Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Year Ended June 30, 2022



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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, 2022, and the related notes. We have also audited the total for all the columns titled net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense (specific column totals) included in the accompanying schedule of collective pension amounts of the Plan as of and for the year ended June 30, 2022, and the related notes (collectively with the schedule of employer allocations, 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, 2022, 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.

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, 2022, and our report thereon, dated November 18, 2022, expressed unmodified opinions on those financial statements.

#### Restriction on Use

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

BDO USA, LLP

San Francisco, California January 9, 2023

# Schedules of Employer Allocations and Collective Pension Amounts

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
Catrens in	спірюуєї	Contributions	ractor ( )
1149053038	ABC Unified School District	\$ 8,428,507	0.0024003
1491693127	Academia Moderna	266,541	0.0000759
7715471473	Academy for Academic Excellence	738,670	0.0002103
4592061083	Acalanes Union High School District	2,479,395	0.0007061
4063229326	Ackerman Elementary School District	197,890	0.0000563
7727839196	Acton-Agua Dulce Unified School District	432,228	0.0001230
4132218887	Adelanto School District	3,477,403	0.0009903
3208217382	AeroSTEM Academy	44,487	0.0000126
2376039281	Alain Leroy Locke College Preparatory Academy	392,123	0.0001116
1373208973	Alameda City Unified School District	5,325,142	0.0015165
1558140308	Alameda Community Learning Center	123,329	0.0000351
6466948835	Albany City Unified School District	1,901,570	0.0005415
1558130961	Alder Grove Charter School	69,996	0.0000199
4128138446	Alexander Valley Union Elementary School District	81,227	0.0000231
3280450188	Alhambra Unified School District	7,383,739	0.0021028
3426134127	Alisal Union Elementary School District	3,698,951	0.0010534
1497409666	All Tribes Charter School	62,753	0.0000178
5834671018	Allan Hancock Joint Community College District	4,418,508	0.0012583
2753259739	Allegiance STEAM Academy - Thrive Charter School	259,061	0.0000737
6093086553	Allensworth Elementary School District	47,018	0.0000133
9396531246	Alliance 6-12 College-Ready Academy #21	203,206	0.0000578
1558149495	Alliance Cindy and Bill Simon Technology Academy High School	113,342	0.0000322
1923618316	Alliance College-Ready Academy High School #16	108,477	0.0000308
2315308697	Alliance College-Ready Middle Academy #12	65,478	0.0000186
4969659820	Alliance College-Ready Middle Academy #4	148,479	0.0000422
9149635590	Alliance College-Ready Middle Academy #8	62,592	0.0000178
5603719411	Alliance Collins Family College-Ready Academy High School	144,971	0.0000412
4579047273	Alliance Dr. Olga Mohan High School	134,946	0.0000384
5925369318	Alliance Health Services Academy High School	189,340	0.0000539
7978771750	Alliance Jack H. Skirball Middle	80,674	0.0000229
2391884382	Alliance Judy Ivie Burton Technology Academy High School	170,561	0.0000485
8796739597	Alliance Kory Hunter Middle School	97,849	0.0000278
8691753509	Alliance Leadership Middle Academy #10	86,324	0.0000245
4097546247	Alliance Marc & Eva Stern Math and Science School	158,012	0.0000450
8648473536	Alliance Margaret M. Bloomfield Technology Academy High School	119,223	0.0000339
1382292345	Alliance Media Arts & Entertainment Design High School	139,509	0.0000397
6600682898	Alliance Ouchi-ODonovan 6-12 Complex	260,313	0.0000741
7637975506	Alliance Patti and Peter Neuwirth Leadership Academy	199,885	0.0000569
8192849859	Alliance Renee and Meyer Luskin Academy High School	115,589	0.0000329
8948510327	Alliance Susan and Eric Smidt Technology High School	132,805	0.0000378
1781372296	Alliance Tennenbaum Family Technology High School	84,708	0.000024
3922778275	Alpaugh Unified School District	218,055	0.000062
1632912458	Alpine County Schools	113,764	0.0000324
3344181610	Alpine County Unified School District	198,308	0.0000564
4110162245	Alpine Union Elementary School District	561,826	0.0001600
6469328474	Alta Loma School District	1,985,729	0.000565
7817779023	Alta Vista Elementary School District	314,059	0.0000894
4308271706	Alta-Dutch Flat Union Elementary School District	27,399	0.0000078
7378907233	Alum Rock Union Elementary School District	4,919,837	0.001401
2795091529	Alview-Dairyland Union Elementary School District	249,842	0.000071
1144693772	Alvina Elementary School District	170,271	0.0000484
5870593565	Alvord Unified School District	7,409,793	0.0021102
7027081952	Amador County Schools	328,784	0.000093
6521227831	Amador County Unified School District	1,632,371	0.000464
3683750188	American Indian Charter School	696,422	0.000198
5149414928	American River Collegiate Academy Charter	8,409	0.000002
7433810713	Anaheim Elementary School District	9,373,707	0.002669
3612527881	Anaheim Union High School District	15,671,308	0.004463
4019800137	Anahuacalmecac International University Preparatory High School of North America	57,613	0.000016
4133881406	Anderson Union High School District	669,302	0.000190
	Anderson Valley Unified School District	398,702	0.000113
2626888003	Anderson valley offined school district	,	

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
Cairers ID	Employer	Contributions	ractor (")
2233773304	Animo City of Champions Charter High School	\$ 27,236	0.000007
1118518684	Animo College Preparatory Academy	13,234	0.000003
8360582649	Animo Compton Charter School	8,182	0.000002
2613458751	Animo Ellen Ochoa Charter Middle School	35,723	0.000010
2912386367	Animo Florence-Firestone Charter Middle	49,780	0.000014
7672016032	Animo Inglewood Charter High School	40,043	0.000011
6504863949	Animo Jackie Robinson Charter High School	95,432	0.000027
6644700925	Animo James B. Taylor Charter Middle School	42,230	0.000012
1558142866	Animo Jefferson Middle School	62,339	0.000017
6174603167	Animo Leadership High School	148,928	0.000042
3050783760	Animo Mae Jemison Charter Middle School	55,626	0.000015
3939917731	Animo Pat Brown Charter High School	61,262	0.000017
6052853769	Animo Ralph Bunche Charter High School	76,964	0.000021
2431016606	Animo South Los Angeles Charter High School	50,515	0.000014
2342847789	Animo Venice Charter High School	42,682	0.000012
3038097591	Animo Watts College Preparatory Academy	58,753	0.000016
1882399344	Animo Western Charter Middle School	193,695	0.000055
8598039892	Animo Westside Charter Middle School	26,702	0.000007
2987957874	Antelope School District	385,319	0.00010
4042543675	Antelope Valley Community College District	4,558,037	0.001298
2748606203	Antelope Valley Union High School District	11,905,092	0.003390
7111290502	Antioch Unified School District	7,148,028	0.002035
2072221892	Antonio Maria Lugo Academy	149,558	0.00203
1778312996	Apple Valley Unified School District	6,524,928	0.000042
1558148176	Ararat Charter School	155,008	0.00183
7809722235	Arcadia Unified School District	3,735,908	
7296379892		654,450	0.00106
1000001459	Arcata Elementary School District		
6946170476	Architecture Construction and Engineering Charter High School	48,765 198,995	0.00001 0.00005
	Arcohe Union Elementary School District	173	
5405551589	Arena Union Elementary School District		0.00000
3153058360	Arena Union Elementary/Point Arena Joint Union High School District	415,232	0.00011
5013996023	Armona Union Elementary School District	537,885	0.00015
2019998056	Aromas/San Juan Unified School District	556,851	0.00015
2795182500	Arvin Union Elementary School District	1,506,504	0.00042
2216346565	ASA Learning Center	120,678	0.00003
7690646140	Aspire Charter	2,661,209	0.00075
1966678952	Aspire Charter High School	205,124	0.00005
2114495458	Aspire Charter School	433,319	0.00012
1523790234	Aspire Firestone Academy	161,702	0.00004
1523785933	Aspire Gateway Academy	143,012	0.00004
3490518048	Aspire Inskeep Academy	207,756	0.00005
7378752896	Aspire Juanita Tate Academy	200,774	0.00005
7641346557	Aspire Ollin University Preparatory Academy	267,463	0.00007
1523791130	Aspire Pacifica College Preparatory Academy	186,949	0.00005
1290417074	Aspire Public School	1,184,955	0.00033
6042631433	Aspire Slauson Academy	174,298	0.00004
3148112448	Aspire Summit Charter School	115,186	0.00003
2602035831	Aspire University Charter School	107,871	0.00003
1558139144	Aspire Vanguard College Preparatory Academy	141,005	0.00004
1847286758	Atascadero Unified School District	2,241,582	0.00063
3408643463	Atwater Elementary School District	2,174,731	0.00061
4984385471	Auburn Union Elementary School District	892,751	0.00025
5205480467	Audeo Charter II	75,528	0.00002
5880503125	Audeo Charter School	71,381	0.00002
2905906925	Audeo Charter School III	32,911	0.00000
3601801091	Audeo Valley Charter School	26,244	0.00000
3835472580	Azusa Unified School District	3,408,697	0.00097
5746818658	Baker Valley Unified School District	141,649	0.00004
4026069391	Bakersfield City Elementary School District	17,893,077	0.00509
	Baldwin Park Unified School District	X.54X.593	(),()()/43
2785679582 7767930212	Baldwin Park Unified School District Baldy View Regional Occupational Program	8,548,593 302,289	0.00243

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
CalPERS ID	Employer	Contributions	ractor (*)
4962899642	Ballico-Cressey Elementary School District	\$ 197,710	0.000056
1218046243	Bangor Union Elementary School District	52,248	0.000014
6327131594	Banning Unified School District	2,378,141	0.000677
6999688520	Banta Elementary School District	249,063	0.000070
6323342223	Barstow Community College District	1,356,072	0.000386
7762274855	Barstow Unified School District	2,507,439	0.000714
2618148087	Bass Lake Elementary School District	453,313	0.000129
1455964765	Bassett Unified School District	2,088,015	0.000594
5254370174	Bay View Academy	227,291	0.000064
4477947024	Bayshore School District	216,349	0.000061
2988331431	Bear Valley Unified School District	1,133,994	0.000322
4072625298	Beardsley Elementary School District	1,005,060	0.000286
7792788197	Beaumont Unified School District	4,168,016	0.001187
4172612532	Bella Vista Elementary School District	150,058	0.000042
3524218654	Belleview Elementary School District	125,255	0.000035
7018877434	Bellevue Union Elementary School District	767,964	0.000218
1998178000	Bellevue-Sante Fe Charter School	27,738	0.000007
2940099950	Bellflower Unified School District	4,139,870	0.001179
4028823085	Belmont-Redwood Shores School District	1,506,987	0.000429
7400259352	Benicia Unified School District	2,026,964	0.00057
2207841994	Bennett Valley Union Elementary School District	367,440	0.00010
1048178248	Berkeley Unified School District	7,606,139	0.00216
6204058507	Berryessa Union Elementary School District	2,828,741	0.00080
1858435277	Beverly Hills Unified School District	2,442,130	0.00069
1352170207	Big Creek Elementary School District	77,766	0.00002
1858830555	Big Lagoon Union Elementary School District	20,661	0.00000
1002656068	Big Oak Flat-Groveland Unified School District	276,151	0.00007
4658201736	Big Picture High School-Fresno	177,829	0.00005
5712382356	Big Pine Unified School District	132,470	0.00003
1109237443	Big Springs Union Elementary School District	141,960	0.00004
8921227815	Big Sur Charter School	29,089	0.00000
4791871899	Big Sur Unified School District	28,983	0.00000
1281992053	Big Valley Joint Unified School District	119,972	0.00003
7937544284	Biggs Unified School District	299,525	0.00008
4749093335	Birmingham Community Charter High School	1,404,551	0.00040
1558133995	Bishop Unified School District	1,064,551	0.00030
6805781459	Bitterwater-Tully Elementary School District	10,110	0.00000
3707792332	Black Butte Elementary School District	149,658	0.00004
4518259239	Black Oak Mine Unified School District	704,928	0.00020
6143838921	Blochman Union Elementary School District	107,165	0.00003
5957056224	Blue Lake Union Elementary School District	164,525	0.00004
5016336339	Blue Oak Charter School	146,191	0.00004
1075116219	Bogus Elementary School District	10,255	0.00000
2338125127	Bolinas-Stinson Union Elementary School District	310,540	0.00008
5551473426	Bonita Unified School District	4,520,676	0.00128
4120924780	Bonny Doon Union Elementary School District	69,442	0.00001
9502512377	Bonsall Unified School District	837,671	0.00023
5440972838	Borrego Springs Unified School District	414,779	0.00011
5922004894	Bradley Union Elementary School District	36,634	0.00001
5609359396	Brawley Elementary School District	1,959,007	0.00055
4066832567	Brawley Union High School District	862,602	0.00024
5002268954	Brea-Olinda Unified School District	2,606,665	0.00074
7977074641	Brentwood Union School District	3,113,990	0.00088
5948212479	Bret Harte Union High School District	522,633	0.00014
1558144384	Bridges Charter School	110,093	0.00003
5045980658	Bridgeville Elementary School District	54,442	0.00001
3409598576	Briggs Elementary School District	218,696	0.00006
7848262733	Brisbane Elementary School District	376,605	0.00010
5564580454	Brittan Elementary School District	139,624	0.00003
7024053713	Browns Elementary School District	65,958	0.00003
	Buckeye Union School District	1,783,078	0.00050
1672370034	DUCKEVE UTION SCHOOL DISTRICT		

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
Cair Lits ib	Limployei	Contributions	ractor ( )
7258717489	Buena Park Elementary School District	\$ 1,806,134	0.0005143
1793962581	Buena Vista Elementary School District	76,101	0.0000216
1570151094	Burbank Unified School District	6,762,787	0.0019259
2988919735	Burlingame Elementary School District	1,186,699	0.0003379
2233811883	Burnt Ranch Elementary School District	42,739	0.000012
5043688719	Burrel Union Elementary School District	69,290	0.0000197
1918139771	Burton Elementary School District	2,464,385	0.0007018
4573434759	Butte County Schools	4,594,982	0.001308
7315401076	Butte Valley Unified School District	165,089	0.000047
3046173218	Butte-Glenn Community College District	6,320,442	0.001800
4278447461	Butteville Union Elementary School District	93,893	0.000026
5821947214	Buttonwillow Union Elementary School District	173,393	0.000049
2942188765	Byron Union School District	481,685	0.000137
5273114689	Cabrillo Joint Community College District	4,090,812	0.001165
7449606960	Cabrillo Unified School District	1,740,655	0.000495
2642742738	Cajon Valley Union Elementary School District	9,406,554	0.002678
5343146128	Calaveras County Schools	1,091,101	0.000310
7552979402	Calaveras Unified School District	1,514,909	0.000431
2244125425	Calexico Unified School District	4,664,052	0.001328
1049757578	Caliente Union Elementary School District	42,614	0.000012
7241181849	California Collaborative for Educational Excellence	481,337	0.000137
1306163185	California Online Community College District	1,118,714	0.000318
1795002506	California School of the Arts - San Gabriel Valley	118,265	0.000033
2172035337	California Virtual Academy at Kings	23,317	0.000006
1978530624	California Virtual Academy at Los Angeles	1,134,730	0.000323
1558558577	Calipatria Unified School District	660,842	0.000188
3506924748	Calistoga Joint Unified School District	769,309	0.000219
2338713024	Camarillo Academy of Progressive Education	153,910	0.000043
2602235777	Cambrian Elementary School District	1,027,863	0.000292
1523799288	Camino Nuevo Academy #2 Harvard	235,815	0.000272
1729505670	Camino Nuevo Charter Academy	410,564	0.000116
8430446859	Camino Nuevo Charter Academy #4	253,185	0.000072
1523780240	Camino Nuevo Elementary #3	309,074	0.000072
9147916859	Camino Nuevo High School #2	175,586	0.000050
7982754631	Camino Union Elementary School District	172,222	0.000030
6339281980	Campbell Union Elementary School District	4,306,936	0.000049
6490246026	Campbell Union High School District	3,585,871	0.001220
	Camptonville Academy	132,826	
1928037252	·	,	0.000037
3940069328	Camptonville Elementary School District	31,284	0.000008
3546318276	Canyon School District	37,098	0.000010
6270147129	Capay Joint Union Elementary School District	81,727	0.000023
6860889051	Capistrano Unified School District	17,030,131	0.004850
5133967008	Cardiff Elementary School District	384,347	0.000109
3711318226	Carlsbad Unified School District	3,862,570	0.001100
2077634831	Carmel Unified School District	2,741,871	0.000780
4476110512	Carpinteria Unified School District	1,358,556	0.000386
5057974732	Caruthers Unified School District	858,318	0.000244
7135817991	Cascade Union Elementary School District	980,789	0.000279
7425426341	Castaic Union Elementary School District	860,389	0.00024
5965645451	Castle Rock Union Elementary School District	57,035	0.000016
2620876407	Castro Valley Unified School District	3,834,614	0.001092
5950743626	Cayucos Elementary School District	162,745	0.000046
5841020017	Center Unified School District	1,980,666	0.000564
1122230116	Centinela Valley Union High School District	4,047,739	0.001152
6479518001	Central City Value School	214,732	0.00006
1794992915	Central School District	1,484,206	0.000422
6332074760	Central Unified School District	6,444,797	0.00183
1663064457	Central Union Elementary School District	920,632	0.000262
3154277601	Central Union High School District	2,077,652	0.00059
	Central Valley Pre-School	19 71 3	() [][][][][][
2793161160 1017284030	Central Valley Pre-School Centralia Elementary School District	19,213 2,348,457	0.000005

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
Cair LIG ID	Епіріоуеі	Contributions	ractor ( )
3041848577	Ceres Unified School District	\$ 8,498,820	0.0024203
4716408593	Cerritos Community College District	6,287,074	0.0017905
1261528105	Cesar Estrada Chavez Dual Language Immersion Charter School	90,577	0.0000258
7539731457	Chabot-Las Positas Community College District	7,999,247	0.0022781
5532400293	Chaffey Community College District	6,766,624	0.0019270
3940201262	Chaffey Joint Union High School District	10,677,236	0.0030407
3814121547	Charter Academy of the Redwoods	116,187	0.0000330
1564670154	Charter Learning Center	121,037	0.000034
7672000841	Charter Oak Unified School District	2,190,237	0.000623
2894216509	Charter School of San Diego	409,724	0.000116
2598272997	Chatom Union Elementary School District	314,312	0.000089
5516581175	Chawanakee Unified School District	810,030	0.000230
6523184721	Chicago Park Elementary School District	60,777	0.000017
3760549397	Chico Country Day School	195,128	0.000055
1492796491	Chico Unified School District	6,201,089	0.001766
9368765125	Children's Community Charter School	41,470	0.000011
4123311854	Chino Valley Unified School District	9,805,844	0.002792
6222640391	Chowchilla Elementary School District	941,635	0.000268
4658964836	Chowchilla Union High School District	527,771	0.000150
2165874822	Chrysalis Charter School	26,957	0.000007
6618006066	Chualar Union Elementary School District	198,133	0.000056
3397712478	Chula Vista Elementary School District	12,547,620	0.003573
3908716939	Cienega Union Elementary School District	16,942	0.000004
1633280352	Cinnabar Elementary School District	101,508	0.000028
2173509801	Citrus Community College District	4,825,765	0.00032
9110882684	Citrus Springs Charter School	55,198	0.000015
2039297160	Claremont Unified School District	3,331,552	0.000948
1200190599	Classical Academy Charter School	1,567,195	0.000446
7439542529	Clay Joint Elementary School District	88,309	0.000045
4861343742	Clayton Valley Charter High School	735,119	0.00023
2345916052	Clear Creek Elementary School District	78,146	0.00020
2070454374	Cloverdale Unified School District	638,103	0.000022
	Clovis Unified School District		
4999070446		20,704,000	0.005896
4972682374	Coachella Valley Unified School District	10,252,433	0.002919
3541464023	Coalinga/Huron Unified School District	2,305,081	0.000656
5340774417	Coast Community College District	16,458,028	0.004687
5226062744	Coast Unified School District	608,717	0.000173
1357789904	Coastal Academy	472,624	0.000134
5171969349	Coastline Regional Occupational Program	295,797	0.000084
1974703674	Coffee Creek Elementary School District	2,831	0.000000
7032817064	Cold Spring Elementary School District	104,514	0.000029
5149458289	Colfax Elementary School District	123,074	0.000035
5647348587	College and Career Advantage	111,348	0.000031
7139512599	College Elementary School District	157,820	0.000044
4041329265	College Of The Sequoias	4,440,372	0.001264
7231675881	College Ready High School #10	103,750	0.000029
1727778687	College-Ready Academy High School Charter	281,213	0.000080
1082601134	Colton Joint Unified School District	10,697,940	0.003046
6056070657	Colton-Redlands-Yucaipa Regional Occupational Program	551,097	0.000156
4739905994	Columbia Elementary School District	538,682	0.000153
5219386715	Columbia Union Elementary School District	260,622	0.000074
2396817158	Columbine Elementary School District	56,413	0.000016
7507058928	Colusa County Schools	1,335,974	0.000380
1889234410	Colusa Unified School District	589,347	0.000167
5480702649	Community Options for Resources in Education Butte Charter School	292,395	0.000083
4345221379	Compton Community College District	2,625,482	0.000747
4627108958	Compton Unified School District	7,948,550	0.002263
3495799928	Conejo Valley Unified School District	7,212,144	0.002053
6573621467	Connecting Waters Charter School	336,311	0.000095
	Connecting Waters Charter School, Central Valley	3,221	0.000000
6750945898	Connecting waters charter school, Central valley	5,221	
6750945898 1874799762	Connecting Waters Charter School, East Bay	8,050	0.000002

#### Schedule of Employer Allocations Year Ended June 30, 2022

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7392154850	Copper Mountain Community College District	\$ 908,544	0.0002587
5805944458	Corcoran Joint Unified School District	1,459,479	0.0004156
5311067540	Corning Union Elementary School District	989,651	0.0002818
6338616513	Corning Union High School District	665,926	0.0001896
6479800692	Coronado Unified School District	1,380,489	0.0003931
2828517454	Corona-Norco Unified School District	15,298,008	0.0043567
4950169545	Cotati-Rohnert Park Unified School District	1,886,474	0.0005372
4370150415	Cottonwood Union Elementary School District	438,488	0.0003372
5993369590	County School Service - Contra Costa County Schools	3,780,256	0.0010765
2170696471	County School Service - Napa County Schools	3,186,359	0.0009074
3433536864	County School Service - Sacramento County Schools	7,679,431	0.0021870
2498776598	County School Service - San Mateo County Schools	4,173,324	0.0011885
7601634658	County School Service - Trinity County Schools	437,648	0.0001246
4814261763	County School Services - Alameda County Schools	3,725,853	0.0010610
7095209392	County Superintendent of Schools Office - Riverside County Schools	15,315,126	0.0043616
1906107866	Covina-Valley Unified School District	4,910,673	0.0013985
7570658903	Credo High Charter School	185,799	0.0000529
2682987139	Crenshaw Arts/Tech Charter High School	93,732	0.000032
4778404739	Cucamonga School District	1,099,787	0.0003132
4136962996	Cuddeback Union Elementary School District	73,858	0.0003132
5292386049	Cuesta Community College District	3,771,704	0.0000210
6381923144	Culver City Unified School District	3,469,925	0.001074
5057145949	Cupertino Union Elementary School District	7,918,051	0.0007662
2428440351	Curtis Creek Elementary School District	201,275	0.0022530
7762324646	Cutler-Orosi Unified School District	2,505,386	0.0000373
7373040668	Cutter Elementary School District	2,303,380	0.000713
4136656889	Cuyama Joint Unified School District	129,808	0.000036
3767626549	Cypress Elementary School District	1,574,484	0.0004484
4691160093	Davis Joint Unified School District	4,870,966	0.000448
3478066822	Death Valley Unified School District	55,374	0.0013877
2823575534	•	134,840	0.000013
3242399273	Dehesa Elementary School District Del Mar Union Elementary School District	2,049,470	0.0005836
1017185861	·	2,780,085	0.0003830
4046588438	Del Norte County Schools  Pelana Joint Union High School District		0.0007917
	Delano Joint Union High School District	2,950,468	
5413207469 6691047079	Delano Union Elementary School District	3,725,725	0.0010610
	Delhie Flomentary School District	1,474,991	0.0004200
5369477063 2005043370	Delphic Elementary School District Delta Elementary Charter	29,727	0.0000084
	Denair Unified School District	235,503	0.0000670
6962117337		717,458	0.000204
4409566940	Desert Center Unified School District	100,781	0.000028
3595099768	Desert Community College District	4,845,516	0.0013799
5008762248	Desert Sands Unified School District	13,564,727	0.003863
8918287689	Desert Trails Preparatory Academy	79,433	0.000022
2996583010	Di Giorgio Elementary School District	109,002	0.0000310
2504948938	Dinuba Unified School District	2,510,021	0.000714
5774675951	Discovery Charter School	416,918	0.000118
2957010920	Dixie Elementary School District	851,695	0.000242
1558142458	Dixon Montessori Charter School	175,515	0.0000499
6259326660	Dixon Unified School District	1,363,282	0.000388
5669258861	Dos Palos Unified School District	1,347,489	0.000383
6532084727	Douglas City Elementary School District	103,533	0.000029
6627093485	Downey Unified School District	10,088,735	0.002873
5486580376	Downtown College Prep	563,028	0.000160
3231376413	Downtown Value School	364,458	0.000103
6937272589	Dry Creek Joint Elementary School District	1,854,037	0.000528
2898330479	Duarte Unified School District	1,697,555	0.000483
3966487531	Dublin Unified School District	4,850,435	0.001381
2200880899	Ducor Union Elementary School District	73,149	0.000020
6282210695	Dunham Elementary School District	61,526	0.000017
2995216153	Dunsmuir Elementary School District	73,185	0.0000208
1134589518	Dunsmuir Joint Union High School District	72,398	0.000020

11 (Continued)

CalPERS ID	Employee	Required Employer Contributions	Employer Allocation Factor (*)
Cairers in	Employer	Contributions	ractor ( )
4846000927	Earlimart Elementary School District	\$ 1,067,722	0.0003040
3094587150	East Nicolaus Joint Union High School District	149,633	0.0000426
2869189902	East San Gabriel Valley Regional Occupational Program	359,529	0.0001023
2619690514	East Side Union High School District	8,822,152	0.0025124
7855987332	East Whittier City Elementary School District	3,396,277	0.0009672
5089112242	Eastern Sierra Unified School District	469,810	0.0001338
6121937081	Eastside Union Elementary School District	1,479,118	0.0004212
4811508459	Edison Elementary School District	796,843	0.000226
4146932070	Education for Change	1,312,322	0.000373
4782022258	Edward B. Cole Senior Academy	197,645	0.000056
3017698022	Eel River Charter School Inc.	51,409	0.000014
4088738850	EJE Elementary Academy	424,542	0.000120
7359671465	El Camino Community College District	8,301,590	0.002364
9289310026	El Camino Real Charter High School	801,461	0.000228
3733752780	El Centro Elementary School District	3,020,999	0.000860
7196130501	El Dorado County Schools	3,919,893	0.001116
3519382862	El Dorado Union High School District	2,940,793	0.000837
3558947284	El Monte Elementary School District	5,957,799	0.001696
2495671615	El Monte Union High School District	5,548,023	0.001580
7177185225	El Nido Elementary School District	85,313	0.000024
7920429569	El Rancho Unified School District	3,815,875	0.001086
7258812920	El Segundo Unified School District	1,186,811	0.000337
2226790715	El Sol Santa Ana Science and Arts Charter Academy	775,396	0.000220
7546362572	El Tejon Unified School District	297,041	0.000220
8261180854	Eleanor Roosevelt Community Learning Center Charter School	62,738	0.000017
6700792119	Elite Public School	153,182	0.000017
1390213938	Elk Grove Unified School District	25,022,932	0.000045
7174642408	Elk Hills Elementary School District	76,067	0.000021
6881418730	Elverta Joint Elementary School District	195,244	0.000021
3775796933	Emery Unified School District	326,987	0.000093
9544054539	Empire Springs Charter School	526,045	0.000043
5829027060	Empire Union Elementary School District	1,577,425	
	· ·		0.000449
9126514537	Empowering Possibilities International Charter	159,565	0.000045
5112852107	Encinitas Union Elementary School District	2,193,018	0.000624
5331008107	Encore High School for the Performing and Visual Arts	453,507	0.000129
5517422084	Enterprise Elementary School District	1,883,733	0.000536
5527153732	Environmental Charter High School	232,602	0.000066
2789713106	Escalon Unified School District	1,084,825	0.000308
2965925051	Escondido Charter High School	285,910	0.000081
2732872714	Escondido Union Elementary School District	7,075,971	0.002015
3694190667	Escondido Union High School District	4,158,754	0.001184
7561487615	Esparto Unified School District	635,877	0.000181
6643268592	Etiwanda School District	4,669,593	0.001329
6737887097	Eureka Unified School District	2,196,637	0.000625
4038009647	Eureka Union Elementary School District	994,353	0.000283
6830277239	Everest Value School	160,943	0.000045
7540887990	Evergreen Elementary School District	2,970,671	0.000846
7404902494	Evergreen Union School District	726,656	0.000206
6961663482	Excelsior Education Center	300,535	0.000085
7254455656	Exeter Unified School District	1,273,895	0.000362
3705368580	Ezequiel Tafoya Alvarado Academy	380,194	0.000108
4951959925	Fairfax Elementary School District	1,101,141	0.000313
1118207190	Fairfield-Suisun Unified School District	10,025,824	0.002855
7060458680	Fall River Joint Unified School District	793,192	0.000225
7144557559	Fallbrook Union Elementary School District	2,811,394	0.000800
1667315079	Fallbrook Union High School District	1,258,662	0.000358
2281341467	Family Partnership Home Study Charter School	56,499	0.000016
1590649845	Farmersville Unified School District	1,410,286	0.000401
3176453395	Feather River College District	1,235,343	0.000351
	Fenton Primary Center	873.851	(),()()()/ 34
6788156499 1438496422	Fenton Primary Center Ferndale Unified School District	823,851 180,407	0.000234 0.000051

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
Cair LIG ID	Liiipioyei	Contributions	ractor ( )
3954461711	Fillmore Unified School District	\$ 2,445,096	0.0006963
2167436432	Firebaugh-Las Deltas Unified School District	1,264,838	0.0003602
6901438786	Flournoy Union School District	37,683	0.0000107
7697817915	Folsom-Cordova Unified School District	9,946,841	0.0028327
5612530971	Fontana Unified School District	17,733,853	0.005050
4628924879	Foothill-De Anza Community College District	13,071,908	0.003722
6565629360	Forest Ranch Charter School	29,771	0.0000084
4722250817	Foresthill Union Elementary School District	170,410	0.000048
6670376159	Forestville Union Elementary School District	194,223	0.000055
4471260192	Forks Of Salmon Elementary School District	8,384	0.000002
2728034837	Fort Bragg Unified School District	1,167,858	0.000332
2429677465	Fort Ross Elementary School District	11,412	0.000003
2237029993	Fort Sage Unified School District	122,582	0.000034
1469510178	Fortuna Elementary School District	588,264	0.000167
4286970319	Fortuna Union High School District	427,737	0.000121
1054957582	Fountain Valley Elementary School District	2,627,892	0.000748
3613723773	Fowler Unified School District	1,026,206	0.000292
5145626306	Franklin Elementary School District	118,903	0.000033
6410541372	Franklin-McKinley Elementary School District	4,124,566	0.001174
7069113764	Fremont Unified School District	13,965,103	0.003977
4606698501	Fremont Union High School District	8,166,612	0.002325
1652879063	French Gulch-Whiskeytown Union Elementary School District	14,260	0.000004
5309847955	Freshwater Elementary School District	150,291	0.000042
2751804125	Fresno County Schools	10,194,528	0.002903
5525306131	Fresno Unified School District	34,861,839	0.002903
1688460640	Fruitvale Elementary School District	1,105,893	0.000314
2126074268	Fullerton Elementary School District	6,113,935	0.00031-
2200070630	Fullerton Joint Union High School District	5,196,511	0.00174
1972588855	Galt Joint Union Elementary School District	1,660,408	0.000472
6837750122	Galt Joint Union High School District	1,002,107	0.000472
1101477156	Garden Grove Unified School District	18,810,134	0.005356
4658552831	Garfield Elementary School District		
	·	20,681	0.000005
3321453502	Garvey Elementary School District	3,000,734	0.000854
1767313990	Gateway Community Charters	2,147,754	0.000611
3620982489	Gateway Unified School District	1,444,756	0.000411
3749976038	Gavilan Joint Community College District	2,342,010	0.000666
4273011630	Gazelle Union Elementary School District	31,579	0.000008
2022214631	General Shafter Elementary School District	119,659	0.000034
1648328427	Gerber Union Elementary School District	226,606	0.000064
2149570357	Geyserville Unified School District	168,431	0.000047
1995809111	Gilroy Unified School District	4,958,686	0.001412
6679139754	Glendale Community College District	6,145,211	0.001750
5385388563	Glendale Unified School District	10,367,071	0.002952
6410577498	Glendora Unified School District	2,946,429	0.000839
5470164350	Glenn County Schools	1,894,227	0.000539
2593514055	Goethe International Charter School	94,630	0.000026
1113544066	Gold Oak Union Elementary School District	233,567	0.000066
6890924709	Gold Rush Charter School	153,404	0.000043
5441398900	Gold Trail Union Elementary School District	340,745	0.000097
4339537204	Golden Eagle Charter School	151,971	0.000043
1066930843	Golden Feather Union Elementary School District	61,305	0.000017
7776558460	Golden Plains Unified School District	998,554	0.000284
5814089058	Golden Valley Charter School	39,678	0.000011
6306915765	Golden Valley Charter Schools for Educational Renewal	334,501	0.00009
5678649995	Golden Valley Unified School District	965,035	0.000274
5817485889	Goleta Union School District	3,314,757	0.000944
7730218210	Gonzales Unified School District	1,151,842	0.000328
1521113519	Gorman Elementary School District	31,728	0.000009
3257219032	Gorman Learning Center	204,535	0.000058
	Gorman Learning Center San Bernardino/Santa Clarita	687,379	0.000195
1200090773		,	
1268896775 7340355290	Granada Hills Charter High School	1,752,314	0.000499

#### Schedule of Employer Allocations Year Ended June 30, 2022

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1026308084	Grass Valley Elementary School District	\$ 971,198	0.000276
4847899363	Gratton Elementary School District	29,695	0.000000
1961375016	Gravenstein Union Elementary School District	366,961	0.000104
4490977411	Graves Elementary School District	17,404	0.000004
1308211313	Green Point Elementary School District	1,749	0.000000
3177523939	Greenfield Union Elementary School District	2,101,369	0.000598
3781697187	Greenfield Union Elementary School District	5,200,833	0.001481
2088870310	Grenada Elementary School District	152,885	0.000043
2712368834	Gridley Unified School District	971,970	0.000276
1989668678	Grossmont Secondary School	116,741	0.00027
3411112067	Grossmont Union High School District	11,437,803	0.003257
3878338132	Grossmont-Cuyamaca Community College District	6,431,895	0.00323
3874235546	Guadalupe Union Elementary School District	592,159	0.000168
8516769025	Guajome Learning Center	24,582	0.00000
6650318381	Guajome Park Academy Charter	357,267	0.00010
5429245529	Guerneville Elementary School District	252,875	0.00007
4421474040	Gustine Unified School District	698,642	0.00019
5522873241	Hacienda La Puente Unified School District	7,889,107	0.00224
1000001430	Hamilton Unified School District	283,604	0.00008
3048167029	Hanford Elementary School District	2,881,288	0.00082
2898691752	Hanford Joint Union High School District	1,943,138	0.00055
6438433333	Happy Camp Union Elementary School District	105,768	0.00003
3099056595	Happy Valley Elementary School District	29,794	0.00000
3644786788	Happy Valley Union Elementary School District	278,653	0.00007
2732517511	Harbor Springs Charter School	61,905	0.00001
2097286268	Harmony Union Elementary School District	212,644	0.00006
1056932178	Hartnell Community College District	3,698,017	0.00105
3837269123	Hart-Ransom Union Elementary School District	298,596	0.00008
8643497617	Harvest Ridge Cooperative Charter School	34,662	0.00000
4588666295	Hawthorne Elementary School District	3,649,652	0.00103
	· · · · · · · · · · · · · · · · · · ·		
3373475359	Hayward Unified School District	12,963,719	0.00369
3004140296	Healdsburg Unified School District	1,183,829	0.00033
4518155095	Heber Elementary School District	653,024	0.00018
7920286239	Helendale School District	415,415	0.00011
1239047987	Helix Charter High School	1,029,128	0.00029
5445169146	Hemet Unified School District	14,129,095	0.00402
1122122274	Heritage K-8 Charter School	327,073	0.00009
3497021740	Heritage Peak Charter School	455,163	0.00012
6342170738	Hermosa Beach City Elementary School District	348,981	0.00009
5542859975	Hesperia Unified School District	9,894,462	0.00281
5212544271	Hickman Elementary School District	282,528	0.00008
1963217058	High Tech High	1,099,248	0.00031
3563666661	High Tech High - Los Angeles	117,822	0.00003
6126390491	High Tech LA Middle	21,535	0.00000
1254271789	Hillsborough City School District	990,176	0.00028
2941938429	Hilmar Unified School District	1,049,008	0.00029
4841230735	Hollister Elementary School District	2,782,194	0.00079
1085937860	Holtville Unified School District	920,063	0.00026
9293023051	HomeTech Charter School	37,567	0.00001
5195383884	Hope Elementary School District	121,109	0.00001
7118846130	Hope Elementary School District	499,568	0.00014
6742487755	Horicon Elementary School District	113,057	0.00013
4907643104	Horizon Charter School	526,014	0.00014
7268744680	Hornbrook Elementary School District	46,185	0.00001
1342171050	Hot Springs Elementary School District	9,049	0.00000
3271589201	Howell Mountain Elementary School District	40,359	0.00001
4454434076	Hueneme Elementary School District	3,326,165	0.00094
5876481521	Hughes-Elizabeth Lakes Union Elementary School District	8,040	0.00000
2182972682	Hughson Unified School District	993,348	0.00028
4164290213	Humboldt County Schools	2,141,389	0.00060
4076162699	Huntington Beach City Elementary School District	2,408,971	0.00068
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CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1319086839	Hydesville Elementary School District	\$ 68,044	0.0000193
7747714287	ICEF Innovation Los Angeles Charter School	110,456	0.0000314
4475524341	ICEF Vista Elementary School	136,374	0.0000388
7293927182	ICEF Vista Middle School	48,976	0.0000139
3177658495	Iftin Charter School	257,621	0.000073
3367833641	Igo Ono Platina Union Elementary School District	57,408	0.0000163
5507445232	Imagine Schools Riverside County at Coachella	650,500	0.0001852
2622211287	Imperial Community College District	2,923,907	0.000832
2493705833	Imperial County Schools	5,012,057	0.001427
6708851619	Imperial Unified School District	2,018,580	0.000574
5182383736	Imperial Valley Regional Occupational Program	767,729	0.000218
5585537787	Indian Diggings Elementary School District	14,028	0.000004
7247798627	Indian Springs Elementary School District	30,033	0.000008
2763241530	Inglewood Unified School District	3,669,200	0.001044
4076439567	Inspire School of Arts and Sciences	153,520	0.000043
3071235302	International School of Monterey	107,920	0.000030
5413365971	Ipakanni Early College Charter School	21,089	0.000006
2835296485	Irvine Unified School District	16,331,604	0.004651
1020425371	Island Union Elementary School District	185,128	0.000052
7384591300	Jacoby Creek Elementary School District	187,865	0.000053
2466853793	Jamestown Elementary School District	238,331	0.000067
2221206235	Jamul-Dulzura Union School District	348,182	0.000099
7374056976	Janesville Union Elementary School District	139,810	0.000039
6566462982	Jefferson Elementary School District	4,766	0.000001
1133607607	Jefferson Elementary School District	742,041	0.000211
2238440904	Jefferson School District	2,109,620	0.000600
6160772901	Jefferson Union High School District	2,401,013	0.000683
4945435298	John Swett Unified School District	586,942	0.000167
6770451882	Johnstonville Elementary School District	62,405	0.000017
1487756706	Journey Charter School	167,622	0.000047
7423954294	Julian Charter School	36,964	0.000010
5529935017	Julian Charter School - Cedar Cove	31,817	0.000009
3068624874	Julian Charter School - Manzanita	51,042	0.000014
9495097808	Julian Charter School - Mountain Oaks	40,446	0.000011
5605081086	Julian Charter School - Pine Hills	175,869	0.000050
6511134095	Julian Charter School - Pine Valley	39,447	0.000011
4561241025	Julian Union Elementary School District	166,394	0.000047
1043960888	Julian Union High School District	100,060	0.000017
6946043697	Junction City Elementary School District	98,663	0.000028
1566507186	Junction Elementary School District	21,119	0.000026
2365165705	Junction Elementary School District	156,529	0.000044
4453655080	Jurupa Unified School District	9,059,690	0.002580
5913973868	Kashia School District	1,117	0.002300
2308488575	Kelseyville Unified School District	986,942	0.000281
3148979259	Kentfield Elementary School District	459,458	0.000130
3275203697	Kenwood Elementary School District	136,079	0.000138
7931375056	Keppel Union Elementary School District	1,147,846	0.000326
1957806754	Kerman Unified School District	2,211,881	0.000520
4417302816	Kern Community College District	9,292,134	0.00062
6553895281	Kern Country Schools	15,739,464	0.002040
1204344544	Kern Union High School District	23,721,244	0.006755
7336288944	Kernville Union Elementary School District	631,831	0.00073
	Keyes Union Elementary School District		
7892922723 2991558503	· · · · · · · · · · · · · · · · · · ·	540,158 28,354	0.000153
	Kidinnu Academy Charter School District	28,354 1 113 863	0.000008
3961765627	King City Union Elementary School District	1,113,863	0.000317
7255362688	Kings Causty Schools	5,166,698	0.00147
2109504485	Kings County Schools  Kings Biver Union Flomentany School District	2,749,282	0.000782
7338901600	Kings River Union Elementary School District	227,230	0.000064
1702567020	Kings River-Hardwick Union Elementary School District	294,519	0.000083
5646557411	Kingsburg Joint Union Elementary School District	907,662 397,365	0.000258
3485390688	Kingsburg Joint Union High School District		

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
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6353958995	Kirkwood School District	\$ 72,099	0.000020
3181124521	Kit Carson Union Elementary School District	188,266	0.000053
4383040911	Klamath River Union Elementary School District	12,218	0.000003
1731534424	Klamath-Trinity Joint Unified School District	788,999	0.000224
2425852753	Kneeland Elementary School District	39,026	0.000011
2527577041	Knights Ferry Elementary School District	30,628	0.000008
7667966893	Knightsen School District	224,190	0.000063
1962669380	Konocti Unified School District	1,966,264	0.000559
3247604677	La Canada Unified School District		
		1,581,958	0.000450
6245696918	La Habra City Elementary School District	2,398,647	0.000683
5883812783	La Honda-Pescadero Unified School District	399,176	0.000113
1007648598	La Mesa-Spring Valley Elementary School District	6,203,102	0.001766
1146836314	La Verne Elementary Preparatory Academy	59,259	0.000016
4031922150	La Vida Independent Study Charter School	21,492	0.000006
1539123059	Lafayette School District	1,021,554	0.000290
1700217302	Laguna Beach Unified School District	1,915,428	0.000545
7279147077	Laguna Joint Elementary School District	15,863	0.000004
6157437967	Lagunita Elementary School District	44,999	0.00001
	,		
1539886100	Lagunitas Elementary School District	199,027	0.00005
6904419748	Lake County Schools	1,223,677	0.00034
4954903302	Lake Elsinore Unified School District	8,659,598	0.00246
5433375547	Lake School District	67,971	0.00001
3079826170	Lake Tahoe Community College District	1,399,361	0.00039
1529686779	Lake Tahoe Unified School District	1,812,002	0.00051
1364971620	Lakeport Unified School District	746,003	0.00021
2548585658	Lakeside Joint Elementary School District	71,739	0.00002
1434955344	Lakeside Union Elementary School District	2,077,873	0.00059
5113934570		387,938	0.00037
	Lakeside Union Elementary School District		
5243204451	Lakeside Union Elementary School District	169,519	0.00004
1410418424	Lammersville Unified School District	1,770,028	0.00050
7267704968	Lamont Elementary School District	1,876,926	0.00053
5878630114	Lancaster Elementary School District	7,825,424	0.00222
5651216627	Larkspur-Corte Madera School District	622,227	0.00017
2780106317	Las Lomitas Elementary School District	1,104,944	0.00031
2221183809	Las Virgenes Unified School District	4,283,040	0.00121
4921722395	Lassen Community College District	1,193,216	0.00033
5478084418	Lassen County Schools	574,087	0.00016
7444650555		438,333	0.00010
	Lassen Union High School District	,	
1698187140	Lassen View Union Elementary School District	180,495	0.00005
4448966384	Latitude 37.8 High School	106,747	0.00003
2610721673	Laton Joint Unified School District	353,419	0.00010
6171420171	Latrobe Elementary School District	76,748	0.00002
3513444528	Lawndale Elementary School District	2,883,707	0.00082
7065659119	Laytonville Unified School District	289,375	0.00008
5488216429	Le Grand Union Elementary School District	290,231	0.00008
4560729035	Le Grand Union High School District	363,258	0.00010
9860167538	Learning Choice Academy - Chula Vista	157,131	0.00004
1853475899	Learning Choice Academy - East County		
	· · · · · · · · · · · · · · · · · · ·	128,228	0.00003
6801704970	Legget Valley Unified School District	130,737	0.00003
2179956434	Lemon Grove Elementary School District	1,584,621	0.00045
6371589031	Lemoore Union Elementary School District	1,703,190	0.00048
1391299568	Lemoore Union High School District	1,070,303	0.00030
1629259958	Lennox Elementary School District	2,395,734	0.00068
4538186069	Lennox Mathematics, Science, and Technology Academy	202,368	0.00005
1000001439	Leonardo da Vinci Health Sciences Charter School	80,629	0.00002
2461903624	Lewiston Elementary School District	65,660	0.00001
1253946292	Liberty Elementary School District	159,286	0.00004
6020149558	Liberty Elementary School District	178,952	0.00005
2777355189	Liberty Union High School District	3,438,364	0.00097
4857411579	Lifeline Learning Charter School	403,883	0.00011
7061061551	Lighthouse Charter School	155,486	0.00004

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation
Calpers ID	Employer	Contributions	Factor (*)
5910501661	Lincoln Unified School District	\$ 4,044,171	0.0011517
3619023429	Linden Unified School District	1,212,255	0.0003452
3783047790	Lindsay Unified School District	3,413,576	0.0009721
7006808344	Linns Valley-Poso Flat Union Elementary School District	16,124	0.0000045
5817850904	Literacy First Charter	521,399	0.0001484
5734876590	Little Lake City Elementary School District	1,459,751	0.0004157
3689546490	Little Shasta Elementary School District	115	0.0000000
6000001125	Live Oak Charter School	152,812	0.000043
2624658011	Live Oak Elementary School District	1,122,358	0.000319
1590468574	Live Oak Unified School District	1,116,169	0.000317
5604320717	Livermore Valley Joint Unified School District	6,261,916	0.001783
3784449854	Livingston Union Elementary School District	1,199,364	0.000341
2645338905	Lodi Unified School District	11,788,713	0.003357
4087682272	Loleta Union Elementary School District	159,889	0.000045
4592571258	Loma Prieta Joint Union Elementary School District	330,929	0.000094
3833126652	Lompoc Unified School District	4,216,822	0.001200
7727146402	Lone Pine Unified School District	187,948	0.000053
2374705651	Long Beach Community College District	8,916,946	0.002539
5481824667	Long Beach Unified School District	25,455,385	0.007249
4063408443	Loomis Union Elementary School District	779,683	0.000222
2904399020	Los Alamitos Unified School District	3,539,476	0.001008
2845567055	Los Altos Elementary School District	2,678,790	0.000762
7874022252	Los Angeles Community College District	37,746,753	0.010749
3614620780	Los Angeles Unified School District	274,530,212	0.078183
5519304943	Los Banos Unified School District	5,378,140	0.001531
6555702301	Los Gatos Union Elementary School District	1,308,288	0.000372
2197186939	Los Gatos-Saratoga Joint Union High School District	1,710,308	0.000487
1227266128	Los Molinos Unified School District	298,023	0.000084
3602760024	Los Nietos Elementary School District	855,073	0.000243
2090015857	Los Olivos Elementary School District	46,219	0.000013
5968856546	Los Rios Community College District	19,044,373	0.005423
3151588886	Lost Hills Union Elementary School District	409,479	0.000116
5265316191	Lowell Joint Elementary School District (OC)	1,100,883	0.000313
6107261119	Lucerne Elementary School District	170,192	0.000048
3373743706	Lucerne Valley Unified School District	717,095	0.000204
1343540226	Lucia Mar Unified School District	4,905,100	0.001396
1482325694	Luther Burbank Elementary School District	269,335	0.000076
3761326719	Lynwood Unified School District	7,415,360	0.002111
6279752031	Madera County Schools	2,893,125	0.000823
6987803995	Madera Unified School District	9,118,689	0.002596
2121922005	Magnolia Elementary School District	3,574,315	0.001017
7541361122	Magnolia Science Academy	243,099	0.000069
7743740680	Magnolia Science Academy #2	178,509	0.000050
4846787036	Magnolia Science Academy #3	147,320	0.000041
3157539779	Magnolia Science Academy #4	56,028	0.000015
2213502673	Magnolia Science Academy #5	56,416	0.000016
4430003230	Magnolia Science Academy #6	35,495	0.000010
1558135114	Magnolia Science Academy #7	89,404	0.000025
1558145770	Magnolia Science Academy #8	145,723	0.000041
4631182928	Magnolia Union Elementary School District	36,527	0.000010
4941511918	Mammoth Unified School District	552,859	0.000157
2267260629	Manchester Union Elementary School District	38,509	0.000010
1302901884	Manhattan Beach Unified School District	3,515,049	0.001001
5390320807	Manteca Unified School District	9,152,204	0.002606
5629859639	Manzanita Elementary School District	109,678	0.000031
5164348539	Manzanita Middle Charter School	28,356	0.000008
1682615586	Maple Elementary School District	134,591	0.000038
4266276303	Marcum-Illinois Union Elementary School District	158,015	0.000045
5510209871	Mare Island Technology Academy	359,515	0.000102
6884269049	Maria Montessori Charter Academy	93,546	0.000026
(074040/44	Maricopa Unified School District	181,526	0.000051
6874840611	marradpa dimirad dandar dibarrat		

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
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2637169482	Marin County Schools	\$ 2,437,684	0.0006942
7455450312	Mariposa County Unified School District	1,230,647	0.0003504
1621587820	Mark Twain Union Elementary School District	329,372	0.0000938
6475041514	Mark West Union Elementary School District	601,496	0.0001713
3763361138	Martinez Unified School District	1,380,203	0.0003930
4435640195	Marysville Joint Unified School District	5,591,223	0.001592
2032546773	Mattole Unified School District	26,487	0.000007
3880121176	Maxwell Unified School District	156,424	0.000044
5390693548	McCabe Union Elementary School District	565,577	0.000161
5106383429	McCloud Union Elementary School District	57,627	0.000016
7487089087	McFarland Unified School District	1,540,838	0.000438
1747626640	McKinleyville Union Elementary School District	563,324	0.000160
3317046476	McKittrick Elementary School District	89,681	0.000025
2081686764	McSwain Union Elementary School District	249,415	0.000071
1095135780	Meadow Arts and Technology Elementary School	92,655	0.000026
3278822477	Meadows Union Elementary School District	289,487	0.000082
4127428882	Mendocino Community College District	1,832,417	0.000521
7171962330	Mendocino County Schools	1,875,378	0.000534
5168308234	Mendocino County Youth Project	348,077	0.000099
4821690560	Mendocino Unified School District	585,395	0.000166
5661234674	Mendota Unified School District	1,355,503	0.000386
2650168197	Menifee Union Elementary School District	4,076,540	0.001160
4978803059	Menlo Park City Elementary School District	2,086,465	0.000594
2632612970	Merced City Elementary School District	4,196,682	0.001195
5246637096	Merced Community College District	4,029,346	0.001147
7140811284	Merced County Schools	7,687,437	0.002189
1763181489	Merced River Union Elementary School District	93,126	0.000026
5999784822	Merced Union High School District	4,999,786	0.001423
2479218851	Meridian Elementary School District	51,460	0.000014
7929300273	Mesa Union Elementary School District	194,395	0.000055
3158435339	Metropolitan Education District	649,003	0.000184
3315408173	Middletown Unified School District	748,395	0.000213
2863847279	Midway Elementary School District	50,404	0.000014
7086204248	Mill Valley Elementary School District	1,315,529	0.000374
5115030434	Millbrae Elementary School District	782,393	0.000222
6553909380	Millville Elementary School District	131,993	0.000037
1730244446	Milpitas Unified School District	4,755,230	0.001354
4195135636	Miracosta Community College District	8,406,760	0.002394
5271538491	Mission Union Elementary School District	43,240	0.000012
7721152953	Modesto City Elementary School District	17,035,810	0.004851
1563076408	Modoc County Schools	547,456	0.000155
6341024570	Modoc Joint Unified School District	493,967	0.000140
3786673698	Mojave Unified School District	1,839,020	0.000523
2438328925	Mono County Free Library Authority	107,270	0.000030
7567556987	Mono County Schools	521,899	0.000148
1547449706	Monroe Elementary School District	99,503	0.000028
4726114798	Monrovia Unified School District	2,640,861	0.000752
5982278988	Monson-Sultana Joint Union Elementary School District	234,088	0.000066
5670333423	Montague Charter School	280,928	0.000080
1268306043	Montague Elementary School District	108,767	0.000030
6017840606	Monte Rio Union Elementary School District	70,417	0.000020
7288374822	Montebello Unified School District	10,203,280	0.002905
1609296868	Montecito Union Elementary School District	422,407	0.000120
4364543106	Monterey Bay Charter School	172,412	0.000049
2215441921	Monterey County Schools	5,871,408	0.001672
4464290798	Monterey County Schools Insurance Group	226,696	0.000064
1375031447	Monterey Educational Risk Management Authority	61,782	0.000017
4513993432	Monterey Peninsula Community College District	2,454,005	0.000698
6880798639	Monterey Peninsula Unified School District	6,793,743	0.00093
	Montgomery Elementary School District	31,533	0.001932
	monteonici v Etellielitai v aciioot Diatliitt	31,333	0.000000
5065060644 7614800137	Moorpark Unified School District	2,486,488	0.000708

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
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5502433529	Moreland Elementary School District	\$ 2,270,512	0.0006466
4187017037	Moreno Valley Unified School District	17,000,179	0.0048415
7542109710	Morgan Hill Unified School District	3,460,147	0.0009854
6555988204	Morongo Unified School District	3,373,980	0.0009608
2690295334	Mother Lode Union Elementary School District	506,766	0.0001443
1569530867	Mount Shasta Union Elementary School District	233,147	0.0000664
4478143247	Mountain Elementary School District	53,848	0.0000153
1199868248	Mountain Empire Unified School District	1,135,501	0.0003233
1949721842	Mountain House Elementary School District	25,302	0.0000072
5871851329	Mountain Union Elementary School District	62,159	0.0000177
2967158890	Mountain Valley Special Education JPA	132,982	0.0000378
5418279008	Mountain Valley Unified School District	297,285	0.0000846
6630644316	Mountain View Elementary School District	3,428,140	0.0009763
7787281003	Mountain View School District	617,622	0.0001758
6318660132	Mountain View-Los Altos Union High School District	3,513,247	0.0010005
4030205001	Mountain View-Whisman School District	3,530,749	0.001005
5544598824	Mt. Baldy Joint School District	18,715	0.000005
1770922472	Mt. Diablo Unified School District	10,749,497	0.0030613
4505771453	Mt. Pleasant Elementary School District	1,245,406	0.000354
1228489046	Mt. San Antonio Community College District	14,988,961	0.004268
1996221184	Mt. San Jacinto Community College District	5,695,217	0.001621
4097249381	Muir Charter School	206,604	0.000058
6968918741	Mulberry Elementary School District	44,701	0.000012
5065715559	Multicultural Learning Center Charter School	297,153	0.000084
4741781097	Mupu Elementary School District	38,835	0.000011
6152670669	Muroc Unified School District	885,076	0.000252
3092025229	Murrieta Valley Unified School District	10,796,469	0.003074
1394061014	Napa Community College District	3,246,203	0.000924
2969958887	Napa Valley Unified School District	7,579,238	0.002158
5997333938	National Elementary School District	2,285,067	0.000650
9862501913	National University Academy Dual Language Institute	59,017	0.000016
2500202655	National University Academy Homeschool and Independent Study Orange County	7,987	0.000002
6560706338	Natomas Charter School	630,788	0.000179
5673158311	Natomas Unified School District	6,415,772	0.001827
1000001433	Nea Community Learning Center	319,971	0.000091
4217291484	Needles Unified School District	663,866	0.000189
1457891571	Nevada City Elementary School District	324,261	0.000092
2740091423	Nevada County Schools	1,569,410	0.000446
1810765385	Nevada Joint Union High School District	1,697,524	0.000483
3540816164	New Designs Charter School	328,361	0.000093
1492319552	New Designs Charter School - Watts	135,478	0.000038
7245936621	New Economics for Women Academy Canoga Park Charter	234,388	0.000066
7828970287	New Economics for Women Academy of Science and Arts Charter High School	255,734	0.000072
4658739516	New Haven Unified School District	4,402,920	0.001253
6719375573	New Hope Elementary School District	101,821	0.000029
4505795221	New Jerusalem Elementary School District	899,746	0.000256
2778894075	New West Charter Middle School	166,306	0.000047
5865535850	Newark Unified School District	2,258,230	0.000643
5011712630	Newcastle Elementary School District	242,689	0.000069
6919504920	Newhall Elementary School District	1,975,751	0.000562
4740544597	Newman-Crows Landing Unified School District	1,555,608	0.000443
2008027881	Newport-Mesa Unified School District	12,953,985	0.003689
7878204040	Nicasio Elementary School District	26,679	0.000007
4087893153	Nord Country Charter School	87,389	0.000024
4761192775	Norris Elementary School District	1,200,725	0.000341
1771846964	North County Joint Union Elementary School District	241,235	0.000068
7172710193	North Cow Creek Elementary School District	94,706	0.000026
7996137148	North Monterey County Unified School District	4,137,525	0.001178
4100336655	North Orange County Community College District	15,102,474	0.004301
2062739954	North Orange County Regional Occupational Program	452,134	0.000128
4230186625	Northcoast Preparatory and Performing Arts Academy	70,417	0.000020 0.000240
7613958407	Northern Humboldt Union High School District	844,645	

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
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6789747041	Northern United - Humboldt Charter	\$ 188,797	0.000053
4437006268	Northern United - Siskiyou Charter	23,933	0.000006
2979686879	Norton Space Aeronautics Academy	317,415	0.000090
5440476410	Norwalk-La Mirada Unified School District	9,278,633	0.002642
1523797386	Nova Academy Early College High School Charter School	70,588	0.000020
2148092886	Nova Charter School	169,727	0.000048
3477244691	Novato Unified School District	3,225,149	0.000918
6345588040	Nuestro Elementary School District	62,741	0.000710
2900847035	Nuview Union Elementary School District	1,077,603	0.000306
6085494230	Oak Grove Elementary School District	4,243,130	0.001208
2511472091	Oak Grove Union Elementary School District	497,171	0.000141
2665164406	Oak Park Unified School District	1,445,019	0.000411
3728884705	Oak Run Elementary School District	30,471	0.000008
3591209481	Oak Valley Union Elementary School District	315,965	0.000089
6248299587	Oak View Union Elementary School District	169,940	0.000048
5098793141	Oakdale Joint Unified School District	2,008,100	0.000571
2359028866	Oakland Military Academy	176,519	0.000050
5353402695	Oakland Unified School District	23,672,671	0.006741
1289681198	Oakley Union School District	1,993,888	0.000567
4718422993	Ocean View Elementary School District	1,285,030	0.000365
7622324448	Ocean View Elementary School District	3,540,919	0.001008
4529908362	Oceanside Unified School District	7,879,856	0.00224
4438653590	Odessey Charter School	297,190	0.000084
7816307888	Odyssey Charter School-South	139,636	0.000039
4057764163	Office of Education - Inyo County	788,983	0.000224
5034409557	Ohlone Community College District	4,505,103	0.001283
6100768523	Ojai Unified School District	1,338,606	0.00038
6734418775	Old Adobe Union Elementary School District	1,105,533	0.000314
2161337161	Ontario-Montclair School District	11,758,123	0.00334
7001974161	Orange Center Elementary School District	160,104	0.00004
1856776416	Orange County Education Arts Academy	367,953	0.000104
3112972807	Orange County School of the Arts	1,002,163	0.00028
2452571616	Orange County Schools	13,864,508	0.003948
7049406655	Orange Unified School District	12,108,846	0.003448
6005524065	Orchard Elementary School District	395,458	0.000112
7666606964	Orcutt Union Elementary School District	1,641,449	0.000467
6174607169	Orick Elementary School District	29,932	0.000008
4341760176	Orinda Union School District	929,252	0.000264
6351181395	Orland Unified School District	946,084	0.00026
5779962472	Oro Grande School District	1,739,297	0.00049
6729061372	Oroville City Elementary School District	1,102,632	0.000314
6780791634	Oroville Union High School District	1,209,532	0.00034
4131302334	Outside Creek Elementary School District	35,439	0.000010
4096258817	Owens Valley Unified School District	70,459	0.00002
2060670232	Oxford Preparatory Academy - Saddleback Valley	158,330	0.00004
5891579205	Oxford Preparatory Academy - South Orange County	172,602	0.00004
1338843802	Oxnard Elementary School District	8,219,788	0.00234
6448607614	Oxnard Union High School District	7,584,570	0.00216
7351438980	Pacheco Union Elementary School District	362,209	0.00010
2757986099	Pacific Elementary School District	80,396	0.00002
2167074822	Pacific Grove Unified School District	1,865,723	0.00053
3422672167	Pacific Springs Charter School	76,921	0.00002
2165877637	Pacific Technology Schools	134,546	0.00003
1922079339	Pacific Union Elementary School District	238,083	0.00003
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3588163629	Pacific Union Elementary School District	180,186	0.00005
1252922812	Pacific View Charter School	25,249	0.00000
1279849245	Pacific View Charter School	244,266	0.00006
7013614411	Pacifica School District	1,037,693	0.00029
6668765921	Pacoima Charter School	392,121	0.00011
4716737961	Pajaro Valley Unified School District	10,283,717	0.00292
	Palermo Union Elementary School District	681,426	0.00272
4917104141			0.00017
4917104141 2957748699	Palisades Charter High School	798,797	0.00022

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4756990569	Palm Springs Unified School District	\$ 12,136,066	0.003456
3985636196	Palmdale Elementary School District	9,666,153	0.003752
1229606835	Palo Alto Unified School District	9,658,271	0.002750
7971847366			
	Palo Verde Community College District	1,063,580	0.000302
3309691265	Palo Verde Unified School District	1,636,092	0.000465
1503992087	Palo Verde Union Elementary School District	210,020	0.000059
6045173405	Palomar Community College District	8,106,598	0.002308
1128559486	Palos Verdes Peninsula Unified School District	5,763,838	0.001641
6914887467	Panama-Buena Vista Union Elementary School District	8,125,695	0.002314
5073587666	Paradise Elementary School District	82,317	0.000023
3870625175	Paradise Unified School District	938,840	0.000267
5313107776	Paramount Unified School District	6,563,588	0.001869
7393229451	Parlier Unified School District	2,059,165	0.000586
3067671634	Pasadena Area Community College District	7,961,590	0.002267
1000001429	Pasadena Rosebud Academy	63,146	0.000017
6861822346	Pasadena Unified School District	9,105,769	0.002593
3630297817	Paso Robles Joint Unified School District	3,174,555	0.000904
3335851287	Pathways Charter School	124,374	0.000035
7240938390	Pathways to College Charter School	234,671	0.000066
1041638411	Patterson Joint Unified School District	3,261,074	0.000928
4136224124	Peabody Charter School	199,534	0.000056
1789662843	Peninsula Union Elementary School District	30,801	0.000008
1203098117	Penn Valley Union School District	307,485	0.000087
7122656152	Peralta Community College District	8,909,577	0.002537
5641338536	Perris Elementary School District	2,351,622	0.000669
1585976957	Perris Union High School District	5,872,466	0.001672
1901548959	Petaluma City Schools	3,226,296	0.000918
3568311874	Phoenix Charter Academy	79,239	0.000022
1827433328	Piedmont City Unified School District	1,536,828	0.000437
2066588518	Pierce Joint Unified School District	499,701	0.000142
7822198042	Pine Ridge Elementary School District	120,113	0.000034
4712133566	Piner-Olivet Union Elementary School District	462,421	0.000131
5444326376	Pioneer Union Elementary School District	696,985	0.000198
5585077276	Pioneer Union Elementary School District	189,873	0.000054
7463358989	Pioneer Union Elementary School District	52,731	0.000015
3214225187	Pittsburg Unified School District	5,526,585	0.000013
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4372165761	Pixley Union Elementary School District	631,334	0.000179
5004355473	Placentia-Yorba Linda Unified School District	9,171,231	0.00261
5342351617	Placer County Schools	4,278,263	0.001218
5487215774	Placer Hills Union Elementary School District	366,104	0.000104
6202158771	Placer Union High School District	1,863,049	0.000530
7000699640	Placerville Union Elementary School District	601,721	0.00017
3496444556	Plainsburg Elementary School District	31,198	0.000008
6509717566	Planada Elementary School District	488,815	0.000139
2345874036	Plaza Elementary School District	77,262	0.000022
1569071519	Pleasant Grove Joint Union Elementary School District	52,185	0.000014
6934422731	Pleasant Ridge Union Elementary School District	372,838	0.000106
4508274505	Pleasant Valley Elementary School District	2,560	0.000000
6042111392	Pleasant Valley Elementary School District		0.00067
		2,373,062	
4644873861	Pleasant Valley Joint Unified Elementary School District	37,248	0.000010
4954615993	Pleasant View Elementary School District	236,980	0.000067
7372000130	Pleasanton Unified School District	5,806,989	0.001653
3759604893	Plumas Charter School	154,964	0.00004
7791993104	Plumas County Schools	253,858	0.00007
3021894003	Plumas Lake Elementary School District	638,403	0.00018
5135951117	Plumas Unified School District	1,282,672	0.000365
2477048322	Point Arena Joint Union High School District	957	0.000000
7559385303	Pollock Pines Elementary School District	358,064	0.00010
1014801648	Pomona Unified School District	12,485,339	0.00355
4784882484	Pond Union Elementary School District	83,678	0.000023
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6165750511	Pope Valley Union Elementary School District	60,940	0.000017

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6691516387	Porterville Unified School District	\$ 7,293,776	0.002077
6899856021	Portola Valley Elementary School District	444,392	0.002077
3757022942	Potter Valley Community Unified School District	186,383	0.000053
4481656996	Poway Unified School District	15,622,731	0.000033
5807245634	Prepa Tec - Los Angeles Charter	97,682	0.000027
6195125344	Princeton Joint Unified School District	113,831	0.000032
2115604693	Raisin City Elementary School District	169,471	0.000048
6109576275	Ramona Unified School District	2,217,724	0.000631
1610179591	Rancho Santa Fe Elementary School District	418,646	0.000119
1180133260	Rancho Santiago Community College District	11,526,120	0.003282
3160026222	Ravendale Elementary School District	5,978	0.000001
2057831395	Ravenswood City Elementary School District	1,586,750	0.000451
3227583561	Raymond-Knowles Union Elementary School District	40,248	0.000011
1455280265	Red Bluff Union Elementary District	1,110,533	0.000316
1843171163	Red Bluff Union High School District	1,053,530	0.000300
2042430636	Redding Elementary School District	1,673,023	0.000476
6789119221	Redding School of Arts	169,031	0.000048
4614049793	Redding STEM Academy	68,041	0.000019
5296265892	Redlands Unified School District	8,640,099	0.002460
4425011744	Redondo Beach Unified School District	4,249,604	0.001210
6751794291	Redwood City Elementary School District	5,056,855	0.001440
7575206941	Redwood Preparatory Charter School	57,303	0.000016
3399326169	Redwoods Community College District	2,065,050	0.000588
7977918838	Reed Union Elementary School District	840,327	0.000239
3778112447	Reeds Creek School District	93,032	0.00023
6026726398	Reef-Sunset Unified School District	1,531,021	0.000436
4469446335	Rescue Union Elementary School District	1,429,233	0.000430
2635168657	Rialto Unified School District	12,623,731	0.003595
4799234834	Richfield School District		
		120,104	0.000034
2724583946	Richgrove Elementary School District	547,047	0.000155
1569694490	Richland School District	1,467,792	0.000418
1318837252	Richmond Elementary School District	113,602	0.000032
2286384350	Ridgecrest Elementary Academy for Language Music and Science	78,138	0.000022
7133009244	Rim of the World Unified School District	1,463,939	0.000416
7400784096	Rincon Valley Union Elementary School District	2,041,815	0.00058
1532342847	Rio Bravo-Greeley Union Elementary School District	453,060	0.000129
6945257758	Rio Dell Elementary School District	125,683	0.00003
7826985206	Rio Elementary School District	2,528,523	0.000720
6928011575	Rio Hondo Community College District	4,636,896	0.001320
2183163920	Ripon Unified School District	1,173,672	0.000334
6831162990	River Delta Joint Unified School District	1,000,816	0.00028
1831916243	River Oak Charter School	73,422	0.00002
1523798421	River Oaks Academy Charter School	36,052	0.000010
3106461105	River Springs Charter School	2,891,208	0.000823
2776367227	Riverbank Unified School District	1,431,932	0.000407
2863297469	Riverdale Joint Unified School District	669,832	0.00019
1832356320	Riverside Community College District	13,471,289	0.003836
2014820387	Riverside Unified School District	17,406,085	0.00303
	Roberts Ferry Union Elementary School District		0.00002
3565178499	· · · · · · · · · · · · · · · · · · ·	75,499	
4042587326	Robla Elementary School District	1,121,715	0.00031
5971961973	Rockford Elementary School District	115,856	0.000033
7674560515	Rocklin Academy	531,372	0.00015
4085633883	Rocklin Unified School District	4,132,951	0.00117
1558142943	Rocky Point Charter School	69,211	0.00001
3447508997	Romoland Elementary School District	1,520,820	0.00043
1149853876	Rosedale Union Elementary School District	1,939,614	0.00055
5949764568	Roseland Elementary School District	1,183,206	0.00033
4513231576	Rosemead Elementary School District	1,255,196	0.00035
1723824651	Roseville City Elementary School District	4,005,195	0.001140
3216973983	Roseville Joint Union High School District	4,402,003	0.001253
6808203610	Ross Elementary School District	276,765	0.00007

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
Calpers ID	Employer	Contributions	ractor (")
5014306844	Round Valley Elementary School District	\$ 34,708	0.0000098
6884931007	Round Valley Unified School District	510,645	0.0001454
7739972784	Rowland Unified School District	6,407,868	0.0018249
5202751265	Sacramento City Unified School District	15,554,506	0.0044297
2217486025	Saddleback Valley Unified School District	9,431,663	0.002686
2110898573	Salida Union Elementary School District	1,347,051	0.000383
6224918084	Salinas City Elementary School District	4,061,655	0.001156
6852877963	Salinas Union High School District	7,226,302	0.002057
4572028244	San Antonio Union Elementary School District	66,748	0.000019
6073031672	San Ardo Union Elementary School District	80,117	0.000022
3637420648	San Benito County Schools	591,015	0.000168
2513051162	San Benito Joint Union High School District	1,573,108	0.000448
3254572850	San Bernardino City Unified School District	23,752,280	0.006764
7548565539	San Bernardino Community College District	8,227,020	0.0023429
5934160794	San Bernardino County Schools	18,816,822	0.005358
6298448719	San Bruno Park Elementary School District	1,060,799	0.000302
4973141546	San Carlos Elementary School District	1,626,985	0.000463
7128439616	San Carlos High School District	36	0.000000
4874136617	San Diego Community College District	17,855,432	0.0050850
7354575882	San Diego Unified School District	62,220,483	0.017719
8851287214	San Diego Virtual	52,072	0.000014
7619539220	San Dieguito Union High School District	5,022,041	0.001430
3460011520	San Gabriel Unified School District	2,078,462	0.000591
3559577657	San Jacinto Unified School District	5,403,212	0.001538
3837269808	San Jacinto Valley Academy	309,503	0.000088
2736933446	San Joaquin County Schools	10,147,560	0.002889
6781022096	San Joaquin Delta Community College District	5,800,591	0.001651
3086129461	San Jose Charter Academy	316,598	0.000090
7809487108	San Jose Community College District	8,305,849	0.002365
2328908874	San Jose Unified School District	11,076,358	0.003154
5621014982	San Juan Unified School District	19,780,312	0.005633
5501775959	San Leandro Unified School District	3,737,528	0.001064
4157559530	San Lorenzo Unified School District	4,626,257	0.001317
2756277746	San Lorenzo Valley Unified School District	1,346,795	0.000383
4365486793	San Lucas Union Elementary School District	65,734	0.000018
2928870141	San Luis Coastal Unified School District	4,610,632	0.001313
2158228831	San Luis Obispo County Schools	1,566,917	0.000446
7242665722	San Marcos Unified School District	7,839,062	0.002232
5365219434	San Marino Unified School District	1,540,356	0.000438
6000438178	San Mateo County Community College District	14,717,053	0.004191
7915424066	San Mateo Union High School District	7,884,091	0.002245
3468824555	San Mateo-Foster City School District	5,520,617	0.001572
6461134477	San Miguel Joint Union Elementary School District	342,372	0.000097
6729424120	San Pasqual Union Elementary School District	239,919	0.000068
3599561331	San Pasqual Valley Unified School District	698,919	0.000199
2488483655	San Rafael City Elementary School District	1,025,280	0.000177
5980907890	San Rafael City High School District	1,679,203	0.000271
1281849954	San Ramon Valley Unified School District	11,910,154	0.003391
1921976468	San Ysidro Elementary School District	2,532,595	0.003391
6313131239	Sanger Unified School District	5,639,028	0.000721
6211398979	Santa Ana Unified School District	26,472,780	0.007539
1330522031	Santa Barbara Community College District	4,810,092	0.001369
4436044811	Santa Barbara Unified School District	3,713,823 8,173,605	0.001057
4522588032	Santa Barbara Unified School District	8,172,695	0.002327
4808924344	Santa Clara Clara Standard School District	15,543,480	0.004426
7406978313	Santa Clara Elementary School District	18,360	0.000005
6562354494	Santa Clara Unified School District	14,744,178	0.004199
5676412961	Santa Clarita Community College District	7,956,123	0.002265
1911284905	Santa Cruz City High School District	3,294,413	0.000938
1121335060	Santa Cruz County Schools	3,000,909	0.000854
77/0002400	Santa Maria Joint Union High School District	4,925,015	0.001402
3260902199 3355931913	Santa Maria-Bonita Elementary School District	5,917,279	0.001685

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3334143281	Santa Monica Community College District	\$ 9,764,243	0.002780
1188894074	Santa Monica-Malibu Unified School District	7,324,784	0.002086
5857215950	Santa Paula Unified School District	2,965,226	0.000844
6618655422	Santa Rita Union Elementary School District	1,231,837	0.000350
4320596157	· · · · · · · · · · · · · · · · · · ·	502,662	0.000330
	Santa Rosa Academy Inc.		
3610135690	Santa Rosa City Schools	6,261,757	0.001783
7902323909	Santa Ynez Valley Union High School District	506,927	0.000144
1609459360	Santee Elementary School District	2,832,341	0.000806
7038672619	Saratoga Union Elementary School District	1,285,685	0.000366
2531026999	Saucelito Elementary School District	33,252	0.000009
5031304622	Saugus Union Elementary School District	3,999,987	0.001139
3079189766	Sausalito Marin School District	459,189	0.000130
5774033804	Savanna Elementary School District	644,127	0.000183
6586057676	SBC-High Tech High	668,677	0.000190
9422411206	Scholarship Prep - South Bay	142,989	0.000040
1762125555	Scholarship Prep Charter School	272,293	0.000077
2351902668	Scholarship Prep Charter School Oceanside	211,136	0.000060
1523800348	Schools Insurance Program	19,196	0.000005
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7450672617	Scotia Union Elementary School District	105,875	0.000030
4791828223	Scott Valley Unified School District	546,128	0.000155
6772622949	Scotts Valley Unified School District	504,877	0.000143
1780465520	Sebastopol Union Elementary School District	278,942	0.000079
1155240427	Seeley Union Elementary School District	235,990	0.000067
3331574596	Seiad Elementary School District	18,080	0.000005
2152726890	Selma Unified School District	2,839,893	0.000808
2804463991	Semitropic Elementary School District	91,603	0.00002
1373660146	Sequoia Union Elementary School District	147,023	0.00004
7947387157	Sequoia Union High School District	7,167,961	0.00204
2477635196	Shaffer Union Elementary School District	96,119	0.000027
6415880739	Shandon Joint Unified School District	201,994	0.000057
3816737476	Shasta County Schools	2,945,560	0.000838
2428826755	Shasta Trinity Regional Occupation Program-Shasta County School	93,622	0.000026
6949617034	Shasta Union Elementary School District	59,628	0.00001
1105598099	Shasta Union High School District	2,226,532	0.00063
6317536323	Shasta View Academy	75,876	0.00002
1400850886	Shasta-Tehama-Trinity Joint Community College District	3,639,856	0.00103
1523793775	Sherwood Montessori	42,913	0.00001
6242725227	Shiloh Elementary School District	97,554	0.00002
4707966975	Shoreline Unified School District	630,577	0.000179
7299435622	SIA Tech	767,356	0.00021
6933037412	SIATech Academy South	16,887	0.00000
6124563988	Sierra County Schools	112,239	0.00003
5166088593	Sierra Joint Community College District		0.0005
	, ,	5,320,413	
2448426381	Sierra Regional Occupational Program	5,011	0.00000
2060641535	Sierra Sands Unified School District	2,203,482	0.00062
6388354319	Sierra Unified School District	838,496	0.00023
3692699464	Sierra-Plumas Joint Unified School District	167,296	0.00004
4832471160	Silver Fork Elementary School District	8,028	0.00000
7410604938	Silver Valley Unified School District	1,196,014	0.00034
4957429304	Simi Valley Unified School District	6,553,343	0.00186
7038817013	Siskiyou County Schools	1,154,627	0.00032
5936947003	Siskiyou Joint Community College District	1,287,099	0.00036
6462088061	Siskiyou Union High School District	245,258	0.00006
6118205021	Sky Mountain Charter School	68,441	0.00001
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1160594624	Snelling-Merced Falls Union Elementary School District	37,185	0.00001
4755668444	Snowline Joint Unified School District	3,546,653	0.00101
6696148855	Solana Beach Elementary School District	2,080,610	0.00059
5716563020	Solano Community College District	2,540,129	0.00072
6010974308	Solano County Schools	3,948,271	0.00112
2143918191	Soledad Unified School District	3,163,219	0.000900
2700591835	Solvang Elementary School District	271,826	0.00007

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
CairENS ID	Епірюуеі	Contributions	ractor ( )
5529562551	Sonoma Charter School	\$ 107,468	0.000030
2947341923	Sonoma County Junior College District	8,474,444	0.002413
2242014962	Sonoma County Schools	3,224,409	0.000918
7013483580	Sonoma Valley Unified School District	2,498,515	0.000711
3456878978	Sonora Elementary School District	323,962	0.000092
4841658252	Sonora Union High School District	600,606	0.000171
4840496836	Soquel Union Elementary School District	663,628	0.000189
4647257050	Soulsbyville Elementary School District	265,722	0.000075
5726613081	South Bay Union Elementary School District	267,168	0.000076
7323980033	South Bay Union Elementary School District	2,815,128	0.000801
3468144189	South Fork Union Elementary School District	222,832	0.000063
2204431832	South Monterey County Union High School District	1,075,704	0.000306
7910406066	South Orange County Community College District	13,376,253	0.003809
2895497986	South Pasadena Unified School District	1,678,254	0.000477
1354490268	South San Francisco Unified School District	4,643,425	0.001322
7737648052	South Sutter Charter School	295,215	0.000084
6579828651	South Whittier School District	1,321,312	0.000376
6677868419	Southern California Regional Occupational Center	161,782	0.000046
4862363619	Southern Humboldt Joint Unified School District	620,757	0.000176
1468000958	Southern Kern Unified School District	1,783,142	0.000507
5538956546	Southern Trinity Joint Unified School District	125,023	0.000035
3050759461	Southside Elementary School District	58,710	0.000016
2885424876	Southwestern Community College District	7,488,314	0.002132
3042086203	Sparrow Academy	81,797	0.000023
4284187818	Spencer Valley Elementary School District	36,968	0.000010
1866309051	Spreckels Union Elementary School District	352,653	0.000100
4102190420	Springville Union Elementary School District	203,288	0.00005
4342973928	St. Helena Unified School District	1,073,995	0.00030
6043601516	Standard Elementary School District	1,456,967	0.000414
1130644919	Stanislaus County Office of Education	9,022,995	0.002569
7499835425	Stanislaus Union Elementary School District	1,347,138	0.000383
4001428666	State Center Community College District	11,757,452	0.00334
1278757636	Steele Canyon Charter High School	627,653	0.000178
3547333131	Stockton Unified School District	19,425,091	0.005532
1195539075	Stone Bridge Charter School	155,317	0.00004
6807133960	Stone Corral Elementary School District	67,727	0.000019
3132636176	Stony Creek Joint Unified School District	62,636	0.00001
1602851027	Strathmore Union Elementary School District	470,191	0.00013
2493370016	Sulphur Springs Union Elementary School District	1,931,052	0.000549
6222071260	Summerville Elementary School District	233,687	0.000066
3844864447	Summerville Union High School District	351,218	0.00010
1248450577	Summit Leadership Academy - High Desert Charter	97,136	0.00002
1487527533	Suncoast STEAM Academy	5,372	0.00000
2759751913	Sundale Union Elementary School District	309,702	0.00008
4292287630	Sunnyside Union Elementary School District	347,652	0.000099
4873710554	Sunnyvale Elementary School District	4,387,409	0.00007
5401644365	Sunol Glen Unified School District	192,629	0.00124
1211424270	SunRidge Charter School	105,734	0.00003
7754244853	Surprise Valley Joint Unified School District	83,139	0.00003
3969046979	Susanville Elementary School District	467,657	0.00002
2045640472	Sutter County Schools	2,488,445	0.00070
2568994850	Sutter Union High School District	390,930	
			0.00011
4647994257	Sweetwater Secondary School District	80,704 17,025,012	0.00002
5949549848	Sweetwater Union High School District	17,035,913	0.00485
1000001467	Sycamore Academy of Science and Cultural Arts	170,184	0.00004
3830684050	Sylvan Union Elementary School District	3,590,508	0.00102
6675330304	Synergy Charter Academy	180,473	0.00005
2037715715	Synergy Kinetic Academy	105,363	0.00003
8975982252	Synergy Quantum Academy	134,107	0.00003
6926325313	Taft City Elementary School District	995,897	0.00028
7689494184	Taft Union High School District	1,065,748	0.00030
5390579443	Tahoe-Truckee Unified School District	2,946,063	0.000839

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
CairEN3 ID	Employer	Contributions	ractor ( )
6446081931	Tamalpais Union High School District	\$ 2,806,384	0.0007992
1558128993	TEACH Academy of Technologies	108,368	0.0000308
2124616478	Tehachapi Unified School District	2,076,692	0.0005914
1991956732	Tehama County Schools	1,628,218	0.0004637
1686362567	Tehama eLearning Academy	33,785	0.0000096
5377630686	Temecula Preparatory School	384,134	0.0001094
3041646668	Temecula Valley Unified School District	10,017,930	0.0028530
6003946120	Temple City Unified School District	2,431,780	0.0006925
5592225626	Templeton Unified School District	1,099,481	0.000313
3154554135	Terra Bella Union Elementary School District	576,594	0.0001642
3123403448	The Grove School	83,272	0.000023
6130260186	The Provisional Accelerated Learning Academy	164,033	0.0000467
5936655928	The School of Arts and Enterprise	351,347	0.0001000
5604672254	Thermalito Union Elementary School District	989,259	0.0002817
6251736277	Three Rivers Union Elementary School District	53,155	0.000015
7413823386	Tipton Elementary School District	272,501	0.000077
1320461884	Torrance Unified School District	10,653,265	0.0030339
2047303931	Tracy Joint Unified School District	6,294,208	0.001792
7484883890	Traver Joint Elementary School District	125,635	0.000035
4853718685	Travis Unified School District	2,558,578	0.000728
7151099555	Tree of Life	51,665	0.000014
7424661986	Tres Pinos Union Elementary School District	24,789	0.000007
6051755471	Tri-Cities Regional Occupational Program	291,841	0.000083
4990129621	Trinidad Union Elementary School District	135,064	0.000038
2651858013	Trinity Alps Unified School District	470,533	0.000134
4496908500	Trinity Center Elementary School District	17,243	0.000004
6591505761	Trona Joint Unified School District	270,994	0.000077
5216951540	Tulare City School District	3,072,375	0.000874
4961850022	Tulare County Child Care	2,746,357	0.000782
2757676664	Tulare County Schools	9,367,032	0.002667
1124766744	Tulare Joint Union High School District	2,548,061	0.000725
5439504900	Tulelake Basin Joint Unified School District	301,934	0.000085
2329349680	Tuolumne County Schools	1,102,470	0.000313
4864468609	Turlock Joint Unified School District	7,069,948	0.002013
1302283599	Tustin Unified School District	10,093,711	0.002874
6814747991	Twain Harte School District	166,637	0.000047
3634643466	Twin Hills Union Elementary School District	358,736	0.000102
5229487290	Twin Ridges Charter School	164	0.000000
7797767450	Twin Ridges Elementary School District	195,114	0.000055
8649936612	Twin Rivers Charter School	149,623	0.000033
5624071851	Twin Rivers Unified School District	13,088,084	0.000042
1255842978	Two Rock Union Elementary School District	61,577	0.000017
6289323676	Ukiah Unified School District		0.000017
7472603292		4,128,285	
	Union Elementary School District	2,509,341	0.000714
4221634549	Union Hill Elementary School District	371,730	0.000105
5603366712	University High School	71,100	0.000020
2842269652	University Preparation School at CSU Channel Islands	185,188	0.000052
3118611128	University Preparatory Value High School	175,232	0.000049
5024933356	Upland Unified School District	4,146,935	0.001181
7600183528	Upper Lake Unified School District	549,490	0.000156
9870744637	Urban Corps of San Diego County Charter School	93,428	0.000026
1179823298	Vacaville Unified School District	5,816,733	0.001656
4766060468	Val Verde Unified School District	10,887,781	0.003100
2081560271	Valle Lindo Elementary School District	420,187	0.000119
1969579798	Vallecito Union Elementary School District	398,920	0.000113
5015156630	Vallecitos Elementary School District	118,812	0.000033
6997730162	Vallejo City Unified School District	6,272,096	0.001786
2543039445	Valley Center-Pauma Unified School District	1,620,448	0.000461
3543635202	Valley Home Joint Elementary School District	51,473	0.000014
2505440544	Valley Regional Occupational Program	117,005	0.000033
2505669516			
2505669516 4498279959	Ventura County Community College District	10,204,549	0.002906

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
Calpers ID	Employer	Contributions	ractor (")
2874043318	Ventura Unified School District	\$ 7,539,223	0.0021471
6613986211	Victor Elementary School District	4,703,995	0.0013396
1797201477	Victor Valley Community College District	3,252,378	0.0009262
6396724792	Victor Valley Union High School District	5,737,967	0.0016341
4671697942	View Park Preparatory Accelerated Charter School	188,101	0.0000535
5706152886	View Park Preparatory Accelerated High Charter	142,893	0.0000406
5916924530	View Park Preparatory Accelerated Middle Charter School	90,445	0.0000257
7272848287	Village Charter Academy	108,165	0.000030
1048247797	Village Charter School	87,574	0.000024
3207071326	Vineland Elementary School District	370,741	0.000105
6964601867	Visalia Unified School District	13,376,841	0.003809
1317591363	Visions in Education	1,745,876	0.000497
1523797072	Vista Charter Middle School	121,203	0.000034
7912901472	Vista Del Mar Union Elementary School District	37,307	0.000010
2055602821	Vista Heritage Charter Middle School	98,119	0.000027
6017497390	Vista Springs Charter School	61,745	0.000017
2317511381	Vista Unified School District	9,724,911	0.002769
4858427866	Walnut Creek School District	1,341,056	0.000381
2640831485	Walnut Valley Unified School District	5,171,176	0.001472
2862564198	Warner Unified School District	194,221	0.000055
4434836943	Wasco Union Elementary School District	2,103,736	0.000599
6290084633	Wasco Union High School District	841,455	0.000239
4847243540	Washington Colony Elementary School District	183,158	0.000052
4522592602	Washington Unified School District	1,220,005	0.000347
7255531498	Washington Unified School District	3,431,576	0.000977
4008777283	Washington Union Elementary School District	340,694	0.000097
3095953091	Waterford Unified School District	1,195,067	0.000340
5904372410	Watts Learning Center	242,117	0.000068
1000001468	Watts Learning Center Middle School	186,276	0.000053
2687570552	Waugh Elementary School District	317,342	0.000090
6589114544	Waukena Joint Union Elementary School District	124,640	0.000035
4609855288	Weaver Union Elementary School District	1,300,833	0.000370
4417215538	Weed Union Elementary School District	285,788	0.000081
7193025540	West Contra Costa Unified School District	14,979,028	0.004265
2369038493	West Covina Unified School District	4,450,204	0.001267
5173827213	West Hills Community College District	3,445,946	0.000981
2246146765	West Kern Community College District	1,835,006	0.000522
4464498282	West Park Elementary School District	235,629	0.000067
5547548308	West Side Union Elementary School District	84,101	0.000023
6445151773	West Sonoma County Union High School District	697,204	0.000198
2279941741	West Valley-Mission Community College District	8,525,810	0.002428
3896791516	Western Placer Unified School District	2,642,410	0.000752
1057618197	Western Sierra Charter School	127,407	0.000036
7521439945	Westminster Elementary School District	4,440,097	0.001264
2972096075	Westmorland Union Elementary School District	312,550	0.000089
2742416943	Westside Elementary School District	131,024	0.000037
2099762888	Westside Union Elementary School District	2,177,032	0.000620
4817977684	Westwood Unified School District	104,656	0.000029
3088675289	Wheatland Elementary School District	1,022,011	0.000291
2179968714	Wheatland Union High School District	587,319	0.000167
3269204833	Whitmore Union Elementary School District	23,978	0.000006
6443614290	Whittier City Elementary School District	2,715,137	0.000773
2567641613	Whittier Union High School District	7,575,144	0.002157
6366816125	Wilder's Preparatory Academy Charter Middle School	44,649	0.000012
3280415122	Wilders Preparatory Academy Charter School	98,388	0.000028
1746812072	William S. Hart Union High School District	8,495,578	0.002419
3154463704	Williams Unified School District	559,838	0.000159
1437547350	Willits Charter School	208,005	0.000059
1585447300	Willits Unified School District	975,236	0.000277
1307025203	Willow Creek Elementary School District	32,837	0.000009
5925389407	Willow Education dba Bay Area Technology-Bay Tech School	97,279	0.000027
7183229792	Willow Grove Union Elementary School District	11,220	0.000003

#### Schedule of Employer Allocations Year Ended June 30, 2022

CalPERS ID	Employer		quired Employer Contributions	Employer Allocation Factor (*)
5514834476	Willows Unified School District	\$	477,504	0.00013599
1742141474	Wilmar Union Elementary School District	7	84,168	0.00013377
1439827301	Wilsona Elementary School District		668,096	0.00019027
6132042014	Windsor Unified School District		2,382,790	0.00067860
6010284470	Winship Community School		12,936	0.00000368
7319793875	Winship Elementary School District		96,742	0.00002755
6983570542	Winters Joint Unified School District		817,319	0.00023277
4249952242	Winton Elementary School District		1,073,809	0.00030581
3480447469	Wiseburn Unified School District		867,983	0.00024719
2780161336	Woodlake Unified School District		1,334,826	0.00038015
6192222625	Woodland Joint Unified School District		4,794,752	0.00136551
2444074454	Woodland Star Charter School		174,284	0.00004963
7762317670	Woodside Elementary School District		420,049	0.00011963
4451196750	Woodville Elementary School District		228,163	0.00006498
5190698806	Wright Elementary School District		576,292	0.00016412
3115853161	Yolo County Schools		1,772,439	0.00050478
2480646141	Yosemite Community College District		8,417,744	0.00239730
6614281937	Yosemite Joint Unified School District		852,352	0.00024274
6900241908	Yreka Union Elementary School District		527,766	0.00015030
6250797896	Yreka Union High School District		306,232	0.00008721
4093929103	Yuba City Charter School		159,823	0.00004552
6635673029	Yuba City Unified School District		5,547,598	0.00157991
5895295256	Yuba Community College District		2,531,294	0.00072089
6774015495	Yuba County Schools		1,484,598	0.00042280
6412893013	Yucaipa-Calimesa Joint Unified School District		3,656,433	0.00104132
		\$	3,511,337,893	1.00000000

<sup>(\*)</sup> 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, 0.240037% has been converted to 0.00240037 in this column.

 ${\it See accompanying notes to Schedules of Employer Allocations and Collective Pension Amounts}.$ 

### Schedule of Collective Pension Amounts As of and for the Year Ended June 30, 2022

		Deferred Outflows of Resources						Deferred			
	Net Difference										
				Ве	tween Projected	Total Deferred				Total Deferred	
					and Actual	Outflows of				Inflows of	
			Differences		Investment	Resources		Differences		Resources	
		Bet	ween Expected		Earnings on	Excluding Employer-	Betv	veen Expected	I	Excluding Employer-	
Ne	t Pension		and Actual	Changes of	Pension Plan	Specific Amounts		and Actual	Changes of	Specific Amounts	
Liability			Experience	Assumptions	Investments	(*)		Experience	Assumptions	(*)	Pension Expense
\$	34,409,085,201	\$	155,508,871	\$ 2,545,388,490 \$	4,062,777,044	\$ 6,763,674,405	\$	(856,142,113) \$	-	\$ (856,142,113) \$	4,479,576,874

<sup>(\*)</sup> 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.

Notes to Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Year Ended June 30, 2022

#### 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 members 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, 2021 through June 30, 2022.

#### 4. Employer Contributions

Legally or statutorily required employer contributions for the year ended June 30, 2022, 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.

#### Notes to Schedules of Employer Allocations and Collective Pension Amounts As of and for the Year Ended June 30, 2022

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, 2022, 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, 2022, 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, 2022, 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.

#### Notes to Schedules of Employer Allocations and Collective Pension Amounts As of and for the Year Ended June 30, 2022

#### 5. Collective Net Pension Liability

The components of the employers' collective net pension liability related to the Plan as of June 30, 2022, are as follows (amounts in thousands):

	2022
Total pension liability	\$ 113,794,594
Less:	
Plan fiduciary net position	79,385,509
Net Pension Liability of Employers	\$ 34,409,085

#### **Actuarial Methods and Assumptions**

The collective total pension liability for the June 30, 2022 measurement period was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total pension liability to June 30, 2022.

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

Investment rate of return	6.90%
Inflation	2.30%
Salary increases	Varies by Entry Age and Service
Mortality rate table <sup>1</sup>	Derived using CalPERS' Membership Data for all Funds
Post-retirement benefit increase	2.0% until Purchasing Power Protection Allowance Floor
	on Purchasing Power applies, 2.30% thereafter

<sup>&</sup>lt;sup>1</sup>The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

#### Long-Term Expected Rate of Return

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

#### Notes to Schedules of Employer Allocations and Collective Pension Amounts As of and for the Year Ended June 30, 2022

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

Asset class	Assumed Asset Allocation	Real Return Years 1 - 10 <sup>1,2</sup>
Global Equity - cap-weighted	30.00 %	4.45 %
Global Equity non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	(5.00)	(0.59)

<sup>&</sup>lt;sup>1</sup> An expected inflation of 2.30% used for this period.

#### **Discount Rate**

The discount rate used to measure the total pension liability for PERF B was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the collective net pension liability calculated using a discount rate of 6.90%, 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 (5.90%) or 1-percentage-point higher (7.90%) than the current rate (dollars expressed in thousands):

		Current			
	1% Decrease	<b>Discount Rate</b>	1% Increase		
	(5.90%)	(6.90%)	(7.90%)		
Collective Net Pension Liability	\$ 49,705,666	\$ 34,409,085	\$ 21,767,023		

<sup>&</sup>lt;sup>2</sup> Figures are based on the 2021-22 Asset Liability Management study.

Notes to Schedules of Employer Allocations and Collective Pension Amounts As of and for the Year Ended June 30, 2022

#### 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, 2022 (dollars expressed in thousands):

Deferred outflows of resources	Year of Deferrals	Amortization Period	Beginning of Year Balance	Additions	Deletions	End of Year Balance
Change of assumptions	2022	3.9	\$ -	\$ 3,423,108 \$	(877,720)	\$ 2,545,388
Subtotal			-	3,423,108	(877,720)	2,545,388
Difference between expected and actual experience	2019 2020	4.1 4.1	375,286 231,749	-	(341,169) (110,357)	34,117 121,392
Subtotal			607,035	-	(451,526)	155,509
Net difference between projected and actual earnings on pension plan investments	2018 2019 2020 2021 2022	5.0 5.0 5.0 5.0 5.0	(157,377) 153,217 881,908 (8,681,498)	- - - - 12,386,691	157,377 (76,608) (293,970) 2,170,375 (2,477,338)	76,609 587,938 (6,511,123) 9,909,353
Subtotal			(7,803,750)	12,386,691	(520,164)	4,062,777
Total Deferred Outflows of Resources			\$ (7,196,715)	\$ 15,809,799 \$	(1,849,410)	\$ 6,763,674
Deferred inflows of resources	Year of Deferrals	Amortization Period	Beginning of Year Balance	Additions	Deletions	End of Year Balance
Difference between expected and actual experience	2021 2022	4.0 3.9	\$ (47,936) -	\$ - \$ (1,108,386)	15,978 284,202	\$ (31,958) (824,184)
Subtotal			(47,936)	(1,108,386)	300,180	(856,142)
Total Deferred Inflows of Resources			\$ (47,936)	\$ (1,108,386) \$	300,180	\$ (856,142)

#### Notes to Schedules of Employer Allocations and Collective Pension Amounts As of and for the Year Ended June 30, 2022

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,	
2023	\$ 1,399,555
2024	1,189,508
2025	841,131
2026	2,477,338
Total	\$ 5,907,532

#### 7. Collective Pension Expense

The components of allocable pension expense for the year ended June 30, 2022 are as follows (amounts in thousands):

Description	Amount
Service cost	\$ 2,485,322
Interest on total pension liability	7,435,819
Net plan to plan resource movement	(3)
Employee contributions	(1,104,240)
Projected earnings on pension plan investments	(5,940,250)
Administrative expense	53,699
Recognition (amortization) of deferred outflows and deferred inflows of resources:	
Difference between expected and actual experience	151,346
Difference between projected and actual earnings on plan investments	520,164
Change of assumptions	 877,720
Total Pension Expense	\$ 4,479,577