

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

Schedules of Employer Allocations and
Collective Pension Amounts
As of and for the Year Ended June 30, 2025

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

Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Year Ended June 30, 2025

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

**Contents
June 30, 2025**

Independent Auditor's Report	3-4
 Schedules of Employer Allocations and Collective Pension Amounts	
Schedule of Employer Allocations	6-28
Schedule of Collective Pension Amounts	29
Notes to Schedules of Employer Allocations and Collective Pension Amounts	30-35



Independent Auditor's Report

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

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, 2025, and the related notes. We have also audited the columns titled net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense (specific column totals) included in the accompanying schedule of collective pension amounts of the Plan as of and for the year ended June 30, 2025, and the related notes (collectively with the schedule of employer allocations, noted as "the Schedules" herein this report).

In our opinion, the accompanying 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 Plan as of and for the year ended June 30, 2025, 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 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 are 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 opinions. 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 in the Schedules and the related disclosures.
- 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, which include the Plan, as of and for the year ended June 30, 2025, and our report thereon, dated November 19, 2025, expressed unmodified opinions on the 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, P.C.

San Francisco, California
December 19, 2025

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

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1149053038	ABC Unified School District	\$ 14,074,820	0.00246630
1491693127	Academia Moderna	461,173	0.00008081
7715471473	Academy for Academic Excellence	1,264,313	0.00022154
4592061083	Acalanes Union High School District	3,509,955	0.00061504
4063229326	Ackerman Elementary School District	377,828	0.00006622
7727839196	Acton-Agua Dulce Unified School District	1,152,127	0.00020188
4132218887	Adelanto School District	5,802,707	0.00101680
3208217382	AeroSTEM Academy	62,752	0.00001100
2376039281	Alain Leroy Locke College Preparatory Academy	520,747	0.00009125
1373208973	Alameda City Unified School District	7,570,564	0.00132658
1558140308	Alameda Community Learning Center	143,782	0.00002519
6466948835	Albany City Unified School District	2,670,623	0.00046797
6136393775	Albert Einstein Academies	1,003,199	0.00017579
1558130961	Alder Grove Charter School	103,861	0.00001820
4128138446	Alexander Valley Union Elementary School District	118,561	0.00002078
3280450188	Alhambra Unified School District	12,358,609	0.00216558
3426134127	Alisal Union Elementary School District	6,178,930	0.00108273
1497409666	All Tribes Charter School	209,928	0.00003679
5834671018	Allan Hancock Joint Community College District	6,769,694	0.00118624
2753259739	Alliance STEAM Academy - Thrive Charter School	445,010	0.00007798
6093086553	Allensworth Elementary School District	118,353	0.00002074
9396531246	Alliance 6-12 College-Ready Academy #21	407,256	0.00007136
1558149495	Alliance Cindy and Bill Simon Technology Academy High School	192,092	0.00003366
1923618316	Alliance College-Ready Academy High School #16	194,721	0.00003412
2315308697	Alliance College-Ready Middle Academy #12	99,256	0.00001739
4969659820	Alliance College-Ready Middle Academy #4	240,385	0.00004212
9149635590	Alliance College-Ready Middle Academy #8	132,158	0.00002316
5603719411	Alliance Collins Family College-Ready Academy High School	215,214	0.00003771
4579047273	Alliance Dr. Olga Mohan High School	254,768	0.00004464
5925369318	Alliance Health Services Academy High School	248,477	0.00004354
7978771750	Alliance Jack H. Skirball Middle	174,336	0.00003055
2391884382	Alliance Judy Ivie Burton Technology Academy High School	235,251	0.00004122
8796739597	Alliance Kory Hunter Middle School	151,350	0.00002652
8691753509	Alliance Leadership Middle Academy #10	172,946	0.00003030
4097546247	Alliance Marc & Eva Stern Math and Science School	232,831	0.00004080
8648473536	Alliance Margaret M. Bloomfield Technology Academy High School	197,043	0.00003453
1382292345	Alliance Media Arts & Entertainment Design High School	195,959	0.00003434
6600682898	Alliance Ouchi-ODonovan 6-12 Complex	477,182	0.00008362
7637975506	Alliance Patti and Peter Neuwirth Leadership Academy	251,162	0.00004401
8192849859	Alliance Renee and Meyer Luskin Academy High School	212,294	0.00003720
8948510327	Alliance Susan and Eric Smidt Technology High School	165,686	0.00002903
1781372296	Alliance Tennenbaum Family Technology High School	145,178	0.00002544
3922778275	Alpaugh Unified School District	388,348	0.00006805
1632912458	Alpine County Schools	186,969	0.00003276
3344181610	Alpine County Unified School District	294,978	0.00005169
4110162245	Alpine Union Elementary School District	915,165	0.00016036
6469328474	Alta Loma School District	3,433,481	0.00060164
7817779023	Alta Vista Elementary School District	512,458	0.00008980
4308271706	Alta-Dutch Flat Union Elementary School District	59,729	0.00001047
7378907233	Alum Rock Union Elementary School District	7,302,818	0.00127966
2795091529	Alview-Dairyland Union Elementary School District	436,183	0.00007643
1144693772	Alvina Elementary School District	190,115	0.00003331
5870593565	Alvord Unified School District	12,888,612	0.00225845
7027081952	Amador County Schools	886,709	0.00015538
6521227831	Amador County Unified School District	2,544,121	0.0004580
3683750188	American Indian Charter School	1,509,345	0.00026448
5149414928	American River Collegiate Academy Charter	18,380	0.00000322
7433810713	Anaheim Elementary School District	14,214,299	0.00249074
3612527881	Anaheim Union High School District	23,939,173	0.00419481
4019800137	Anahuacalmecac International University Preparatory High School of North America	87,727	0.00001537
4133881406	Anderson Union High School District	943,122	0.00016526
2626888003	Anderson Valley Unified School District	599,536	0.00010506

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2790505507	Animo Boyle Heights Charter High School	\$ 101,095	0.00001771
2233773304	Animo City of Champions Charter High School	46,265	0.00000811
1118518684	Animo College Preparatory Academy	38,313	0.00000671
8360582649	Animo Compton Charter School	41,727	0.00000731
2613458751	Animo Ellen Ochoa Charter Middle School	65,178	0.00001142
2912386367	Animo Florence-Firestone Charter Middle	71,210	0.00001248
7672016032	Animo Inglewood Charter High School	88,198	0.00001545
6504863949	Animo Jackie Robinson Charter High School	178,659	0.00003131
6644700925	Animo James B. Taylor Charter Middle School	97,077	0.00001701
1558142866	Animo Jefferson Middle School	71,234	0.00001248
6174603167	Animo Leadership High School	183,267	0.00003211
3050783760	Animo Mae Jemison Charter Middle School	86,011	0.00001507
3939917731	Animo Pat Brown Charter High School	93,638	0.00001641
6052853769	Animo Ralph Bunche Charter High School	81,865	0.00001435
2431016606	Animo South Los Angeles Charter High School	98,526	0.00001726
2342847789	Animo Venice Charter High School	79,689	0.00001396
3038097591	Animo Watts College Preparatory Academy	115,962	0.00002032
1882399344	Animo Western Charter Middle School	296,893	0.00005202
2987957874	Antelope School District	656,195	0.00011498
4042543675	Antelope Valley Community College District	6,679,669	0.00117047
2748606203	Antelope Valley Union High School District	17,720,821	0.00310519
7111290502	Antioch Unified School District	13,061,457	0.00228873
2072221892	Antonio Maria Lugo Academy	244,165	0.00004278
1778312996	Apple Valley Unified School District	12,043,673	0.00211039
1558148176	Ararat Charter School	265,537	0.00004653
7809722235	Arcadia Unified School District	6,296,269	0.00110328
7296379892	Arcata Elementary School District	1,136,925	0.00019922
1000001459	Architecture Construction and Engineering Charter High School	88,303	0.00001547
6946170476	Arcohe Union Elementary School District	375,544	0.00006581
3153058360	Arena Union Elementary/Point Arena Joint Union High School District	632,827	0.00011089
5013996023	Armona Union Elementary School District	946,172	0.00016580
2019998056	Aromas/San Juan Unified School District	989,798	0.00017344
2795182500	Arvin Union Elementary School District	2,597,413	0.00045514
2216346565	ASA Learning Center	384,837	0.00006743
7690646140	Aspire Charter	3,776,569	0.00066176
1966678952	Aspire Charter High School	332,272	0.00005822
2114495458	Aspire Charter School	684,711	0.00011998
1523790234	Aspire Firestone Academy	232,393	0.00004072
1523785933	Aspire Gateway Academy	271,327	0.00004754
3490518048	Aspire Inskip Academy	339,279	0.00005945
7378752896	Aspire Juanita Tate Academy	281,144	0.00004926
7641346557	Aspire Ollin University Preparatory Academy	320,010	0.00005607
1523791130	Aspire Pacifica College Preparatory Academy	244,499	0.00004284
1290417074	Aspire Public School	2,520,043	0.00044158
6042631433	Aspire Slauson Academy	257,776	0.00004517
3148112448	Aspire Summit Charter School	262,535	0.00004600
2602035831	Aspire University Charter School	191,235	0.00003351
1558139144	Aspire Vanguard College Preparatory Academy	296,563	0.00005197
9975077461	Astronaut Jose M. Hernandez Academy	252,671	0.00004428
1847286758	Atascadero Unified School District	3,309,987	0.00058000
3408643463	Atwater Elementary School District	3,592,900	0.00062958
4984385471	Auburn Union Elementary School District	974,924	0.00017083
5205480467	Audeo Charter II	55,795	0.00000978
5880503125	Audeo Charter School	102,256	0.00001792
2905906925	Audeo Charter School III	36,491	0.00000639
3601801091	Audeo Valley Charter School	62,035	0.00001087
3835472580	Azusa Unified School District	4,888,976	0.00085669
5746818658	Baker Valley Unified School District	254,035	0.00004451
4026069391	Bakersfield City Elementary School District	28,931,608	0.00506963
2785679582	Baldwin Park Unified School District	12,477,171	0.00218635
7767930212	Baldy View Regional Occupational Program	506,637	0.00008878
4796323905	Ballard Elementary School District	47,846	0.00000838

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4962899642	Ballico-Cressey Elementary School District	\$ 283,200	0.00004962
1218046243	Bangor Union Elementary School District	90,156	0.00001580
6327131594	Banning Unified School District	3,932,665	0.00068911
6999688520	Banta Elementary School District	625,222	0.00010956
6323342223	Barstow Community College District	2,020,744	0.00035409
7762274855	Barstow Unified School District	4,619,058	0.00080939
2618148087	Bass Lake Elementary School District	761,091	0.00013336
1455964765	Bassett Unified School District	3,581,249	0.00062754
5254370174	Bay View Academy	382,230	0.00006698
4477947024	Bayshore School District	355,834	0.00006235
2988331431	Bear Valley Unified School District	1,913,114	0.00033523
4072625298	Beardsley Elementary School District	2,012,590	0.00035266
7792788197	Beaumont Unified School District	9,296,458	0.00162900
4172612532	Bella Vista Elementary School District	248,252	0.00004350
3524218654	Bellevue Elementary School District	160,807	0.00002818
7018877434	Bellevue Union Elementary School District	1,573,699	0.00027576
1998178000	Bellevue-Sante Fe Charter School	56,666	0.00000993
2940099950	Bellflower Unified School District	6,350,642	0.00111281
4028823085	Belmont-Redwood Shores School District	2,179,359	0.00038188
7400259352	Benicia Unified School District	3,305,628	0.00057924
2207841994	Bennett Valley Union Elementary School District	602,110	0.00010551
1048178248	Berkeley Unified School District	10,926,359	0.00191460
6204058507	Berryessa Union Elementary School District	4,005,816	0.00070193
1858435277	Beverly Hills Unified School District	3,783,306	0.00066294
1352170207	Big Creek Elementary School District	104,895	0.00001838
1858830555	Big Lagoon Union Elementary School District	39,605	0.00000694
1002656068	Big Oak Flat-Groveland Unified School District	427,597	0.00007493
4658201736	Big Picture High School-Fresno	496,288	0.00008696
5712382356	Big Pine Unified School District	238,179	0.00004174
1109237443	Big Springs Union Elementary School District	167,055	0.00002927
8921227815	Big Sur Charter School	40,617	0.00000712
4791871899	Big Sur Unified School District	17,403	0.00000305
1281992053	Big Valley Joint Unified School District	129,504	0.00002269
7937544284	Biggs Unified School District	393,708	0.00006899
4749093335	Birmingham Community Charter High School	2,280,869	0.00039967
1558133995	Bishop Unified School District	1,746,032	0.00030595
6805781459	Bitterwater-Tully Elementary School District	17,747	0.00000311
3707792332	Black Butte Elementary School District	257,474	0.00004512
4518259239	Black Oak Mine Unified School District	1,078,458	0.00018898
7622166202	Blake Elementary School District	12,152	0.00000213
6143838921	Blochman Union Elementary School District	221,468	0.00003881
5957056224	Blue Lake Union Elementary School District	218,770	0.00003833
5016336339	Blue Oak Charter School	205,867	0.00003607
1075116219	Bogus Elementary School District	21,819	0.00000382
2338125127	Bolinas-Stinson Union Elementary School District	413,300	0.00007242
5551473426	Bonita Unified School District	7,259,068	0.00127200
4120924780	Bonny Doon Union Elementary School District	99,705	0.00001747
9502512377	Bonsall Unified School District	1,770,667	0.00031027
5440972838	Borrego Springs Unified School District	585,744	0.00010264
5922004894	Bradley Union Elementary School District	54,641	0.00000957
5609359396	Brawley Elementary School District	3,520,074	0.00061682
4066832567	Brawley Union High School District	1,556,643	0.00027277
5002268954	Brea-Olinda Unified School District	4,157,599	0.00072853
7977074641	Brentwood Union School District	5,790,247	0.00101461
5948212479	Bret Harte Union High School District	688,352	0.00012062
1558144384	Bridges Charter School	150,353	0.00002635
5045980658	Bridgeville Elementary School District	80,238	0.00001406
3409598576	Briggs Elementary School District	354,360	0.00006209
7848262733	Brisbane Elementary School District	626,307	0.00010975
5564580454	Brittan Elementary School District	241,294	0.00004228
7024053713	Browns Elementary School District	88,811	0.00001556
1672370034	Buckeye Union School District	2,585,500	0.00045305

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7604108975	Buellton Union Elementary School District	\$ 920,827	0.00016135
7258717489	Buena Park Elementary School District	3,168,899	0.00055528
1793962581	Buena Vista Elementary School District	105,974	0.00001857
1570151094	Burbank Unified School District	10,981,370	0.00192424
2988919735	Burlingame Elementary School District	1,903,665	0.00033358
2233811883	Burnt Ranch Elementary School District	145,351	0.00002547
5043688719	Burrel Union Elementary School District	98,704	0.00001730
1918139771	Burton Elementary School District	4,459,131	0.00078136
4573434759	Butte County Schools	7,052,796	0.00123585
7315401076	Butte Valley Unified School District	250,928	0.00004397
3046173218	Butte-Glenn Community College District	9,326,439	0.00163425
4278447461	Butteville Union Elementary School District	119,539	0.00002095
5821947214	Buttonwillow Union Elementary School District	276,407	0.00004843
2942188765	Byron Union School District	844,601	0.00014800
5273114689	Cabrillo Joint Community College District	7,103,436	0.00124472
7449606960	Cabrillo Unified School District	2,408,511	0.00042204
2642742738	Cajon Valley Union Elementary School District	16,831,425	0.00294934
5343146128	Calaveras County Schools	1,372,110	0.00024043
7552979402	Calaveras Unified School District	2,361,844	0.00041386
2244125425	Calexico Unified School District	8,531,936	0.00149503
1049757578	Caliente Union Elementary School District	65,412	0.00001146
7241181849	California Collaborative for Educational Excellence	866,989	0.00015192
1306163185	California Online Community College District	3,752,289	0.00065751
1795002506	California School of the Arts - San Gabriel Valley	261,701	0.00004586
2172035337	California Virtual Academy at Kings	33,809	0.00000592
1978530624	California Virtual Academy at Los Angeles	2,662,251	0.00046650
1558558577	Calipatria Unified School District	942,154	0.00016509
3506924748	Calistoga Joint Unified School District	1,208,204	0.00021171
2338713024	Camarillo Academy of Progressive Education	207,644	0.00003639
2602235777	Cambrian Elementary School District	2,251,011	0.00039444
1523799288	Camino Nuevo Academy #2 Harvard	338,255	0.00005927
1729505670	Camino Nuevo Charter Academy	678,032	0.00011881
8430446859	Camino Nuevo Charter Academy #4	272,276	0.00004771
1523780240	Camino Nuevo Elementary #3	374,219	0.00006557
9147916859	Camino Nuevo High School #2	236,445	0.00004143
7982754631	Camino Union Elementary School District	304,213	0.00005331
6339281980	Campbell Union Elementary School District	7,028,602	0.00123161
6490246026	Campbell Union High School District	6,118,979	0.00107222
1928037252	Camptonville Academy	296,643	0.00005198
3940069328	Camptonville Elementary School District	39,717	0.00000696
3546318276	Canyon School District	53,632	0.00000940
6270147129	Capay Joint Union Elementary School District	164,458	0.00002882
6860889051	Capistrano Unified School District	25,173,429	0.00441109
5133967008	Cardiff Elementary School District	638,061	0.00011181
3711318226	Carlsbad Unified School District	5,695,033	0.00099793
2077634831	Carmel Unified School District	4,127,980	0.00072334
4476110512	Carpinteria Unified School District	2,063,856	0.00036165
5057974732	Caruthers Unified School District	1,560,015	0.00027336
7135817991	Cascade Union Elementary School District	1,428,642	0.00025034
7425426341	Castaic Union Elementary School District	1,395,862	0.00024459
5965645451	Castle Rock Union Elementary School District	83,697	0.00001467
2620876407	Castro Valley Unified School District	6,666,755	0.00116820
5950743626	Cayucos Elementary School District	234,157	0.00004103
5841020017	Center Unified School District	3,090,372	0.00054152
1122230116	Centinela Valley Union High School District	4,776,900	0.00083705
6479518001	Central City Value School	291,833	0.00005114
1794992915	Central School District	2,569,988	0.00045033
6332074760	Central Unified School District	12,602,855	0.00220837
1663064457	Central Union Elementary School District	1,467,746	0.00025719
3154277601	Central Union High School District	3,846,190	0.00067396
2793161160	Central Valley Pre-School	29,832	0.00000523
1017284030	Centralia Elementary School District	4,557,885	0.00079867

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

Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3453941367	Century Community Charter School	\$ 231,054	0.00004049
3041848577	Ceres Unified School District	12,745,450	0.00223336
4716408593	Cerritos Community College District	9,650,090	0.00169097
1261528105	Cesar Estrada Chavez Dual Language Immersion Charter School	138,479	0.00002427
7539731457	Chabot-Las Positas Community College District	12,380,431	0.00216940
5532400293	Chaffey Community College District	9,878,303	0.00173096
3940201262	Chaffey Joint Union High School District	16,987,395	0.00297667
3814121547	Charter Academy of the Redwoods	146,362	0.00002565
1564670154	Charter Learning Center	226,769	0.00003974
7672000841	Charter Oak Unified School District	3,818,540	0.00066912
2894216509	Charter School of San Diego	433,170	0.00007590
2598272997	Chatham Union Elementary School District	501,262	0.00008784
5516581175	Chawanakee Unified School District	1,261,399	0.00022103
6523184721	Chicago Park Elementary School District	87,499	0.00001533
3760549397	Chico Country Day School	346,846	0.00006078
1492796491	Chico Unified School District	9,722,111	0.00170359
9368765125	Children's Community Charter School	75,846	0.00001329
4123311854	Chino Valley Unified School District	15,218,504	0.00266671
6222640391	Chowchilla Elementary School District	1,476,226	0.00025868
4658964836	Chowchilla Union High School District	921,656	0.00016150
2165874822	Chrysalis Charter School	44,883	0.00000786
6618006066	Chualar Union Elementary School District	307,063	0.00005381
3397712478	Chula Vista Elementary School District	22,470,733	0.00393750
3908716939	Cienega Union Elementary School District	15,795	0.00000277
1633280352	Cinnabar Elementary School District	180,378	0.00003161
2173509801	Citrus Community College District	7,415,549	0.00129941
9110882684	Citrus Springs Charter School	118,429	0.00002075
2039297160	Claremont Unified School District	4,824,184	0.00084533
1200190599	Classical Academy Charter School	2,343,945	0.00041072
7439542529	Clay Joint Elementary School District	106,276	0.00001862
4861343742	Clayton Valley Charter High School	1,193,491	0.00020913
2345916052	Clear Creek Elementary School District	102,226	0.00001791
2070454374	Cloverdale Unified School District	1,060,601	0.00018585
4999070446	Clovis Unified School District	31,031,185	0.00543753
4972682374	Coachella Valley Unified School District	17,561,647	0.00307729
3541464023	Coalinga/Huron Unified School District	4,636,945	0.00081252
5340774417	Coast Community College District	22,568,756	0.00395468
5226062744	Coast Unified School District	975,178	0.00017088
1357789904	Coastal Academy	726,795	0.00012735
5171969349	Coastline Regional Occupational Program	476,774	0.00008354
1974703674	Coffee Creek Elementary School District	22,203	0.00000389
7032817064	Cold Spring Elementary School District	196,172	0.00003437
5149458289	Colfax Elementary School District	256,813	0.00004500
5647348587	College and Career Advantage	225,492	0.00003951
7139512599	College Elementary School District	232,830	0.00004080
4041329265	College Of The Sequoias	7,217,437	0.00126470
7231675881	College Ready High School #10	162,572	0.00002849
1727778687	College-Ready Academy High School Charter	500,593	0.00008772
1082601134	Colton Joint Unified School District	16,597,693	0.00290839
6056070657	Colton-Redlands-Yucaipa Regional Occupational Program	766,530	0.00013432
4739905994	Columbia Elementary School District	948,587	0.00016622
5219386715	Columbia Union Elementary School District	390,812	0.00006848
2396817158	Columbine Elementary School District	91,020	0.00001595
7507058928	Colusa County Schools	2,562,384	0.00044900
1889234410	Colusa Unified School District	1,002,915	0.00017574
5480702649	Community Options for Resources in Education Butte Charter School	438,916	0.00007691
4345221379	Compton Community College District	3,598,583	0.00063057
4627108958	Compton Unified School District	11,065,506	0.00193899
3495799928	Conejo Valley Unified School District	10,814,936	0.00189508
6573621467	Connecting Waters Charter School	659,296	0.00011553
6750945898	Connecting Waters Charter School, Central Valley	10,691	0.00000187
1874799762	Connecting Waters Charter School, East Bay	29,172	0.00000511

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3058484502	Contra Costa Community College District	\$ 15,659,584	0.00274400
7392154850	Copper Mountain Community College District	1,495,939	0.00026213
5805944458	Corcoran Joint Unified School District	2,287,377	0.00040081
5311067540	Corning Union Elementary School District	1,641,449	0.00028763
6338616513	Corning Union High School District	1,230,479	0.00021561
6479800692	Coronado Unified School District	2,334,825	0.00040913
2828517454	Corona-Norco Unified School District	29,775,553	0.00521751
4950169545	Cotati-Rohnert Park Unified School District	3,557,041	0.00062329
4370150415	Cottonwood Union Elementary School District	793,105	0.00013897
5993369590	County School Service - Contra Costa County Schools	6,175,634	0.00108214
2170696471	County School Service - Napa County Schools	4,492,720	0.00078725
3433536864	County School Service - Sacramento County Schools	13,776,082	0.00241396
2498776598	County School Service - San Mateo County Schools	5,301,354	0.00092895
7601634658	County School Service - Trinity County Schools	816,167	0.00014302
4814261763	County School Services - Alameda County Schools	6,273,851	0.00109935
7095209392	County Superintendent of Schools Office - Riverside County Schools	23,944,915	0.00419582
1906107866	Covina-Valley Unified School District	8,231,922	0.00144246
7570658903	Credo High Charter School	220,558	0.00003865
2682987139	Crenshaw Arts/Tech Charter High School	121,882	0.00002136
4778404739	Cucamonga School District	2,446,602	0.00042871
4136962996	Cuddeback Union Elementary School District	157,761	0.00002764
5292386049	Cuesta Community College District	5,433,133	0.00095204
6381923144	Culver City Unified School District	5,338,396	0.00093544
5057145949	Cupertino Union Elementary School District	13,218,124	0.00231619
2428440351	Curtis Creek Elementary School District	379,355	0.00006647
7762324646	Cutler-Orosi Unified School District	4,542,441	0.00079596
7373040668	Cutten Elementary School District	386,170	0.00006767
4136656889	Cuyama Joint Unified School District	213,945	0.00003749
3767626549	Cypress Elementary School District	2,383,091	0.00041758
1103319173	Darnall Charter School	284,084	0.00004978
4691160093	Davis Joint Unified School District	7,650,308	0.00134055
3478066822	Death Valley Unified School District	98,203	0.00001721
2823575534	Dehesa Elementary School District	328,616	0.00005758
3242399273	Del Mar Union Elementary School District	3,300,512	0.00057834
1017185861	Del Norte County Schools	5,040,463	0.00088323
4046588438	Delano Joint Union High School District	4,459,847	0.00078149
5413207469	Delano Union Elementary School District	6,518,026	0.00114214
6691047079	Delhi Elementary School District	2,756,234	0.00048297
5369477063	Delphic Elementary School District	99,515	0.00001744
2005043370	Delta Elementary Charter	176,877	0.00003099
6962117337	Denair Unified School District	1,128,863	0.00019781
4409566940	Desert Center Unified School District	148,423	0.00002601
3595099768	Desert Community College District	7,389,866	0.00129491
5008762248	Desert Sands Unified School District	22,500,591	0.00394273
8918287689	Desert Trails Preparatory Academy	173,793	0.00003045
2996583010	Di Giorgio Elementary School District	223,083	0.00003909
2504948938	Dinuba Unified School District	4,157,384	0.00072849
5774675951	Discovery Charter School	730,358	0.00012798
2957010920	Dixie Elementary School District	1,118,020	0.00019591
1558142458	Dixon Montessori Charter School	319,192	0.00005593
6259326660	Dixon Unified School District	2,245,999	0.00039356
5669258861	Dos Palos Unified School District	1,970,697	0.00034532
6532084727	Douglas City Elementary School District	169,460	0.00002969
6627093485	Downey Unified School District	16,046,301	0.00281176
5486580376	Downtown College Prep	315,854	0.00005535
3231376413	Downtown Value School	575,996	0.00010093
6937272589	Dry Creek Joint Elementary School District	2,887,429	0.00050597
2898330479	Duarte Unified School District	2,316,726	0.00040596
3966487531	Dublin Unified School District	8,029,475	0.00140699
2200880899	Ducor Union Elementary School District	156,848	0.00002748
6282210695	Dunham Elementary School District	103,322	0.00001810

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2995216153	Dunsmuir Elementary School District	\$ 139,669	0.00002447
1134589518	Dunsmuir Joint Union High School District	116,400	0.00002040
5111167582	Durham Unified School District	660,897	0.00011581
4846000927	Earlimart Elementary School District	1,842,332	0.00032283
3094587150	East Nicolaus Joint Union High School District	183,660	0.00003218
2869189902	East San Gabriel Valley Regional Occupational Program	244,201	0.00004279
2619690514	East Side Union High School District	13,321,233	0.00233425
7855987332	East Whittier City Elementary School District	5,134,566	0.00089972
5089112242	Eastern Sierra Unified School District	674,324	0.00011816
6121937081	Eastside Union Elementary School District	2,503,905	0.00043875
4811508459	Edison Elementary School District	1,458,493	0.00025557
4146932070	Education for Change	2,341,166	0.00041024
4782022258	Edward B. Cole Senior Academy	376,858	0.00006604
3017698022	Eel River Charter School Inc.	101,808	0.00001784
4088738850	EJE Elementary Academy	805,154	0.00014109
7359671465	El Camino Community College District	12,586,893	0.00220558
9289310026	El Camino Real Charter High School	1,274,400	0.00022331
3733752780	El Centro Elementary School District	5,150,280	0.00090247
7196130501	El Dorado County Schools	5,909,570	0.00103552
3519382862	El Dorado Union High School District	4,272,636	0.00074869
3558947284	El Monte Elementary School District	9,391,097	0.00164558
2495671615	El Monte Union High School District	8,238,603	0.00144363
7177185225	El Nido Elementary School District	150,012	0.00002629
7920429569	El Rancho Unified School District	6,026,945	0.00105609
7258812920	El Segundo Unified School District	2,054,675	0.00036004
2226790715	El Sol Santa Ana Science and Arts Charter Academy	1,043,731	0.00018289
7546362572	El Tejon Unified School District	534,313	0.00009363
8261180854	Eleanor Roosevelt Community Learning Center Charter School	207,559	0.00003637
6700792119	Elite Public School	386,324	0.00006769
1390213938	Elk Grove Unified School District	41,035,577	0.00719058
7174642408	Elk Hills Elementary School District	125,348	0.00002196
6881418730	Elverta Joint Elementary School District	160,315	0.00002809
3775796933	Emery Unified School District	512,320	0.00008977
9544054539	Empire Springs Charter School	658,320	0.00011536
5829027060	Empire Union Elementary School District	2,937,441	0.00051472
9126514537	Empowering Possibilities International Charter	325,207	0.00005699
5112852107	Encinitas Union Elementary School District	3,201,415	0.00056098
5331008107	Encore High School for the Performing and Visual Arts	149,962	0.00002628
5517422084	Enterprise Elementary School District	3,058,709	0.00053597
5527153732	Environmental Charter High School	313,446	0.00005492
2789713106	Escalon Unified School District	1,643,809	0.00028804
2965925051	Escondido Charter High School	343,534	0.00006020
2732872714	Escondido Union Elementary School District	11,276,310	0.00197593
3694190667	Escondido Union High School District	6,408,033	0.00112287
7561487615	Esparto Unified School District	957,215	0.00016773
6643268592	Etiwanda School District	8,069,738	0.00141404
6737887097	Eureka Unified School District	3,616,418	0.00063370
4038009647	Eureka Union Elementary School District	1,546,160	0.00027093
6830277239	Everest Value School	232,843	0.00004080
7540887990	Evergreen Elementary School District	4,922,266	0.00086252
7404902494	Evergreen Union School District	1,125,995	0.00019731
6961663482	Excelsior Education Center	282,613	0.00004952
7254455656	Exeter Unified School District	2,318,253	0.00040622
3705368580	Ezequiel Tafoya Alvarado Academy	756,594	0.00013258
4951959925	Fairfax Elementary School District	2,118,809	0.00037127
1118207190	Fairfield-Suisun Unified School District	15,656,668	0.00274349
7060458680	Fall River Joint Unified School District	1,169,419	0.00020492
7144557559	Fallbrook Union Elementary School District	4,470,763	0.00078340
1667315079	Fallbrook Union High School District	1,874,081	0.00032839
2281341467	Family Partnership Home Study Charter School	58,019	0.00001017
1590649845	Farmersville Unified School District	2,234,170	0.00039149
3176453395	Feather River College District	1,801,745	0.00031572

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

Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6788156499	Fenton Primary Center	\$ 1,425,632	0.00024981
1438496422	Ferndale Unified School District	401,049	0.00007028
7284623727	Fieldbrook Elementary School District	75,573	0.00001324
3954461711	Fillmore Unified School District	3,919,496	0.00068681
2167436432	Firebaugh-Las Deltas Unified School District	2,136,430	0.00037436
6901438786	Flournoy Union School District	57,677	0.00001011
7697817915	Folsom-Cordova Unified School District	17,768,176	0.00311348
5612530971	Fontana Unified School District	26,654,525	0.00467062
4628924879	Foothill-De Anza Community College District	18,914,286	0.00331431
6565629360	Forest Ranch Charter School	66,738	0.00001169
4722250817	Foresthill Union Elementary School District	495,959	0.00008691
6670376159	Forestville Union Elementary School District	297,219	0.00005208
2728034837	Fort Bragg Unified School District	2,058,077	0.00036063
2429677465	Fort Ross Elementary School District	47,429	0.00000831
2237029993	Fort Sage Unified School District	245,605	0.00004304
1469510178	Fortuna Elementary School District	982,177	0.00017210
4286970319	Fortuna Union High School District	632,415	0.00011082
1054957582	Fountain Valley Elementary School District	4,161,543	0.00072922
3613723773	Fowler Unified School District	2,142,044	0.00037535
5145626306	Franklin Elementary School District	243,230	0.00004262
6410541372	Franklin-Mckinley Elementary School District	6,001,807	0.00105168
7069113764	Fremont Unified School District	22,361,191	0.00391831
4606698501	Fremont Union High School District	12,579,644	0.00220431
1652879063	French Gulch-Whiskeytown Union Elementary School District	23,950	0.00000420
5309847955	Freshwater Elementary School District	249,487	0.00004372
2751804125	Fresno County Schools	15,878,052	0.00278228
5525306131	Fresno Unified School District	62,639,120	0.01097613
1688460640	Fruitvale Elementary School District	1,967,107	0.00034469
2126074268	Fullerton Elementary School District	9,576,504	0.00167807
2200070630	Fullerton Joint Union High School District	7,234,563	0.00126770
1972588855	Galt Joint Union Elementary School District	2,704,742	0.00047395
6837750122	Galt Joint Union High School District	1,477,825	0.00025897
1101477156	Garden Grove Unified School District	33,596,737	0.00588709
4658552831	Garfield Elementary School District	52,663	0.00000923
3321453502	Garvey Elementary School District	4,295,489	0.00075269
1767313990	Gateway Community Charters	4,525,219	0.00079295
3620982489	Gateway Unified School District	2,359,069	0.00041338
3749976038	Gavilan Joint Community College District	3,686,246	0.00064593
4273011630	Gazelle Union Elementary School District	55,435	0.00000971
2022214631	General Shafter Elementary School District	184,493	0.00003233
1648328427	Gerber Union Elementary School District	474,853	0.00008321
2149570357	Geyserville Unified School District	244,656	0.00004287
1995809111	Gilroy Unified School District	7,948,048	0.00139272
6679139754	Glendale Community College District	6,884,211	0.00120631
5385388563	Glendale Unified School District	14,320,331	0.00250932
6410577498	Glendora Unified School District	4,883,909	0.00085580
5470164350	Glenn County Schools	3,185,067	0.00055811
2593514055	Goethe International Charter School	186,701	0.00003272
1113544066	Gold Oak Union Elementary School District	297,135	0.00005207
6890924709	Gold Rush Charter School	216,886	0.00003800
5441398900	Gold Trail Union Elementary School District	459,268	0.00008048
4339537204	Golden Eagle Charter School	279,360	0.00004895
1066930843	Golden Feather Union Elementary School District	106,771	0.00001871
7776558460	Golden Plains Unified School District	1,525,573	0.00026732
5814089058	Golden Valley Charter School	68,969	0.00001209
6306915765	Golden Valley Charter Schools for Educational Renewal	501,266	0.00008784
5678649995	Golden Valley Unified School District	1,819,323	0.00031880
5817485889	Goleta Union School District	5,153,105	0.00090297
1950325478	Gompers Preparatory Academy	925,681	0.00016221
7730218210	Gonzales Unified School District	2,216,192	0.00038834
1521113519	Gorman Elementary School District	55,510	0.00000973
3257219032	Gorman Learning Center	245,012	0.00004293

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1268896775	Gorman Learning Center San Bernardino/Santa Clarita	\$ 947,859	0.00016609
7340355290	Granada Hills Charter High School	2,589,917	0.00045383
3142893220	Grant Elementary School District	479,992	0.00008411
1026308084	Grass Valley Elementary School District	1,628,227	0.00028531
4847899363	Gratton Elementary School District	59,802	0.00001048
1961375016	Gravenstein Union Elementary School District	655,353	0.00011484
4490977411	Graves Elementary School District	19,342	0.00000339
1308211313	Green Point Elementary School District	1,236	0.00000022
3177523939	Greenfield Union Elementary School District	3,338,423	0.00058499
3781697187	Greenfield Union Elementary School District	9,522,775	0.00166866
2088870310	Grenada Elementary School District	213,724	0.00003745
2712368834	Gridley Unified School District	1,530,976	0.00026827
1989668678	Grossmont Secondary School	96,814	0.00001696
3411112067	Grossmont Union High School District	16,442,797	0.00288124
3878338132	Grossmont-Cuyamaca Community College District	9,489,372	0.00166280
3874235546	Guadalupe Union Elementary School District	1,184,604	0.00020758
8516769025	Guajome Learning Center	11,946	0.00000209
6650318381	Guajome Park Academy Charter	546,364	0.00009574
5429245529	Guerneville Elementary School District	276,607	0.00004847
4421474040	Gustine Unified School District	1,215,049	0.00021291
5522873241	Hacienda La Puente Unified School District	13,110,202	0.00229728
1000001430	Hamilton Unified School District	543,695	0.00009527
3048167029	Hanford Elementary School District	4,309,384	0.00075512
2898691752	Hanford Joint Union High School District	3,372,050	0.00059088
6438433333	Happy Camp Union Elementary School District	147,751	0.00002589
3099056595	Happy Valley Elementary School District	47,529	0.00000833
3644786788	Happy Valley Union Elementary School District	500,886	0.00008777
2732517511	Harbor Springs Charter School	105,819	0.00001854
2097286268	Harmony Union Elementary School District	339,777	0.00005954
5798366192	Harriet Tubman Village Charter School	370,135	0.00006486
1056932178	Hartnell Community College District	5,245,264	0.00091912
3837269123	Hart-Ransom Union Elementary School District	451,258	0.00007907
8643497617	Harvest Ridge Cooperative Charter School	62,635	0.00001098
4588666295	Hawthorne Elementary School District	5,453,343	0.00095558
3373475359	Hayward Unified School District	21,521,821	0.00377123
3004140296	Healdsburg Unified School District	1,948,771	0.00034148
4518155095	Heber Elementary School District	1,113,897	0.00019519
7920286239	Helendale School District	731,675	0.00012821
1239047987	Helix Charter High School	1,753,459	0.00030726
5445169146	Hemet Unified School District	25,442,976	0.00445832
1122122274	Heritage K-8 Charter School	508,008	0.00008902
3497021740	Heritage Peak Charter School	739,911	0.00012965
6342170738	Hermosa Beach City Elementary School District	804,354	0.00014095
5542859975	Hesperia Unified School District	15,739,892	0.00275807
5212544271	Hickman Elementary School District	438,677	0.00007687
1963217058	High Tech High	1,842,996	0.00032294
3563666661	High Tech High - Los Angeles	177,872	0.00003117
6126390491	High Tech LA Middle	80,653	0.00001413
1254271789	Hillsborough City School District	1,491,716	0.00026139
2941938429	Hilmar Unified School District	1,758,466	0.00030813
4841230735	Hollister Elementary School District	3,889,351	0.00068152
4483448935	Holly Drive Leadership Academy	70,254	0.00001231
1085937860	Holtville Unified School District	1,427,925	0.00025021
9293023051	HomeTech Charter School	61,502	0.00001078
5195383884	Hope Elementary School District	169,524	0.00002971
7118846130	Hope Elementary School District	759,924	0.00013316
6742487755	Horicon Elementary School District	181,759	0.00003185
4907643104	Horizon Charter School	567,491	0.00009944
7268744680	Hornbrook Elementary School District	81,061	0.00001420
1342171050	Hot Springs Elementary School District	5,463	0.00000096
3271589201	Howell Mountain Elementary School District	97,934	0.00001716
4454434076	Hueneme Elementary School District	5,540,991	0.00097094

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5876481521	Hughes-Elizabeth Lakes Union Elementary School District	\$ 48,153	0.00000844
2182972682	Hughson Unified School District	1,708,357	0.00029935
4164290213	Humboldt County Schools	4,109,556	0.00072011
4076162699	Huntington Beach City Elementary School District	3,323,794	0.00058242
5522950934	Huntington Beach Union High School District	10,436,875	0.00182884
1319086839	Hydesville Elementary School District	165,477	0.00002900
7747714287	ICEF Innovation Los Angeles Charter School	163,382	0.00002863
4475524341	ICEF Vista Elementary School	201,645	0.00003533
7293927182	ICEF Vista Middle School	58,608	0.00001027
3177658495	Iftin Charter School	796,099	0.00013950
3367833641	Igo Ono Platina Union Elementary School District	58,535	0.00001026
5507445232	Imagine Schools Riverside County at Coachella	1,617,590	0.00028345
2622211287	Imperial Community College District	4,650,512	0.00081490
2493705833	Imperial County Schools	7,308,182	0.00128060
6708851619	Imperial Unified School District	3,639,362	0.00063772
5182383736	Imperial Valley Regional Occupational Program	1,191,456	0.00020878
5585537787	Indian Diggings Elementary School District	22,454	0.00000393
2763241530	Inglewood Unified School District	5,361,149	0.00093942
4399161919	Inland Empire Springs Charter School	189,977	0.00003329
4076439567	Inspire School of Arts and Sciences	171,760	0.00003010
7928659986	Integrity Charter School	98,072	0.00001718
3071235302	International School of Monterey	270,041	0.00004732
5413365971	Ipakanni Early College Charter School	18,098	0.00000317
2835296485	Irvine Unified School District	24,480,914	0.00428974
1020425371	Island Union Elementary School District	304,431	0.00005334
7384591300	Jacoby Creek Elementary School District	308,850	0.00005412
2466853793	Jamestown Elementary School District	469,807	0.00008232
2221206235	Jamul-Dulzura Union School District	579,910	0.00010162
7374056976	Janesville Union Elementary School District	259,531	0.00004548
1133607607	Jefferson Elementary School District	1,558,454	0.000027308
2238440904	Jefferson School District	3,350,566	0.00058711
6160772901	Jefferson Union High School District	4,166,293	0.00073005
4945435298	John Swett Unified School District	1,116,168	0.00019558
6770451882	Johnstonville Elementary School District	111,824	0.00001959
1487756706	Journey Charter School	260,086	0.00004557
7423954294	Julian Charter School	62,799	0.00001100
5529935017	Julian Charter School - Cedar Cove	44,946	0.00000788
3068624874	Julian Charter School - Manzanita	63,029	0.00001104
9495097808	Julian Charter School - Mountain Oaks	53,388	0.00000936
5605081086	Julian Charter School - Pine Hills	295,899	0.00005185
6511134095	Julian Charter School - Pine Valley	65,061	0.00001140
4561241025	Julian Union Elementary School District	317,959	0.00005572
1043960888	Julian Union High School District	168,274	0.00002949
6946043697	Junction City Elementary School District	121,281	0.00002125
1566507186	Junction Elementary School District	74,056	0.00001298
2365165705	Junction Elementary School District	257,622	0.00004514
4453655080	Jurupa Unified School District	15,591,090	0.00273200
5913973868	Kashia School District	12,888	0.00000226
3122554143	Keiller Leadership Academy	448,170	0.00007853
2308488575	Kelseyville Unified School District	1,674,875	0.00029349
3148979259	Kentfield Elementary School District	678,550	0.00011890
3275203697	Kenwood Elementary School District	245,014	0.00004293
7931375056	Keppel Union Elementary School District	2,682,781	0.00047010
1957806754	Kerman Unified School District	3,933,226	0.00068921
4417302816	Kern Community College District	16,173,685	0.00283408
6553895281	Kern County Schools	23,395,320	0.00409952
1204344544	Kern Union High School District	39,083,204	0.00684847
7336288944	Kernville Union Elementary School District	928,910	0.00016277
7892922723	Keyes Union Elementary School District	880,312	0.00015426
2991558503	Kidinnu Academy Charter School	79,566	0.00001394
3961765627	King City Union Elementary School District	1,955,958	0.00034274

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
9789931518	King-Chavez Academy of Excellence	\$ 878,482	0.00015393
7255362688	Kings Canyon Joint Unified School District	8,571,656	0.00150199
2109504485	Kings County Schools	4,600,846	0.00080620
7338901600	Kings River Union Elementary School District	343,115	0.00006012
1702567020	Kings River-Hardwick Union Elementary School District	524,636	0.00009193
5646557411	Kingsburg Joint Union Elementary School District	1,664,933	0.00029174
3485390688	Kingsburg Joint Union High School District	681,184	0.00011936
4589849282	KIPP Los Angeles College Preparatory	238,525	0.00004180
6353958995	Kirkwood School District	111,651	0.00001956
3181124521	Kit Carson Union Elementary School District	373,670	0.00006548
4383040911	Klamath River Union Elementary School District	22,503	0.00000394
1731534424	Klamath-Trinity Joint Unified School District	1,059,906	0.00018573
2425852753	Kneeland Elementary School District	51,440	0.00000901
2527577041	Knights Ferry Elementary School District	72,107	0.00001264
7667966893	Knightsen School District	386,792	0.00006778
1962669380	Konocti Unified School District	3,609,231	0.00063244
3247604677	La Canada Unified School District	2,662,190	0.00046649
6245696918	La Habra City Elementary School District	4,146,139	0.00072652
5883812783	La Honda-Pescadero Unified School District	570,418	0.00009995
1007648598	La Mesa-Spring Valley Elementary School District	10,023,580	0.00175641
1146836314	La Verne Elementary Preparatory Academy	192,257	0.00003369
4031922150	La Vida Independent Study Charter School	16,450	0.00000288
1539123059	Lafayette School District	1,772,392	0.00031057
1700217302	Laguna Beach Unified School District	3,028,275	0.00053064
7279147077	Laguna Joint Elementary School District	12,887	0.00000226
6157437967	Lagunita Elementary School District	54,292	0.00000951
1539886100	Lagunitas Elementary School District	222,364	0.00003896
6904419748	Lake County Schools	1,890,000	0.00033118
4954903302	Lake Elsinore Unified School District	14,616,634	0.00256124
5433375547	Lake School District	124,892	0.00002188
3079826170	Lake Tahoe Community College District	2,211,757	0.00038756
1529686779	Lake Tahoe Unified School District	2,587,837	0.00045346
1364971620	Lakeport Unified School District	1,302,752	0.00022828
2548585658	Lakeside Joint Elementary School District	111,685	0.00001957
1434955344	Lakeside Union Elementary School District	3,459,879	0.00060627
5113934570	Lakeside Union Elementary School District	793,704	0.00013908
5243204451	Lakeside Union Elementary School District	272,692	0.00004778
1410418424	Lammersville Unified School District	3,933,715	0.00068930
7267704968	Lamont Elementary School District	2,816,978	0.00049361
5878630114	Lancaster Elementary School District	15,423,391	0.00270261
5651216627	Larkspur-Corte Madera School District	795,774	0.00013944
2780106317	Las Lomitas Elementary School District	1,740,263	0.00030494
2221183809	Las Virgenes Unified School District	7,191,878	0.00126022
4921722395	Lassen Community College District	1,759,769	0.00030836
5478084418	Lassen County Schools	892,439	0.00015638
7444650555	Lassen Union High School District	662,782	0.00011615
1698187140	Lassen View Union Elementary School District	275,913	0.00004835
4448966384	Latitude 37.8 High School	245,037	0.00004294
2610721673	Laton Joint Unified School District	672,233	0.00011779
6171420171	Latrobe Elementary School District	127,704	0.00002238
3513444528	Lawndale Elementary School District	5,189,190	0.00090929
7065659119	Laytonville Unified School District	428,437	0.00007507
5488216429	Le Grand Union Elementary School District	541,254	0.00009484
4560729035	Le Grand Union High School District	621,410	0.00010889
9860167538	Learning Choice Academy - Chula Vista	246,123	0.00004313
1853475899	Learning Choice Academy - East County	265,250	0.00004648
6801704970	Legget Valley Unified School District	201,341	0.00003528
2179956434	Lemon Grove Elementary School District	2,700,600	0.00047322
6371589031	Lemoore Union Elementary School District	2,930,488	0.00051350
1391299568	Lemoore Union High School District	1,604,500	0.00028115
1629259958	Lennox Elementary School District	3,599,195	0.00063068
4538186069	Lennox Mathematics, Science, and Technology Academy	340,896	0.00005973

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1000001439	Leonardo da Vinci Health Sciences Charter School	\$ 147,155	0.00002579
2461903624	Lewiston Elementary School District	110,075	0.00001929
1253946292	Liberty Elementary School District	257,888	0.00004519
6020149558	Liberty Elementary School District	399,664	0.00007003
2777355189	Liberty Union High School District	5,384,942	0.00094359
4857411579	Lifeline Learning Charter School	636,010	0.00011145
7061061551	Lighthouse Charter School	184,472	0.00003232
1352268460	Lincoln Street Charter School	58,442	0.00001024
5910501661	Lincoln Unified School District	6,789,742	0.00118975
3619023429	Linden Unified School District	2,268,447	0.00039750
3783047790	Lindsay Unified School District	5,534,416	0.00096978
7006808344	Linns Valley-Poso Flat Union Elementary School District	22,190	0.00000389
5817850904	Literacy First Charter	916,822	0.00016065
5734876590	Little Lake City Elementary School District	2,496,219	0.00043741
3689546490	Little Shasta Elementary School District	9,107	0.00000160
6000001125	Live Oak Charter School	220,213	0.00003859
2624658011	Live Oak Elementary School District	1,629,317	0.00028550
1590468574	Live Oak Unified School District	2,009,190	0.00035207
5604320717	Livermore Valley Joint Unified School District	9,570,114	0.00167695
3784449854	Livingston Union Elementary School District	2,283,607	0.00040015
2645338905	Lodi Unified School District	18,638,565	0.00326600
4087682272	Loleta Union Elementary School District	164,698	0.00002886
4592571258	Loma Prieta Joint Union Elementary School District	399,176	0.00006995
3833126652	Lompoc Unified School District	6,432,205	0.00112710
7727146402	Lone Pine Unified School District	273,402	0.00004791
2374705651	Long Beach Community College District	14,604,571	0.00255913
5481824667	Long Beach Unified School District	37,941,029	0.00664833
4063408443	Loomis Union Elementary School District	1,201,588	0.00021055
2904399020	Los Alamitos Unified School District	5,815,289	0.00101900
2845567055	Los Altos Elementary School District	3,989,252	0.00069903
7874022252	Los Angeles Community College District	59,786,358	0.01047625
3614620780	Los Angeles Unified School District	476,073,087	0.08342136
5519304943	Los Banos Unified School District	8,239,851	0.00144385
6555702301	Los Gatos Union Elementary School District	2,161,250	0.00037871
2197186939	Los Gatos-Saratoga Joint Union High School District	3,149,365	0.00055186
1227266128	Los Molinos Unified School District	496,005	0.00008691
3602760024	Los Nietos Elementary School District	1,215,283	0.00021295
2090015857	Los Olivos Elementary School District	100,146	0.00001755
5968856546	Los Rios Community College District	29,716,277	0.00520713
3151588886	Lost Hills Union Elementary School District	535,756	0.00009388
5265316191	Lowell Joint Elementary School District (OC)	2,045,387	0.00035841
6107261119	Lucerne Elementary School District	286,394	0.00005018
3373743706	Lucerne Valley Unified School District	1,362,283	0.00023871
1343540226	Lucia Mar Unified School District	7,877,865	0.00138042
1482325694	Luther Burbank Elementary School District	320,563	0.00005617
3761326719	Lynwood Unified School District	10,866,300	0.00190408
6279752031	Madera County Schools	4,250,953	0.00074489
6987803995	Madera Unified School District	16,164,168	0.00283242
2121922005	Magnolia Elementary School District	7,276,393	0.00127503
7541361122	Magnolia Science Academy	560,767	0.00009826
1608745684	Magnolia Science Academy - San Diego	53,817	0.00000943
7743740680	Magnolia Science Academy #2	277,776	0.00004867
4846787036	Magnolia Science Academy #3	207,918	0.00003643
3157539779	Magnolia Science Academy #4	77,950	0.00001366
2213502673	Magnolia Science Academy #5	132,110	0.00002315
4430003230	Magnolia Science Academy #6	61,284	0.00001074
1558135114	Magnolia Science Academy #7	197,449	0.00003460
1558145770	Magnolia Science Academy #8	195,225	0.00003421
4631182928	Magnolia Union Elementary School District	87,099	0.00001526
4941511918	Mammoth Unified School District	872,985	0.00015297
2267260629	Manchester Union Elementary School District	50,959	0.00000893
1302901884	Manhattan Beach Unified School District	4,806,033	0.00084215

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

Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5390320807	Manteca Unified School District	\$ 16,650,045	0.00291756
5629859639	Manzanita Elementary School District	203,886	0.00003573
5164348539	Manzanita Middle Charter School	75,367	0.00001321
5030353018	Maple Creek Elementary School District	22,830	0.00000400
1682615586	Maple Elementary School District	290,973	0.00005099
4266276303	Marcum-Illinois Union Elementary School District	225,372	0.00003949
5510209871	Mare Island Technology Academy	744,120	0.00013039
6884269049	Maria Montessori Charter Academy	141,598	0.00002481
6874840611	Maricopa Unified School District	255,885	0.00004484
7926564424	Marin Community College District	5,308,464	0.00093019
2637169482	Marin County Schools	4,202,133	0.00073633
7455450312	Mariposa County Unified School District	2,030,131	0.00035574
1621587820	Mark Twain Union Elementary School District	569,083	0.00009972
6475041514	Mark West Union Elementary School District	843,966	0.00014789
3763361138	Martinez Unified School District	2,098,022	0.00036763
4435640195	Marysville Joint Unified School District	9,247,840	0.00162048
2032546773	Mattole Unified School District	28,045	0.00000491
3880121176	Maxwell Unified School District	291,394	0.00005106
5390693548	Mccabe Union Elementary School District	873,787	0.00015311
5106383429	Mccloud Union Elementary School District	59,751	0.00001047
7487089087	Mcfarland Unified School District	2,492,250	0.00043671
6801455339	McGill School of Success	115,246	0.00002019
1747626640	Mckinleyville Union Elementary School District	872,361	0.00015286
3317046476	Mckittrick Elementary School District	113,623	0.00001991
2081686764	Mcswain Union Elementary School District	518,975	0.00009094
1095135780	Meadow Arts and Technology Elementary School	147,392	0.00002583
3278822477	Meadows Union Elementary School District	416,012	0.00007290
4127428882	Mendocino Community College District	2,947,807	0.00051654
7171962330	Mendocino County Schools	2,725,926	0.00047766
5168308234	Mendocino County Youth Project	311,656	0.00005461
4821690560	Mendocino Unified School District	690,319	0.00012096
5661234674	Mendota Unified School District	2,195,683	0.00038475
2650168197	Menifee Union Elementary School District	8,565,274	0.00150088
4978803059	Menlo Park City Elementary School District	3,482,683	0.00061026
2632612970	Merced City Elementary School District	7,417,108	0.00129969
5246637096	Merced Community College District	6,741,190	0.00118125
7140811284	Merced County Schools	13,187,386	0.00231080
1763181489	Merced River Union Elementary School District	250,472	0.00004389
5999784822	Merced Union High School District	7,274,450	0.00127469
2479218851	Meridian Elementary School District	87,158	0.00001527
7929300273	Mesa Union Elementary School District	297,535	0.00005214
3158435339	Metropolitan Education District	1,069,223	0.00018736
3315408173	Middletown Unified School District	1,168,384	0.00020473
2863847279	Midway Elementary School District	67,936	0.00001190
7086204248	Mill Valley Elementary School District	1,851,840	0.00032449
5115030434	Millbrae Elementary School District	1,369,141	0.00023991
6553909380	Millville Elementary School District	169,949	0.00002978
1730244446	Milpitas Unified School District	7,006,175	0.00122768
4195135636	Miracosta Community College District	12,230,932	0.00214320
1786151641	Mirus Secondary School	104,679	0.00001834
5271538491	Mission Union Elementary School District	68,131	0.00001194
7721152953	Modesto City Elementary School District	30,266,083	0.00530348
1563076408	Modoc County Schools	814,119	0.00014266
6341024570	Modoc Joint Unified School District	767,126	0.00013442
3786673698	Mojave Unified School District	2,963,665	0.00051932
2438328925	Mono County Free Library Authority	173,789	0.00003045
7567556987	Mono County Schools	919,286	0.00016108
4726114798	Monrovia Unified School District	3,351,422	0.00058726
5982278988	Monson-Sultana Joint Union Elementary School District	378,663	0.00006635
5670333423	Montague Charter School	573,101	0.00010042
1268306043	Montague Elementary School District	161,406	0.00002828

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6017840606	Monte Rio Union Elementary School District	\$ 108,882	0.00001908
7288374822	Montebello Unified School District	15,159,162	0.00265631
1609296868	Montecito Union Elementary School District	606,669	0.00010631
4364543106	Monterey Bay Charter School	197,630	0.00003463
2215441921	Monterey County Schools	8,525,480	0.00149390
4464290798	Monterey County Schools Insurance Group	243,901	0.00004274
1375031447	Monterey Educational Risk Management Authority	94,286	0.00001652
4513993432	Monterey Peninsula Community College District	3,757,736	0.00065846
6880798639	Monterey Peninsula Unified School District	11,057,406	0.00193757
5065060644	Montgomery Elementary School District	40,713	0.00000713
7614800137	Moorpark Unified School District	4,171,087	0.00073089
2156822304	Moraga School District	1,270,866	0.00022269
5502433529	Moreland Elementary School District	3,617,353	0.00063386
4187017037	Moreno Valley Unified School District	25,617,257	0.00448886
7542109710	Morgan Hill Unified School District	5,358,332	0.00093893
6555988204	Morongo Unified School District	6,190,081	0.00108468
2690295334	Mother Lode Union Elementary School District	800,233	0.00014022
1569530867	Mount Shasta Union Elementary School District	362,319	0.00006349
4478143247	Mountain Elementary School District	140,124	0.00002455
1199868248	Mountain Empire Unified School District	1,859,543	0.00032584
1949721842	Mountain House Elementary School District	36,894	0.00000646
5871851329	Mountain Union Elementary School District	131,573	0.00002306
2967158890	Mountain Valley Special Education JPA	294,006	0.00005152
5418279008	Mountain Valley Unified School District	537,349	0.00009416
6630644316	Mountain View Elementary School District	5,715,437	0.00100150
7787281003	Mountain View School District	1,140,844	0.00019991
6318660132	Mountain View-Los Altos Union High School District	5,770,774	0.00101120
4030205001	Mountain View-Whisman School District	5,336,870	0.00093517
5544598824	Mt. Baldy Joint School District	69,598	0.00001220
1770922472	Mt. Diablo Unified School District	19,932,303	0.00349270
4505771453	Mt. Pleasant Elementary School District	1,815,327	0.00031810
1228489046	Mt. San Antonio Community College District	23,755,190	0.00416258
1996221184	Mt. San Jacinto Community College District	8,258,746	0.00144716
4097249381	Muir Charter School	424,087	0.00007431
6968918741	Mulberry Elementary School District	52,225	0.00000915
5065715559	Multicultural Learning Center Charter School	523,128	0.00009167
4741781097	Mupu Elementary School District	54,629	0.00000957
6152670669	Muroc Unified School District	1,436,209	0.00025166
3092025229	Murrieta Valley Unified School District	17,581,704	0.00308081
6999373719	Museum School Collaborative	146,588	0.00002569
1394061014	Napa Community College District	3,792,200	0.00066450
2969958887	Napa Valley Unified School District	12,243,391	0.00214539
5997333938	National Elementary School District	3,947,465	0.00069171
9862501913	National University Academy Dual Language Institute	125,168	0.00002193
2500202655	National University Academy Homeschool and Independent Study Orange County	615,267	0.00010781
6560706338	Natomas Charter School	927,857	0.00016259
5673158311	Natomas Unified School District	10,889,665	0.00190817
1000001433	Nea Community Learning Center	296,569	0.00005197
4217291484	Needles Unified School District	1,091,113	0.00019119
1457891571	Nevada City Elementary School District	490,796	0.00008600
2740091423	Nevada County Schools	2,660,096	0.00046612
1810765385	Nevada Joint Union High School District	2,214,737	0.00038808
3540816164	New Designs Charter School	715,797	0.00012543
1492319552	New Designs Charter School - Watts	166,698	0.00002921
7245936621	New Economics for Women Academy Canoga Park Charter	486,472	0.00008524
7828970287	New Economics for Women Academy of Science and Arts Charter High School	527,592	0.00009245
4658739516	New Haven Unified School District	6,554,560	0.00114854
6719375573	New Hope Elementary School District	197,389	0.00003459
4505795221	New Jerusalem Elementary School District	1,638,031	0.00028703
2778894075	New West Charter Middle School	277,531	0.00004863
5865535850	Newark Unified School District	2,954,416	0.00051770
5011712630	Newcastle Elementary School District	388,085	0.00006800

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6919504920	Newhall Elementary School District	\$ 3,206,433	0.00056186
4740544597	Newman-Crows Landing Unified School District	3,114,686	0.00054578
2008027881	Newport-Mesa Unified School District	21,061,314	0.00369053
7878204040	Nicasio Elementary School District	21,936	0.00000384
4087893153	Nord Country Charter School	106,472	0.00001866
4761192775	Norris Elementary School District	2,270,977	0.00039794
1771846964	North County Joint Union Elementary School District	395,386	0.00006928
7172710193	North Cow Creek Elementary School District	146,789	0.00002572
7996137148	North Monterey County Unified School District	6,228,650	0.00109143
4100336655	North Orange County Community College District	23,048,780	0.00403879
2062739954	North Orange County Regional Occupational Program	830,884	0.00014559
4230186625	Northcoast Preparatory and Performing Arts Academy	77,183	0.00001352
7613958407	Northern Humboldt Union High School District	1,367,297	0.00023959
6789747041	Northern United - Humboldt Charter	255,120	0.00004470
4437006268	Northern United - Siskiyou Charter	63,759	0.00001117
2979686879	Norton Space Aeronautics Academy	686,622	0.00012032
5440476410	Norwalk-La Mirada Unified School District	14,368,388	0.00251774
1523797386	Nova Academy Early College High School Charter School	117,835	0.00002065
2148092886	Nova Charter School	199,696	0.00003499
6563234595	Novato Charter School	140,876	0.00002469
3477244691	Novato Unified School District	5,709,247	0.00100042
6345588040	Nuestro Elementary School District	95,883	0.00001680
2900847035	Nuvview Union Elementary School District	2,160,539	0.00037859
6085494230	Oak Grove Elementary School District	6,042,274	0.00105878
2511472091	Oak Grove Union Elementary School District	630,051	0.00011040
2665164406	Oak Park Unified School District	2,278,754	0.00039930
3728884705	Oak Run Elementary School District	64,695	0.00001134
3591209481	Oak Valley Union Elementary School District	465,916	0.00008164
6248299587	Oak View Union Elementary School District	240,940	0.00004222
5098793141	Oakdale Joint Unified School District	3,290,657	0.00057662
2359028866	Oakland Military Academy	317,268	0.00005559
5353402695	Oakland Unified School District	38,157,495	0.00668627
1289681198	Oakley Union School District	3,566,899	0.00062502
4718422993	Ocean View Elementary School District	2,373,233	0.00041586
7622324448	Ocean View Elementary School District	5,291,511	0.00092722
4529908362	Oceanside Unified School District	10,919,902	0.00191347
4438653590	Odessey Charter School	382,033	0.00006694
7816307888	Odyssey Charter School-South	174,712	0.00003061
3092502808	O'Farrell Charter	872,336	0.00015286
4057764163	Office of Education - Inyo County	1,176,091	0.00020608
5034409557	Ohlone Community College District	5,997,901	0.00105100
6100768523	Ojai Unified School District	1,837,515	0.00032198
6734418775	Old Adobe Union Elementary School District	1,872,064	0.00032804
2161337161	Ontario-Montclair School District	20,622,653	0.00361367
7001974161	Orange Center Elementary School District	238,674	0.00004182
1856776416	Orange County Education Arts Academy	598,464	0.00010487
3112972807	Orange County School of the Arts	1,479,855	0.00025931
2452571616	Orange County Schools	20,395,196	0.00357381
7049406655	Orange Unified School District	18,275,835	0.00320244
6005524065	Orchard Elementary School District	686,199	0.00012024
7666606964	Orcutt Union Elementary School District	3,094,327	0.00054221
6174607169	Orick Elementary School District	50,240	0.00000880
4341760176	Orinda Union School District	1,778,004	0.00031156
6351181395	Orland Unified School District	1,727,996	0.00030279
5779962472	Oro Grande School District	3,251,337	0.00056973
6729061372	Oroville City Elementary School District	1,689,559	0.00029606
6780791634	Oroville Union High School District	2,089,717	0.00036618
4131302334	Outside Creek Elementary School District	55,440	0.00000971
4096258817	Owens Valley Unified School District	140,670	0.00002465
9161181150	Oxford Preparatory Academy - Middle	204,657	0.00003586
2060670232	Oxford Preparatory Academy - Saddleback Valley	239,603	0.00004199
5891579205	Oxford Preparatory Academy - South Orange County	317,063	0.00005556

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1338843802	Oxnard Elementary School District	\$ 14,488,306	0.00253876
6448607614	Oxnard Union High School District	13,653,267	0.00239244
7351438980	Pacheco Union Elementary School District	542,628	0.00009508
2757986099	Pacific Elementary School District	134,246	0.00002352
2167074822	Pacific Grove Unified School District	2,735,859	0.00047940
3422672167	Pacific Springs Charter School	181,129	0.00003174
2165877637	Pacific Technology Schools	191,033	0.00003347
1922079339	Pacific Union Elementary School District	360,815	0.00006322
3588163629	Pacific Union Elementary School District	267,453	0.00004687
1252922812	Pacific View Charter School	58,398	0.00001023
1279849245	Pacific View Charter School	403,115	0.00007064
7013614411	Pacifica School District	1,307,721	0.00022915
6668765921	Pacoima Charter School	703,156	0.00012321
4716737961	Pajaro Valley Unified School District	16,059,288	0.00281404
4917104141	Palermo Union Elementary School District	1,070,311	0.00018755
2957748699	Palisades Charter High School	1,158,373	0.00020298
4756990569	Palm Springs Unified School District	19,791,593	0.00346804
3985636196	Palmdale Elementary School District	15,648,034	0.00274197
1229606835	Palo Alto Unified School District	15,143,823	0.00265362
7971847366	Palo Verde Community College District	1,876,060	0.00032874
3309691265	Palo Verde Unified School District	2,518,018	0.00044123
1503992087	Palo Verde Union Elementary School District	410,051	0.00007185
6045173405	Palomar Community College District	11,757,969	0.00206033
1128559486	Palos Verdes Peninsula Unified School District	8,057,839	0.00141196
6914887467	Panama-Buena Vista Union Elementary School District	16,295,283	0.00285539
2771597146	Panoche Elementary School District	5,528	0.00000097
5073587666	Paradise Elementary School District	130,994	0.00002295
3870625175	Paradise Unified School District	1,614,380	0.00028288
5313107776	Paramount Unified School District	10,514,610	0.00184245
7393229451	Parlier Unified School District	2,759,329	0.00048351
3067671634	Pasadena Area Community College District	11,820,556	0.00207129
1000001429	Pasadena Rosebud Academy	106,472	0.00001867
6861822346	Pasadena Unified School District	15,102,629	0.00264640
3630297817	Paso Robles Joint Unified School District	5,451,701	0.00095529
3335851287	Pathways Charter School	152,497	0.00002672
7240938390	Pathways to College Charter School	267,717	0.00004691
1041638411	Patterson Joint Unified School District	6,312,160	0.00110607
4136224124	Peabody Charter School	384,575	0.00006739
8220015255	Peak Prep Pleasant Valley	172,141	0.00003016
1789662843	Peninsula Union Elementary School District	58,422	0.00001024
1203098117	Penn Valley Union School District	452,717	0.00007933
7122656152	Peralta Community College District	12,716,070	0.00222821
5641338536	Perris Elementary School District	4,142,837	0.00072594
1585976957	Perris Union High School District	9,846,120	0.00172532
1901548959	Petaluma City Schools	6,171,429	0.00108141
3568311874	Phoenix Charter Academy	86,420	0.00001514
1827433328	Piedmont City Unified School District	2,191,676	0.00038404
2066588518	Pierce Joint Unified School District	1,017,420	0.00017828
7822198042	Pine Ridge Elementary School District	141,442	0.00002478
4712133566	Piner-Olivet Union Elementary School District	815,758	0.00014294
5444326376	Pioneer Union Elementary School District	1,155,160	0.00020242
5585077276	Pioneer Union Elementary School District	238,367	0.00004177
7463358989	Pioneer Union Elementary School District	96,576	0.00001692
3214225187	Pittsburg Unified School District	9,469,398	0.00165930
4372165761	Pixley Union Elementary School District	1,137,556	0.00019933
5004355473	Placentia-Yorba Linda Unified School District	14,989,503	0.00262658
5342351617	Placer County Schools	6,482,379	0.00113589
5487215774	Placer Hills Union Elementary School District	618,445	0.00010837
6202158771	Placer Union High School District	2,868,044	0.00050256
7000699640	Placerville Union Elementary School District	836,783	0.00014663
3496444556	Plainsburg Elementary School District	54,027	0.00000947

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6509717566	Planada Elementary School District	\$ 1,110,340	0.00019456
2345874036	Plaza Elementary School District	119,995	0.00002103
1569071519	Pleasant Grove Joint Union Elementary School District	111,250	0.00001949
6934422731	Pleasant Ridge Union Elementary School District	729,652	0.00012786
6042111392	Pleasant Valley Elementary School District	4,424,219	0.00077525
4644873861	Pleasant Valley Joint Unified Elementary School District	50,214	0.00000880
4954615993	Pleasant View Elementary School District	432,881	0.00007585
7372000130	Pleasanton Unified School District	9,632,391	0.00168787
3759604893	Plumas Charter School	294,746	0.00005165
7791993104	Plumas County Schools	525,467	0.00009208
3021894003	Plumas Lake Elementary School District	1,323,738	0.00023196
5135951117	Plumas Unified School District	1,918,659	0.00033620
7559385303	Pollock Pines Elementary School District	573,313	0.00010046
1014801648	Pomona Unified School District	19,903,381	0.00348763
4784882484	Pond Union Elementary School District	99,847	0.00001750
6165750511	Pope Valley Union Elementary School District	84,376	0.00001479
7310210359	Port of Los Angeles High School	401,537	0.00007036
6691516387	Porterville Unified School District	12,780,988	0.00223959
6899856021	Portola Valley Elementary School District	662,439	0.00011608
3757022942	Potter Valley Community Unified School District	315,987	0.00005537
4481656996	Poway Unified School District	24,273,904	0.00425347
5807245634	Prepa Tec - Los Angeles Charter	125,538	0.00002200
6195125344	Princeton Joint Unified School District	169,915	0.00002977
1558130090	Public Safety Academy Charter School	250,028	0.00004381
2115604693	Raisin City Elementary School District	235,446	0.00004126
6109576275	Ramona Unified School District	4,085,954	0.00071597
1610179591	Rancho Santa Fe Elementary School District	694,033	0.00012161
1180133260	Rancho Santiago Community College District	19,153,198	0.00335618
3160026222	Ravendale Elementary School District	8,661	0.00000152
2057831395	Ravenswood City Elementary School District	2,576,361	0.00045145
3227583561	Raymond-Knowles Union Elementary School District	93,820	0.00001644
1455280265	Red Bluff Union Elementary District	1,706,967	0.00029911
1843171163	Red Bluff Union High School District	1,901,316	0.00033316
2042430636	Redding Elementary School District	2,998,801	0.00052547
6789119221	Redding School of Arts	266,707	0.00004673
4614049793	Redding STEM Academy	112,643	0.00001974
5296265892	Redlands Unified School District	14,397,506	0.00252285
4425011744	Redondo Beach Unified School District	6,055,243	0.00106105
6751794291	Redwood City Elementary School District	8,191,505	0.00143538
7575206941	Redwood Preparatory Charter School	84,722	0.00001485
3399326169	Redwoods Community College District	4,172,520	0.00073114
7977918838	Reed Union Elementary School District	1,291,572	0.00022632
3778112447	Reeds Creek School District	166,344	0.00002915
6026726398	Reef-Sunset Unified School District	2,726,822	0.00047782
4469446335	Rescue Union Elementary School District	2,004,298	0.00035121
2635168657	Rialto Unified School District	22,648,767	0.00396870
4799234834	Richfield School District	204,174	0.00003578
2724583946	Richgrove Elementary School District	752,781	0.00013191
1569694490	Richland School District	2,474,461	0.00043359
1318837252	Richmond Elementary School District	156,014	0.00002734
2286384350	Ridgecrest Elementary Academy for Language Music and Science	193,174	0.00003385
7133009244	Rim of the World Unified School District	2,245,214	0.00039342
7400784096	Rincon Valley Union Elementary School District	3,778,300	0.00066206
1532342847	Rio Bravo-Greeley Union Elementary School District	740,185	0.00012970
6945257758	Rio Dell Elementary School District	299,941	0.00005256
7826985206	Rio Elementary School District	4,281,731	0.00075028
6928011575	Rio Hondo Community College District	7,393,849	0.00129561
2183163920	Ripon Unified School District	1,957,478	0.00034301
6831162990	River Delta Joint Unified School District	1,634,638	0.00028643
1831916243	River Oak Charter School	199,987	0.00003504
1523798421	River Oaks Academy Charter School	40,057	0.00000702
3106461105	River Springs Charter School	6,356,449	0.00111383

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2776367227	Riverbank Unified School District	\$ 2,061,949	0.00036131
2863297469	Riverdale Joint Unified School District	1,005,234	0.00017615
1832356320	Riverside Community College District	19,959,726	0.00349750
2014820387	Riverside Unified School District	30,250,962	0.00530082
3565178499	Roberts Ferry Union Elementary School District	106,396	0.00001864
4042587326	Robla Elementary School District	1,849,369	0.00032406
5971961973	Rockford Elementary School District	165,956	0.00002908
7674560515	Rocklin Academy	763,848	0.00013385
4085633883	Rocklin Unified School District	6,620,580	0.00116011
1558142943	Rocky Point Charter School	182,962	0.00003206
3447508997	Romoland Elementary School District	3,103,610	0.00054384
1149853876	Rosedale Union Elementary School District	3,501,863	0.00061362
5949764568	Roseland Elementary School District	1,728,465	0.00030288
4513231576	Rosemead Elementary School District	1,958,574	0.00034320
1723824651	Roseville City Elementary School District	6,989,614	0.00122478
3216973983	Roseville Joint Union High School District	7,176,334	0.00125750
6808203610	Ross Elementary School District	382,996	0.00006711
4200347744	Ross Valley Elementary School District	944,443	0.00016549
5014306844	Round Valley Elementary School District	58,292	0.00001021
6884931007	Round Valley Unified School District	870,030	0.00015245
7739972784	Rowland Unified School District	10,588,999	0.00185549
5202751265	Sacramento City Unified School District	29,708,057	0.00520569
2217486025	Saddleback Valley Unified School District	14,720,698	0.00257948
2110898573	Salida Union Elementary School District	2,217,073	0.00038849
6224918084	Salinas City Elementary School District	7,358,662	0.00128944
6852877963	Salinas Union High School District	13,592,927	0.00238186
4572028244	San Antonio Union Elementary School District	104,928	0.00001839
6073031672	San Ardo Union Elementary School District	104,115	0.00001824
3637420648	San Benito County Schools	967,803	0.00016959
2513051162	San Benito Joint Union High School District	2,567,995	0.00044998
3254572850	San Bernardino City Unified School District	38,695,243	0.00678049
7548565539	San Bernardino Community College District	12,516,162	0.00219318
5934160794	San Bernardino County Schools	30,852,914	0.00540630
6298448719	San Bruno Park Elementary School District	2,113,017	0.00037026
4973141546	San Carlos Elementary School District	2,353,223	0.00041235
4874136617	San Diego Community College District	27,694,564	0.00485286
7354575882	San Diego Unified School District	89,412,366	0.01566756
8851287214	San Diego Virtual	78,627	0.00001378
7619539220	San Dieguito Union High School District	6,875,411	0.00120476
3460011520	San Gabriel Unified School District	3,133,394	0.00054906
3559577657	San Jacinto Unified School District	10,354,687	0.00181443
3837269808	San Jacinto Valley Academy	809,716	0.00014188
2736933446	San Joaquin County Schools	18,123,048	0.00317567
6781022096	San Joaquin Delta Community College District	8,535,766	0.00149571
3086129461	San Jose Charter Academy	502,156	0.00008799
7809487108	San Jose Community College District	11,294,291	0.00197908
2328908874	San Jose Unified School District	18,442,812	0.00323170
5621014982	San Juan Unified School District	33,568,493	0.00588214
5501775959	San Leandro Unified School District	6,297,178	0.00110344
4157559530	San Lorenzo Unified School District	8,321,064	0.00145808
2756277746	San Lorenzo Valley Unified School District	2,049,918	0.00035920
4365486793	San Lucas Union Elementary School District	138,212	0.00002422
2928870141	San Luis Coastal Unified School District	7,639,833	0.00133871
2158228831	San Luis Obispo County Schools	2,705,190	0.00047403
7242665722	San Marcos Unified School District	12,019,535	0.00210616
5365219434	San Marino Unified School District	2,181,629	0.00038228
6000438178	San Mateo County Community College District	21,545,537	0.00377538
7915424066	San Mateo Union High School District	12,538,670	0.00219713
3468824555	San Mateo-Foster City School District	9,800,270	0.00171728
6461134477	San Miguel Joint Union Elementary School District	565,962	0.00009917
6729424120	San Pasqual Union Elementary School District	406,198	0.00007118
3599561331	San Pasqual Valley Unified School District	1,020,928	0.00017890

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2488483655	San Rafael City Elementary School District	\$ 3,579,168	0.00062717
5980907890	San Rafael City High School District	1,212,880	0.00021253
1281849954	San Ramon Valley Unified School District	17,774,009	0.00311451
1921976468	San Ysidro Elementary School District	4,060,155	0.00071145
6313131239	Sanger Unified School District	8,695,309	0.00152366
6211398979	Santa Ana Unified School District	44,354,049	0.00777207
1330522031	Santa Barbara Community College District	8,557,192	0.00149946
4436044811	Santa Barbara County Schools	6,307,817	0.00110531
4522588032	Santa Barbara Unified School District	12,642,638	0.00221534
4808924344	Santa Clara County Schools	26,345,330	0.00461644
7406978313	Santa Clara Elementary School District	27,842	0.00000488
6562354494	Santa Clara Unified School District	25,153,849	0.00440766
5676412961	Santa Clarita Community College District	11,720,834	0.00205382
1911284905	Santa Cruz City High School District	5,019,213	0.00087951
1121335060	Santa Cruz County Schools	4,802,666	0.00084156
3260902199	Santa Maria Joint Union High School District	7,959,064	0.00139465
3355931913	Santa Maria-Bonita Elementary School District	10,961,317	0.00192073
3334143281	Santa Monica Community College District	14,894,235	0.00260989
1188894074	Santa Monica-Malibu Unified School District	10,520,355	0.00184346
5857215950	Santa Paula Unified School District	5,207,364	0.00091248
6618655422	Santa Rita Union Elementary School District	2,390,670	0.00041891
4320596157	Santa Rosa Academy Inc.	814,912	0.00014280
3610135690	Santa Rosa City Schools	10,313,197	0.00180716
7902323909	Santa Ynez Valley Union High School District	552,174	0.00009676
1609459360	Santee Elementary School District	4,502,531	0.00078897
7038672619	Saratoga Union Elementary School District	2,001,325	0.00035069
2531026999	Saucelito Elementary School District	44,714	0.00000784
5031304622	Saugus Union Elementary School District	6,753,889	0.00118347
3079189766	Sausalito Marin School District	610,570	0.00010699
5774033804	Savanna Elementary School District	1,607,952	0.00028176
6586057676	SBC-High Tech High	1,257,737	0.00022039
9422411206	Scholarship Prep - South Bay	284,466	0.00004985
1762125555	Scholarship Prep Charter School	448,015	0.00007850
2351902668	Scholarship Prep Charter School Oceanside	354,714	0.00006216
1523800348	Schools Insurance Program	52,409	0.00000918
7450672617	Scotia Union Elementary School District	221,901	0.00003888
4791828223	Scott Valley Unified School District	802,070	0.00014055
6772622949	Scotts Valley Unified School District	858,256	0.00015039
1780465520	Sebastopol Union Elementary School District	437,904	0.00007673
1155240427	Seeley Union Elementary School District	345,586	0.00006056
3331574596	Seiad Elementary School District	51,713	0.00000906
2152726890	Selma Unified School District	5,682,369	0.00099571
2804463991	Semitropic Elementary School District	170,742	0.00002992
1373660146	Sequoia Union Elementary School District	228,904	0.00004011
7947387157	Sequoia Union High School District	11,272,836	0.00197532
2477635196	Shaffer Union Elementary School District	188,412	0.00003302
6415880739	Shandon Joint Unified School District	307,771	0.00005393
3816737476	Shasta County Schools	5,822,846	0.00102033
2428826755	Shasta Trinity Regional Occupation Program-Shasta County School	129,621	0.00002271
6949617034	Shasta Union Elementary School District	85,434	0.00001497
1105598099	Shasta Union High School District	3,460,629	0.00060640
6317536323	Shasta View Academy	114,127	0.00002000
1400850886	Shasta-Tehama-Trinity Joint Community College District	6,945,921	0.00121712
1523793775	Sherwood Montessori	58,983	0.00001034
6242725227	Shiloh Elementary School District	130,863	0.00002293
4707966975	Shoreline Unified School District	899,790	0.00015767
7299435622	SIA Tech	944,555	0.00016551
6933037412	SIATech Academy South	28,450	0.00000499
6124563988	Sierra County Schools	182,309	0.00003195
5166088593	Sierra Joint Community College District	8,449,908	0.00148066
2448426381	Sierra Regional Occupational Program	15,445	0.00000271
2060641535	Sierra Sands Unified School District	3,451,116	0.00060473

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6388354319	Sierra Unified School District	\$ 1,206,187	0.00021136
3692699464	Sierra-Plumas Joint Unified School District	209,185	0.00003666
4832471160	Silver Fork Elementary School District	11,797	0.00000207
7410604938	Silver Valley Unified School District	1,862,850	0.00032642
4957429304	Simi Valley Unified School District	9,877,975	0.00173090
7038817013	Siskiyou County Schools	2,077,379	0.00036402
5936947003	Siskiyou Joint Community College District	1,864,603	0.00032673
6462088061	Siskiyou Union High School District	390,756	0.00006847
6118205021	Sky Mountain Charter School	112,210	0.00001966
1160594624	Snelling-Merced Falls Union Elementary School District	43,638	0.00000765
4755668444	Snowline Joint Unified School District	7,098,403	0.00124384
6696148855	Solana Beach Elementary School District	3,162,346	0.00055413
5716563020	Solano Community College District	4,247,820	0.00074434
6010974308	Solano County Schools	6,441,723	0.00112877
2143918191	Soledad Unified School District	4,610,396	0.00080787
2700591835	Solvang Elementary School District	391,574	0.00006861
7800122888	Somis Union Elementary School District	200,531	0.00003514
5529562551	Sonoma Charter School	161,071	0.00002822
2947341923	Sonoma County Junior College District	12,252,969	0.00214706
2242014962	Sonoma County Schools	4,267,956	0.00074787
7013483580	Sonoma Valley Unified School District	3,519,162	0.00061666
3456878978	Sonora Elementary School District	427,131	0.00007485
4841658252	Sonora Union High School District	980,788	0.00017186
4840496836	Soquel Union Elementary School District	1,167,905	0.00020465
4647257050	Soulsbyville Elementary School District	353,583	0.00006196
5726613081	South Bay Union Elementary School District	478,244	0.00008380
7323980033	South Bay Union Elementary School District	4,602,790	0.00080654
3468144189	South Fork Union Elementary School District	349,812	0.00006130
2204431832	South Monterey County Union High School District	1,600,258	0.00028041
7910406066	South Orange County Community College District	20,388,196	0.00357258
2895497986	South Pasadena Unified School District	2,493,327	0.00043690
1354490268	South San Francisco Unified School District	7,177,675	0.00125773
7737648052	South Sutter Charter School	394,034	0.00006905
6579828651	South Whittier School District	2,007,905	0.00035184
6677868419	Southern California Regional Occupational Center	180,516	0.00003163
4862363619	Southern Humboldt Joint Unified School District	1,040,967	0.00018241
1468000958	Southern Kern Unified School District	3,155,264	0.00055289
5538956546	Southern Trinity Joint Unified School District	167,537	0.00002936
3050759461	Southside Elementary School District	77,354	0.00001355
2885424876	Southwestern Community College District	11,950,627	0.00209409
3042086203	Sparrow Academy	118,424	0.00002075
4284187818	Spencer Valley Elementary School District	99,389	0.00001742
1866309051	Spreckels Union Elementary School District	484,252	0.00008485
4102190420	Springville Union Elementary School District	286,035	0.00005012
4342973928	St. Helena Unified School District	1,556,645	0.00027277
6043601516	Standard Elementary School District	3,091,316	0.00054169
1130644919	Stanislaus County Office of Education	13,722,813	0.00240462
7499835425	Stanislaus Union Elementary School District	2,557,721	0.00044818
4001428666	State Center Community College District	18,041,040	0.00316130
1278757636	Steele Canyon Charter High School	1,172,590	0.00020547
3547333131	Stockton Unified School District	32,383,764	0.00567454
1195539075	Stone Bridge Charter School	225,144	0.00003945
6807133960	Stone Corral Elementary School District	80,180	0.00001405
3132636176	Stony Creek Joint Unified School District	66,131	0.00001159
1602851027	Strathmore Union Elementary School District	815,174	0.00014284
2493370016	Sulphur Springs Union Elementary School District	3,363,087	0.00058931
6222071260	Summerville Elementary School District	433,301	0.00007593
3844864447	Summerville Union High School District	488,983	0.00008568
1248450577	Summit Leadership Academy - High Desert Charter	217,258	0.00003807
2759751913	Sundale Union Elementary School District	428,049	0.00007501
4292287630	Sunnyside Union Elementary School District	499,926	0.00008760
4873710554	Sunnyvale Elementary School District	7,607,788	0.00133310

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6529869505	Sunol Glen Elementary School District	\$ 5,973	0.00000105
5401644365	Sunol Glen Unified School District	230,625	0.00004041
1211424270	SunRidge Charter School	176,503	0.00003093
7754244853	Surprise Valley Joint Unified School District	106,146	0.00001860
3969046979	Susanville Elementary School District	764,985	0.00013405
2045640472	Sutter County Schools	3,725,580	0.00065283
2568994850	Sutter Union High School District	575,178	0.00010079
4647994257	Sweetwater Secondary School	100,631	0.00001763
5949549848	Sweetwater Union High School District	25,229,255	0.00442087
1000001467	Sycamore Academy of Science and Cultural Arts	303,444	0.00005317
3830684050	Sylvan Union Elementary School District	6,389,883	0.00111969
6675330304	Synergy Charter Academy	321,198	0.00005628
2037715715	Synergy Kinetic Academy	186,775	0.00003273
8975982252	Synergy Quantum Academy	200,795	0.00003518
6926325313	Taft City Elementary School District	1,869,820	0.00032764
7689494184	Taft Union High School District	1,498,223	0.00026253
5390579443	Tahoe-Truckee Unified School District	5,135,624	0.00089991
6446081931	Tamalpais Union High School District	4,158,871	0.00072875
1558128993	TEACH Academy of Technologies	185,180	0.00003245
2124616478	Tehachapi Unified School District	3,297,863	0.00057788
1991956732	Tehama County Schools	3,354,214	0.00058775
1686362567	Tehama eLearning Academy	68,593	0.00001202
5377630686	Temecula Preparatory School	521,124	0.00009132
3041646668	Temecula Valley Unified School District	16,937,431	0.00296791
6003946120	Temple City Unified School District	3,515,444	0.00061600
5592225626	Templeton Unified School District	1,680,317	0.00029444
3154554135	Terra Bella Union Elementary School District	845,574	0.00014817
3123403448	The Grove School	214,989	0.00003767
6032510887	The Learning Choice Academy	92,664	0.00001624
6130260186	The Provisional Accelerated Learning Academy	367,367	0.00006437
5936655928	The School of Arts and Enterprise	479,844	0.00008408
5604672254	Thermalito Union Elementary School District	2,004,877	0.00035131
6251736277	Three Rivers Union Elementary School District	98,961	0.00001734
7413823386	Tipton Elementary School District	417,475	0.00007315
1320461884	Torrance Unified School District	15,947,381	0.00279443
2047303931	Tracy Joint Unified School District	11,361,836	0.00199091
7484883890	Traver Joint Elementary School District	262,431	0.00004599
4853718685	Travis Unified School District	4,316,570	0.00075638
7151099555	Tree of Life	107,084	0.00001876
7424661986	Tres Pinos Union Elementary School District	42,699	0.00000748
6051755471	Tri-Cities Regional Occupational Program	387,203	0.00006785
1396385041	Trillium Charter School	43,114	0.00000755
4990129621	Trinidad Union Elementary School District	220,377	0.00003862
2651858013	Trinity Alps Unified School District	748,625	0.00013118
4496908500	Trinity Center Elementary School District	37,011	0.00000649
6591505761	Trona Joint Unified School District	392,660	0.00006881
5216951540	Tulare City School District	5,569,340	0.00097590
4961850022	Tulare County Child Care	4,070,697	0.00071330
2757676664	Tulare County Schools	15,025,747	0.00263293
1124766744	Tulare Joint Union High School District	4,581,250	0.00080276
5439504900	Tulelake Basin Joint Unified School District	484,518	0.00008490
2329349680	Tuolumne County Schools	1,671,147	0.00029283
4864468609	Turlock Joint Unified School District	12,793,922	0.00224185
1302283599	Tustin Unified School District	14,507,011	0.00254204
6814747991	Twain Harte School District	273,234	0.00004788
3634643466	Twin Hills Union Elementary School District	497,328	0.00008715
5229487290	Twin Ridges Charter School	27,525	0.00000482
7797767450	Twin Ridges Elementary School District	214,815	0.00003764
8649936612	Twin Rivers Charter School	306,032	0.00005363
5624071851	Twin Rivers Unified School District	21,766,395	0.00381408
1255842978	Two Rock Union Elementary School District	107,002	0.00001875
6289323676	Ukiah Unified School District	7,387,247	0.00129445

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7472603292	Union Elementary School District	\$ 3,869,829	0.00067810
4221634549	Union Hill Elementary School District	644,363	0.00011291
5603366712	University High School	106,539	0.00001867
2842269652	University Preparation School at CSU Channel Islands	267,794	0.00004693
3118611128	University Preparatory Value High School	234,574	0.00004110
5024933356	Upland Unified School District	6,336,087	0.00111026
7600183528	Upper Lake Unified School District	1,187,094	0.00020801
9870744637	Urban Corps of San Diego County Charter School	87,733	0.00001537
5549640507	Urban Discovery Academy	211,299	0.00003703
1179823298	Vacaville Unified School District	8,976,367	0.00157291
4766060468	Val Verde Unified School District	19,519,724	0.00342040
2081560271	Valle Lindo Elementary School District	595,899	0.00010442
1969579798	Vallecito Union Elementary School District	713,348	0.00012500
5015156630	Vallecitos Elementary School District	163,089	0.00002858
6997730162	Vallejo City Unified School District	10,439,429	0.00182928
2543039445	Valley Center-Pauma Unified School District	2,608,474	0.00045708
3543635202	Valley Home Joint Elementary School District	86,083	0.00001508
2505669516	Valley Regional Occupational Program	271,278	0.00004754
4498279959	Ventura County Community College District	15,256,958	0.00267345
2197997101	Ventura County Schools	9,011,955	0.00157915
2874043318	Ventura Unified School District	14,583,994	0.00255552
6613986211	Victor Elementary School District	7,619,336	0.00133512
1797201477	Victor Valley Community College District	6,158,682	0.00107917
6396724792	Victor Valley Union High School District	10,950,100	0.00191876
4671697942	View Park Preparatory Accelerated Charter School	321,800	0.00005639
5706152886	View Park Preparatory Accelerated High Charter	163,043	0.00002857
5916924530	View Park Preparatory Accelerated Middle Charter School	50,505	0.00000885
7272848287	Village Charter Academy	165,117	0.00002893
1048247797	Village Charter School	157,666	0.00002763
3207071326	Vineland Elementary School District	699,846	0.00012263
6964601867	Visalia Unified School District	23,195,903	0.00406457
1317591363	Visions in Education	2,700,269	0.00047316
1523797072	Vista Charter Middle School	342,749	0.00006006
7912901472	Vista Del Mar Union Elementary School District	51,188	0.00000897
2055602821	Vista Heritage Charter Middle School	335,450	0.00005878
6017497390	Vista Springs Charter School	124,751	0.00002186
2317511381	Vista Unified School District	14,209,727	0.00248994
4858427866	Walnut Creek School District	1,894,126	0.00033190
2640831485	Walnut Valley Unified School District	7,974,043	0.00139728
2862564198	Warner Unified School District	309,293	0.00005420
4434836943	Wasco Union Elementary School District	3,377,686	0.00059187
6290084633	Wasco Union High School District	1,516,098	0.00026566
4847243540	Washington Colony Elementary School District	331,238	0.00005804
4522592602	Washington Unified School District	2,020,324	0.00035402
7255531498	Washington Unified School District	5,611,768	0.00098334
4008777283	Washington Union Elementary School District	516,357	0.00009048
3095953091	Waterford Unified School District	2,008,161	0.00035189
5904372410	Watts Learning Center	357,609	0.00006266
1000001468	Watts Learning Center Middle School	233,589	0.00004093
2687570552	Waugh Elementary School District	468,347	0.00008207
6589114544	Waukena Joint Union Elementary School District	206,487	0.00003618
4609855288	Weaver Union Elementary School District	2,453,924	0.00043000
4417215538	Weed Union Elementary School District	344,078	0.00006029
7193025540	West Contra Costa Unified School District	21,485,883	0.00376493
2369038493	West Covina Unified School District	6,879,288	0.00120544
5173827213	West Hills Community College District	5,961,766	0.00104467
2246146765	West Kern Community College District	3,028,519	0.00053068
4464498282	West Park Elementary School District	352,667	0.00006180
5547548308	West Side Union Elementary School District	100,442	0.00001760
6445151773	West Sonoma County Union High School District	1,248,689	0.00021881
2279941741	West Valley-Mission Community College District	12,495,184	0.00218951
3896791516	Western Placer Unified School District	5,086,724	0.00089134

California Public Employees' Retirement System
Schools Cost Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
Year Ended June 30, 2025

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1057618197	Western Sierra Charter School	\$ 243,846	0.00004273
7521439945	Westminster Elementary School District	7,646,588	0.00133990
2972096075	Westmorland Union Elementary School District	418,315	0.00007330
2742416943	Westside Elementary School District	177,999	0.00003119
2099762888	Westside Union Elementary School District	3,595,448	0.00063002
4817977684	Westwood Unified School District	175,257	0.00003071
3088675289	Wheatland Elementary School District	1,849,734	0.00032413
2179968714	Wheatland Union High School District	1,307,314	0.00022909
3269204833	Whitmore Union Elementary School District	47,981	0.00000841
6443614290	Whittier City Elementary School District	4,087,601	0.00071626
2567641613	Whittier Union High School District	10,967,005	0.00192173
6366816125	Wilder's Preparatory Academy Charter Middle School	163,586	0.00002866
3280415122	Wilders Preparatory Academy Charter School	365,418	0.00006403
1746812072	William S. Hart Union High School District	12,681,877	0.00222222
3154463704	Williams Unified School District	809,824	0.00014190
1437547350	Willits Charter School	293,966	0.00005151
1585447300	Willits Unified School District	2,031,187	0.00035592
1307025203	Willow Creek Elementary School District	61,138	0.00001071
5925389407	Willow Education dba Bay Area Technology-Bay Tech School	170,610	0.00002990
7183229792	Willow Grove Union Elementary School District	22,968	0.00000402
5514834476	Willows Unified School District	1,148,787	0.00020130
1742141474	Wilmar Union Elementary School District	147,183	0.00002580
1439827301	Wilsona Elementary School District	1,437,169	0.00025183
6132042014	Windsor Unified School District	3,909,708	0.00068509
6010284470	Winship Community School	744	0.00000013
7319793875	Winship Elementary School District	176,279	0.00003089
6983570542	Winters Joint Unified School District	1,575,008	0.00027599
4249952242	Winton Elementary School District	1,481,820	0.00025966
3480447469	Wiseburn Unified School District	1,473,403	0.00025818
2780161336	Woodlake Unified School District	2,244,145	0.00039325
6192222625	Woodland Joint Unified School District	7,905,591	0.00138528
2444074454	Woodland Star Charter School	287,207	0.00005033
7762317670	Woodside Elementary School District	552,507	0.00009681
4451196750	Woodville Elementary School District	340,242	0.00005962
5190698806	Wright Elementary School District	1,045,800	0.00018325
3115853161	Yolo County Schools	2,702,980	0.00047364
2480646141	Yosemite Community College District	12,057,983	0.00211290
6614281937	Yosemite Joint Unified School District	1,285,254	0.00022521
6900241908	Yreka Union Elementary School District	972,796	0.00017046
6250797896	Yreka Union High School District	513,260	0.00008994
4093929103	Yuba City Charter School	208,163	0.00003648
6635673029	Yuba City Unified School District	9,299,616	0.00162955
5895295256	Yuba Community College District	4,042,479	0.00070836
6774015495	Yuba County Schools	2,579,919	0.00045208
3394741276	Yuba River Charter School	160,950	0.00002820
6412893013	Yucaipa-Calimesa Joint Unified School District	6,388,710	0.00111948
		\$ 5,706,848,630	1.00000000

(*) The figures presented in this column have been converted to the employer's allocation factor and do not represent the employer's allocation in a percentage format. For example, 0.072092% has been converted to 0.00072092 in this column.

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

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

Schedule of Collective Pension Amounts
As of and for the Year Ended June 30, 2025

Deferred Outflows of Resources			Deferred Inflows of Resources		
Differences Between Expected and Actual Experience		Total Deferred Outflows of Resources Excluding Employer- Specific Amounts (*)	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources Excluding Employer- Specific Amounts (*)	Pension Expense
Net Pension Liability					
\$ 32,955,894,224	\$ 4,292,352,929	\$ 4,292,352,929	\$ (2,508,440,039)	\$ (2,508,440,039)	\$ 6,091,075,779

(*) 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*

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

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

Notes to Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Year Ended June 30, 2025

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 required employer's contribution to the Plan's total required employer contributions during the measurement period July 1, 2024, through June 30, 2025.

4. Employer Contributions

Legally or statutorily required employer contributions for the year ended June 30, 2025, including reported contribution adjustments and suspended payroll information, are used as the basis for determining each employer's proportion of total contributions reported in the Schedule of Employer Allocations. Contributions for school employers were grouped by their respective school districts based on the employers' assigned division organization number, with the exception of Charter Schools, which are listed individually. The employer's proportion may be applied to the amounts reported in the Schedule of Collective Pension Amounts to determine the employer's proportionate share of those amounts.

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

Notes to Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Year Ended June 30, 2025

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, 2025, 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, 2025, 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, 2025, including contributions submitted by employers through a cut-off date approximately four months after the fiscal year-end.
- Contributions reported in the ACFR include employer-specific amounts, such as Golden Handshakes. Those amounts are not considered legally required contributions and are not reported in the Schedule of Employer Allocations.

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

Notes to Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Year Ended June 30, 2025

5. Collective Net Pension Liability

The components of the employers' collective net pension liability related to the Plan as of June 30, 2025, are as follows (amounts in thousands):

Total pension liability	\$ 138,508,351
Less:	
Plan fiduciary net position	105,552,457
Net Pension Liability of Employers	\$ 32,955,894

Actuarial Methods and Assumptions

The collective total pension liability for the June 30, 2025 measurement period was determined by an actuarial valuation as of June 30, 2024, with update procedures used to roll forward the total pension liability to June 30, 2025.

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 ¹	Derived using CalPERS' Membership Data for all Funds
Post-retirement benefit increase	2.0% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.30% thereafter

¹The 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.

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

Notes to Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Year Ended June 30, 2025

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

<i>Asset class</i>	Assumed Asset Allocation¹	Real Return²
Public Equity	37.00%	4.56%
Private Equity	17.00	5.56
Fixed Income	28.00	2.53
Real Assets	15.00	3.03
Private Debt	8.00	4.93
Strategic Leverage	(5.00)	1.40

¹ Figures are based on the 2024 Mid-Cycle Asset Liability Management study.

² An expected inflation of 2.30% is 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, as 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):

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Collective Net Pension Liability	\$ 51,711,030	\$ 32,955,894	\$ 17,475,054

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

Notes to Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Year Ended June 30, 2025

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, 2025 (dollars expressed in thousands):

<i>Deferred outflows of resources</i>	Year of Deferrals	Amortization Period	Beginning of Year Balance	Additions	Deletions	End of Year Balance
Change of assumptions	2022	3.9	\$ 789,948	\$ -	\$ (789,948)	\$ -
Subtotal			789,948	-	(789,948)	-
Difference between expected and actual experience	2023	3.8	842,120	-	(467,844)	374,276
	2024	3.9	2,154,056	-	(742,778)	1,411,278
	2025	3.9	-	3,371,212	(864,413)	2,506,799
Subtotal			2,996,176	3,371,212	(2,075,035)	4,292,353
Total Deferred Outflows of Resources			\$ 3,786,124	\$ 3,371,212	\$ (2,864,983)	\$ 4,292,353

<i>Deferred inflows of resources</i>	Year of Deferrals	Amortization Period	Beginning of Year Balance	Additions	Deletions	End of Year Balance
Difference between expected and actual experience	2022	3.9	\$ (255,781)	\$ -	\$ 255,781	\$ -
Subtotal			(255,781)	-	255,781	-
Net difference between projected and actual	2021	5.0	(2,170,374)	-	2,170,374	-
investment earnings on the	2022	5.0	4,954,677	-	(2,477,338)	2,477,339
pension plan investments	2023	5.0	360,992	-	(120,331)	240,661
	2024	5.0	(1,757,049)	-	439,262	(1,317,787)
	2025	5.0	-	(4,885,817)	977,164	(3,908,653)
Subtotal			1,388,246	(4,885,817)	989,131	(2,508,440)
Total Deferred Inflows of Resources			\$ 1,132,465	\$ (4,885,817)	\$ 1,244,912	\$ (2,508,440)

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

<i>Year ending June 30,</i>	
2026	\$ 3,162,710
2027	236,819
2028	(638,453)
2029	(977,163)
Total	\$ 1,783,913

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

Notes to Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Year Ended June 30, 2025

7. Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2025 are as follows (amounts in thousands):

<i>Description</i>	<i>Amount</i>
Service cost	\$ 3,455,301
Interest on total pension liability	9,032,764
Net plan to plan resource movement	(15)
Employee contributions	(1,622,675)
Projected earnings on pension plan investments	(6,462,502)
Administrative expense	68,132
Recognition (amortization) of deferred outflows and deferred inflows of resources:	
Difference between expected and actual experience	1,819,254
Difference between projected and actual earnings on plan investments	(989,131)
Change of assumptions	789,948
Total Pension Expense	\$ 6,091,076