



**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, 2023

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

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Schedules of Employer Allocations and Collective Pension Amounts  
As of and for the Year Ended June 30, 2023

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

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As of and for the Year Ended June 30, 2023**

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## **Independent Auditor's Report**

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

### **Report on the Audit of the Schedules**

#### ***Opinions***

We have audited the accompanying schedule of employer allocations of the California Public Employees' Retirement System (the System) Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan), as of and for the year ended June 30, 2023, 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, 2023, 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, 2023, 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 Schedules that are free from material misstatement, whether due to fraud or error.



### ***Auditor's Responsibilities for the Audit of the Schedules***

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts 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, 2023, and our report thereon, dated November 17, 2023, 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, P.C.*

San Francisco, California  
January 8, 2024

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

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1149053038	ABC Unified School District	\$ 9,873,247	0.00224807
1491693127	Academia Moderna	400,830	0.00009127
7715471473	Academy for Academic Excellence	998,033	0.00022725
4592061083	Acalanes Union High School District	2,851,465	0.00064926
4063229326	Ackerman Elementary School District	263,188	0.00005993
7727839196	Acton-Agua Dulce Unified School District	487,118	0.00011091
4132218887	Adelanto School District	4,417,728	0.00100589
3208217382	AeroSTEM Academy	71,401	0.00001626
2376039281	Alain Leroy Locke College Preparatory Academy	466,910	0.00010631
1373208973	Alameda City Unified School District	6,486,255	0.00147688
1558140308	Alameda Community Learning Center	143,240	0.00003261
6466948835	Albany City Unified School District	2,478,133	0.00056425
1558130961	Alder Grove Charter School	100,107	0.00002279
4128138446	Alexander Valley Union Elementary School District	115,235	0.00002624
3280450188	Alhambra Unified School District	9,966,514	0.00226931
3426134127	Alisal Union Elementary School District	4,204,600	0.00095736
1497409666	All Tribes Charter School	77,235	0.00001759
5834671018	Allan Hancock Joint Community College District	5,046,155	0.00114897
2753259739	Allegiance STEAM Academy - Thrive Charter School	427,320	0.00009730
6093086553	Allensworth Elementary School District	65,256	0.00001486
9396531246	Alliance 6-12 College-Ready Academy #21	298,262	0.00006791
1558149495	Alliance Cindy and Bill Simon Technology Academy High School	151,952	0.00003460
1923618316	Alliance College-Ready Academy High School #16	165,007	0.00003757
2315308697	Alliance College-Ready Middle Academy #12	69,415	0.00001581
4969659820	Alliance College-Ready Middle Academy #4	179,859	0.00004095
9149635590	Alliance College-Ready Middle Academy #8	114,777	0.00002613
5603719411	Alliance Collins Family College-Ready Academy High School	193,737	0.00004411
4579047273	Alliance Dr. Olga Mohan High School	191,919	0.00004370
5925369318	Alliance Health Services Academy High School	253,973	0.00005783
7978771750	Alliance Jack H. Skirball Middle	122,389	0.00002787
2391884382	Alliance Judy Ivie Burton Technology Academy High School	189,850	0.00004323
8796739597	Alliance Kory Hunter Middle School	157,703	0.00003591
8691753509	Alliance Leadership Middle Academy #10	118,595	0.00002700
4097546247	Alliance Marc and Eva Stern Math and Science School	218,633	0.00004978
8648473536	Alliance Margaret M. Bloomfield Technology Academy High School	167,292	0.00003809
1382292345	Alliance Media Arts & Entertainment Design High School	195,261	0.00004446
6600682898	Alliance Ouchi-ODonovan 6-12 Complex	343,811	0.00007828
7637975506	Alliance Patti and Peter Neuwirth Leadership Academy	254,554	0.00005796
8192849859	Alliance Renee and Meyer Luskin Academy High School	171,317	0.00003901
8948510327	Alliance Susan and Eric Smidt Technology High School	145,587	0.00003315
1781372296	Alliance Tennenbaum Family Technology High School	118,923	0.00002708
3922778275	Alpaugh Unified School District	284,878	0.00006486
1632912458	Alpine County Schools	125,785	0.00002864
3344181610	Alpine County Unified School District	232,595	0.00005296
4110162245	Alpine Union Elementary School District	722,380	0.00016448
6469328474	Alta Loma School District	2,599,196	0.00059182
7817779023	Alta Vista Elementary School District	364,554	0.00008301
4308271706	Alta-Dutch Flat Union Elementary School District	34,679	0.00000790
7378907233	Alum Rock Union Elementary School District	6,209,098	0.00141377
2795091529	Alview-Dairyland Union Elementary School District	322,812	0.00007350
1144693772	Alvina Elementary School District	205,626	0.00004682
5870593565	Alvord Unified School District	9,496,979	0.00216240
7027081952	Amador County Schools	482,106	0.00010977
6521227831	Amador County Unified School District	2,194,464	0.00049966
3683750188	American Indian Charter School	888,812	0.00020238
5149414928	American River Collegiate Academy Charter	12,374	0.00000282
7433810713	Anaheim Elementary School District	12,323,545	0.00280599
3612527881	Anaheim Union High School District	20,229,517	0.00460612
4019800137	Anahuacalmecac International University Preparatory High School of North America	68,662	0.00001563
4133881406	Anderson Union High School District	783,943	0.00017850
2626888003	Anderson Valley Unified School District	512,177	0.00011662

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2790505507	Animo Boyle Heights Charter High School	\$ 69,914	0.00001592
2233773304	Animo City of Champions Charter High School	30,636	0.00000698
1118518684	Animo College Preparatory Academy	17,531	0.00000399
8360582649	Animo Compton Charter School	13,917	0.00000317
2613458751	Animo Ellen Ochoa Charter Middle School	39,559	0.00000901
2912386367	Animo Florence-Firestone Charter Middle	60,328	0.00001374
7672016032	Animo Inglewood Charter High School	45,763	0.00001042
6504863949	Animo Jackie Robinson Charter High School	109,945	0.00002503
6644700925	Animo James B. Taylor Charter Middle School	51,443	0.00001171
1558142866	Animo Jefferson Middle School	47,815	0.00001089
6174603167	Animo Leadership High School	209,222	0.00004764
3050783760	Animo Mae Jemison Charter Middle School	46,936	0.00001069
3939917731	Animo Pat Brown Charter High School	74,147	0.00001688
6052853769	Animo Ralph Bunche Charter High School	86,750	0.00001975
2431016606	Animo South Los Angeles Charter High School	87,952	0.00002003
2342847789	Animo Venice Charter High School	52,421	0.00001194
3038097591	Animo Watts College Preparatory Academy	62,623	0.00001426
1882399344	Animo Western Charter Middle School	237,427	0.00005406
2987957874	Antelope School District	480,765	0.00010947
4042543675	Antelope Valley Community College District	5,092,103	0.00115944
2748606203	Antelope Valley Union High School District	14,339,430	0.00326499
7111290502	Antioch Unified School District	9,376,625	0.00213499
2072221892	Antonio Maria Lugo Academy	228,867	0.00005211
1778312996	Apple Valley Unified School District	9,184,645	0.00209128
1558148176	Ararat Charter School	224,766	0.00005118
7809722235	Arcadia Unified School District	4,878,895	0.00111089
7296379892	Arcata Elementary School District	910,610	0.00020734
1000001459	Architecture Construction and Engineering Charter High School	58,938	0.00001342
6946170476	Arcohe Union Elementary School District	260,641	0.00005935
3153058360	Arena Union Elementary/Point Arena Joint Union High School District	515,946	0.00011748
5013996023	Armona Union Elementary School District	685,961	0.00015619
2019998056	Aromas/San Juan Unified School District	638,831	0.00014546
2795182500	Arvin Union Elementary School District	2,052,860	0.00046742
2216346565	ASA Learning Center	150,843	0.00003435
7690646140	Aspire Charter	3,434,260	0.00078196
1966678952	Aspire Charter High School	248,705	0.00005663
2114495458	Aspire Charter School	493,344	0.00011233
1523790234	Aspire Firestone Academy	245,895	0.00005599
1523785933	Aspire Gateway Academy	228,707	0.00005207
3490518048	Aspire Inskeep Academy	279,321	0.00006360
7378752896	Aspire Juanita Tate Academy	254,242	0.00005789
7641346557	Aspire Ollin University Preparatory Academy	362,040	0.00008243
1523791130	Aspire Pacifica College Preparatory Academy	268,344	0.00006110
1290417074	Aspire Public School	1,661,346	0.00037828
6042631433	Aspire Slauson Academy	210,725	0.00004798
3148112448	Aspire Summit Charter School	189,913	0.00004324
2602035831	Aspire University Charter School	124,288	0.00002830
1558139144	Aspire Vanguard College Preparatory Academy	184,889	0.00004210
1847286758	Atascadero Unified School District	2,739,111	0.00062368
3408643463	Atwater Elementary School District	2,622,999	0.00059724
4984385471	Auburn Union Elementary School District	913,107	0.00020791
5205480467	Audeo Charter II	56,178	0.00001279
5880503125	Audeo Charter School	104,798	0.00002386
2905906925	Audeo Charter School III	36,653	0.00000835
3601801091	Audeo Valley Charter School	66,937	0.00001524
3835472580	Azusa Unified School District	4,298,282	0.00097869
5746818658	Baker Valley Unified School District	175,206	0.00003989
4026069391	Bakersfield City Elementary School District	22,702,467	0.00516919
2785679582	Baldwin Park Unified School District	10,050,562	0.00228844
7767930212	Baldy View Regional Occupational Program	431,650	0.00009828
4796323905	Ballard Elementary School District	47,870	0.00001090
4962899642	Ballico-Cressey Elementary School District	211,889	0.00004825



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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1218046243	Bangor Union Elementary School District	\$ 65,458	0.00001490
6327131594	Banning Unified School District	2,883,339	0.00065652
6999688520	Banta Elementary School District	356,119	0.00008109
6323342223	Barstow Community College District	1,528,714	0.00034808
7762274855	Barstow Unified School District	3,341,728	0.00076089
2618148087	Bass Lake Elementary School District	599,509	0.00013650
1455964765	Bassett Unified School District	2,517,328	0.00057318
5254370174	Bay View Academy	378,933	0.00008628
4477947024	Bayshore School District	271,415	0.00006180
2988331431	Bear Valley Unified School District	1,494,187	0.00034022
4072625298	Beardsley Elementary School District	1,303,560	0.00029681
7792788197	Beaumont Unified School District	6,032,544	0.00137357
4172612532	Bella Vista Elementary School District	174,294	0.00003969
3524218654	Belleview Elementary School District	144,025	0.00003279
1998178000	Bellevue-Sante Fe Charter School	18,913	0.00000431
7018877434	Bellevue Union Elementary School District	1,171,658	0.00026678
2940099950	Bellflower Unified School District	5,022,164	0.00114351
4028823085	Belmont-Redwood Shores School District	1,684,229	0.00038349
7400259352	Benicia Unified School District	2,508,314	0.00057113
2207841994	Bennett Valley Union Elementary School District	413,526	0.00009416
1048178248	Berkeley Unified School District	8,862,417	0.00201791
6204058507	Berryessa Union Elementary School District	3,396,978	0.00077347
1858435277	Beverly Hills Unified School District	3,029,832	0.00068987
1352170207	Big Creek Elementary School District	68,976	0.00001571
1858830555	Big Lagoon Union Elementary School District	26,647	0.00000607
1002656068	Big Oak Flat-Groveland Unified School District	339,242	0.00007724
4658201736	Big Picture High School-Fresno	197,771	0.00004503
5712382356	Big Pine Unified School District	187,466	0.00004268
1109237443	Big Springs Union Elementary School District	148,508	0.00003381
8921227815	Big Sur Charter School	33,121	0.00000754
4791871899	Big Sur Unified School District	24,055	0.00000548
1281992053	Big Valley Joint Unified School District	117,811	0.00002682
7937544284	Biggs Unified School District	338,056	0.00007697
4749093335	Birmingham Community Charter High School	1,605,382	0.00036553
1558133995	Bishop Unified School District	1,374,742	0.00031302
6805781459	Bitterwater-Tully Elementary School District	13,474	0.00000307
3707792332	Black Butte Elementary School District	198,360	0.00004517
4518259239	Black Oak Mine Unified School District	891,459	0.00020298
7622166202	Blake Elementary School District	9,573	0.00000218
6143838921	Blochman Union Elementary School District	159,446	0.00003630
5957056224	Blue Lake Union Elementary School District	223,033	0.00005078
5016336339	Blue Oak Charter School	174,358	0.00003970
1075116219	Bogus Elementary School District	12,860	0.00000293
2338125127	Bolinas-Stinson Union Elementary School District	364,954	0.00008310
5551473426	Bonita Unified School District	5,709,161	0.00129994
4120924780	Bonny Doon Union Elementary School District	78,129	0.00001779
9502512377	Bonsall Unified School District	1,180,604	0.00026882
5440972838	Borrego Springs Unified School District	481,093	0.00010954
5922004894	Bradley Union Elementary School District	43,644	0.00000994
5609359396	Brawley Elementary School District	2,231,027	0.00050799
4066832567	Brawley Union High School District	1,208,079	0.00027507
5002268954	Brea-Olinda Unified School District	3,235,652	0.00073674
7977074641	Brentwood Union School District	4,131,170	0.00094064
5948212479	Bret Harte Union High School District	609,098	0.00013869
1558144384	Bridges Charter School	116,773	0.00002659
5045980658	Bridgeville Elementary School District	70,288	0.00001600
3409598576	Briggs Elementary School District	233,393	0.00005314
7848262733	Brisbane Elementary School District	515,442	0.00011736
5564580454	Brittan Elementary School District	188,394	0.00004290
7024053713	Browns Elementary School District	76,738	0.00001747
1672370034	Buckeye Union School District	2,192,409	0.00049920
7604108975	Buellton Union Elementary School District	657,540	0.00014972

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7258717489	Buena Park Elementary School District	\$ 2,414,678	0.00054981
1793962581	Buena Vista Elementary School District	89,094	0.00002029
1570151094	Burbank Unified School District	8,281,718	0.00188569
2988919735	Burlingame Elementary School District	1,565,847	0.00035653
2233811883	Burnt Ranch Elementary School District	88,031	0.00002004
5043688719	Burrel Union Elementary School District	90,036	0.00002050
1918139771	Burton Elementary School District	3,282,330	0.00074736
4573434759	Butte County Schools	5,675,742	0.00129233
7315401076	Butte Valley Unified School District	214,373	0.00004881
3046173218	Butte-Glenn Community College District	7,503,164	0.00170842
4278447461	Butteville Union Elementary School District	105,368	0.00002399
5821947214	Buttonwillow Union Elementary School District	212,073	0.00004829
2942188765	Byron Union School District	598,951	0.00013638
5273114689	Cabrillo Joint Community College District	5,366,841	0.00122199
7449606960	Cabrillo Unified School District	2,190,975	0.00049887
2642742738	Cajon Valley Union Elementary School District	11,825,823	0.00269266
5343146128	Calaveras County Schools	1,244,784	0.00028343
7552979402	Calaveras Unified School District	2,070,222	0.00047138
2244125425	Calexico Unified School District	5,752,023	0.00130970
1049757578	Caliente Union Elementary School District	51,553	0.00001174
7241181849	California Collaborative for Educational Excellence	727,580	0.00016566
1306163185	California Online Community College District	1,812,746	0.00041275
1795002506	California School of the Arts - San Gabriel Valley	164,571	0.00003747
2172035337	California Virtual Academy at Kings	28,443	0.00000648
1978530624	California Virtual Academy at Los Angeles	1,717,930	0.00039116
1558558577	Calipatria Unified School District	803,656	0.00018299
3506924748	Calistoga Joint Unified School District	978,306	0.00022275
2338713024	Camarillo Academy of Progressive Education	185,761	0.00004230
2602235777	Cambrian Elementary School District	1,456,087	0.00033154
1523799288	Camino Nuevo Academy #2 Harvard	298,616	0.00006799
1729505670	Camino Nuevo Charter Academy	528,663	0.00012037
8430446859	Camino Nuevo Charter Academy #4	291,061	0.00006627
1523780240	Camino Nuevo Elementary #3	341,287	0.00007771
9147916859	Camino Nuevo High School #2	207,177	0.00004717
7982754631	Camino Union Elementary School District	241,498	0.00005499
6339281980	Campbell Union Elementary School District	5,260,781	0.00119784
6490246026	Campbell Union High School District	4,629,997	0.00105422
1928037252	Camptonville Academy	197,344	0.00004493
3940069328	Camptonville Elementary School District	40,847	0.00000930
3546318276	Canyon School District	57,756	0.00001315
6270147129	Capay Joint Union Elementary School District	125,596	0.00002860
6860889051	Capistrano Unified School District	21,413,269	0.00487565
5133967008	Cardiff Elementary School District	514,426	0.00011713
3711318226	Carlsbad Unified School District	4,536,972	0.00103304
2077634831	Carmel Unified School District	3,421,580	0.00077907
4476110512	Carpinteria Unified School District	1,885,735	0.00042937
5057974732	Caruthers Unified School District	1,012,977	0.00023065
7135817991	Cascade Union Elementary School District	1,193,298	0.00027171
7425426341	Castaic Union Elementary School District	1,116,711	0.00025427
5965645451	Castle Rock Union Elementary School District	84,494	0.00001924
2620876407	Castro Valley Unified School District	4,684,064	0.00106653
5950743626	Cayucos Elementary School District	174,450	0.00003972
5841020017	Center Unified School District	2,295,626	0.00052270
1122230116	Centinela Valley Union High School District	4,958,291	0.00112897
6479518001	Central City Value School	282,231	0.00006426
1794992915	Central School District	1,887,496	0.00042977
6332074760	Central Unified School District	9,246,289	0.00210532
1663064457	Central Union Elementary School District	1,164,231	0.00026509
3154277601	Central Union High School District	2,787,447	0.00063468
2793161160	Central Valley Pre-School	24,697	0.00000562
1017284030	Centralia Elementary School District	3,147,456	0.00071665
3453941367	Century Community Charter School	225,976	0.00005145

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3041848577	Ceres Unified School District	\$ 10,320,500	0.00234991
4716408593	Cerritos Community College District	7,859,033	0.00178945
1261528105	Cesar Estrada Chavez Dual Language Immersion Charter School	97,096	0.00002211
7539731457	Chabot-Las Positas Community College District	10,053,078	0.00228902
5532400293	Chaffey Community College District	8,042,965	0.00183133
3940201262	Chaffey Joint Union High School District	13,645,593	0.00310701
3814121547	Charter Academy of the Redwoods	166,830	0.00003799
1564670154	Charter Learning Center	137,924	0.00003140
7672000841	Charter Oak Unified School District	2,963,434	0.00067475
2894216509	Charter School of San Diego	405,064	0.00009223
2598272997	Chatom Union Elementary School District	395,593	0.00009007
5516581175	Chawanakee Unified School District	1,080,826	0.00024610
6523184721	Chicago Park Elementary School District	81,148	0.00001848
3760549397	Chico Country Day School	277,383	0.00006316
1492796491	Chico Unified School District	7,805,475	0.00177725
9368765125	Children's Community Charter School	57,569	0.00001311
4123311854	Chino Valley Unified School District	12,306,350	0.00280207
6222640391	Chowchilla Elementary School District	1,218,388	0.00027742
4658964836	Chowchilla Union High School District	697,698	0.00015886
2165874822	Chrysalis Charter School	28,040	0.00000638
6618006066	Chualar Union Elementary School District	244,838	0.00005575
3397712478	Chula Vista Elementary School District	15,251,717	0.00347271
3908716939	Cienega Union Elementary School District	22,547	0.00000513
1633280352	Cinnabar Elementary School District	127,300	0.00002899
2173509801	Citrus Community College District	5,687,604	0.00129503
9110882684	Citrus Springs Charter School	77,708	0.00001769
2039297160	Claremont Unified School District	3,947,145	0.00089874
1200190599	Classical Academy Charter School	1,928,995	0.00043922
7439542529	Clay Joint Elementary School District	95,284	0.00002170
4861343742	Clayton Valley Charter High School	875,838	0.00019942
2345916052	Clear Creek Elementary School District	77,420	0.00001763
2070454374	Cloverdale Unified School District	884,043	0.00020129
4999070446	Clovis Unified School District	25,396,130	0.00578252
4972682374	Coachella Valley Unified School District	12,380,585	0.00281897
3541464023	Coalinga/Huron Unified School District	3,405,104	0.00077532
5340774417	Coast Community College District	19,264,023	0.00438628
5226062744	Coast Unified School District	724,195	0.00016489
1357789904	Coastal Academy	513,107	0.00011683
5171969349	Coastline Regional Occupational Program	371,651	0.00008462
1974703674	Coffee Creek Elementary School District	3,120	0.00000071
7032817064	Cold Spring Elementary School District	124,838	0.00002842
5149458289	Colfax Elementary School District	162,052	0.00003690
5647348587	College and Career Advantage	193,634	0.00004409
7139512599	College Elementary School District	187,859	0.00004277
4041329265	College Of The Sequoias	5,517,165	0.00125622
7231675881	College Ready High School #10	137,025	0.00003120
1727778687	College-Ready Academy High School Charter	385,557	0.00008779
1082601134	Colton Joint Unified School District	13,626,769	0.00310272
6056070657	Colton-Redlands-Yucaipa Regional Occupational Program	624,354	0.00014216
4739905994	Columbia Elementary School District	738,114	0.00016806
5219386715	Columbia Union Elementary School District	339,055	0.00007720
2396817158	Columbine Elementary School District	69,737	0.00001588
7507058928	Colusa County Schools	1,636,982	0.00037273
1889234410	Colusa Unified School District	727,072	0.00016555
5480702649	Community Options for Resources in Education Butte Charter School	351,617	0.00008006
4345221379	Compton Community College District	3,016,547	0.00068685
4627108958	Compton Unified School District	9,509,830	0.00216532
3495799928	Conejo Valley Unified School District	9,091,459	0.00207006
6573621467	Connecting Waters Charter School	447,864	0.00010198
6750945898	Connecting Waters Charter School, Central Valley	5,201	0.00000118
1874799762	Connecting Waters Charter School, East Bay	17,974	0.00000409
3058484502	Contra Costa Community College District	12,517,009	0.00285004

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7392154850	Copper Mountain Community College District	\$ 1,031,032	0.00023476
5805944458	Corcoran Joint Unified School District	1,863,368	0.00042428
5311067540	Corning Union Elementary School District	1,241,413	0.00028266
6338616513	Corning Union High School District	868,513	0.00019775
6479800692	Coronado Unified School District	2,001,881	0.00045581
2828517454	Corona-Norco Unified School District	21,257,667	0.00484022
4950169545	Cotati-Rohnert Park Unified School District	2,481,663	0.00056506
4370150415	Cottonwood Union Elementary School District	598,203	0.00013621
5993369590	County School Service - Contra Costa County Schools	5,055,541	0.00115111
2170696471	County School Service - Napa County Schools	3,582,169	0.00081564
3433536864	County School Service - Sacramento County Schools	9,337,163	0.00212601
2498776598	County School Service - San Mateo County Schools	4,390,938	0.00099979
7601634658	County School Service - Trinity County Schools	650,250	0.00014806
4814261763	County School Services - Alameda County Schools	4,289,508	0.00097669
7095209392	County Superintendent of Schools Office - Riverside County Schools	18,866,618	0.00429580
1906107866	Covina-Valley Unified School District	5,823,811	0.00132604
7570658903	Credo High Charter School	232,825	0.00005301
2682987139	Crenshaw Arts/Tech Charter High School	111,602	0.00002541
4778404739	Cucamonga School District	1,558,919	0.00035496
4136962996	Cuddeback Union Elementary School District	114,359	0.00002604
5292386049	Cuesta Community College District	4,511,623	0.00102727
6381923144	Culver City Unified School District	4,047,769	0.00092165
5057145949	Cupertino Union Elementary School District	9,733,452	0.00221624
2428440351	Curtis Creek Elementary School District	258,861	0.00005894
7762324646	Cutler-Orosi Unified School District	3,337,956	0.00076003
7373040668	Cutten Elementary School District	265,558	0.00006047
4136656889	Cuyama Joint Unified School District	195,559	0.00004453
3767626549	Cypress Elementary School District	1,985,708	0.00045213
4691160093	Davis Joint Unified School District	5,772,525	0.00131436
3478066822	Death Valley Unified School District	57,252	0.00001304
2823575534	Dehesa Elementary School District	148,250	0.00003376
3242399273	Del Mar Union Elementary School District	2,563,416	0.00058367
1017185861	Del Norte County Schools	3,802,233	0.00086574
5299008205	Del Norte County Unified School District	1,179	0.00000027
4046588438	Delano Joint Union High School District	3,710,492	0.00084485
5413207469	Delano Union Elementary School District	4,870,907	0.00110907
6691047079	Delhi Elementary School District	1,914,736	0.00043597
5369477063	Delphic Elementary School District	59,412	0.00001353
2005043370	Delta Elementary Charter	331,122	0.00007539
6962117337	Denair Unified School District	921,485	0.00020982
4409566940	Desert Center Unified School District	115,779	0.00002636
3595099768	Desert Community College District	5,661,313	0.00128904
5008762248	Desert Sands Unified School District	17,279,516	0.00393443
8918287689	Desert Trails Preparatory Academy	107,354	0.00002444
2996583010	Di Giorgio Elementary School District	154,117	0.00003509
2504948938	Dinuba Unified School District	3,363,112	0.00076576
5774675951	Discovery Charter School	518,490	0.00011806
2957010920	Dixie Elementary School District	1,146,690	0.00026109
1558142458	Dixon Montessori Charter School	209,066	0.00004760
6259326660	Dixon Unified School District	1,748,601	0.00039814
5669258861	Dos Palos Unified School District	1,665,006	0.00037911
6532084727	Douglas City Elementary School District	132,033	0.00003006
6627093485	Downey Unified School District	12,827,031	0.00292063
5486580376	Downtown College Prep	582,963	0.00013274
3231376413	Downtown Value School	533,991	0.00012159
6937272589	Dry Creek Joint Elementary School District	2,259,314	0.00051443
2898330479	Duarte Unified School District	2,004,822	0.00045648
3966487531	Dublin Unified School District	6,410,040	0.00145952
2200880899	Ducor Union Elementary School District	97,413	0.00002218
6282210695	Dunham Elementary School District	74,515	0.00001697
2995216153	Dunsmuir Elementary School District	101,664	0.00002315
1134589518	Dunsmuir Joint Union High School District	101,948	0.00002321

**California Public Employees' Retirement System  
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**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5111167582	Durham Unified School District	\$ 504,389	0.00011485
4846000927	Earlimart Elementary School District	1,551,009	0.00035315
3094587150	East Nicolaus Joint Union High School District	187,114	0.00004260
2869189902	East San Gabriel Valley Regional Occupational Program	330,561	0.00007527
2619690514	East Side Union High School District	11,177,195	0.00254497
7855987332	East Whittier City Elementary School District	4,359,427	0.00099261
5089112242	Eastern Sierra Unified School District	568,072	0.00012935
6121937081	Eastside Union Elementary School District	1,997,369	0.00045479
4811508459	Edison Elementary School District	1,062,350	0.00024189
4146932070	Education for Change	1,816,031	0.00041350
4782022258	Edward B. Cole Senior Academy	283,618	0.00006458
3017698022	Eel River Charter School Inc.	57,532	0.00001310
4088738850	EJE Elementary Academy	588,576	0.00013401
7359671465	El Camino Community College District	9,771,017	0.00222479
9289310026	El Camino Real Charter High School	990,720	0.00022558
3733752780	El Centro Elementary School District	3,850,882	0.00087682
7196130501	El Dorado County Schools	4,463,351	0.00101627
3519382862	El Dorado Union High School District	3,627,301	0.00082591
3558947284	El Monte Elementary School District	7,569,450	0.00172351
2495671615	El Monte Union High School District	6,912,724	0.00157398
7177185225	El Nido Elementary School District	108,526	0.00002471
7920429569	El Rancho Unified School District	4,840,833	0.00110222
7258812920	El Segundo Unified School District	1,461,596	0.00033280
2226790715	El Sol Santa Ana Science and Arts Charter Academy	905,352	0.00020614
7546362572	El Tejon Unified School District	404,044	0.00009200
8261180854	Eleanor Roosevelt Community Learning Center Charter School	91,433	0.00002082
6700792119	Elite Public School	296,734	0.00006756
1390213938	Elk Grove Unified School District	31,267,902	0.00711949
7174642408	Elk Hills Elementary School District	77,994	0.00001776
6881418730	Elverta Joint Elementary School District	127,642	0.00002906
3775796933	Emery Unified School District	372,787	0.00008488
9544054539	Empire Springs Charter School	679,636	0.00015475
5829027060	Empire Union Elementary School District	2,138,252	0.00048687
9126514537	Empowering Possibilities International Charter	216,657	0.00004933
5112852107	Encinitas Union Elementary School District	2,548,123	0.00058019
5331008107	Encore High School for the Performing and Visual Arts	432,162	0.00009840
5517422084	Enterprise Elementary School District	2,438,805	0.00055530
5527153732	Environmental Charter High School	245,168	0.00005582
2789713106	Escalon Unified School District	1,244,640	0.00028340
2965925051	Escondido Charter High School	261,070	0.00005944
2732872714	Escondido Union Elementary School District	8,764,399	0.00199559
3694190667	Escondido Union High School District	5,128,432	0.00116771
7561487615	Esparto Unified School District	754,625	0.00017182
6643268592	Etiwanda School District	6,416,702	0.00146104
6737887097	Eureka Unified School District	2,688,251	0.00061210
4038009647	Eureka Union Elementary School District	1,338,207	0.00030470
6830277239	Everest Value School	242,949	0.00005532
7540887990	Evergreen Elementary School District	3,913,072	0.00089098
7404902494	Evergreen Union School District	957,433	0.00021800
6961663482	Excelsior Education Center	249,501	0.00005681
7254455656	Exeter Unified School District	1,660,183	0.00037801
3705368580	Ezequiel Tafoya Alvarado Academy	520,885	0.00011860
4951959925	Fairfax Elementary School District	1,573,020	0.00035817
1118207190	Fairfield-Suisun Unified School District	12,579,396	0.00286424
7060458680	Fall River Joint Unified School District	988,344	0.00022504
7144557559	Fallbrook Union Elementary School District	3,867,782	0.00088067
1667315079	Fallbrook Union High School District	1,618,122	0.00036844
2281341467	Family Partnership Home Study Charter School	62,386	0.00001420
1590649845	Farmersville Unified School District	1,887,831	0.00042985
3176453395	Feather River College District	1,505,015	0.00034268
6788156499	Fenton Primary Center	904,742	0.00020600
1438496422	Ferndale Unified School District	194,248	0.00004423

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7284623727	Fieldbrook Elementary School District	\$ 56,627	0.00001289
3954461711	Fillmore Unified School District	3,248,007	0.00073955
2167436432	Firebaugh-Las Deltas Unified School District	1,707,366	0.00038876
6901438786	Flournoy Union School District	48,441	0.00001103
7697817915	Folsom-Cordova Unified School District	12,870,274	0.00293047
5612530971	Fontana Unified School District	21,567,736	0.00491082
4628924879	Foothill-De Anza Community College District	15,929,275	0.00362699
6565629360	Forest Ranch Charter School	33,790	0.00000769
4722250817	Foresthill Union Elementary School District	253,310	0.00005768
6670376159	Forestville Union Elementary School District	235,719	0.00005367
4471260192	Forks Of Salmon Elementary School District	929	0.00000021
2728034837	Fort Bragg Unified School District	1,488,326	0.00033888
2429677465	Fort Ross Elementary School District	32,242	0.00000734
2237029993	Fort Sage Unified School District	171,351	0.00003902
1469510178	Fortuna Elementary School District	803,381	0.00018292
4286970319	Fortuna Union High School District	495,999	0.00011294
1054957582	Fountain Valley Elementary School District	3,479,205	0.00079219
3613723773	Fowler Unified School District	1,275,661	0.00029046
5145626306	Franklin Elementary School District	174,368	0.00003970
6410541372	Franklin-Mckinley Elementary School District	4,721,280	0.00107500
7069113764	Fremont Unified School District	17,500,108	0.00398465
4606698501	Fremont Union High School District	9,942,387	0.00226381
1652879063	French Gulch-Whiskeytown Union Elementary School District	12,184	0.00000277
5309847955	Freshwater Elementary School District	224,112	0.00005103
2751804125	Fresno County Schools	11,857,616	0.00269990
5525306131	Fresno Unified School District	42,623,947	0.00970519
1688460640	Fruitvale Elementary School District	1,495,426	0.00034050
2126074268	Fullerton Elementary School District	7,737,626	0.00176180
2200070630	Fullerton Joint Union High School District	6,017,429	0.00137013
1972588855	Galt Joint Union Elementary School District	2,225,313	0.00050669
6837750122	Galt Joint Union High School District	1,244,763	0.00028342
1101477156	Garden Grove Unified School District	26,769,813	0.00609530
4658552831	Garfield Elementary School District	32,005	0.00000729
3321453502	Garvey Elementary School District	3,917,991	0.00089210
1767313990	Gateway Community Charters	2,980,327	0.00067860
3620982489	Gateway Unified School District	1,735,949	0.00039526
3749976038	Gavilan Joint Community College District	2,763,784	0.00062929
4273011630	Gazelle Union Elementary School District	37,978	0.00000865
2022214631	General Shafter Elementary School District	159,097	0.00003623
1648328427	Gerber Union Elementary School District	303,581	0.00006912
2149570357	Geyserville Unified School District	200,753	0.00004571
1995809111	Gilroy Unified School District	6,209,245	0.00141380
6679139754	Glendale Community College District	6,633,014	0.00151029
5385388563	Glendale Unified School District	12,753,148	0.00290380
6410577498	Glendora Unified School District	3,525,056	0.00080263
5470164350	Glenn County Schools	2,538,630	0.00057803
2593514055	Goethe International Charter School	128,272	0.00002921
1113544066	Gold Oak Union Elementary School District	278,348	0.00006338
6890924709	Gold Rush Charter School	173,397	0.00003948
5441398900	Gold Trail Union Elementary School District	386,748	0.00008806
4339537204	Golden Eagle Charter School	177,709	0.00004046
1066930843	Golden Feather Union Elementary School District	85,974	0.00001958
7776558460	Golden Plains Unified School District	1,152,507	0.00026242
5814089058	Golden Valley Charter School	47,433	0.00001080
6306915765	Golden Valley Charter Schools for Educational Renewal	408,543	0.00009302
5678649995	Golden Valley Unified School District	1,263,109	0.00028760
5817485889	Goleta Union School District	4,667,856	0.00106284
7730218210	Gonzales Unified School District	1,662,402	0.00037852
1521113519	Gorman Elementary School District	37,665	0.00000858
3257219032	Gorman Learning Center	240,192	0.00005469
1268896775	Gorman Learning Center San Bernardino/Santa Clarita	824,198	0.00018766
7340355290	Granada Hills Charter High School	2,218,253	0.00050508

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3142893220	Grant Elementary School District	\$ 386,406	0.00008798
1026308084	Grass Valley Elementary School District	1,253,109	0.00028532
4847899363	Gratton Elementary School District	45,206	0.00001029
1961375016	Gravenstein Union Elementary School District	529,163	0.00012049
4490977411	Graves Elementary School District	20,380	0.00000464
1308211313	Green Point Elementary School District	3,832	0.00000087
3177523939	Greenfield Union Elementary School District	2,637,286	0.00060049
3781697187	Greenfield Union Elementary School District	7,034,859	0.00160179
2088870310	Grenada Elementary School District	169,672	0.00003863
2712368834	Gridley Unified School District	1,182,088	0.00026915
1989668678	Grossmont Secondary School	97,567	0.00002222
3411112067	Grossmont Union High School District	13,986,739	0.00318468
3878338132	Grossmont-Cuyamaca Community College District	7,291,939	0.00166032
3874235546	Guadalupe Union Elementary School District	777,107	0.00017694
8516769025	Guajome Learning Center	14,291	0.00000325
6650318381	Guajome Park Academy Charter	491,470	0.00011190
5429245529	Guerneville Elementary School District	309,782	0.00007054
4421474040	Gustine Unified School District	1,053,205	0.00023981
5522873241	Hacienda La Puente Unified School District	9,392,716	0.00213866
1000001430	Hamilton Unified School District	387,915	0.00008833
2385190043	Hamilton Union High School District	6,629	0.00000151
3048167029	Hanford Elementary School District	3,615,021	0.00082312
2898691752	Hanford Joint Union High School District	2,468,551	0.00056207
6438433333	Happy Camp Union Elementary School District	148,091	0.00003372
3099056595	Happy Valley Elementary School District	38,555	0.00000878
3644786788	Happy Valley Union Elementary School District	362,847	0.00008262
2732517511	Harbor Springs Charter School	79,555	0.00001811
2097286268	Harmony Union Elementary School District	246,026	0.00005602
1056932178	Hartnell Community College District	4,024,906	0.00091644
3837269123	Hart-Ransom Union Elementary School District	359,835	0.00008193
8643497617	Harvest Ridge Cooperative Charter School	45,067	0.00001026
4588666295	Hawthorne Elementary School District	4,414,034	0.00100504
3373475359	Hayward Unified School District	16,079,543	0.00366120
3004140296	Healdsburg Unified School District	1,398,659	0.00031846
4518155095	Heber Elementary School District	882,306	0.00020089
7920286239	Helendale School District	584,555	0.00013310
1239047987	Helix Charter High School	1,406,560	0.00032026
5445169146	Hemet Unified School District	19,058,907	0.00433958
1122122274	Heritage K-8 Charter School	455,558	0.00010373
3497021740	Heritage Peak Charter School	534,025	0.00012159
6342170738	Hermosa Beach City Elementary School District	556,938	0.00012681
5542859975	Hesperia Unified School District	12,319,342	0.00280503
5212544271	Hickman Elementary School District	335,536	0.00007640
1963217058	High Tech High	1,288,807	0.00029345
3563666661	High Tech High - Los Angeles	190,281	0.00004333
6126390491	High Tech LA Middle	3,570	0.00000081
1254271789	Hillsborough City School District	1,277,298	0.00029083
2941938429	Hilmar Unified School District	1,318,370	0.00030018
4841230735	Hollister Elementary School District	2,932,364	0.00066768
1085937860	Holtville Unified School District	1,272,663	0.00028978
9293023051	HomeTech Charter School	42,547	0.00000969
5195383884	Hope Elementary School District	145,968	0.00003324
7118846130	Hope Elementary School District	603,643	0.00013745
6742487755	Horicon Elementary School District	142,247	0.00003239
4907643104	Horizon Charter School	463,722	0.00010559
7268744680	Hornbrook Elementary School District	69,586	0.00001584
1342171050	Hot Springs Elementary School District	10,531	0.00000240
3271589201	Howell Mountain Elementary School District	57,300	0.00001305
4454434076	Hueneme Elementary School District	4,604,521	0.00104842
5876481521	Hughes-Elizabeth Lakes Union Elementary School District	8,047	0.00000183
2182972682	Hughson Unified School District	1,303,039	0.00029669
4164290213	Humboldt County Schools	2,677,428	0.00060963

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4076162699	Huntington Beach City Elementary School District	\$ 2,742,657	0.00062448
5522950934	Huntington Beach Union High School District	9,034,923	0.00205719
1319086839	Hydesville Elementary School District	106,738	0.00002430
7747714287	ICEF Innovation Los Angeles Charter School	155,976	0.00003551
4475524341	ICEF Vista Elementary School	167,701	0.00003818
7293927182	ICEF Vista Middle School	69,761	0.00001588
3177658495	Iftin Charter School	442,912	0.00010085
3367833641	Igo Ono Platina Union Elementary School District	66,797	0.00001521
5507445232	Imagine Schools Riverside County at Coachella	892,122	0.00020313
2622211287	Imperial Community College District	3,598,236	0.00081929
2493705833	Imperial County Schools	6,297,625	0.00143393
6708851619	Imperial Unified School District	2,475,128	0.00056357
5182383736	Imperial Valley Regional Occupational Program	923,936	0.00021037
5585537787	Indian Diggings Elementary School District	16,031	0.00000365
2763241530	Inglewood Unified School District	4,548,092	0.00103557
4076439567	Inspire School of Arts and Sciences	184,310	0.00004197
3071235302	International School of Monterey	161,368	0.00003674
5413365971	Ipakanni Early College Charter School	35,673	0.00000812
2835296485	Irvine Unified School District	19,949,100	0.00454227
1020425371	Island Union Elementary School District	219,132	0.00004989
7384591300	Jacoby Creek Elementary School District	237,977	0.00005419
2466853793	Jamestown Elementary School District	314,773	0.00007167
2221206235	Jamul-Dulzura Union School District	460,240	0.00010479
7374056976	Janesville Union Elementary School District	170,403	0.00003880
1133607607	Jefferson Elementary School District	1,008,369	0.00022960
2238440904	Jefferson School District	2,784,731	0.00063406
6160772901	Jefferson Union High School District	3,086,519	0.00070278
4945435298	John Swett Unified School District	806,561	0.00018365
6770451882	Johnstonville Elementary School District	84,163	0.00001916
1487756706	Journey Charter School	215,680	0.00004911
7423954294	Julian Charter School	51,546	0.00001174
5529935017	Julian Charter School - Cedar Cove	24,440	0.00000556
3068624874	Julian Charter School - Manzanita	60,423	0.00001376
9495097808	Julian Charter School - Mountain Oaks	40,111	0.00000913
5605081086	Julian Charter School - Pine Hills	233,927	0.00005326
6511134095	Julian Charter School - Pine Valley	43,846	0.00000998
4561241025	Julian Union Elementary School District	255,136	0.00005809
1043960888	Julian Union High School District	115,736	0.00002635
6946043697	Junction City Elementary School District	111,382	0.00002536
1566507186	Junction Elementary School District	19,272	0.00000439
2365165705	Junction Elementary School District	181,154	0.00004125
4453655080	Jurupa Unified School District	11,925,591	0.00271537
5913973868	Kashia School District	9,818	0.00000224
2308488575	Kelseyville Unified School District	1,360,816	0.00030985
3148979259	Kentfield Elementary School District	536,413	0.00012214
3275203697	Kenwood Elementary School District	191,934	0.00004370
7931375056	Keppel Union Elementary School District	1,703,260	0.00038782
1957806754	Kerman Unified School District	2,891,030	0.00065827
4417302816	Kern Community College District	11,702,919	0.00266467
6553895281	Kern County Schools	19,412,336	0.00442005
1204344544	Kern Union High School District	29,653,403	0.00675187
7336288944	Kernville Union Elementary School District	803,821	0.00018302
7892922723	Keyes Union Elementary School District	694,618	0.00015816
2991558503	Kidinnu Academy Charter School	31,162	0.00000710
3961765627	King City Union Elementary School District	1,465,422	0.00033367
7255362688	Kings Canyon Joint Unified School District	6,635,105	0.00151077
2109504485	Kings County Schools	3,557,436	0.00081000
7338901600	Kings River Union Elementary School District	290,302	0.00006610
1702567020	Kings River-Hardwick Union Elementary School District	359,912	0.00008195
5646557411	Kingsburg Joint Union Elementary School District	1,133,845	0.00025817
3485390688	Kingsburg Joint Union High School District	510,952	0.00011634
4589849282	KIPP Los Angeles College Preparatory	54,064	0.00001231



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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6353958995	Kirkwood School District	\$ 85,323	0.00001943
3181124521	Kit Carson Union Elementary School District	250,819	0.00005711
4383040911	Klamath River Union Elementary School District	16,974	0.00000386
1731534424	Klamath-Trinity Joint Unified School District	1,003,350	0.00022846
2425852753	Kneeland Elementary School District	65,186	0.00001484
2527577041	Knights Ferry Elementary School District	48,314	0.00001100
7667966893	Knightsen School District	315,899	0.00007193
1962669380	Konocti Unified School District	2,586,001	0.00058881
3247604677	La Canada Unified School District	2,153,625	0.00049037
6245696918	La Habra City Elementary School District	3,124,359	0.00071139
5883812783	La Honda-Pescadero Unified School District	457,471	0.00010416
1007648598	La Mesa-Spring Valley Elementary School District	7,977,802	0.00181649
1146836314	La Verne Elementary Preparatory Academy	67,586	0.00001539
4031922150	La Vida Independent Study Charter School	15,769	0.00000359
1539123059	Lafayette School District	1,083,022	0.00024660
1700217302	Laguna Beach Unified School District	2,335,182	0.00053170
7279147077	Laguna Joint Elementary School District	16,754	0.00000381
6157437967	Lagunita Elementary School District	48,491	0.00001104
1539886100	Lagunitas Elementary School District	164,469	0.00003745
6904419748	Lake County Schools	1,391,006	0.00031672
4954903302	Lake Elsinore Unified School District	11,542,647	0.00262818
5433375547	Lake School District	101,945	0.00002321
3079826170	Lake Tahoe Community College District	1,725,032	0.00039278
1529686779	Lake Tahoe Unified School District	2,154,081	0.00049047
1364971620	Lakeport Unified School District	1,006,658	0.00022921
2548585658	Lakeside Joint Elementary School District	108,744	0.00002476
1434955344	Lakeside Union Elementary School District	2,803,372	0.00063831
5113934570	Lakeside Union Elementary School District	511,791	0.00011653
5243204451	Lakeside Union Elementary School District	208,152	0.00004739
1410418424	Lammersville Unified School District	2,383,804	0.00054278
7267704968	Lamont Elementary School District	2,283,556	0.00051995
5878630114	Lancaster Elementary School District	10,255,128	0.00233502
5651216627	Larkspur-Corte Madera School District	710,971	0.00016188
2780106317	Las Lomas Elementary School District	1,407,940	0.00032058
2221183809	Las Virgenes Unified School District	5,412,327	0.00123235
4921722395	Lassen Community College District	1,504,196	0.00034249
5478084418	Lassen County Schools	759,857	0.00017301
7444650555	Lassen Union High School District	546,248	0.00012438
1698187140	Lassen View Union Elementary School District	207,659	0.00004728
4448966384	Latitude 37.8 High School	127,426	0.00002901
2610721673	Laton Joint Unified School District	468,591	0.00010669
6171420171	Latrobe Elementary School District	97,147	0.00002212
3513444528	Lawndale Elementary School District	3,515,847	0.00080053
7065659119	Laytonville Unified School District	319,538	0.00007276
5488216429	Le Grand Union Elementary School District	409,112	0.00009315
4560729035	Le Grand Union High School District	468,467	0.00010667
9860167538	Learning Choice Academy - Chula Vista	194,328	0.00004425
1853475899	Learning Choice Academy - East County	169,236	0.00003853
6801704970	Legget Valley Unified School District	157,403	0.00003584
2179956434	Lemon Grove Elementary School District	1,995,367	0.00045433
6371589031	Lemoore Union Elementary School District	2,195,453	0.00049989
1391299568	Lemoore Union High School District	1,261,293	0.00028719
1629259958	Lennox Elementary School District	2,948,334	0.00067132
4538186069	Lennox Mathematics, Science, and Technology Academy	301,282	0.00006860
1000001439	Leonardo da Vinci Health Sciences Charter School	80,740	0.00001838
2461903624	Lewiston Elementary School District	79,644	0.00001813
1253946292	Liberty Elementary School District	215,539	0.00004908
6020149558	Liberty Elementary School District	263,446	0.00005998
2777355189	Liberty Union High School District	4,189,551	0.00095393
4857411579	Lifeline Learning Charter School	507,150	0.00011547
7061061551	Lighthouse Charter School	198,474	0.00004519
1352268460	Lincoln Street Charter School	42,698	0.00000972

**California Public Employees' Retirement System  
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**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5910501661	Lincoln Unified School District	\$ 4,903,892	0.00111658
3619023429	Linden Unified School District	1,702,354	0.00038761
3783047790	Lindsay Unified School District	4,420,083	0.00100642
7006808344	Linns Valley-Poso Flat Union Elementary School District	19,411	0.00000442
5817850904	Literacy First Charter	694,235	0.00015807
5734876590	Little Lake City Elementary School District	1,989,047	0.00045289
3689546490	Little Shasta Elementary School District	12,034	0.00000274
6000001125	Live Oak Charter School	200,413	0.00004563
2624658011	Live Oak Elementary School District	1,436,087	0.00032699
1590468574	Live Oak Unified School District	1,554,233	0.00035389
5604320717	Livermore Valley Joint Unified School District	7,804,448	0.00177702
3784449854	Livingston Union Elementary School District	1,513,791	0.00034468
2645338905	Lodi Unified School District	14,694,462	0.00334583
4087682272	Loleta Union Elementary School District	120,310	0.00002739
4592571258	Loma Prieta Joint Union Elementary School District	331,188	0.00007541
3833126652	Lompoc Unified School District	5,049,403	0.00114971
7727146402	Lone Pine Unified School District	229,962	0.00005236
2374705651	Long Beach Community College District	11,125,319	0.00253316
5481824667	Long Beach Unified School District	29,463,864	0.00670872
4063408443	Loomis Union Elementary School District	994,986	0.00022655
2904399020	Los Alamitos Unified School District	4,902,989	0.00111638
2845567055	Los Altos Elementary School District	3,516,285	0.00080063
7874022252	Los Angeles Community College District	47,005,834	0.01070291
3614620780	Los Angeles Unified School District	340,216,195	0.07746488
5519304943	Los Banos Unified School District	6,537,314	0.00148850
6555702301	Los Gatos Union Elementary School District	1,650,043	0.00037570
2197186939	Los Gatos-Saratoga Joint Union High School District	2,138,244	0.00048686
1227266128	Los Molinos Unified School District	378,229	0.00008612
3602760024	Los Nietos Elementary School District	961,399	0.00021890
2090015857	Los Olivos Elementary School District	71,460	0.00001627
5968856546	Los Rios Community College District	22,677,756	0.00516357
3151588886	Lost Hills Union Elementary School District	458,326	0.00010436
5265316191	Lowell Joint Elementary School District (OC)	1,418,994	0.00032310
6107261119	Lucerne Elementary School District	236,406	0.00005383
3373743706	Lucerne Valley Unified School District	1,026,083	0.00023363
1343540226	Lucia Mar Unified School District	6,366,371	0.00144958
1482325694	Luther Burbank Elementary School District	331,669	0.00007552
3761326719	Lynwood Unified School District	8,289,522	0.00188747
6279752031	Madera County Schools	3,597,016	0.00081902
6987803995	Madera Unified School District	12,034,782	0.00274024
2121922005	Magnolia Elementary School District	4,641,914	0.00105693
7541361122	Magnolia Science Academy	398,072	0.00009064
7743740680	Magnolia Science Academy #2	261,308	0.00005950
4846787036	Magnolia Science Academy #3	182,400	0.00004153
3157539779	Magnolia Science Academy #4	60,141	0.00001369
2213502673	Magnolia Science Academy #5	96,194	0.00002190
4430003230	Magnolia Science Academy #6	54,857	0.00001249
1558135114	Magnolia Science Academy #7	119,690	0.00002725
1558145770	Magnolia Science Academy #8	182,562	0.00004157
4631182928	Magnolia Union Elementary School District	51,512	0.00001173
4941511918	Mammoth Unified School District	662,505	0.00015085
2267260629	Manchester Union Elementary School District	35,133	0.00000800
1302901884	Manhattan Beach Unified School District	4,061,328	0.00092474
5390320807	Manteca Unified School District	12,238,246	0.00278656
5629859639	Manzanita Elementary School District	168,940	0.00003847
5164348539	Manzanita Middle Charter School	43,936	0.00001000
5030353018	Maple Creek Elementary School District	1,577	0.00000036
1682615586	Maple Elementary School District	201,651	0.00004591
4266276303	Marcum-Illinois Union Elementary School District	178,172	0.00004057
5510209871	Mare Island Technology Academy	573,230	0.00013052
6884269049	Maria Montessori Charter Academy	102,539	0.00002335
6874840611	Maricopa Unified School District	230,634	0.00005251

**California Public Employees' Retirement System  
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**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7926564424	Marin Community College District	\$ 4,327,177	0.00098527
2637169482	Marin County Schools	3,037,307	0.00069157
7455450312	Mariposa County Unified School District	1,572,522	0.00035805
1621587820	Mark Twain Union Elementary School District	429,014	0.00009768
6475041514	Mark West Union Elementary School District	679,294	0.00015467
3763361138	Martinez Unified School District	1,738,695	0.00039589
4435640195	Marysville Joint Unified School District	6,757,852	0.00153872
2032546773	Mattole Unified School District	34,591	0.00000788
3880121176	Maxwell Unified School District	207,796	0.00004731
5390693548	Mccabe Union Elementary School District	739,341	0.00016834
5106383429	Mccloud Union Elementary School District	52,755	0.00001201
7487089087	Mcfarland Unified School District	2,058,161	0.00046863
1747626640	Mckinleyville Union Elementary School District	708,541	0.00016133
3317046476	Mckittrick Elementary School District	87,153	0.00001984
2081686764	Mcswain Union Elementary School District	371,262	0.00008453
1095135780	Meadow Arts and Technology Elementary School	113,294	0.00002580
3278822477	Meadows Union Elementary School District	361,140	0.00008223
4127428882	Mendocino Community College District	2,243,619	0.00051086
7171962330	Mendocino County Schools	2,312,676	0.00052658
5168308234	Mendocino County Youth Project	304,619	0.00006936
4821690560	Mendocino Unified School District	682,048	0.00015530
5661234674	Mendota Unified School District	1,637,535	0.00037286
2650168197	Menifee Union Elementary School District	5,813,727	0.00132375
4978803059	Menlo Park City Elementary School District	2,631,290	0.00059913
2632612970	Merced City Elementary School District	5,068,690	0.00115411
5246637096	Merced Community College District	4,771,270	0.00108639
7140811284	Merced County Schools	9,872,076	0.00224780
1763181489	Merced River Union Elementary School District	146,517	0.00003336
5999784822	Merced Union High School District	6,181,924	0.00140758
2479218851	Meridian Elementary School District	78,068	0.00001778
7929300273	Mesa Union Elementary School District	263,461	0.00005999
3158435339	Metropolitan Education District	825,384	0.00018793
3315408173	Middletown Unified School District	941,852	0.00021445
2863847279	Midway Elementary School District	58,050	0.00001322
7086204248	Mill Valley Elementary School District	1,408,548	0.00032072
5115030434	Millbrae Elementary School District	1,029,178	0.00023434
6553909380	Millville Elementary School District	162,012	0.00003689
1730244446	Milpitas Unified School District	5,865,807	0.00133560
4195135636	Miracosta Community College District	9,581,834	0.00218172
1786151641	Mirus Secondary School	108,921	0.00002480
5271538491	Mission Union Elementary School District	34,399	0.00000783
7721152953	Modesto City Elementary School District	22,722,867	0.00517384
1563076408	Modoc County Schools	684,823	0.00015593
6341024570	Modoc Joint Unified School District	568,241	0.00012938
3786673698	Mojave Unified School District	2,430,759	0.00055347
2438328925	Mono County Free Library Authority	152,480	0.00003472
7567556987	Mono County Schools	678,920	0.00015459
1547449706	Monroe Elementary School District	138,254	0.00003148
4726114798	Monrovia Unified School District	2,970,436	0.00067635
5982278988	Monson-Sultana Joint Union Elementary School District	276,182	0.00006288
5670333423	Montague Charter School	346,152	0.00007882
1268306043	Montague Elementary School District	118,132	0.00002690
6017840606	Monte Rio Union Elementary School District	98,745	0.00002248
7288374822	Montebello Unified School District	13,185,890	0.00300234
1609296868	Montecito Union Elementary School District	520,540	0.00011852
4364543106	Monterey Bay Charter School	182,394	0.00004153
2215441921	Monterey County Schools	7,064,915	0.00160863
4464290798	Monterey County Schools Insurance Group	181,847	0.00004141
1375031447	Monterey Educational Risk Management Authority	81,695	0.00001860
4513993432	Monterey Peninsula Community College District	3,112,271	0.00070864
6880798639	Monterey Peninsula Unified School District	7,997,985	0.00182109
5065060644	Montgomery Elementary School District	42,210	0.00000961

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7614800137	Moorpark Unified School District	\$ 3,187,094	0.00072568
2156822304	Moraga School District	1,012,089	0.00023045
5502433529	Moreland Elementary School District	2,634,135	0.00059977
4187017037	Moreno Valley Unified School District	21,230,765	0.00483410
7542109710	Morgan Hill Unified School District	4,443,454	0.00101174
6555988204	Morongo Unified School District	4,255,229	0.00096889
2690295334	Mother Lode Union Elementary School District	628,361	0.00014307
1569530867	Mount Shasta Union Elementary School District	276,802	0.00006303
4478143247	Mountain Elementary School District	93,721	0.00002134
1199868248	Mountain Empire Unified School District	1,482,055	0.00033745
1949721842	Mountain House Elementary School District	30,187	0.00000687
5871851329	Mountain Union Elementary School District	98,403	0.00002241
2967158890	Mountain Valley Special Education JPA	194,430	0.00004427
5418279008	Mountain Valley Unified School District	370,420	0.00008434
6630644316	Mountain View Elementary School District	4,602,428	0.00104794
7787281003	Mountain View School District	927,107	0.00021110
6318660132	Mountain View-Los Altos Union High School District	4,329,152	0.00098572
4030205001	Mountain View-Whisman School District	4,094,731	0.00093234
5544598824	Mt. Baldy Joint School District	34,922	0.00000795
1770922472	Mt. Diablo Unified School District	14,639,467	0.00333331
4505771453	Mt. Pleasant Elementary School District	1,395,567	0.00031776
1228489046	Mt. San Antonio Community College District	19,391,118	0.00441522
1996221184	Mt. San Jacinto Community College District	6,746,709	0.00153618
4097249381	Muir Charter School	274,778	0.00006257
6968918741	Mulberry Elementary School District	35,542	0.00000809
5065715559	Multicultural Learning Center Charter School	352,986	0.00008037
4741781097	Mupu Elementary School District	35,728	0.00000814
6152670669	Muroc Unified School District	1,123,537	0.00025582
3092025229	Murrieta Valley Unified School District	13,481,692	0.00306969
1394061014	Napa Community College District	3,351,720	0.00076316
2969958887	Napa Valley Unified School District	9,075,211	0.00206636
5997333938	National Elementary School District	3,177,085	0.00072340
9862501913	National University Academy Dual Language Institute	80,098	0.00001824
2500202655	National University Academy Homeschool and Independent Study Orange County	37,483	0.00000853
6560706338	Natomas Charter School	803,266	0.00018290
5673158311	Natomas Unified School District	8,239,610	0.00187610
1000001433	Nea Community Learning Center	273,513	0.00006228
4217291484	Needles Unified School District	979,263	0.00022297
1457891571	Nevada City Elementary School District	404,053	0.00009200
2740091423	Nevada County Schools	2,200,757	0.00050110
1810765385	Nevada Joint Union High School District	1,851,539	0.00042158
3540816164	New Designs Charter School	544,723	0.00012403
1492319552	New Designs Charter School - Watts	114,433	0.00002606
7245936621	New Economics for Women Academy Canoga Park Charter	308,145	0.00007016
7828970287	New Economics for Women Academy of Science and Arts Charter High School	276,003	0.00006284
4658739516	New Haven Unified School District	5,111,899	0.00116394
6719375573	New Hope Elementary School District	145,717	0.00003318
4505795221	New Jerusalem Elementary School District	1,088,184	0.00024777
2778894075	New West Charter Middle School	206,105	0.00004693
5865535850	Newark Unified School District	2,551,733	0.00058101
5011712630	Newcastle Elementary School District	284,467	0.00006477
6919504920	Newhall Elementary School District	2,496,367	0.00056841
4740544597	Newman-Crows Landing Unified School District	2,229,608	0.00050767
2008027881	Newport-Mesa Unified School District	15,783,616	0.00359382
7878204040	Nicasio Elementary School District	26,989	0.00000615
4087893153	Nord Country Charter School	104,823	0.00002387
4761192775	Norris Elementary School District	1,600,342	0.00036439
1771846964	North County Joint Union Elementary School District	297,370	0.00006771
7172710193	North Cow Creek Elementary School District	105,538	0.00002403
7996137148	North Monterey County Unified School District	5,168,384	0.00117681
4100336655	North Orange County Community College District	18,671,631	0.00425140
2062739954	North Orange County Regional Occupational Program	630,394	0.00014354

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4230186625	Northcoast Preparatory and Performing Arts Academy	\$ 100,850	0.00002296
7613958407	Northern Humboldt Union High School District	981,160	0.00022340
6789747041	Northern United - Humboldt Charter	188,549	0.00004293
4437006268	Northern United - Siskiyou Charter	55,743	0.00001269
2979686879	Norton Space Aeronautics Academy	423,627	0.00009646
5440476410	Norwalk-La Mirada Unified School District	11,411,247	0.00259826
1523797386	Nova Academy Early College High School Charter School	67,478	0.00001536
2148092886	Nova Charter School	169,465	0.00003859
3477244691	Novato Unified School District	4,430,001	0.00100868
6345588040	Nuestro Elementary School District	80,973	0.00001844
2900847035	Nuview Union Elementary School District	1,492,294	0.00033978
6085494230	Oak Grove Elementary School District	5,027,576	0.00114474
2511472091	Oak Grove Union Elementary School District	580,561	0.00013219
2665164406	Oak Park Unified School District	1,826,103	0.00041579
3728884705	Oak Run Elementary School District	52,341	0.00001192
3591209481	Oak Valley Union Elementary School District	394,111	0.00008974
6248299587	Oak View Union Elementary School District	204,951	0.00004667
5098793141	Oakdale Joint Unified School District	2,605,396	0.00059323
2359028866	Oakland Military Academy	250,453	0.00005703
5353402695	Oakland Unified School District	29,439,674	0.00670321
1289681198	Oakley Union School District	2,497,277	0.00056861
4718422993	Ocean View Elementary School District	1,858,119	0.00042308
7622324448	Ocean View Elementary School District	4,471,601	0.00101815
4529908362	Oceanside Unified School District	9,152,151	0.00208388
4438653590	Odessey Charter School	382,773	0.00008715
7816307888	Odyssey Charter School-South	175,600	0.00003998
4057764163	Office of Education - Inyo County	997,338	0.00022709
5034409557	Ohlone Community College District	5,219,186	0.00118837
6100768523	Ojai Unified School District	1,571,156	0.00035774
6734418775	Old Adobe Union Elementary School District	1,306,913	0.00029758
2161337161	Ontario-Montclair School District	16,655,686	0.00379238
7001974161	Orange Center Elementary School District	180,526	0.00004110
1856776416	Orange County Education Arts Academy	444,965	0.00010132
3112972807	Orange County School of the Arts	1,203,666	0.00027407
2452571616	Orange County Schools	16,473,461	0.00375089
7049406655	Orange Unified School District	14,556,246	0.00331436
6005524065	Orchard Elementary School District	539,558	0.00012285
7666606964	Orcutt Union Elementary School District	2,216,749	0.00050474
6174607169	Orick Elementary School District	39,981	0.00000910
4341760176	Orinda Union School District	1,160,876	0.00026432
6351181395	Orland Unified School District	1,287,189	0.00029308
5779962472	Oro Grande School District	2,385,186	0.00054309
6729061372	Oroville City Elementary School District	1,300,785	0.00029618
6780791634	Oroville Union High School District	1,617,411	0.00036827
4131302334	Outside Creek Elementary School District	45,302	0.00001031
4096258817	Owens Valley Unified School District	96,825	0.00002205
2060670232	Oxford Preparatory Academy - Saddleback Valley	244,077	0.00005557
5891579205	Oxford Preparatory Academy - South Orange County	270,819	0.00006166
1338843802	Oxnard Elementary School District	10,418,782	0.00237228
6448607614	Oxnard Union High School District	9,717,270	0.00221255
7351438980	Pacheco Union Elementary School District	456,839	0.00010402
2757986099	Pacific Elementary School District	101,056	0.00002301
2167074822	Pacific Grove Unified School District	2,279,213	0.00051896
3422672167	Pacific Springs Charter School	118,573	0.00002700
2165877637	Pacific Technology Schools	157,268	0.00003581
1922079339	Pacific Union Elementary School District	295,376	0.00006726
3588163629	Pacific Union Elementary School District	221,581	0.00005045
1252922812	Pacific View Charter School	32,801	0.00000747
1279849245	Pacific View Charter School	300,210	0.00006836
7013614411	Pacifica School District	1,216,805	0.00027706
6668765921	Pacoima Charter School	587,719	0.00013382
4716737961	Pajaro Valley Unified School District	12,854,526	0.00292689

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4917104141	Palermo Union Elementary School District	\$ 889,170	0.00020246
2957748699	Palisades Charter High School	980,802	0.00022332
4756990569	Palm Springs Unified School District	16,447,807	0.00374505
3985636196	Palmdale Elementary School District	12,467,132	0.00283868
1229606835	Palo Alto Unified School District	11,819,457	0.00269121
7971847366	Palo Verde Community College District	1,356,082	0.00030877
3309691265	Palo Verde Unified School District	2,026,372	0.00046139
1503992087	Palo Verde Union Elementary School District	275,478	0.00006272
6045173405	Palomar Community College District	9,696,368	0.00220780
1128559486	Palos Verdes Peninsula Unified School District	6,826,217	0.00155428
6914887467	Panama-Buena Vista Union Elementary School District	11,113,804	0.00253054
5073587666	Paradise Elementary School District	112,861	0.00002570
3870625175	Paradise Unified School District	1,107,422	0.00025215
5313107776	Paramount Unified School District	8,216,736	0.00187089
7393229451	Parlier Unified School District	2,155,417	0.00049077
3067671634	Pasadena Area Community College District	9,574,282	0.00218000
1000001429	Pasadena Rosebud Academy	68,398	0.00001557
6861822346	Pasadena Unified School District	11,663,456	0.00265569
3630297817	Paso Robles Joint Unified School District	4,121,563	0.00093845
3335851287	Pathways Charter School	138,401	0.00003151
7240938390	Pathways to College Charter School	293,420	0.00006681
1041638411	Patterson Joint Unified School District	4,155,142	0.00094610
4136224124	Peabody Charter School	257,441	0.00005862
1789662843	Peninsula Union Elementary School District	46,725	0.00001064
1203098117	Penn Valley Union School District	367,385	0.00008365
7122656152	Peralta Community College District	10,603,084	0.00241425
5641338536	Perris Elementary School District	3,050,908	0.00069467
1585976957	Perris Union High School District	7,852,627	0.00178799
1901548959	Petaluma City Schools	4,417,935	0.00100593
3568311874	Phoenix Charter Academy	97,484	0.00002220
1827433328	Piedmont City Unified School District	1,934,777	0.00044054
2066588518	Pierce Joint Unified School District	694,211	0.00015807
7822198042	Pine Ridge Elementary School District	124,496	0.00002835
4712133566	Piner-Olivet Union Elementary School District	591,904	0.00013477
5444326376	Pioneer Union Elementary School District	875,255	0.00019929
5585077276	Pioneer Union Elementary School District	235,847	0.00005370
7463358989	Pioneer Union Elementary School District	64,347	0.00001465
3214225187	Pittsburg Unified School District	7,591,724	0.00172858
4372165761	Pixley Union Elementary School District	836,923	0.00019056
5004355473	Placentia-Yorba Linda Unified School District	11,550,504	0.00262997
5342351617	Placer County Schools	5,103,161	0.00116195
5487215774	Placer Hills Union Elementary School District	490,155	0.00011160
6202158771	Placer Union High School District	2,442,177	0.00055607
7000699640	Placerville Union Elementary School District	687,551	0.00015655
3496444556	Plainsburg Elementary School District	40,241	0.00000916
6509717566	Planada Elementary School District	677,986	0.00015437
2345874036	Plaza Elementary School District	96,565	0.00002199
1569071519	Pleasant Grove Joint Union Elementary School District	76,077	0.00001732
6934422731	Pleasant Ridge Union Elementary School District	569,168	0.00012960
6042111392	Pleasant Valley Elementary School District	3,085,339	0.00070251
4644873861	Pleasant Valley Joint Unified Elementary School District	35,676	0.00000812
4954615993	Pleasant View Elementary School District	322,640	0.00007346
7372000130	Pleasanton Unified School District	7,331,307	0.00166929
3759604893	Plumas Charter School	218,734	0.00004980
7791993104	Plumas County Schools	334,036	0.00007606
3021894003	Plumas Lake Elementary School District	937,805	0.00021353
5135951117	Plumas Unified School District	1,627,602	0.00037059
7559385303	Pollock Pines Elementary School District	437,042	0.00009951
1014801648	Pomona Unified School District	15,473,082	0.00352311
4784882484	Pond Union Elementary School District	101,166	0.00002303
6165750511	Pope Valley Union Elementary School District	78,985	0.00001798
7310210359	Port of Los Angeles High School	326,787	0.00007441

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6691516387	Porterville Unified School District	\$ 9,691,839	0.00220676
6899856021	Portola Valley Elementary School District	468,840	0.00010675
3757022942	Potter Valley Community Unified School District	241,363	0.00005496
4481656996	Poway Unified School District	19,006,403	0.00432763
5807245634	Prepa Tec - Los Angeles Charter	143,360	0.00003264
6195125344	Princeton Joint Unified School District	154,245	0.00003512
2115604693	Raisin City Elementary School District	214,173	0.00004877
6109576275	Ramona Unified School District	2,765,081	0.00062959
1610179591	Rancho Santa Fe Elementary School District	487,581	0.00011102
1180133260	Rancho Santiago Community College District	14,095,672	0.00320949
3160026222	Ravendale Elementary School District	4,575	0.00000104
2057831395	Ravenswood City Elementary School District	2,041,619	0.00046486
3227583561	Raymond-Knowles Union Elementary School District	57,306	0.00001305
1455280265	Red Bluff Union Elementary District	1,435,828	0.00032693
1843171163	Red Bluff Union High School District	1,367,239	0.00031131
2042430636	Redding Elementary School District	2,229,916	0.00050774
6789119221	Redding School of Arts	206,150	0.00004694
4614049793	Redding STEM Academy	90,699	0.00002065
5296265892	Redlands Unified School District	11,823,838	0.00269221
4425011744	Redondo Beach Unified School District	5,093,894	0.00115984
6751794291	Redwood City Elementary School District	5,979,170	0.00136142
7575206941	Redwood Preparatory Charter School	76,779	0.00001748
3399326169	Redwoods Community College District	2,955,134	0.00067286
7977918838	Reed Union Elementary School District	942,828	0.00021468
3778112447	Reeds Creek School District	119,162	0.00002713
6026726398	Reef-Sunset Unified School District	1,964,653	0.00044734
4469446335	Rescue Union Elementary School District	1,736,706	0.00039544
2635168657	Rialto Unified School District	16,496,695	0.00375618
4799234834	Richfield School District	143,957	0.00003278
2724583946	Richgrove Elementary School District	606,961	0.00013820
1569694490	Richland School District	2,083,212	0.00047433
1318837252	Richmond Elementary School District	146,310	0.00003331
2286384350	Ridgecrest Elementary Academy for Language Music and Science	118,381	0.00002695
7133009244	Rim of the World Unified School District	1,681,024	0.00038276
7400784096	Rincon Valley Union Elementary School District	2,708,575	0.00061672
1532342847	Rio Bravo-Greeley Union Elementary School District	612,321	0.00013942
6945257758	Rio Dell Elementary School District	200,441	0.00004564
7826985206	Rio Elementary School District	3,430,348	0.00078107
6928011575	Rio Hondo Community College District	5,695,287	0.00129678
2183163920	Ripon Unified School District	1,549,063	0.00035271
6831162990	River Delta Joint Unified School District	1,272,346	0.00028970
1831916243	River Oak Charter School	85,743	0.00001952
1523798421	River Oaks Academy Charter School	38,017	0.00000866
3106461105	River Springs Charter School	4,007,044	0.00091238
2776367227	Riverbank Unified School District	1,649,768	0.00037564
2863297469	Riverdale Joint Unified School District	854,712	0.00019461
1832356320	Riverside Community College District	16,393,219	0.00373262
2014820387	Riverside Unified School District	23,228,964	0.00528907
3565178499	Roberts Ferry Union Elementary School District	87,667	0.00001996
4042587326	Robla Elementary School District	1,440,533	0.00032800
5971961973	Rockford Elementary School District	122,237	0.00002783
7674560515	Rocklin Academy	627,356	0.00014284
4085633883	Rocklin Unified School District	5,329,136	0.00121341
1558142943	Rocky Point Charter School	104,654	0.00002383
3447508997	Romoland Elementary School District	2,243,189	0.00051076
1149853876	Rosedale Union Elementary School District	2,594,096	0.00059066
5949764568	Roseland Elementary School District	1,502,897	0.00034220
4513231576	Rosemead Elementary School District	1,441,907	0.00032831
1723824651	Roseville City Elementary School District	5,055,401	0.00115108
3216973983	Roseville Joint Union High School District	5,606,283	0.00127651
6808203610	Ross Elementary School District	306,902	0.00006988
4200347744	Ross Valley Elementary School District	720,749	0.00016411

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5014306844	Round Valley Elementary School District	\$ 40,231	0.00000916
6884931007	Round Valley Unified School District	674,699	0.00015362
7739972784	Rowland Unified School District	8,136,061	0.00185252
5202751265	Sacramento City Unified School District	19,471,204	0.00443346
2217486025	Saddleback Valley Unified School District	12,048,055	0.00274326
2110898573	Salida Union Elementary School District	1,669,283	0.00038008
6224918084	Salinas City Elementary School District	5,943,487	0.00135329
6852877963	Salinas Union High School District	9,692,699	0.00220696
4572028244	San Antonio Union Elementary School District	85,031	0.00001936
6073031672	San Ardo Union Elementary School District	92,530	0.00002107
3637420648	San Benito County Schools	791,809	0.00018029
2513051162	San Benito Joint Union High School District	1,899,722	0.00043255
3254572850	San Bernardino City Unified School District	28,604,306	0.00651300
7548565539	San Bernardino Community College District	9,942,901	0.00226393
5934160794	San Bernardino County Schools	22,390,112	0.00509807
6298448719	San Bruno Park Elementary School District	1,383,317	0.00031497
4973141546	San Carlos Elementary School District	1,975,288	0.00044976
4874136617	San Diego Community College District	20,288,495	0.00461955
7354575882	San Diego Unified School District	72,855,513	0.01658870
8851287214	San Diego Virtual	56,348	0.00001283
7619539220	San Dieguito Union High School District	5,631,701	0.00128230
3460011520	San Gabriel Unified School District	2,397,098	0.00054580
3559577657	San Jacinto Unified School District	7,309,721	0.00166437
3837269808	San Jacinto Valley Academy	539,128	0.00012276
2736933446	San Joaquin County Schools	12,436,551	0.00283172
6781022096	San Joaquin Delta Community College District	6,702,419	0.00152609
3086129461	San Jose Charter Academy	367,989	0.00008379
7809487108	San Jose Community College District	9,393,124	0.00213875
2328908874	San Jose Unified School District	13,961,391	0.00317891
5621014982	San Juan Unified School District	25,939,915	0.00590634
5501775959	San Leandro Unified School District	4,696,771	0.00106942
4157559530	San Lorenzo Unified School District	6,060,912	0.00138003
2756277746	San Lorenzo Valley Unified School District	1,622,364	0.00036940
4365486793	San Lucas Union Elementary School District	84,358	0.00001921
2928870141	San Luis Coastal Unified School District	5,515,000	0.00125573
2158228831	San Luis Obispo County Schools	1,945,768	0.00044304
7242665722	San Marcos Unified School District	9,639,583	0.00219487
5365219434	San Marino Unified School District	1,808,373	0.00041175
6000438178	San Mateo County Community College District	17,526,110	0.00399057
7915424066	San Mateo Union High School District	9,867,258	0.00224671
3468824555	San Mateo-Foster City School District	6,904,271	0.00157205
6461134477	San Miguel Joint Union Elementary School District	425,379	0.00009686
6729424120	San Pasqual Union Elementary School District	290,742	0.00006620
3599561331	San Pasqual Valley Unified School District	924,340	0.00021047
2488483655	San Rafael City Elementary School District	2,402,983	0.00054714
5980907890	San Rafael City High School District	938,781	0.00021375
1281849954	San Ramon Valley Unified School District	14,575,351	0.00331871
1921976468	San Ysidro Elementary School District	2,992,696	0.00068142
6313131239	Sanger Unified School District	6,939,245	0.00158002
6211398979	Santa Ana Unified School District	34,571,931	0.00787180
1330522031	Santa Barbara Community College District	6,785,121	0.00154492
4436044811	Santa Barbara County Schools	4,445,918	0.00101230
4522588032	Santa Barbara Unified School District	9,813,839	0.00223454
4808924344	Santa Clara County Schools	19,527,135	0.00444619
7406978313	Santa Clara Elementary School District	20,243	0.00000461
6562354494	Santa Clara Unified School District	19,312,884	0.00439741
5676412961	Santa Clarita Community College District	9,501,587	0.00216345
1911284905	Santa Cruz City High School District	4,139,488	0.00094253
1121335060	Santa Cruz County Schools	3,635,843	0.00082786
3260902199	Santa Maria Joint Union High School District	6,166,377	0.00140404
3355931913	Santa Maria-Bonita Elementary School District	7,860,351	0.00178975
3334143281	Santa Monica Community College District	12,244,371	0.00278796



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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1188894074	Santa Monica-Malibu Unified School District	\$ 9,020,992	0.00205402
5857215950	Santa Paula Unified School District	4,030,518	0.00091772
6618655422	Santa Rita Union Elementary School District	1,664,645	0.00037903
4320596157	Santa Rosa Academy Inc.	660,504	0.00015039
3610135690	Santa Rosa City Schools	7,853,655	0.00178822
7902323909	Santa Ynez Valley Union High School District	586,082	0.00013345
1609459360	Santee Elementary School District	3,662,116	0.00083384
7038672619	Saratoga Union Elementary School District	1,590,197	0.00036208
2531026999	Saucelito Elementary School District	38,007	0.00000865
5031304622	Saugus Union Elementary School District	5,317,049	0.00121066
3079189766	Sausalito Marin School District	460,387	0.00010483
5774033804	Savanna Elementary School District	932,824	0.00021240
6586057676	SBC-High Tech High	820,060	0.00018672
9422411206	Scholarship Prep - South Bay	229,027	0.00005215
1762125555	Scholarship Prep Charter School	442,452	0.00010074
2351902668	Scholarship Prep Charter School Oceanside	310,811	0.00007077
1523800348	Schools Insurance Program	29,219	0.00000665
7450672617	Scotia Union Elementary School District	143,773	0.00003274
4791828223	Scott Valley Unified School District	672,573	0.00015314
6772622949	Scotts Valley Unified School District	722,513	0.00016451
1780465520	Sebastopol Union Elementary School District	342,869	0.00007807
1155240427	Seeley Union Elementary School District	307,494	0.00007001
3331574596	Seiad Elementary School District	28,794	0.00000656
2152726890	Selma Unified School District	4,192,042	0.00095450
2804463991	Semitropic Elementary School District	148,139	0.00003373
1373660146	Sequoia Union Elementary School District	196,154	0.00004466
7947387157	Sequoia Union High School District	8,557,446	0.00194847
2477635196	Shaffer Union Elementary School District	130,212	0.00002965
6415880739	Shandon Joint Unified School District	248,381	0.00005655
3816737476	Shasta County Schools	3,980,643	0.00090636
2428826755	Shasta Trinity Regional Occupation Program-Shasta County School	110,541	0.00002517
6949617034	Shasta Union Elementary School District	59,527	0.00001355
1105598099	Shasta Union High School District	2,869,790	0.00065343
6317536323	Shasta View Academy	88,227	0.00002009
1400850886	Shasta-Tehama-Trinity Joint Community College District	5,023,004	0.00114370
1523793775	Sherwood Montessori	48,637	0.00001107
6242725227	Shiloh Elementary School District	121,721	0.00002772
4707966975	Shoreline Unified School District	756,869	0.00017233
7299435622	SIA Tech	818,967	0.00018647
6933037412	SIATech Academy South	20,895	0.00000476
6124563988	Sierra County Schools	136,330	0.00003104
5166088593	Sierra Joint Community College District	6,443,836	0.00146722
2448426381	Sierra Regional Occupational Program	6,212	0.00000141
2060641535	Sierra Sands Unified School District	2,858,174	0.00065079
6388354319	Sierra Unified School District	1,095,174	0.00024936
3692699464	Sierra-Plumas Joint Unified School District	199,626	0.00004545
4832471160	Silver Fork Elementary School District	10,037	0.00000229
7410604938	Silver Valley Unified School District	1,436,012	0.00032697
4957429304	Simi Valley Unified School District	8,536,392	0.00194368
7038817013	Siskiyou County Schools	1,546,876	0.00035221
5936947003	Siskiyou Joint Community College District	1,361,766	0.00031006
6462088061	Siskiyou Union High School District	298,886	0.00006805
6118205021	Sky Mountain Charter School	70,716	0.00001610
1160594624	Snelling-Merced Falls Union Elementary School District	38,416	0.00000875
4755668444	Snowline Joint Unified School District	4,897,566	0.00111514
6696148855	Solana Beach Elementary School District	2,412,921	0.00054941
5716563020	Solano Community College District	3,186,417	0.00072553
6010974308	Solano County Schools	5,032,631	0.00114590
2143918191	Soledad Unified School District	3,650,110	0.00083110
2700591835	Solvang Elementary School District	310,082	0.00007060
7800122888	Somis Union Elementary School District	153,955	0.00003505
5529562551	Sonoma Charter School	134,362	0.00003059

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2947341923	Sonoma County Junior College District	\$ 9,741,478	0.00221807
2242014962	Sonoma County Schools	3,882,863	0.00088410
7013483580	Sonoma Valley Unified School District	3,138,795	0.00071468
3456878978	Sonora Elementary School District	470,938	0.00010723
4841658252	Sonora Union High School District	681,915	0.00015527
4840496836	Soquel Union Elementary School District	936,010	0.00021312
4647257050	Soulsbyville Elementary School District	299,663	0.00006823
5726613081	South Bay Union Elementary School District	376,258	0.00008567
7323980033	South Bay Union Elementary School District	3,729,359	0.00084915
3468144189	South Fork Union Elementary School District	272,114	0.00006196
2204431832	South Monterey County Union High School District	1,339,209	0.00030493
7910406066	South Orange County Community College District	16,078,327	0.00366092
2895497986	South Pasadena Unified School District	2,003,174	0.00045611
1354490268	South San Francisco Unified School District	5,495,603	0.00125131
7737648052	South Sutter Charter School	359,529	0.00008186
6579828651	South Whittier School District	1,747,240	0.00039783
6677868419	Southern California Regional Occupational Center	194,371	0.00004426
4862363619	Southern Humboldt Joint Unified School District	849,330	0.00019339
1468000958	Southern Kern Unified School District	2,265,833	0.00051591
5538956546	Southern Trinity Joint Unified School District	143,273	0.00003262
3050759461	Southside Elementary School District	71,261	0.00001623
2885424876	Southwestern Community College District	9,756,057	0.00222139
3042086203	Sparrow Academy	137,417	0.00003129
4284187818	Spencer Valley Elementary School District	66,612	0.00001517
1866309051	Spreckels Union Elementary School District	403,136	0.00009179
4102190420	Springville Union Elementary School District	210,387	0.00004790
4342973928	St. Helena Unified School District	1,301,826	0.00029642
6043601516	Standard Elementary School District	2,143,289	0.00048801
1130644919	Stanislaus County Office of Education	10,925,828	0.00248774
7499835425	Stanislaus Union Elementary School District	1,792,185	0.00040807
4001428666	State Center Community College District	14,072,971	0.00320432
1278757636	Steele Canyon Charter High School	807,527	0.00018387
3547333131	Stockton Unified School District	23,984,826	0.00546118
1195539075	Stone Bridge Charter School	167,234	0.00003808
6807133960	Stone Corral Elementary School District	83,234	0.00001895
3132636176	Stony Creek Joint Unified School District	88,501	0.00002015
1602851027	Strathmore Union Elementary School District	597,867	0.00013613
2493370016	Sulphur Springs Union Elementary School District	2,684,749	0.00061130
6222071260	Summerville Elementary School District	301,100	0.00006856
3844864447	Summerville Union High School District	383,323	0.00008728
1248450577	Summit Leadership Academy - High Desert Charter	146,438	0.00003334
2759751913	Sundale Union Elementary School District	388,603	0.00008848
4292287630	Sunnyside Union Elementary School District	450,786	0.00010264
4873710554	Sunnyvale Elementary School District	5,598,399	0.00127472
5401644365	Sunol Glen Unified School District	258,141	0.00005878
1211424270	SunRidge Charter School	127,756	0.00002909
7754244853	Surprise Valley Joint Unified School District	94,604	0.00002154
3969046979	Susanville Elementary School District	596,199	0.00013575
2045640472	Sutter County Schools	3,089,569	0.00070347
2568994850	Sutter Union High School District	492,376	0.00011211
4647994257	Sweetwater Secondary School	78,042	0.00001777
5949549848	Sweetwater Union High School District	20,498,752	0.00466742
1000001467	Sycamore Academy of Science and Cultural Arts	161,336	0.00003674
3830684050	Sylvan Union Elementary School District	4,753,254	0.00108228
6675330304	Synergy Charter Academy	176,877	0.00004027
2037715715	Synergy Kinetic Academy	103,465	0.00002356
8975982252	Synergy Quantum Academy	148,028	0.00003370
6926325313	Taft City Elementary School District	1,360,412	0.00030976
7689494184	Taft Union High School District	1,238,514	0.00028200
5390579443	Tahoe-Truckee Unified School District	3,556,536	0.00080980
6446081931	Tamalpais Union High School District	3,380,223	0.00076965
1558128993	TEACH Academy of Technologies	144,721	0.00003295

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2124616478	Tehachapi Unified School District	\$ 2,605,843	0.00059333
1991956732	Tehama County Schools	2,133,373	0.00048575
1686362567	Tehama eLearning Academy	42,293	0.00000963
5377630686	Temecula Preparatory School	470,537	0.00010714
3041646668	Temecula Valley Unified School District	12,644,700	0.00287911
6003946120	Temple City Unified School District	3,084,573	0.00070234
5592225626	Templeton Unified School District	1,369,372	0.00031180
3154554135	Terra Bella Union Elementary School District	776,376	0.00017678
3123403448	The Grove School	125,169	0.00002850
6130260186	The Provisional Accelerated Learning Academy	267,985	0.00006102
5936655928	The School of Arts and Enterprise	421,711	0.00009602
5604672254	Thermalito Union Elementary School District	1,310,231	0.00029833
6251736277	Three Rivers Union Elementary School District	67,311	0.00001533
7413823386	Tipton Elementary School District	345,576	0.00007869
1320461884	Torrance Unified School District	12,761,121	0.00290562
2047303931	Tracy Joint Unified School District	8,623,308	0.00196347
7484883890	Traver Joint Elementary School District	168,635	0.00003840
4853718685	Travis Unified School District	3,289,974	0.00074910
7151099555	Tree of Life	63,224	0.00001440
7424661986	Tres Pinos Union Elementary School District	41,646	0.00000948
6051755471	Tri-Cities Regional Occupational Program	341,599	0.00007778
4990129621	Trinidad Union Elementary School District	163,703	0.00003727
2651858013	Trinity Alps Unified School District	569,505	0.00012967
4496908500	Trinity Center Elementary School District	24,539	0.00000559
6591505761	Trona Joint Unified School District	332,751	0.00007577
5216951540	Tulare City School District	3,859,217	0.00087872
4961850022	Tulare County Child Care	3,159,177	0.00071932
2757676664	Tulare County Schools	11,719,798	0.00266852
1124766744	Tulare Joint Union High School District	3,201,874	0.00072904
5439504900	Tulelake Basin Joint Unified School District	382,137	0.00008701
2329349680	Tuolumne County Schools	1,353,789	0.00030825
4864468609	Turlock Joint Unified School District	9,869,702	0.00224726
1302283599	Tustin Unified School District	12,670,630	0.00288501
6814747991	Twain Harte School District	219,993	0.00005009
3634643466	Twin Hills Union Elementary School District	441,532	0.00010053
7797767450	Twin Ridges Elementary School District	165,219	0.00003762
8649936612	Twin Rivers Charter School	220,171	0.00005013
5624071851	Twin Rivers Unified School District	16,589,950	0.00377742
1255842978	Two Rock Union Elementary School District	60,044	0.00001367
6289323676	Ukiah Unified School District	5,701,694	0.00129824
7472603292	Union Elementary School District	3,054,061	0.00069539
4221634549	Union Hill Elementary School District	479,545	0.00010919
5603366712	University High School	88,080	0.00002006
2842269652	University Preparation School at CSU Channel Islands	242,614	0.00005524
3118611128	University Preparatory Value High School	242,445	0.00005520
5024933356	Upland Unified School District	5,311,429	0.00120938
7600183528	Upper Lake Unified School District	743,482	0.00016929
9870744637	Urban Corps of San Diego County Charter School	55,921	0.00001273
1179823298	Vacaville Unified School District	7,343,588	0.00167208
4766060468	Val Verde Unified School District	14,483,810	0.00329786
2081560271	Valle Lindo Elementary School District	510,620	0.00011626
1969579798	Vallecito Union Elementary School District	486,805	0.00011084
5015156630	Vallecitos Elementary School District	139,209	0.00003170
6997730162	Vallejo City Unified School District	7,992,399	0.00181981
2543039445	Valley Center-Pauma Unified School District	2,021,037	0.00046018
3543635202	Valley Home Joint Elementary School District	67,087	0.00001528
2505669516	Valley Regional Occupational Program	180,668	0.00004114
4498279959	Ventura County Community College District	12,692,969	0.00289010
2197997101	Ventura County Schools	7,406,874	0.00168649
2874043318	Ventura Unified School District	9,992,912	0.00227532
6613986211	Victor Elementary School District	6,211,974	0.00141442
1797201477	Victor Valley Community College District	3,863,678	0.00087973

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CaIPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6396724792	Victor Valley Union High School District	\$ 8,261,799	0.00188115
4671697942	View Park Preparatory Accelerated Charter School	291,472	0.00006637
5706152886	View Park Preparatory Accelerated High Charter	102,450	0.00002333
5916924530	View Park Preparatory Accelerated Middle Charter School	80,390	0.00001830
7272848287	Village Charter Academy	110,401	0.00002514
1048247797	Village Charter School	92,268	0.00002101
3207071326	Vineland Elementary School District	571,435	0.00013011
6964601867	Visalia Unified School District	17,445,650	0.00397225
1317591363	Visions in Education	2,108,146	0.00048001
1523797072	Vista Charter Middle School	139,821	0.00003184
7912901472	Vista Del Mar Union Elementary School District	46,834	0.00001066
2055602821	Vista Heritage Charter Middle School	117,338	0.00002672
6017497390	Vista Springs Charter School	85,787	0.00001953
2317511381	Vista Unified School District	11,625,006	0.00264693
4858427866	Walnut Creek School District	1,637,615	0.00037287
2640831485	Walnut Valley Unified School District	5,743,541	0.00130776
2862564198	Warner Unified School District	247,097	0.00005626
4434836943	Wasco Union Elementary School District	3,035,651	0.00069120
6290084633	Wasco Union High School District	1,058,832	0.00024109
4847243540	Washington Colony Elementary School District	253,925	0.00005782
4522592602	Washington Unified School District	1,557,020	0.00035452
7255531498	Washington Unified School District	4,332,445	0.00098647
4008777283	Washington Union Elementary School District	400,286	0.00009114
5000932533	Washington Union High School District	1,357	0.00000031
3095953091	Waterford Unified School District	1,519,319	0.00034594
5904372410	Watts Learning Center	272,707	0.00006209
1000001468	Watts Learning Center Middle School	141,923	0.00003231
2687570552	Waugh Elementary School District	416,450	0.00009482
6589114544	Waukena Joint Union Elementary School District	154,151	0.00003510
4609855288	Weaver Union Elementary School District	1,775,748	0.00040433
4417215538	Weed Union Elementary School District	306,650	0.00006982
7193025540	West Contra Costa Unified School District	18,182,588	0.00414005
2369038493	West Covina Unified School District	5,105,028	0.00116238
5173827213	West Hills Community College District	3,839,020	0.00087412
2246146765	West Kern Community College District	2,284,802	0.00052023
4464498282	West Park Elementary School District	313,795	0.00007145
5547548308	West Side Union Elementary School District	83,054	0.00001891
6445151773	West Sonoma County Union High School District	928,650	0.00021145
2279941741	West Valley-Mission Community College District	9,048,496	0.00206028
3896791516	Western Placer Unified School District	3,683,736	0.00083876
1057618197	Western Sierra Charter School	150,235	0.00003421
7521439945	Westminster Elementary School District	5,666,427	0.00129021
2972096075	Westmorland Union Elementary School District	422,674	0.00009624
2742416943	Westside Elementary School District	159,860	0.00003640
2099762888	Westside Union Elementary School District	2,827,061	0.00064370
4817977684	Westwood Unified School District	130,660	0.00002975
3088675289	Wheatland Elementary School District	1,349,330	0.00030723
2179968714	Wheatland Union High School District	970,245	0.00022092
3269204833	Whitmore Union Elementary School District	36,256	0.00000826
6443614290	Whittier City Elementary School District	3,357,450	0.00076447
2567641613	Whittier Union High School District	9,400,653	0.00214046
6366816125	Wilder's Preparatory Academy Charter Middle School	56,003	0.00001275
3280415122	Wilders Preparatory Academy Charter School	108,349	0.00002467
1746812072	William S. Hart Union High School District	10,411,678	0.00237067
3154463704	Williams Unified School District	688,495	0.00015677
1437547350	Willits Charter School	232,852	0.00005302
1585447300	Willits Unified School District	1,456,125	0.00033155
1307025203	Willow Creek Elementary School District	42,835	0.00000975
5925389407	Willow Education dba Bay Area Technology-Bay Tech School	160,217	0.00003648
7183229792	Willow Grove Union Elementary School District	13,280	0.00000302
5514834476	Willows Unified School District	841,140	0.00019152
1742141474	Wilmar Union Elementary School District	108,347	0.00002467

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

**Schedule of Employer Allocations  
Year Ended June 30, 2023**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1439827301	Wilsona Elementary School District	\$ 948,439	0.00021595
6132042014	Windsor Unified School District	2,924,751	0.00066595
7319793875	Winship Elementary School District	131,512	0.00002994
6983570542	Winters Joint Unified School District	966,783	0.00022013
4249952242	Winton Elementary School District	1,286,653	0.00029296
3480447469	Wiseburn Unified School District	1,144,255	0.00026054
2780161336	Woodlake Unified School District	1,633,714	0.00037199
6192222625	Woodland Joint Unified School District	6,167,224	0.00140423
2444074454	Woodland Star Charter School	197,542	0.00004498
7762317670	Woodside Elementary School District	429,968	0.00009790
4451196750	Woodville Elementary School District	291,587	0.00006639
5190698806	Wright Elementary School District	747,696	0.00017025
3115853161	Yolo County Schools	2,219,022	0.00050526
2480646141	Yosemite Community College District	9,664,272	0.00220049
6614281937	Yosemite Joint Unified School District	997,242	0.00022707
6900241908	Yreka Union Elementary School District	703,756	0.00016024
6250797896	Yreka Union High School District	363,006	0.00008265
4093929103	Yuba City Charter School	191,213	0.00004354
6635673029	Yuba City Unified School District	7,433,202	0.00169249
5895295256	Yuba Community College District	3,229,910	0.00073543
6774015495	Yuba County Schools	1,938,413	0.00044136
6412893013	Yucaipa-Calimesa Joint Unified School District	5,100,342	0.00116131
		<b>\$ 4,391,877,302</b>	<b>1.00000000</b>

(\*) The figures presented in this column have been converted to the employer's allocation factor and do not represent the employer's allocation in a percentage format. For example, 0.224807% has been converted to 0.00224807 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, 2023**

	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan 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 (*)		
<b>Net Pension Liability</b>	\$ 36,198,887,739	\$ 1,320,999,784	\$ 1,667,668,321	\$ 3,866,558,736	\$ 6,855,226,841	\$ (555,961,735)	\$ -	\$ (555,961,735)	\$ 5,855,112,932

(\*) 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, 2023**

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**1. Plan Description**

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

The Plan was established to provide retirement, death and disability benefits to nonteaching and noncertified employees in schools. The benefit provisions for Plan 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, 2022 through June 30, 2023.

**4. Employer Contributions**

Legally or statutorily required employer contributions for the year ended June 30, 2023, 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, 2023**

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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, 2023, 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, 2023, 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, 2023, 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, 2023**

**5. Collective Net Pension Liability**

The components of the employers' collective net pension liability related to the Plan as of June 30, 2023, are as follows (amounts in thousands):

	<b>2023</b>
Total pension liability	\$ 120,513,549
Less:	
Plan fiduciary net position	84,314,661
<b>Net Pension Liability of Employers</b>	<b>\$ 36,198,888</b>

***Actuarial Methods and Assumptions***

The collective total pension liability for the June 30, 2023 measurement period was determined by an actuarial valuation as of June 30, 2022, with update procedures used to roll forward the total pension liability to June 30, 2023.

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

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

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

***Long-Term Expected Rate of Return***

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

**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, 2023**

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

<i>Asset class</i>	Assumed Asset Allocation	Real Return Years 1 - 10 <sup>1,2</sup>
Global Equity - cap-weighted	30.00 %	4.54 %
Global Equity non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	(5.00)	(0.59)

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

<sup>2</sup> 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%)
<b>Collective Net Pension Liability</b>	\$ 52,334,235	\$ 36,198,888	\$ 22,863,391

**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, 2023**

**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, 2023 (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	\$ 2,545,388	\$ -	\$ (877,720)	\$ 1,667,668
Subtotal			2,545,388	-	(877,720)	1,667,668
Difference between expected and actual experience	2019	4.1	34,117	-	(34,117)	-
	2020	4.1	121,392	-	(110,356)	11,036
	2023	3.8	-	1,777,808	(467,844)	1,309,964
Subtotal			155,509	1,777,808	(612,317)	1,321,000
Net difference between projected and actual earnings on pension plan investments	2019	5.0	76,609	-	(76,609)	-
	2020	5.0	587,938	-	(293,969)	293,969
	2021	5.0	(6,511,123)	-	2,170,375	(4,340,748)
	2022	5.0	9,909,353	-	(2,477,338)	7,432,015
	2023	5.0	-	601,654	(120,331)	481,323
Subtotal			4,062,777	601,654	(797,872)	3,866,559
<b>Total Deferred Outflows of Resources</b>			<b>\$ 6,763,674</b>	<b>\$ 2,379,462</b>	<b>\$ (2,287,909)</b>	<b>\$ 6,855,227</b>

<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	\$ (31,958)	\$ -	\$ 15,978	\$ (15,980)
	2022	3.9	(824,184)	-	284,202	(539,982)
Subtotal			(856,142)	-	300,180	(555,962)
<b>Total Deferred Inflows of Resources</b>			<b>\$ (856,142)</b>	<b>\$ -</b>	<b>\$ 300,180</b>	<b>\$ (555,962)</b>

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

**Notes to Schedules of Employer Allocations and Collective Pension Amounts  
As of and for the Year Ended June 30, 2023**

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,*

2024	\$ 1,777,683
2025	1,429,306
2026	2,971,945
2027	120,331
<b>Total</b>	<b>\$ 6,299,265</b>

**7. Collective Pension Expense**

The components of allocable pension expense for the year ended June 30, 2023 are as follows (amounts in thousands):

<i>Description</i>	<i>Amount</i>
Service cost	\$ 2,743,978
Interest on total pension liability	7,873,335
Net plan to plan resource movement	10
Employee contributions	(1,334,265)
Projected earnings on pension plan investments	(5,474,253)
Administrative expense	58,579
Recognition (amortization) of deferred outflows and deferred inflows of resources:	
Difference between expected and actual experience	312,137
Difference between projected and actual earnings on plan investments	797,872
Change of assumptions	877,720
<b>Total Pension Expense</b>	<b>\$ 5,855,113</b>