00005119
7193025540	West Contra Costa Unified School District	10,786,210	0.00431143
2369038493	West Covina Unified School District	3,383,895	0.00135260
5173827213	West Hills Community College District	2,943,090	0.00117640
2246146765	West Kern Community College District	1,409,319	0.00056333
4464498282	West Park Elementary School District	214,946	0.00008592
5547548308	West Side Union Elementary School District	67,740	0.00002708
6445151773	West Sonoma County Union High School District	551,935	0.00022062
2279941741	West Valley-Mission Community College District	5,954,639	0.00238017
3896791516	Western Placer Unified School District	1,697,561	0.00067854
1057618197	Western Sierra Charter School	71,449	0.00002856
7521439945	Westminster Elementary School District	3,300,026	0.00131908
2972096075	Westmorland Union Elementary School District	181,313	0.00007247
2742416943	Westside Elementary School District	105,625	0.00004222
2099762888	Westside Union Elementary School District	1,686,731	0.00067420
4817977684	Westwood Unified School District	70,558	0.00002820
3088675289	Wheatland Elementary School District	631,764	0.00025253
2179968714	Wheatland Union High School District	234,115	0.00009358
3269204833	Whitmore Union Elementary School District	19,595	0.00000783
6443614290	Whittier City Elementary School District	1,887,652	0.00075453
2567641613	Whittier Union High School District	5,293,644	0.00211596
6366816125	Wilder's Preparatory Academy Charter Middle School	12,795	0.00000511
3280415122	Wilders Preparatory Academy Charter School	93,736	0.00003747
1746812072	William S. Hart Union High School District	6,456,639	0.00258083
3154463704	Williams Unified School District	365,747	0.00014620
1437547350	Willits Charter School	97,721	0.00003906
1585447300	Willits Unified School District	746,769	0.00029850
1307025203	Willow Creek Elementary School District	24,993	0.00000999
5925389407	Willow Education dba Bay Area Technology-Bay Tech School	45,364	0.00001813
7183229792	Willow Grove Union Elementary School District	4,932	0.00000197
5514834476	Willows Unified School District	309,508	0.00012372
1742141474	Wilmar Union Elementary School District	74,634	0.00002983
1439827301	Wilsona Elementary School District	460,110	0.00018391
6132042014	Windsor Unified School District	1,580,308	0.00063168
6010284470	Winship Community School	11,957	0.00000478
7319793875	Winship Elementary School District	75,832	0.00003031
6983570542	Winters Joint Unified School District	584,557	0.00023366
4249952242	Winton Elementary School District	733,030	0.00029300
3480447469	Wiseburn Unified School District	861,594	0.00034439
2780161336	Woodlake Unified School District	907,324	0.00036267
6192222625	Woodland Joint Unified School District	3,380,413	0.00135121
2444074454	Woodland Star Charter School	84,426	0.00003375
7762317670	Woodside Elementary School District	295,040	0.00011793
4451196750	Woodville Elementary School District	143,139	0.00005722

**California Public Employees' Retirement System**  
**Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan**

**Schedule of Employer Allocations**  
**Year Ended June 30, 2019**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5190698806	Wright Elementary School District	\$ 456,008	0.00018227
3115853161	Yolo County Schools	1,325,088	0.00052966
2480646141	Yosemite Community College District	6,297,553	0.00251724
6614281937	Yosemite Joint Unified School District	644,204	0.00025750
6900241908	Yreka Union Elementary School District	273,828	0.00010945
6250797896	Yreka Union High School District	167,449	0.00006693
4093929103	Yuba City Charter School	75,639	0.00003023
6635673029	Yuba City Unified School District	3,960,761	0.00158318
5895295256	Yuba Community College District	2,298,140	0.00091861
6774015495	Yuba County Schools	1,044,334	0.00041744
6412893013	Yucaipa-Calimesa Joint Unified School District	2,534,363	0.00101303
		<b>\$ 2,501,770,158</b>	<b>1.00000000</b>

(\*) 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**  
**Year Ended June 30, 2019**

	Deferred Outflows of Resources			Deferred Inflows of Resources					
	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer-Specific Amounts (*)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources Excluding Employer- Specific Amounts (*)	Pension Expense	
Net Pension Liability	\$ 29,144,251,322	\$ 2,117,042,522	\$ 1,387,356,890	\$ 3,504,399,412	\$ -	\$ (270,318,358)	\$ -	\$ (270,318,358)	\$ 6,403,581,340

(\*) Changes in proportion and differences between employer contributions and proportionate share of contributions, which are employer-specific amounts as defined in paragraph 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, 2019**

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**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 accounting principles generally accepted in the United States of America. 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, 2018 through June 30, 2019.

**4. Employer Contributions**

Legally or statutorily required employer contributions for the year ended June 30, 2019, including reported contribution adjustments and suspended payroll information, are used as the basis for determining each employer's proportion of total contributions reported in the Schedule of Employer Allocations. Contributions for school employers were grouped by their respective school districts based on the employers' assigned division organization number, with the exception of Charter Schools, which are listed individually. The employer's proportion may be applied to the amounts reported in the Schedule of Collective Pension Amounts to determine the employer's proportionate share of those amounts.

Contributions to the Plan are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits

**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, 2019**

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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, 2019. 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, 2019, 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, 2019, 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, 2019, 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, 2019**

**5. Collective Net Pension Liability**

The components of the employers' collective net pension liability related to the Plan as of June 30, 2019, are as follows (amounts in thousands):

	<b>2019</b>
Total pension liability	\$ 97,300,992
Less:	
Plan fiduciary net position	68,156,741
<b>Net Pension Liability of Employers</b>	<b>\$ 29,144,251</b>

***Actuarial Methods and Assumptions***

The collective total pension liability for the June 30, 2019 measurement period was determined by an actuarial valuation as of June 30, 2018, with update procedures used to roll forward the total pension liability to June 30, 2019.

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

Investment rate of return	7.15%
Inflation	2.5%
Salary increases	Varies by Entry Age and Service
Mortality rate table <sup>1</sup>	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

<sup>1</sup>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 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.

**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, 2019**

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

<i>Asset class</i> <sup>1</sup>	Assumed Asset Allocation	Real Return Years 1 - 10 <sup>2</sup>	Real Return Years 11 + <sup>3</sup>
Global equity	50.00%	4.80%	5.98%
Fixed income	28.00	1.00	2.62
Inflation assets	-	0.77	1.81
Private equity	8.00	6.30	7.23
Real assets	13.00	3.75	4.93
Liquidity	1.00	-	(0.92)

<sup>1</sup> 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.

<sup>2</sup> An expected inflation of 2.00% used for this period.

<sup>3</sup> 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):

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
<b>Collective Net Pension Liability</b>	\$ 42,009,522	\$ 29,144,251	\$ 18,471,620

**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, 2019**

**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, 2019 (dollars expressed in thousands):

<i>Deferred outflows of resources</i>	Year of Deferrals	Amortization Period	Beginning	Additions	Deletions	End of Year Balance
Difference between expected and actual experience	2016	3.9	\$ 92,331	\$ -	\$ (92,331)	\$ -
	2017	4	265,931	-	(132,965)	132,966
	2018	4	1,389,676	-	(463,226)	926,450
	2019	4.1	-	1,398,796	(341,170)	1,057,626
<b>Subtotal</b>			<b>1,747,938</b>	<b>1,398,796</b>	<b>(1,029,692)</b>	<b>2,117,042</b>
Change of assumptions	2017	4	2,324,650	-	(1,162,325)	1,162,325
	2018	4	337,548	-	(112,516)	225,032
<b>Subtotal</b>			<b>2,662,198</b>	<b>-</b>	<b>(1,274,841)</b>	<b>1,387,357</b>
<b>Total Deferred Outflows of Resources</b>			<b>- \$ 4,410,136</b>	<b>\$ 1,398,796</b>	<b>\$ (2,304,533)</b>	<b>\$ 3,504,399</b>

<i>Deferred inflows of resources</i>	Year of Deferrals	Amortization Period	Beginning	Additions	Deletions	End of Year Balance
Net difference between projected and actual earnings on the pension plan investments	2015	5	\$ 605,226	\$ -	\$ (605,226)	\$ -
	2016	5	1,599,654	-	(799,827)	799,827
	2017	5	(1,356,672)	-	452,225	(904,447)
	2018	5	(629,510)	-	157,377	(472,133)
	2019	5	-	383,044	(76,609)	306,435
<b>Subtotal</b>			<b>218,698</b>	<b>383,044</b>	<b>(872,060)</b>	<b>(270,318)</b>
<b>Total Deferred Inflows of Resources</b>			<b>- \$ 218,698</b>	<b>\$ 383,044</b>	<b>\$ (872,060)</b>	<b>\$ (270,318)</b>

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):

<i>Year ended June 30,</i>	
2020	\$ 2,479,036
2021	383,918
2022	260,401
2023	110,726
	<b>\$ 3,234,081</b>

**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, 2019**

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**7. Collective Pension Expense**

The components of allocable pension expense for the year ended June 30, 2019 are as follows (amounts in thousands):

<i>Description</i>	<b>Amount</b>
Service cost	\$ 2,226,797
Interest on total pension liability	6,563,541
Employee contributions	(1,014,070)
Projected earnings on pension plan investments	(4,594,986)
Administrative expense	46,159
Other income	(149)
Net Plan to Plan Resource movement	(304)
Recognition (amortization) of deferred outflows and deferred inflows of resources:	
Difference between expected and actual experience	1,029,692
Difference between projected and actual earnings on plan investments	872,060
Change of assumptions	1,274,841
<b>Total Pension Expense</b>	<b>\$ 6,403,581</b>