



**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, 2022

**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, 2022

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

**Contents
As of and for the Year Ended June 30, 2022**

Independent Auditor's Report	3-4
Schedule 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

Report on the Audit of the Schedules

Opinions

We have audited the accompanying schedule of employer allocations of the California Public Employees' Retirement System (the System) Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan), as of and for the year ended June 30, 2022, and the related notes. We have also audited the total for all the columns titled net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense (specific column totals) included in the accompanying schedule of collective pension amounts of the Plan as of and for the year ended June 30, 2022, and the related notes (collectively with the schedule of employer allocations, noted as "the Schedules" herein this report).

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense for the California Public Employees' Retirement System Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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



Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.

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

Other Matter

We have audited, in accordance with GAAS and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the System as of and for the year ended June 30, 2022, and our report thereon, dated November 18, 2022, expressed unmodified opinions on those financial statements.

Restriction on Use

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

BDO USA, LLP

San Francisco, California
January 9, 2023

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

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1149053038	ABC Unified School District	\$ 8,428,507	0.00240037
1491693127	Academia Moderna	266,541	0.00007591
7715471473	Academy for Academic Excellence	738,670	0.00021037
4592061083	Acalanes Union High School District	2,479,395	0.00070611
4063229326	Ackerman Elementary School District	197,890	0.00005636
7727839196	Acton-Agua Dulce Unified School District	432,228	0.00012309
4132218887	Adelanto School District	3,477,403	0.00099034
3208217382	AeroSTEM Academy	44,487	0.00001267
2376039281	Alain Leroy Locke College Preparatory Academy	392,123	0.00011167
1373208973	Alameda City Unified School District	5,325,142	0.00151656
1558140308	Alameda Community Learning Center	123,329	0.00003512
6466948835	Albany City Unified School District	1,901,570	0.00054155
1558130961	Alder Grove Charter School	69,996	0.00001993
4128138446	Alexander Valley Union Elementary School District	81,227	0.00002313
3280450188	Alhambra Unified School District	7,383,739	0.00210283
3426134127	Alisal Union Elementary School District	3,698,951	0.00105343
1497409666	All Tribes Charter School	62,753	0.00001787
5834671018	Allan Hancock Joint Community College District	4,418,508	0.00125835
2753259739	Alliegance STEAM Academy - Thrive Charter School	259,061	0.00007378
6093086553	Allensworth Elementary School District	47,018	0.00001339
9396531246	Alliance 6-12 College-Ready Academy #21	203,206	0.00005787
1558149495	Alliance Cindy and Bill Simon Technology Academy High School	113,342	0.00003228
1923618316	Alliance College-Ready Academy High School #16	108,477	0.00003089
2315308697	Alliance College-Ready Middle Academy #12	65,478	0.00001865
4969659820	Alliance College-Ready Middle Academy #4	148,479	0.00004229
9149635590	Alliance College-Ready Middle Academy #8	62,592	0.00001783
5603719411	Alliance Collins Family College-Ready Academy High School	144,971	0.00004129
4579047273	Alliance Dr. Olga Mohan High School	134,946	0.00003843
5925369318	Alliance Health Services Academy High School	189,340	0.00005392
7978771750	Alliance Jack H. Skirball Middle	80,674	0.00002298
2391884382	Alliance Judy Ivie Burton Technology Academy High School	170,561	0.00004857
8796739597	Alliance Kory Hunter Middle School	97,849	0.00002787
8691753509	Alliance Leadership Middle Academy #10	86,324	0.00002458
4097546247	Alliance Marc & Eva Stern Math and Science School	158,012	0.00004500
8648473536	Alliance Margaret M. Bloomfield Technology Academy High School	119,223	0.00003395
1382292345	Alliance Media Arts & Entertainment Design High School	139,509	0.00003973
6600682898	Alliance Ouchi-ODonovan 6-12 Complex	260,313	0.00007413
7637975506	Alliance Patti and Peter Neuwirth Leadership Academy	199,885	0.00005693
8192849859	Alliance Renee and Meyer Luskin Academy High School	115,589	0.00003292
8948510327	Alliance Susan and Eric Smidt Technology High School	132,805	0.00003782
1781372296	Alliance Tennenbaum Family Technology High School	84,708	0.00002412
3922778275	Alpaugh Unified School District	218,055	0.00006210
1632912458	Alpine County Schools	113,764	0.00003240
3344181610	Alpine County Unified School District	198,308	0.00005648
4110162245	Alpine Union Elementary School District	561,826	0.00016000
6469328474	Alta Loma School District	1,985,729	0.00056552
7817779023	Alta Vista Elementary School District	314,059	0.00008944
4308271706	Alta-Dutch Flat Union Elementary School District	27,399	0.00000780
7378907233	Alum Rock Union Elementary School District	4,919,837	0.00140113
2795091529	Alview-Dairyland Union Elementary School District	249,842	0.00007115
1144693772	Alvina Elementary School District	170,271	0.00004849
5870593565	Alvord Unified School District	7,409,793	0.00211025
7027081952	Amador County Schools	328,784	0.00009363
6521227831	Amador County Unified School District	1,632,371	0.00046489
3683750188	American Indian Charter School	696,422	0.00019834
5149414928	American River Collegiate Academy Charter	8,409	0.00000239
7433810713	Anaheim Elementary School District	9,373,707	0.00266955
3612527881	Anaheim Union High School District	15,671,308	0.00446306
4019800137	Anahuacalmecac International University Preparatory High School of North America	57,613	0.00001641
4133881406	Anderson Union High School District	669,302	0.00019061
2626888003	Anderson Valley Unified School District	398,702	0.00011355
2790505507	Animo Boyle Heights Charter High School	54,867	0.00001563

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2233773304	Animo City of Champions Charter High School	\$ 27,236	0.00000776
1118518684	Animo College Preparatory Academy	13,234	0.00000377
8360582649	Animo Compton Charter School	8,182	0.00000233
2613458751	Animo Ellen Ochoa Charter Middle School	35,723	0.00001017
2912386367	Animo Florence-Firestone Charter Middle	49,780	0.00001418
7672016032	Animo Inglewood Charter High School	40,043	0.00001140
6504863949	Animo Jackie Robinson Charter High School	95,432	0.00002718
6644700925	Animo James B. Taylor Charter Middle School	42,230	0.00001203
1558142866	Animo Jefferson Middle School	62,339	0.00001775
6174603167	Animo Leadership High School	148,928	0.00004241
3050783760	Animo Mae Jemison Charter Middle School	55,626	0.00001584
3939917731	Animo Pat Brown Charter High School	61,262	0.00001745
6052853769	Animo Ralph Bunche Charter High School	76,964	0.00002192
2431016606	Animo South Los Angeles Charter High School	50,515	0.00001439
2342847789	Animo Venice Charter High School	42,682	0.00001216
3038097591	Animo Watts College Preparatory Academy	58,753	0.00001673
1882399344	Animo Western Charter Middle School	193,695	0.00005516
8598039892	Animo Westside Charter Middle School	26,702	0.00000760
2987957874	Antelope School District	385,319	0.00010974
4042543675	Antelope Valley Community College District	4,558,037	0.00129809
2748606203	Antelope Valley Union High School District	11,905,092	0.00339047
7111290502	Antioch Unified School District	7,148,028	0.00203570
2072221892	Antonio Maria Lugo Academy	149,558	0.00004259
1778312996	Apple Valley Unified School District	6,524,928	0.00185825
1558148176	Ararat Charter School	155,008	0.00004414
7809722235	Arcadia Unified School District	3,735,908	0.00106396
7296379892	Arcata Elementary School District	654,450	0.00018638
1000001459	Architecture Construction and Engineering Charter High School	48,765	0.00001389
6946170476	Arcohe Union Elementary School District	198,995	0.00005667
5405551589	Arena Union Elementary School District	173	0.00000005
3153058360	Arena Union Elementary/Point Arena Joint Union High School District	415,232	0.00011825
5013996023	Armona Union Elementary School District	537,885	0.00015319
2019998056	Aromas/San Juan Unified School District	556,851	0.00015859
2795182500	Arvin Union Elementary School District	1,506,504	0.00042904
2216346565	ASA Learning Center	120,678	0.00003437
7690646140	Aspire Charter	2,661,209	0.00075789
1966678952	Aspire Charter High School	205,124	0.00005842
2114495458	Aspire Charter School	433,319	0.00012341
1523790234	Aspire Firestone Academy	161,702	0.00004605
1523785933	Aspire Gateway Academy	143,012	0.00004073
3490518048	Aspire Inskip Academy	207,756	0.00005917
7378752896	Aspire Juanita Tate Academy	200,774	0.00005718
7641346557	Aspire Ollin University Preparatory Academy	267,463	0.00007617
1523791130	Aspire Pacifica College Preparatory Academy	186,949	0.00005324
1290417074	Aspire Public School	1,184,955	0.00033747
6042631433	Aspire Slauson Academy	174,298	0.00004964
3148112448	Aspire Summit Charter School	115,186	0.00003280
2602035831	Aspire University Charter School	107,871	0.00003072
1558139144	Aspire Vanguard College Preparatory Academy	141,005	0.00004016
1847286758	Atascadero Unified School District	2,241,582	0.00063838
3408643463	Atwater Elementary School District	2,174,731	0.00061935
4984385471	Auburn Union Elementary School District	892,751	0.00025425
5205480467	Audeo Charter II	75,528	0.00002151
5880503125	Audeo Charter School	71,381	0.00002033
2905906925	Audeo Charter School III	32,911	0.00000937
3601801091	Audeo Valley Charter School	26,244	0.00000747
3835472580	Azusa Unified School District	3,408,697	0.00097077
5746818658	Baker Valley Unified School District	141,649	0.00004034
4026069391	Bakersfield City Elementary School District	17,893,077	0.00509580
2785679582	Baldwin Park Unified School District	8,548,593	0.00243457
7767930212	Baldy View Regional Occupational Program	302,289	0.00008609
4796323905	Ballard Elementary School District	40,921	0.00001165

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4962899642	Ballico-Cressey Elementary School District	\$ 197,710	0.00005631
1218046243	Bangor Union Elementary School District	52,248	0.00001488
6327131594	Banning Unified School District	2,378,141	0.00067727
6999688520	Banta Elementary School District	249,063	0.00007093
6323342223	Barstow Community College District	1,356,072	0.00038620
7762274855	Barstow Unified School District	2,507,439	0.00071410
2618148087	Bass Lake Elementary School District	453,313	0.00012910
1455964765	Bassett Unified School District	2,088,015	0.00059465
5254370174	Bay View Academy	227,291	0.00006473
4477947024	Bayshore School District	216,349	0.00006161
2988331431	Bear Valley Unified School District	1,133,994	0.00032295
4072625298	Beardsley Elementary School District	1,005,060	0.00028623
7792788197	Beaumont Unified School District	4,168,016	0.00118702
4172612532	Bella Vista Elementary School District	150,058	0.00004274
3524218654	Bellevue Elementary School District	125,255	0.00003567
7018877434	Bellevue Union Elementary School District	767,964	0.00021871
1998178000	Bellevue-Sante Fe Charter School	27,738	0.00000790
2940099950	Bellflower Unified School District	4,139,870	0.00117900
4028823085	Belmont-Redwood Shores School District	1,506,987	0.00042918
7400259352	Benicia Unified School District	2,026,964	0.00057726
2207841994	Bennett Valley Union Elementary School District	367,440	0.00010464
1048178248	Berkeley Unified School District	7,606,139	0.00216617
6204058507	Berryessa Union Elementary School District	2,828,741	0.00080560
1858435277	Beverly Hills Unified School District	2,442,130	0.00069550
1352170207	Big Creek Elementary School District	77,766	0.00002215
1858830555	Big Lagoon Union Elementary School District	20,661	0.00000588
1002656068	Big Oak Flat-Groveland Unified School District	276,151	0.00007865
4658201736	Big Picture High School-Fresno	177,829	0.00005064
5712382356	Big Pine Unified School District	132,470	0.00003773
1109237443	Big Springs Union Elementary School District	141,960	0.00004043
8921227815	Big Sur Charter School	29,089	0.00000828
4791871899	Big Sur Unified School District	28,983	0.00000825
1281992053	Big Valley Joint Unified School District	119,972	0.00003417
7937544284	Biggs Unified School District	299,525	0.00008530
4749093335	Birmingham Community Charter High School	1,404,551	0.00040000
1558133995	Bishop Unified School District	1,064,551	0.00030318
6805781459	Bitterwater-Tully Elementary School District	10,110	0.00000288
3707792332	Black Butte Elementary School District	149,658	0.00004262
4518259239	Black Oak Mine Unified School District	704,928	0.00020076
6143838921	Blochman Union Elementary School District	107,165	0.00003052
5957056224	Blue Lake Union Elementary School District	164,525	0.00004686
5016336339	Blue Oak Charter School	146,191	0.00004163
1075116219	Bogus Elementary School District	10,255	0.00000292
2338125127	Bolinas-Stinson Union Elementary School District	310,540	0.00008844
5551473426	Bonita Unified School District	4,520,676	0.00128745
4120924780	Bonny Doon Union Elementary School District	69,442	0.00001978
9502512377	Bonsall Unified School District	837,671	0.00023856
5440972838	Borrego Springs Unified School District	414,779	0.00011813
5922004894	Bradley Union Elementary School District	36,634	0.00001043
5609359396	Brawley Elementary School District	1,959,007	0.00055791
4066832567	Brawley Union High School District	862,602	0.00024566
5002268954	Brea-Olinda Unified School District	2,606,665	0.00074236
7977074641	Brentwood Union School District	3,113,990	0.00088684
5948212479	Bret Harte Union High School District	522,633	0.00014884
1558144384	Bridges Charter School	110,093	0.00003135
5045980658	Bridgeville Elementary School District	54,442	0.00001550
3409598576	Briggs Elementary School District	218,696	0.00006228
7848262733	Brisbane Elementary School District	376,605	0.00010725
5564580454	Brittan Elementary School District	139,624	0.00003976
7024053713	Browns Elementary School District	65,958	0.00001878
1672370034	Buckeye Union School District	1,783,078	0.00050781
7604108975	Buellton Union Elementary School District	553,354	0.00015759

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7258717489	Buena Park Elementary School District	\$ 1,806,134	0.00051437
1793962581	Buena Vista Elementary School District	76,101	0.00002167
1570151094	Burbank Unified School District	6,762,787	0.00192599
2988919735	Burlingame Elementary School District	1,186,699	0.00033796
2233811883	Burnt Ranch Elementary School District	42,739	0.00001217
5043688719	Burrel Union Elementary School District	69,290	0.00001973
1918139771	Burton Elementary School District	2,464,385	0.00070184
4573434759	Butte County Schools	4,594,982	0.00130861
7315401076	Butte Valley Unified School District	165,089	0.00004702
3046173218	Butte-Glenn Community College District	6,320,442	0.00180001
4278447461	Butteville Union Elementary School District	93,893	0.00002674
5821947214	Buttonwillow Union Elementary School District	173,393	0.00004938
2942188765	Byron Union School District	481,685	0.00013718
5273114689	Cabrillo Joint Community College District	4,090,812	0.00116503
7449606960	Cabrillo Unified School District	1,740,655	0.00049572
2642742738	Cajon Valley Union Elementary School District	9,406,554	0.00267891
5343146128	Calaveras County Schools	1,091,101	0.00031074
7552979402	Calaveras Unified School District	1,514,909	0.00043143
2244125425	Callexico Unified School District	4,664,052	0.00132828
1049757578	Caliente Union Elementary School District	42,614	0.00001214
7241181849	California Collaborative for Educational Excellence	481,337	0.00013708
1306163185	California Online Community College District	1,118,714	0.00031860
1795002506	California School of the Arts - San Gabriel Valley	118,265	0.00003368
2172035337	California Virtual Academy at Kings	23,317	0.00000664
1978530624	California Virtual Academy at Los Angeles	1,134,730	0.00032316
1558558577	Calipatria Unified School District	660,842	0.00018820
3506924748	Calistoga Joint Unified School District	769,309	0.00021909
2338713024	Camarillo Academy of Progressive Education	153,910	0.00004383
2602235777	Cambrian Elementary School District	1,027,863	0.00029273
1523799288	Camino Nuevo Academy #2 Harvard	235,815	0.00006716
1729505670	Camino Nuevo Charter Academy	410,564	0.00011693
8430446859	Camino Nuevo Charter Academy #4	253,185	0.00007210
1523780240	Camino Nuevo Elementary #3	309,074	0.00008802
9147916859	Camino Nuevo High School #2	175,586	0.00005001
7982754631	Camino Union Elementary School District	172,222	0.00004905
6339281980	Campbell Union Elementary School District	4,306,936	0.00122658
6490246026	Campbell Union High School District	3,585,871	0.00102123
1928037252	Camptonville Academy	132,826	0.00003783
3940069328	Camptonville Elementary School District	31,284	0.00000891
3546318276	Canyon School District	37,098	0.00001057
6270147129	Capay Joint Union Elementary School District	81,727	0.00002328
6860889051	Capistrano Unified School District	17,030,131	0.00485004
5133967008	Cardiff Elementary School District	384,347	0.00010946
3711318226	Carlsbad Unified School District	3,862,570	0.00110003
2077634831	Carmel Unified School District	2,741,871	0.00078086
4476110512	Carpinteria Unified School District	1,358,556	0.00038691
5057974732	Caruthers Unified School District	858,318	0.00024444
7135817991	Cascade Union Elementary School District	980,789	0.00027932
7425426341	Castaic Union Elementary School District	860,389	0.00024503
5965645451	Castle Rock Union Elementary School District	57,035	0.00001624
2620876407	Castro Valley Unified School District	3,834,614	0.00109207
5950743626	Cayucos Elementary School District	162,745	0.00004635
5841020017	Center Unified School District	1,980,666	0.00056408
1122230116	Centinela Valley Union High School District	4,047,739	0.00115276
6479518001	Central City Value School	214,732	0.00006115
1794992915	Central School District	1,484,206	0.00042269
6332074760	Central Unified School District	6,444,797	0.00183542
1663064457	Central Union Elementary School District	920,632	0.00026219
3154277601	Central Union High School District	2,077,652	0.00059170
2793161160	Central Valley Pre-School	19,213	0.00000547
1017284030	Centralia Elementary School District	2,348,457	0.00066882
3453941367	Century Community Charter School	184,057	0.00005242

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3041848577	Ceres Unified School District	\$ 8,498,820	0.00242039
4716408593	Cerritos Community College District	6,287,074	0.00179051
1261528105	Cesar Estrada Chavez Dual Language Immersion Charter School	90,577	0.00002580
7539731457	Chabot-Las Positas Community College District	7,999,247	0.00227812
5532400293	Chaffey Community College District	6,766,624	0.00192708
3940201262	Chaffey Joint Union High School District	10,677,236	0.00304079
3814121547	Charter Academy of the Redwoods	116,187	0.00003309
1564670154	Charter Learning Center	121,037	0.00003447
7672000841	Charter Oak Unified School District	2,190,237	0.00062376
2894216509	Charter School of San Diego	409,724	0.00011669
2598272997	Chatom Union Elementary School District	314,312	0.00008951
5516581175	Chawanakee Unified School District	810,030	0.00023069
6523184721	Chicago Park Elementary School District	60,777	0.00001731
3760549397	Chico Country Day School	195,128	0.00005557
1492796491	Chico Unified School District	6,201,089	0.00176602
9368765125	Children's Community Charter School	41,470	0.00001181
4123311854	Chino Valley Unified School District	9,805,844	0.00279262
6222640391	Chowchilla Elementary School District	941,635	0.00026817
4658964836	Chowchilla Union High School District	527,771	0.00015030
2165874822	Chrysalis Charter School	26,957	0.00000768
6618006066	Chualar Union Elementary School District	198,133	0.00005643
3397712478	Chula Vista Elementary School District	12,547,620	0.00357346
3908716939	Cienega Union Elementary School District	16,942	0.00000482
1633280352	Cinnabar Elementary School District	101,508	0.00002891
2173509801	Citrus Community College District	4,825,765	0.00137434
9110882684	Citrus Springs Charter School	55,198	0.00001572
2039297160	Claremont Unified School District	3,331,552	0.00094880
1200190599	Classical Academy Charter School	1,567,195	0.00044632
7439542529	Clay Joint Elementary School District	88,309	0.00002515
4861343742	Clayton Valley Charter High School	735,119	0.00020936
2345916052	Clear Creek Elementary School District	78,146	0.00002226
2070454374	Cloverdale Unified School District	638,103	0.00018173
4999070446	Clovis Unified School District	20,704,000	0.00589633
4972682374	Coachella Valley Unified School District	10,252,433	0.00291981
3541464023	Coalinga/Huron Unified School District	2,305,081	0.00065647
5340774417	Coast Community College District	16,458,028	0.00468711
5226062744	Coast Unified School District	608,717	0.00017336
1357789904	Coastal Academy	472,624	0.00013460
5171969349	Coastline Regional Occupational Program	295,797	0.00008424
1974703674	Coffee Creek Elementary School District	2,831	0.00000081
7032817064	Cold Spring Elementary School District	104,514	0.00002976
5149458289	Colfax Elementary School District	123,074	0.00003505
5647348587	College and Career Advantage	111,348	0.00003171
7139512599	College Elementary School District	157,820	0.00004495
4041329265	College Of The Sequoias	4,440,372	0.00126458
7231675881	College Ready High School #10	103,750	0.00002955
1727778687	College-Ready Academy High School Charter	281,213	0.00008009
1082601134	Colton Joint Unified School District	10,697,940	0.00304668
6056070657	Colton-Redlands-Yucaipa Regional Occupational Program	551,097	0.00015695
4739905994	Columbia Elementary School District	538,682	0.00015341
5219386715	Columbia Union Elementary School District	260,622	0.00007422
2396817158	Columbine Elementary School District	56,413	0.00001607
7507058928	Colusa County Schools	1,335,974	0.00038047
1889234410	Colusa Unified School District	589,347	0.00016784
5480702649	Community Options for Resources in Education Butte Charter School	292,395	0.00008327
4345221379	Compton Community College District	2,625,482	0.00074772
4627108958	Compton Unified School District	7,948,550	0.00226368
3495799928	Conejo Valley Unified School District	7,212,144	0.00205396
6573621467	Connecting Waters Charter School	336,311	0.00009578
6750945898	Connecting Waters Charter School, Central Valley	3,221	0.00000092
1874799762	Connecting Waters Charter School, East Bay	8,050	0.00000229
3058484502	Contra Costa Community College District	10,706,759	0.00304920

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7392154850	Copper Mountain Community College District	\$ 908,544	0.00025875
5805944458	Corcoran Joint Unified School District	1,459,479	0.00041565
5311067540	Corning Union Elementary School District	989,651	0.00028184
6338616513	Corning Union High School District	665,926	0.00018965
6479800692	Coronado Unified School District	1,380,489	0.00039315
2828517454	Corona-Norco Unified School District	15,298,008	0.00435675
4950169545	Cotati-Rohnert Park Unified School District	1,886,474	0.00053725
4370150415	Cottonwood Union Elementary School District	438,488	0.00012488
5993369590	County School Service - Contra Costa County Schools	3,780,256	0.00107659
2170696471	County School Service - Napa County Schools	3,186,359	0.00090745
3433536864	County School Service - Sacramento County Schools	7,679,431	0.00218704
2498776598	County School Service - San Mateo County Schools	4,173,324	0.00118853
7601634658	County School Service - Trinity County Schools	437,648	0.00012464
4814261763	County School Services - Alameda County Schools	3,725,853	0.00106109
7095209392	County Superintendent of Schools Office - Riverside County Schools	15,315,126	0.00436162
1906107866	Covina-Valley Unified School District	4,910,673	0.00139852
7570658903	Credo High Charter School	185,799	0.00005291
2682987139	Crenshaw Arts/Tech Charter High School	93,732	0.00002669
4778404739	Cucamonga School District	1,099,787	0.00031321
4136962996	Cuddeback Union Elementary School District	73,858	0.00002103
5292386049	Cuesta Community College District	3,771,704	0.00107415
6381923144	Culver City Unified School District	3,469,925	0.00098821
5057145949	Cupertino Union Elementary School District	7,918,051	0.00225500
2428440351	Curtis Creek Elementary School District	201,275	0.00005732
7762324646	Cutler-Orosi Unified School District	2,505,386	0.00071351
7373040668	Cutten Elementary School District	203,781	0.00005804
4136656889	Cuyama Joint Unified School District	129,808	0.00003697
3767626549	Cypress Elementary School District	1,574,484	0.00044840
4691160093	Davis Joint Unified School District	4,870,966	0.00138721
3478066822	Death Valley Unified School District	55,374	0.00001577
2823575534	Dehesa Elementary School District	134,840	0.00003840
3242399273	Del Mar Union Elementary School District	2,049,470	0.00058367
1017185861	Del Norte County Schools	2,780,085	0.00079175
4046588438	Delano Joint Union High School District	2,950,468	0.00084027
5413207469	Delano Union Elementary School District	3,725,725	0.00106106
6691047079	Delhi Elementary School District	1,474,991	0.00042007
5369477063	Delphic Elementary School District	29,727	0.00000847
2005043370	Delta Elementary Charter	235,503	0.00006707
6962117337	Denair Unified School District	717,458	0.00020433
4409566940	Desert Center Unified School District	100,781	0.00002870
3595099768	Desert Community College District	4,845,516	0.00137996
5008762248	Desert Sands Unified School District	13,564,727	0.00386312
8918287689	Desert Trails Preparatory Academy	79,433	0.00002262
2996583010	Di Giorgio Elementary School District	109,002	0.00003104
2504948938	Dinuba Unified School District	2,510,021	0.00071483
5774675951	Discovery Charter School	416,918	0.00011873
2957010920	Dixie Elementary School District	851,695	0.00024256
1558142458	Dixon Montessori Charter School	175,515	0.00004999
6259326660	Dixon Unified School District	1,363,282	0.00038825
5669258861	Dos Palos Unified School District	1,347,489	0.00038375
6532084727	Douglas City Elementary School District	103,533	0.00002949
6627093485	Downey Unified School District	10,088,735	0.00287319
5486580376	Downtown College Prep	563,028	0.00016035
3231376413	Downtown Value School	364,458	0.00010379
6937272589	Dry Creek Joint Elementary School District	1,854,037	0.00052801
2898330479	Duarte Unified School District	1,697,555	0.00048345
3966487531	Dublin Unified School District	4,850,435	0.00138136
2200880899	Ducor Union Elementary School District	73,149	0.00002083
6282210695	Dunham Elementary School District	61,526	0.00001752
2995216153	Dunsmuir Elementary School District	73,185	0.00002084
1134589518	Dunsmuir Joint Union High School District	72,398	0.00002062
5111167582	Durham Unified School District	390,684	0.00011126

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4846000927	Earlimart Elementary School District	\$ 1,067,722	0.00030408
3094587150	East Nicolaus Joint Union High School District	149,633	0.00004261
2869189902	East San Gabriel Valley Regional Occupational Program	359,529	0.00010239
2619690514	East Side Union High School District	8,822,152	0.00251248
7855987332	East Whittier City Elementary School District	3,396,277	0.00096723
5089112242	Eastern Sierra Unified School District	469,810	0.00013380
6121937081	Eastside Union Elementary School District	1,479,118	0.00042124
4811508459	Edison Elementary School District	796,843	0.00022693
4146932070	Education for Change	1,312,322	0.00037374
4782022258	Edward B. Cole Senior Academy	197,645	0.00005629
3017698022	Eel River Charter School Inc.	51,409	0.00001464
4088738850	EJE Elementary Academy	424,542	0.00012091
7359671465	El Camino Community College District	8,301,590	0.00236422
9289310026	El Camino Real Charter High School	801,461	0.00022825
3733752780	El Centro Elementary School District	3,020,999	0.00086036
7196130501	El Dorado County Schools	3,919,893	0.00111635
3519382862	El Dorado Union High School District	2,940,793	0.00083751
3558947284	El Monte Elementary School District	5,957,799	0.00169673
2495671615	El Monte Union High School District	5,548,023	0.00158003
7177185225	El Nido Elementary School District	85,313	0.00002430
7920429569	El Rancho Unified School District	3,815,875	0.00108673
7258812920	El Segundo Unified School District	1,186,811	0.00033799
2226790715	El Sol Santa Ana Science and Arts Charter Academy	775,396	0.00022083
7546362572	El Tejon Unified School District	297,041	0.00008459
8261180854	Eleanor Roosevelt Community Learning Center Charter School	62,738	0.00001787
6700792119	Elite Public School	153,182	0.00004362
1390213938	Elk Grove Unified School District	25,022,932	0.00712632
7174642408	Elk Hills Elementary School District	76,067	0.00002166
6881418730	Elverta Joint Elementary School District	195,244	0.00005560
3775796933	Emery Unified School District	326,987	0.00009312
9544054539	Empire Springs Charter School	526,045	0.00014981
5829027060	Empire Union Elementary School District	1,577,425	0.00044924
9126514537	Empowering Possibilities International Charter	159,565	0.00004544
5112852107	Encinitas Union Elementary School District	2,193,018	0.00062455
5331008107	Encore High School for the Performing and Visual Arts	453,507	0.00012916
5517422084	Enterprise Elementary School District	1,883,733	0.00053647
5527153732	Environmental Charter High School	232,602	0.00006624
2789713106	Escalon Unified School District	1,084,825	0.00030895
2965925051	Escondido Charter High School	285,910	0.00008142
2732872714	Escondido Union Elementary School District	7,075,971	0.00201518
3694190667	Escondido Union High School District	4,158,754	0.00118438
7561487615	Esparto Unified School District	635,877	0.00018109
6643268592	Etiwanda School District	4,669,593	0.00132986
6737887097	Eureka Unified School District	2,196,637	0.00062558
4038009647	Eureka Union Elementary School District	994,353	0.00028318
6830277239	Everest Value School	160,943	0.00004584
7540887990	Evergreen Elementary School District	2,970,671	0.00084602
7404902494	Evergreen Union School District	726,656	0.00020695
6961663482	Excelsior Education Center	300,535	0.00008559
7254455656	Exeter Unified School District	1,273,895	0.00036279
3705368580	Ezequiel Tafoya Alvarado Academy	380,194	0.00010828
4951959925	Fairfax Elementary School District	1,101,141	0.00031360
1118207190	Fairfield-Suisun Unified School District	10,025,824	0.00285527
7060458680	Fall River Joint Unified School District	793,192	0.00022589
7144557559	Fallbrook Union Elementary School District	2,811,394	0.00080066
1667315079	Fallbrook Union High School District	1,258,662	0.00035846
2281341467	Family Partnership Home Study Charter School	56,499	0.00001609
1590649845	Farmersville Unified School District	1,410,286	0.00040164
3176453395	Feather River College District	1,235,343	0.00035182
6788156499	Fenton Primary Center	823,851	0.00023463
1438496422	Ferndale Unified School District	180,407	0.00005138
7284623727	Fieldbrook Elementary School District	64,066	0.00001825

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3954461711	Fillmore Unified School District	\$ 2,445,096	0.00069634
2167436432	Firebaugh-Las Deltas Unified School District	1,264,838	0.00036022
6901438786	Flournoy Union School District	37,683	0.00001073
7697817915	Folsom-Cordova Unified School District	9,946,841	0.00283278
5612530971	Fontana Unified School District	17,733,853	0.00505045
4628924879	Foothill-De Anza Community College District	13,071,908	0.00372277
6565629360	Forest Ranch Charter School	29,771	0.00000848
4722250817	Foresthill Union Elementary School District	170,410	0.00004853
6670376159	Forestville Union Elementary School District	194,223	0.00005531
4471260192	Forks Of Salmon Elementary School District	8,384	0.00000239
2728034837	Fort Bragg Unified School District	1,167,858	0.00033260
2429677465	Fort Ross Elementary School District	11,412	0.00000325
2237029993	Fort Sage Unified School District	122,582	0.00003491
1469510178	Fortuna Elementary School District	588,264	0.00016753
4286970319	Fortuna Union High School District	427,737	0.00012182
1054957582	Fountain Valley Elementary School District	2,627,892	0.00074840
3613723773	Fowler Unified School District	1,026,206	0.00029225
5145626306	Franklin Elementary School District	118,903	0.00003386
6410541372	Franklin-McKinley Elementary School District	4,124,566	0.00117464
7069113764	Fremont Unified School District	13,965,103	0.00397715
4606698501	Fremont Union High School District	8,166,612	0.00232578
1652879063	French Gulch-Whiskeytown Union Elementary School District	14,260	0.00000406
5309847955	Freshwater Elementary School District	150,291	0.00004281
2751804125	Fresno County Schools	10,194,528	0.00290332
5525306131	Fresno Unified School District	34,861,839	0.00992836
1688460640	Fruitvale Elementary School District	1,105,893	0.00031495
2126074268	Fullerton Elementary School District	6,113,935	0.00174120
2200070630	Fullerton Joint Union High School District	5,196,511	0.00147992
1972588855	Galt Joint Union Elementary School District	1,660,408	0.00047287
6837750122	Galt Joint Union High School District	1,002,107	0.00028539
1101477156	Garden Grove Unified School District	18,810,134	0.00535697
4658552831	Garfield Elementary School District	20,681	0.00000589
3321453502	Garvey Elementary School District	3,000,734	0.00085458
1767313990	Gateway Community Charters	2,147,754	0.00061166
3620982489	Gateway Unified School District	1,444,756	0.00041145
3749976038	Gavilan Joint Community College District	2,342,010	0.00066699
4273011630	Gazelle Union Elementary School District	31,579	0.00000899
2022214631	General Shafter Elementary School District	119,659	0.00003408
1648328427	Gerber Union Elementary School District	226,606	0.00006454
2149570357	Geyserville Unified School District	168,431	0.00004797
1995809111	Gilroy Unified School District	4,958,686	0.00141219
6679139754	Glendale Community College District	6,145,211	0.00175011
5385388563	Glendale Unified School District	10,367,071	0.00295246
6410577498	Glendora Unified School District	2,946,429	0.00083912
5470164350	Glenn County Schools	1,894,227	0.00053946
2593514055	Goethe International Charter School	94,630	0.00002695
1113544066	Gold Oak Union Elementary School District	233,567	0.00006652
6890924709	Gold Rush Charter School	153,404	0.00004369
5441398900	Gold Trail Union Elementary School District	340,745	0.00009704
4339537204	Golden Eagle Charter School	151,971	0.00004328
1066930843	Golden Feather Union Elementary School District	61,305	0.00001746
7776558460	Golden Plains Unified School District	998,554	0.00028438
5814089058	Golden Valley Charter School	39,678	0.00001130
6306915765	Golden Valley Charter Schools for Educational Renewal	334,501	0.00009526
5678649995	Golden Valley Unified School District	965,035	0.00027483
5817485889	Goleta Union School District	3,314,757	0.00094402
7730218210	Gonzales Unified School District	1,151,842	0.00032804
1521113519	Gorman Elementary School District	31,728	0.00000904
3257219032	Gorman Learning Center	204,535	0.00005825
1268896775	Gorman Learning Center San Bernardino/Santa Clarita	687,379	0.00019576
7340355290	Granada Hills Charter High School	1,752,314	0.00049904
3142893220	Grant Elementary School District	314,483	0.00008956

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1026308084	Grass Valley Elementary School District	\$ 971,198	0.00027659
4847899363	Gratton Elementary School District	29,695	0.00000846
1961375016	Gravenstein Union Elementary School District	366,961	0.00010451
4490977411	Graves Elementary School District	17,404	0.00000496
1308211313	Green Point Elementary School District	1,749	0.00000050
3177523939	Greenfield Union Elementary School District	2,101,369	0.00059845
3781697187	Greenfield Union Elementary School District	5,200,833	0.00148115
2088870310	Grenada Elementary School District	152,885	0.00004354
2712368834	Gridley Unified School District	971,970	0.00027681
1989668678	Grossmont Secondary School	116,741	0.00003325
3411112067	Grossmont Union High School District	11,437,803	0.00325739
3878338132	Grossmont-Cuyamaca Community College District	6,431,895	0.00183175
3874235546	Guadalupe Union Elementary School District	592,159	0.00016864
8516769025	Guajome Learning Center	24,582	0.00000700
6650318381	Guajome Park Academy Charter	357,267	0.00010175
5429245529	Guerneville Elementary School District	252,875	0.00007202
4421474040	Gustine Unified School District	698,642	0.00019897
5522873241	Hacienda La Puente Unified School District	7,889,107	0.00224675
1000001430	Hamilton Unified School District	283,604	0.00008077
3048167029	Hanford Elementary School District	2,881,288	0.00082057
2898691752	Hanford Joint Union High School District	1,943,138	0.00055339
6438433333	Happy Camp Union Elementary School District	105,768	0.00003012
3099056595	Happy Valley Elementary School District	29,794	0.00000849
3644786788	Happy Valley Union Elementary School District	278,653	0.00007936
2732517511	Harbor Springs Charter School	61,905	0.00001763
2097286268	Harmony Union Elementary School District	212,644	0.00006056
1056932178	Hartnell Community College District	3,698,017	0.00105316
3837269123	Hart-Ransom Union Elementary School District	298,596	0.00008504
8643497617	Harvest Ridge Cooperative Charter School	34,662	0.00000987
4588666295	Hawthorne Elementary School District	3,649,652	0.00103939
3373475359	Hayward Unified School District	12,963,719	0.00369196
3004140296	Healdsburg Unified School District	1,183,829	0.00033714
4518155095	Heber Elementary School District	653,024	0.00018598
7920286239	Helendale School District	415,415	0.00011831
1239047987	Helix Charter High School	1,029,128	0.00029309
5445169146	Hemet Unified School District	14,129,095	0.00402385
1122122274	Heritage K-8 Charter School	327,073	0.00009315
3497021740	Heritage Peak Charter School	455,163	0.00012963
6342170738	Hermosa Beach City Elementary School District	348,981	0.00009939
5542859975	Hesperia Unified School District	9,894,462	0.00281786
5212544271	Hickman Elementary School District	282,528	0.00008046
1963217058	High Tech High	1,099,248	0.00031306
3563666661	High Tech High - Los Angeles	117,822	0.00003355
6126390491	High Tech LA Middle	21,535	0.00000613
1254271789	Hillsborough City School District	990,176	0.00028199
2941938429	Hilmar Unified School District	1,049,008	0.00029875
4841230735	Hollister Elementary School District	2,782,194	0.00079235
1085937860	Holtville Unified School District	920,063	0.00026203
9293023051	HomeTech Charter School	37,567	0.00001070
5195383884	Hope Elementary School District	121,109	0.00003449
7118846130	Hope Elementary School District	499,568	0.00014227
6742487755	Horicon Elementary School District	113,057	0.00003220
4907643104	Horizon Charter School	526,014	0.00014980
7268744680	Hornbrook Elementary School District	46,185	0.00001315
1342171050	Hot Springs Elementary School District	9,049	0.00000258
3271589201	Howell Mountain Elementary School District	40,359	0.00001149
4454434076	Hueneme Elementary School District	3,326,165	0.00094726
5876481521	Hughes-Elizabeth Lakes Union Elementary School District	8,040	0.00000229
2182972682	Hughson Unified School District	993,348	0.00028290
4164290213	Humboldt County Schools	2,141,389	0.00060985
4076162699	Huntington Beach City Elementary School District	2,408,971	0.00068606
5522950934	Huntington Beach Union High School District	7,284,348	0.00207452

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1319086839	Hydesville Elementary School District	\$ 68,044	0.00001938
7747714287	ICEF Innovation Los Angeles Charter School	110,456	0.00003146
4475524341	ICEF Vista Elementary School	136,374	0.00003884
7293927182	ICEF Vista Middle School	48,976	0.00001395
3177658495	Iftin Charter School	257,621	0.00007337
3367833641	Igo Ono Platina Union Elementary School District	57,408	0.00001635
5507445232	Imagine Schools Riverside County at Coachella	650,500	0.00018526
2622211287	Imperial Community College District	2,923,907	0.00083270
2493705833	Imperial County Schools	5,012,057	0.00142739
6708851619	Imperial Unified School District	2,018,580	0.00057487
5182383736	Imperial Valley Regional Occupational Program	767,729	0.00021864
5585537787	Indian Diggings Elementary School District	14,028	0.00000400
7247798627	Indian Springs Elementary School District	30,033	0.00000855
2763241530	Inglewood Unified School District	3,669,200	0.00104496
4076439567	Inspire School of Arts and Sciences	153,520	0.00004372
3071235302	International School of Monterey	107,920	0.00003073
5413365971	Ipakanni Early College Charter School	21,089	0.00000601
2835296485	Irvine Unified School District	16,331,604	0.00465111
1020425371	Island Union Elementary School District	185,128	0.00005272
7384591300	Jacoby Creek Elementary School District	187,865	0.00005350
2466853793	Jamestown Elementary School District	238,331	0.00006787
2221206235	Jamul-Dulzura Union School District	348,182	0.00009916
7374056976	Janesville Union Elementary School District	139,810	0.00003982
6566462982	Jefferson Elementary School District	4,766	0.00000136
1133607607	Jefferson Elementary School District	742,041	0.00021133
2238440904	Jefferson School District	2,109,620	0.00060080
6160772901	Jefferson Union High School District	2,401,013	0.00068379
4945435298	John Swett Unified School District	586,942	0.00016716
6770451882	Johnstonville Elementary School District	62,405	0.00001777
1487756706	Journey Charter School	167,622	0.00004774
7423954294	Julian Charter School	36,964	0.00001053
5529935017	Julian Charter School - Cedar Cove	31,817	0.00000906
3068624874	Julian Charter School - Manzanita	51,042	0.00001454
9495097808	Julian Charter School - Mountain Oaks	40,446	0.00001152
5605081086	Julian Charter School - Pine Hills	175,869	0.00005009
6511134095	Julian Charter School - Pine Valley	39,447	0.00001123
4561241025	Julian Union Elementary School District	166,394	0.00004739
1043960888	Julian Union High School District	100,060	0.00002850
6946043697	Junction City Elementary School District	98,663	0.00002810
1566507186	Junction Elementary School District	21,119	0.00000601
2365165705	Junction Elementary School District	156,529	0.00004458
4453655080	Jurupa Unified School District	9,059,690	0.00258012
5913973868	Kashia School District	1,117	0.00000032
2308488575	Kelseyville Unified School District	986,942	0.00028107
3148979259	Kentfield Elementary School District	459,458	0.00013085
3275203697	Kenwood Elementary School District	136,079	0.00003875
7931375056	Keppel Union Elementary School District	1,147,846	0.00032690
1957806754	Kerman Unified School District	2,211,881	0.00062993
4417302816	Kern Community College District	9,292,134	0.00264632
6553895281	Kern County Schools	15,739,464	0.00448247
1204344544	Kern Union High School District	23,721,244	0.00675561
7336288944	Kernville Union Elementary School District	631,831	0.00017994
7892922723	Keyes Union Elementary School District	540,158	0.00015383
2991558503	Kidinnu Academy Charter School	28,354	0.00000807
3961765627	King City Union Elementary School District	1,113,863	0.00031722
7255362688	Kings Canyon Joint Unified School District	5,166,698	0.00147143
2109504485	Kings County Schools	2,749,282	0.00078297
7338901600	Kings River Union Elementary School District	227,230	0.00006471
1702567020	Kings River-Hardwick Union Elementary School District	294,519	0.00008388
5646557411	Kingsburg Joint Union Elementary School District	907,662	0.00025849
3485390688	Kingsburg Joint Union High School District	397,365	0.00011317
4589849282	KIPP Los Angeles College Preparatory	57,107	0.00001626

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6353958995	Kirkwood School District	\$ 72,099	0.00002053
3181124521	Kit Carson Union Elementary School District	188,266	0.00005362
4383040911	Klamath River Union Elementary School District	12,218	0.00000348
1731534424	Klamath-Trinity Joint Unified School District	788,999	0.00022470
2425852753	Kneeland Elementary School District	39,026	0.00001111
2527577041	Knights Ferry Elementary School District	30,628	0.00000872
7667966893	Knightsen School District	224,190	0.00006385
1962669380	Konocti Unified School District	1,966,264	0.00055998
3247604677	La Canada Unified School District	1,581,958	0.00045053
6245696918	La Habra City Elementary School District	2,398,647	0.00068311
5883812783	La Honda-Pescadero Unified School District	399,176	0.00011368
1007648598	La Mesa-Spring Valley Elementary School District	6,203,102	0.00176659
1146836314	La Verne Elementary Preparatory Academy	59,259	0.00001688
4031922150	La Vida Independent Study Charter School	21,492	0.00000612
1539123059	Lafayette School District	1,021,554	0.00029093
1700217302	Laguna Beach Unified School District	1,915,428	0.00054550
7279147077	Laguna Joint Elementary School District	15,863	0.00000452
6157437967	Lagunita Elementary School District	44,999	0.00001282
1539886100	Lagunitas Elementary School District	199,027	0.00005668
6904419748	Lake County Schools	1,223,677	0.00034849
4954903302	Lake Elsinore Unified School District	8,659,598	0.00246618
5433375547	Lake School District	67,971	0.00001936
3079826170	Lake Tahoe Community College District	1,399,361	0.00039853
1529686779	Lake Tahoe Unified School District	1,812,002	0.00051604
1364971620	Lakeport Unified School District	746,003	0.00021246
2548585658	Lakeside Joint Elementary School District	71,739	0.00002043
1434955344	Lakeside Union Elementary School District	2,077,873	0.00059176
5113934570	Lakeside Union Elementary School District	387,938	0.00011048
5243204451	Lakeside Union Elementary School District	169,519	0.00004828
1410418424	Lammersville Unified School District	1,770,028	0.00050409
7267704968	Lamont Elementary School District	1,876,926	0.00053453
5878630114	Lancaster Elementary School District	7,825,424	0.00222862
5651216627	Larkspur-Corte Madera School District	622,227	0.00017721
2780106317	Las Lomas Elementary School District	1,104,944	0.00031468
2221183809	Las Virgenes Unified School District	4,283,040	0.00121977
4921722395	Lassen Community College District	1,193,216	0.00033982
5478084418	Lassen County Schools	574,087	0.00016350
7444650555	Lassen Union High School District	438,333	0.00012483
1698187140	Lassen View Union Elementary School District	180,495	0.00005140
4448966384	Latitude 37.8 High School	106,747	0.00003040
2610721673	Laton Joint Unified School District	353,419	0.00010065
6171420171	Latrobe Elementary School District	76,748	0.00002186
3513444528	Lawndale Elementary School District	2,883,707	0.00082126
7065659119	Laytonville Unified School District	289,375	0.00008241
5488216429	Le Grand Union Elementary School District	290,231	0.00008266
4560729035	Le Grand Union High School District	363,258	0.00010345
9860167538	Learning Choice Academy - Chula Vista	157,131	0.00004475
1853475899	Learning Choice Academy - East County	128,228	0.00003652
6801704970	Legget Valley Unified School District	130,737	0.00003723
2179956434	Lemon Grove Elementary School District	1,584,621	0.00045129
6371589031	Lemoore Union Elementary School District	1,703,190	0.00048505
1391299568	Lemoore Union High School District	1,070,303	0.00030481
1629259958	Lennox Elementary School District	2,395,734	0.00068229
4538186069	Lennox Mathematics, Science, and Technology Academy	202,368	0.00005763
1000001439	Leonardo da Vinci Health Sciences Charter School	80,629	0.00002296
2461903624	Lewiston Elementary School District	65,660	0.00001870
1253946292	Liberty Elementary School District	159,286	0.00004536
6020149558	Liberty Elementary School District	178,952	0.00005096
2777355189	Liberty Union High School District	3,438,364	0.00097922
4857411579	Lifeline Learning Charter School	403,883	0.00011502
7061061551	Lighthouse Charter School	155,486	0.00004428
1352268460	Lincoln Street Charter School	34,110	0.00000971

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5910501661	Lincoln Unified School District	\$ 4,044,171	0.00115175
3619023429	Linden Unified School District	1,212,255	0.00034524
3783047790	Lindsay Unified School District	3,413,576	0.00097216
7006808344	Linns Valley-Poso Flat Union Elementary School District	16,124	0.00000459
5817850904	Literacy First Charter	521,399	0.00014849
5734876590	Little Lake City Elementary School District	1,459,751	0.00041573
3689546490	Little Shasta Elementary School District	115	0.00000003
6000001125	Live Oak Charter School	152,812	0.00004352
2624658011	Live Oak Elementary School District	1,122,358	0.00031964
1590468574	Live Oak Unified School District	1,116,169	0.00031788
5604320717	Livermore Valley Joint Unified School District	6,261,916	0.00178334
3784449854	Livingston Union Elementary School District	1,199,364	0.00034157
2645338905	Lodi Unified School District	11,788,713	0.00335733
4087682272	Loleta Union Elementary School District	159,889	0.00004554
4592571258	Loma Prieta Joint Union Elementary School District	330,929	0.00009425
3833126652	Lompoc Unified School District	4,216,822	0.00120092
7727146402	Lone Pine Unified School District	187,948	0.00005353
2374705651	Long Beach Community College District	8,916,946	0.00253947
5481824667	Long Beach Unified School District	25,455,385	0.00724948
4063408443	Loomis Union Elementary School District	779,683	0.00022205
2904399020	Los Alamitos Unified School District	3,539,476	0.00100801
2845567055	Los Altos Elementary School District	2,678,790	0.00076290
7874022252	Los Angeles Community College District	37,746,753	0.01074995
3614620780	Los Angeles Unified School District	274,530,212	0.07818392
5519304943	Los Banos Unified School District	5,378,140	0.00153165
6555702301	Los Gatos Union Elementary School District	1,308,288	0.00037259
2197186939	Los Gatos-Saratoga Joint Union High School District	1,710,308	0.00048708
1227266128	Los Molinos Unified School District	298,023	0.00008487
3602760024	Los Nietos Elementary School District	855,073	0.00024352
2090015857	Los Olivos Elementary School District	46,219	0.00001316
5968856546	Los Rios Community College District	19,044,373	0.00542368
3151588886	Lost Hills Union Elementary School District	409,479	0.00011662
5265316191	Lowell Joint Elementary School District (OC)	1,100,883	0.00031352
6107261119	Lucerne Elementary School District	170,192	0.00004847
3373743706	Lucerne Valley Unified School District	717,095	0.00020422
1343540226	Lucia Mar Unified School District	4,905,100	0.00139693
1482325694	Luther Burbank Elementary School District	269,335	0.00007670
3761326719	Lynwood Unified School District	7,415,360	0.00211183
6279752031	Madera County Schools	2,893,125	0.00082394
6987803995	Madera Unified School District	9,118,689	0.00259693
2121922005	Magnolia Elementary School District	3,574,315	0.00101794
7541361122	Magnolia Science Academy	243,099	0.00006923
7743740680	Magnolia Science Academy #2	178,509	0.00005084
4846787036	Magnolia Science Academy #3	147,320	0.00004196
3157539779	Magnolia Science Academy #4	56,028	0.00001596
2213502673	Magnolia Science Academy #5	56,416	0.00001607
4430003230	Magnolia Science Academy #6	35,495	0.00001011
1558135114	Magnolia Science Academy #7	89,404	0.00002546
1558145770	Magnolia Science Academy #8	145,723	0.00004150
4631182928	Magnolia Union Elementary School District	36,527	0.00001040
4941511918	Mammoth Unified School District	552,859	0.00015745
2267260629	Manchester Union Elementary School District	38,509	0.00001097
1302901884	Manhattan Beach Unified School District	3,515,049	0.00100106
5390320807	Manteca Unified School District	9,152,204	0.00260647
5629859639	Manzanita Elementary School District	109,678	0.00003124
5164348539	Manzanita Middle Charter School	28,356	0.00000808
1682615586	Maple Elementary School District	134,591	0.00003833
4266276303	Marcum-Illinois Union Elementary School District	158,015	0.00004500
5510209871	Mare Island Technology Academy	359,515	0.00010239
6884269049	Maria Montessori Charter Academy	93,546	0.00002664
6874840611	Maricopa Unified School District	181,526	0.00005170
7926564424	Marin Community College District	3,837,756	0.00109296

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2637169482	Marin County Schools	\$ 2,437,684	0.00069423
7455450312	Mariposa County Unified School District	1,230,647	0.00035048
1621587820	Mark Twain Union Elementary School District	329,372	0.00009380
6475041514	Mark West Union Elementary School District	601,496	0.00017130
3763361138	Martinez Unified School District	1,380,203	0.00039307
4435640195	Marysville Joint Unified School District	5,591,223	0.00159233
2032546773	Mattole Unified School District	26,487	0.00000754
3880121176	Maxwell Unified School District	156,424	0.00004455
5390693548	McCabe Union Elementary School District	565,577	0.00016107
5106383429	McCloud Union Elementary School District	57,627	0.00001641
7487089087	McFarland Unified School District	1,540,838	0.00043882
1747626640	McKinleyville Union Elementary School District	563,324	0.00016043
3317046476	McKittrick Elementary School District	89,681	0.00002554
2081686764	McSwain Union Elementary School District	249,415	0.00007103
1095135780	Meadow Arts and Technology Elementary School	92,655	0.00002639
3278822477	Meadows Union Elementary School District	289,487	0.00008244
4127428882	Mendocino Community College District	1,832,417	0.00052186
7171962330	Mendocino County Schools	1,875,378	0.00053409
5168308234	Mendocino County Youth Project	348,077	0.00009913
4821690560	Mendocino Unified School District	585,395	0.00016672
5661234674	Mendota Unified School District	1,355,503	0.00038604
2650168197	Menifee Union Elementary School District	4,076,540	0.00116096
4978803059	Menlo Park City Elementary School District	2,086,465	0.00059421
2632612970	Merced City Elementary School District	4,196,682	0.00119518
5246637096	Merced Community College District	4,029,346	0.00114752
7140811284	Merced County Schools	7,687,437	0.00218932
1763181489	Merced River Union Elementary School District	93,126	0.00002652
5999784822	Merced Union High School District	4,999,786	0.00142390
2479218851	Meridian Elementary School District	51,460	0.00001466
7929300273	Mesa Union Elementary School District	194,395	0.00005536
3158435339	Metropolitan Education District	649,003	0.00018483
3315408173	Middletown Unified School District	748,395	0.00021314
2863847279	Midway Elementary School District	50,404	0.00001435
7086204248	Mill Valley Elementary School District	1,315,529	0.00037465
5115030434	Millbrae Elementary School District	782,393	0.00022282
6553909380	Millville Elementary School District	131,993	0.00003759
1730244446	Milpitas Unified School District	4,755,230	0.00135425
4195135636	Miracosta Community College District	8,406,760	0.00239418
5271538491	Mission Union Elementary School District	43,240	0.00001231
7721152953	Modesto City Elementary School District	17,035,810	0.00485166
1563076408	Modoc County Schools	547,456	0.00015591
6341024570	Modoc Joint Unified School District	493,967	0.00014068
3786673698	Mojave Unified School District	1,839,020	0.00052374
2438328925	Mono County Free Library Authority	107,270	0.00003055
7567556987	Mono County Schools	521,899	0.00014863
1547449706	Monroe Elementary School District	99,503	0.00002834
4726114798	Monrovia Unified School District	2,640,861	0.00075210
5982278988	Monson-Sultana Joint Union Elementary School District	234,088	0.00006667
5670333423	Montague Charter School	280,928	0.00008001
1268306043	Montague Elementary School District	108,767	0.00003098
6017840606	Monte Rio Union Elementary School District	70,417	0.00002005
7288374822	Montebello Unified School District	10,203,280	0.00290581
1609296868	Montecito Union Elementary School District	422,407	0.00012030
4364543106	Monterey Bay Charter School	172,412	0.00004910
2215441921	Monterey County Schools	5,871,408	0.00167213
4464290798	Monterey County Schools Insurance Group	226,696	0.00006456
1375031447	Monterey Educational Risk Management Authority	61,782	0.00001760
4513993432	Monterey Peninsula Community College District	2,454,005	0.00069888
6880798639	Monterey Peninsula Unified School District	6,793,743	0.00193480
5065060644	Montgomery Elementary School District	31,533	0.00000898
7614800137	Moorpark Unified School District	2,486,488	0.00070813
2156822304	Moraga School District	884,973	0.00025203

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5502433529	Moreland Elementary School District	\$ 2,270,512	0.00064662
4187017037	Moreno Valley Unified School District	17,000,179	0.00484151
7542109710	Morgan Hill Unified School District	3,460,147	0.00098542
6555988204	Morongo Unified School District	3,373,980	0.00096088
2690295334	Mother Lode Union Elementary School District	506,766	0.00014432
1569530867	Mount Shasta Union Elementary School District	233,147	0.00006640
4478143247	Mountain Elementary School District	53,848	0.00001534
1199868248	Mountain Empire Unified School District	1,135,501	0.00032338
1949721842	Mountain House Elementary School District	25,302	0.00000721
5871851329	Mountain Union Elementary School District	62,159	0.00001770
2967158890	Mountain Valley Special Education JPA	132,982	0.00003787
5418279008	Mountain Valley Unified School District	297,285	0.00008466
6630644316	Mountain View Elementary School District	3,428,140	0.00097631
7787281003	Mountain View School District	617,622	0.00017589
6318660132	Mountain View-Los Altos Union High School District	3,513,247	0.00100054
4030205001	Mountain View-Whisman School District	3,530,749	0.00100553
5544598824	Mt. Baldy Joint School District	18,715	0.00000533
1770922472	Mt. Diablo Unified School District	10,749,497	0.00306137
4505771453	Mt. Pleasant Elementary School District	1,245,406	0.00035468
1228489046	Mt. San Antonio Community College District	14,988,961	0.00426873
1996221184	Mt. San Jacinto Community College District	5,695,217	0.00162195
4097249381	Muir Charter School	206,604	0.00005884
6968918741	Mulberry Elementary School District	44,701	0.00001273
5065715559	Multicultural Learning Center Charter School	297,153	0.00008463
4741781097	Mupu Elementary School District	38,835	0.00001106
6152670669	Muroc Unified School District	885,076	0.00025206
3092025229	Murrieta Valley Unified School District	10,796,469	0.00307475
1394061014	Napa Community College District	3,246,203	0.00092449
2969958887	Napa Valley Unified School District	7,579,238	0.00215850
5997333938	National Elementary School District	2,285,067	0.00065077
9862501913	National University Academy Dual Language Institute	59,017	0.00001681
2500202655	National University Academy Homeschool and Independent Study Orange County	7,987	0.00000227
6560706338	Natomas Charter School	630,788	0.00017964
5673158311	Natomas Unified School District	6,415,772	0.00182716
1000001433	Nea Community Learning Center	319,971	0.00009113
4217291484	Needles Unified School District	663,866	0.00018906
1457891571	Nevada City Elementary School District	324,261	0.00009235
2740091423	Nevada County Schools	1,569,410	0.00044695
1810765385	Nevada Joint Union High School District	1,697,524	0.00048344
3540816164	New Designs Charter School	328,361	0.00009351
1492319552	New Designs Charter School - Watts	135,478	0.00003858
7245936621	New Economics for Women Academy Canoga Park Charter	234,388	0.00006675
7828970287	New Economics for Women Academy of Science and Arts Charter High School	255,734	0.00007283
4658739516	New Haven Unified School District	4,402,920	0.00125392
6719375573	New Hope Elementary School District	101,821	0.00002900
4505795221	New Jerusalem Elementary School District	899,746	0.00025624
2778894075	New West Charter Middle School	166,306	0.00004736
5865535850	Newark Unified School District	2,258,230	0.00064313
5011712630	Newcastle Elementary School District	242,689	0.00006912
6919504920	Newhall Elementary School District	1,975,751	0.00056268
4740544597	Newman-Crows Landing Unified School District	1,555,608	0.00044302
2008027881	Newport-Mesa Unified School District	12,953,985	0.00368919
7878204040	Nicasio Elementary School District	26,679	0.00000760
4087893153	Nord Country Charter School	87,389	0.00002489
4761192775	Norris Elementary School District	1,200,725	0.00034196
1771846964	North County Joint Union Elementary School District	241,235	0.00006870
7172710193	North Cow Creek Elementary School District	94,706	0.00002697
7996137148	North Monterey County Unified School District	4,137,525	0.00117833
4100336655	North Orange County Community College District	15,102,474	0.00430106
2062739954	North Orange County Regional Occupational Program	452,134	0.00012876
4230186625	Northcoast Preparatory and Performing Arts Academy	70,417	0.00002005
7613958407	Northern Humboldt Union High School District	844,645	0.00024055

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6789747041	Northern United - Humboldt Charter	\$ 188,797	0.00005377
4437006268	Northern United - Siskiyou Charter	23,933	0.00000682
2979686879	Norton Space Aeronautics Academy	317,415	0.00009040
5440476410	Norwalk-La Mirada Unified School District	9,278,633	0.00264248
1523797386	Nova Academy Early College High School Charter School	70,588	0.00002010
2148092886	Nova Charter School	169,727	0.00004834
3477244691	Novato Unified School District	3,225,149	0.00091850
6345588040	Nuestro Elementary School District	62,741	0.00001787
2900847035	Nuvview Union Elementary School District	1,077,603	0.00030689
6085494230	Oak Grove Elementary School District	4,243,130	0.00120841
2511472091	Oak Grove Union Elementary School District	497,171	0.00014159
2665164406	Oak Park Unified School District	1,445,019	0.00041153
3728884705	Oak Run Elementary School District	30,471	0.00000868
3591209481	Oak Valley Union Elementary School District	315,965	0.00008998
6248299587	Oak View Union Elementary School District	169,940	0.00004840
5098793141	Oakdale Joint Unified School District	2,008,100	0.00057189
2359028866	Oakland Military Academy	176,519	0.00005027
5353402695	Oakland Unified School District	23,672,671	0.00674178
1289681198	Oakley Union School District	1,993,888	0.00056784
4718422993	Ocean View Elementary School District	1,285,030	0.00036597
7622324448	Ocean View Elementary School District	3,540,919	0.00100842
4529908362	Oceanside Unified School District	7,879,856	0.00224412
4438653590	Odyssey Charter School	297,190	0.00008464
7816307888	Odyssey Charter School-South	139,636	0.00003977
4057764163	Office of Education - Inyo County	788,983	0.00022470
5034409557	Ohlone Community College District	4,505,103	0.00128302
6100768523	Ojai Unified School District	1,338,606	0.00038122
6734418775	Old Adobe Union Elementary School District	1,105,533	0.00031485
2161337161	Ontario-Montclair School District	11,758,123	0.00334862
7001974161	Orange Center Elementary School District	160,104	0.00004560
1856776416	Orange County Education Arts Academy	367,953	0.00010479
3112972807	Orange County School of the Arts	1,002,163	0.00028541
2452571616	Orange County Schools	13,864,508	0.00394850
7049406655	Orange Unified School District	12,108,846	0.00344850
6005524065	Orchard Elementary School District	395,458	0.00011262
7666606964	Orcutt Union Elementary School District	1,641,449	0.00046747
6174607169	Orick Elementary School District	29,932	0.00000852
4341760176	Orinda Union School District	929,252	0.00026464
6351181395	Orland Unified School District	946,084	0.00026944
5779962472	Oro Grande School District	1,739,297	0.00049534
6729061372	Oroville City Elementary School District	1,102,632	0.00031402
6780791634	Oroville Union High School District	1,209,532	0.00034446
4131302334	Outside Creek Elementary School District	35,439	0.00001009
4096258817	Owens Valley Unified School District	70,459	0.00002007
2060670232	Oxford Preparatory Academy - Saddleback Valley	158,330	0.00004509
5891579205	Oxford Preparatory Academy - South Orange County	172,602	0.00004916
1338843802	Oxnard Elementary School District	8,219,788	0.00234093
6448607614	Oxnard Union High School District	7,584,570	0.00216002
7351438980	Pacheco Union Elementary School District	362,209	0.00010315
2757986099	Pacific Elementary School District	80,396	0.00002290
2167074822	Pacific Grove Unified School District	1,865,723	0.00053134
3422672167	Pacific Springs Charter School	76,921	0.00002191
2165877637	Pacific Technology Schools	134,546	0.00003832
1922079339	Pacific Union Elementary School District	238,083	0.00006780
3588163629	Pacific Union Elementary School District	180,186	0.00005132
1252922812	Pacific View Charter School	25,249	0.00000719
1279849245	Pacific View Charter School	244,266	0.00006956
7013614411	Pacific School District	1,037,693	0.00029553
6668765921	Pacoima Charter School	392,121	0.00011167
4716737961	Pajaro Valley Unified School District	10,283,717	0.00292872
4917104141	Palermo Union Elementary School District	681,426	0.00019406
2957748699	Palisades Charter High School	798,797	0.00022749

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4756990569	Palm Springs Unified School District	\$ 12,136,066	0.00345625
3985636196	Palmdale Elementary School District	9,666,153	0.00275284
1229606835	Palo Alto Unified School District	9,658,271	0.00275060
7971847366	Palo Verde Community College District	1,063,580	0.00030290
3309691265	Palo Verde Unified School District	1,636,092	0.00046595
1503992087	Palo Verde Union Elementary School District	210,020	0.00005981
6045173405	Palomar Community College District	8,106,598	0.00230869
1128559486	Palos Verdes Peninsula Unified School District	5,763,838	0.00164149
6914887467	Panama-Buena Vista Union Elementary School District	8,125,695	0.00231413
5073587666	Paradise Elementary School District	82,317	0.00002344
3870625175	Paradise Unified School District	938,840	0.00026737
5313107776	Paramount Unified School District	6,563,588	0.00186926
7393229451	Partier Unified School District	2,059,165	0.00058643
3067671634	Pasadena Area Community College District	7,961,590	0.00226740
1000001429	Pasadena Rosebud Academy	63,146	0.00001798
6861822346	Pasadena Unified School District	9,105,769	0.00259325
3630297817	Paso Robles Joint Unified School District	3,174,555	0.00090409
3335851287	Pathways Charter School	124,374	0.00003542
7240938390	Pathways to College Charter School	234,671	0.00006683
1041638411	Patterson Joint Unified School District	3,261,074	0.00092873
4136224124	Peabody Charter School	199,534	0.00005683
1789662843	Peninsula Union Elementary School District	30,801	0.00000877
1203098117	Penn Valley Union School District	307,485	0.00008757
7122656152	Peralta Community College District	8,909,577	0.00253737
5641338536	Perris Elementary School District	2,351,622	0.00066972
1585976957	Perris Union High School District	5,872,466	0.00167243
1901548959	Petaluma City Schools	3,226,296	0.00091882
3568311874	Phoenix Charter Academy	79,239	0.00002257
1827433328	Piedmont City Unified School District	1,536,828	0.00043768
2066588518	Pierce Joint Unified School District	499,701	0.00014231
7822198042	Pine Ridge Elementary School District	120,113	0.00003421
4712133566	Piner-Olivet Union Elementary School District	462,421	0.00013169
5444326376	Pioneer Union Elementary School District	696,985	0.00019850
5585077276	Pioneer Union Elementary School District	189,873	0.00005407
7463358989	Pioneer Union Elementary School District	52,731	0.00001502
3214225187	Pittsburg Unified School District	5,526,585	0.00157393
4372165761	Pixley Union Elementary School District	631,334	0.00017980
5004355473	Placentia-Yorba Linda Unified School District	9,171,231	0.00261189
5342351617	Placer County Schools	4,278,263	0.00121841
5487215774	Placer Hills Union Elementary School District	366,104	0.00010426
6202158771	Placer Union High School District	1,863,049	0.00053058
7000699640	Placerville Union Elementary School District	601,721	0.00017137
3496444556	Plainsburg Elementary School District	31,198	0.00000888
6509717566	Planada Elementary School District	488,815	0.00013921
2345874036	Plaza Elementary School District	77,262	0.00002200
1569071519	Pleasant Grove Joint Union Elementary School District	52,185	0.00001486
6934422731	Pleasant Ridge Union Elementary School District	372,838	0.00010618
4508274505	Pleasant Valley Elementary School District	2,560	0.00000073
6042111392	Pleasant Valley Elementary School District	2,373,062	0.00067583
4644873861	Pleasant Valley Joint Unified Elementary School District	37,248	0.00001061
4954615993	Pleasant View Elementary School District	236,980	0.00006749
7372000130	Pleasanton Unified School District	5,806,989	0.00165378
3759604893	Plumas Charter School	154,964	0.00004413
7791993104	Plumas County Schools	253,858	0.00007230
3021894003	Plumas Lake Elementary School District	638,403	0.00018181
5135951117	Plumas Unified School District	1,282,672	0.00036529
2477048322	Point Arena Joint Union High School District	957	0.00000027
7559385303	Pollock Pines Elementary School District	358,064	0.00010197
1014801648	Pomona Unified School District	12,485,339	0.00355572
4784882484	Pond Union Elementary School District	83,678	0.00002383
6165750511	Pope Valley Union Elementary School District	60,940	0.00001736
7310210359	Port of Los Angeles High School	284,428	0.00008100

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6691516387	Porterville Unified School District	\$ 7,293,776	0.00207721
6899856021	Portola Valley Elementary School District	444,392	0.00012656
3757022942	Potter Valley Community Unified School District	186,383	0.00005308
4481656996	Poway Unified School District	15,622,731	0.00444922
5807245634	Prepa Tec - Los Angeles Charter	97,682	0.00002782
6195125344	Princeton Joint Unified School District	113,831	0.00003242
2115604693	Raisin City Elementary School District	169,471	0.00004826
6109576275	Ramona Unified School District	2,217,724	0.00063159
1610179591	Rancho Santa Fe Elementary School District	418,646	0.00011923
1180133260	Rancho Santiago Community College District	11,526,120	0.00328254
3160026222	Ravendale Elementary School District	5,978	0.00000170
2057831395	Ravenswood City Elementary School District	1,586,750	0.00045189
3227583561	Raymond-Knowles Union Elementary School District	40,248	0.00001146
1455280265	Red Bluff Union Elementary District	1,110,533	0.00031627
1843171163	Red Bluff Union High School District	1,053,530	0.00030004
2042430636	Redding Elementary School District	1,673,023	0.00047646
6789119221	Redding School of Arts	169,031	0.00004814
4614049793	Redding STEM Academy	68,041	0.00001938
5296265892	Redlands Unified School District	8,640,099	0.00246063
4425011744	Redondo Beach Unified School District	4,249,604	0.00121025
6751794291	Redwood City Elementary School District	5,056,855	0.00144015
7575206941	Redwood Preparatory Charter School	57,303	0.00001632
3399326169	Redwoods Community College District	2,065,050	0.00058811
7977918838	Reed Union Elementary School District	840,327	0.00023932
3778112447	Reeds Creek School District	93,032	0.00002649
6026726398	Reef-Sunset Unified School District	1,531,021	0.00043602
4469446335	Rescue Union Elementary School District	1,429,233	0.00040703
2635168657	Rialto Unified School District	12,623,731	0.00359513
4799234834	Richfield School District	120,104	0.00003420
2724583946	Richgrove Elementary School District	547,047	0.00015579
1569694490	Richland School District	1,467,792	0.00041802
1318837252	Richmond Elementary School District	113,602	0.00003235
2286384350	Ridgecrest Elementary Academy for Language Music and Science	78,138	0.00002225
7133009244	Rim of the World Unified School District	1,463,939	0.00041692
7400784096	Rincon Valley Union Elementary School District	2,041,815	0.00058149
1532342847	Rio Bravo-Greeley Union Elementary School District	453,060	0.00012903
6945257758	Rio Dell Elementary School District	125,683	0.00003579
7826985206	Rio Elementary School District	2,528,523	0.00072010
6928011575	Rio Hondo Community College District	4,636,896	0.00132055
2183163920	Ripon Unified School District	1,173,672	0.00033425
6831162990	River Delta Joint Unified School District	1,000,816	0.00028502
1831916243	River Oak Charter School	73,422	0.00002091
1523798421	River Oaks Academy Charter School	36,052	0.00001027
3106461105	River Springs Charter School	2,891,208	0.00082339
2776367227	Riverbank Unified School District	1,431,932	0.00040780
2863297469	Riverdale Joint Unified School District	669,832	0.00019076
1832356320	Riverside Community College District	13,471,289	0.00383651
2014820387	Riverside Unified School District	17,406,085	0.00495711
3565178499	Roberts Ferry Union Elementary School District	75,499	0.00002150
4042587326	Robla Elementary School District	1,121,715	0.00031946
5971961973	Rockford Elementary School District	115,856	0.00003299
7674560515	Rocklin Academy	531,372	0.00015133
4085633883	Rocklin Unified School District	4,132,951	0.00117703
1558142943	Rocky Point Charter School	69,211	0.00001971
3447508997	Romoland Elementary School District	1,520,820	0.00043312
1149853876	Rosedale Union Elementary School District	1,939,614	0.00055239
5949764568	Roseland Elementary School District	1,183,206	0.00033697
4513231576	Rosemead Elementary School District	1,255,196	0.00035747
1723824651	Roseville City Elementary School District	4,005,195	0.00114065
3216973983	Roseville Joint Union High School District	4,402,003	0.00125365
6808203610	Ross Elementary School District	276,765	0.00007882
4200347744	Ross Valley Elementary School District	674,895	0.00019220

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5014306844	Round Valley Elementary School District	\$ 34,708	0.00000988
6884931007	Round Valley Unified School District	510,645	0.00014543
7739972784	Rowland Unified School District	6,407,868	0.00182491
5202751265	Sacramento City Unified School District	15,554,506	0.00442979
2217486025	Saddleback Valley Unified School District	9,431,663	0.00268606
2110898573	Salida Union Elementary School District	1,347,051	0.00038363
6224918084	Salinas City Elementary School District	4,061,655	0.00115673
6852877963	Salinas Union High School District	7,226,302	0.00205799
4572028244	San Antonio Union Elementary School District	66,748	0.00001901
6073031672	San Ardo Union Elementary School District	80,117	0.00002282
3637420648	San Benito County Schools	591,015	0.00016832
2513051162	San Benito Joint Union High School District	1,573,108	0.00044801
3254572850	San Bernardino City Unified School District	23,752,280	0.00676445
7548565539	San Bernardino Community College District	8,227,020	0.00234299
5934160794	San Bernardino County Schools	18,816,822	0.00535888
6298448719	San Bruno Park Elementary School District	1,060,799	0.00030211
4973141546	San Carlos Elementary School District	1,626,985	0.00046335
7128439616	San Carlos High School District	36	0.00000001
4874136617	San Diego Community College District	17,855,432	0.00508508
7354575882	San Diego Unified School District	62,220,483	0.01771987
8851287214	San Diego Virtual	52,072	0.00001483
7619539220	San Dieguito Union High School District	5,022,041	0.00143024
3460011520	San Gabriel Unified School District	2,078,462	0.00059193
3559577657	San Jacinto Unified School District	5,403,212	0.00153879
3837269808	San Jacinto Valley Academy	309,503	0.00008814
2736933446	San Joaquin County Schools	10,147,560	0.00288994
6781022096	San Joaquin Delta Community College District	5,800,591	0.00165196
3086129461	San Jose Charter Academy	316,598	0.00009016
7809487108	San Jose Community College District	8,305,849	0.00236544
2328908874	San Jose Unified School District	11,076,358	0.00315446
5621014982	San Juan Unified School District	19,780,312	0.00563327
5501775959	San Leandro Unified School District	3,737,528	0.00106442
4157559530	San Lorenzo Unified School District	4,626,257	0.00131752
2756277746	San Lorenzo Valley Unified School District	1,346,795	0.00038356
4365486793	San Lucas Union Elementary School District	65,734	0.00001872
2928870141	San Luis Coastal Unified School District	4,610,632	0.00131307
2158228831	San Luis Obispo County Schools	1,566,917	0.00044625
7242665722	San Marcos Unified School District	7,839,062	0.00223250
5365219434	San Marino Unified School District	1,540,356	0.00043868
6000438178	San Mateo County Community College District	14,717,053	0.00419130
7915424066	San Mateo Union High School District	7,884,091	0.00224532
3468824555	San Mateo-Foster City School District	5,520,617	0.00157223
6461134477	San Miguel Joint Union Elementary School District	342,372	0.00009750
6729424120	San Pasqual Union Elementary School District	239,919	0.00006833
3599561331	San Pasqual Valley Unified School District	698,919	0.00019905
2488483655	San Rafael City Elementary School District	1,025,280	0.00029199
5980907890	San Rafael City High School District	1,679,203	0.00047822
1281849954	San Ramon Valley Unified School District	11,910,154	0.00339191
1921976468	San Ysidro Elementary School District	2,532,595	0.00072126
6313131239	Sanger Unified School District	5,639,028	0.00160595
6211398979	Santa Ana Unified School District	26,472,780	0.00753923
1330522031	Santa Barbara Community College District	4,810,092	0.00136987
4436044811	Santa Barbara County Schools	3,713,823	0.00105767
4522588032	Santa Barbara Unified School District	8,172,695	0.00232752
4808924344	Santa Clara County Schools	15,543,480	0.00442665
7406978313	Santa Clara Elementary School District	18,360	0.00000523
6562354494	Santa Clara Unified School District	14,744,178	0.00419902
5676412961	Santa Clarita Community College District	7,956,123	0.00226584
1911284905	Santa Cruz City High School District	3,294,413	0.00093822
1121335060	Santa Cruz County Schools	3,000,909	0.00085463
3260902199	Santa Maria Joint Union High School District	4,925,015	0.00140260
3355931913	Santa Maria-Bonita Elementary School District	5,917,279	0.00168519

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3334143281	Santa Monica Community College District	\$ 9,764,243	0.00278078
1188894074	Santa Monica-Malibu Unified School District	7,324,784	0.00208604
5857215950	Santa Paula Unified School District	2,965,226	0.00084447
6618655422	Santa Rita Union Elementary School District	1,231,837	0.00035082
4320596157	Santa Rosa Academy Inc.	502,662	0.00014315
3610135690	Santa Rosa City Schools	6,261,757	0.00178330
7902323909	Santa Ynez Valley Union High School District	506,927	0.00014437
1609459360	Santee Elementary School District	2,832,341	0.00080663
7038672619	Saratoga Union Elementary School District	1,285,685	0.00036615
2531026999	Saucelito Elementary School District	33,252	0.00000947
5031304622	Saugus Union Elementary School District	3,999,987	0.00113916
3079189766	Sausalito Marin School District	459,189	0.00013077
5774033804	Savanna Elementary School District	644,127	0.00018344
6586057676	SBC-High Tech High	668,677	0.00019043
9422411206	Scholarship Prep - South Bay	142,989	0.00004072
1762125555	Scholarship Prep Charter School	272,293	0.00007755
2351902668	Scholarship Prep Charter School Oceanside	211,136	0.00006013
1523800348	Schools Insurance Program	19,196	0.00000547
7450672617	Scotia Union Elementary School District	105,875	0.00003015
4791828223	Scott Valley Unified School District	546,128	0.00015553
6772622949	Scotts Valley Unified School District	504,877	0.00014378
1780465520	Sebastopol Union Elementary School District	278,942	0.00007944
1155240427	Seeley Union Elementary School District	235,990	0.00006721
3331574596	Seiad Elementary School District	18,080	0.00000515
2152726890	Selma Unified School District	2,839,893	0.00080878
2804463991	Semitropic Elementary School District	91,603	0.00002609
1373660146	Sequoia Union Elementary School District	147,023	0.00004187
7947387157	Sequoia Union High School District	7,167,961	0.00204138
2477635196	Shaffer Union Elementary School District	96,119	0.00002737
6415880739	Shandon Joint Unified School District	201,994	0.00005753
3816737476	Shasta County Schools	2,945,560	0.00083887
2428826755	Shasta Trinity Regional Occupation Program-Shasta County School	93,622	0.00002666
6949617034	Shasta Union Elementary School District	59,628	0.00001698
1105598099	Shasta Union High School District	2,226,532	0.00063410
6317536323	Shasta View Academy	75,876	0.00002161
1400850886	Shasta-Tehama-Trinity Joint Community College District	3,639,856	0.00103660
1523793775	Sherwood Montessori	42,913	0.00001222
6242725227	Shiloh Elementary School District	97,554	0.00002778
4707966975	Shoreline Unified School District	630,577	0.00017958
7299435622	SIA Tech	767,356	0.00021854
6933037412	SIA Tech Academy South	16,887	0.00000481
6124563988	Sierra County Schools	112,239	0.00003196
5166088593	Sierra Joint Community College District	5,320,413	0.00151521
2448426381	Sierra Regional Occupational Program	5,011	0.00000143
2060641535	Sierra Sands Unified School District	2,203,482	0.00062753
6388354319	Sierra Unified School District	838,496	0.00023880
3692699464	Sierra-Plumas Joint Unified School District	167,296	0.00004764
4832471160	Silver Fork Elementary School District	8,028	0.00000229
7410604938	Silver Valley Unified School District	1,196,014	0.00034061
4957429304	Simi Valley Unified School District	6,553,343	0.00186634
7038817013	Siskiyou County Schools	1,154,627	0.00032883
5936947003	Siskiyou Joint Community College District	1,287,099	0.00036656
6462088061	Siskiyou Union High School District	245,258	0.00006985
6118205021	Sky Mountain Charter School	68,441	0.00001949
1160594624	Snelling-Merced Falls Union Elementary School District	37,185	0.00001059
4755668444	Snowline Joint Unified School District	3,546,653	0.00101006
6696148855	Solana Beach Elementary School District	2,080,610	0.00059254
5716563020	Solano Community College District	2,540,129	0.00072341
6010974308	Solano County Schools	3,948,271	0.00112443
2143918191	Soledad Unified School District	3,163,219	0.00090086
2700591835	Solvang Elementary School District	271,826	0.00007741
7800122888	Somis Union Elementary School District	123,313	0.00003512

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5529562551	Sonoma Charter School	\$ 107,468	0.00003061
2947341923	Sonoma County Junior College District	8,474,444	0.00241345
2242014962	Sonoma County Schools	3,224,409	0.00091829
7013483580	Sonoma Valley Unified School District	2,498,515	0.00071156
3456878978	Sonora Elementary School District	323,962	0.00009226
4841658252	Sonora Union High School District	600,606	0.00017105
4840496836	Soquel Union Elementary School District	663,628	0.00018900
4647257050	Soulsbyville Elementary School District	265,722	0.00007568
5726613081	South Bay Union Elementary School District	267,168	0.00007609
7323980033	South Bay Union Elementary School District	2,815,128	0.00080173
3468144189	South Fork Union Elementary School District	222,832	0.00006346
2204431832	South Monterey County Union High School District	1,075,704	0.00030635
7910406066	South Orange County Community College District	13,376,253	0.00380945
2895497986	South Pasadena Unified School District	1,678,254	0.00047795
1354490268	South San Francisco Unified School District	4,643,425	0.00132241
7737648052	South Sutter Charter School	295,215	0.00008407
6579828651	South Whittier School District	1,321,312	0.00037630
6677868419	Southern California Regional Occupational Center	161,782	0.00004607
4862363619	Southern Humboldt Joint Unified School District	620,757	0.00017679
1468000958	Southern Kern Unified School District	1,783,142	0.00050782
5538956546	Southern Trinity Joint Unified School District	125,023	0.00003561
3050759461	Southside Elementary School District	58,710	0.00001672
2885424876	Southwestern Community College District	7,488,314	0.00213261
3042086203	Sparrow Academy	81,797	0.00002330
4284187818	Spencer Valley Elementary School District	36,968	0.00001053
1866309051	Spreckels Union Elementary School District	352,653	0.00010043
4102190420	Springville Union Elementary School District	203,288	0.00005789
4342973928	St. Helena Unified School District	1,073,995	0.00030586
6043601516	Standard Elementary School District	1,456,967	0.00041493
1130644919	Stanislaus County Office of Education	9,022,995	0.00256967
7499835425	Stanislaus Union Elementary School District	1,347,138	0.00038365
4001428666	State Center Community College District	11,757,452	0.00334843
1278757636	Steele Canyon Charter High School	627,653	0.00017875
3547333131	Stockton Unified School District	19,425,091	0.00553211
1195539075	Stone Bridge Charter School	155,317	0.00004423
6807133960	Stone Corral Elementary School District	67,727	0.00001929
3132636176	Stony Creek Joint Unified School District	62,636	0.00001784
1602851027	Strathmore Union Elementary School District	470,191	0.00013391
2493370016	Sulphur Springs Union Elementary School District	1,931,052	0.00054995
6222071260	Summerville Elementary School District	233,687	0.00006655
3844864447	Summerville Union High School District	351,218	0.00010002
1248450577	Summit Leadership Academy - High Desert Charter	97,136	0.00002766
1487527533	Suncoast STEAM Academy	5,372	0.00000153
2759751913	Sundale Union Elementary School District	309,702	0.00008820
4292287630	Sunnyside Union Elementary School District	347,652	0.00009901
4873710554	Sunnyvale Elementary School District	4,387,409	0.00124950
5401644365	Sunol Glen Unified School District	192,629	0.00005486
1211424270	SunRidge Charter School	105,734	0.00003011
7754244853	Surprise Valley Joint Unified School District	83,139	0.00002368
3969046979	Susanville Elementary School District	467,657	0.00013318
2045640472	Sutter County Schools	2,488,445	0.00070869
2568994850	Sutter Union High School District	390,930	0.00011133
4647994257	Sweetwater Secondary School	80,704	0.00002298
5949549848	Sweetwater Union High School District	17,035,913	0.00485169
1000001467	Sycamore Academy of Science and Cultural Arts	170,184	0.00004847
3830684050	Sylvan Union Elementary School District	3,590,508	0.00102255
6675330304	Synergy Charter Academy	180,473	0.00005140
2037715715	Synergy Kinetic Academy	105,363	0.00003001
8975982252	Synergy Quantum Academy	134,107	0.00003819
6926325313	Taft City Elementary School District	995,897	0.00028362
7689494184	Taft Union High School District	1,065,748	0.00030352
5390579443	Tahoe-Truckee Unified School District	2,946,063	0.00083901

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6446081931	Tamalpais Union High School District	\$ 2,806,384	0.00079923
1558128993	TEACH Academy of Technologies	108,368	0.00003086
2124616478	Tehachapi Unified School District	2,076,692	0.00059142
1991956732	Tehama County Schools	1,628,218	0.00046370
1686362567	Tehama eLearning Academy	33,785	0.00000962
5377630686	Temecula Preparatory School	384,134	0.00010940
3041646668	Temecula Valley Unified School District	10,017,930	0.00285302
6003946120	Temple City Unified School District	2,431,780	0.00069255
5592225626	Templeton Unified School District	1,099,481	0.00031312
3154554135	Terra Bella Union Elementary School District	576,594	0.00016421
3123403448	The Grove School	83,272	0.00002372
6130260186	The Provisional Accelerated Learning Academy	164,033	0.00004672
5936655928	The School of Arts and Enterprise	351,347	0.00010006
5604672254	Thermalito Union Elementary School District	989,259	0.00028173
6251736277	Three Rivers Union Elementary School District	53,155	0.00001514
7413823386	Tipton Elementary School District	272,501	0.00007761
1320461884	Torrance Unified School District	10,653,265	0.00303396
2047303931	Tracy Joint Unified School District	6,294,208	0.00179254
7484883890	Traver Joint Elementary School District	125,635	0.00003578
4853718685	Travis Unified School District	2,558,578	0.00072866
7151099555	Tree of Life	51,665	0.00001471
7424661986	Tres Pinos Union Elementary School District	24,789	0.00000706
6051755471	Tri-Cities Regional Occupational Program	291,841	0.00008311
4990129621	Trinidad Union Elementary School District	135,064	0.00003847
2651858013	Trinity Alps Unified School District	470,533	0.00013400
4496908500	Trinity Center Elementary School District	17,243	0.00000491
6591505761	Trona Joint Unified School District	270,994	0.00007718
5216951540	Tulare City School District	3,072,375	0.00087499
4961850022	Tulare County Child Care	2,746,357	0.00078214
2757676664	Tulare County Schools	9,367,032	0.00266765
1124766744	Tulare Joint Union High School District	2,548,061	0.00072567
5439504900	Tulelake Basin Joint Unified School District	301,934	0.00008599
2329349680	Tuolumne County Schools	1,102,470	0.00031397
4864468609	Turlock Joint Unified School District	7,069,948	0.00201346
1302283599	Tustin Unified School District	10,093,711	0.00287461
6814747991	Twain Harte School District	166,637	0.00004746
3634643466	Twin Hills Union Elementary School District	358,736	0.00010217
5229487290	Twin Ridges Charter School	164	0.00000005
7797767450	Twin Ridges Elementary School District	195,114	0.00005557
8649936612	Twin Rivers Charter School	149,623	0.00004261
5624071851	Twin Rivers Unified School District	13,088,084	0.00372738
1255842978	Two Rock Union Elementary School District	61,577	0.00001754
6289323676	Ukiah Unified School District	4,128,285	0.00117570
7472603292	Union Elementary School District	2,509,341	0.00071464
4221634549	Union Hill Elementary School District	371,730	0.00010587
5603366712	University High School	71,100	0.00002025
2842269652	University Preparation School at CSU Channel Islands	185,188	0.00005274
3118611128	University Preparatory Value High School	175,232	0.00004990
5024933356	Upland Unified School District	4,146,935	0.00118101
7600183528	Upper Lake Unified School District	549,490	0.00015649
9870744637	Urban Corps of San Diego County Charter School	93,428	0.00002661
1179823298	Vacaville Unified School District	5,816,733	0.00165656
4766060468	Val Verde Unified School District	10,887,781	0.00310075
2081560271	Valle Lindo Elementary School District	420,187	0.00011967
1969579798	Vallecito Union Elementary School District	398,920	0.00011361
5015156630	Vallecitos Elementary School District	118,812	0.00003384
6997730162	Vallejo City Unified School District	6,272,096	0.00178624
2543039445	Valley Center-Pauma Unified School District	1,620,448	0.00046149
3543635202	Valley Home Joint Elementary School District	51,473	0.00001466
2505669516	Valley Regional Occupational Program	117,005	0.00003332
4498279959	Ventura County Community College District	10,204,549	0.00290617
2197997101	Ventura County Schools	5,786,119	0.00164784

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

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

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2874043318	Ventura Unified School District	\$ 7,539,223	0.00214711
6613986211	Victor Elementary School District	4,703,995	0.00133966
1797201477	Victor Valley Community College District	3,252,378	0.00092625
6396724792	Victor Valley Union High School District	5,737,967	0.00163413
4671697942	View Park Preparatory Accelerated Charter School	188,101	0.00005357
5706152886	View Park Preparatory Accelerated High Charter	142,893	0.00004069
5916924530	View Park Preparatory Accelerated Middle Charter School	90,445	0.00002576
7272848287	Village Charter Academy	108,165	0.00003080
1048247797	Village Charter School	87,574	0.00002494
3207071326	Vineland Elementary School District	370,741	0.00010558
6964601867	Visalia Unified School District	13,376,841	0.00380961
1317591363	Visions in Education	1,745,876	0.00049721
1523797072	Vista Charter Middle School	121,203	0.00003452
7912901472	Vista Del Mar Union Elementary School District	37,307	0.00001062
2055602821	Vista Heritage Charter Middle School	98,119	0.00002794
6017497390	Vista Springs Charter School	61,745	0.00001758
2317511381	Vista Unified School District	9,724,911	0.00276957
4858427866	Walnut Creek School District	1,341,056	0.00038192
2640831485	Walnut Valley Unified School District	5,171,176	0.00147271
2862564198	Warner Unified School District	194,221	0.00005531
4434836943	Wasco Union Elementary School District	2,103,736	0.00059913
6290084633	Wasco Union High School District	841,455	0.00023964
4847243540	Washington Colony Elementary School District	183,158	0.00005216
4522592602	Washington Unified School District	1,220,005	0.00034745
7255531498	Washington Unified School District	3,431,576	0.00097728
4008777283	Washington Union Elementary School District	340,694	0.00009703
3095953091	Waterford Unified School District	1,195,067	0.00034035
5904372410	Watts Learning Center	242,117	0.00006895
1000001468	Watts Learning Center Middle School	186,276	0.00005305
2687570552	Waugh Elementary School District	317,342	0.00009038
6589114544	Waukena Joint Union Elementary School District	124,640	0.00003550
4609855288	Weaver Union Elementary School District	1,300,833	0.00037047
4417215538	Weed Union Elementary School District	285,788	0.00008139
7193025540	West Contra Costa Unified School District	14,979,028	0.00426590
2369038493	West Covina Unified School District	4,450,204	0.00126738
5173827213	West Hills Community College District	3,445,946	0.00098138
2246146765	West Kern Community College District	1,835,006	0.00052259
4464498282	West Park Elementary School District	235,629	0.00006711
5547548308	West Side Union Elementary School District	84,101	0.00002395
6445151773	West Sonoma County Union High School District	697,204	0.00019856
2279941741	West Valley-Mission Community College District	8,525,810	0.00242808
3896791516	Western Placer Unified School District	2,642,410	0.00075254
1057618197	Western Sierra Charter School	127,407	0.00003628
7521439945	Westminster Elementary School District	4,440,097	0.00126450
2972096075	Westmorland Union Elementary School District	312,550	0.00008901
2742416943	Westside Elementary School District	131,024	0.00003731
2099762888	Westside Union Elementary School District	2,177,032	0.00062000
4817977684	Westwood Unified School District	104,656	0.00002981
3088675289	Wheatland Elementary School District	1,022,011	0.00029106
2179968714	Wheatland Union High School District	587,319	0.00016726
3269204833	Whitmore Union Elementary School District	23,978	0.00000683
6443614290	Whittier City Elementary School District	2,715,137	0.00077325
2567641613	Whittier Union High School District	7,575,144	0.00215734
6366816125	Wilder's Preparatory Academy Charter Middle School	44,649	0.00001272
3280415122	Wilders Preparatory Academy Charter School	98,388	0.00002802
1746812072	William S. Hart Union High School District	8,495,578	0.00241947
3154463704	Williams Unified School District	559,838	0.00015944
1437547350	Willits Charter School	208,005	0.00005924
1585447300	Willits Unified School District	975,236	0.00027774
1307025203	Willow Creek Elementary School District	32,837	0.00000935
5925389407	Willow Education dba Bay Area Technology-Bay Tech School	97,279	0.00002770
7183229792	Willow Grove Union Elementary School District	11,220	0.00000320

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

Schedule of Employer Allocations
Year Ended June 30, 2022

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5514834476	Willows Unified School District	\$ 477,504	0.00013599
1742141474	Wilmar Union Elementary School District	84,168	0.00002397
1439827301	Wilsona Elementary School District	668,096	0.00019027
6132042014	Windsor Unified School District	2,382,790	0.00067860
6010284470	Winship Community School	12,936	0.00000368
7319793875	Winship Elementary School District	96,742	0.00002755
6983570542	Winters Joint Unified School District	817,319	0.00023277
4249952242	Winton Elementary School District	1,073,809	0.00030581
3480447469	Wiseburn Unified School District	867,983	0.00024719
2780161336	Woodlake Unified School District	1,334,826	0.00038015
6192222625	Woodland Joint Unified School District	4,794,752	0.00136551
2444074454	Woodland Star Charter School	174,284	0.00004963
7762317670	Woodside Elementary School District	420,049	0.00011963
4451196750	Woodville Elementary School District	228,163	0.00006498
5190698806	Wright Elementary School District	576,292	0.00016412
3115853161	Yolo County Schools	1,772,439	0.00050478
2480646141	Yosemite Community College District	8,417,744	0.00239730
6614281937	Yosemite Joint Unified School District	852,352	0.00024274
6900241908	Yreka Union Elementary School District	527,766	0.00015030
6250797896	Yreka Union High School District	306,232	0.00008721
4093929103	Yuba City Charter School	159,823	0.00004552
6635673029	Yuba City Unified School District	5,547,598	0.00157991
5895295256	Yuba Community College District	2,531,294	0.00072089
6774015495	Yuba County Schools	1,484,598	0.00042280
6412893013	Yucaipa-Calimesa Joint Unified School District	3,656,433	0.00104132
		\$ 3,511,337,893	1.00000000

(*) The figures presented in this column have been converted to the employer's allocation factor and do not represent the employer's allocation in a percentage format. For example, 0.240037% has been converted to 0.00240037 in this column.

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, 2022

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

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

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

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

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

1. Plan Description

The Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan or PERF B) is administered by the California Public Employees' Retirement System (CalPERS or the System). Plan membership consists of nonteaching and noncertified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California. The Plan excludes school safety members who participate either in the agent multiple-employer defined benefit pension plan or the public agency cost-sharing multiple-employer defined benefit pension plan administered by CalPERS, depending on the number of active members.

The Plan was established to provide retirement, death and disability benefits to nonteaching and noncertified employees in schools. The benefit provisions for Plan members are established by statute.

2. Basis of Presentation

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

3. Allocation Methodology

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires participating employers in the Plan to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective pension expense.

The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of Collective Pension Amounts are based on the ratio of each employer's and non-employer's contribution to the Plan's total employer and non-employer contributions during the measurement period July 1, 2021 through June 30, 2022.

4. Employer Contributions

Legally or statutorily required employer contributions for the year ended June 30, 2022, including reported contribution adjustments and suspended payroll information, are used as the basis for determining each employer's proportion of total contributions reported in the Schedule of Employer Allocations. Contributions for school employers were grouped by their respective school districts based on the employers' assigned division organization number, with the exception of Charter Schools, which are listed individually. The employer's proportion may be applied to the amounts reported in the Schedule of Collective Pension Amounts to determine the employer's proportionate share of those amounts.

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, 2022

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

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

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

The total legally required employer contributions reported in the Schedule of Employer Allocations does not agree to the total employer contributions reported in CalPERS' basic financial statements included in the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022, primarily due to the following differences:

- Contributions reported in the ACFR include payroll adjustments submitted by employers, which could pertain to prior fiscal years. Only legally required contributions related to the year ended June 30, 2022, are reported in the Schedule of Employer Allocations.
- Contributions reported in the ACFR reflect payroll submitted by employers through a cut-off date approximately one month after the fiscal year-end. The amounts reported in the Schedule of Employer Allocations reflect legally required contributions for the year ended June 30, 2022, including contributions submitted by employers through a cut-off date approximately four months after the fiscal year-end.
- Contributions reported in the ACFR include employer-specific amounts, such as Golden Handshakes. Those amounts are not considered legally required contributions and are not reported in the Schedule of Employer Allocations.

**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, 2022**

5. Collective Net Pension Liability

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

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

Actuarial Methods and Assumptions

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

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

Investment rate of return		6.90%
Inflation		2.30%
Salary increases		Varies by Entry Age and Service
Mortality rate table 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, 2022**

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

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

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021-22 Asset Liability Management study.

Discount Rate

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

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

The following presents the collective net pension liability calculated using a discount rate of 6.90%, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate (dollars expressed in thousands):

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

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, 2022

6. Collective Deferred Outflows of Resources and Deferred Inflows of Resources

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer-specific amounts) for the year ended June 30, 2022 (dollars expressed in thousands):

<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	\$ -	\$ 3,423,108	\$ (877,720)	\$ 2,545,388
Subtotal			-	3,423,108	(877,720)	2,545,388
Difference between expected and actual experience	2019	4.1	375,286	-	(341,169)	34,117
	2020	4.1	231,749	-	(110,357)	121,392
Subtotal			607,035	-	(451,526)	155,509
Net difference between projected and actual earnings on pension plan investments	2018	5.0	(157,377)	-	157,377	-
	2019	5.0	153,217	-	(76,608)	76,609
	2020	5.0	881,908	-	(293,970)	587,938
	2021	5.0	(8,681,498)	-	2,170,375	(6,511,123)
	2022	5.0	-	12,386,691	(2,477,338)	9,909,353
Subtotal			(7,803,750)	12,386,691	(520,164)	4,062,777
Total Deferred Outflows of Resources			\$ (7,196,715)	\$ 15,809,799	\$ (1,849,410)	\$ 6,763,674

<i>Deferred inflows of resources</i>	Year of Deferrals	Amortization Period	Beginning of Year Balance	Additions	Deletions	End of Year Balance
Difference between expected and actual experience	2021	4.0	\$ (47,936)	\$ -	\$ 15,978	\$ (31,958)
	2022	3.9	-	(1,108,386)	284,202	(824,184)
Subtotal			(47,936)	(1,108,386)	300,180	(856,142)
Total Deferred Inflows of Resources			\$ (47,936)	\$ (1,108,386)	\$ 300,180	\$ (856,142)

**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, 2022**

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

Year ending June 30,

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

7. Collective Pension Expense

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

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