



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

Schedules of Employer Allocations and
Collective Pension Amounts
As of and for the Year Ended June 30, 2021

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

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As of and for the Year Ended June 30, 2021

**California Public Employees' Retirement System
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Independent Auditor's Report

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

Report on the Audit of the Schedules

Opinions

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, 2021, and the related notes. We have also audited the total for all the columns titled net pension liability, deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense (specific column totals) included in the accompanying schedule of collective pension amounts of the Plan as of and for the year ended June 30, 2021, and the related notes (collectively with the schedule of employer allocations for components of net pension liability, noted as "the Schedules" herein this report).

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, 2021, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the California Public Employees' Retirement System Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a



guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit 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 Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter

We have audited, in accordance with GAAS and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the System as of and for the year ended June 30, 2021, and our report thereon, dated November 19, 2021, 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

December 17, 2021

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

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

**Schedule of Employer Allocations
Year Ended June 30, 2021**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1149053038	ABC Unified School District	\$ 7,310,272	0.00246154
1491693127	Academia Moderna	245,387	0.00008263
7715471473	Academy for Academic Excellence	569,669	0.00019182
4592061083	Acalanes Union High School District	1,973,127	0.00066440
4063229326	Ackerman Elementary School District	158,692	0.00005344
7727839196	Acton-Agua Dulce Unified School District	373,033	0.00012561
4132218887	Adelanto School District	2,987,852	0.00100608
3208217382	AeroSTEM Academy	19,788	0.00000666
2376039281	Alain Leroy Locke College Preparatory Academy	277,276	0.00009337
1373208973	Alameda City Unified School District	4,732,102	0.00159341
1558140308	Alameda Community Learning Center	84,475	0.00002844
6466948835	Albany City Unified School District	1,438,437	0.00048435
1558130961	Alder Grove Charter School	53,541	0.00001803
4128138446	Alexander Valley Union Elementary School District	79,747	0.00002685
3280450188	Alhambra Unified School District	6,429,745	0.00216504
3426134127	Alisal Union Elementary School District	3,022,891	0.00101788
1497409666	All Tribes Charter School	37,708	0.00001270
5834671018	Allan Hancock Joint Community College District	3,878,322	0.00130592
2753259739	Alliegance STEAM Academy - Thrive Charter School	189,389	0.00006377
6093086553	Allensworth Elementary School District	37,291	0.00001256
9396531246	Alliance 6-12 College-Ready Academy #21	196,650	0.00006622
2004451457	Alliance Alice M. Baxter College-Ready High School	45,806	0.00001542
1558149495	Alliance Cindy and Bill Simon Technology Academy High School	107,110	0.00003607
1923618316	Alliance College-Ready Academy High School #16	69,200	0.00002330
2315308697	Alliance College-Ready Middle Academy #12	64,240	0.00002163
4969659820	Alliance College-Ready Middle Academy #4	120,583	0.00004060
6322823136	Alliance College-Ready Middle Academy #5	43,304	0.00001458
9149635590	Alliance College-Ready Middle Academy #8	54,961	0.00001851
5603719411	Alliance Collins Family College-Ready Academy High School	125,495	0.00004226
4579047273	Alliance Dr. Olga Mohan High School	111,040	0.00003739
5925369318	Alliance Health Services Academy High School	163,741	0.00005514
7978771750	Alliance Jack H. Skirball Middle	83,846	0.00002823
2391884382	Alliance Judy Ivie Burton Technology Academy High School	136,135	0.00004584
8796739597	Alliance Kory Hunter Middle School	80,262	0.00002703
8691753509	Alliance Leadership Middle Academy #10	92,327	0.00003109
4097546247	Alliance Marc and Eva Stern Math and Science School	122,484	0.00004124
8648473536	Alliance Margaret M. Bloomfield Technology Academy High School	87,452	0.00002945
1382292345	Alliance Media Arts & Entertainment Design High School	115,447	0.00003887
6600682898	Alliance Ouchi-ODonovan 6-12 Complex	205,337	0.00006914
7637975506	Alliance Patti and Peter Neuwirth Leadership Academy	148,293	0.00004993
8192849859	Alliance Renee and Meyer Luskin Academy High School	98,698	0.00003323
8948510327	Alliance Susan and Eric Smidt Technology High School	127,980	0.00004309
1781372296	Alliance Tennenbaum Family Technology High School	76,249	0.00002567
3922778275	Alpaugh Unified School District	186,362	0.00006275
1632912458	Alpine County Schools	102,607	0.00003455
3344181610	Alpine County Unified School District	156,697	0.00005276
4110162245	Alpine Union Elementary School District	414,681	0.00013963
6469328474	Alta Loma School District	1,584,554	0.00053356
7817779023	Alta Vista Elementary School District	250,882	0.00008448
4308271706	Alta-Dutch Flat Union Elementary School District	22,010	0.00000741
7378907233	Alum Rock Union Elementary School District	4,292,712	0.00144546
2795091529	Alview-Dairyland Union Elementary School District	188,326	0.00006341
1144693772	Alvina Elementary School District	142,610	0.00004802
5870593565	Alvord Unified School District	6,101,192	0.00205441
7027081952	Amador County Schools	195,861	0.00006595
6521227831	Amador County Unified School District	1,216,742	0.00040971
3683750188	American Indian Charter School	580,325	0.00019541
5149414928	American River Collegiate Academy Charter	7,396	0.00000249
7433810713	Anaheim Elementary School District	7,576,563	0.00255120
3612527881	Anaheim Union High School District	13,290,487	0.00447521
4019800137	Anahuacalmecac International University Preparatory High School of North America	46,842	0.00001577
4133881406	Anderson Union High School District	594,641	0.00020023

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

**Schedule of Employer Allocations
Year Ended June 30, 2021**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2626888003	Anderson Valley Unified School District	\$ 329,798	0.00011105
2790505507	Animo Boyle Heights Charter High School	43,830	0.00001476
2233773304	Animo City of Champions Charter High School	20,874	0.00000703
1118518684	Animo College Preparatory Academy	7,834	0.00000264
2613458751	Animo Ellen Ochoa Charter Middle School	30,156	0.00001015
2912386367	Animo Florence-Firestone Charter Middle	36,787	0.00001239
7672016032	Animo Inglewood Charter High School	33,457	0.00001127
6504863949	Animo Jackie Robinson Charter High School	62,242	0.00002096
6644700925	Animo James B. Taylor Charter Middle School	37,738	0.00001271
1558142866	Animo Jefferson Middle School	45,106	0.00001519
6174603167	Animo Leadership High School	98,031	0.00003301
3050783760	Animo Mae Jemison Charter Middle School	36,879	0.00001242
3939917731	Animo Pat Brown Charter High School	35,307	0.00001189
6052853769	Animo Ralph Bunche Charter High School	51,607	0.00001738
2431016606	Animo South Los Angeles Charter High School	49,120	0.00001654
2342847789	Animo Venice Charter High School	33,026	0.00001112
3038097591	Animo Watts College Preparatory Academy	50,950	0.00001716
1882399344	Animo Western Charter Middle School	173,360	0.00005837
8598039892	Animo Westside Charter Middle School	25,516	0.00000859
2987957874	Antelope School District	308,449	0.00010386
4042543675	Antelope Valley Community College District	4,215,801	0.00141956
2748606203	Antelope Valley Union High School District	10,026,018	0.00337599
7111290502	Antioch Unified School District	5,956,397	0.00200566
2072221892	Antonio Maria Lugo Academy	115,561	0.00003891
1778312996	Apple Valley Unified School District	5,571,500	0.00187605
1558148176	Ararat Charter School	79,528	0.00002678
7809722235	Arcadia Unified School District	3,009,868	0.00101349
7296379892	Arcata Elementary School District	465,615	0.00015678
1000001459	Architecture Construction and Engineering Charter High School	38,445	0.00001295
6946170476	Arcohe Union Elementary School District	145,854	0.00004911
3153058360	Arena Union Elementary/Point Arena Joint Union High School District	356,343	0.00011999
5013996023	Armona Union Elementary School District	443,965	0.00014949
2019998056	Aromas-San Juan Unified School District	498,277	0.00016778
2795182500	Arvin Union Elementary School District	1,224,498	0.00041232
2216346565	ASA Learning Center	76,540	0.00002577
7690646140	Aspire Charter	2,346,635	0.00079017
1966678952	Aspire Charter High School	222,791	0.00007502
2114495458	Aspire Charter School	346,065	0.00011653
1523790234	Aspire Firestone Academy	114,332	0.00003850
1523785933	Aspire Gateway Academy	103,233	0.00003476
3490518048	Aspire Inskip Academy	173,495	0.00005842
7378752896	Aspire Juanita Tate Academy	174,907	0.00005890
7641346557	Aspire Ollin University Preparatory Academy	202,538	0.00006820
1523791130	Aspire Pacifica College Preparatory Academy	159,344	0.00005365
1290417074	Aspire Public School	864,725	0.00029117
6042631433	Aspire Slauson Academy	131,775	0.00004437
3148112448	Aspire Summit Charter School	93,749	0.00003157
2602035831	Aspire University Charter School	69,371	0.00002336
1558139144	Aspire Vanguard College Preparatory Academy	88,602	0.00002983
1847286758	Atascadero Unified School District	1,969,447	0.00066316
3408643463	Atwater Elementary School District	1,623,894	0.00054680
4984385471	Auburn Union Elementary School District	739,030	0.00024885
5205480467	Audeo Charter II	72,702	0.00002448
5880503125	Audeo Charter School	67,726	0.00002280
2905906925	Audeo Charter School III	36,946	0.00001244
3835472580	Azusa Unified School District	3,114,995	0.00104889
5746818658	Baker Valley Unified School District	106,261	0.00003578
4026069391	Bakersfield City Elementary School District	14,595,398	0.00491461
2785679582	Baldwin Park Unified School District	7,779,634	0.00261958
7767930212	Baldy View Regional Occupational Program	267,973	0.00009023
4796323905	Ballard Elementary School District	36,791	0.00001239
4962899642	Ballico-Cressey Elementary School District	160,848	0.00005416

California Public Employees' Retirement System
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Schedule of Employer Allocations
Year Ended June 30, 2021

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1218046243	Bangor Union Elementary School District	\$ 41,659	0.00001403
6327131594	Banning Unified School District	1,939,472	0.00065306
6999688520	Banta Elementary School District	176,050	0.00005928
6323342223	Barstow Community College District	1,227,876	0.00041345
7762274855	Barstow Unified School District	2,284,866	0.00076937
2618148087	Bass Lake Elementary School District	358,514	0.00012072
1455964765	Bassett Unified School District	1,837,046	0.00061858
5254370174	Bay View Academy	185,509	0.00006247
4477947024	Bayshore School District	136,182	0.00004586
2988331431	Bear Valley Unified School District	856,073	0.00028826
4072625298	Beardsley Elementary School District	733,359	0.00024694
7792788197	Beaumont Unified School District	3,281,347	0.00110491
4172612532	Bella Vista Elementary School District	124,623	0.00004196
3524218654	Bellevue Elementary School District	84,147	0.00002833
7018877434	Bellevue Union Elementary School District	690,167	0.00023240
1998178000	Bellevue-Sante Fe Charter School	23,541	0.00000793
2940099950	Bellflower Unified School District	3,399,455	0.00114467
4028823085	Belmont-Redwood Shores School District	1,289,555	0.00043422
4540930706	Belridge Elementary School District	23,272	0.00000784
7400259352	Benicia Unified School District	1,688,605	0.00056859
2207841994	Bennett Valley Union Elementary School District	306,536	0.00010322
1048178248	Berkeley Unified School District	6,562,399	0.00220971
6204058507	Berryessa Union Elementary School District	2,414,337	0.00081296
1858435277	Beverly Hills Unified School District	2,184,831	0.00073568
1352170207	Big Creek Elementary School District	60,692	0.00002044
1858830555	Big Lagoon Union Elementary School District	17,836	0.00000601
1002656068	Big Oak Flat-Groveland Unified School District	219,140	0.00007379
4658201736	Big Picture High School-Fresno	154,885	0.00005215
5712382356	Big Pine Unified School District	103,292	0.00003478
1109237443	Big Springs Union Elementary School District	105,849	0.00003564
8921227815	Big Sur Charter School	25,179	0.00000848
4791871899	Big Sur Unified School District	22,413	0.00000755
1281992053	Big Valley Joint Unified School District	109,375	0.00003683
7937544284	Biggs Unified School District	265,572	0.00008942
4749093335	Birmingham Community Charter High School	1,221,945	0.00041146
1558133995	Bishop Unified School District	854,146	0.00028761
6805781459	Bitterwater-Tully Elementary School District	8,033	0.00000270
3707792332	Black Butte Elementary School District	75,826	0.00002553
4518259239	Black Oak Mine Unified School District	566,396	0.00019072
6143838921	Blochman Union Elementary School District	94,008	0.00003165
5957056224	Blue Lake Union Elementary School District	114,595	0.00003859
5016336339	Blue Oak Charter School	92,659	0.00003120
1075116219	Bogus Elementary School District	8,915	0.00000300
2338125127	Bolinas-Stinson Union Elementary School District	282,134	0.00009500
5551473426	Bonita Unified School District	3,806,130	0.00128161
4120924780	Bonny Doon Union Elementary School District	59,044	0.00001988
9502512377	Bonsall Unified School District	707,178	0.00023812
5440972838	Borrego Springs Unified School District	328,864	0.00011074
5922004894	Bradley Union Elementary School District	31,854	0.00001073
5609359396	Brawley Elementary School District	1,664,049	0.00056032
4066832567	Brawley Union High School District	725,926	0.00024444
5002268954	Brea-Olinda Unified School District	2,054,703	0.00069187
7977074641	Brentwood Union School District	2,560,834	0.00086229
5948212479	Bret Harte Union High School District	448,503	0.00015102
1558144384	Bridges Charter School	70,117	0.00002361
5045980658	Bridgeville Elementary School District	30,351	0.00001022
3409598576	Briggs Elementary School District	183,752	0.00006187
7848262733	Brisbane Elementary School District	325,077	0.00010946
5564580454	Brittan Elementary School District	114,623	0.00003860
7024053713	Browns Elementary School District	55,202	0.00001859
1672370034	Buckeye Union School District	1,410,434	0.00047493
7604108975	Buellton Union Elementary School District	457,171	0.00015394

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

Schedule of Employer Allocations
Year Ended June 30, 2021

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7258717489	Buena Park Elementary School District	\$ 1,548,331	0.00052136
1793962581	Buena Vista Elementary School District	63,117	0.00002125
1570151094	Burbank Unified School District	6,346,110	0.00213688
2988919735	Burlingame Elementary School District	1,021,149	0.00034384
2233811883	Burnt Ranch Elementary School District	39,616	0.00001334
5043688719	Burrel Union Elementary School District	55,598	0.00001872
1918139771	Burton Elementary School District	2,092,479	0.00070459
4573434759	Butte County Schools	4,081,286	0.00137426
7315401076	Butte Valley Unified School District	131,726	0.00004436
3046173218	Butte-Glenn Community College District	5,215,031	0.00175602
4278447461	Butteville Union Elementary School District	62,259	0.00002096
5821947214	Buttonwillow Union Elementary School District	140,764	0.00004740
2942188765	Byron Union School District	357,534	0.00012039
5273114689	Cabrillo Joint Community College District	3,290,194	0.00110788
7449606960	Cabrillo Unified School District	1,299,155	0.00043746
2642742738	Cajon Valley Union Elementary School District	8,019,927	0.00270049
5343146128	Calaveras County Schools	845,246	0.00028461
7552979402	Calaveras Unified School District	1,161,892	0.00039124
2244125425	Callexico Unified School District	3,342,821	0.00112560
1049757578	Caliente Union Elementary School District	39,242	0.00001321
7241181849	California Collaborative for Educational Excellence	352,791	0.00011879
1306163185	California Online Community College District	858,640	0.00028912
1795002506	California School of the Arts - San Gabriel Valley	76,138	0.00002564
2172035337	California Virtual Academy at Kings	19,955	0.00000672
1978530624	California Virtual Academy at Los Angeles	682,786	0.00022991
1558558577	Calipatria Unified School District	556,588	0.00018742
3506924748	Calistoga Joint Unified School District	594,958	0.00020034
2338713024	Camarillo Academy of Progressive Education	110,490	0.00003720
2602235777	Cambrian Elementary School District	905,270	0.00030483
1523799288	Camino Nuevo Academy #2 Harvard	140,913	0.00004745
1729505670	Camino Nuevo Charter Academy	205,115	0.00006907
8430446859	Camino Nuevo Charter Academy #4	146,158	0.00004921
1523780240	Camino Nuevo Elementary #3	171,616	0.00005779
5514051837	Camino Nuevo High School	73,666	0.00002481
9147916859	Camino Nuevo High School #2	92,840	0.00003126
7982754631	Camino Union Elementary School District	136,072	0.00004582
6339281980	Campbell Union Elementary School District	3,572,662	0.00120300
6490246026	Campbell Union High School District	2,858,641	0.00096257
1928037252	Camptonville Academy	109,895	0.00003700
3940069328	Camptonville Elementary School District	31,172	0.00001050
3546318276	Canyon School District	32,019	0.00001078
6270147129	Capay Joint Union Elementary School District	63,005	0.00002122
6860889051	Capistrano Unified School District	15,214,232	0.00512298
5133967008	Cardiff Elementary School District	309,060	0.00010407
3711318226	Carlsbad Unified School District	3,338,089	0.00112401
2077634831	Carmel Unified School District	2,090,152	0.00070380
4476110512	Carpinteria Unified School District	1,145,363	0.00038567
5057974732	Caruthers Unified School District	635,184	0.00021388
7135817991	Cascade Union Elementary School District	694,785	0.00023395
7425426341	Castaic Union Elementary School District	646,401	0.00021766
5965645451	Castle Rock Union Elementary School District	36,146	0.00001217
2620876407	Castro Valley Unified School District	3,121,313	0.00105102
5950743626	Cayucos Elementary School District	117,087	0.00003943
5841020017	Center Unified School District	1,592,944	0.00053638
1122230116	Centinela Valley Union High School District	3,460,227	0.00116514
6479518001	Central City Value School	126,371	0.00004255
1794992915	Central School District	1,136,172	0.00038258
6332074760	Central Unified School District	5,093,470	0.00171509
1663064457	Central Union Elementary School District	776,417	0.00026144
3154277601	Central Union High School District	1,656,588	0.00055781
2793161160	Central Valley Pre-School	15,600	0.00000525
1017284030	Centralia Elementary School District	1,822,438	0.00061366

California Public Employees' Retirement System
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Schedule of Employer Allocations
Year Ended June 30, 2021

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1280204324	Century Academy for Excellence	\$ 1,656	0.00000056
3453941367	Century Community Charter School	172,327	0.00005803
3041848577	Ceres Unified School District	6,873,335	0.00231441
4716408593	Cerritos Community College District	5,659,587	0.00190571
1261528105	Cesar Estrada Chavez Dual Language Immersion Charter School	72,924	0.00002456
7539731457	Chabot-Las Positas Community College District	7,253,212	0.00244232
5532400293	Chaffey Community College District	5,888,458	0.00198278
3940201262	Chaffey Joint Union High School District	8,876,299	0.00298885
3814121547	Charter Academy of the Redwoods	86,209	0.00002903
1564670154	Charter Learning Center	85,863	0.00002891
7672000841	Charter Oak Unified School District	1,809,128	0.00060918
2894216509	Charter School of San Diego	346,521	0.00011668
2598272997	Chatom Union Elementary School District	276,269	0.00009303
5516581175	Chawanakee Unified School District	631,541	0.00021265
6523184721	Chicago Park Elementary School District	45,701	0.00001539
3760549397	Chico Country Day School	165,456	0.00005571
1492796491	Chico Unified School District	5,207,729	0.00175356
9368765125	Children's Community Charter School	37,344	0.00001257
4123311854	Chino Valley Unified School District	8,493,501	0.00285996
6222640391	Chowchilla Elementary School District	757,257	0.00025499
4658964836	Chowchilla Union High School District	475,027	0.00015995
2165874822	Chrysalis Charter School	36,785	0.00001239
6618006066	Chualar Union Elementary School District	163,355	0.00005501
3397712478	Chula Vista Elementary School District	10,739,296	0.00361617
3908716939	Cienega Union Elementary School District	14,233	0.00000479
1633280352	Cinnabar Elementary School District	110,360	0.00003716
2173509801	Citrus Community College District	4,200,847	0.00141452
9110882684	Citrus Springs Charter School	72,128	0.00002429
2039297160	Claremont Unified School District	2,713,410	0.00091367
1200190599	Classical Academy Charter School	1,096,197	0.00036911
7439542529	Clay Joint Elementary School District	65,893	0.00002219
4861343742	Clayton Valley Charter High School	622,093	0.00020947
2345916052	Clear Creek Elementary School District	51,894	0.00001747
2070454374	Cloverdale Unified School District	569,262	0.00019168
4999070446	Clovis Unified School District	16,803,329	0.00565807
4972682374	Coachella Valley Unified School District	8,451,009	0.00284565
3541464023	Coalinga/Huron Unified School District	1,759,953	0.00059262
5340774417	Coast Community College District	14,388,983	0.00484510
5226062744	Coast Unified School District	497,025	0.00016736
1357789904	Coastal Academy	318,895	0.00010738
5171969349	Coastline Regional Occupational Program	241,578	0.00008134
1974703674	Coffee Creek Elementary School District	2,226	0.00000075
7032817064	Cold Spring Elementary School District	84,517	0.00002846
5149458289	Colfax Elementary School District	94,578	0.00003185
5647348587	College and Career Advantage	101,431	0.00003415
7139512599	College Elementary School District	110,891	0.00003734
4041329265	College Of The Sequoias	3,718,952	0.00125226
7231675881	College Ready High School #10	83,511	0.00002812
1727778687	College-Ready Academy High School Charter	185,142	0.00006234
1082601134	Colton Joint Unified School District	9,156,370	0.00308316
6056070657	Colton-Redlands-Yucaipa Regional Occupational Program	462,031	0.00015558
4739905994	Columbia Elementary School District	398,665	0.00013424
5219386715	Columbia Union Elementary School District	187,940	0.00006328
2396817158	Columbine Elementary School District	46,769	0.00001575
7507058928	Colusa County Schools	1,159,141	0.00039031
1889234410	Colusa Unified School District	505,440	0.00017019
5480702649	Community Options for Resources in Education Butte Charter School	231,426	0.00007793
4345221379	Compton Community College District	2,237,914	0.00075356
4627108958	Compton Unified School District	7,317,662	0.00246403
3495799928	Conejo Valley Unified School District	5,857,752	0.00197244
6573621467	Connecting Waters Charter School	275,136	0.00009264
1874799762	Connecting Waters Charter School, East Bay	8,890	0.00000299

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

**Schedule of Employer Allocations
Year Ended June 30, 2021**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3058484502	Contra Costa Community College District	\$ 9,438,775	0.00317825
7392154850	Copper Mountain Community College District	817,531	0.00027528
5805944458	Corcoran Joint Unified School District	1,220,343	0.00041092
5311067540	Corning Union Elementary School District	813,835	0.00027404
6338616513	Corning Union High School District	544,983	0.00018351
6479800692	Coronado Unified School District	1,121,363	0.00037759
2828517454	Corona-Norco Unified School District	14,786,378	0.00497891
4950169545	Cotati-Rohnert Park Unified School District	1,676,515	0.00056452
4370150415	Cottonwood Union Elementary School District	336,140	0.00011319
5993369590	County School Service - Contra Costa County Schools	3,106,943	0.00104618
2170696471	County School Service - Napa County Schools	2,678,891	0.00090204
3433536864	County School Service - Sacramento County Schools	6,446,558	0.00217070
2498776598	County School Service - San Mateo County Schools	3,645,559	0.00122754
7601634658	County School Service - Trinity County Schools	363,612	0.00012244
4814261763	County School Services - Alameda County Schools	3,288,084	0.00110717
7095209392	County Superintendent of Schools Office - Riverside County Schools	13,414,814	0.00451708
1906107866	Covina-Valley Unified School District	4,323,972	0.00145598
7570658903	Credo High Charter School	114,201	0.00003845
2682987139	Crenshaw Arts/Tech Charter High School	59,119	0.00001991
4778404739	Cucamonga School District	810,800	0.00027302
4136962996	Cuddeback Union Elementary School District	54,422	0.00001833
5292386049	Cuesta Community College District	3,360,173	0.00113145
6381923144	Culver City Unified School District	2,902,576	0.00097736
5057145949	Cupertino Union Elementary School District	6,871,528	0.00231380
2428440351	Curtis Creek Elementary School District	159,131	0.00005358
7762324646	Cutler-Orosi Unified School District	2,048,246	0.00068969
7373040668	Cutten Elementary School District	145,541	0.00004901
4136656889	Cuyama Joint Unified School District	104,068	0.00003504
3767626549	Cypress Elementary School District	1,338,575	0.00045073
4691160093	Davis Joint Unified School District	4,252,406	0.00143188
3478066822	Death Valley Unified School District	51,651	0.00001739
2823575534	Dehesa Elementary School District	106,034	0.00003570
3242399273	Del Mar Union Elementary School District	2,051,777	0.00069088
1017185861	Del Norte County Schools	2,029,523	0.00068339
4046588438	Delano Joint Union High School District	2,577,554	0.00086792
5413207469	Delano Union Elementary School District	3,070,870	0.00103403
6691047079	Delhi Elementary School District	1,179,627	0.00039721
5369477063	Delphic Elementary School District	19,844	0.00000668
2005043370	Delta Elementary Charter	168,033	0.00005658
6962117337	Denair Unified School District	578,496	0.00019479
4409566940	Desert Center Unified School District	74,192	0.00002498
3595099768	Desert Community College District	4,293,124	0.00144559
5008762248	Desert Sands Unified School District	11,227,482	0.00378055
8918287689	Desert Trails Preparatory Academy	54,194	0.00001825
2996583010	Di Giorgio Elementary School District	76,063	0.00002561
2504948938	Dinuba Unified School District	2,110,534	0.00071067
5774675951	Discovery Charter School	334,687	0.00011270
2957010920	Dixie Elementary School District	782,673	0.00026354
1558142458	Dixon Montessori Charter School	131,293	0.00004421
6259326660	Dixon Unified School District	1,219,472	0.00041062
5669258861	Dos Palos Unified School District	1,027,484	0.00034598
6532084727	Douglas City Elementary School District	86,367	0.00002908
6627093485	Downey Unified School District	8,518,672	0.00286843
5486580376	Downtown College Prep	465,717	0.00015682
3231376413	Downtown Value School	286,529	0.00009648
6937272589	Dry Creek Joint Elementary School District	1,577,056	0.00053103
2898330479	Duarte Unified School District	1,480,535	0.00049853
3966487531	Dublin Unified School District	3,866,179	0.00130183
2200880899	Ducor Union Elementary School District	53,850	0.00001813
6282210695	Dunham Elementary School District	47,221	0.00001590
2995216153	Dunsmuir Elementary School District	58,361	0.00001965
1134589518	Dunsmuir Joint Union High School District	56,645	0.00001907

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

**Schedule of Employer Allocations
Year Ended June 30, 2021**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5111167582	Durham Unified School District	\$ 310,093	0.00010442
4846000927	Earlimart Elementary School District	773,520	0.00026046
3094587150	East Nicolaus Joint Union High School District	114,471	0.00003855
2869189902	East San Gabriel Valley Regional Occupational Program	301,314	0.00010146
2619690514	East Side Union High School District	7,754,748	0.00261120
7855987332	East Whittier City Elementary School District	2,644,340	0.00089041
5089112242	Eastern Sierra Unified School District	398,777	0.00013428
6121937081	Eastside Union Elementary School District	1,154,126	0.00038862
4811508459	Edison Elementary School District	562,864	0.00018953
4146932070	Education for Change	913,805	0.00030770
4782022258	Edward B. Cole Senior Academy	95,214	0.00003206
3017698022	Eel River Charter School Inc.	39,723	0.00001338
4088738850	EJE Elementary Academy	307,141	0.00010342
7359671465	El Camino Community College District	7,218,972	0.00243079
9289310026	El Camino Real Charter High School	695,280	0.00023412
3733752780	El Centro Elementary School District	2,500,073	0.00084183
7196130501	El Dorado County Schools	3,405,234	0.00114662
3519382862	El Dorado Union High School District	2,447,186	0.00082402
3558947284	El Monte Elementary School District	4,801,640	0.00161682
2495671615	El Monte Union High School District	4,775,353	0.00160797
7177185225	El Nido Elementary School District	82,147	0.00002766
7920429569	El Rancho Unified School District	3,145,428	0.00105914
7258812920	El Segundo Unified School District	937,605	0.00031571
2226790715	El Sol Santa Ana Science and Arts Charter Academy	600,065	0.00020206
7546362572	El Tejon Unified School District	232,180	0.00007818
8261180854	Eleanor Roosevelt Community Learning Center Charter School	45,855	0.00001544
1390213938	Elk Grove Unified School District	21,334,258	0.00718374
7174642408	Elk Hills Elementary School District	60,824	0.00002048
6881418730	Elverta Joint Elementary School District	165,496	0.00005573
3775796933	Emery Unified School District	251,917	0.00008483
9544054539	Empire Springs Charter School	351,166	0.00011825
5829027060	Empire Union Elementary School District	1,324,982	0.00044615
9126514537	Empowering Possibilities International Charter	135,011	0.00004546
5112852107	Encinitas Union Elementary School District	1,896,661	0.00063865
5331008107	Encore High School for the Performing and Visual Arts	423,789	0.00014270
5517422084	Enterprise Elementary School District	1,563,250	0.00052638
5527153732	Environmental Charter High School	115,566	0.00003891
2789713106	Escalon Unified School District	940,822	0.00031680
2965925051	Escondido Charter High School	219,241	0.00007382
2732872714	Escondido Union Elementary School District	6,023,013	0.00202809
3694190667	Escondido Union High School District	3,432,341	0.00115575
7561487615	Esparto Unified School District	498,705	0.00016793
6643268592	Etiwanda School District	3,813,912	0.00128423
6737887097	Eureka Unified School District	1,552,067	0.00052262
4038009647	Eureka Union Elementary School District	734,127	0.00024720
6830277239	Everest Value School	129,072	0.00004346
7540887990	Evergreen Elementary School District	2,462,136	0.00082906
7404902494	Evergreen Union School District	583,428	0.00019645
6961663482	Excelsior Education Center	275,645	0.00009282
7254455656	Exeter Unified School District	972,754	0.00032755
3705368580	Ezequiel Tafoya Alvarado Academy	282,834	0.00009524
4951959925	Fairfax Elementary School District	935,710	0.00031508
1118207190	Fairfield-Suisun Unified School District	8,694,129	0.00292751
7060458680	Fall River Joint Unified School District	609,694	0.00020530
7144557559	Fallbrook Union Elementary School District	2,263,154	0.00076206
1667315079	Fallbrook Union High School District	995,816	0.00033531
2281341467	Family Partnership Home Study Charter School	59,234	0.00001995
1590649845	Farmersville Unified School District	1,043,493	0.00035137
3176453395	Feather River College District	999,291	0.00033648
6788156499	Fenton Primary Center	684,850	0.00023060
1438496422	Ferndale Unified School District	128,876	0.00004340
7284623727	Fieldbrook Elementary School District	34,268	0.00001154

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Schedule of Employer Allocations
Year Ended June 30, 2021

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3954461711	Fillmore Unified School District	\$ 1,950,233	0.00065669
2167436432	Firebaugh-Las Deltas Unified School District	1,089,676	0.00036692
6901438786	Flournoy Union School District	33,828	0.00001139
7697817915	Folsom-Cordova Unified School District	7,470,081	0.00251535
5612530971	Fontana Unified School District	14,896,848	0.00501611
4628924879	Foothill-De Anza Community College District	11,219,025	0.00377770
6565629360	Forest Ranch Charter School	21,845	0.00000736
4722250817	Foresthill Union Elementary School District	152,386	0.00005131
6670376159	Forestville Union Elementary School District	166,803	0.00005617
4471260192	Forks Of Salmon Elementary School District	8,009	0.00000270
2728034837	Fort Bragg Unified School District	903,339	0.00030418
2429677465	Fort Ross Elementary School District	11,930	0.00000402
2237029993	Fort Sage Unified School District	98,535	0.00003318
1469510178	Fortuna Elementary School District	448,872	0.00015115
4286970319	Fortuna Union High School District	351,846	0.00011847
1054957582	Fountain Valley Elementary School District	2,216,249	0.00074626
3613723773	Fowler Unified School District	809,007	0.00027241
5145626306	Franklin Elementary School District	100,227	0.00003375
6410541372	Franklin-Mckinley Elementary School District	3,346,948	0.00112699
7069113764	Fremont Unified School District	12,733,682	0.00428772
4606698501	Fremont Union High School District	6,925,900	0.00233211
1652879063	French Gulch-Whiskeytown Union Elementary School District	15,381	0.00000518
5309847955	Freshwater Elementary School District	105,458	0.00003551
2751804125	Fresno County Schools	8,275,641	0.00278660
5525306131	Fresno Unified School District	28,803,974	0.00969896
1688460640	Fruitvale Elementary School District	871,432	0.00029343
2126074268	Fullerton Elementary School District	5,181,243	0.00174464
2200070630	Fullerton Joint Union High School District	4,367,251	0.00147055
1972588855	Galt Joint Union Elementary School District	1,355,947	0.00045658
6837750122	Galt Joint Union High School District	922,703	0.00031070
1101477156	Garden Grove Unified School District	15,853,577	0.00533827
4658552831	Garfield Elementary School District	6,288	0.00000212
3321453502	Garvey Elementary School District	2,373,626	0.00079925
1767313990	Gateway Community Charters	1,632,389	0.00054966
3620982489	Gateway Unified School District	1,213,610	0.00040865
3749976038	Gavilan Joint Community College District	2,156,340	0.00072609
4273011630	Gazelle Union Elementary School District	26,011	0.00000876
2022214631	General Shafter Elementary School District	100,426	0.00003382
1648328427	Gerber Union Elementary School District	189,818	0.00006392
2149570357	Geyserville Unified School District	149,941	0.00005049
1995809111	Gilroy Unified School District	4,053,286	0.00136483
6679139754	Glendale Community College District	5,390,710	0.00181518
5385388563	Glendale Unified School District	9,195,468	0.00309633
6410577498	Glendora Unified School District	2,651,397	0.00089279
5470164350	Glenn County Schools	1,686,012	0.00056772
2593514055	Goethe International Charter School	71,123	0.00002395
1113544066	Gold Oak Union Elementary School District	189,523	0.00006382
6890924709	Gold Rush Charter School	169,850	0.00005719
5441398900	Gold Trail Union Elementary School District	287,116	0.00009668
4339537204	Golden Eagle Charter School	112,018	0.00003772
1066930843	Golden Feather Union Elementary School District	55,784	0.00001878
7776558460	Golden Plains Unified School District	911,115	0.00030679
5814089058	Golden Valley Charter School	34,136	0.00001149
6306915765	Golden Valley Charter Schools for Educational Renewal	158,453	0.00005335
5678649995	Golden Valley Unified School District	703,559	0.00023690
5817485889	Goleta Union School District	2,436,764	0.00082051
7730218210	Gonzales Unified School District	956,804	0.00032218
1521113519	Gorman Elementary School District	621	0.00000021
3257219032	Gorman Learning Center	172,547	0.00005810
1268896775	Gorman Learning Center San Bernardino/Santa Clarita	593,296	0.00019978
7340355290	Granada Hills Charter High School	1,413,733	0.00047604
3142893220	Grant Elementary School District	253,319	0.00008530

California Public Employees' Retirement System
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Schedule of Employer Allocations
Year Ended June 30, 2021

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1026308084	Grass Valley Elementary School District	\$ 903,760	0.00030432
4847899363	Gratton Elementary School District	24,583	0.0000828
1961375016	Gravenstein Union Elementary School District	295,679	0.00009956
4490977411	Graves Elementary School District	14,563	0.00000490
1308211313	Green Point Elementary School District	99	0.00000003
3177523939	Greenfield Union Elementary School District	1,772,447	0.00059682
3781697187	Greenfield Union Elementary School District	4,093,108	0.00137824
2088870310	Grenada Elementary School District	132,158	0.00004450
2712368834	Gridley Unified School District	757,033	0.00025491
1989668678	Grossmont Secondary School	139,323	0.00004691
3411112067	Grossmont Union High School District	9,540,772	0.00321260
3878338132	Grossmont-Cuyamaca Community College District	6,071,412	0.00204438
3874235546	Guadalupe Union Elementary School District	469,508	0.00015809
8516769025	Guajome Learning Center	11,795	0.00000397
6650318381	Guajome Park Academy Charter	313,872	0.00010569
5429245529	Guerneville Elementary School District	228,232	0.00007685
4421474040	Gustine Unified School District	566,288	0.00019068
5522873241	Hacienda La Puente Unified School District	7,826,536	0.00263538
1000001430	Hamilton Unified School District	255,158	0.00008592
3048167029	Hanford Elementary School District	2,302,240	0.00077522
2898691752	Hanford Joint Union High School District	1,596,163	0.00053746
6438433333	Happy Camp Union Elementary School District	89,246	0.00003005
3099056595	Happy Valley Elementary School District	26,952	0.00000908
3644786788	Happy Valley Union Elementary School District	221,986	0.00007475
2732517511	Harbor Springs Charter School	42,728	0.00001439
2097286268	Harmony Union Elementary School District	167,998	0.00005657
1056932178	Hartnell Community College District	3,417,618	0.00115079
3837269123	Hart-Ransom Union Elementary School District	267,980	0.00009024
8643497617	Harvest Ridge Cooperative Charter School	25,532	0.00000860
4588666295	Hawthorne Elementary School District	2,982,263	0.00100420
3373475359	Hayward Unified School District	11,729,108	0.00394946
3004140296	Healdsburg Unified School District	1,039,647	0.00035007
4518155095	Heber Elementary School District	483,637	0.00016285
7920286239	Helendale School District	311,978	0.00010505
1239047987	Helix Charter High School	838,225	0.00028225
5445169146	Hemet Unified School District	11,952,260	0.00402460
1122122274	Heritage K-8 Charter School	293,363	0.00009878
3497021740	Heritage Peak Charter School	364,019	0.00012257
6342170738	Hermosa Beach City Elementary School District	283,515	0.00009547
5542859975	Hesperia Unified School District	8,310,231	0.00279825
5212544271	Hickman Elementary School District	234,504	0.00007896
1963217058	High Tech High	1,048,854	0.00035317
3563666661	High Tech High - Los Angeles	90,219	0.00003038
6126390491	High Tech LA Middle	18,630	0.00000627
1254271789	Hillsborough City School District	850,748	0.00028647
2941938429	Hilmar Unified School District	861,343	0.00029003
4841230735	Hollister Elementary School District	2,081,548	0.00070091
1085937860	Holtville Unified School District	760,636	0.00025612
9293023051	HomeTech Charter School	17,965	0.00000605
5195383884	Hope Elementary School District	103,949	0.00003500
7118846130	Hope Elementary School District	333,541	0.00011231
6742487755	Horicon Elementary School District	110,025	0.00003705
4907643104	Horizon Charter School	462,883	0.00015586
7268744680	Hornbrook Elementary School District	31,963	0.00001076
1342171050	Hot Springs Elementary School District	7,629	0.00000257
3271589201	Howell Mountain Elementary School District	44,327	0.00001493
4454434076	Hueneme Elementary School District	2,591,322	0.00087256
5876481521	Hughes-Elizabeth Lakes Union Elementary School District	2,274	0.00000077
2182972682	Hughson Unified School District	795,373	0.00026782
4164290213	Humboldt County Schools	1,839,028	0.00061924
4076162699	Huntington Beach City Elementary School District	2,002,726	0.00067436
5522950934	Huntington Beach Union High School District	6,028,397	0.00202990

California Public Employees' Retirement System
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Schedule of Employer Allocations
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CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1319086839	Hydesville Elementary School District	\$ 50,272	0.00001693
7747714287	ICEF Innovation Los Angeles Charter School	64,696	0.00002178
4475524341	ICEF Vista Elementary School	132,912	0.00004475
7293927182	ICEF Vista Middle School	50,051	0.00001685
3177658495	Iftin Charter School	167,614	0.00005644
3367833641	Igo Ono Platina Union Elementary School District	45,982	0.00001548
5507445232	Imagine Schools Riverside County at Coachella	261,597	0.00008809
2622211287	Imperial Community College District	2,403,371	0.00080927
2493705833	Imperial County Schools	4,022,942	0.00135462
6708851619	Imperial Unified School District	1,585,686	0.00053394
5182383736	Imperial Valley Regional Occupational Program	557,376	0.00018768
5585537787	Indian Diggings Elementary School District	6,026	0.00000203
7247798627	Indian Springs Elementary School District	24,706	0.00000832
2763241530	Inglewood Unified School District	2,787,349	0.00093856
4076439567	Inspire School of Arts and Sciences	118,803	0.00004000
3071235302	International School of Monterey	100,378	0.00003380
5413365971	Ipakanni Early College Charter School	11,272	0.00000380
2835296485	Irvine Unified School District	13,990,335	0.00471087
1020425371	Island Union Elementary School District	153,500	0.00005169
7384591300	Jacoby Creek Elementary School District	100,923	0.00003398
2466853793	Jamestown Elementary School District	181,212	0.00006102
2221206235	Jamul-Dulzura Union School District	255,499	0.00008603
7374056976	Janesville Union Elementary School District	126,529	0.00004261
6566462982	Jefferson Elementary School District	4,853	0.00000163
1133607607	Jefferson Elementary School District	572,849	0.00019289
2238440904	Jefferson School District	1,902,584	0.00064064
6160772901	Jefferson Union High School District	1,971,340	0.00066380
4945435298	John Swett Unified School District	511,677	0.00017229
6770451882	Johnstonville Elementary School District	43,566	0.00001467
1487756706	Journey Charter School	152,416	0.00005132
7423954294	Julian Charter School	110,643	0.00003726
5529935017	Julian Charter School - Cedar Cove	9,270	0.00000312
3068624874	Julian Charter School - Manzanita	23,891	0.00000804
9495097808	Julian Charter School - Mountain Oaks	12,147	0.00000409
5605081086	Julian Charter School - Pine Hills	106,433	0.00003584
6511134095	Julian Charter School - Pine Valley	12,890	0.00000434
4561241025	Julian Union Elementary School District	128,260	0.00004319
1043960888	Julian Union High School District	84,054	0.00002830
6946043697	Junction City Elementary School District	79,082	0.00002663
1566507186	Junction Elementary School District	19,320	0.00000651
2365165705	Junction Elementary School District	125,821	0.00004237
4453655080	Jurupa Unified School District	7,249,383	0.00244103
5913973868	Kashia School District	93	0.00000003
2308488575	Kelseyville Unified School District	722,382	0.00024324
3148979259	Kentfield Elementary School District	377,927	0.00012726
3275203697	Kenwood Elementary School District	113,449	0.00003820
7931375056	Keppel Union Elementary School District	912,572	0.00030728
1957806754	Kerman Unified School District	1,813,603	0.00061068
4417302816	Kern Community College District	7,757,210	0.00261203
6553895281	Kern County Schools	13,670,383	0.00460313
1204344544	Kern Union High School District	20,069,171	0.00675775
7336288944	Kernville Union Elementary School District	444,905	0.00014981
7892922723	Keyes Union Elementary School District	450,652	0.00015174
2991558503	Kidinnu Academy Charter School	17,912	0.00000603
3961765627	King City Union Elementary School District	871,811	0.00029356
7255362688	Kings Canyon Joint Unified School District	4,144,922	0.00139569
2109504485	Kings County Schools	2,338,330	0.00078737
7338901600	Kings River Union Elementary School District	166,991	0.00005623
1702567020	Kings River-Hardwick Union Elementary School District	250,828	0.00008446
5646557411	Kingsburg Joint Union Elementary School District	746,701	0.00025143
3485390688	Kingsburg Joint Union High School District	297,563	0.00010020
4589849282	KIPP Los Angeles College Preparatory	51,370	0.00001730

California Public Employees' Retirement System
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Schedule of Employer Allocations
Year Ended June 30, 2021

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6353958995	Kirkwood School District	\$ 59,334	0.00001998
3181124521	Kit Carson Union Elementary School District	144,321	0.00004860
4383040911	Klamath River Union Elementary School District	7,570	0.00000255
1731534424	Klamath-Trinity Joint Unified School District	683,838	0.00023026
2425852753	Kneeland Elementary School District	30,796	0.00001037
2527577041	Knights Ferry Elementary School District	29,488	0.00000993
7667966893	Knightsen School District	174,641	0.00005881
1962669380	Konocti Unified School District	1,566,117	0.00052735
3247604677	La Canada Unified School District	1,297,105	0.00043677
6245696918	La Habra City Elementary School District	1,851,736	0.00062352
5883812783	La Honda-Pescadero Unified School District	320,154	0.00010780
1007648598	La Mesa-Spring Valley Elementary School District	5,245,800	0.00176638
1146836314	La Verne Elementary Preparatory Academy	30,404	0.00001024
4031922150	La Vida Independent Study Charter School	18,292	0.00000616
1539123059	Lafayette School District	865,231	0.00029134
1700217302	Laguna Beach Unified School District	1,519,794	0.00051175
7279147077	Laguna Joint Elementary School District	7,356	0.00000248
6157437967	Lagunita Elementary School District	38,774	0.00001306
1539886100	Lagunitas Elementary School District	172,785	0.00005818
6904419748	Lake County Schools	1,012,902	0.00034107
4954903302	Lake Elsinore Unified School District	7,580,094	0.00255239
5433375547	Lake School District	61,003	0.00002054
3079826170	Lake Tahoe Community College District	1,168,294	0.00039339
1529686779	Lake Tahoe Unified School District	1,516,731	0.00051072
1364971620	Lakeport Unified School District	620,850	0.00020905
2548585658	Lakeside Joint Elementary School District	48,191	0.00001623
1434955344	Lakeside Union Elementary School District	1,890,398	0.00063654
5113934570	Lakeside Union Elementary School District	336,477	0.00011330
5243204451	Lakeside Union Elementary School District	161,173	0.00005427
1410418424	Lammersville Unified School District	1,361,358	0.00045840
7267704968	Lamont Elementary School District	1,546,566	0.00052076
5878630114	Lancaster Elementary School District	6,005,001	0.00202202
5651216627	Larkspur-Corte Madera School District	533,831	0.00017975
2780106317	Las Lomas Elementary School District	899,550	0.00030290
2221183809	Las Virgenes Unified School District	3,600,030	0.00121221
4921722395	Lassen Community College District	1,002,708	0.00033763
5478084418	Lassen County Schools	497,238	0.00016743
7444650555	Lassen Union High School District	357,370	0.00012033
1698187140	Lassen View Union Elementary School District	153,552	0.00005170
4448966384	Latitude 37.8 High School	84,272	0.00002838
2610721673	Laton Joint Unified School District	285,767	0.00009622
6171420171	Latrobe Elementary School District	78,719	0.00002651
3513444528	Lawndale Elementary School District	2,348,297	0.00079073
7065659119	Laytonville Unified School District	191,365	0.00006444
5488216429	Le Grand Union Elementary School District	216,479	0.00007289
4560729035	Le Grand Union High School District	258,157	0.00008693
9860167538	Learning Choice Academy - Chula Vista	112,330	0.00003782
1853475899	Learning Choice Academy - East County	97,246	0.00003274
6801704970	Legget Valley Unified School District	103,073	0.00003471
2179956434	Lemon Grove Elementary School District	1,311,869	0.00044174
6371589031	Lemoore Union Elementary School District	1,338,258	0.00045062
1391299568	Lemoore Union High School District	806,679	0.00027163
1629259958	Lennox Elementary School District	1,989,716	0.00066998
4538186069	Lennox Mathematics, Science, and Technology Academy	180,586	0.00006081
1000001439	Leonardo da Vinci Health Sciences Charter School	36,347	0.00001224
2461903624	Lewiston Elementary School District	51,877	0.00001747
1253946292	Liberty Elementary School District	114,323	0.00003850
6020149558	Liberty Elementary School District	126,159	0.00004248
2777355189	Liberty Union High School District	2,687,036	0.00090479
4857411579	Lifeline Learning Charter School	231,503	0.00007795
7061061551	Lighthouse Charter School	65,905	0.00002219
5392928631	Lincoln Elementary School District	7,376	0.00000248

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Schedule of Employer Allocations
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CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1352268460	Lincoln Street Charter School	\$ 22,781	0.00000767
5910501661	Lincoln Unified School District	3,478,363	0.00117125
3619023429	Linden Unified School District	985,514	0.00033185
3783047790	Lindsay Unified School District	2,674,754	0.00090065
7006808344	Linns Valley-Poso Flat Union Elementary School District	13,221	0.00000445
5817850904	Literacy First Charter	427,065	0.00014380
5734876590	Little Lake City Elementary School District	1,175,271	0.00039574
3689546490	Little Shasta Elementary School District	277	0.00000009
6000001125	Live Oak Charter School	139,856	0.00004709
2624658011	Live Oak Elementary School District	870,574	0.00029314
1590468574	Live Oak Unified School District	818,473	0.00027560
5604320717	Livermore Valley Joint Unified School District	5,349,111	0.00180117
3784449854	Livingston Union Elementary School District	997,821	0.00033599
2645338905	Lodi Unified School District	10,318,780	0.00347457
4087682272	Loleta Union Elementary School District	92,623	0.00003119
4592571258	Loma Prieta Joint Union Elementary School District	295,566	0.00009952
3833126652	Lompoc Unified School District	3,779,082	0.00127250
7727146402	Lone Pine Unified School District	160,679	0.00005410
2374705651	Long Beach Community College District	7,817,876	0.00263246
5481824667	Long Beach Unified School District	22,813,593	0.00768186
4063408443	Loomis Union Elementary School District	656,821	0.00022117
2904399020	Los Alamitos Unified School District	2,955,232	0.00099509
2845567055	Los Altos Elementary School District	2,223,182	0.00074860
7874022252	Los Angeles Community College District	35,587,356	0.01198308
3614620780	Los Angeles Unified School District	233,220,422	0.07853070
5519304943	Los Banos Unified School District	4,473,848	0.00150645
6555702301	Los Gatos Union Elementary School District	1,156,053	0.00038927
2197186939	Los Gatos-Saratoga Joint Union High School District	1,341,473	0.00045170
1227266128	Los Molinos Unified School District	245,605	0.00008270
3602760024	Los Nietos Elementary School District	756,908	0.00025487
2090015857	Los Olivos Elementary School District	52,058	0.00001753
5968856546	Los Rios Community College District	16,924,801	0.00569897
3151588886	Lost Hills Union Elementary School District	266,535	0.00008975
4951808423	Lowell Joint Elementary School District	891,887	0.00030032
6107261119	Lucerne Elementary School District	114,447	0.00003854
3373743706	Lucerne Valley Unified School District	506,600	0.00017058
1343540226	Lucia Mar Unified School District	4,029,556	0.00135684
1482325694	Luther Burbank Elementary School District	195,492	0.00006583
3761326719	Lynwood Unified School District	6,769,475	0.00227944
6279752031	Madera County Schools	2,457,455	0.00082748
6987803995	Madera Unified School District	7,284,191	0.00245276
2121922005	Magnolia Elementary School District	3,025,426	0.00101873
7541361122	Magnolia Science Academy	135,421	0.00004560
7743740680	Magnolia Science Academy #2	101,957	0.00003433
4846787036	Magnolia Science Academy #3	129,725	0.00004368
3157539779	Magnolia Science Academy #4	13,460	0.00000453
2213502673	Magnolia Science Academy #5	70,938	0.00002389
4430003230	Magnolia Science Academy #6	20,158	0.00000679
1558135114	Magnolia Science Academy #7	68,954	0.00002322
1558145770	Magnolia Science Academy #8	89,279	0.00003006
4631182928	Magnolia Union Elementary School District	39,700	0.00001337
4941511918	Mammoth Unified School District	423,375	0.00014256
2267260629	Manchester Union Elementary School District	31,275	0.00001053
1302901884	Manhattan Beach Unified School District	3,009,462	0.00101336
5390320807	Manteca Unified School District	7,586,372	0.00255451
5629859639	Manzanita Elementary School District	93,851	0.00003160
5164348539	Manzanita Middle Charter School	8,414	0.00000283
1682615586	Maple Elementary School District	94,357	0.00003177
4266276303	Marcum-Illinois Union Elementary School District	136,598	0.00004600
5510209871	Mare Island Technology Academy	286,303	0.00009640
6884269049	Maria Montessori Charter Academy	79,617	0.00002681
6874840611	Maricopa Unified School District	138,943	0.00004679

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**Schedule of Employer Allocations
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CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7926564424	Marin Community College District	\$ 3,324,158	0.00111932
2637169482	Marin County Schools	2,047,779	0.00068953
7455450312	Mariposa County Unified School District	1,090,415	0.00036717
1621587820	Mark Twain Union Elementary School District	271,596	0.00009145
6475041514	Mark West Union Elementary School District	514,992	0.00017341
3763361138	Martinez Unified School District	1,170,488	0.00039413
4435640195	Marysville Joint Unified School District	4,265,682	0.00143635
2032546773	Mattole Unified School District	21,635	0.00000729
3880121176	Maxwell Unified School District	122,900	0.00004138
5390693548	Mccabe Union Elementary School District	443,180	0.00014923
5106383429	Mccloud Union Elementary School District	45,394	0.00001529
7487089087	Mcfarland Unified School District	1,281,893	0.00043164
1747626640	Mckinleyville Union Elementary School District	411,948	0.00013871
3317046476	Mckittrick Elementary School District	79,171	0.00002666
2081686764	Mcswain Union Elementary School District	234,276	0.00007889
1095135780	Meadow Arts and Technology Elementary School	72,385	0.00002437
3278822477	Meadows Union Elementary School District	201,130	0.00006773
4127428882	Mendocino Community College District	1,531,521	0.00051570
7171962330	Mendocino County Schools	1,571,952	0.00052931
5168308234	Mendocino County Youth Project	277,975	0.00009360
4821690560	Mendocino Unified School District	475,354	0.00016006
5661234674	Mendota Unified School District	1,117,511	0.00037629
2650168197	Menifee Union Elementary School District	3,091,132	0.00104086
4978803059	Menlo Park City Elementary School District	1,767,295	0.00059509
2632612970	Merced City Elementary School District	3,612,246	0.00121633
5246637096	Merced Community College District	3,522,320	0.00118605
7140811284	Merced County Schools	6,311,315	0.00212517
1763181489	Merced River Union Elementary School District	70,925	0.00002388
5999784822	Merced Union High School District	4,334,088	0.00145939
2479218851	Meridian Elementary School District	34,599	0.00001165
7929300273	Mesa Union Elementary School District	163,348	0.00005500
3158435339	Metropolitan Education District	557,303	0.00018766
3315408173	Middletown Unified School District	619,870	0.00020872
2863847279	Midway Elementary School District	40,940	0.00001379
7086204248	Mill Valley Elementary School District	1,133,978	0.00038184
5115030434	Millbrae Elementary School District	736,832	0.00024811
6553909380	Millville Elementary School District	107,198	0.00003610
1730244446	Milpitas Unified School District	4,043,850	0.00136166
4195135636	Miracosta Community College District	7,260,613	0.00244482
5271538491	Mission Union Elementary School District	32,952	0.00001110
7721152953	Modesto City Elementary School District	13,822,108	0.00465422
1563076408	Modoc County Schools	651,892	0.00021951
6341024570	Modoc Joint Unified School District	335,813	0.00011308
3786673698	Mojave Unified School District	1,572,715	0.00052957
2438328925	Mono County Free Library Authority	99,331	0.00003345
7567556987	Mono County Schools	432,226	0.00014554
1547449706	Monroe Elementary School District	75,985	0.00002559
4726114798	Monrovia Unified School District	2,231,389	0.00075136
5982278988	Monson-Sultana Joint Union Elementary School District	193,227	0.00006506
5670333423	Montague Charter School	243,497	0.00008199
1268306043	Montague Elementary School District	85,389	0.00002875
6017840606	Monte Rio Union Elementary School District	57,894	0.00001949
7288374822	Montebello Unified School District	9,026,919	0.00303957
1609296868	Montecito Union Elementary School District	355,774	0.00011980
4364543106	Monterey Bay Charter School	131,032	0.00004412
2215441921	Monterey County Schools	4,818,832	0.00162261
4464290798	Monterey County Schools Insurance Group	200,189	0.00006741
1375031447	Monterey Educational Risk Management Authority	60,521	0.00002038
4513993432	Monterey Peninsula Community College District	2,051,977	0.00069095
6880798639	Monterey Peninsula Unified School District	5,628,951	0.00189540
5065060644	Montgomery Elementary School District	24,898	0.00000838
7614800137	Moorpark Unified School District	2,140,085	0.00072062

California Public Employees' Retirement System
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Schedule of Employer Allocations
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CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2156822304	Moraga School District	\$ 747,504	0.00025170
5502433529	Moreland Elementary School District	1,942,538	0.00065410
4187017037	Moreno Valley Unified School District	13,976,795	0.00470631
7542109710	Morgan Hill Unified School District	2,836,787	0.00095521
6555988204	Morongo Unified School District	2,683,843	0.00090371
2690295334	Mother Lode Union Elementary School District	436,207	0.00014688
1569530867	Mount Shasta Union Elementary School District	188,730	0.00006355
4478143247	Mountain Elementary School District	46,291	0.00001559
1199868248	Mountain Empire Unified School District	909,417	0.00030622
1949721842	Mountain House Elementary School District	23,750	0.00000800
5871851329	Mountain Union Elementary School District	39,911	0.00001344
5418279008	Mountain Valley Unified School District	259,927	0.00008752
6630644316	Mountain View Elementary School District	3,158,551	0.00106356
7787281003	Mountain View School District	470,977	0.00015859
6318660132	Mountain View-Los Altos Union High School District	2,765,521	0.00093121
4030205001	Mountain View-Whisman School District	2,983,063	0.00100447
5544598824	Mt. Baldy Joint School District	21,448	0.00000722
1770922472	Mt. Diablo Unified School District	10,170,406	0.00342461
4505771453	Mt. Pleasant Elementary School District	1,120,890	0.00037743
1228489046	Mt. San Antonio Community College District	12,556,325	0.00422800
1996221184	Mt. San Jacinto Community College District	4,925,234	0.00165844
4097249381	Muir Charter School	175,276	0.00005902
6968918741	Mulberry Elementary School District	40,516	0.00001364
5065715559	Multicultural Learning Center Charter School	190,247	0.00006406
4741781097	Mupu Elementary School District	32,252	0.00001086
6152670669	Muroc Unified School District	668,582	0.00022513
3092025229	Murrieta Valley Unified School District	8,864,883	0.00298501
1394061014	Napa Community College District	3,004,199	0.00101158
2969958887	Napa Valley Unified School District	6,459,805	0.00217517
5997333938	National Elementary School District	2,009,320	0.00067658
9862501913	National University Academy Dual Language Institute	48,877	0.00001646
2500202655	National University Academy Homeschool and Independent Study Orange County	6,134	0.00000207
6560706338	Natomas Charter School	517,162	0.00017414
5673158311	Natomas Unified School District	5,071,912	0.00170783
1000001433	Nea Community Learning Center	147,638	0.00004971
4217291484	Needles Unified School District	507,444	0.00017087
1457891571	Nevada City Elementary School District	263,249	0.00008864
2740091423	Nevada County Schools	1,282,447	0.00043183
1810765385	Nevada Joint Union High School District	1,408,833	0.00047439
3540816164	New Designs Charter School	330,020	0.00011113
1492319552	New Designs Charter School - Watts	108,960	0.00003669
7245936621	New Economics for Women Academy Canoga Park Charter	113,479	0.00003821
7828970287	New Economics for Women Academy of Science and Arts Charter High School	131,766	0.00004437
4658739516	New Haven Unified School District	3,836,901	0.00129197
6719375573	New Hope Elementary School District	71,836	0.00002419
4505795221	New Jerusalem Elementary School District	708,141	0.00023845
2778894075	New West Charter Middle School	110,624	0.00003725
5865535850	Newark Unified School District	2,035,755	0.00068549
5011712630	Newcastle Elementary School District	225,953	0.00007608
6919504920	Newhall Elementary School District	1,689,641	0.00056894
4740544597	Newman-Crows Landing Unified School District	1,266,890	0.00042659
2008027881	Newport-Mesa Unified School District	11,378,729	0.00383148
7878204040	Nicasio Elementary School District	23,818	0.00000802
4087893153	Nord Country Charter School	56,960	0.00001918
4761192775	Norris Elementary School District	945,297	0.00031830
1771846964	North County Joint Union Elementary School District	209,445	0.00007052
7172710193	North Cow Creek Elementary School District	66,926	0.00002254
7996137148	North Monterey County Unified School District	2,727,609	0.00091845
4100336655	North Orange County Community College District	13,029,394	0.00438730
2062739954	North Orange County Regional Occupational Program	472,102	0.00015897
4230186625	Northcoast Preparatory and Performing Arts Academy	43,322	0.00001459
7613958407	Northern Humboldt Union High School District	687,807	0.00023160

**California Public Employees' Retirement System
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**Schedule of Employer Allocations
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CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6789747041	Northern United - Humboldt Charter	\$ 133,171	0.00004484
4437006268	Northern United - Siskiyou Charter	24,915	0.00000839
2979686879	Norton Space Aeronautics Academy	195,011	0.00006566
5440476410	Norwalk-La Mirada Unified School District	8,105,434	0.00272929
1523797386	Nova Academy Early College High School Charter School	40,883	0.00001377
2148092886	Nova Charter School	108,041	0.00003638
3477244691	Novato Unified School District	2,793,711	0.00094071
6345588040	Nuestro Elementary School District	46,919	0.00001580
2900847035	Nuvview Union Elementary School District	843,663	0.00028408
6085494230	Oak Grove Elementary School District	3,691,638	0.00124306
2511472091	Oak Grove Union Elementary School District	378,898	0.00012758
2665164406	Oak Park Unified School District	1,116,079	0.00037581
3728884705	Oak Run Elementary School District	17,439	0.00000587
3591209481	Oak Valley Union Elementary School District	225,933	0.00007608
6248299587	Oak View Union Elementary School District	142,235	0.00004789
5098793141	Oakdale Joint Unified School District	1,654,810	0.00055721
2359028866	Oakland Military Academy	213,393	0.00007185
5353402695	Oakland Unified School District	19,915,687	0.00670607
1289681198	Oakley Union School District	1,671,700	0.00056290
4718422993	Ocean View Elementary School District	1,086,138	0.00036573
7622324448	Ocean View Elementary School District	3,249,686	0.00109424
4529908362	Oceanside Unified School District	6,624,824	0.00223073
4438653590	Odyssey Charter School	200,336	0.00006746
7816307888	Odyssey Charter School-South	80,006	0.00002694
4057764163	Office of Education - Inyo County	695,586	0.00023422
5034409557	Ohlone Community College District	3,574,303	0.00120355
6100768523	Ojai Unified School District	1,078,887	0.00036329
6734418775	Old Adobe Union Elementary School District	960,704	0.00032349
2161337161	Ontario-Montclair School District	9,298,928	0.00313116
7001974161	Orange Center Elementary School District	117,030	0.00003941
1856776416	Orange County Education Arts Academy	203,918	0.00006866
3112972807	Orange County School of the Arts	748,277	0.00025196
2452571616	Orange County Schools	12,109,120	0.00407742
7049406655	Orange Unified School District	10,863,639	0.00365804
6005524065	Orchard Elementary School District	313,472	0.00010555
7666606964	Orcutt Union Elementary School District	1,314,219	0.00044253
6174607169	Orick Elementary School District	20,517	0.00000691
4341760176	Orinda Union School District	765,793	0.00025786
6351181395	Orland Unified School District	760,423	0.00025605
5779962472	Oro Grande School District	1,341,565	0.00045174
6729061372	Oroville City Elementary School District	861,592	0.00029012
6780791634	Oroville Union High School District	960,374	0.00032338
4131302334	Outside Creek Elementary School District	30,888	0.00001040
4096258817	Owens Valley Unified School District	53,467	0.00001800
2060670232	Oxford Preparatory Academy - Saddleback Valley	104,291	0.00003512
5891579205	Oxford Preparatory Academy - South Orange County	108,813	0.00003664
1338843802	Oxnard Elementary School District	7,135,950	0.00240284
6448607614	Oxnard Union High School District	6,138,441	0.00206695
7351438980	Pacheco Union Elementary School District	257,252	0.00008662
2757986099	Pacific Elementary School District	35,666	0.00001201
2167074822	Pacific Grove Unified School District	1,499,395	0.00050488
3422672167	Pacific Springs Charter School	63,322	0.00002132
2165877637	Pacific Technology Schools	105,936	0.00003567
1922079339	Pacific Union Elementary School District	151,835	0.00005113
3588163629	Pacific Union Elementary School District	134,359	0.00004524
1252922812	Pacific View Charter School	26,629	0.00000897
1279849245	Pacific View Charter School	218,316	0.00007351
7013614411	Pacific School District	876,192	0.00029503
6668765921	Pacoima Charter School	256,889	0.00008650
4716737961	Pajaro Valley Unified School District	9,053,440	0.00304850
4917104141	Palermo Union Elementary School District	570,681	0.00019216
2957748699	Palisades Charter High School	753,920	0.00025386

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

Schedule of Employer Allocations
Year Ended June 30, 2021

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4756990569	Palm Springs Unified School District	\$ 10,004,313	0.00336868
3985636196	Palmdale Elementary School District	8,727,051	0.00293860
1229606835	Palo Alto Unified School District	8,305,214	0.00279656
7971847366	Palo Verde Community College District	904,253	0.00030448
3309691265	Palo Verde Unified School District	1,380,460	0.00046483
1503992087	Palo Verde Union Elementary School District	183,715	0.00006186
6045173405	Palomar Community College District	7,212,712	0.00242869
1128559486	Palos Verdes Peninsula Unified School District	4,885,387	0.00164502
6914887467	Panama-Buena Vista Union Elementary School District	7,155,985	0.00240959
5073587666	Paradise Elementary School District	67,585	0.00002276
3870625175	Paradise Unified School District	817,920	0.00027541
5313107776	Paramount Unified School District	5,119,875	0.00172398
7393229451	Parlier Unified School District	1,781,154	0.00059976
3067671634	Pasadena Area Community College District	6,889,067	0.00231971
1000001429	Pasadena Rosebud Academy	47,740	0.00001608
6861822346	Pasadena Unified School District	7,624,686	0.00256741
3630297817	Paso Robles Joint Unified School District	2,579,596	0.00086861
3335851287	Pathways Charter School	102,629	0.00003456
7240938390	Pathways to College Charter School	126,628	0.00004264
1041638411	Patterson Joint Unified School District	2,686,618	0.00090465
4136224124	Peabody Charter School	158,132	0.00005325
1789662843	Peninsula Union Elementary School District	22,262	0.00000750
1203098117	Penn Valley Union School District	233,312	0.00007856
7122656152	Peralta Community College District	7,497,508	0.00252458
5641338536	Perris Elementary School District	2,026,889	0.00068250
1585976957	Perris Union High School District	4,425,671	0.00149023
1901548959	Petaluma City Schools	2,961,680	0.00099727
3568311874	Phoenix Charter Academy	60,180	0.00002026
1827433328	Piedmont City Unified School District	1,158,737	0.00039017
2066588518	Pierce Joint Unified School District	430,368	0.00014491
7822198042	Pine Ridge Elementary School District	86,055	0.00002898
6340209044	Piner-Olivet Charter	38,226	0.00001287
4712133566	Piner-Olivet Union Elementary School District	401,602	0.00013523
5444326376	Pioneer Union Elementary School District	544,274	0.00018327
5585077276	Pioneer Union Elementary School District	159,680	0.00005377
7463358989	Pioneer Union Elementary School District	30,434	0.00001025
3214225187	Pittsburg Unified School District	4,718,188	0.00158872
4372165761	Pixley Union Elementary School District	506,625	0.00017059
5004355473	Placentia-Yorba Linda Unified School District	7,802,238	0.00262719
5342351617	Placer County Schools	3,808,785	0.00128251
5487215774	Placer Hills Union Elementary School District	276,785	0.00009320
6202158771	Placer Union High School District	1,568,000	0.00052798
7000699640	Placerville Union Elementary School District	505,315	0.00017015
3496444556	Plainsburg Elementary School District	30,489	0.00001027
6509717566	Planada Elementary School District	372,791	0.00012553
2345874036	Plaza Elementary School District	58,991	0.00001986
1569071519	Pleasant Grove Joint Union Elementary School District	39,989	0.00001347
6934422731	Pleasant Ridge Union Elementary School District	257,714	0.00008678
6042111392	Pleasant Valley Elementary School District	2,022,857	0.00068114
4644873861	Pleasant Valley Joint Unified Elementary School District	35,642	0.00001200
4954615993	Pleasant View Elementary School District	227,286	0.00007653
7372000130	Pleasanton Unified School District	4,696,854	0.00158154
3759604893	Plumas Charter School	136,587	0.00004599
7791993104	Plumas County Schools	205,133	0.00006907
3021894003	Plumas Lake Elementary School District	504,728	0.00016995
5135951117	Plumas Unified School District	1,012,441	0.00034091
7559385303	Pollock Pines Elementary School District	315,146	0.00010612
1014801648	Pomona Unified School District	11,225,067	0.00377974
4784882484	Pond Union Elementary School District	71,518	0.00002408
6165750511	Pope Valley Union Elementary School District	42,567	0.00001433
7310210359	Port of Los Angeles High School	206,936	0.00006968
6691516387	Porterville Unified School District	5,848,701	0.00196939

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

**Schedule of Employer Allocations
Year Ended June 30, 2021**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6899856021	Portola Valley Elementary School District	\$ 427,507	0.00014395
3757022942	Potter Valley Community Unified School District	169,620	0.00005711
4481656996	Poway Unified School District	13,138,084	0.00442390
5807245634	Prepa Tec - Los Angeles Charter	90,604	0.00003051
6195125344	Princeton Joint Unified School District	104,009	0.00003502
2115604693	Raisin City Elementary School District	160,287	0.00005397
6109576275	Ramona Unified School District	1,942,825	0.00065419
1610179591	Rancho Santa Fe Elementary School District	338,066	0.00011383
1180133260	Rancho Santiago Community College District	10,401,338	0.00350237
3160026222	Ravendale Elementary School District	4,544	0.00000153
2057831395	Ravenswood City Elementary School District	1,437,308	0.00048397
3227583561	Raymond-Knowles Union Elementary School District	29,232	0.00000984
1455280265	Red Bluff Union Elementary District	906,366	0.00030519
1843171163	Red Bluff Union High School District	903,328	0.00030417
2042430636	Redding Elementary School District	1,377,913	0.00046398
6789119221	Redding School of Arts	150,537	0.00005069
4614049793	Redding STEM Academy	55,250	0.00001860
5296265892	Redlands Unified School District	7,109,611	0.00239397
4425011744	Redondo Beach Unified School District	3,718,321	0.00125204
6751794291	Redwood City Elementary School District	3,842,641	0.00129391
7575206941	Redwood Preparatory Charter School	43,820	0.00001476
3399326169	Redwoods Community College District	1,625,419	0.00054732
7977918838	Reed Union Elementary School District	773,232	0.00026037
3778112447	Reeds Creek School District	64,401	0.00002169
6026726398	Reef-Sunset Unified School District	1,188,394	0.00040016
4469446335	Rescue Union Elementary School District	1,211,924	0.00040808
2635168657	Rialto Unified School District	10,317,685	0.00347420
4799234834	Richfield School District	98,987	0.00003333
2724583946	Richgrove Elementary School District	417,690	0.00014065
1569694490	Richland School District	1,165,445	0.00039243
1318837252	Richmond Elementary School District	63,650	0.00002143
2286384350	Ridgecrest Elementary Academy for Language Music and Science	46,180	0.00001555
7133009244	Rim of the World Unified School District	1,172,858	0.00039493
7400784096	Rincon Valley Union Elementary School District	1,857,377	0.00062542
1532342847	Rio Bravo-Greeley Union Elementary School District	353,739	0.00011911
6945257758	Rio Dell Elementary School District	94,208	0.00003172
7826985206	Rio Elementary School District	1,993,790	0.00067136
6928011575	Rio Hondo Community College District	3,898,621	0.00131276
2183163920	Ripon Unified School District	987,826	0.00033262
6831162990	River Delta Joint Unified School District	832,245	0.00028024
1831916243	River Oak Charter School	55,453	0.00001867
1523798421	River Oaks Academy Charter School	26,628	0.00000897
3106461105	River Springs Charter School	2,074,957	0.00069869
2776367227	Riverbank Unified School District	1,242,939	0.00041853
2863297469	Riverdale Joint Unified School District	554,828	0.00018682
1832356320	Riverside Community College District	11,263,462	0.00379267
2014820387	Riverside Unified School District	15,037,296	0.00506340
3565178499	Roberts Ferry Union Elementary School District	44,449	0.00001497
4042587326	Robla Elementary School District	1,001,120	0.00033710
5971961973	Rockford Elementary School District	118,595	0.00003993
7674560515	Rocklin Academy	441,896	0.00014880
4085633883	Rocklin Unified School District	3,429,367	0.00115475
1558142943	Rocky Point Charter School	56,515	0.00001903
3447508997	Romoland Elementary School District	1,282,100	0.00043171
1149853876	Rosedale Union Elementary School District	1,729,142	0.00058224
5949764568	Roseland Elementary School District	862,930	0.00029057
4513231576	Rosemead Elementary School District	1,091,863	0.00036766
1723824651	Roseville City Elementary School District	3,279,537	0.00110430
3216973983	Roseville Joint Union High School District	3,637,587	0.00122486
6808203610	Ross Elementary School District	238,833	0.00008042
4200347744	Ross Valley Elementary School District	596,127	0.00020073
5014306844	Round Valley Elementary School District	25,295	0.00000852

California Public Employees' Retirement System
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Schedule of Employer Allocations
Year Ended June 30, 2021

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6884931007	Round Valley Unified School District	\$ 418,139	0.00014080
7739972784	Rowland Unified School District	5,192,015	0.00174827
5202751265	Sacramento City Unified School District	13,686,388	0.00460852
2217486025	Saddleback Valley Unified School District	8,399,132	0.00282818
2110898573	Salida Union Elementary School District	1,134,748	0.00038210
6224918084	Salinas City Elementary School District	3,369,936	0.00113474
6852877963	Salinas Union High School District	5,926,331	0.00199553
4572028244	San Antonio Union Elementary School District	56,839	0.00001914
6073031672	San Ardo Union Elementary School District	64,020	0.00002156
3637420648	San Benito County Schools	470,300	0.00015836
2513051162	San Benito Joint Union High School District	1,283,322	0.00043212
3254572850	San Bernardino City Unified School District	21,299,625	0.00717208
7548565539	San Bernardino Community College District	7,369,939	0.00248163
5934160794	San Bernardino County Schools	16,346,702	0.00550431
6298448719	San Bruno Park Elementary School District	928,881	0.00031278
4973141546	San Carlos Elementary School District	1,279,685	0.00043090
4874136617	San Diego Community College District	16,313,612	0.00549317
7354575882	San Diego Unified School District	53,235,482	0.01792561
8851287214	San Diego Virtual	40,964	0.00001379
7619539220	San Dieguito Union High School District	4,287,333	0.00144364
3460011520	San Gabriel Unified School District	1,843,847	0.00062087
3559577657	San Jacinto Unified School District	4,353,491	0.00146592
3837269808	San Jacinto Valley Academy	276,282	0.00009303
2736933446	San Joaquin County Schools	8,663,480	0.00291719
6781022096	San Joaquin Delta Community College District	5,057,790	0.00170307
3086129461	San Jose Charter Academy	246,791	0.00008310
7809487108	San Jose Community College District	6,976,311	0.00234908
2328908874	San Jose Unified School District	9,485,015	0.00319382
5621014982	San Juan Unified School District	15,692,964	0.00528418
5501775959	San Leandro Unified School District	3,090,008	0.00104048
4157559530	San Lorenzo Unified School District	4,379,885	0.00147481
2756277746	San Lorenzo Valley Unified School District	1,066,213	0.00035902
4365486793	San Lucas Union Elementary School District	46,771	0.00001575
2928870141	San Luis Coastal Unified School District	3,893,861	0.00131115
2158228831	San Luis Obispo County Schools	1,381,569	0.00046521
7242665722	San Marcos Unified School District	6,490,166	0.00218539
5365219434	San Marino Unified School District	1,325,070	0.00044618
6000438178	San Mateo County Community College District	13,213,569	0.00444931
7915424066	San Mateo Union High School District	6,463,291	0.00217634
3468824555	San Mateo-Foster City School District	4,815,972	0.00162165
6461134477	San Miguel Joint Union Elementary School District	257,781	0.00008680
6729424120	San Pasqual Union Elementary School District	201,261	0.00006777
3599561331	San Pasqual Valley Unified School District	593,935	0.00019999
2488483655	San Rafael City Elementary School District	765,852	0.00025788
5980907890	San Rafael City High School District	1,372,659	0.00046221
1281849954	San Ramon Valley Unified School District	10,125,590	0.00340952
1921976468	San Ysidro Elementary School District	2,252,123	0.00075834
6313131239	Sanger Unified School District	4,384,773	0.00147645
6211398979	Santa Ana Unified School District	22,654,322	0.00762823
1330522031	Santa Barbara Community College District	4,712,278	0.00158673
4436044811	Santa Barbara County Schools	3,054,457	0.00102851
4522588032	Santa Barbara Unified School District	6,838,970	0.00230284
4808924344	Santa Clara County Schools	13,383,744	0.00450662
7406978313	Santa Clara Elementary School District	15,927	0.00000536
6562354494	Santa Clara Unified School District	12,386,618	0.00417086
5676412961	Santa Clarita Community College District	6,859,521	0.00230976
1911284905	Santa Cruz City High School District	2,569,114	0.00086508
1121335060	Santa Cruz County Schools	2,529,885	0.00085187
3260902199	Santa Maria Joint Union High School District	3,866,539	0.00130195
3355931913	Santa Maria-Bonita Elementary School District	4,902,199	0.00165068
3334143281	Santa Monica Community College District	8,300,225	0.00279488
1188894074	Santa Monica-Malibu Unified School District	6,508,626	0.00219160

California Public Employees' Retirement System
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Schedule of Employer Allocations
Year Ended June 30, 2021

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5857215950	Santa Paula Unified School District	\$ 2,493,779	0.00083971
6618655422	Santa Rita Union Elementary School District	972,688	0.00032753
4320596157	Santa Rosa Academy Inc.	327,458	0.00011026
3610135690	Santa Rosa City Schools	5,819,218	0.00195946
7902323909	Santa Ynez Valley Union High School District	363,786	0.00012250
1609459360	Santee Elementary School District	2,317,933	0.00078050
7038672619	Saratoga Union Elementary School District	1,036,103	0.00034888
2531026999	Saucelito Elementary School District	26,383	0.00000888
5031304622	Saugus Union Elementary School District	3,186,791	0.00107307
3079189766	Sausalito Marin School District	279,368	0.00009407
5774033804	Savanna Elementary School District	557,582	0.00018775
6586057676	SBC-High Tech High	592,472	0.00019950
9422411206	Scholarship Prep - South Bay	27,131	0.00000914
1762125555	Scholarship Prep Charter School	139,348	0.00004692
2351902668	Scholarship Prep Charter School Oceanside	105,927	0.00003567
1523800348	Schools Insurance Program	11,088	0.00000373
7450672617	Scotia Union Elementary School District	86,664	0.00002918
4791828223	Scott Valley Unified School District	435,667	0.00014670
6772622949	Scotts Valley Unified School District	418,723	0.00014099
1780465520	Sebastopol Union Elementary School District	213,796	0.00007199
1155240427	Seeley Union Elementary School District	188,973	0.00006363
3331574596	Seiad Elementary School District	11,214	0.00000378
2152726890	Selma Unified School District	2,437,599	0.00082080
2804463991	Semitropic Elementary School District	71,553	0.00002409
1373660146	Sequoia Union Elementary School District	118,590	0.00003993
7947387157	Sequoia Union High School District	6,275,712	0.00211318
2477635196	Shaffer Union Elementary School District	77,176	0.00002599
6415880739	Shandon Joint Unified School District	168,092	0.00005660
3816737476	Shasta County Schools	2,330,255	0.00078465
2428826755	Shasta Trinity Regional Occupation Program-Shasta County School	81,861	0.00002756
6949617034	Shasta Union Elementary School District	51,970	0.00001750
1105598099	Shasta Union High School District	2,041,562	0.00068744
6317536323	Shasta View Academy	57,883	0.00001949
1400850886	Shasta-Tehama-Trinity Joint Community College District	3,104,661	0.00104541
1523793775	Sherwood Montessori	29,627	0.00000998
6242725227	Shiloh Elementary School District	82,218	0.00002768
4707966975	Shoreline Unified School District	543,991	0.00018317
7299435622	SIA Tech	751,631	0.00025309
6933037412	SIA Tech Academy South	33,952	0.00001143
6124563988	Sierra County Schools	66,527	0.00002240
5166088593	Sierra Joint Community College District	4,670,180	0.00157256
2448426381	Sierra Regional Occupational Program	4,036	0.00000136
2060641535	Sierra Sands Unified School District	1,928,322	0.00064931
6388354319	Sierra Unified School District	717,778	0.00024169
3692699464	Sierra-Plumas Joint Unified School District	164,067	0.00005525
4832471160	Silver Fork Elementary School District	4,435	0.00000149
7410604938	Silver Valley Unified School District	1,017,048	0.00034246
4957429304	Simi Valley Unified School District	5,658,706	0.00190542
7038817013	Siskiyou County Schools	1,045,124	0.00035192
5936947003	Siskiyou Joint Community College District	1,095,353	0.00036883
6462088061	Siskiyou Union High School District	198,250	0.00006676
6118205021	Sky Mountain Charter School	53,627	0.00001806
1160594624	Snelling-Merced Falls Union Elementary School District	33,879	0.00001141
4755668444	Snowline Joint Unified School District	3,086,772	0.00103939
6696148855	Solana Beach Elementary School District	1,813,313	0.00061058
5716563020	Solano Community College District	2,308,937	0.00077747
6010974308	Solano County Schools	3,342,869	0.00112562
2143918191	Soledad Unified School District	2,577,499	0.00086790
2700591835	Solvang Elementary School District	192,109	0.00006469
7800122888	Somis Union Elementary School District	97,416	0.00003280
5529562551	Sonoma Charter School	36,373	0.00001225
2947341923	Sonoma County Junior College District	7,847,293	0.00264236

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

**Schedule of Employer Allocations
Year Ended June 30, 2021**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2242014962	Sonoma County Schools	\$ 3,100,118	0.00104388
7013483580	Sonoma Valley Unified School District	2,119,440	0.00071366
3456878978	Sonora Elementary School District	255,478	0.00008603
4841658252	Sonora Union High School District	503,492	0.00016954
4840496836	Soquel Union Elementary School District	578,327	0.00019474
4647257050	Soulsbyville Elementary School District	202,819	0.00006829
5726613081	South Bay Union Elementary School District	192,110	0.00006469
7323980033	South Bay Union Elementary School District	2,388,872	0.00080439
3468144189	South Fork Union Elementary School District	194,176	0.00006538
2204431832	South Monterey County Union High School District	809,315	0.00027252
7910406066	South Orange County Community College District	11,698,861	0.00393928
2895497986	South Pasadena Unified School District	1,328,293	0.00044727
1354490268	South San Francisco Unified School District	4,009,393	0.00135006
7737648052	South Sutter Charter School	255,675	0.00008609
6579828651	South Whittier School District	1,064,531	0.00035845
6677868419	Southern California Regional Occupational Center	153,699	0.00005175
4862363619	Southern Humboldt Joint Unified School District	430,094	0.00014482
1468000958	Southern Kern Unified School District	1,475,611	0.00049687
5538956546	Southern Trinity Joint Unified School District	100,539	0.00003385
3050759461	Southside Elementary School District	42,219	0.00001422
2885424876	Southwestern Community College District	6,443,336	0.00216962
4284187818	Spencer Valley Elementary School District	31,073	0.00001046
1866309051	Spreckels Union Elementary School District	297,623	0.00010022
4102190420	Springville Union Elementary School District	146,304	0.00004926
4342973928	St. Helena Unified School District	894,942	0.00030135
6043601516	Standard Elementary School District	1,066,348	0.00035906
1130644919	Stanislaus County Office of Education	7,477,532	0.00251786
7499835425	Stanislaus Union Elementary School District	1,106,253	0.00037250
4001428666	State Center Community College District	9,613,429	0.00323706
1278757636	Steele Canyon Charter High School	486,520	0.00016382
3547333131	Stockton Unified School District	17,880,659	0.00602083
1195539075	Stone Bridge Charter School	111,562	0.00003757
6807133960	Stone Corral Elementary School District	58,710	0.00001977
3132636176	Stony Creek Joint Unified School District	56,661	0.00001908
1602851027	Strathmore Union Elementary School District	368,536	0.00012410
4722499639	Strathmore Union High School District	842	0.00000028
2493370016	Sulphur Springs Union Elementary School District	1,488,919	0.00050135
6222071260	Summerville Elementary School District	154,013	0.00005186
3844864447	Summerville Union High School District	281,517	0.00009479
1248450577	Summit Leadership Academy - High Desert Charter	72,835	0.00002453
1487527533	Suncoast STEAM Academy	28,192	0.00000949
2759751913	Sundale Union Elementary School District	237,609	0.00008001
4292287630	Sunnyside Union Elementary School District	253,565	0.00008538
4873710554	Sunnyvale Elementary School District	3,800,312	0.00127965
5401644365	Sunol Glen Unified School District	142,733	0.00004806
1211424270	SunRidge Charter School	72,026	0.00002425
7754244853	Surprise Valley Joint Unified School District	60,464	0.00002036
3969046979	Susanville Elementary School District	364,449	0.00012272
2045640472	Sutter County Schools	1,907,590	0.00064233
2568994850	Sutter Union High School District	306,982	0.00010337
4647994257	Sweetwater Secondary School	74,802	0.00002519
5949549848	Sweetwater Union High School District	14,794,210	0.00498155
1000001467	Sycamore Academy of Science and Cultural Arts	71,244	0.00002399
3830684050	Sylvan Union Elementary School District	3,060,602	0.00103058
6675330304	Synergy Charter Academy	145,660	0.00004905
2037715715	Synergy Kinetic Academy	84,354	0.00002840
8975982252	Synergy Quantum Academy	116,731	0.00003931
6926325313	Taft City Elementary School District	864,258	0.00029102
7689494184	Taft Union High School District	850,455	0.00028637
5390579443	Tahoe-Truckee Unified School District	2,429,244	0.00081798
6446081931	Tamalpais Union High School District	2,351,960	0.00079196
1558128993	TEACH Academy of Technologies	63,819	0.00002149

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

Schedule of Employer Allocations
Year Ended June 30, 2021

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2124616478	Tehachapi Unified School District	\$ 1,461,716	0.00049219
1991956732	Tehama County Schools	1,497,325	0.00050418
1686362567	Tehama eLearning Academy	30,505	0.00001027
5377630686	Temecula Preparatory School	292,689	0.00009856
3041646668	Temecula Valley Unified School District	8,439,714	0.00284185
6003946120	Temple City Unified School District	2,088,598	0.00070328
5592225626	Templeton Unified School District	896,542	0.00030189
3154554135	Terra Bella Union Elementary School District	487,605	0.00016419
3123403448	The Grove School	68,571	0.00002309
6130260186	The Provisional Accelerated Learning Academy	115,978	0.00003905
5936655928	The School of Arts and Enterprise	265,056	0.00008925
5604672254	Thermalito Union Elementary School District	792,822	0.00026696
6251736277	Three Rivers Union Elementary School District	42,590	0.00001434
7413823386	Tipton Elementary School District	235,933	0.00007944
1320461884	Torrance Unified School District	9,212,877	0.00310219
2047303931	Tracy Joint Unified School District	5,156,075	0.00173617
7484883890	Traver Joint Elementary School District	99,475	0.00003350
4853718685	Travis Unified School District	2,160,918	0.00072763
7151099555	Tree of Life	37,791	0.00001273
7424661986	Tres Pinos Union Elementary School District	21,861	0.00000736
6051755471	Tri-Cities Regional Occupational Program	203,607	0.00006856
4990129621	Trinidad Union Elementary School District	82,261	0.00002770
2651858013	Trinity Alps Unified School District	377,598	0.00012715
4496908500	Trinity Center Elementary School District	18,683	0.00000629
6591505761	Trona Joint Unified School District	242,597	0.00008169
5216951540	Tulare City School District	2,535,622	0.00085380
4961850022	Tulare County Child Care	2,329,464	0.00078438
2757676664	Tulare County Schools	7,953,089	0.00267799
1124766744	Tulare Joint Union High School District	2,031,227	0.00068396
5439504900	Tulelake Basin Joint Unified School District	249,204	0.00008391
2329349680	Tuolumne County Schools	930,131	0.00031320
4864468609	Turlock Joint Unified School District	5,953,640	0.00200473
1302283599	Tustin Unified School District	8,426,576	0.00283742
6814747991	Twain Harte School District	140,283	0.00004724
3634643466	Twin Hills Union Elementary School District	318,313	0.00010718
7797767450	Twin Ridges Elementary School District	72,937	0.00002456
8649936612	Twin Rivers Charter School	125,013	0.00004209
5624071851	Twin Rivers Unified School District	11,427,531	0.00384791
1255842978	Two Rock Union Elementary School District	68,145	0.00002295
6289323676	Ukiah Unified School District	3,620,030	0.00121895
7472603292	Union Elementary School District	2,035,359	0.00068535
4221634549	Union Hill Elementary School District	290,475	0.00009781
5603366712	University High School	56,556	0.00001904
2842269652	University Preparation School at CSU Channel Islands	125,257	0.00004218
3118611128	University Preparatory Value High School	106,589	0.00003589
5024933356	Upland Unified School District	3,322,126	0.00111864
7600183528	Upper Lake Unified School District	420,226	0.00014150
9870744637	Urban Corps of San Diego County Charter School	106,679	0.00003592
1179823298	Vacaville Unified School District	4,507,169	0.00151767
4766060468	Val Verde Unified School District	9,005,836	0.00303247
2081560271	Valle Lindo Elementary School District	335,078	0.00011283
1969579798	Vallecito Union Elementary School District	338,792	0.00011408
5015156630	Vallecitos Elementary School District	102,736	0.00003459
6997730162	Vallejo City Unified School District	5,579,113	0.00187862
2543039445	Valley Center-Pauma Unified School District	1,352,503	0.00045542
3543635202	Valley Home Joint Elementary School District	34,365	0.00001157
2505669516	Valley Regional Occupational Program	95,654	0.00003221
4498279959	Ventura County Community College District	8,501,149	0.00286253
2197997101	Ventura County Schools	4,749,506	0.00159927
2874043318	Ventura Unified School District	6,168,166	0.00207696
6613986211	Victor Elementary School District	4,147,709	0.00139663
1797201477	Victor Valley Community College District	3,061,673	0.00103094

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

**Schedule of Employer Allocations
Year Ended June 30, 2021**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6396724792	Victor Valley Union High School District	\$ 4,675,081	0.00157421
4671697942	View Park Preparatory Accelerated Charter School	114,352	0.00003851
5706152886	View Park Preparatory Accelerated High Charter	111,450	0.00003753
5916924530	View Park Preparatory Accelerated Middle Charter School	42,225	0.00001422
7272848287	Village Charter Academy	74,264	0.00002501
1048247797	Village Charter School	68,962	0.00002322
3207071326	Vineland Elementary School District	264,706	0.00008913
6964601867	Visalia Unified School District	10,824,571	0.00364488
1317591363	Visions in Education	1,499,636	0.00050496
1523797072	Vista Charter Middle School	83,259	0.00002804
7912901472	Vista Del Mar Union Elementary School District	38,498	0.00001296
2055602821	Vista Heritage Charter Middle School	48,399	0.00001630
6017497390	Vista Springs Charter School	36,943	0.00001244
2317511381	Vista Unified School District	8,482,990	0.00285642
4858427866	Walnut Creek School District	1,055,342	0.00035536
2640831485	Walnut Valley Unified School District	4,209,052	0.00141729
2862564198	Warner Unified School District	158,769	0.00005346
4434836943	Wasco Union Elementary School District	1,567,029	0.00052765
6290084633	Wasco Union High School District	676,681	0.00022785
4847243540	Washington Colony Elementary School District	147,533	0.00004968
4522592602	Washington Unified School District	953,700	0.00032113
7255531498	Washington Unified School District	2,970,791	0.00100033
4008777283	Washington Union Elementary School District	260,703	0.00008779
3095953091	Waterford Unified School District	999,838	0.00033667
5904372410	Watts Learning Center	166,949	0.00005622
1000001468	Watts Learning Center Middle School	144,080	0.00004852
2687570552	Waugh Elementary School District	237,408	0.00007994
6589114544	Waukena Joint Union Elementary School District	92,570	0.00003117
4609855288	Weaver Union Elementary School District	1,077,949	0.00036297
4417215538	Weed Union Elementary School District	193,999	0.00006532
7193025540	West Contra Costa Unified School District	12,570,542	0.00423279
2369038493	West Covina Unified School District	3,889,418	0.00130966
5173827213	West Hills Community College District	2,703,229	0.00091024
2246146765	West Kern Community College District	1,577,859	0.00053130
4464498282	West Park Elementary School District	250,451	0.00008433
5547548308	West Side Union Elementary School District	63,040	0.00002123
6445151773	West Sonoma County Union High School District	620,202	0.00020884
2279941741	West Valley-Mission Community College District	7,534,271	0.00253696
3896791516	Western Placer Unified School District	2,119,266	0.00071361
1057618197	Western Sierra Charter School	98,952	0.00003332
7521439945	Westminster Elementary School District	3,889,305	0.00130962
2972096075	Westmorland Union Elementary School District	224,366	0.00007555
2742416943	Westside Elementary School District	111,756	0.00003763
2099762888	Westside Union Elementary School District	1,851,609	0.00062348
4817977684	Westwood Unified School District	72,172	0.00002430
3088675289	Wheatland Elementary School District	670,407	0.00022574
2179968714	Wheatland Union High School District	347,136	0.00011689
3269204833	Whitmore Union Elementary School District	19,968	0.00000672
6443614290	Whittier City Elementary School District	2,244,353	0.00075573
2567641613	Whittier Union High School District	6,049,802	0.00203711
6366816125	Wilder's Preparatory Academy Charter Middle School	25,135	0.00000846
3280415122	Wilders Preparatory Academy Charter School	85,093	0.00002865
1746812072	William S. Hart Union High School District	7,324,305	0.00246626
3154463704	Williams Unified School District	459,871	0.00015485
1437547350	Willits Charter School	169,216	0.00005698
1585447300	Willits Unified School District	807,003	0.00027174
1307025203	Willow Creek Elementary School District	27,031	0.00000910
5925389407	Willow Education dba Bay Area Technology-Bay Tech School	82,145	0.00002766
7183229792	Willow Grove Union Elementary School District	9,703	0.00000327
5514834476	Willows Unified School District	404,217	0.00013611
1742141474	Wilmar Union Elementary School District	73,733	0.00002483
1439827301	Wilsona Elementary School District	523,075	0.00017613

California Public Employees' Retirement System
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Schedule of Employer Allocations
Year Ended June 30, 2021

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6132042014	Windsor Unified School District	\$ 2,056,022	0.00069231
6010284470	Winship Community School	964	0.00000033
7319793875	Winship Elementary School District	90,960	0.00003063
6983570542	Winters Joint Unified School District	676,324	0.00022773
4249952242	Winton Elementary School District	868,214	0.00029235
3480447469	Wiseburn Unified School District	738,081	0.00024853
2780161336	Woodlake Unified School District	1,098,136	0.00036977
6192222625	Woodland Joint Unified School District	3,905,862	0.00131519
2444074454	Woodland Star Charter School	112,416	0.00003785
7762317670	Woodside Elementary School District	337,956	0.00011380
4451196750	Woodville Elementary School District	186,296	0.00006273
5190698806	Wright Elementary School District	510,427	0.00017187
3115853161	Yolo County Schools	1,574,181	0.00053006
2480646141	Yosemite Community College District	7,439,941	0.00250520
6614281937	Yosemite Joint Unified School District	736,537	0.00024801
6900241908	Yreka Union Elementary School District	390,960	0.00013165
6250797896	Yreka Union High School District	215,931	0.00007271
4093929103	Yuba City Charter School	109,463	0.00003686
6635673029	Yuba City Unified School District	4,426,035	0.00149035
5895295256	Yuba Community College District	2,630,104	0.00088562
6774015495	Yuba County Schools	1,281,446	0.00043149
6412893013	Yucaipa-Calimesa Joint Unified School District	2,841,017	0.00095664
		\$ 2,969,799,498	1.00000000

(*) 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, 0.246154% has been converted to 0.00246154 in this column.

See accompanying notes to Schedules of Employer Allocations and Collective Pension Amounts.

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Collective Pension Amounts
As of and for the Year Ended June 30, 2021

	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources Excluding Employer-Specific Amounts (*)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources Excluding Employer-Specific Amounts (*)	
Net Pension Liability	\$ 20,334,432,048	\$ 607,034,942	\$ -	\$ -	\$ (47,936,617)	\$ -	\$ (7,803,749,754)	\$ (7,851,686,371)	\$ 2,141,253,730

(*) 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
As of and for the Year Ended June 30, 2021

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 (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 are based on the ratio of each employer's and non-employer's contribution to the Plan's total employer and non-employer contributions during the measurement period July 1, 2020 through June 30, 2021.

4. Employer Contributions

Legally or statutorily required employer contributions for the year ended June 30, 2021, including reported contribution adjustments and suspended payroll information, are used as the basis for determining each employer's proportion of total contributions reported in the Schedule of Employer Allocations. Contributions for school employers were grouped by their respective school districts based on the employers' assigned division organization number, with the exception of Charter Schools, which are listed individually. The employer's proportion may be applied to the amounts reported in the Schedule of Collective Pension Amounts to determine the employer's proportionate share of those amounts.

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

Notes to Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Year Ended June 30, 2021

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

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

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

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 Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2021, primarily due to the following differences:

- Contributions reported in the ACFR include payroll adjustments submitted by employers, which could pertain to prior fiscal years. Only legally required contributions related to the year ended June 30, 2021, are reported in the Schedule of Employer Allocations.
- Contributions reported in the ACFR 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, 2021, including contributions submitted by employers through a cut-off date approximately four months after the fiscal year-end.
- Contributions reported in the ACFR 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
As of and for the Year Ended June 30, 2021**

5. Collective Net Pension Liability

The components of the employers' collective net pension liability related to the Plan as of June 30, 2021, are as follows (amounts in thousands):

	2021
Total pension liability	\$ 106,857,488
Less:	
Plan fiduciary net position	86,523,056
Net Pension Liability of Employers	\$ 20,334,432

Actuarial Methods and Assumptions

The collective total pension liability for the June 30, 2021 measurement period was determined by an actuarial valuation as of June 30, 2020, with update procedures used to roll forward the total pension liability to June 30, 2021.

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

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

¹The 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 and forecasted information for all 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
As of and for the Year Ended June 30, 2021**

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

<i>Asset class</i> ¹	Assumed Asset Allocation	Real Return Years 1 - 10 ^{2,4}	Real Return Years 11 + ^{3,4}
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)

¹ In the System's Annual Comprehensive Financial Report (ACFR), Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

² An expected inflation of 2.00% used for this period.

³ An expected inflation of 2.92% used for this period.

⁴ Figures are based on the previous ALM of 2017.

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.

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

**Notes to Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Year Ended June 30, 2021**

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%)
Collective Net Pension Liability	\$ 34,286,708	\$ 20,334,432	\$ 8,751,050

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, 2021 (dollars expressed in thousands):

<i>Deferred outflows of resources</i>	Year of Deferrals	Amortization Period	Beginning of Year Balance	Additions	Deletions	End of Year Balance
Change of assumptions	2018	4	\$ 112,516	\$ -	\$ (112,516)	\$ -
Subtotal			112,516	-	(112,516)	-
Difference between expected and actual experience	2018	4	463,225	-	(463,225)	-
	2019	4.1	716,456	-	(341,170)	375,286
	2020	4.1	342,105	-	(110,356)	231,749
Subtotal			1,521,786	-	(914,751)	607,035
Total Deferred Outflows of Resources			\$ 1,634,302	\$ -	\$ (1,027,267)	\$ 607,035

<i>Deferred inflows of resources</i>	Year of Deferrals	Amortization Period	Beginning of Year Balance	Additions	Deletions	End of Year Balance
Difference between expected and actual experience	2021	4	\$ -	\$ (63,915)	\$ 15,979	\$ (47,936)
Subtotal			-	(63,915)	15,979	(47,936)
Net difference between projected and actual earnings on the pension plan investments	2017	5	(452,223)	-	452,223	-
	2018	5	(314,755)	-	157,378	(157,377)
	2019	5	229,826	-	(76,609)	153,217
	2020	5	1,175,877	-	(293,969)	881,908
	2021	5	-	(10,851,873)	2,170,375	(8,681,498)
Subtotal			638,725	(10,851,873)	2,409,398	(7,803,750)
Total Deferred Inflows of Resources			\$ 638,725	\$ (10,915,788)	\$ 2,425,377	\$ (7,851,686)

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

**Notes to Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Year Ended June 30, 2021**

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

Year ending June 30,

2022	\$ (1,521,627)
2023	(1,671,302)
2024	(1,881,348)
2025	(2,170,374)
	\$ (7,244,651)

7. Collective Pension Expense

The components of allocable pension expense for the year ended June 30, 2021 are as follows (amounts in thousands):

<i>Description</i>	<i>Amount</i>
Service cost	\$ 2,347,398
Interest on total pension liability	7,216,728
Employee contributions	(1,019,154)
Projected earnings on pension plan investments	(5,076,626)
Administrative expense	71,018
Recognition (amortization) of deferred outflows and deferred inflows of resources:	
Difference between expected and actual experience	898,772
Difference between projected and actual earnings on plan investments	(2,409,398)
Change of assumptions	112,516
Total Pension Expense	\$ 2,141,254