

**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, 2024

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, 2024

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**Contents
As of and for the Year Ended June 30, 2024**

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



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Independent Auditor's Report

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

Opinions

We have audited the accompanying schedule of employer allocations of the California Public Employees' Retirement System (the System) Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan), as of and for the year ended June 30, 2024, and the related notes. We have also audited the columns titled net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense (specific column totals) included in the accompanying schedule of collective pension amounts of the Plan as of and for the year ended June 30, 2024, and the related notes (collectively with the schedule of employer allocations, noted as "the Schedules" herein this report).

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense for the Plan as of and for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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



Auditor's Responsibilities for the Audit of the Schedules

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matter

We have audited, in accordance with GAAS and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the System, which include the Plan, as of and for the year ended June 30, 2024, and our report thereon, dated November 25, 2024, 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
December 20, 2024

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

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1149053038	ABC Unified School District	\$ 12,703,597	0.00241408
1491693127	Academia Moderna	447,663	0.00008507
7715471473	Academy for Academic Excellence	1,195,045	0.00022710
4592061083	Acalanes Union High School District	3,251,355	0.00061786
4063229326	Ackerman Elementary School District	313,231	0.00005951
7727839196	Acton-Agua Dulce Unified School District	875,162	0.00016631
4132218887	Adelanto School District	5,204,135	0.00098895
3208217382	AeroSTEM Academy	54,111	0.00001028
2376039281	Alain Leroy Locke College Preparatory Academy	545,940	0.00010375
1373208973	Alameda City Unified School District	7,382,565	0.00140292
1558140308	Alameda Community Learning Center	151,240	0.00002874
6466948835	Albany City Unified School District	2,688,210	0.00051084
1558130961	Alder Grove Charter School	97,824	0.00001859
4128138446	Alexander Valley Union Elementary School District	114,363	0.00002173
3280450188	Alhambra Unified School District	11,572,273	0.00219909
3426134127	Alisal Union Elementary School District	5,411,797	0.00102840
1497409666	All Tribes Charter School	130,855	0.00002487
5834671018	Allan Hancock Joint Community College District	6,116,180	0.00116226
2753259739	Alliance STEAM Academy - Thrive Charter School	487,298	0.00009260
6093086553	Allensworth Elementary School District	98,332	0.00001869
9396531246	Alliance 6-12 College-Ready Academy #21	379,400	0.00007210
1558149495	Alliance Cindy and Bill Simon Technology Academy High School	202,747	0.00003853
1923618316	Alliance College-Ready Academy High School #16	205,582	0.00003907
2315308697	Alliance College-Ready Middle Academy #12	108,589	0.00002064
4969659820	Alliance College-Ready Middle Academy #4	238,900	0.00004540
9149635590	Alliance College-Ready Middle Academy #8	116,595	0.00002216
5603719411	Alliance Collins Family College-Ready Academy High School	209,610	0.00003983
4579047273	Alliance Dr. Olga Mohan High School	226,199	0.00004298
5925369318	Alliance Health Services Academy High School	277,759	0.00005278
7978771750	Alliance Jack H. Skirball Middle	158,840	0.00003018
2391884382	Alliance Judy Ivie Burton Technology Academy High School	235,561	0.00004476
8796739597	Alliance Kory Hunter Middle School	171,117	0.00003252
8691753509	Alliance Leadership Middle Academy #10	156,268	0.00002970
4097546247	Alliance Marc & Eva Stern Math and Science School	226,273	0.00004300
8648473536	Alliance Margaret M. Bloomfield Technology Academy High School	179,417	0.00003409
1382292345	Alliance Media Arts & Entertainment Design High School	205,776	0.00003910
6600682898	Alliance Ouchi-ODonovan 6-12 Complex	444,893	0.00008454
7637975506	Alliance Patti and Peter Neuwirth Leadership Academy	257,873	0.00004900
8192849859	Alliance Renee and Meyer Luskin Academy High School	235,626	0.00004478
8948510327	Alliance Susan and Eric Smidt Technology High School	181,561	0.00003450
1781372296	Alliance Tennenbaum Family Technology High School	148,538	0.00002823
3922778275	Alpaugh Unified School District	357,016	0.00006784
1632912458	Alpine County Schools	132,755	0.00002523
3344181610	Alpine County Unified School District	285,249	0.00005421
4110162245	Alpine Union Elementary School District	809,904	0.00015391
6469328474	Alta Loma School District	3,297,540	0.00062663
7817779023	Alta Vista Elementary School District	442,336	0.00008406
4308271706	Alta-Dutch Flat Union Elementary School District	41,564	0.00000790
7378907233	Alum Rock Union Elementary School District	7,121,897	0.00135338
2795091529	Alview-Dairyland Union Elementary School District	423,140	0.00008041
1144693772	Alvina Elementary School District	220,683	0.00004194
5870593565	Alvord Unified School District	11,873,548	0.00225634
7027081952	Amador County Schools	710,086	0.00013494
6521227831	Amador County Unified School District	2,505,600	0.00047614
3683750188	American Indian Charter School	1,147,564	0.00021807
5149414928	American River Collegiate Academy Charter	16,845	0.00000320
7433810713	Anaheim Elementary School District	14,089,673	0.00267747
3612527881	Anaheim Union High School District	22,845,275	0.00434131
4019800137	Anahuacalmecac International University Preparatory High School of North America	84,161	0.00001599
4133881406	Anderson Union High School District	871,956	0.00016570
2626888003	Anderson Valley Unified School District	565,557	0.00010747

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2790505507	Animo Boyle Heights Charter High School	\$ 95,450	0.00001814
2233773304	Animo City of Champions Charter High School	41,451	0.00000788
1118518684	Animo College Preparatory Academy	35,979	0.00000684
8360582649	Animo Compton Charter School	15,136	0.00000288
2613458751	Animo Ellen Ochoa Charter Middle School	71,805	0.00001365
2912386367	Animo Florence-Firestone Charter Middle	66,352	0.00001261
7672016032	Animo Inglewood Charter High School	83,139	0.00001580
6504863949	Animo Jackie Robinson Charter High School	139,496	0.00002651
6644700925	Animo James B. Taylor Charter Middle School	90,387	0.00001718
1558142866	Animo Jefferson Middle School	71,492	0.00001359
6174603167	Animo Leadership High School	202,667	0.00003851
3050783760	Animo Mae Jemison Charter Middle School	67,270	0.00001278
3939917731	Animo Pat Brown Charter High School	87,378	0.00001660
6052853769	Animo Ralph Bunche Charter High School	95,966	0.00001824
2431016606	Animo South Los Angeles Charter High School	78,792	0.00001497
2342847789	Animo Venice Charter High School	79,761	0.00001516
3038097591	Animo Watts College Preparatory Academy	84,296	0.00001602
1882399344	Animo Western Charter Middle School	262,942	0.00004997
2987957874	Antelope School District	627,322	0.00011921
4042543675	Antelope Valley Community College District	6,278,101	0.00119303
2748606203	Antelope Valley Union High School District	16,626,036	0.00315946
7111290502	Antioch Unified School District	11,354,734	0.00215775
2072221892	Antonio Maria Lugo Academy	246,341	0.00004681
1778312996	Apple Valley Unified School District	11,412,691	0.00216876
1558148176	Ararat Charter School	218,480	0.00004152
7809722235	Arcadia Unified School District	5,828,398	0.00110758
7296379892	Arcata Elementary School District	1,015,876	0.00019305
1000001459	Architecture Construction and Engineering Charter High School	68,912	0.00001310
6946170476	Arcohe Union Elementary School District	312,547	0.00005939
3153058360	Arena Union Elementary/Point Arena Joint Union High School District	591,243	0.00011235
5013996023	Armona Union Elementary School District	812,134	0.00015433
2019998056	Aromas/San Juan Unified School District	863,443	0.00016408
2795182500	Arvin Union Elementary School District	2,424,750	0.00046078
2216346565	ASA Learning Center	327,057	0.00006215
7690646140	Aspire Charter	3,864,788	0.00073443
1966678952	Aspire Charter High School	298,616	0.00005675
2114495458	Aspire Charter School	600,534	0.00011412
1523790234	Aspire Firestone Academy	261,109	0.00004962
1523785933	Aspire Gateway Academy	266,098	0.00005057
3490518048	Aspire Inskeep Academy	335,790	0.00006381
7378752896	Aspire Juanita Tate Academy	279,770	0.00005316
7641346557	Aspire Ollin University Preparatory Academy	420,285	0.00007987
1523791130	Aspire Pacifica College Preparatory Academy	325,255	0.00006181
1290417074	Aspire Public School	2,054,030	0.00039033
6042631433	Aspire Slauson Academy	226,442	0.00004303
3148112448	Aspire Summit Charter School	270,779	0.00005146
2602035831	Aspire University Charter School	135,792	0.00002580
1558139144	Aspire Vanguard College Preparatory Academy	245,451	0.00004664
9975077461	Astronaut Jose M. Hernandez Academy	249,250	0.00004737
1847286758	Atascadero Unified School District	3,219,796	0.00061186
3408643463	Atwater Elementary School District	3,233,334	0.00061443
4984385471	Auburn Union Elementary School District	968,431	0.00018403
5205480467	Audeo Charter II	63,238	0.00001202
5880503125	Audeo Charter School	105,856	0.00002012
2905906925	Audeo Charter School III	35,339	0.00000672
3601801091	Audeo Valley Charter School	72,308	0.00001374
3835472580	Azusa Unified School District	4,713,660	0.00089574
5746818658	Baker Valley Unified School District	216,658	0.00004117
4026069391	Bakersfield City Elementary School District	27,154,753	0.00516024
2785679582	Baldwin Park Unified School District	12,209,454	0.00232017
7767930212	Baldy View Regional Occupational Program	531,896	0.00010108
4796323905	Ballard Elementary School District	47,865	0.00000910

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4962899642	Ballico-Cressey Elementary School District	\$ 263,155	0.00005001
1218046243	Bangor Union Elementary School District	78,167	0.00001485
6327131594	Banning Unified School District	3,677,254	0.00069879
6999688520	Banta Elementary School District	472,540	0.00008980
6323342223	Barstow Community College District	1,728,331	0.00032844
7762274855	Barstow Unified School District	3,887,504	0.00073875
2618148087	Bass Lake Elementary School District	725,242	0.00013782
1455964765	Bassett Unified School District	3,135,775	0.00059589
5254370174	Bay View Academy	382,559	0.00007270
4477947024	Bayshore School District	337,340	0.00006411
2988331431	Bear Valley Unified School District	1,744,497	0.00033151
4072625298	Beardsley Elementary School District	1,776,261	0.00033754
7792788197	Beaumont Unified School District	7,810,126	0.00148417
4172612532	Bella Vista Elementary School District	229,432	0.00004360
3524218654	Bellevue Elementary School District	155,174	0.00002949
1998178000	Bellevue-Sante Fe Charter School	34,969	0.00000665
7018877434	Bellevue Union Elementary School District	1,568,993	0.00029816
2940099950	Bellflower Unified School District	6,059,893	0.00115157
4028823085	Belmont-Redwood Shores School District	1,929,600	0.00036668
7400259352	Benicia Unified School District	3,120,465	0.00059298
2207841994	Bennett Valley Union Elementary School District	580,084	0.00011023
1048178248	Berkeley Unified School District	10,392,506	0.00197490
6204058507	Berryessa Union Elementary School District	3,917,500	0.00074445
1858435277	Beverly Hills Unified School District	3,320,103	0.00063092
1352170207	Big Creek Elementary School District	91,003	0.00001729
1858830555	Big Lagoon Union Elementary School District	31,979	0.00000608
1002656068	Big Oak Flat-Groveland Unified School District	393,596	0.00007480
4658201736	Big Picture High School-Fresno	400,954	0.00007619
5712382356	Big Pine Unified School District	208,690	0.00003966
1109237443	Big Springs Union Elementary School District	156,877	0.00002981
8921227815	Big Sur Charter School	37,210	0.00000707
4791871899	Big Sur Unified School District	29,134	0.00000554
1281992053	Big Valley Joint Unified School District	121,618	0.00002311
7937544284	Biggs Unified School District	370,446	0.00007040
4749093335	Birmingham Community Charter High School	1,977,795	0.00037584
1558133995	Bishop Unified School District	1,640,793	0.00031180
6805781459	Bitterwater-Tully Elementary School District	13,605	0.00000259
3707792332	Black Butte Elementary School District	242,143	0.00004601
4518259239	Black Oak Mine Unified School District	1,018,831	0.00019361
7622166202	Blake Elementary School District	13,501	0.00000257
6143838921	Blochman Union Elementary School District	190,929	0.00003628
5957056224	Blue Lake Union Elementary School District	238,645	0.00004535
5016336339	Blue Oak Charter School	217,030	0.00004124
1075116219	Bogus Elementary School District	18,407	0.00000350
2338125127	Bolinas-Stinson Union Elementary School District	385,797	0.00007331
5551473426	Bonita Unified School District	6,744,435	0.00128165
4120924780	Bonny Doon Union Elementary School District	91,804	0.00001745
9502512377	Bonsall Unified School District	1,549,879	0.00029452
5440972838	Borrego Springs Unified School District	531,783	0.00010106
5922004894	Bradley Union Elementary School District	51,004	0.00000969
5609359396	Brawley Elementary School District	3,033,287	0.00057642
4066832567	Brawley Union High School District	1,333,524	0.00025341
5002268954	Brea-Olinda Unified School District	3,742,501	0.00071119
7977074641	Brentwood Union School District	4,948,149	0.00094030
5948212479	Bret Harte Union High School District	685,142	0.00013020
1558144384	Bridges Charter School	127,017	0.00002414
5045980658	Bridgeville Elementary School District	79,430	0.00001509
3409598576	Briggs Elementary School District	323,042	0.00006139
7848262733	Brisbane Elementary School District	602,693	0.00011453
5564580454	Brittan Elementary School District	218,582	0.00004154
7024053713	Browns Elementary School District	87,420	0.00001661
1672370034	Buckeye Union School District	2,552,091	0.00048498

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7604108975	Buellton Union Elementary School District	\$ 844,921	0.00016056
7258717489	Buena Park Elementary School District	2,900,650	0.00055121
1793962581	Buena Vista Elementary School District	107,845	0.00002049
1570151094	Burbank Unified School District	10,108,805	0.00192099
2988919735	Burlingame Elementary School District	1,759,265	0.00033431
2233811883	Burnt Ranch Elementary School District	120,707	0.00002294
5043688719	Burrel Union Elementary School District	91,505	0.00001739
1918139771	Burton Elementary School District	4,248,488	0.00080734
4573434759	Butte County Schools	6,525,269	0.00124000
7315401076	Butte Valley Unified School District	213,491	0.00004057
3046173218	Butte-Glenn Community College District	9,008,759	0.00171194
4278447461	Butteville Union Elementary School District	115,175	0.00002189
5821947214	Buttonwillow Union Elementary School District	251,919	0.00004787
2942188765	Byron Union School District	780,954	0.00014841
5273114689	Cabrillo Joint Community College District	6,669,067	0.00126733
7449606960	Cabrillo Unified School District	2,301,339	0.00043733
2642742738	Cajon Valley Union Elementary School District	15,224,250	0.00289308
5343146128	Calaveras County Schools	1,287,060	0.00024458
7552979402	Calaveras Unified School District	2,325,903	0.00044199
2244125425	Calexico Unified School District	7,556,186	0.00143591
1049757578	Caliente Union Elementary School District	55,117	0.00001047
7241181849	California Collaborative for Educational Excellence	855,696	0.00016261
1306163185	California Online Community College District	2,962,837	0.00056303
1795002506	California School of the Arts - San Gabriel Valley	212,990	0.00004047
2172035337	California Virtual Academy at Kings	32,599	0.00000619
1978530624	California Virtual Academy at Los Angeles	2,148,716	0.00040832
1558558577	Calipatria Unified School District	922,051	0.00017522
3506924748	Calistoga Joint Unified School District	1,113,295	0.00021156
2338713024	Camarillo Academy of Progressive Education	198,541	0.00003773
2602235777	Cambrian Elementary School District	1,919,947	0.00036485
1523799288	Camino Nuevo Academy #2 Harvard	326,395	0.00006203
1729505670	Camino Nuevo Charter Academy	597,251	0.00011350
8430446859	Camino Nuevo Charter Academy #4	260,348	0.00004947
1523780240	Camino Nuevo Elementary #3	386,711	0.00007349
9147916859	Camino Nuevo High School #2	223,387	0.00004245
7982754631	Camino Union Elementary School District	286,063	0.00005436
6339281980	Campbell Union Elementary School District	6,597,722	0.00125377
6490246026	Campbell Union High School District	5,639,803	0.00107174
1928037252	Camptonville Academy	241,279	0.00004585
3940069328	Camptonville Elementary School District	39,561	0.00000752
3546318276	Canyon School District	61,939	0.00001177
6270147129	Capay Joint Union Elementary School District	147,523	0.00002803
6860889051	Capistrano Unified School District	24,214,134	0.00460143
5133967008	Cardiff Elementary School District	584,579	0.00011109
3711318226	Carlsbad Unified School District	5,174,861	0.00098338
2077634831	Carmel Unified School District	3,820,125	0.00072594
4476110512	Carpinteria Unified School District	2,059,750	0.00039142
5057974732	Caruthers Unified School District	1,157,826	0.00022002
7135817991	Cascade Union Elementary School District	1,393,626	0.00026483
7425426341	Castaic Union Elementary School District	1,335,439	0.00025377
5965645451	Castle Rock Union Elementary School District	82,814	0.00001574
2620876407	Castro Valley Unified School District	5,804,998	0.00110313
5950743626	Cayucos Elementary School District	214,829	0.00004082
5841020017	Center Unified School District	2,906,541	0.00055233
1122230116	Centinela Valley Union High School District	4,637,964	0.00088136
6479518001	Central City Value School	308,384	0.00005860
1794992915	Central School District	2,229,490	0.00042367
6332074760	Central Unified School District	11,818,521	0.00224588
1663064457	Central Union Elementary School District	1,350,601	0.00025666
3154277601	Central Union High School District	3,479,869	0.00066128
2793161160	Central Valley Pre-School	27,196	0.00000517
1017284030	Centralia Elementary School District	3,911,081	0.00074323

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3453941367	Century Community Charter School	\$ 231,599	0.00004401
3041848577	Ceres Unified School District	12,180,132	0.00231460
4716408593	Cerritos Community College District	9,218,607	0.00175182
1261528105	Cesar Estrada Chavez Dual Language Immersion Charter School	95,774	0.00001820
7539731457	Chabot-Las Positas Community College District	11,673,649	0.00221835
5532400293	Chaffey Community College District	9,321,457	0.00177136
3940201262	Chaffey Joint Union High School District	16,212,084	0.00308080
3814121547	Charter Academy of the Redwoods	167,789	0.00003189
1564670154	Charter Learning Center	175,376	0.00003333
7672000841	Charter Oak Unified School District	3,618,514	0.00068763
2894216509	Charter School of San Diego	429,153	0.00008155
2598272997	Chatom Union Elementary School District	484,342	0.00009204
5516581175	Chawanakee Unified School District	1,265,595	0.00024050
6523184721	Chicago Park Elementary School District	89,496	0.00001701
3760549397	Chico Country Day School	315,127	0.00005988
1492796491	Chico Unified School District	9,258,321	0.00175937
9368765125	Children's Community Charter School	77,302	0.00001469
4123311854	Chino Valley Unified School District	14,655,039	0.00278491
6222640391	Chowchilla Elementary School District	1,370,581	0.00026045
4658964836	Chowchilla Union High School District	887,488	0.00016865
2165874822	Chrysalis Charter School	39,631	0.00000753
6618006066	Chualar Union Elementary School District	299,623	0.00005694
3397712478	Chula Vista Elementary School District	19,400,355	0.00368667
3908716939	Cienega Union Elementary School District	15,954	0.00000303
1633280352	Cinnabar Elementary School District	167,249	0.00003178
2173509801	Citrus Community College District	6,738,419	0.00128051
9110882684	Citrus Springs Charter School	111,658	0.00002122
2039297160	Claremont Unified School District	4,462,668	0.00084804
1200190599	Classical Academy Charter School	2,171,961	0.00041274
7439542529	Clay Joint Elementary School District	104,261	0.00001981
4861343742	Clayton Valley Charter High School	1,053,581	0.00020021
2345916052	Clear Creek Elementary School District	84,708	0.00001610
2070454374	Cloverdale Unified School District	1,096,833	0.00020843
4999070446	Clovis Unified School District	29,260,367	0.00556037
4972682374	Coachella Valley Unified School District	16,460,621	0.00312803
3541464023	Coalinga/Huron Unified School District	4,107,355	0.00078052
5340774417	Coast Community College District	21,910,624	0.00416370
5226062744	Coast Unified School District	870,866	0.00016549
1357789904	Coastal Academy	618,662	0.00011756
5171969349	Coastline Regional Occupational Program	443,920	0.00008436
1974703674	Coffee Creek Elementary School District	3,387	0.00000064
7032817064	Cold Spring Elementary School District	165,300	0.00003141
5149458289	Colfax Elementary School District	206,443	0.00003923
5647348587	College and Career Advantage	242,874	0.00004615
7139512599	College Elementary School District	223,876	0.00004254
4041329265	College Of The Sequoias	6,697,221	0.00127268
7231675881	College Ready High School #10	166,340	0.00003161
1727778687	College-Ready Academy High School Charter	450,905	0.00008569
1082601134	Colton Joint Unified School District	16,067,990	0.00305341
6056070657	Colton-Redlands-Yucaipa Regional Occupational Program	729,597	0.00013865
4739905994	Columbia Elementary School District	906,305	0.00017223
5219386715	Columbia Union Elementary School District	366,890	0.00006972
2396817158	Columbine Elementary School District	84,962	0.00001615
7507058928	Colusa County Schools	2,090,325	0.00039723
1889234410	Colusa Unified School District	919,234	0.00017468
5480702649	Community Options for Resources in Education Butte Charter School	400,721	0.00007615
4345221379	Compton Community College District	3,485,167	0.00066229
4627108958	Compton Unified School District	10,758,319	0.00204441
3495799928	Conejo Valley Unified School District	10,480,207	0.00199156
6573621467	Connecting Waters Charter School	512,871	0.00009746
6750945898	Connecting Waters Charter School, Central Valley	4,663	0.00000089
1874799762	Connecting Waters Charter School, East Bay	22,488	0.00000427

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3058484502	Contra Costa Community College District	\$ 14,847,852	0.00282155
7392154850	Copper Mountain Community College District	1,276,226	0.00024252
5805944458	Corcoran Joint Unified School District	2,148,834	0.00040834
5311067540	Corning Union Elementary School District	1,551,979	0.00029492
6338616513	Corning Union High School District	1,066,181	0.00020261
6479800692	Coronado Unified School District	2,285,566	0.00043433
2828517454	Corona-Norco Unified School District	27,609,317	0.00524662
4950169545	Cotati-Rohnert Park Unified School District	3,204,267	0.00060891
4370150415	Cottonwood Union Elementary School District	753,708	0.00014323
5993369590	County School Service - Contra Costa County Schools	5,852,115	0.00111208
2170696471	County School Service - Napa County Schools	3,983,450	0.00075698
3433536864	County School Service - Sacramento County Schools	11,961,682	0.00227309
2498776598	County School Service - San Mateo County Schools	5,222,390	0.00099242
7601634658	County School Service - Trinity County Schools	739,113	0.00014045
4814261763	County School Services - Alameda County Schools	5,043,201	0.00095836
7095209392	County Superintendent of Schools Office - Riverside County Schools	22,427,208	0.00426186
1906107866	Covina-Valley Unified School District	7,407,862	0.00140772
7570658903	Credo High Charter School	170,953	0.00003249
2682987139	Crenshaw Arts/Tech Charter High School	103,305	0.00001963
4778404739	Cucamonga School District	2,026,286	0.00038506
4136962996	Cuddeback Union Elementary School District	136,975	0.00002603
5292386049	Cuesta Community College District	5,141,059	0.00097696
6381923144	Culver City Unified School District	5,039,878	0.00095773
5057145949	Cupertino Union Elementary School District	11,800,679	0.00224249
2428440351	Curtis Creek Elementary School District	325,010	0.00006176
7762324646	Cutler-Orosi Unified School District	4,073,797	0.00077415
7373040668	Cutten Elementary School District	351,869	0.00006687
4136656889	Cuyama Joint Unified School District	211,892	0.00004027
3767626549	Cypress Elementary School District	2,223,252	0.00042249
4691160093	Davis Joint Unified School District	6,893,038	0.00130989
3478066822	Death Valley Unified School District	95,036	0.00001806
2823575534	Dehesa Elementary School District	178,729	0.00003396
3242399273	Del Mar Union Elementary School District	3,033,368	0.00057643
1017185861	Del Norte County Schools	4,686,100	0.00089050
5299008205	Del Norte County Unified School District	2,337	0.00000044
4046588438	Delano Joint Union High School District	4,347,900	0.00082624
5413207469	Delano Union Elementary School District	5,888,690	0.00111903
6691047079	Delhi Elementary School District	2,360,080	0.00044849
5369477063	Delphic Elementary School District	67,277	0.00001278
2005043370	Delta Elementary Charter	318,875	0.00006060
6962117337	Denair Unified School District	1,072,614	0.00020383
4409566940	Desert Center Unified School District	153,347	0.00002914
3595099768	Desert Community College District	6,942,303	0.00131925
5008762248	Desert Sands Unified School District	20,821,411	0.00395671
8918287689	Desert Trails Preparatory Academy	125,556	0.00002386
2996583010	Di Giorgio Elementary School District	197,598	0.00003755
2504948938	Dinuba Unified School District	3,865,575	0.00073458
5774675951	Discovery Charter School	709,346	0.00013480
2957010920	Dixie Elementary School District	1,172,797	0.00022287
1558142458	Dixon Montessori Charter School	264,780	0.00005032
6259326660	Dixon Unified School District	1,958,438	0.00037216
5669258861	Dos Palos Unified School District	1,740,913	0.00033083
6532084727	Douglas City Elementary School District	150,730	0.00002864
6627093485	Downey Unified School District	14,648,607	0.00278369
5486580376	Downtown College Prep	539,197	0.00010246
3231376413	Downtown Value School	530,516	0.00010080
6937272589	Dry Creek Joint Elementary School District	2,695,287	0.00051219
2898330479	Duarte Unified School District	2,245,430	0.00042670
3966487531	Dublin Unified School District	7,457,542	0.00141716
2200880899	Ducor Union Elementary School District	133,270	0.00002533
6282210695	Dunham Elementary School District	85,562	0.00001626
2995216153	Dunsmuir Elementary School District	121,007	0.00002300

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1134589518	Dunsmuir Joint Union High School District	\$ 105,582	0.00002006
5111167582	Durham Unified School District	609,226	0.00011577
4846000927	Earlimart Elementary School District	1,781,812	0.00033860
3094587150	East Nicolaus Joint Union High School District	186,510	0.00003544
2869189902	East San Gabriel Valley Regional Occupational Program	282,341	0.00005365
2619690514	East Side Union High School District	12,770,899	0.00242687
7855987332	East Whittier City Elementary School District	4,921,533	0.00093524
5089112242	Eastern Sierra Unified School District	620,556	0.00011792
6121937081	Eastside Union Elementary School District	2,376,409	0.00045159
4811508459	Edison Elementary School District	1,357,494	0.00025797
4146932070	Education for Change	2,207,234	0.00041944
4782022258	Edward B. Cole Senior Academy	313,209	0.00005952
3017698022	Eel River Charter School Inc.	95,565	0.00001816
4088738850	EJE Elementary Academy	667,981	0.00012694
7359671465	El Camino Community College District	12,320,864	0.00234134
9289310026	El Camino Real Charter High School	1,097,636	0.00020858
3733752780	El Centro Elementary School District	4,579,732	0.00087029
7196130501	El Dorado County Schools	5,269,465	0.00100136
3519382862	El Dorado Union High School District	4,238,727	0.00080549
3558947284	El Monte Elementary School District	8,408,496	0.00159787
2495671615	El Monte Union High School District	7,950,438	0.00151083
7177185225	El Nido Elementary School District	132,973	0.00002527
7920429569	El Rancho Unified School District	5,174,878	0.00098339
7258812920	El Segundo Unified School District	1,872,615	0.00035585
2226790715	El Sol Santa Ana Science and Arts Charter Academy	1,057,143	0.00020089
7546362572	El Tejon Unified School District	502,611	0.00009551
8261180854	Eleanor Roosevelt Community Learning Center Charter School	111,590	0.00002121
6700792119	Elite Public School	401,432	0.00007629
1390213938	Elk Grove Unified School District	37,052,010	0.00704103
7174642408	Elk Hills Elementary School District	91,085	0.00001731
6881418730	Elverta Joint Elementary School District	140,825	0.00002676
3775796933	Emery Unified School District	453,582	0.00008619
9544054539	Empire Springs Charter School	657,021	0.00012485
5829027060	Empire Union Elementary School District	2,791,719	0.00053051
9126514537	Empowering Possibilities International Charter	302,416	0.00005747
5112852107	Encinitas Union Elementary School District	2,944,191	0.00055949
5331008107	Encore High School for the Performing and Visual Arts	476,222	0.00009050
5517422084	Enterprise Elementary School District	2,804,485	0.00053294
5527153732	Environmental Charter High School	293,416	0.00005576
2789713106	Escalon Unified School District	1,496,750	0.00028443
2965925051	Escondido Charter High School	328,452	0.00006242
2732872714	Escondido Union Elementary School District	10,640,481	0.00202202
3694190667	Escondido Union High School District	6,026,442	0.00114521
7561487615	Esparto Unified School District	910,289	0.00017298
6643268592	Etiwanda School District	7,629,307	0.00144980
6737887097	Eureka Unified School District	3,219,521	0.00061181
4038009647	Eureka Union Elementary School District	1,497,911	0.00028465
6830277239	Everest Value School	275,180	0.00005229
7540887990	Evergreen Elementary School District	4,406,869	0.00083744
7404902494	Evergreen Union School District	1,067,864	0.00020293
6961663482	Excelsior Education Center	294,062	0.00005588
7254455656	Exeter Unified School District	2,205,778	0.00041917
3705368580	Ezequiel Tafoya Alvarado Academy	695,543	0.00013217
4951959925	Fairfax Elementary School District	1,958,670	0.00037221
1118207190	Fairfield-Suisun Unified School District	14,336,195	0.00272432
7060458680	Fall River Joint Unified School District	1,075,668	0.00020441
7144557559	Fallbrook Union Elementary School District	4,513,001	0.00085761
1667315079	Fallbrook Union High School District	1,771,079	0.00033656
2281341467	Family Partnership Home Study Charter School	62,177	0.00001182
1590649845	Farmersville Unified School District	2,221,422	0.00042214
3176453395	Feather River College District	1,749,359	0.00033243
6788156499	Fenton Primary Center	1,196,106	0.00022730

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1438496422	Ferndale Unified School District	\$ 323,335	0.00006144
7284623727	Fieldbrook Elementary School District	70,965	0.00001349
3954461711	Fillmore Unified School District	3,634,068	0.00069059
2167436432	Firebaugh-Las Deltas Unified School District	2,052,534	0.00039004
6901438786	Flournoy Union School District	46,718	0.00000888
7697817915	Folsom-Cordova Unified School District	15,569,993	0.00295878
5612530971	Fontana Unified School District	23,995,910	0.00455996
4628924879	Foothill-De Anza Community College District	18,115,775	0.00344256
6565629360	Forest Ranch Charter School	61,315	0.00001165
4722250817	Foresthill Union Elementary School District	380,706	0.00007235
6670376159	Forestville Union Elementary School District	294,815	0.00005602
2728034837	Fort Bragg Unified School District	1,855,674	0.00035264
2429677465	Fort Ross Elementary School District	43,787	0.00000832
2237029993	Fort Sage Unified School District	198,830	0.00003778
1469510178	Fortuna Elementary School District	972,481	0.00018480
4286970319	Fortuna Union High School District	575,871	0.00010943
1054957582	Fountain Valley Elementary School District	4,024,102	0.00076470
3613723773	Fowler Unified School District	1,697,137	0.00032251
5145626306	Franklin Elementary School District	223,350	0.00004244
6410541372	Franklin-Mckinley Elementary School District	5,554,825	0.00105559
7069113764	Fremont Unified School District	21,251,102	0.00403837
4606698501	Fremont Union High School District	11,669,579	0.00221758
1652879063	French Gulch-Whiskeytown Union Elementary School District	14,565	0.00000277
5309847955	Freshwater Elementary School District	252,137	0.00004791
2751804125	Fresno County Schools	14,537,005	0.00276249
5525306131	Fresno Unified School District	54,828,303	0.01041907
1688460640	Fruitvale Elementary School District	1,801,882	0.00034241
2126074268	Fullerton Elementary School District	8,541,434	0.00162314
2200070630	Fullerton Joint Union High School District	6,870,097	0.00130553
1972588855	Galt Joint Union Elementary School District	2,559,631	0.00048641
6837750122	Galt Joint Union High School District	1,429,557	0.00027166
1101477156	Garden Grove Unified School District	31,436,510	0.00597391
4658552831	Garfield Elementary School District	43,796	0.00000832
3321453502	Garvey Elementary School District	4,428,386	0.00084153
1767313990	Gateway Community Charters	3,886,534	0.00073856
3620982489	Gateway Unified School District	2,154,117	0.00040935
3749976038	Gavilan Joint Community College District	3,328,115	0.00063244
4273011630	Gazelle Union Elementary School District	43,893	0.00000834
2022214631	General Shafter Elementary School District	180,315	0.00003427
1648328427	Gerber Union Elementary School District	418,312	0.00007949
2149570357	Geyserville Unified School District	232,544	0.00004419
1995809111	Gilroy Unified School District	7,251,739	0.00137805
6679139754	Glendale Community College District	7,247,512	0.00137725
5385388563	Glendale Unified School District	13,489,585	0.00256344
6410577498	Glendora Unified School District	4,388,921	0.00083403
5470164350	Glenn County Schools	2,949,758	0.00056055
2593514055	Goethe International Charter School	150,854	0.00002867
1113544066	Gold Oak Union Elementary School District	297,016	0.00005644
6890924709	Gold Rush Charter School	205,179	0.00003899
5441398900	Gold Trail Union Elementary School District	437,571	0.00008315
4339537204	Golden Eagle Charter School	274,177	0.00005210
1066930843	Golden Feather Union Elementary School District	102,764	0.00001953
7776558460	Golden Plains Unified School District	1,516,240	0.00028813
5814089058	Golden Valley Charter School	59,120	0.00001123
6306915765	Golden Valley Charter Schools for Educational Renewal	485,718	0.00009230
5678649995	Golden Valley Unified School District	1,542,231	0.00029307
5817485889	Goleta Union School District	4,888,428	0.00092895
7730218210	Gonzales Unified School District	1,941,331	0.00036891
1521113519	Gorman Elementary School District	56,776	0.00001079
3257219032	Gorman Learning Center	241,537	0.00004590
1268896775	Gorman Learning Center San Bernardino/Santa Clarita	899,871	0.00017100
7340355290	Granada Hills Charter High School	2,526,290	0.00048007

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3142893220	Grant Elementary School District	\$ 478,921	0.00009101
1026308084	Grass Valley Elementary School District	1,454,303	0.00027636
4847899363	Gratton Elementary School District	59,196	0.00001125
1961375016	Gravenstein Union Elementary School District	621,250	0.00011806
4490977411	Graves Elementary School District	20,283	0.00000385
1308211313	Green Point Elementary School District	7,080	0.00000135
3177523939	Greenfield Union Elementary School District	3,124,435	0.00059374
3781697187	Greenfield Union Elementary School District	8,526,106	0.00162022
2088870310	Grenada Elementary School District	191,325	0.00003636
2712368834	Gridley Unified School District	1,460,379	0.00027752
1989668678	Grossmont Secondary School	99,742	0.00001895
3411112067	Grossmont Union High School District	16,519,053	0.00313913
3878338132	Grossmont-Cuyamaca Community College District	8,803,105	0.00167286
3874235546	Guadalupe Union Elementary School District	1,026,511	0.00019507
8516769025	Guajome Learning Center	10,662	0.00000203
6650318381	Guajome Park Academy Charter	503,490	0.00009568
5429245529	Guerneville Elementary School District	325,680	0.00006189
4421474040	Gustine Unified School District	1,221,265	0.00023208
5522873241	Hacienda La Puente Unified School District	11,641,578	0.00221226
1000001430	Hamilton Unified School District	480,885	0.00009138
3048167029	Hanford Elementary School District	4,203,621	0.00079882
2898691752	Hanford Joint Union High School District	3,139,622	0.00059663
6438433333	Happy Camp Union Elementary School District	149,030	0.00002832
3099056595	Happy Valley Elementary School District	46,350	0.00000881
3644786788	Happy Valley Union Elementary School District	459,316	0.00008728
2732517511	Harbor Springs Charter School	93,605	0.00001779
2097286268	Harmony Union Elementary School District	314,023	0.00005967
1056932178	Hartnell Community College District	4,813,946	0.00091480
3837269123	Hart-Ransom Union Elementary School District	403,601	0.00007670
8643497617	Harvest Ridge Cooperative Charter School	55,934	0.00001063
4588666295	Hawthorne Elementary School District	5,233,979	0.00099462
3373475359	Hayward Unified School District	19,858,689	0.00377376
3004140296	Healdsburg Unified School District	1,679,464	0.00031915
4518155095	Heber Elementary School District	1,016,132	0.00019310
7920286239	Helendale School District	714,628	0.00013580
1239047987	Helix Charter High School	1,658,210	0.00031511
5445169146	Hemet Unified School District	24,276,507	0.00461329
1122122274	Heritage K-8 Charter School	494,460	0.00009396
3497021740	Heritage Peak Charter School	673,838	0.00012805
6342170738	Hermosa Beach City Elementary School District	750,138	0.00014255
5542859975	Hesperia Unified School District	14,984,448	0.00284751
5212544271	Hickman Elementary School District	403,128	0.00007661
1963217058	High Tech High	1,562,207	0.00029687
3563666661	High Tech High - Los Angeles	172,118	0.00003271
6126390491	High Tech LA Middle	71,674	0.00001362
1254271789	Hillsborough City School District	1,421,203	0.00027007
2941938429	Hilmar Unified School District	1,530,926	0.00029092
4841230735	Hollister Elementary School District	3,640,765	0.00069186
1085937860	Holtville Unified School District	1,495,503	0.00028419
9293023051	HomeTech Charter School	50,842	0.00000966
5195383884	Hope Elementary School District	168,334	0.00003199
7118846130	Hope Elementary School District	726,794	0.00013811
6742487755	Horicon Elementary School District	177,800	0.00003379
4907643104	Horizon Charter School	467,376	0.00008882
7268744680	Hornbrook Elementary School District	85,534	0.00001625
1342171050	Hot Springs Elementary School District	3,050	0.00000058
3271589201	Howell Mountain Elementary School District	69,936	0.00001329
4454434076	Hueneme Elementary School District	5,156,230	0.00097984
2182972682	Hughson Unified School District	1,588,727	0.00030191
4164290213	Humboldt County Schools	3,261,677	0.00061982
4076162699	Huntington Beach City Elementary School District	3,249,601	0.00061752
5522950934	Huntington Beach Union High School District	9,736,594	0.00185025

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
1319086839	Hydesville Elementary School District	\$ 151,890	0.00002886
7747714287	ICEF Innovation Los Angeles Charter School	166,381	0.00003162
4475524341	ICEF Vista Elementary School	211,589	0.00004021
7293927182	ICEF Vista Middle School	62,711	0.00001192
3177658495	Iftin Charter School	584,953	0.00011116
3367833641	Igo Ono Platina Union Elementary School District	74,808	0.00001422
5507445232	Imagine Schools Riverside County at Coachella	1,344,745	0.00025554
2622211287	Imperial Community College District	4,291,421	0.00081550
2493705833	Imperial County Schools	7,727,110	0.00146839
6708851619	Imperial Unified School District	3,171,708	0.00060272
5182383736	Imperial Valley Regional Occupational Program	1,107,175	0.00021040
5585537787	Indian Diggings Elementary School District	18,893	0.00000359
2763241530	Inglewood Unified School District	4,949,263	0.00094051
4076439567	Inspire School of Arts and Sciences	167,975	0.00003192
3071235302	International School of Monterey	249,618	0.00004744
5413365971	Ipakanni Early College Charter School	18,997	0.00000361
2835296485	Irvine Unified School District	23,345,755	0.00443641
1020425371	Island Union Elementary School District	260,269	0.00004946
7384591300	Jacoby Creek Elementary School District	267,282	0.00005079
2466853793	Jamestown Elementary School District	437,837	0.00008320
2221206235	Jamul-Dulzura Union School District	548,017	0.00010414
7374056976	Janesville Union Elementary School District	214,124	0.00004069
6566462982	Jefferson Elementary School District	7,906	0.00000150
1133607607	Jefferson Elementary School District	1,158,394	0.00022013
2238440904	Jefferson School District	3,061,962	0.00058187
6160772901	Jefferson Union High School District	3,813,335	0.00072465
4945435298	John Swett Unified School District	1,009,232	0.00019179
6770451882	Johnstonville Elementary School District	102,505	0.00001948
1487756706	Journey Charter School	227,073	0.00004315
7423954294	Julian Charter School	63,097	0.00001199
5529935017	Julian Charter School - Cedar Cove	32,705	0.00000621
3068624874	Julian Charter School - Manzanita	78,657	0.00001495
9495097808	Julian Charter School - Mountain Oaks	57,915	0.00001101
5605081086	Julian Charter School - Pine Hills	272,550	0.00005179
6511134095	Julian Charter School - Pine Valley	57,289	0.00001089
4561241025	Julian Union Elementary School District	285,935	0.00005434
1043960888	Julian Union High School District	147,622	0.00002805
6946043697	Junction City Elementary School District	112,035	0.00002129
1566507186	Junction Elementary School District	46,764	0.00000889
2365165705	Junction Elementary School District	227,022	0.00004314
4453655080	Jurupa Unified School District	14,930,079	0.00283718
5913973868	Kashia School District	23,751	0.00000451
2308488575	Kelseyville Unified School District	1,532,602	0.00029124
3148979259	Kentfield Elementary School District	669,355	0.00012720
3275203697	Kenwood Elementary School District	218,485	0.00004152
7931375056	Keppel Union Elementary School District	2,511,216	0.00047721
1957806754	Kerman Unified School District	3,581,631	0.00068062
4417302816	Kern Community College District	14,116,270	0.00268253
6553895281	Kern County Schools	21,956,515	0.00417242
1204344544	Kern Union High School District	36,588,210	0.00695289
7336288944	Kernville Union Elementary School District	852,798	0.00016206
7892922723	Keyes Union Elementary School District	781,239	0.00014846
2991558503	Kidinnu Academy Charter School	65,329	0.00001241
3961765627	King City Union Elementary School District	1,821,470	0.00034614
7255362688	Kings Canyon Joint Unified School District	7,895,160	0.00150032
2109504485	Kings County Schools	4,218,510	0.00080165
7338901600	Kings River Union Elementary School District	323,825	0.00006154
1702567020	Kings River-Hardwick Union Elementary School District	441,186	0.00008384
5646557411	Kingsburg Joint Union Elementary School District	1,621,937	0.00030822
3485390688	Kingsburg Joint Union High School District	590,283	0.00011217
4589849282	KIPP Los Angeles College Preparatory	106,481	0.00002023
6353958995	Kirkwood School District	105,742	0.00002009

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3181124521	Kit Carson Union Elementary School District	\$ 322,457	0.00006128
4383040911	Klamath River Union Elementary School District	24,832	0.00000472
1731534424	Klamath-Trinity Joint Unified School District	1,062,362	0.00020188
2425852753	Kneeland Elementary School District	65,780	0.00001250
2527577041	Knights Ferry Elementary School District	66,793	0.00001269
7667966893	Knightsen School District	376,360	0.00007152
1962669380	Konocti Unified School District	3,350,846	0.00063676
3247604677	La Canada Unified School District	2,500,334	0.00047514
6245696918	La Habra City Elementary School District	3,803,011	0.00072269
5883812783	La Honda-Pescadero Unified School District	515,710	0.00009800
1007648598	La Mesa-Spring Valley Elementary School District	9,175,042	0.00174354
1146836314	La Verne Elementary Preparatory Academy	112,884	0.00002145
4031922150	La Vida Independent Study Charter School	20,086	0.00000382
1539123059	Lafayette School District	1,478,279	0.00028092
1700217302	Laguna Beach Unified School District	2,730,923	0.00051896
7279147077	Laguna Joint Elementary School District	11,528	0.00000219
6157437967	Lagunita Elementary School District	50,264	0.00000955
1539886100	Lagunitas Elementary School District	261,449	0.00004968
6904419748	Lake County Schools	1,644,893	0.00031258
4954903302	Lake Elsinore Unified School District	13,350,253	0.00253696
5433375547	Lake School District	104,013	0.00001977
3079826170	Lake Tahoe Community College District	2,024,336	0.00038469
1529686779	Lake Tahoe Unified School District	2,395,139	0.00045515
1364971620	Lakeport Unified School District	1,187,479	0.00022566
2548585658	Lakeside Joint Elementary School District	106,127	0.00002017
1434955344	Lakeside Union Elementary School District	3,257,403	0.00061901
5113934570	Lakeside Union Elementary School District	656,214	0.00012470
5243204451	Lakeside Union Elementary School District	241,430	0.00004588
1410418424	Lammersville Unified School District	3,400,413	0.00064618
7267704968	Lamont Elementary School District	2,553,483	0.00048524
5878630114	Lancaster Elementary School District	13,118,012	0.00249283
5651216627	Larkspur-Corte Madera School District	764,914	0.00014536
2780106317	Las Lomas Elementary School District	1,550,221	0.00029459
2221183809	Las Virgenes Unified School District	6,211,984	0.00118047
4921722395	Lassen Community College District	1,734,553	0.00032962
5478084418	Lassen County Schools	799,336	0.00015190
7444650555	Lassen Union High School District	607,832	0.00011550
1698187140	Lassen View Union Elementary School District	260,740	0.00004955
4448966384	Latitude 37.8 High School	166,508	0.00003164
2610721673	Laton Joint Unified School District	626,519	0.00011906
6171420171	Latrobe Elementary School District	111,972	0.00002128
3513444528	Lawndale Elementary School District	4,586,857	0.00087164
7065659119	Laytonville Unified School District	391,148	0.00007433
5488216429	Le Grand Union Elementary School District	488,727	0.00009287
4560729035	Le Grand Union High School District	540,594	0.00010273
9860167538	Learning Choice Academy - Chula Vista	214,607	0.00004078
1853475899	Learning Choice Academy - East County	208,759	0.00003967
6801704970	Legget Valley Unified School District	184,697	0.00003510
2179956434	Lemon Grove Elementary School District	2,432,658	0.00046228
6371589031	Lemoore Union Elementary School District	2,620,072	0.00049789
1391299568	Lemoore Union High School District	1,488,506	0.00028286
1629259958	Lennox Elementary School District	3,511,643	0.00066732
4538186069	Lennox Mathematics, Science, and Technology Academy	333,683	0.00006341
1000001439	Leonardo da Vinci Health Sciences Charter School	107,770	0.00002048
2461903624	Lewiston Elementary School District	103,692	0.00001970
1253946292	Liberty Elementary School District	250,960	0.00004769
6020149558	Liberty Elementary School District	332,137	0.00006312
2777355189	Liberty Union High School District	4,946,687	0.00094002
4857411579	Lifeline Learning Charter School	573,479	0.00010898
7061061551	Lighthouse Charter School	230,436	0.00004379
1352268460	Lincoln Street Charter School	53,600	0.00001019
5910501661	Lincoln Unified School District	5,979,820	0.00113635

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3619023429	Linden Unified School District	\$ 2,100,294	0.00039912
3783047790	Lindsay Unified School District	5,304,179	0.00100796
7006808344	Linns Valley-Poso Flat Union Elementary School District	21,364	0.00000406
5817850904	Literacy First Charter	881,673	0.00016755
5734876590	Little Lake City Elementary School District	2,331,508	0.00044306
3689546490	Little Shasta Elementary School District	13,363	0.00000254
6000001125	Live Oak Charter School	219,578	0.00004173
2624658011	Live Oak Elementary School District	1,725,560	0.00032791
1590468574	Live Oak Unified School District	1,906,532	0.00036230
5604320717	Livermore Valley Joint Unified School District	9,200,291	0.00174834
3784449854	Livingston Union Elementary School District	2,036,353	0.00038697
2645338905	Lodi Unified School District	16,801,311	0.00319277
4087682272	Loleta Union Elementary School District	160,638	0.00003053
4592571258	Loma Prieta Joint Union Elementary School District	396,538	0.00007535
3833126652	Lompoc Unified School District	5,830,895	0.00110805
7727146402	Lone Pine Unified School District	258,555	0.00004913
2374705651	Long Beach Community College District	13,672,618	0.00259822
5481824667	Long Beach Unified School District	35,417,739	0.00673046
4063408443	Loomis Union Elementary School District	1,026,654	0.00019510
2904399020	Los Alamitos Unified School District	5,603,065	0.00106477
2845567055	Los Altos Elementary School District	3,807,624	0.00072358
7874022252	Los Angeles Community College District	56,372,435	0.01071250
3614620780	Los Angeles Unified School District	430,219,847	0.08175506
5519304943	Los Banos Unified School District	7,200,555	0.00136833
6555702301	Los Gatos Union Elementary School District	1,884,141	0.00035805
2197186939	Los Gatos-Saratoga Joint Union High School District	2,807,118	0.00053344
1227266128	Los Molinos Unified School District	476,543	0.00009056
3602760024	Los Nietos Elementary School District	1,107,903	0.00021054
2090015857	Los Olivos Elementary School District	82,372	0.00001565
5968856546	Los Rios Community College District	26,960,601	0.00512335
3151588886	Lost Hills Union Elementary School District	482,215	0.00009164
5265316191	Lowell Joint Elementary School District (OC)	1,805,039	0.00034301
6107261119	Lucerne Elementary School District	321,516	0.00006110
3373743706	Lucerne Valley Unified School District	1,197,951	0.00022765
1343540226	Lucia Mar Unified School District	7,186,105	0.00136558
1482325694	Luther Burbank Elementary School District	340,943	0.00006479
3761326719	Lynwood Unified School District	10,332,119	0.00196342
6279752031	Madera County Schools	4,155,119	0.00078960
6987803995	Madera Unified School District	14,694,122	0.00279234
2121922005	Magnolia Elementary School District	5,962,589	0.00113308
7541361122	Magnolia Science Academy	518,917	0.00009861
7743740680	Magnolia Science Academy #2	286,737	0.00005449
4846787036	Magnolia Science Academy #3	194,342	0.00003693
3157539779	Magnolia Science Academy #4	64,606	0.00001228
2213502673	Magnolia Science Academy #5	126,086	0.00002396
4430003230	Magnolia Science Academy #6	51,157	0.00000972
1558135114	Magnolia Science Academy #7	173,445	0.00003296
1558145770	Magnolia Science Academy #8	191,219	0.00003634
4631182928	Magnolia Union Elementary School District	79,826	0.00001517
4941511918	Mammoth Unified School District	739,960	0.00014062
2267260629	Manchester Union Elementary School District	25,326	0.00000481
1302901884	Manhattan Beach Unified School District	4,534,365	0.00086167
5390320807	Manteca Unified School District	15,063,595	0.00286255
5629859639	Manzanita Elementary School District	203,565	0.00003868
5164348539	Manzanita Middle Charter School	62,434	0.00001186
5030353018	Maple Creek Elementary School District	6,002	0.00000114
1682615586	Maple Elementary School District	272,751	0.00005183
4266276303	Marcum-Illinois Union Elementary School District	200,804	0.00003816
5510209871	Mare Island Technology Academy	867,208	0.00016480
6884269049	Maria Montessori Charter Academy	127,075	0.00002415
6874840611	Maricopa Unified School District	257,545	0.00004894
7926564424	Marin Community College District	4,989,773	0.00094821

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2637169482	Marin County Schools	\$ 3,630,094	0.00068983
7455450312	Mariposa County Unified School District	1,911,150	0.00036318
1621587820	Mark Twain Union Elementary School District	475,340	0.00009033
6475041514	Mark West Union Elementary School District	815,533	0.00015498
3763361138	Martinez Unified School District	2,001,571	0.00038036
4435640195	Marysville Joint Unified School District	8,157,120	0.00155010
2032546773	Mattole Unified School District	40,434	0.00000768
3880121176	Maxwell Unified School District	244,163	0.00004640
5390693548	Mccabe Union Elementary School District	818,137	0.00015547
5106383429	Mccloud Union Elementary School District	59,142	0.00001124
7487089087	Mcfarland Unified School District	2,251,891	0.00042793
1747626640	Mckinleyville Union Elementary School District	857,417	0.00016294
3317046476	Mckittrick Elementary School District	101,501	0.00001929
2081686764	Mcswain Union Elementary School District	483,367	0.00009185
1095135780	Meadow Arts and Technology Elementary School	134,219	0.00002551
3278822477	Meadows Union Elementary School District	437,585	0.00008315
4127428882	Mendocino Community College District	2,757,176	0.00052395
7171962330	Mendocino County Schools	2,394,812	0.00045509
5168308234	Mendocino County Youth Project	293,777	0.00005583
4821690560	Mendocino Unified School District	688,400	0.00013082
5661234674	Mendota Unified School District	2,109,789	0.00040093
2650168197	Menifee Union Elementary School District	7,672,656	0.00145804
4978803059	Menlo Park City Elementary School District	3,265,911	0.00062062
2632612970	Merced City Elementary School District	6,524,350	0.00123983
5246637096	Merced Community College District	6,019,572	0.00114390
7140811284	Merced County Schools	11,635,021	0.00221101
1763181489	Merced River Union Elementary School District	170,046	0.00003231
5999784822	Merced Union High School District	7,345,371	0.00139585
2479218851	Meridian Elementary School District	72,708	0.00001382
7929300273	Mesa Union Elementary School District	277,798	0.00005279
3158435339	Metropolitan Education District	960,265	0.00018248
3315408173	Middletown Unified School District	1,096,127	0.00020830
2863847279	Midway Elementary School District	67,309	0.00001279
7086204248	Mill Valley Elementary School District	1,684,450	0.00032010
5115030434	Millbrae Elementary School District	1,201,390	0.00022830
6553909380	Millville Elementary School District	158,319	0.00003009
1730244446	Milpitas Unified School District	6,745,631	0.00128188
4195135636	Miracosta Community College District	10,815,679	0.00205531
1786151641	Mirus Secondary School	107,294	0.00002039
5271538491	Mission Union Elementary School District	53,337	0.00001014
7721152953	Modesto City Elementary School District	28,307,976	0.00537939
1563076408	Modoc County Schools	794,284	0.00015094
6341024570	Modoc Joint Unified School District	719,964	0.00013682
3786673698	Mojave Unified School District	2,937,595	0.00055823
2438328925	Mono County Free Library Authority	180,678	0.00003433
7567556987	Mono County Schools	822,027	0.00015621
1547449706	Monroe Elementary School District	208,759	0.00003967
4726114798	Monrovia Unified School District	3,105,439	0.00059013
5982278988	Monson-Sultana Joint Union Elementary School District	339,347	0.00006449
5670333423	Montague Charter School	478,282	0.00009089
1268306043	Montague Elementary School District	149,927	0.00002849
6017840606	Monte Rio Union Elementary School District	104,648	0.00001989
7288374822	Montebello Unified School District	14,516,653	0.00275861
1609296868	Montecito Union Elementary School District	588,360	0.00011181
4364543106	Monterey Bay Charter School	192,037	0.00003649
2215441921	Monterey County Schools	7,993,515	0.00151901
4464290798	Monterey County Schools Insurance Group	219,246	0.00004166
1375031447	Monterey Educational Risk Management Authority	76,210	0.00001448
4513993432	Monterey Peninsula Community College District	3,645,294	0.00069272
6880798639	Monterey Peninsula Unified School District	10,170,022	0.00193262
5065060644	Montgomery Elementary School District	56,548	0.00001075
7614800137	Moorpark Unified School District	3,728,932	0.00070861

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2156822304	Moraga School District	\$ 1,243,258	0.00023626
5502433529	Moreland Elementary School District	3,257,679	0.00061906
4187017037	Moreno Valley Unified School District	25,141,474	0.00477766
7542109710	Morgan Hill Unified School District	5,300,350	0.00100723
6555988204	Morongo Unified School District	5,491,870	0.00104362
2690295334	Mother Lode Union Elementary School District	771,700	0.00014665
1569530867	Mount Shasta Union Elementary School District	324,087	0.00006159
4478143247	Mountain Elementary School District	102,854	0.00001955
1199868248	Mountain Empire Unified School District	1,729,413	0.00032864
1949721842	Mountain House Elementary School District	36,734	0.00000698
5871851329	Mountain Union Elementary School District	111,521	0.00002119
2967158890	Mountain Valley Special Education JPA	243,528	0.00004628
5418279008	Mountain Valley Unified School District	478,550	0.00009094
6630644316	Mountain View Elementary School District	5,077,032	0.00096479
7787281003	Mountain View School District	1,089,145	0.00020697
6318660132	Mountain View-Los Altos Union High School District	5,210,963	0.00099024
4030205001	Mountain View-Whisman School District	4,817,529	0.00091548
5544598824	Mt. Baldy Joint School District	47,296	0.00000899
1770922472	Mt. Diablo Unified School District	16,871,794	0.00320616
4505771453	Mt. Pleasant Elementary School District	1,573,992	0.00029911
1228489046	Mt. San Antonio Community College District	22,324,944	0.00424243
1996221184	Mt. San Jacinto Community College District	7,641,846	0.00145219
4097249381	Muir Charter School	311,155	0.00005913
6968918741	Mulberry Elementary School District	32,170	0.00000611
5065715559	Multicultural Learning Center Charter School	483,186	0.00009182
4741781097	Mupu Elementary School District	52,842	0.00001004
6152670669	Muroc Unified School District	1,351,733	0.00025687
3092025229	Murrieta Valley Unified School District	16,109,980	0.00306139
1394061014	Napa Community College District	3,621,489	0.00068819
2969958887	Napa Valley Unified School District	11,167,135	0.00212210
5997333938	National Elementary School District	3,762,207	0.00071494
9862501913	National University Academy Dual Language Institute	127,403	0.00002421
2500202655	National University Academy Homeschool and Independent Study Orange County	253,560	0.00004818
6560706338	Natomas Charter School	908,299	0.00017260
5673158311	Natomas Unified School District	9,748,833	0.00185258
1000001433	Nea Community Learning Center	315,639	0.00005998
4217291484	Needles Unified School District	1,083,077	0.00020582
1457891571	Nevada City Elementary School District	480,474	0.00009130
2740091423	Nevada County Schools	2,783,441	0.00052894
1810765385	Nevada Joint Union High School District	2,048,863	0.00038935
3540816164	New Designs Charter School	557,736	0.00010599
1492319552	New Designs Charter School - Watts	93,665	0.00001780
7245936621	New Economics for Women Academy Canoga Park Charter	425,735	0.00008090
7828970287	New Economics for Women Academy of Science and Arts Charter High School	410,979	0.00007810
4658739516	New Haven Unified School District	5,864,853	0.00111450
6719375573	New Hope Elementary School District	184,862	0.00003513
4505795221	New Jerusalem Elementary School District	1,298,344	0.00024673
2778894075	New West Charter Middle School	249,480	0.00004741
5865535850	Newark Unified School District	2,885,448	0.00054832
5011712630	Newcastle Elementary School District	368,243	0.00006998
6919504920	Newhall Elementary School District	2,958,961	0.00056229
4740544597	Newman-Crows Landing Unified School District	2,817,876	0.00053548
2008027881	Newport-Mesa Unified School District	18,545,825	0.00352428
7878204040	Nicasio Elementary School District	19,770	0.00000376
4087893153	Nord Country Charter School	107,246	0.00002038
4761192775	Norris Elementary School District	1,939,235	0.00036851
1771846964	North County Joint Union Elementary School District	383,033	0.00007279
7172710193	North Cow Creek Elementary School District	136,518	0.00002594
7996137148	North Monterey County Unified School District	5,419,497	0.00102987
4100336655	North Orange County Community College District	21,939,504	0.00416918
2062739954	North Orange County Regional Occupational Program	775,164	0.00014731
4230186625	Northcoast Preparatory and Performing Arts Academy	103,029	0.00001958

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7613958407	Northern Humboldt Union High School District	\$ 1,285,279	0.00024424
6789747041	Northern United - Humboldt Charter	243,521	0.00004628
4437006268	Northern United - Siskiyou Charter	67,737	0.00001287
2979686879	Norton Space Aeronautics Academy	651,116	0.00012373
5440476410	Norwalk-La Mirada Unified School District	13,559,680	0.00257676
1523797386	Nova Academy Early College High School Charter School	82,404	0.00001566
2148092886	Nova Charter School	190,094	0.00003612
3477244691	Novato Unified School District	5,612,166	0.00106648
6345588040	Nuestro Elementary School District	100,848	0.00001916
2900847035	Nuview Union Elementary School District	1,927,437	0.00036627
6085494230	Oak Grove Elementary School District	5,725,497	0.00108802
2511472091	Oak Grove Union Elementary School District	628,767	0.00011949
2665164406	Oak Park Unified School District	2,131,696	0.00040509
3728884705	Oak Run Elementary School District	65,850	0.00001251
3591209481	Oak Valley Union Elementary School District	463,368	0.00008805
6248299587	Oak View Union Elementary School District	228,540	0.00004343
5098793141	Oakdale Joint Unified School District	2,852,964	0.00054215
2359028866	Oakland Military Academy	315,700	0.00005999
5353402695	Oakland Unified School District	34,217,995	0.00650248
1289681198	Oakley Union School District	3,147,192	0.00059806
4718422993	Ocean View Elementary School District	2,245,136	0.00042665
7622324448	Ocean View Elementary School District	5,074,696	0.00096435
4529908362	Oceanside Unified School District	10,069,959	0.00191360
4438653590	Odessey Charter School	435,897	0.00008283
7816307888	Odyssey Charter School-South	175,675	0.00003338
4057764163	Office of Education - Inyo County	1,120,242	0.00021288
5034409557	Ohlone Community College District	5,928,617	0.00112662
6100768523	Ojai Unified School District	1,660,306	0.00031551
6734418775	Old Adobe Union Elementary School District	1,638,092	0.00031129
2161337161	Ontario-Montclair School District	19,976,850	0.00379622
7001974161	Orange Center Elementary School District	203,948	0.00003876
1856776416	Orange County Education Arts Academy	521,158	0.00009904
3112972807	Orange County School of the Arts	1,452,168	0.00027596
2452571616	Orange County Schools	18,105,794	0.00344066
7049406655	Orange Unified School District	15,863,115	0.00301448
6005524065	Orchard Elementary School District	642,747	0.00012214
7666606964	Orcutt Union Elementary School District	2,814,041	0.00053475
6174607169	Orick Elementary School District	43,370	0.00000824
4341760176	Orinda Union School District	1,498,352	0.00028473
6351181395	Orland Unified School District	1,639,686	0.00031159
5779962472	Oro Grande School District	3,096,151	0.00058836
6729061372	Oroville City Elementary School District	1,559,097	0.00029628
6780791634	Oroville Union High School District	1,959,727	0.00037241
4131302334	Outside Creek Elementary School District	51,780	0.00000984
4096258817	Owens Valley Unified School District	115,853	0.00002202
9161181150	Oxford Preparatory Academy - Middle	139,512	0.00002651
2060670232	Oxford Preparatory Academy - Saddleback Valley	239,361	0.00004549
5891579205	Oxford Preparatory Academy - South Orange County	290,448	0.00005519
1338843802	Oxnard Elementary School District	12,462,187	0.00236820
6448607614	Oxnard Union High School District	12,899,125	0.00245123
7351438980	Pacheco Union Elementary School District	555,200	0.00010551
2757986099	Pacific Elementary School District	123,295	0.00002343
2167074822	Pacific Grove Unified School District	2,647,141	0.00050304
3422672167	Pacific Springs Charter School	142,920	0.00002716
2165877637	Pacific Technology Schools	163,758	0.00003112
1922079339	Pacific Union Elementary School District	319,650	0.00006074
3588163629	Pacific Union Elementary School District	247,236	0.00004698
1252922812	Pacific View Charter School	56,815	0.00001080
1279849245	Pacific View Charter School	393,058	0.00007469
7013614411	Pacifica School District	1,326,558	0.00025209
6668765921	Pacoima Charter School	742,869	0.00014117
4716737961	Pajaro Valley Unified School District	15,233,026	0.00289475

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
4917104141	Palermo Union Elementary School District	\$ 997,506	0.00018956
2957748699	Palisades Charter High School	1,029,238	0.00019559
4756990569	Palm Springs Unified School District	18,451,503	0.00350636
3985636196	Palmdale Elementary School District	14,848,070	0.00282159
1229606835	Palo Alto Unified School District	13,846,247	0.00263121
7971847366	Palo Verde Community College District	1,729,214	0.00032860
3309691265	Palo Verde Unified School District	2,308,541	0.00043869
1503992087	Palo Verde Union Elementary School District	345,660	0.00006569
6045173405	Palomar Community College District	11,304,760	0.00214825
1128559486	Palos Verdes Peninsula Unified School District	7,785,296	0.00147945
6914887467	Panama-Buena Vista Union Elementary School District	14,374,484	0.00273160
2771597146	Panoche Elementary School District	4,220	0.00000080
5073587666	Paradise Elementary School District	120,702	0.00002294
3870625175	Paradise Unified School District	1,360,800	0.00025859
5313107776	Paramount Unified School District	9,540,278	0.00181295
7393229451	Parlier Unified School District	2,583,700	0.00049098
3067671634	Pasadena Area Community College District	11,192,886	0.00212699
1000001429	Pasadena Rosebud Academy	100,018	0.00001900
6861822346	Pasadena Unified School District	14,817,019	0.00281569
3630297817	Paso Robles Joint Unified School District	4,930,022	0.00093686
3335851287	Pathways Charter School	173,807	0.00003303
7240938390	Pathways to College Charter School	266,972	0.00005073
1041638411	Patterson Joint Unified School District	5,305,291	0.00100817
4136224124	Peabody Charter School	338,255	0.00006428
1789662843	Peninsula Union Elementary School District	50,223	0.00000954
1203098117	Penn Valley Union School District	397,922	0.00007562
7122656152	Peralta Community College District	12,218,981	0.00232198
5641338536	Perris Elementary School District	3,672,238	0.00069784
1585976957	Perris Union High School District	9,694,442	0.00184224
1901548959	Petaluma City Schools	5,559,697	0.00105651
3568311874	Phoenix Charter Academy	102,444	0.00001947
1827433328	Piedmont City Unified School District	2,013,643	0.00038265
2066588518	Pierce Joint Unified School District	862,188	0.00016384
7822198042	Pine Ridge Elementary School District	112,825	0.00002144
4712133566	Piner-Olivet Union Elementary School District	742,614	0.00014112
5444326376	Pioneer Union Elementary School District	1,100,752	0.00020918
5585077276	Pioneer Union Elementary School District	257,871	0.00004900
7463358989	Pioneer Union Elementary School District	80,003	0.00001520
3214225187	Pittsburg Unified School District	8,796,207	0.00167155
4372165761	Pixley Union Elementary School District	1,003,574	0.00019071
5004355473	Placentia-Yorba Linda Unified School District	13,471,713	0.00256004
5342351617	Placer County Schools	5,999,297	0.00114005
5487215774	Placer Hills Union Elementary School District	587,606	0.00011166
6202158771	Placer Union High School District	2,858,303	0.00054317
7000699640	Placerville Union Elementary School District	802,362	0.00015247
3496444556	Plainsburg Elementary School District	46,642	0.00000886
6509717566	Planada Elementary School District	989,469	0.00018803
2345874036	Plaza Elementary School District	111,915	0.00002127
1569071519	Pleasant Grove Joint Union Elementary School District	94,914	0.00001804
6934422731	Pleasant Ridge Union Elementary School District	695,525	0.00013217
6042111392	Pleasant Valley Elementary School District	4,011,709	0.00076235
4644873861	Pleasant Valley Joint Unified Elementary School District	38,221	0.00000726
4954615993	Pleasant View Elementary School District	377,035	0.00007165
7372000130	Pleasanton Unified School District	8,982,421	0.00170694
3759604893	Plumas Charter School	306,732	0.00005829
7791993104	Plumas County Schools	461,143	0.00008763
3021894003	Plumas Lake Elementary School District	1,241,498	0.00023592
5135951117	Plumas Unified School District	1,778,163	0.00033791
7559385303	Pollock Pines Elementary School District	514,154	0.00009771
1014801648	Pomona Unified School District	18,413,859	0.00349920
4784882484	Pond Union Elementary School District	98,119	0.00001865
6165750511	Pope Valley Union Elementary School District	71,329	0.00001355

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7310210359	Port of Los Angeles High School	\$ 379,649	0.00007215
6691516387	Porterville Unified School District	11,977,551	0.00227610
6899856021	Portola Valley Elementary School District	604,101	0.00011480
3757022942	Potter Valley Community Unified School District	311,990	0.00005929
4481656996	Poway Unified School District	23,038,523	0.00437803
5807245634	Prepa Tec - Los Angeles Charter	164,505	0.00003126
6195125344	Princeton Joint Unified School District	186,189	0.00003538
1558130090	Public Safety Academy Charter School	235,024	0.00004466
2115604693	Raisin City Elementary School District	230,066	0.00004372
6109576275	Ramona Unified School District	3,823,825	0.00072664
1610179591	Rancho Santa Fe Elementary School District	639,341	0.00012149
1180133260	Rancho Santiago Community College District	16,784,332	0.00318954
3160026222	Ravendale Elementary School District	5,504	0.00000105
2057831395	Ravenswood City Elementary School District	2,335,456	0.00044381
3227583561	Raymond-Knowles Union Elementary School District	61,763	0.00001174
1455280265	Red Bluff Union Elementary District	1,644,251	0.00031246
1843171163	Red Bluff Union High School District	1,716,851	0.00032625
2042430636	Redding Elementary School District	2,690,239	0.00051123
6789119221	Redding School of Arts	212,715	0.00004042
4614049793	Redding STEM Academy	109,841	0.00002087
5296265892	Redlands Unified School District	13,526,784	0.00257051
4425011744	Redondo Beach Unified School District	5,833,552	0.00110856
6751794291	Redwood City Elementary School District	7,459,749	0.00141758
7575206941	Redwood Preparatory Charter School	80,906	0.00001537
3399326169	Redwoods Community College District	3,737,497	0.00071024
7977918838	Reed Union Elementary School District	1,146,433	0.00021786
3778112447	Reeds Creek School District	171,041	0.00003250
6026726398	Reef-Sunset Unified School District	2,434,207	0.00046257
4469446335	Rescue Union Elementary School District	1,976,653	0.00037563
2635168657	Rialto Unified School District	20,805,641	0.00395371
4799234834	Richfield School District	174,097	0.00003308
2724583946	Richgrove Elementary School District	647,482	0.00012304
1569694490	Richland School District	2,372,375	0.00045082
1318837252	Richmond Elementary School District	164,055	0.00003118
2286384350	Ridgecrest Elementary Academy for Language Music and Science	195,204	0.00003709
7133009244	Rim of the World Unified School District	2,085,944	0.00039639
7400784096	Rincon Valley Union Elementary School District	3,290,148	0.00062523
1532342847	Rio Bravo-Greeley Union Elementary School District	695,990	0.00013226
6945257758	Rio Dell Elementary School District	288,105	0.00005475
7826985206	Rio Elementary School District	4,009,040	0.00076184
6928011575	Rio Hondo Community College District	6,940,972	0.00131900
2183163920	Ripon Unified School District	1,808,709	0.00034371
6831162990	River Delta Joint Unified School District	1,595,462	0.00030319
1831916243	River Oak Charter School	128,298	0.00002438
1523798421	River Oaks Academy Charter School	56,579	0.00001075
3106461105	River Springs Charter School	5,374,042	0.00102123
2776367227	Riverbank Unified School District	1,864,656	0.00035434
2863297469	Riverdale Joint Unified School District	920,823	0.00017498
1832356320	Riverside Community College District	19,243,891	0.00365693
2014820387	Riverside Unified School District	28,017,312	0.00532415
3565178499	Roberts Ferry Union Elementary School District	98,614	0.00001874
4042587326	Robla Elementary School District	1,742,748	0.00033118
5971961973	Rockford Elementary School District	151,453	0.00002878
7674560515	Rocklin Academy	729,938	0.00013871
4085633883	Rocklin Unified School District	6,176,867	0.00117380
1558142943	Rocky Point Charter School	140,323	0.00002667
3447508997	Romoland Elementary School District	2,694,252	0.00051199
1149853876	Rosedale Union Elementary School District	3,082,470	0.00058576
5949764568	Roseland Elementary School District	1,693,753	0.00032187
4513231576	Rosemead Elementary School District	1,767,408	0.00033586
1723824651	Roseville City Elementary School District	6,307,211	0.00119856
3216973983	Roseville Joint Union High School District	6,810,333	0.00129417

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6808203610	Ross Elementary School District	\$ 319,066	0.00006063
4200347744	Ross Valley Elementary School District	876,147	0.00016650
5014306844	Round Valley Elementary School District	44,543	0.00000846
6884931007	Round Valley Unified School District	854,869	0.00016245
7739972784	Rowland Unified School District	9,833,934	0.00186875
5202751265	Sacramento City Unified School District	24,849,465	0.00472217
2217486025	Saddleback Valley Unified School District	14,224,574	0.00270311
2110898573	Salida Union Elementary School District	2,019,772	0.00038382
6224918084	Salinas City Elementary School District	6,808,950	0.00129391
6852877963	Salinas Union High School District	12,158,910	0.00231057
4572028244	San Antonio Union Elementary School District	90,401	0.00001718
6073031672	San Ardo Union Elementary School District	101,385	0.00001927
3637420648	San Benito County Schools	896,784	0.00017042
2513051162	San Benito Joint Union High School District	2,387,127	0.00045364
3254572850	San Bernardino City Unified School District	35,558,113	0.00675714
7548565539	San Bernardino Community College District	11,675,698	0.00221874
5934160794	San Bernardino County Schools	27,954,476	0.00531221
6298448719	San Bruno Park Elementary School District	1,722,965	0.00032742
4973141546	San Carlos Elementary School District	2,184,093	0.00041505
4874136617	San Diego Community College District	24,598,367	0.00467445
7354575882	San Diego Unified School District	94,220,566	0.01790482
8851287214	San Diego Virtual	80,602	0.00001532
7619539220	San Dieguito Union High School District	6,235,732	0.00118498
3460011520	San Gabriel Unified School District	2,644,920	0.00050262
3559577657	San Jacinto Unified School District	8,714,267	0.00165598
3837269808	San Jacinto Valley Academy	714,720	0.00013582
2736933446	San Joaquin County Schools	15,682,930	0.00298024
6781022096	San Joaquin Delta Community College District	7,690,760	0.00146148
3086129461	San Jose Charter Academy	460,246	0.00008746
7809487108	San Jose Community College District	10,557,163	0.00200619
2328908874	San Jose Unified School District	16,721,717	0.00317764
5621014982	San Juan Unified School District	29,825,548	0.00566778
5501775959	San Leandro Unified School District	5,632,958	0.00107044
4157559530	San Lorenzo Unified School District	7,315,488	0.00139017
2756277746	San Lorenzo Valley Unified School District	1,881,388	0.00035752
4365486793	San Lucas Union Elementary School District	99,736	0.00001895
2928870141	San Luis Coastal Unified School District	6,870,652	0.00130564
2158228831	San Luis Obispo County Schools	2,281,773	0.00043361
7242665722	San Marcos Unified School District	11,343,303	0.00215558
5365219434	San Marino Unified School District	2,083,254	0.00039588
6000438178	San Mateo County Community College District	20,025,373	0.00380544
7915424066	San Mateo Union High School District	11,312,994	0.00214982
3468824555	San Mateo-Foster City School District	8,742,612	0.00166138
6461134477	San Miguel Joint Union Elementary School District	508,824	0.00009669
6729424120	San Pasqual Union Elementary School District	357,929	0.00006802
3599561331	San Pasqual Valley Unified School District	1,007,195	0.00019140
2488483655	San Rafael City Elementary School District	3,234,434	0.00061464
5980907890	San Rafael City High School District	1,167,764	0.00022191
1281849954	San Ramon Valley Unified School District	16,198,820	0.00307828
1921976468	San Ysidro Elementary School District	3,564,238	0.00067732
6313131239	Sanger Unified School District	8,182,541	0.00155494
6211398979	Santa Ana Unified School District	40,621,334	0.00771931
1330522031	Santa Barbara Community College District	8,143,397	0.00154750
4436044811	Santa Barbara County Schools	5,276,360	0.00100267
4522588032	Santa Barbara Unified School District	11,146,472	0.00211817
4808924344	Santa Clara County Schools	24,061,088	0.00457235
7406978313	Santa Clara Elementary School District	35,695	0.00000678
6562354494	Santa Clara Unified School District	21,843,869	0.00415101
5676412961	Santa Clarita Community College District	11,341,319	0.00215520
1911284905	Santa Cruz City High School District	4,803,761	0.00091286
1121335060	Santa Cruz County Schools	4,313,308	0.00081966
3260902199	Santa Maria Joint Union High School District	7,216,894	0.00137143

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
3355931913	Santa Maria-Bonita Elementary School District	\$ 10,230,957	0.00194420
3334143281	Santa Monica Community College District	14,326,923	0.00272256
1188894074	Santa Monica-Malibu Unified School District	9,428,503	0.00179171
5857215950	Santa Paula Unified School District	4,957,215	0.00094202
6618655422	Santa Rita Union Elementary School District	2,159,448	0.00041036
4320596157	Santa Rosa Academy Inc.	693,971	0.00013188
3610135690	Santa Rosa City Schools	9,611,078	0.00182640
7902323909	Santa Ynez Valley Union High School District	566,862	0.00010772
1609459360	Santee Elementary School District	3,950,134	0.00075065
7038672619	Saratoga Union Elementary School District	1,872,962	0.00035592
2531026999	Saucelito Elementary School District	39,293	0.00000747
5031304622	Saugus Union Elementary School District	6,210,969	0.00118028
3079189766	Sausalito Marin School District	601,757	0.00011435
5774033804	Savanna Elementary School District	1,459,466	0.00027734
6586057676	SBC-High Tech High	1,036,546	0.00019698
9422411206	Scholarship Prep - South Bay	292,371	0.00005556
1762125555	Scholarship Prep Charter School	568,260	0.00010799
2351902668	Scholarship Prep Charter School Oceanside	419,760	0.00007977
1523800348	Schools Insurance Program	50,912	0.00000967
7450672617	Scotia Union Elementary School District	177,790	0.00003379
4791828223	Scott Valley Unified School District	792,527	0.00015060
6772622949	Scotts Valley Unified School District	838,016	0.00015925
1780465520	Sebastopol Union Elementary School District	373,267	0.00007093
1155240427	Seeley Union Elementary School District	311,672	0.00005923
3331574596	Seiad Elementary School District	37,749	0.00000717
2152726890	Selma Unified School District	5,213,671	0.00099076
2804463991	Semitropic Elementary School District	164,622	0.00003128
1373660146	Sequoia Union Elementary School District	264,026	0.00005017
7947387157	Sequoia Union High School District	10,116,660	0.00192248
2477635196	Shaffer Union Elementary School District	171,086	0.00003251
6415880739	Shandon Joint Unified School District	276,372	0.00005252
3816737476	Shasta County Schools	5,030,956	0.00095604
2428826755	Shasta Trinity Regional Occupation Program-Shasta County School	130,243	0.00002475
6949617034	Shasta Union Elementary School District	71,884	0.00001366
1105598099	Shasta Union High School District	3,351,423	0.00063687
6317536323	Shasta View Academy	102,566	0.00001949
1400850886	Shasta-Tehama-Trinity Joint Community College District	6,229,815	0.00118386
1523793775	Sherwood Montessori	53,908	0.00001024
6242725227	Shiloh Elementary School District	107,226	0.00002038
4707966975	Shoreline Unified School District	812,434	0.00015439
7299435622	SIA Tech	951,406	0.00018080
6933037412	SIATech Academy South	22,462	0.00000427
6124563988	Sierra County Schools	134,919	0.00002564
5166088593	Sierra Joint Community College District	7,837,197	0.00148931
2448426381	Sierra Regional Occupational Program	6,778	0.00000129
2060641535	Sierra Sands Unified School District	3,360,442	0.00063859
6388354319	Sierra Unified School District	1,178,149	0.00022388
3692699464	Sierra-Plumas Joint Unified School District	196,358	0.00003731
4832471160	Silver Fork Elementary School District	11,635	0.00000221
7410604938	Silver Valley Unified School District	1,618,904	0.00030764
4957429304	Simi Valley Unified School District	9,392,784	0.00178492
7038817013	Siskiyou County Schools	2,074,350	0.00039419
5936947003	Siskiyou Joint Community College District	1,560,571	0.00029656
6462088061	Siskiyou Union High School District	393,031	0.00007469
6118205021	Sky Mountain Charter School	91,233	0.00001734
1160594624	Snelling-Merced Falls Union Elementary School District	44,776	0.00000851
4755668444	Snowline Joint Unified School District	6,246,754	0.00118708
6696148855	Solana Beach Elementary School District	2,793,902	0.00053093
5716563020	Solano Community College District	3,937,393	0.00074823
6010974308	Solano County Schools	6,047,840	0.00114928
2143918191	Soledad Unified School District	4,184,734	0.00079523
2700591835	Solvang Elementary School District	378,744	0.00007197

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
7800122888	Somis Union Elementary School District	\$ 166,737	0.00003169
5529562551	Sonoma Charter School	136,329	0.00002591
2947341923	Sonoma County Junior College District	11,275,024	0.00214260
2242014962	Sonoma County Schools	4,361,214	0.00082877
7013483580	Sonoma Valley Unified School District	3,516,591	0.00066826
3456878978	Sonora Elementary School District	454,943	0.00008645
4841658252	Sonora Union High School District	845,584	0.00016069
4840496836	Soquel Union Elementary School District	1,083,986	0.00020599
4647257050	Soulsbyville Elementary School District	353,022	0.00006709
5726613081	South Bay Union Elementary School District	505,907	0.00009614
7323980033	South Bay Union Elementary School District	4,227,920	0.00080344
3468144189	South Fork Union Elementary School District	331,883	0.00006307
2204431832	South Monterey County Union High School District	1,502,522	0.00028553
7910406066	South Orange County Community College District	19,023,954	0.00361514
2895497986	South Pasadena Unified School District	2,350,849	0.00044673
1354490268	South San Francisco Unified School District	6,605,694	0.00125529
7737648052	South Sutter Charter School	356,269	0.00006770
6579828651	South Whittier School District	1,899,439	0.00036095
6677868419	Southern California Regional Occupational Center	180,814	0.00003436
4862363619	Southern Humboldt Joint Unified School District	928,459	0.00017644
1468000958	Southern Kern Unified School District	2,815,019	0.00053494
5538956546	Southern Trinity Joint Unified School District	166,095	0.00003156
3050759461	Southside Elementary School District	85,009	0.00001615
2885424876	Southwestern Community College District	10,391,212	0.00197465
3042086203	Sparrow Academy	159,621	0.00003033
4284187818	Spencer Valley Elementary School District	86,975	0.00001653
1866309051	Spreckels Union Elementary School District	482,120	0.00009162
4102190420	Springville Union Elementary School District	217,913	0.00004141
4342973928	St. Helena Unified School District	1,415,210	0.00026893
6043601516	Standard Elementary School District	2,809,356	0.00053386
1130644919	Stanislaus County Office of Education	12,758,677	0.00242454
7499835425	Stanislaus Union Elementary School District	2,300,948	0.00043725
4001428666	State Center Community College District	16,965,754	0.00322402
1278757636	Steele Canyon Charter High School	1,032,020	0.00019612
3547333131	Stockton Unified School District	27,203,908	0.00516958
1195539075	Stone Bridge Charter School	174,257	0.00003311
6807133960	Stone Corral Elementary School District	98,377	0.00001869
3132636176	Stony Creek Joint Unified School District	88,766	0.00001687
1602851027	Strathmore Union Elementary School District	712,794	0.00013545
2493370016	Sulphur Springs Union Elementary School District	3,122,241	0.00059332
6222071260	Summerville Elementary School District	349,279	0.00006637
3844864447	Summerville Union High School District	473,378	0.00008996
1248450577	Summit Leadership Academy - High Desert Charter	186,107	0.00003537
2759751913	Sundale Union Elementary School District	446,413	0.00008483
4292287630	Sunnyside Union Elementary School District	524,324	0.00009964
4873710554	Sunnyvale Elementary School District	6,573,090	0.00124909
5401644365	Sunol Glen Unified School District	239,713	0.00004555
1211424270	SunRidge Charter School	147,594	0.00002805
7754244853	Surprise Valley Joint Unified School District	101,725	0.00001933
3969046979	Susanville Elementary School District	670,795	0.00012747
2045640472	Sutter County Schools	3,623,127	0.00068851
2568994850	Sutter Union High School District	580,682	0.00011035
4647994257	Sweetwater Secondary School	106,795	0.00002029
5949549848	Sweetwater Union High School District	23,665,884	0.00449725
1000001467	Sycamore Academy of Science and Cultural Arts	223,492	0.00004247
3830684050	Sylvan Union Elementary School District	5,656,338	0.00107488
6675330304	Synergy Charter Academy	296,513	0.00005635
2037715715	Synergy Kinetic Academy	179,548	0.00003412
8975982252	Synergy Quantum Academy	225,930	0.00004293
6926325313	Taft City Elementary School District	1,775,863	0.00033747
7689494184	Taft Union High School District	1,380,690	0.00026237
5390579443	Tahoe-Truckee Unified School District	4,436,210	0.00084302

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
6446081931	Tamalpais Union High School District	\$ 3,973,066	0.00075501
1558128993	TEACH Academy of Technologies	162,634	0.00003091
2124616478	Tehachapi Unified School District	3,172,665	0.00060290
1991956732	Tehama County Schools	2,959,949	0.00056248
1686362567	Tehama eLearning Academy	58,535	0.00001112
5377630686	Temecula Preparatory School	525,833	0.00009992
3041646668	Temecula Valley Unified School District	15,460,203	0.00293792
6003946120	Temple City Unified School District	3,441,884	0.00065406
5592225626	Templeton Unified School District	1,588,203	0.00030181
3154554135	Terra Bella Union Elementary School District	885,816	0.00016833
3123403448	The Grove School	174,803	0.00003322
6130260186	The Provisional Accelerated Learning Academy	355,031	0.00006747
5936655928	The School of Arts and Enterprise	478,584	0.00009095
5604672254	Thermalito Union Elementary School District	1,708,464	0.00032466
6251736277	Three Rivers Union Elementary School District	82,660	0.00001571
7413823386	Tipton Elementary School District	407,497	0.00007744
1320461884	Torrance Unified School District	15,207,397	0.00288988
2047303931	Tracy Joint Unified School District	10,262,868	0.00195026
7484883890	Traver Joint Elementary School District	239,298	0.00004547
4853718685	Travis Unified School District	4,155,311	0.00078964
7151099555	Tree of Life	75,885	0.00001442
7424661986	Tres Pinos Union Elementary School District	49,367	0.00000938
6051755471	Tri-Cities Regional Occupational Program	341,712	0.00006494
1396385041	Trillium Charter School	16,877	0.00000321
4990129621	Trinidad Union Elementary School District	187,768	0.00003568
2651858013	Trinity Alps Unified School District	692,243	0.00013155
4496908500	Trinity Center Elementary School District	30,571	0.00000581
6591505761	Trona Joint Unified School District	382,532	0.00007269
5216951540	Tulare City School District	4,784,933	0.00090929
4961850022	Tulare County Child Care	3,767,746	0.00071599
2757676664	Tulare County Schools	14,001,924	0.00266080
1124766744	Tulare Joint Union High School District	4,016,619	0.00076328
5439504900	Tulelake Basin Joint Unified School District	496,800	0.00009441
2329349680	Tuolumne County Schools	1,536,869	0.00029205
4864468609	Turlock Joint Unified School District	11,799,004	0.00224218
1302283599	Tustin Unified School District	14,131,606	0.00268544
6814747991	Twain Harte School District	241,649	0.00004592
3634643466	Twin Hills Union Elementary School District	503,321	0.00009565
7797767450	Twin Ridges Elementary School District	190,365	0.00003618
8649936612	Twin Rivers Charter School	278,114	0.00005285
5624071851	Twin Rivers Unified School District	19,594,720	0.00372360
1255842978	Two Rock Union Elementary School District	84,925	0.00001614
6289323676	Ukiah Unified School District	7,123,330	0.00135365
7472603292	Union Elementary School District	3,510,885	0.00066718
4221634549	Union Hill Elementary School District	574,137	0.00010910
5603366712	University High School	108,103	0.00002054
2842269652	University Preparation School at CSU Channel Islands	282,302	0.00005365
3118611128	University Preparatory Value High School	246,290	0.00004680
5024933356	Upland Unified School District	6,082,603	0.00115588
7600183528	Upper Lake Unified School District	1,017,438	0.00019334
9870744637	Urban Corps of San Diego County Charter School	55,453	0.00001054
1179823298	Vacaville Unified School District	8,453,796	0.00160648
4766060468	Val Verde Unified School District	18,390,111	0.00349469
2081560271	Valle Lindo Elementary School District	600,230	0.00011406
1969579798	Vallecito Union Elementary School District	633,606	0.00012040
5015156630	Vallecitos Elementary School District	171,956	0.00003268
6997730162	Vallejo City Unified School District	9,740,403	0.00185098
2543039445	Valley Center-Pauma Unified School District	2,479,116	0.00047111
3543635202	Valley Home Joint Elementary School District	76,014	0.00001445
2505669516	Valley Regional Occupational Program	260,495	0.00004950
4498279959	Ventura County Community College District	14,270,461	0.00271183
2197997101	Ventura County Schools	8,688,730	0.00165113

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
2874043318	Ventura Unified School District	\$ 12,648,898	0.00240368
6613986211	Victor Elementary School District	7,182,265	0.00136485
1797201477	Victor Valley Community College District	5,384,375	0.00102320
6396724792	Victor Valley Union High School District	10,140,239	0.00192696
4671697942	View Park Preparatory Accelerated Charter School	298,350	0.00005670
5706152886	View Park Preparatory Accelerated High Charter	163,841	0.00003113
5916924530	View Park Preparatory Accelerated Middle Charter School	73,588	0.00001398
7272848287	Village Charter Academy	137,215	0.00002608
1048247797	Village Charter School	128,534	0.00002443
3207071326	Vineland Elementary School District	711,801	0.00013526
6964601867	Visalia Unified School District	22,088,876	0.00419757
1317591363	Visions in Education	2,375,225	0.00045137
1523797072	Vista Charter Middle School	258,309	0.00004909
7912901472	Vista Del Mar Union Elementary School District	49,461	0.00000940
2055602821	Vista Heritage Charter Middle School	250,510	0.00004760
6017497390	Vista Springs Charter School	115,751	0.00002200
2317511381	Vista Unified School District	13,356,969	0.00253824
4858427866	Walnut Creek School District	1,820,935	0.00034603
2640831485	Walnut Valley Unified School District	7,506,440	0.00142646
2862564198	Warner Unified School District	280,171	0.00005324
4434836943	Wasco Union Elementary School District	3,400,489	0.00064620
6290084633	Wasco Union High School District	1,347,350	0.00025604
4847243540	Washington Colony Elementary School District	277,396	0.00005271
4522592602	Washington Unified School District	1,821,550	0.00034615
7255531498	Washington Unified School District	5,145,868	0.00097787
4008777283	Washington Union Elementary School District	459,817	0.00008738
3095953091	Waterford Unified School District	1,740,982	0.00033084
5904372410	Watts Learning Center	350,807	0.00006666
1000001468	Watts Learning Center Middle School	236,604	0.00004496
2687570552	Waugh Elementary School District	470,944	0.00008949
6589114544	Waukena Joint Union Elementary School District	199,102	0.00003784
4609855288	Weaver Union Elementary School District	2,140,308	0.00040672
4417215538	Weed Union Elementary School District	340,005	0.00006461
7193025540	West Contra Costa Unified School District	21,145,927	0.00401838
2369038493	West Covina Unified School District	6,408,192	0.00121775
5173827213	West Hills Community College District	5,220,393	0.00099204
2246146765	West Kern Community College District	2,848,472	0.00054130
4464498282	West Park Elementary School District	354,257	0.00006732
5547548308	West Side Union Elementary School District	83,821	0.00001593
6445151773	West Sonoma County Union High School District	1,141,107	0.00021685
2279941741	West Valley-Mission Community College District	11,060,350	0.00210181
3896791516	Western Placer Unified School District	4,546,192	0.00086392
1057618197	Western Sierra Charter School	198,527	0.00003773
7521439945	Westminster Elementary School District	6,918,885	0.00131480
2972096075	Westmorland Union Elementary School District	513,180	0.00009752
2742416943	Westside Elementary School District	189,157	0.00003595
2099762888	Westside Union Elementary School District	3,295,125	0.00062618
4817977684	Westwood Unified School District	159,011	0.00003022
3088675289	Wheatland Elementary School District	1,763,290	0.00033508
2179968714	Wheatland Union High School District	1,136,623	0.00021599
3269204833	Whitmore Union Elementary School District	43,371	0.00000824
6443614290	Whittier City Elementary School District	3,793,721	0.00072092
2567641613	Whittier Union High School District	10,442,238	0.00198435
6366816125	Wilder's Preparatory Academy Charter Middle School	121,229	0.00002304
3280415122	Wilders Preparatory Academy Charter School	312,666	0.00005942
1746812072	William S. Hart Union High School District	12,164,654	0.00231166
3154463704	Williams Unified School District	824,493	0.00015668
1437547350	Willits Charter School	267,548	0.00005084
1585447300	Willits Unified School District	1,920,335	0.00036492
1307025203	Willow Creek Elementary School District	49,154	0.00000934
5925389407	Willow Education dba Bay Area Technology-Bay Tech School	199,706	0.00003795
7183229792	Willow Grove Union Elementary School District	23,410	0.00000445

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

**Schedule of Employer Allocations
Year Ended June 30, 2024**

CalPERS ID	Employer	Required Employer Contributions	Employer Allocation Factor (*)
5514834476	Willows Unified School District	\$ 1,028,618	0.00019547
1742141474	Wilmar Union Elementary School District	130,783	0.00002485
1439827301	Wilsona Elementary School District	1,182,687	0.00022475
6132042014	Windsor Unified School District	3,726,045	0.00070806
7319793875	Winship Elementary School District	153,909	0.00002925
6983570542	Winters Joint Unified School District	1,352,746	0.00025706
4249952242	Winton Elementary School District	1,487,179	0.00028261
3480447469	Wiseburn Unified School District	1,254,412	0.00023838
2780161336	Woodlake Unified School District	2,000,801	0.00038020
6192222625	Woodland Joint Unified School District	7,222,391	0.00137248
2444074454	Woodland Star Charter School	238,571	0.00004534
7762317670	Woodside Elementary School District	467,908	0.00008892
4451196750	Woodville Elementary School District	318,843	0.00006059
5190698806	Wright Elementary School District	931,324	0.00017698
3115853161	Yolo County Schools	2,598,855	0.00049386
2480646141	Yosemite Community College District	10,640,083	0.00202194
6614281937	Yosemite Joint Unified School District	1,214,223	0.00023074
6900241908	Yreka Union Elementary School District	997,810	0.00018961
6250797896	Yreka Union High School District	443,535	0.00008429
4093929103	Yuba City Charter School	219,315	0.00004168
6635673029	Yuba City Unified School District	8,742,887	0.00166142
5895295256	Yuba Community College District	4,071,669	0.00077374
6774015495	Yuba County Schools	2,331,794	0.00044310
6412893013	Yucaipa-Calimesa Joint Unified School District	6,083,901	0.00115613
		\$ 5,262,302,094	1.00000000

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

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

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Collective Pension Amounts
As of and for the Year Ended June 30, 2024

	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	Total Deferred Inflows of Resources Excluding Employer- Specific Amounts (*)		
Net Pension Liability	\$ 35,738,799,645	\$ 2,996,175,828	\$ 789,948,152	\$ 1,388,246,238	\$ 5,174,370,218	\$ (255,781,356)	\$ (255,781,356)	\$ 6,289,443,744

(*) 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, 2024

1. Plan Description

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

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

2. Basis of Presentation

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

3. Allocation Methodology

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

The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of Collective Pension Amounts are based on the ratio of each required employer's contribution to the Plan's total required employer contributions during the measurement period July 1, 2023 through June 30, 2024.

4. Employer Contributions

Legally or statutorily required employer contributions for the year ended June 30, 2024, 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, 2024

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, 2024, 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, 2024, 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, 2024, 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, 2024**

5. Collective Net Pension Liability

The components of the employers' collective net pension liability related to the Plan as of June 30, 2024, are as follows (amounts in thousands):

Total pension liability	\$ 128,972,455
Less:	
Plan fiduciary net position	93,233,655
Net Pension Liability of Employers	\$ 35,738,800

Actuarial Methods and Assumptions

The collective total pension liability for the June 30, 2024 measurement period was determined by an actuarial valuation as of June 30, 2023, with update procedures used to roll forward the total pension liability to June 30, 2024.

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

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

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

Long-Term Expected Rate of Return

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

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

**Notes to Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Year Ended June 30, 2024**

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

<i>Asset class</i>	Assumed Asset Allocation	Real Return Years 1 - 10 ^{1,2}
Global Equity Cap-weighted	30.00 %	4.54 %
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)

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

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

Discount Rate

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

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

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

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Collective Net Pension Liability	\$ 53,090,286	\$ 35,738,800	\$ 21,405,092

**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, 2024**

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, 2024 (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	\$ 1,667,668	\$ -	\$ (877,720)	\$ 789,948
Subtotal			1,667,668	-	(877,720)	789,948
Difference between expected and actual experience	2020	4.1	11,036	-	(11,036)	-
	2023	3.8	1,309,964	-	(467,844)	842,120
	2024	3.9	-	2,896,834	(742,778)	2,154,056
Subtotal			1,321,000	2,896,834	(1,221,658)	2,996,176
Net difference between projected and actual investment earnings on pension plan investments	2020	5.0	293,969	-	(293,969)	-
	2021	5.0	(4,340,748)	-	2,170,374	(2,170,374)
	2022	5.0	7,432,015	-	(2,477,338)	4,954,677
	2023	5.0	481,323	-	(120,331)	360,992
	2024	5.0	-	(2,196,311)	439,262	(1,757,049)
Subtotal			3,866,559	(2,196,311)	(282,002)	1,388,246
Total Deferred Outflows of Resources			\$ 6,855,227	\$ 700,523	\$ (2,381,380)	\$ 5,174,370

<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	\$ (15,980)	\$ -	\$ 15,980	\$ -
	2022	3.9	(539,982)	-	284,201	(255,781)
Subtotal			(555,962)	-	300,181	(255,781)
Total Deferred Inflows of Resources			\$ (555,962)	\$ -	\$ 300,181	\$ (255,781)

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,

2025	\$ 1,732,822
2026	3,275,460
2027	349,569
2028	(439,262)
Total	\$ 4,918,589

**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, 2024**

8. Collective Pension Expense

The components of collective pension expense for the year ended June 30, 2024 are as follows (amounts in thousands):

Description	Amount
Service cost	\$ 3,099,157
Interest on total pension liability	8,416,827
Net plan to plan resource movement	-
Employee contributions	(1,534,166)
Projected earnings on pension plan investments	(5,843,352)
Administrative expense	69,779
Recognition (amortization) of deferred outflows and deferred inflows of resources:	
Difference between expected and actual experience	921,477
Difference between projected and actual earnings on plan investments	282,002
Change of assumptions	877,720
Total Pension Expense	\$ 6,289,444