

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 Fiscal Year Ended June 30, 2014

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Independent Auditor's Report

To the Board of Administration
California Public Employees' Retirement System

We have audited the accompanying schedule of employer allocations of the California Public Employees' Retirement System (the System) Schools Cost-Sharing Multiple-Employer Pension Plan as of and for the fiscal year ended June 30, 2014, 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 (specified column totals) included in the accompanying schedule of collective pension amounts of the System Schools Cost-Sharing Multiple-Employer Pension Plan as of and for the fiscal year ended June 30, 2014, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes 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 Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of collective pension amounts based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of collective pension amounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of collective pension amounts. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of collective pension amounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of collective pension amounts 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of collective pension amounts.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources excluding employer specific amounts, total deferred inflows of resources excluding employer specific amounts, and pension expense for the California Public Employees' Retirement System Schools Cost-Sharing Multiple-Employer Pension Plan as of and for the fiscal year ended June 30, 2014, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the System as of and for the fiscal year ended June 30, 2014, and our report thereon, dated December 22, 2014, expressed unmodified opinions on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the System management, the Board of Administration, the California Public Employees' Retirement System Schools Cost-Sharing Multiple-Employer Pension Plan employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & O'Connell LLP

Sacramento, California
June 25, 2015

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2014

CalPERS ID	Employer	2013-2014 Employer Contributions	Employer Allocation Factor (*)
1149053038	ABCW Unified School District	\$ 3,133,319	0.002609
1491693127	Academia Moderna	68,426	0.000057
7690593208	Academia Semillas del Pueblo	49,907	0.000042
7715471473	Academy for Academic Excellence	269,263	0.000224
6485913667	Academy of Personalized Learning	20,055	0.000017
4592061083	Acalanes Union High School District	933,362	0.000777
4063229326	Ackerman Elementary School District	63,592	0.000053
7727839196	Acton-Agua Dulce Unified School District	184,752	0.000154
4132218887	Adelanto School District	1,171,786	0.000976
1373208973	Alameda City Unified School District	1,819,919	0.001515
1558140308	Alameda Community Learning Center	16,610	0.000014
6466948835	Albany City Unified School District	687,665	0.000573
1558130961	Alder Grove Charter School	10,849	0.000009
4128138446	Alexander Valley Union Elementary School District	25,570	0.000021
3280450188	Alhambra Unified School District	2,762,800	0.002300
3426134127	Alisal Union Elementary School District	963,349	0.000802
1497409666	All Tribes Charter School	6,533	0.000005
5834671018	Allan Hancock Joint Community College District	1,282,963	0.001068
6093086553	Allensworth Elementary School District	26,888	0.000022
1923618316	Alliance College - Ready Academy High School #16	17,021	0.000014
1781372296	Alliance Technology Math and Science High School	26,030	0.000022
3922778275	Alpaugh Unified School District	63,137	0.000053
1632912458	Alpine County Schools	72,681	0.000061
3344181610	Alpine County Unified School District	25,926	0.000022
4110162245	Alpine Union Elementary School District	211,567	0.000176
6469328474	Alta Loma School District	628,995	0.000524
7817779023	Alta Vista Elementary School District	101,725	0.000085
4308271706	Alta-Dutch Flat Union Elementary School District	23,496	0.000020
7378907233	Alum Rock Union Elementary School District	1,772,916	0.001476
2795091529	Alview-Dairyland Union Elementary School District	64,927	0.000054
1144693772	Alvina Elementary School District	36,461	0.000030
5870593565	Alvord Unified School District	2,170,902	0.001807
7027081952	Amador County Schools	240,908	0.000201
6521227831	Amador County Unified School District	430,859	0.000359
3683750188	American Indian Charter School	51,849	0.000043
7433810713	Anaheim Elementary School District	2,843,106	0.002367
3612527881	Anaheim Union High School District	6,018,049	0.005010
4133881406	Anderson Union High School District	261,449	0.000218
2626888003	Anderson Valley Unified School District	168,199	0.000140
2790505507	Animo Boyle Heights Charter High School	18,415	0.000015
1882399344	Animo Charter Middle School #3	47,216	0.000039
8221023518	Animo Charter Middle School #4	44,085	0.000037
1118518684	Animo College Preparatory Academy	25,229	0.000021
7672016032	Animo Inglewood Charter High School	13,278	0.000011
6504863949	Animo Jackie Robinson Charter High School	27,996	0.000023
1558142866	Animo Jefferson Middle School	15,769	0.000013
6174603167	Animo Leadership High School	38,066	0.000032

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2376039281	Animo Locke Charter High School #1	168,269	0.000140
3939917731	Animo Pat Brown Charter High School	15,776	0.000013
6052853769	Animo Ralph Bunche Charter High School	17,317	0.000014
2431016606	Animo South Los Angeles Charter High School	17,693	0.000015
2342847789	Animo Venice Charter High School	9,307	0.000008
3038097591	Animo Watts #2 Charter High School	23,329	0.000019
8598039892	Animo Westside Charter Middle School	12,798	0.000011
2987957874	Antelope School District	127,550	0.000106
4042543675	Antelope Valley Community College District	1,539,596	0.001282
2748606203	Antelope Valley Union High School District	4,204,282	0.003500
7111290502	Antioch Unified School District	2,544,678	0.002119
2072221892	Antonio Maria Lugo Academy	33,171	0.000028
1778312996	Apple Valley Unified School District	1,642,318	0.001367
1558148176	Ararat Charter School	10,932	0.000009
7809722235	Arcadia Unified School District	1,341,934	0.001117
7296379892	Arcata Elementary School District	186,735	0.000155
1000001459	Architecture Construction and Engineering Charter High School	13,581	0.000011
6946170476	Arcohe Union Elementary School District	49,638	0.000041
	Arena Union Elementary/Point Arena Joint Union High School		
3153058360	District	170,126	0.000142
5013996023	Armona Union Elementary School District	153,908	0.000128
2019998056	Aromas/San Juan Unified School District	235,802	0.000196
2795182500	Arvin Union Elementary School District	440,464	0.000367
2216346565	ASA Learning Center	27,855	0.000023
7690646140	Aspire Charter	962,610	0.000801
1966678952	Aspire Charter High School	94,416	0.000079
2114495458	Aspire Charter School	128,454	0.000107
1523790234	Aspire Firestone Academy	33,956	0.000028
1523785933	Aspire Gateway Academy	42,570	0.000035
3666784704	Aspire Huntington Park Charter School	26,359	0.000022
3490518048	Aspire Inskeep Academy	56,990	0.000047
7378752896	Aspire Juanita Tate Academy	43,533	0.000036
7641346557	Aspire Ollin University Preparatory Academy	69,499	0.000058
1523791130	Aspire Pacifica College Preparatory Academy	47,776	0.000040
1290417074	Aspire Public School	277,477	0.000231
6042631433	Aspire Slauson Academy	30,953	0.000026
1558139144	Aspire Vanguard College Preparatory Academy	26,170	0.000022
1847286758	Atascadero Unified School District	805,179	0.000670
3408643463	Atwater Elementary School District	554,319	0.000461
4984385471	Auburn Union Elementary School District	310,798	0.000259
5880503125	Audeo Charter School	49,206	0.000041
3835472580	Azusa Unified School District	1,383,882	0.001152
5746818658	Baker Valley Unified School District	56,619	0.000047
4026069391	Bakersfield City Elementary School District	4,305,428	0.003584
2785679582	Baldwin Park Unified School District	3,284,983	0.002735
7767930212	Baldy View Regional Occupational Program	84,003	0.000070
4796323905	Ballard Elementary School District	13,111	0.000011
4962899642	Ballico-Cressey Elementary School District	63,848	0.000053
1218046243	Bangor Union Elementary School District	35,626	0.000030
6327131594	Banning Unified School District	604,244	0.000503
6999688520	Banta Elementary School District	36,504	0.000030
6323342223	Barstow Community College District	389,162	0.000324

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7762274855	Barstow Unified School District	837,924	0.000698
2618148087	Bass Lake Elementary School District	108,914	0.000091
1455964765	Bassett Unified School District	793,248	0.000660
5254370174	Bay View Academy	20,911	0.000017
4477947024	Bayshore School District	40,964	0.000034
2988331431	Bear Valley Unified School District	425,540	0.000354
4072625298	Beardsley Elementary School District	235,784	0.000196
7792788197	Beaumont Unified School District	1,076,079	0.000896
4172612532	Bella Vista Elementary School District	55,776	0.000046
3524218654	Bellevue Elementary School District	24,750	0.000021
1998178000	Bellevue Sante-Fe Charter School	5,702	0.000005
7018877434	Bellevue Union Elementary School District	207,915	0.000173
2940099950	Bellflower Unified School District	1,644,107	0.001369
4028823085	Belmont-Redwood Shores School District	482,999	0.000402
4540930706	Belridge Elementary School District	27,123	0.000023
7400259352	Benicia Unified School District	682,915	0.000569
2207841994	Bennett Valley Union Elementary School District	104,253	0.000087
1048178248	Berkeley Unified School District	2,646,530	0.002203
6204058507	Berryessa Union Elementary School District	933,061	0.000777
1858435277	Beverly Hills Unified School District	735,271	0.000612
1352170207	Big Creek Elementary School District	23,794	0.000020
1858830555	Big Lagoon Union Elementary School District	8,970	0.000007
1002656068	Big Oak Flat-Groveland Unified School District	89,077	0.000074
4658201736	Big Picture High School Fresno	10,911	0.000009
5712382356	Big Pine Unified School District	33,828	0.000028
1109237443	Big Springs Union Elementary School District	26,315	0.000022
4791871899	Big Sur Unified School District	13,843	0.000012
1281992053	Big Valley Joint Unified School District	39,314	0.000033
7937544284	Biggs Unified School District	115,403	0.000096
4749093335	Birmingham Community Charter High School	330,794	0.000275
1558133995	Bishop Unified School District	385,374	0.000321
2310761859	Bishop Union High School District	1,147	0.000001
6805781459	Bitterwater-Tully Elementary School District	3,252	0.000003
3707792332	Black Butte Elementary School District	39,883	0.000033
4518259239	Black Oak Mine Unified School District	269,583	0.000224
7622166202	Blake Elementary School District	3,587	0.000003
6143838921	Blochman Union Elementary School District	23,777	0.000020
5957056224	Blue Lake Union Elementary School District	38,448	0.000032
5016336339	Blue Oak Charter School	29,811	0.000025
1075116219	Bogus Elementary School District	3,051	0.000003
2338125127	Bolinas-Stinson Union Elementary School District	91,165	0.000076
5551473426	Bonita Unified School District	1,353,224	0.001127
4120924780	Bonny Doon Union Elementary School District	26,048	0.000022
4146288754	Bonsall Union Elementary School District	263,137	0.000219
5440972838	Borrego Springs Unified School District	110,189	0.000092
5922004894	Bradley Union Elementary School District	12,399	0.000010
5609359396	Brawley Elementary School District	548,010	0.000456
4066832567	Brawley Union High School District	246,701	0.000205
5002268954	Brea-Olinda Unified School District	703,205	0.000585
7977074641	Brentwood Union School District	901,344	0.000750
5948212479	Bret Harte Union High School District	189,947	0.000158
1558144384	Bridges Charter School	20,174	0.000017

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5045980658	Bridgeville Elementary School District	12,594	0.000010
3409598576	Briggs Elementary School District	60,328	0.000050
7848262733	Brisbane Elementary School District	109,749	0.000091
5564580454	Brittan Elementary School District	67,315	0.000056
7024053713	Browns Elementary School District	19,838	0.000017
1672370034	Buckeye Union School District	605,719	0.000504
7604108975	Buellton Union Elementary School District	142,240	0.000118
7258717489	Buena Park Elementary School District	798,172	0.000665
1793962581	Buena Vista Elementary School District	29,886	0.000025
1570151094	Burbank Unified School District	2,608,934	0.002172
2988919735	Burlingame Elementary School District	359,633	0.000299
2233811883	Burnt Ranch Elementary School District	27,975	0.000023
5043688719	Burrel Union Elementary School District	19,874	0.000017
1918139771	Burton Elementary School District	715,213	0.000595
4573434759	Butte County Schools	1,411,813	0.001175
7315401076	Butte Valley Unified School District	72,915	0.000061
3046173218	Butte-Glenn Community College District	1,870,121	0.001557
4278447461	Butteville Union Elementary School District	31,658	0.000026
5821947214	Buttonwillow Union Elementary School District	47,264	0.000039
2942188765	Byron Union School District	177,508	0.000148
5273114689	Cabrillo Joint Community College District	1,465,930	0.001220
7449606960	Cabrillo Unified School District	501,091	0.000417
2642742738	Cajon Valley Union Elementary School District	2,585,808	0.002153
5343146128	Calaveras County Schools	340,726	0.000284
7552979402	Calaveras Unified School District	640,191	0.000533
2244125425	Calexico Unified School District	1,160,897	0.000967
1049757578	Caliente Union Elementary School District	12,674	0.000011
2172035337	California Virtual Academy at Kings	3,738	0.000003
1978530624	California Virtual Academy at Los Angeles	40,197	0.000033
1558558577	Calipatria Unified School District	211,863	0.000176
3506924748	Calistoga Joint Unified School District	265,888	0.000221
2338713024	Camarillo Academy of Progressive Education	37,428	0.000031
2602235777	Cambrian Elementary School District	292,406	0.000243
1523799288	Camino Nuevo Academy #2 Harvard	31,449	0.000026
1729505670	Camino Nuevo Charter Academy	176,364	0.000147
8430446859	Camino Nuevo Charter Academy 4	46,691	0.000039
1523780240	Camino Nuevo Elementary #3	57,408	0.000048
5514051837	Camino Nuevo High School	8,920	0.000007
7982754631	Camino Union Elementary School District	75,079	0.000063
6339281980	Campbell Union Elementary School District	1,362,325	0.001134
6490246026	Campbell Union High School District	1,058,926	0.000882
1928037252	Camptonville Academy	29,591	0.000025
3940069328	Camptonville Elementary School District	11,752	0.000010
3546318276	Canyon School District	18,076	0.000015
6270147129	Capay Joint Union Elementary School District	20,863	0.000017
6860889051	Capistrano Unified School District	5,660,128	0.004712
5133967008	Cardiff Elementary School District	142,802	0.000119
3711318226	Carlsbad Unified School District	1,311,328	0.001092
2077634831	Carmel Unified School District	838,308	0.000698
4476110512	Carpinteria Unified School District	505,768	0.000421
5057974732	Caruthers Unified School District	196,802	0.000164

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Casa Ramona Academy for Technology Communication and 1235016034 Education	21,763	0.000018
7135817991 Cascade Union Elementary School District	230,260	0.000192
7425426341 Castaic Union Elementary School District	327,246	0.000272
5965645451 Castle Rock Union Elementary School District	16,439	0.000014
2620876407 Castro Valley Unified School District	1,324,283	0.001103
5950743626 Cayucos Elementary School District	44,777	0.000037
5841020017 Center Unified School District	698,721	0.000582
1122230116 Centinela Valley Union High School District	1,433,836	0.001194
6479518001 Central City Value School	20,119	0.000017
1794992915 Central School District	477,919	0.000398
6332074760 Central Unified School District	1,880,169	0.001565
1663064457 Central Union Elementary School District	372,786	0.000310
3154277601 Central Union High School District	625,644	0.000521
2793161160 Central Valley Pre-School	6,765	0.000006
1017284030 Centralia Elementary School District	911,808	0.000759
1280204324 Century Academy for Excellence	28,339	0.000024
3453941367 Century Community Charter School	67,390	0.000056
3041848577 Ceres Unified School District	2,076,226	0.001729
4716408593 Cerritos Community College District	2,341,249	0.001949
1261528105 Cesar Estrada Chavez Dual Language Immersion Charter School	12,947	0.000011
7539731457 Chabot-Los Positas Community College District	2,561,155	0.002132
5532400293 Chaffey Community College District	2,220,028	0.001848
3940201262 Chaffey Joint Union High School District	3,478,227	0.002896
3814121547 Charter Academy of the Redwoods	39,343	0.000033
1564670154 Charter Learning Center	21,800	0.000018
7672000841 Charter Oak Unified School District	823,329	0.000685
2894216509 Charter School of San Diego	238,004	0.000198
2598272997 Chatom Union Elementary School District	128,661	0.000107
5332811486 Chawanakee Elementary School District	3,112	0.000003
5516581175 Chawanakee Unified School District	156,287	0.000130
6523184721 Chicago Park Elementary School District	19,535	0.000016
3760549397 Chico Country Day School	43,663	0.000036
1492796491 Chico Unified School District	1,972,115	0.001642
9368765125 Children's Community Charter School	9,454	0.000008
4123311854 Chino Valley Unified School District	3,652,067	0.003041
6222640391 Chowchilla Elementary School District	260,453	0.000217
4658964836 Chowchilla Union High School District	167,396	0.000139
6618006066 Chualar Union Elementary School District	67,591	0.000056
3397712478 Chula Vista Elementary School District	4,173,250	0.003474
3908716939 Cienega Union Elementary School District	15,101	0.000013
1633280352 Cinnabar Elementary School District	39,730	0.000033
2173509801 Citrus Community College District	1,814,936	0.001511
3050803781 Citrus South Tule Elementary School District	7,810	0.000007
2039297160 Clarmont Unified School District	1,258,081	0.001047
1200190599 Classical Academy Charter School	105,877	0.000088
7505450613 Classical Academy High School	84,708	0.000071
7439542529 Clay Joint Elementary School District	28,648	0.000024
4861343742 Clayton Valley Charter High School	114,610	0.000095
2345916052 Clear Creek Elementary School District	31,518	0.000026
2070454374 Cloverdale Unified School District	210,773	0.000175
4999070446 Clovis Unified School District	6,316,776	0.005259

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4972682374	Coachella Valley Unified School District	3,231,015	0.002690
3541464023	Coalinga/Huron Unified School District	617,201	0.000514
5340774417	Coast Community College District	6,202,352	0.005164
5226062744	Coast Unified School District	220,727	0.000184
1357789904	Coastal Academy	121,009	0.000101
5171969349	Coastline Regional Occupational Program	187,377	0.000156
1974703674	Coffee Creek Elementary School District	3,706	0.000003
7032817064	Cold Spring Elementary School District	47,050	0.000039
5149458289	Colfax Elementary School District	48,454	0.000040
7139512599	College Elementary School District	45,533	0.000038
4041329265	College Of The Sequoias	1,197,864	0.000997
7637975506	College Ready Academy High School #5	30,989	0.000026
7978771750	College Ready Charter Middle School #2	22,355	0.000019
7231675881	College Ready High School #10	24,155	0.000020
5925369318	College Ready High School #8	21,801	0.000018
1382292345	College Ready High School #9	14,390	0.000012
4969659820	College Ready Middle Academy #4	23,822	0.000020
6322823136	College Ready Middle Academy #5	13,093	0.000011
1558149495	College-Ready Academy High School #11	22,740	0.000019
1727778687	College-Ready Academy High School Charter	74,932	0.000062
1558132160	College-Ready Middle Academy #7	23,223	0.000019
1082601134	Colton Joint Unified School District	3,462,011	0.002882
6056070657	Colton/Redlands/Yucaipa Regional Occupational Program	223,187	0.000186
4739905994	Columbia Elementary School District	160,185	0.000133
5219386715	Columbia Union Elementary School District	75,361	0.000063
2396817158	Columbine Elementary School District	16,000	0.000013
7507058928	Colusa County Schools	434,215	0.000362
1889234410	Colusa Unified School District	181,011	0.000151
	Community Options for Resources in Education Butte Charter		
5480702649	School	34,924	0.000029
4345221379	Compton Community College District	755,837	0.000629
4627108958	Compton Unified School District	4,865,260	0.004051
3495799928	Conejo Valley Unified School District	2,558,848	0.002130
6573621467	Connecting Waters	43,096	0.000036
3058484502	Contra Costa Community College District	4,384,489	0.003650
1951803396	Contra Costa County Schools	1,669,301	0.001390
7392154850	Copper Mountain Community College District	353,124	0.000294
5805944458	Corcoran Joint Unified School District	377,418	0.000314
1371071730	CORE Placer Charter School	13,892	0.000012
5311067540	Corning Union Elementary School District	337,547	0.000281
6338616513	Corning Union High School District	212,564	0.000177
6479800692	Coronado Unified School District	490,332	0.000408
2828517454	Corona-Norco Unified School District	5,348,760	0.004453
4950169545	Cotati-Rohnert Park Unified School District	545,175	0.000454
4370150415	Cottonwood Union Elementary School District	120,616	0.000100
2170696471	County School Service - Napa County Schools	1,041,548	0.000867
3433536864	County School Service - Sacramento County Schools	2,689,269	0.002239
2498776598	County School Service - San Mateo County Schools	2,162,082	0.001800
7601634658	County School Service - Trinity County Schools	106,608	0.000089
4814261763	County School Services - Alameda County Schools	1,757,191	0.001463
1906107866	Covina-Valley Unified School District	1,868,470	0.001556
4048825045	Cox Bar Elementary School District	12,386	0.000010

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7570658903	Credo High Charter	25,586	0.000021
2682987139	Crenshaw Arts/Tech Charter High School	37,873	0.000032
4778404739	Cucamonga School District	309,354	0.000258
4136962996	Cuddeback Union Elementary School District	27,634	0.000023
5292386049	Cuesta Community College District	1,475,817	0.001229
6381923144	Culver City Unified School District	1,143,418	0.000952
5057145949	Cupertino Union Elementary School District	3,173,470	0.002642
2428440351	Curtis Creek Elementary School District	102,372	0.000085
7762324646	Cutler-Orosi Unified School District	757,779	0.000631
7373040668	Cutten Elementary School District	53,223	0.000044
4136656889	Cuyama Joint Unified School District	64,899	0.000054
3767626549	Cypress Elementary School District	473,149	0.000394
1103319173	Darnall Charter School	8,228	0.000007
4691160093	Davis Joint Unified School District	1,548,289	0.001289
3478066822	Death Valley Unified School District	29,869	0.000025
2823575534	Dehesa Elementary School District	46,921	0.000039
3242399273	Del Mar Union Elementary School District	852,993	0.000710
1017185861	Del Norte County Schools	625,301	0.000521
5299008205	Del Norte County Unified School District	427	0.000000
4046588438	Delano Joint Union High School District	1,105,633	0.000920
5413207469	Delano Union Elementary School District	1,115,358	0.000929
6691047079	Delhi Elementary School District	446,261	0.000372
5369477063	Delphic Elementary School District	6,335	0.000005
2005043370	Delta Elementary Charter	38,193	0.000032
6962117337	Denair Unified School District	157,142	0.000131
4409566940	Desert Center Unified School District	20,744	0.000017
3595099768	Desert Community College District	1,240,347	0.001033
5008762248	Desert Sands Unified School District	4,492,214	0.003740
2996583010	Di Giorgio Elementary School District	27,016	0.000022
2504948938	Dinuba Unified School District	831,237	0.000692
5774675951	Discovery Charter School	121,385	0.000101
2957010920	Dixie Elementary School District	335,357	0.000279
1558142458	Dixon Montessori Charter School	37,857	0.000032
6259326660	Dixon Unified School District	433,491	0.000361
5669258861	Dos Palos Unified School District	366,721	0.000305
6532084727	Douglas City Elementary School District	41,066	0.000034
6627093485	Downey Unified School District	3,076,393	0.002561
5486580376	Downtown College Prep	73,350	0.000061
3231376413	Downtown Value School	51,421	0.000043
4579047273	Dr. Olga Mohan High School	27,921	0.000023
6937272589	Dry Creek Joint Elementary School District	607,255	0.000506
2898330479	Duarte Unified School District	709,699	0.000591
3966487531	Dublin Unified School District	1,221,469	0.001017
2200880899	Ducor Union Elementary School District	33,789	0.000028
6282210695	Dunham Elementary School District	23,989	0.000020
2995216153	Dunsmuir Elementary School District	35,393	0.000029
1134589518	Dunsmuir Joint Union High School District	18,619	0.000016
5111167582	Durham Unified School District	130,760	0.000109
4846000927	Earlimart Elementary School District	336,741	0.000280
3094587150	East Nicolaus Joint Union High School District	34,295	0.000029
2869189902	East San Gabriel Valley Regional Occupational Program	255,056	0.000212
2619690514	East Side Union High School District	3,176,717	0.002645

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7855987332	East Whittier City Elementary School District	1,039,161	0.000865
5089112242	Eastern Sierra Unified School District	162,024	0.000135
6121937081	Eastside Union Elementary School District	340,750	0.000284
4811508459	Edison Elementary School District	202,428	0.000169
4146932070	Education for Change	245,253	0.000204
4782022258	Edward B. Cole Senior Academy	52,823	0.000044
3017698022	Eel River Charter School Inc.	10,659	0.000009
4088738850	EJE Elementary Academy	48,822	0.000041
7359671465	El Camino Community College District	3,527,565	0.002937
9289310026	El Camino Real Charter High School	309,552	0.000258
3733752780	El Centro Elementary School District	821,788	0.000684
7196130501	El Dorado County Schools	1,394,841	0.001161
3519382862	El Dorado Union High School District	1,146,774	0.000955
3558947284	El Monte Elementary School District	1,882,132	0.001567
2495671615	El Monte Union High School District	1,954,723	0.001627
7177185225	El Nido Elementary School District	34,723	0.000029
7920429569	El Rancho Unified School District	1,374,157	0.001144
7258812920	El Segundo Unified School District	419,071	0.000349
2226790715	El Sol Santa Ana Science and Arts Charter Academy	180,158	0.000150
7546362572	El Tejon Unified School District	105,579	0.000088
1390213938	Elk Grove Unified School District	8,270,424	0.006886
7174642408	Elk Hills Elementary School District	31,006	0.000026
3104737337	Elkins School District	7,583	0.000006
6881418730	Elverta Joint Elementary School District	53,596	0.000045
3775796933	Emery Unified School District	176,264	0.000147
5829027060	Empire Union Elementary School District	540,545	0.000450
5112852107	Encinitas Union Elementary School District	601,466	0.000501
5331008107	Encore High School for the Performing and Visual Arts	190,048	0.000158
5517422084	Enterprise Elementary School District	607,554	0.000506
5527153732	Environmental Charter High School	42,470	0.000035
2789713106	Escalon Unified School District	351,761	0.000293
2965925051	Escondido Charter High School	90,038	0.000075
2732872714	Escondido Union Elementary School District	2,357,124	0.001962
3694190667	Escondido Union High School District	1,464,933	0.001220
7561487615	Esparto Unified School District	173,773	0.000145
6643268592	Etiwanda School District	1,204,486	0.001003
6737887097	Eureka Unified School District	631,871	0.000526
4038009647	Eureka Union Elementary School District	388,736	0.000324
7540887990	Evergreen Elementary School District	1,107,774	0.000922
7404902494	Evergreen Union School District	182,247	0.000152
6961663482	Excelsior Education Center	218,874	0.000182
7254455656	Exeter Unified School District	331,957	0.000276
1736908650	Exeter Union Elementary School District	335	0.000000
3705368580	Ezequiel Tafoya Alvarado Academy	60,011	0.000050
4951959925	Fairfax Elementary School District	296,497	0.000247
1118207190	Fairfield-Suisun Unified School District	3,163,568	0.002634
7060458680	Fall River Joint Unified School District	214,926	0.000179
7144557559	Fallbrook Union Elementary School District	849,000	0.000707
1667315079	Fallbrook Union High School District	471,829	0.000393
3475889898	Fame Charter School	108,533	0.000090
2281341467	Family Partnership Home Study Charter School	14,617	0.000012
1590649845	Farmersville Unified School District	371,451	0.000309

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2591745935 Feather Falls Union Elementary School District	13,844	0.000012
3176453395 Feather River College District	406,437	0.000338
6136393344 Fenton Avenue Charter School	125,500	0.000104
6788156499 Fenton Primary Center	23,778	0.000020
1438496422 Ferndale Unified School District	49,899	0.000042
7284623727 Fieldbrook Elementary School District	18,443	0.000015
3954461711 Fillmore Unified School District	632,676	0.000527
2167436432 Firebaugh-Las Deltas Unified School District	394,147	0.000328
6901438786 Flourney Union School District	9,864	0.000008
7697817915 Folsom-Cordova Unified School District	2,943,185	0.002450
5612530971 Fontana Unified School District	6,289,624	0.005236
4628924879 Foothill-De Anza Community College District	5,343,983	0.004449
6565629360 Forest Ranch Charter School	12,247	0.000010
4722250817 Foresthill Union Elementary School District	69,273	0.000058
6670376159 Forestville Union Elementary School District	64,714	0.000054
4471260192 Forks Of Salmon Elementary School District	5,162	0.000004
2728034837 Fort Bragg Unified School District	367,857	0.000306
2429677465 Fort Ross Elementary School District	9,879	0.000008
2237029993 Fort Sage Unified School District	29,436	0.000025
1469510178 Fortuna Elementary School District	168,445	0.000140
3114309595 Fortuna Union Elementary School District	845	0.000001
4286970319 Fortuna Union High School District	141,429	0.000118
1054957582 Fountain Valley Elementary School District	1,066,804	0.000888
3613723773 Fowler Unified School District	249,024	0.000207
5145626306 Franklin Elementary School District	34,991	0.000029
6410541372 Franklin-Mckinley Elementary School District	1,312,960	0.001093
7747714287 Frederick Douglass Academy Elementary School	32,225	0.000027
7123270057 Frederick Douglass Academy High School	27,353	0.000023
3229920382 Frederick Douglass Middle	32,441	0.000027
7069113764 Fremont Unified School District	5,014,753	0.004175
4606698501 Fremont Union High School District	2,469,894	0.002056
1652879063 French Gulch-Whiskeytown Union Elementary School District	3,449	0.000003
5309847955 Freshwater Elementary School District	46,982	0.000039
7294644091 Fresno Academy for Civic and Entrepreneurial Leadership	11,178	0.000009
2751804125 Fresno County Schools	2,495,080	0.002077
5525306131 Fresno Unified School District	10,579,940	0.008808
1688460640 Fruitvale Elementary School District	355,655	0.000296
2126074268 Fullerton Elementary School District	1,906,765	0.001587
2200070630 Fullerton Joint Union High School District	1,999,530	0.001665
1972588855 Galt Joint Union Elementary School District	600,428	0.000500
6837750122 Galt Joint Union High School District	393,750	0.000328
1101477156 Garden Grove Unified School District	6,102,833	0.005081
4658552831 Garfield Elementary School District	14,009	0.000012
3321453502 Garvey Elementary School District	779,825	0.000649
1767313990 Gateway Community Charters	407,046	0.000339
3620982489 Gateway Unified School District	557,760	0.000464
3749976038 Gavilan Joint Community College District	872,419	0.000726
4273011630 Gazelle Union Elementary School District	10,237	0.000009
2022214631 General Shafter Elementary School District	39,501	0.000033
1648328427 Gerber Union Elementary School District	76,113	0.000063
2149570357 Geyserville Unified School District	67,398	0.000056
1995809111 Gilroy Unified School District	1,618,413	0.001347

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6679139754	Glendale Community College District	2,632,262	0.002191
5385388563	Glendale Unified School District	3,792,036	0.003157
6410577498	Glendora Unified School District	1,036,974	0.000863
5470164350	Glenn County Schools	651,901	0.000543
2593514055	Goethe International Charter School	17,417	0.000015
1113544066	Gold Oak Union Elementary School District	56,030	0.000047
6890924709	Gold Rush Charter School	36,459	0.000030
5441398900	Gold Trail Union Elementary School District	96,459	0.000080
4339537204	Golden Eagle Charter School	20,316	0.000017
1066930843	Golden Feather Union Elementary School District	39,505	0.000033
6100739555	Golden Lakes Charter School at La Grange	1,493	0.000001
7776558460	Golden Plains Unified School District	343,912	0.000286
5814089058	Golden Valley Charter School	14,123	0.000012
6306915765	Golden Valley Charter School of Sacramento	82,183	0.000068
5678649995	Golden Valley Unified School District	293,258	0.000244
5817485889	Goleta Union Elementary School District	929,354	0.000774
7730218210	Gonzales Unified School District	338,294	0.000282
4965326216	Gonzales Union Elementary School District	2,868	0.000002
1521113519	Gorman Elementary School District	10,324	0.000009
3257219032	Gorman Learning Center	152,726	0.000127
7340355290	Granada Hills Charter High School	580,968	0.000484
3142893220	Grant Elementary School District	100,321	0.000084
1026308084	Grass Valley Elementary School District	383,652	0.000319
4847899363	Gratton Elementary School District	12,551	0.000010
1961375016	Gravenstein Union Elementary School District	55,410	0.000046
4490977411	Graves Elementary School District	5,150	0.000004
1308211313	Green Point Elementary School District	781	0.000001
3177523939	Greenfield Union Elementary School District	425,986	0.000355
3781697187	Greenfield Union Elementary School District	1,327,528	0.001105
2088870310	Grenada Elementary School District	28,826	0.000024
2712368834	Gridley Unified School District	292,420	0.000243
3411112067	Grossmont Union High School District	4,536,701	0.003777
3878338132	Grossmont-Cuyamaca Community College District	2,444,829	0.002035
3874235546	Guadalupe Union Elementary School District	138,789	0.000116
6650318381	Guajome Academy	128,679	0.000107
5429245529	Guerneville Elementary School District	47,089	0.000039
4421474040	Gustine Unified School District	194,751	0.000162
5522873241	Hacienda La Puente Unified School District	3,739,633	0.003113
1000001430	Hamilton Unified School District	112,669	0.000094
3048167029	Hanford Elementary School District	888,275	0.000740
2898691752	Hanford Joint Union High School District	597,910	0.000498
6438433333	Happy Camp Union Elementary School District	34,336	0.000029
3099056595	Happy Valley Elementary School District	12,301	0.000010
3644786788	Happy Valley Union Elementary School District	70,062	0.000058
2097286268	Harmony Union Elementary School District	52,522	0.000044
1056932178	Hartnell Community College District	1,081,832	0.000901
3837269123	Hart-Ransom Union Elementary School District	99,117	0.000083
4588666295	Hawthorne Elementary School District	1,159,044	0.000965
3373475359	Hayward Unified School District	4,282,860	0.003566
3004140296	Healdsburg Unified School District	359,891	0.000300
5182184421	Healdsburg Union Elementary School District	202	0.000000
4518155095	Heber Elementary School District	158,052	0.000132

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7920286239	Helendale School District	67,845	0.000056
1239047987	Helix Charter High School	275,175	0.000229
5445169146	Hemet Unified School District	4,236,347	0.003527
5377630686	Heritage Classical Charter Schools	118,244	0.000098
2391884382	Heritage College-Ready Charter High School	34,853	0.000029
1122122274	Heritage K-8 Charter School	61,181	0.000051
3497021740	Heritage Peak Charter School	69,036	0.000057
6342170738	Hermosa Beach City Elementary School District	140,098	0.000117
5542859975	Hesperia Unified School District	3,037,472	0.002529
5212544271	Hickman Elementary School District	105,660	0.000088
1963217058	High Tech High	359,969	0.000300
3563666661	High Tech High - Los Angeles	29,630	0.000025
1254271789	Hillsborough City School District	308,676	0.000257
2941938429	Hilmar Unified School District	339,481	0.000283
4841230735	Hollister Elementary School District	696,121	0.000580
1085937860	Holtville Unified School District	233,848	0.000195
8677122704	Hope Academy Charter School	40,664	0.000034
5195383884	Hope Elementary School District	28,356	0.000024
7118846130	Hope Elementary School District	113,814	0.000095
6742487755	Horicon Elementary School District	34,653	0.000029
4907643104	Horizon Charter School	194,800	0.000162
7268744680	Hornbrook Elementary School District	13,460	0.000011
1342171050	Hot Springs Elementary School District	8,131	0.000007
3271589201	Howell Mountain Elementary School District	38,543	0.000032
4454434076	Hueneme Elementary School District	935,392	0.000779
5876481521	Hughes-Elizabeth Lakes Union Elementary School District	24,296	0.000020
2182972682	Hughson Unified School District	342,789	0.000285
4164290213	Humboldt County Schools	751,871	0.000626
4076162699	Huntington Beach City Elementary School District	960,195	0.000799
5522950934	Huntington Beach Union High School District	2,884,248	0.002401
5603719411	Huntington Park College-Ready Academy Charter High School	30,036	0.000025
1319086839	Hydesville Elementary School District	19,457	0.000016
4475524341	ICEF Vista Elementary School	27,223	0.000023
7293927182	ICEF Vista Middle School	26,275	0.000022
3367833641	Igo Ono Platina Union Elementary School District	12,089	0.000010
1558134344	Imagine School at Imperial Valley	67,581	0.000056
2622211287	Imperial Community College District	862,130	0.000718
2493705833	Imperial County Schools	1,484,332	0.001236
6708851619	Imperial Unified School District	508,227	0.000423
5182383736	Imperial Valley Regional Occupational Program	282,827	0.000235
7247798627	Indian Springs Elementary School District	13,517	0.000011
3280415122	Inglewood Preparatory Academy Charter School	37,893	0.000032
2763241530	Inglewood Unified School District	1,669,473	0.001390
3071235302	International School of Monterey	42,791	0.000036
5413365971	Ipakanni Early College Charter School	1,147	0.000001
2835296485	Irvine Unified School District	4,458,195	0.003712
1020425371	Island Union Elementary School District	45,164	0.000038
7384591300	Jacoby Creek Elementary School District	38,627	0.000032
2466853793	Jamestown Elementary School District	78,294	0.000065
2221206235	Jamul-Dulzura Union School District	144,462	0.000120
7374056976	Janesville Union Elementary School District	52,830	0.000044
1133607607	Jefferson Elementary School District	267,925	0.000223

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2238440904	Jefferson School District	709,318	0.000591
6160772901	Jefferson Union High School District	874,411	0.000728
4945435298	John Swett Unified School District	186,267	0.000155
6770451882	Johnstonville Elementary School District	24,010	0.000020
1487756706	Journey Charter School	29,691	0.000025
7423954294	Julian Charter School	125,528	0.000105
4561241025	Julian Union Elementary School District	65,708	0.000055
1043960888	Julian Union High School District	58,479	0.000049
6946043697	Junction City Elementary School District	43,143	0.000036
1566507186	Junction Elementary School District	10,696	0.000009
2365165705	Junction Elementary School District	44,415	0.000037
4453655080	Jurupa Unified School District	2,556,755	0.002129
5913973868	Kashia School District	6,261	0.000005
2308488575	Kelseyville Unified School District	264,873	0.000221
3148979259	Kentfield Elementary School District	175,181	0.000146
3275203697	Kenwood Elementary School District	38,423	0.000032
7931375056	Keppel Union Elementary School District	303,855	0.000253
1957806754	Kerman Unified School District	647,207	0.000539
4417302816	Kern Community College District	2,418,726	0.002014
6553895281	Kern County Schools	5,761,217	0.004797
1204344544	Kern Union High School District	7,453,155	0.006205
7336288944	Kernville Union Elementary School District	157,274	0.000131
7892922723	Keyes Union Elementary School District	172,736	0.000144
3961765627	King City Union Elementary School District	346,470	0.000288
7255362688	Kings Canyon Joint Unified School District	1,533,434	0.001277
2109504485	Kings County Schools	914,298	0.000761
7338901600	Kings River Union Elementary School District	72,048	0.000060
1702567020	Kings River-Hardwick Union Elementary School District	112,629	0.000094
5646557411	Kingsburg Joint Union Elementary School District	331,439	0.000276
3485390688	Kingsburg Joint Union High School District	92,245	0.000077
4589849282	KIPP Los Angeles College Preparatory	9,026	0.000008
6353958995	Kirkwood School District	20,935	0.000017
3181124521	Kit Carson Union Elementary School District	72,805	0.000061
4383040911	Klamath River Union Elementary School District	7,762	0.000006
1731534424	Klamath-Trinity Joint Unified School District	350,134	0.000292
2425852753	Kneeland Elementary School District	7,103	0.000006
2527577041	Knights Ferry Elementary School District	10,043	0.000008
7667966893	Knightsen School District	53,842	0.000045
1962669380	Konocti Unified School District	503,316	0.000419
3247604677	La Canada Unified School District	512,310	0.000427
6245696918	La Habra City Elementary School District	697,055	0.000580
5883812783	La Honda-Pescadero Unified School District	97,640	0.000081
1007648598	La Mesa-Spring Valley Elementary School District	2,030,274	0.001690
6153613410	La Puente Valley Regional Occupational Program	81,268	0.000068
1146836314	La Verne Elementary Preparatory Academy	19,649	0.000016
4031922150	La Vida Independent Study Charter School	1,858	0.000002
1539123059	Lafayette School District	360,568	0.000300
1700217302	Laguna Beach Unified School District	606,825	0.000505
6157437967	Lagunita Elementary School District	5,905	0.000005
1539886100	Lagunitas Elementary School District	84,036	0.000070
6904419748	Lake County Schools	416,903	0.000347
4954903302	Lake Elsinore Unified School District	3,039,136	0.002530

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5433375547 Lake School District	21,845	0.000018
3079826170 Lake Tahoe Community College District	364,323	0.000303
1529686779 Lake Tahoe Unified School District	642,243	0.000535
1364971620 Lakeport Unified School District	215,071	0.000179
2548585658 Lakeside Joint Elementary School District	15,431	0.000013
1434955344 Lakeside Union Elementary School District	754,099	0.000628
5113934570 Lakeside Union Elementary School District	131,647	0.000110
5243204451 Lakeside Union Elementary School District	70,627	0.000059
1410418424 Lammersville Elementary School District	239,913	0.000200
7267704968 Lamont Elementary School District	547,097	0.000455
5878630114 Lancaster Elementary School District	1,989,447	0.001656
5651216627 Larkspur-Corte Madera School District	237,196	0.000197
2780106317 Las Lomas Elementary School District	308,881	0.000257
2221183809 Las Virgenes Unified School District	1,763,947	0.001469
4921722395 Lassen Community College District	378,484	0.000315
5478084418 Lassen County Schools	245,764	0.000205
7444650555 Lassen Union High School District	144,135	0.000120
1698187140 Lassen View Union Elementary School District	56,596	0.000047
2610721673 Laton Joint Unified School District	85,857	0.000071
6171420171 Latrobe Elementary School District	26,990	0.000022
3513444528 Lawndale Elementary School District	1,049,098	0.000873
7065659119 Laytonville Unified School District	97,329	0.000081
5488216429 Le Grand Union Elementary School District	81,243	0.000068
4560729035 Le Grand Union High School District	87,119	0.000073
1558140202 Learning for Life Charter School	11,978	0.000010
6801704970 Legget Valley Unified School District	43,216	0.000036
2179956434 Lemon Grove Elementary School District	565,805	0.000471
6371589031 Lemoore Union Elementary School District	430,027	0.000358
1391299568 Lemoore Union High School District	351,447	0.000293
1629259958 Lennox Elementary School District	852,951	0.000710
1000001439 Leonardo da Vinci Health Sciences Charter School	10,853	0.000009
2461903624 Lewiston Elementary School District	23,430	0.000020
1253946292 Liberty Elementary School District	35,807	0.000030
6020149558 Liberty Elementary School District	29,678	0.000025
2777355189 Liberty Union High School District	1,047,854	0.000872
4857411579 Lifeline Learning Charter School	51,766	0.000043
5392928631 Lincoln Elementary School District	2,524	0.000002
5910501661 Lincoln Unified School District	1,202,177	0.001001
3619023429 Linden Unified School District	348,859	0.000290
3783047790 Lindsay Unified School District	913,238	0.000760
7006808344 Linns Valley-Poso Flat Union Elementary School District	9,498	0.000008
5817850904 Literacy First Charter	112,485	0.000094
5734876590 Little Lake City Elementary School District	551,807	0.000459
3689546490 Little Shasta Elementary School District	3,421	0.000003
6000001125 Live Oak Charter School	39,974	0.000033
2624658011 Live Oak Elementary School District	336,486	0.000280
1590468574 Live Oak Unified School District	231,014	0.000192
5604320717 Livermore Valley Joint Unified School District	2,020,601	0.001682
3784449854 Livingston Union Elementary School District	376,957	0.000314
2645338905 Lodi Unified School District	4,609,974	0.003838
4087682272 Loretta Union Elementary School District	17,735	0.000015
4592571258 Loma Prieta Joint Union Elementary School District	111,216	0.000093

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3833126652	Lompoc Unified School District	1,573,720	0.001310
7727146402	Lone Pine Unified School District	132,142	0.000110
2374705651	Long Beach Community College District	3,128,566	0.002605
5481824667	Long Beach Unified School District	11,854,544	0.009870
4063408443	Loomis Union Elementary School District	240,959	0.000201
2904399020	Los Alamitos Unified School District	1,180,503	0.000983
2845567055	Los Altos Elementary School District	783,274	0.000652
7874022252	Los Angeles Community College District	15,011,221	0.012498
1315715064	Los Angeles County Schools	484,005	0.000403
3614620780	Los Angeles Unified School District	112,829,180	0.093936
5519304943	Los Banos Unified School District	1,481,885	0.001234
6555702301	Los Gatos Union Elementary School District	385,591	0.000321
2197186939	Los Gatos-Saratoga Joint Union High School District	684,966	0.000570
1227266128	Los Molinos Unified School District	114,733	0.000096
3602760024	Los Nietos Elementary School District	314,493	0.000262
2090015857	Los Olivos Elementary School District	43,415	0.000036
5968856546	Los Rios Community College District	7,561,148	0.006295
3151588886	Lost Hills Union Elementary School District	113,511	0.000095
7140881934	Lou Dantzler Academy Elementary School	49,056	0.000041
1636444892	Lou Dantzler Preparatory Charter Middle School	21,364	0.000018
4951808423	Lowell Joint Elementary School District	319,796	0.000266
6107261119	Lucerne Elementary School District	32,699	0.000027
3373743706	Lucerne Valley Unified School District	184,443	0.000154
1343540226	Lucia Mar Unified School District	1,465,425	0.001220
1482325694	Luther Burbank Elementary School District	85,499	0.000071
3761326719	Lynwood Unified School District	2,503,652	0.002084
6279752031	Madera County Schools	1,112,314	0.000926
6987803995	Madera Unified School District	2,275,001	0.001894
2121922005	Magnolia Elementary School District	1,193,018	0.000993
7541361122	Magnolia Science Academy	21,497	0.000018
7743740680	Magnolia Science Academy #2	3,250	0.000003
3157539779	Magnolia Science Academy #4	3,021	0.000003
2213502673	Magnolia Science Academy #5	2,958	0.000002
4430003230	Magnolia Science Academy #6	3,168	0.000003
1558135114	Magnolia Science Academy #7	3,735	0.000003
1558145770	Magnolia Science Academy #8	10,712	0.000009
4631182928	Magnolia Union Elementary School District	16,692	0.000014
4941511918	Mammoth Unified School District	223,286	0.000186
2267260629	Manchester Union Elementary School District	13,269	0.000011
1302901884	Manhattan Beach Unified School District	1,152,475	0.000959
5390320807	Manteca Unified School District	3,053,149	0.002542
5629859639	Manzanita Elementary School District	33,653	0.000028
5164348539	Manzanita Middle Charter School	12,154	0.000010
5030353018	Maple Creek Elementary School District	267	0.000000
1682615586	Maple Elementary School District	32,268	0.000027
4097546247	Marc and Eva Stern Math and Science School	23,532	0.000020
4266276303	Marcum-Illinois Union Elementary School District	44,676	0.000037
5510209871	Mare Island Technology Academy	67,266	0.000056
6884269049	Maria Montessori Charter Academy	22,384	0.000019
6874840611	Maricopa Unified School District	46,231	0.000038
7926564424	Marin Community College District	1,440,945	0.001200
2637169482	Marin County Schools	845,389	0.000704

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7455450312	Mariposa County Unified School District	418,873	0.000349
1621587820	Mark Twain Union Elementary School District	124,842	0.000104
6475041514	Mark West Union Elementary School District	160,354	0.000134
3763361138	Martinez Unified School District	480,208	0.000400
4435640195	Marysville Joint Unified School District	1,678,764	0.001398
2032546773	Mattole Unified School District	60,344	0.000050
3880121176	Maxwell Unified School District	56,156	0.000047
5390693548	Mccabe Union Elementary School District	165,801	0.000138
5106383429	Mccloud Union Elementary School District	16,901	0.000014
7487089087	Mcfarland Unified School District	500,880	0.000417
1747626640	Mckinleyville Union Elementary School District	140,437	0.000117
3317046476	Mckittrick Elementary School District	36,214	0.000030
2081686764	Mcswain Union Elementary School District	76,370	0.000064
1095135780	Meadow Arts and Technology Elementary School	22,021	0.000018
3278822477	Meadows Union Elementary School District	77,834	0.000065
4127428882	Mendocino Community College District	571,576	0.000476
7171962330	Mendocino County Schools	475,002	0.000395
5168308234	Mendocino County Youth Project	95,821	0.000080
4821690560	Mendocino Unified School District	206,312	0.000172
5661234674	Mendota Unified School District	372,334	0.000310
2650168197	Menifee Union Elementary School District	977,107	0.000813
4978803059	Menlo Park City Elementary School District	489,515	0.000408
2632612970	Merced City Elementary School District	1,367,686	0.001139
5246637096	Merced Community College District	1,329,059	0.001107
7140811284	Merced County Schools	2,612,713	0.002175
1763181489	Merced River Union Elementary School District	33,563	0.000028
5999784822	Merced Union High School District	1,623,513	0.001352
2479218851	Meridian Elementary School District	13,069	0.000011
7929300273	Mesa Union Elementary School District	64,311	0.000054
3158435339	Metropolitan Education District	414,979	0.000345
3315408173	Middletown Unified School District	242,085	0.000202
2863847279	Midway Elementary School District	34,407	0.000029
7086204248	Mill Valley Elementary School District	582,484	0.000485
5115030434	Millbrae Elementary School District	267,721	0.000223
6553909380	Millville Elementary School District	42,822	0.000036
1730244446	Milpitas Unified School District	1,413,421	0.001177
4195135636	Miracosta Community College District	2,528,676	0.002105
5271538491	Mission Union Elementary School District	12,890	0.000011
7721152953	Modesto City Elementary School District	5,143,759	0.004282
1563076408	Modoc County Schools	244,516	0.000204
6341024570	Modoc Joint Unified School District	145,615	0.000121
3786673698	Mojave Unified School District	553,406	0.000461
2438328925	Mono County Free Library Authority	59,318	0.000049
7567556987	Mono County Schools	180,225	0.000150
1547449706	Monroe Elementary School District	26,679	0.000022
4726114798	Monrovia Unified School District	1,026,210	0.000854
5982278988	Monson-Sultana Joint Union Elementary School District	77,701	0.000065
5670333423	Montague Charter School	167,283	0.000139
1268306043	Montague Elementary School District	31,269	0.000026
6017840606	Monte Rio Union Elementary School District	36,287	0.000030
7288374822	Montebello Unified School District	5,223,353	0.004349
1609296868	Montecito Union Elementary School District	155,944	0.000130

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4364543106	Monterey Bay Charter School	44,481	0.000037
2215441921	Monterey County Schools	2,538,167	0.002113
4464290798	Monterey County Schools Insurance Group	69,216	0.000058
1375031447	Monterey Educational Risk Management Authority	83,216	0.000069
4513993432	Monterey Peninsula Community College District	976,079	0.000813
6880798639	Monterey Peninsula Unified School District	2,179,770	0.001815
5065060644	Montgomery Elementary School District	6,422	0.000005
7614800137	Moorpark Unified School District	1,301,119	0.001083
2156822304	Moraga School District	295,296	0.000246
5502433529	Moreland Elementary School District	782,972	0.000652
4187017037	Moreno Valley Unified School District	5,089,894	0.004238
7542109710	Morgan Hill Unified School District	1,123,267	0.000935
6555988204	Morongo Unified School District	1,065,712	0.000887
2690295334	Mother Lode Union Elementary School District	163,149	0.000136
1569530867	Mount Shasta Union Elementary School District	85,403	0.000071
4478143247	Mountain Elementary School District	17,951	0.000015
1199868248	Mountain Empire Unified School District	410,812	0.000342
1949721842	Mountain House Elementary School District	10,117	0.000008
5871851329	Mountain Union Elementary School District	19,127	0.000016
5418279008	Mountain Valley Unified School District	143,323	0.000119
6630644316	Mountain View Elementary School District	1,264,742	0.001053
7787281003	Mountain View School District	182,690	0.000152
6318660132	Mountain View-Los Altos Union High School District	1,012,498	0.000843
4030205001	Mountain View-Whisman School District	858,849	0.000715
5544598824	Mt. Baldy Joint School District	9,476	0.000008
1770922472	Mt. Diablo Unified School District	4,779,358	0.003979
4505771453	Mt. Pleasant Elementary School District	485,259	0.000404
1228489046	Mt. San Antonio Community College District	4,308,631	0.003587
1996221184	Mt. San Jacinto Community College District	1,654,530	0.001377
4097249381	Muir Charter School	117,062	0.000097
6968918741	Mulberry Elementary School District	16,172	0.000013
5065715559	Multicultural Learning Center Charter School	66,706	0.000056
4741781097	Mupu Elementary School District	14,200	0.000012
6152670669	Muroc Unified School District	263,771	0.000220
3092025229	Murrieta Valley Unified School District	3,476,135	0.002894
1394061014	Napa Community College District	1,164,027	0.000969
2969958887	Napa Valley Unified School District	2,993,731	0.002492
5997333938	National Elementary School District	865,375	0.000720
1124240731	National University Academy of Health Science	31,624	0.000026
5673158311	Natomas Unified School District	1,671,981	0.001392
1000001433	Nea Community Learning Center	19,806	0.000016
4217291484	Needles Unified School District	180,989	0.000151
1457891571	Nevada City Elementary School District	117,717	0.000098
2740091423	Nevada County Schools	550,618	0.000458
1810765385	Nevada Joint Union High School District	495,954	0.000413
5360536710	New Day Academy	11,177	0.000009
3540816164	New Designs Charter School	61,837	0.000051
1492319552	New Designs Charter School - Watts	33,795	0.000028
7245936621	New Economics for Women Academy Canoga Park Charter New Economics for Women Academy of Science and Arts	54,478	0.000045
7828970287	Charter High School	28,313	0.000024
4658739516	New Haven Unified School District	1,795,179	0.001495

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6719375573	New Hope Elementary School District	42,275	0.000035
4505795221	New Jerusalem Elementary School District	161,194	0.000134
2778894075	New West Charter Middle School	37,387	0.000031
5865535850	Newark Unified School District	955,114	0.000795
5011712630	Newcastle Elementary School District	57,451	0.000048
6919504920	Newhall Elementary School District	769,584	0.000641
4740544597	Newman-Crows Landing Unified School District	374,733	0.000312
2008027881	Newport-Mesa Unified School District	4,728,200	0.003936
7878204040	Nicasio Elementary School District	9,571	0.000008
4087893153	Nord Country Charter School	10,342	0.000009
4761192775	Norris Elementary School District	316,436	0.000263
1771846964	North County Joint Union Elementary School District	86,502	0.000072
7172710193	North Cow Creek Elementary School District	29,605	0.000025
5058833797	North Kern Vocational Training Center	27,543	0.000023
7996137148	North Monterey County Unified School District	784,819	0.000653
4100336655	North Orange County Community College District	4,910,199	0.004088
2062739954	North Orange County Regional Occupational Program	417,868	0.000348
1558147029	North Woods Discovery	14,301	0.000012
4230186625	Northcoast Preparatory and Performing Arts Academy	26,047	0.000022
7613958407	Northern Humboldt Union High School District	296,398	0.000247
2979686879	Norton Space Aeronautics Academy	76,908	0.000064
5440476410	Norwalk-La Mirada Unified School District	3,585,596	0.002985
1523797386	Nova Academy Early College High School Charter School	13,220	0.000011
2148092886	Nova Charter School	32,934	0.000027
3477244691	Novato Unified School District	1,089,210	0.000907
6345588040	Nuestro Elementary School District	13,049	0.000011
2900847035	Nuview Union Elementary School District	324,500	0.000270
6085494230	Oak Grove Elementary School District	1,695,796	0.001412
2511472091	Oak Grove Union Elementary School District	129,300	0.000108
2665164406	Oak Park Unified School District	378,032	0.000315
3728884705	Oak Run Elementary School District	4,876	0.000004
3591209481	Oak Valley Union Elementary School District	91,712	0.000076
6248299587	Oak View Union Elementary School District	50,533	0.000042
5098793141	Oakdale Joint Unified School District	737,029	0.000614
2359028866	Oakland Military Academy	76,326	0.000064
5353402695	Oakland Unified School District	8,042,937	0.006696
1289681198	Oakley Union School District	590,349	0.000491
4718422993	Ocean View Elementary School District	451,757	0.000376
7622324448	Ocean View Elementary School District	1,646,122	0.001370
4529908362	Oceanside Unified School District	3,383,823	0.002817
4438653590	Odessey Charter School	65,719	0.000055
4057764163	Office Of Education - Inyo County	259,140	0.000216
5034409557	Ohlone Community College District	1,665,060	0.001386
6100768523	Ojai Unified School District	462,514	0.000385
6734418775	Old Adobe Union Elementary School District	311,127	0.000259
2161337161	Ontario-Montclair School District	3,587,003	0.002986
7001974161	Orange Center Elementary School District	40,942	0.000034
1856776416	Orange County Education Arts Academy	98,665	0.000082
3112972807	Orange County High School of the Arts	231,102	0.000192
2452571616	Orange County Schools	5,890,771	0.004904
7049406655	Orange Unified School District	4,190,759	0.003489
6005524065	Orchard Elementary School District	103,968	0.000087

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7666606964	Orcutt Union Elementary School District	556,544	0.000463
6174607169	Orick Elementary School District	4,070	0.000003
4341760176	Orinda Union School District	396,187	0.000330
6351181395	Orland Unified School District	287,370	0.000239
5779962472	Oro Grande School District	374,981	0.000312
6729061372	Oroville City Elementary School District	374,872	0.000312
6780791634	Oroville Union High School District	382,357	0.000318
4131302334	Outside Creek Elementary School District	13,597	0.000011
4096258817	Owens Valley Unified School District	17,925	0.000015
1558131310	Oxford Preparatory Academy	167,895	0.000140
1338843802	Oxnard Elementary School District	2,747,704	0.002288
6448607614	Oxnard Union High School District	2,226,754	0.001854
7351438980	Pacheco Union Elementary School District	74,158	0.000062
2757986099	Pacific Elementary School District	17,200	0.000014
2167074822	Pacific Grove Unified School District	528,134	0.000440
2165877637	Pacific Technology Schools	3,348	0.000003
1922079339	Pacific Union Elementary School District	64,117	0.000053
3588163629	Pacific Union Elementary School District	48,225	0.000040
1252922812	Pacific View Charter School	4,473	0.000004
1279849245	Pacific View Charter School	35,400	0.000029
7013614411	Pacifica School District	397,989	0.000331
6668765921	Pacoima Charter School	122,733	0.000102
4716737961	Pajaro Valley Unified School District	3,509,174	0.002922
4917104141	Palermo Union Elementary School District	221,036	0.000184
2957748699	Palisades Charter High School	280,391	0.000233
4756990569	Palm Springs Unified School District	3,545,456	0.002952
3985636196	Palmdale Elementary School District	2,535,266	0.002111
1229606835	Palo Alto Unified School District	3,221,911	0.002682
7971847366	Palo Verde Community College District	225,782	0.000188
3309691265	Palo Verde Unified School District	601,031	0.000500
1503992087	Palo Verde Union Elementary School District	78,488	0.000065
6045173405	Palomar Community College District	3,310,769	0.002756
1128559486	Palos Verdes Peninsula Unified School District	2,189,635	0.001823
6914887467	Panama-Buena Vista Union Elementary School District	2,222,324	0.001850
2771597146	Panoche Elementary School District	99	0.000000
5073587666	Paradise Elementary School District	23,825	0.000020
3870625175	Paradise Unified School District	570,433	0.000475
5313107776	Paramount Unified School District	2,035,011	0.001694
7393229451	Parlier Unified School District	523,251	0.000436
3067671634	Pasadena Area Community College District	2,686,262	0.002236
1000001429	Pasadena Rosebud Academy	7,425	0.000006
6861822346	Pasadena Unified School District	3,890,361	0.003239
3630297817	Paso Robles Joint Unified School District	1,067,256	0.000889
3335851287	Pathways Charter School	34,365	0.000029
7240938390	Pathways to College Charter School	39,928	0.000033
1041638411	Patterson Joint Unified School District	720,181	0.000600
4136224124	Peabody Charter School	80,580	0.000067
1789662843	Peninsula Union Elementary School District	10,564	0.000009
7122656152	Peralta Community College District	3,042,562	0.002533
5641338536	Perris Elementary School District	797,131	0.000664
1585976957	Perris Union High School District	1,459,376	0.001215
1901548959	Petaluma City Schools	1,246,626	0.001038

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1827433328	Piedmont City Unified School District	524,273	0.000436
2066588518	Pierce Joint Unified School District	175,278	0.000146
7822198042	Pine Ridge Elementary School District	41,500	0.000035
6340209044	Piner Olivet Charter	17,121	0.000014
4712133566	Piner-Olivet Union Elementary School District	147,603	0.000123
5444326376	Pioneer Union Elementary School District	253,867	0.000211
5585077276	Pioneer Union Elementary School District	76,679	0.000064
7463358989	Pioneer Union Elementary School District	37,059	0.000031
3214225187	Pittsburg Unified School District	1,639,262	0.001365
4372165761	Pixley Union Elementary School District	187,410	0.000156
5004355473	Placentia-Yorba Linda Unified School District	3,456,710	0.002878
5342351617	Placer County Schools	1,445,556	0.001204
5487215774	Placer Hills Union Elementary School District	152,143	0.000127
6202158771	Placer Union High School District	743,207	0.000619
7000699640	Placerville Union Elementary School District	209,745	0.000175
3496444556	Plainsburg Elementary School District	13,399	0.000011
6509717566	Planada Elementary School District	104,230	0.000087
2345874036	Plaza Elementary School District	19,389	0.000016
1569071519	Pleasant Grove Joint Union Elementary School District	16,577	0.000014
6934422731	Pleasant Ridge Union Elementary School District	125,818	0.000105
4508274505	Pleasant Valley Elementary School District	79,210	0.000066
6042111392	Pleasant Valley Elementary School District	893,898	0.000744
4644873861	Pleasant Valley Joint Unified Elementary School District	13,753	0.000011
4954615993	Pleasant View Elementary School District	89,938	0.000075
7372000130	Pleasanton Unified School District	1,943,811	0.001618
3759604893	Plumas Charter School	34,181	0.000028
7791993104	Plumas County Schools	102,491	0.000085
3021894003	Plumas Lake Elementary School District	156,984	0.000131
5135951117	Plumas Unified School District	432,841	0.000360
7559385303	Pollock Pines Elementary School District	152,997	0.000127
1014801648	Pomona Unified School District	4,701,552	0.003914
4784882484	Pond Union Elementary School District	26,432	0.000022
6165750511	Pope Valley Union Elementary School District	26,912	0.000022
7310210359	Port of Los Angeles High School	61,464	0.000051
6691516387	Porterville Unified School District	1,941,733	0.001617
6899856021	Portola Valley Elementary School District	171,721	0.000143
3757022942	Potter Valley Community Unified School District	70,997	0.000059
4481656996	Poway Unified School District	5,566,303	0.004634
6195125344	Princeton Joint Unified School District	41,597	0.000035
1558130090	Public Safety Academy Charter School	15,338	0.000013
2115604693	Raisin City Elementary School District	37,238	0.000031
6109576275	Ramona Unified School District	848,946	0.000707
1610179591	Rancho Santa Fe Elementary School District	174,265	0.000145
1180133260	Rancho Santiago Community College District	4,270,574	0.003555
3160026222	Ravendale Elementary School District	4,451	0.000004
2057831395	Ravenswood City Elementary School District	831,189	0.000692
3227583561	Raymond-Knowles Union Elementary School District	12,621	0.000011
2909884385	Ready Springs Union Elementary School District	54,150	0.000045
1843171163	Red Bluff Union High School District	403,322	0.000336
1455280265	Red Bluff Union School District	330,305	0.000275
2042430636	Redding Elementary School District	390,712	0.000325
6789119221	Redding School of Arts	68,325	0.000057

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5296265892	Redlands Unified School District	2,709,189	0.002256
4425011744	Redondo Beach Unified School District	1,535,870	0.001279
6751794291	Redwood City Elementary School District	1,747,361	0.001455
7575206941	Redwood Preparatory Charter School	8,255	0.000007
3399326169	Redwoods Community College District	704,271	0.000586
7977918838	Reed Union Elementary School District	310,803	0.000259
3778112447	Reeds Creek School District	19,951	0.000017
6026726398	Reef-Sunset Unified School District	446,694	0.000372
4469446335	Rescue Union Elementary School District	478,820	0.000399
2635168657	Rialto Unified School District	3,927,155	0.003270
4799234834	Richfield School District	37,569	0.000031
2724583946	Richgrove Elementary School District	214,945	0.000179
1569694490	Richland-Lerdo Elementary School District	419,614	0.000349
1318837252	Richmond Elementary School District	24,733	0.000021
4570467865	Ridgecrest Charter School	33,931	0.000028
7133009244	Rim of the World Unified School District	622,572	0.000518
7400784096	Rincon Valley Union Elementary School District	657,784	0.000548
1532342847	Rio Bravo-Greeley Union Elementary School District	122,520	0.000102
6945257758	Rio Dell Elementary School District	51,059	0.000043
7826985206	Rio Elementary School District	592,462	0.000493
6928011575	Rio Hondo Community College District	1,546,561	0.001288
2183163920	Ripon Unified School District	307,335	0.000256
6831162990	River Delta Joint Unified School District	409,333	0.000341
1831916243	River Oak Charter School	24,219	0.000020
1523798421	River Oaks Academy Charter School	9,370	0.000008
3106461105	River Springs Charter School	585,890	0.000488
2776367227	Riverbank Unified School District	476,945	0.000397
2863297469	Riverdale Joint Unified School District	224,873	0.000187
1832356320	Riverside Community College District	4,049,514	0.003371
	County Superintendent of Schools Office - Riverside County		
7095209392	Schools	4,605,550	0.003834
2014820387	Riverside Unified School District	5,761,506	0.004797
3565178499	Roberts Ferry Union Elementary School District	12,818	0.000011
4042587326	Robla Elementary School District	371,262	0.000309
5971961973	Rockford Elementary School District	45,939	0.000038
7674560515	Rocklin Academy	100,362	0.000084
4085633883	Rocklin Unified School District	1,220,596	0.001016
1558142943	Rocky Point Charter School	15,233	0.000013
3447508997	Romoland Elementary School District	361,625	0.000301
1149853876	Rosedale Union Elementary School District	629,826	0.000524
5949764568	Roseland Elementary School District	289,733	0.000241
4513231576	Rosemead Elementary School District	520,213	0.000433
1723824651	Roseville City Elementary School District	1,105,673	0.000921
3216973983	Roseville Joint Union High School District	1,187,173	0.000988
6808203610	Ross Elementary School District	103,098	0.000086
4200347744	Ross Valley Elementary School District	319,386	0.000266
5014306844	Round Valley Elementary School District	22,557	0.000019
6884931007	Round Valley Unified School District	128,929	0.000107
7739972784	Rowland Unified School District	2,464,271	0.002052
5202751265	Sacramento City Unified School District	6,320,234	0.005262
2879438996	Sacramento River Discovery Charter School	6,800	0.000006
2217486025	Saddleback Valley Unified School District	3,517,093	0.002928

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2110898573	Salida Union Elementary School District	476,165	0.000396
6224918084	Salinas City Elementary School District	969,556	0.000807
6852877963	Salinas Union High School District	1,927,046	0.001604
4572028244	San Antonio Union Elementary School District	40,347	0.000034
6073031672	San Ardo Union Elementary School District	21,259	0.000018
3637420648	San Benito County Schools	211,438	0.000176
2513051162	San Benito Joint Union High School District	488,641	0.000407
3254572850	San Bernardino City Unified School District	8,607,590	0.007166
7548565539	San Bernardino Community College District	2,536,624	0.002112
5934160794	San Bernardino County Schools	6,239,659	0.005195
6298448719	San Bruno Park Elementary School District	341,841	0.000285
4973141546	San Carlos Elementary School District	554,267	0.000461
4874136617	San Diego Community College District	6,875,532	0.005724
1162742153	San Diego County Schools	127,485	0.000106
7354575882	San Diego Unified School District	27,294,451	0.022724
7619539220	San Dieguito Union High School District	1,775,143	0.001478
3460011520	San Gabriel Unified School District	679,758	0.000566
3559577657	San Jacinto Unified School District	1,311,796	0.001092
3837269808	San Jacinto Valley Academy	24,365	0.000020
2736933446	San Joaquin County Schools	2,734,811	0.002277
6781022096	San Joaquin Delta Community College District	2,396,653	0.001995
3086129461	San Jose Charter Academy	80,258	0.000067
7809487108	San Jose Community College District	2,249,782	0.001873
2328908874	San Jose Unified School District	4,630,480	0.003855
5621014982	San Juan Unified School District	7,718,470	0.006426
5501775959	San Leandro Unified School District	1,310,681	0.001091
4157559530	San Lorenzo Unified School District	1,722,264	0.001434
2756277746	San Lorenzo Valley Unified School District	446,784	0.000372
4365486793	San Lucas Union Elementary School District	14,389	0.000012
2928870141	San Luis Coastal Unified School District	1,586,961	0.001321
2158228831	San Luis Obispo County Schools	865,260	0.000720
7242665722	San Marcos Unified School District	2,293,220	0.001909
5365219434	San Marino Unified School District	746,996	0.000622
6000438178	San Mateo County Community College District	4,289,527	0.003571
7915424066	San Mateo Union High School District	2,140,931	0.001782
3468824555	San Mateo-Foster City School District	1,898,581	0.001581
6461134477	San Miguel Joint Union Elementary School District	129,174	0.000108
6729424120	San Pasqual Union Elementary School District	84,731	0.000071
3599561331	San Pasqual Valley Unified School District	278,264	0.000232
2488483655	San Rafael City Elementary School District	338,493	0.000282
5980907890	San Rafael City High School District	583,073	0.000485
1281849954	San Ramon Valley Unified School District	4,171,682	0.003473
1921976468	San Ysidro Elementary School District	748,969	0.000624
6313131239	Sanger Unified School District	1,545,643	0.001287
6211398979	Santa Ana Unified School District	8,962,967	0.007462
1330522031	Santa Barbara Community College District	2,465,740	0.002053
4436044811	Santa Barbara County Schools	2,113,983	0.001760
4522588032	Santa Barbara Unified School District	2,724,669	0.002268
4808924344	Santa Clara County Schools	5,975,219	0.004975
7406978313	Santa Clara Elementary School District	5,900	0.000005
6562354494	Santa Clara Unified School District	2,988,516	0.002488
5676412961	Santa Clarita Community College District	2,472,140	0.002058

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1911284905	Santa Cruz City High School District	1,095,201	0.000912
1121335060	Santa Cruz County Schools	1,054,901	0.000878
3260902199	Santa Maria Joint Union High School District	1,505,448	0.001253
3355931913	Santa Maria-Bonita Elementary School District	1,578,683	0.001314
7696841061	Santa Monica Blvd. Community Charter School	84,077	0.000070
3334143281	Santa Monica Community College District	3,965,568	0.003302
1188894074	Santa Monica-Malibu Unified School District	2,769,301	0.002306
5857215950	Santa Paula Unified School District	197,559	0.000164
6618655422	Santa Rita Union Elementary School District	280,969	0.000234
4320596157	Santa Rosa Academy Inc.	85,897	0.000072
4032483423	Santa Rosa City Charter School	30,516	0.000025
3610135690	Santa Rosa City Schools	1,960,547	0.001632
7902323909	Santa Ynez Valley Union High School District	181,721	0.000151
1609459360	Santee Elementary School District	891,188	0.000742
7038672619	Saratoga Union Elementary School District	442,050	0.000368
2531026999	Saucelito Elementary School District	13,531	0.000011
5031304622	Saugus Union Elementary School District	1,509,016	0.001256
3079189766	Sausalito Marin School District	87,326	0.000073
5774033804	Savanna Elementary School District	217,899	0.000181
6586057676	SBC-High Tech High	117,932	0.000098
7450672617	Scotia Union Elementary School District	34,099	0.000028
4791828223	Scott Valley Unified School District	174,532	0.000145
6772622949	Scotts Valley Unified School District	223,108	0.000186
1780465520	Sebastopol Union Elementary School District	94,450	0.000079
1155240427	Seeley Union Elementary School District	61,446	0.000051
3331574596	Seiad Elementary School District	2,861	0.000002
2152726890	Selma Unified School District	888,863	0.000740
2804463991	Semitropic Elementary School District	51,914	0.000043
1373660146	Sequoia Union Elementary School District	46,236	0.000038
7947387157	Sequoia Union High School District	2,186,059	0.001820
2477635196	Shaffer Union Elementary School District	21,620	0.000018
6415880739	Shandon Joint Unified School District	72,187	0.000060
3816737476	Shasta County Schools	996,273	0.000829
2428826755	Shasta Trinity R.O.P.-Shasta County School	26,883	0.000022
6949617034	Shasta Union Elementary School District	20,129	0.000017
1105598099	Shasta Union High School District	919,242	0.000765
1400850886	Shasta-Tehama-Trinity Joint Community College District	1,033,347	0.000860
1523793775	Sherwood Montessori	13,577	0.000011
6242725227	Shiloh Elementary School District	23,455	0.000020
4707966975	Shoreline Unified School District	251,895	0.000210
7299435622	SIA Tech	418,057	0.000348
6124563988	Sierra County Schools	34,421	0.000029
5166088593	Sierra Joint Community College District	2,042,514	0.001701
2448426381	Sierra Regional Occupational Program	4,497	0.000004
2060641535	Sierra Sands Unified School District	713,878	0.000594
6388354319	Sierra Unified School District	324,884	0.000270
3692699464	Sierra-Plumas Joint Unified School District	75,170	0.000063
4832471160	Silver Fork Elementary School District	1,578	0.000001
7410604938	Silver Valley Unified School District	503,536	0.000419
4957429304	Simi Valley Unified School District	2,795,391	0.002327
7038817013	Siskiyou County Schools	425,854	0.000355
5936947003	Siskiyou Joint Community College District	353,532	0.000294

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6462088061	Siskiyou Union High School District	89,301	0.000074
6118205021	Sky Mountain Charter School	16,639	0.000014
1160594624	Snelling-Merced Falls Union Elementary School District	24,254	0.000020
4755668444	Snowline Joint Unified School District	1,109,828	0.000924
6696148855	Solana Beach Elementary School District	711,167	0.000592
5716563020	Solano Community College District	1,303,784	0.001085
6010974308	Solano County Schools	1,476,162	0.001229
2143918191	Soledad Unified School District	730,363	0.000608
7567136748	Soledad Union Elementary School District	4,556	0.000004
2700591835	Solvang Elementary School District	83,447	0.000069
7800122888	Somis Union Elementary School District	40,956	0.000034
5529562551	Sonoma Charter School	20,554	0.000017
2947341923	Sonoma County Community College District	3,259,966	0.002714
2242014962	Sonoma County Schools	1,337,836	0.001114
7013483580	Sonoma Valley Unified School District	662,472	0.000552
3456878978	Sonora Elementary School District	81,995	0.000068
4841658252	Sonora Union High School District	296,150	0.000247
4840496836	Soquel Union Elementary School District	259,476	0.000216
4647257050	Soulsbyville Elementary School District	97,387	0.000081
5726613081	South Bay Union Elementary School District	97,923	0.000082
7323980033	South Bay Union Elementary School District	1,174,659	0.000978
5647348587	South Coast Regional Occupational Program	84,882	0.000071
3468144189	South Fork Union Elementary School District	77,437	0.000064
2204431832	South Monterey County Union High School District	224,411	0.000187
7910406066	South Orange County Community College District	4,540,574	0.003780
2895497986	South Pasadena Unified School District	626,737	0.000522
1354490268	South San Francisco Unified School District	1,364,011	0.001136
7737648052	South Sutter Charter School	74,860	0.000062
6579828651	South Whittier School District	395,472	0.000329
6488005738	Southeast Los Angeles County Regional Occupational Program	70,995	0.000059
6677868419	Southern California Regional Occupational Center	164,998	0.000137
4862363619	Southern Humboldt Joint Unified School District	175,435	0.000146
1468000958	Southern Kern Unified School District	536,611	0.000447
5538956546	Southern Trinity Joint Unified School District	56,646	0.000047
3050759461	Southside Elementary School District	23,660	0.000020
2885424876	Southwestern Community College District	2,521,670	0.002099
4284187818	Spencer Valley Elementary School District	8,580	0.000007
1866309051	Spreckels Union Elementary School District	89,960	0.000075
4102190420	Springville Union Elementary School District	54,776	0.000046
4342973928	St. Helena Unified School District	383,166	0.000319
6043601516	Standard Elementary School District	329,839	0.000275
2165878810	Stanford New Charter School	43,755	0.000036
1130644919	Stanislaus County Office of Education	2,885,100	0.002402
7499835425	Stanislaus Union Elementary School District	428,273	0.000357
4001428666	State Center Community College District	3,695,643	0.003077
1278757636	Steele Canyon Charter High School	191,169	0.000159
3547333131	Stockton Unified School District	5,886,701	0.004901
6807133960	Stone Corral Elementary School District	16,358	0.000014
3132636176	Stony Creek Joint Unified School District	38,364	0.000032
1602851027	Strathmore Union Elementary School District	125,412	0.000104
2493370016	Sulphur Springs Union Elementary School District	657,683	0.000548
6222071260	Summerville Elementary School District	64,153	0.000053

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3844864447	Summerville Union High School District	120,055	0.000100
3148112448	Summit Charter School	33,990	0.000028
2759751913	Sundale Union Elementary School District	100,504	0.000084
4292287630	Sunnyside Union Elementary School District	82,160	0.000068
4873710554	Sunnyvale Elementary School District	1,269,894	0.001057
6529869505	Sunol Glen Elementary School District	5,200	0.000004
5401644365	Sunol Glen Unified School District	44,690	0.000037
1211424270	SunRidge Charter School	37,420	0.000031
7754244853	Surprise Valley Joint Unified School District	42,867	0.000036
3969046979	Susanville Elementary School District	116,211	0.000097
2045640472	Sutter County Schools	794,073	0.000661
2568994850	Sutter Union High School District	110,983	0.000092
5949549848	Sweetwater Union High School District	7,209,246	0.006002
1000001467	Sycamore Academy of Science and Cultural Arts	6,600	0.000005
3830684050	Sylvan Union Elementary School District	1,095,520	0.000912
6675330304	Synergy Charter Academy	26,905	0.000022
2037715715	Synergy Kinetic Academy	33,302	0.000028
8975982252	Synergy Quantum Academy	39,084	0.000033
6926325313	Taft City Elementary School District	311,924	0.000260
7689494184	Taft Union High School District	438,014	0.000365
5390579443	Tahoe-Truckee Unified School District	979,685	0.000816
6446081931	Tamalpais Union High School District	1,061,450	0.000884
1558128993	TEACH Academy of Technologies	10,876	0.000009
2124616478	Tehachapi Unified School District	607,868	0.000506
1991956732	Tehama County Schools	654,404	0.000545
1686362567	Tehama eLearning Academy	10,303	0.000009
3041646668	Temecula Valley Unified School District	3,193,605	0.002659
6003946120	Temple City Unified School District	843,599	0.000702
5592225626	Templeton Unified School District	356,302	0.000297
3154554135	Terra Bella Union Elementary School District	201,661	0.000168
3123403448	The Grove School	19,888	0.000017
5381270313	The Guidance Charter School	85,700	0.000071
5170854627	The New City School	47,796	0.000040
6130260186	The Provisional Accelerated Learning Academy	29,018	0.000024
5936655928	The School of Arts and Enterprise	34,308	0.000029
5604672254	Thermalito Union Elementary School District	251,503	0.000209
6251736277	Three Rivers Union Elementary School District	15,745	0.000013
7413823386	Tipton Elementary School District	95,305	0.000079
1320461884	Torrance Unified School District	3,721,996	0.003099
2047303931	Tracy Joint Unified School District	2,193,672	0.001826
7484883890	Traver Joint Elementary School District	32,094	0.000027
4853718685	Travis Unified School District	764,919	0.000637
7151099555	Tree of Life	13,257	0.000011
7424661986	Tres Pinos Union Elementary School District	6,438	0.000005
6051755471	Tri-Cities Regional Occupational Program	56,242	0.000047
4990129621	Trinidad Union Elementary School District	22,424	0.000019
2651858013	Trinity Alps Unified School District	196,211	0.000163
4496908500	Trinity Center Elementary School District	8,303	0.000007
6591505761	Trona Joint Unified School District	78,112	0.000065
5216951540	Tulare City School District	931,216	0.000775
4961850022	Tulare County Child Care	966,446	0.000805
2757676664	Tulare County Schools	3,020,067	0.002514

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1124766744 Tulare Joint Union High School District	704,723	0.000587
5439504900 Tulelake Basin Joint Unified School District	124,031	0.000103
2329349680 Tuolumne County Schools	310,510	0.000259
4864468609 Turlock Joint Unified School District	2,125,831	0.001770
1302283599 Tustin Unified School District	3,023,403	0.002517
6814747991 Twain Harte School District	57,955	0.000048
3634643466 Twin Hills Union Elementary School District	98,629	0.000082
7797767450 Twin Ridges Elementary School District	38,453	0.000032
5624071851 Twin Rivers Unified School District	5,259,328	0.004379
1255842978 Two Rock Union Elementary School District	47,945	0.000040
6289323676 Ukiah Unified School District	1,270,865	0.001058
7472603292 Union Elementary School District	519,898	0.000433
4221634549 Union Hill Elementary School District	119,863	0.000100
2655554629 Union Joint Elementary School District	2,776	0.000002
1213130832 University Charter Middle School at CSU Channel Islands	9,164	0.000008
2602035831 University Charter School	14,728	0.000012
5603366712 University High School	23,403	0.000019
2842269652 University Preparation School at CSU Channel Islands	38,139	0.000032
5024933356 Upland Unified School District	1,212,468	0.001009
3095459405 Upper Lake Union Elementary School District	74,602	0.000062
1094446722 Upper Lake Union High School District	75,230	0.000063
9870744637 Urban Corps of San Diego County Charter School	19,972	0.000017
1179823298 Vacaville Unified School District	1,578,804	0.001314
4766060468 Val Verde Unified School District	3,052,695	0.002542
2081560271 Valle Lindo Elementary School District	113,596	0.000095
1969579798 Vallecito Union Elementary School District	145,406	0.000121
5015156630 Vallecitos Elementary School District	31,247	0.000026
6997730162 Vallejo City Unified School District	2,644,273	0.002201
2303835345 Valley Arts and Science Academy	18,558	0.000015
2543039445 Valley Center-Pauma Unified School District	671,283	0.000559
3543635202 Valley Home Joint Elementary School District	18,866	0.000016
2505669516 Valley Regional Occupational Program	30,439	0.000025
4498279959 Ventura County Community College District	3,154,010	0.002626
2197997101 Ventura County Schools	2,675,039	0.002227
2874043318 Ventura Unified School District	2,860,485	0.002382
6613986211 Victor Elementary School District	1,389,556	0.001157
1797201477 Victor Valley Community College District	1,471,013	0.001225
6396724792 Victor Valley Union High School District	1,486,374	0.001237
4671697942 View Park Preparatory Accelerated Charter School	71,643	0.000060
5706152886 View Park Preparatory Accelerated High Charter	29,499	0.000025
5916924530 View Park Preparatory Accelerated Middle Charter School	27,374	0.000023
1048247797 Village Charter School	11,617	0.000010
3207071326 Vineland Elementary School District	101,257	0.000084
6964601867 Visalia Unified School District	3,429,943	0.002856
1523797072 Vista Charter Middle School	34,623	0.000029
7912901472 Vista Del Mar Union Elementary School District	38,770	0.000032
2317511381 Vista Unified School District	3,618,722	0.003013
4858427866 Walnut Creek School District	387,288	0.000322
2640831485 Walnut Valley Unified School District	1,764,851	0.001469
2862564198 Warner Unified School District	61,924	0.000052
3710569472 Warner Union Elementary School District	1,984	0.000002
4434836943 Wasco Union Elementary School District	462,870	0.000385

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6290084633	Wasco Union High School District	257,295	0.000214
4847243540	Washington Colony Elementary School District	54,065	0.000045
4522592602	Washington Unified School District	377,470	0.000314
7255531498	Washington Unified School District	1,134,887	0.000945
4008777283	Washington Union Elementary School District	122,333	0.000102
3095953091	Waterford Unified School District	329,089	0.000274
5904372410	Watts Learning Center	49,911	0.000042
1000001468	Watts Learning Center Middle School	28,750	0.000024
2687570552	Waugh Elementary School District	133,169	0.000111
6589114544	Waukena Joint Union Elementary School District	35,247	0.000029
4609855288	Weaver Union Elementary School District	340,615	0.000284
4417215538	Weed Union Elementary School District	52,157	0.000043
7193025540	West Contra Costa Unified School District	4,894,722	0.004075
2369038493	West Covina Unified School District	1,313,428	0.001093
5173827213	West Hills Community College District	1,336,264	0.001113
2246146765	West Kern Community College District	827,464	0.000689
4464498282	West Park Elementary School District	91,703	0.000076
6263793914	West Sacramento Early College Prep Charter School	10,377	0.000009
4967564664	West Side Regional Occupational Program	22,685	0.000019
5547548308	West Side Union Elementary School District	32,157	0.000027
6445151773	West Sonoma County Union High School District	283,050	0.000236
2279941741	West Valley-Mission Community College District	2,752,186	0.002291
3896791516	Western Placer Unified School District	753,310	0.000627
1057618197	Western Sierra Charter School	26,745	0.000022
7521439945	Westminster Elementary School District	1,621,043	0.001350
2972096075	Westmorland Union Elementary School District	64,290	0.000054
2742416943	Westside Elementary School District	48,497	0.000040
2099762888	Westside Union Elementary School District	783,086	0.000652
4817977684	Westwood Unified School District	39,515	0.000033
3088675289	Wheatland Elementary School District	321,656	0.000268
2179968714	Wheatland Union High School District	84,628	0.000070
3269204833	Whitmore Union Elementary School District	7,507	0.000006
6443614290	Whittier City Elementary School District	871,888	0.000726
2567641613	Whittier Union High School District	2,285,886	0.001903
6366816125	Wilder's Preparatory Academy Charter Middle School	3,890	0.000003
6600682898	William and Carol Ouchi High School	47,642	0.000040
1746812072	William S. Hart Union High School District	3,384,972	0.002818
3154463704	Williams Unified School District	176,313	0.000147
1437547350	Willits Charter School	36,057	0.000030
1585447300	Willits Unified School District	347,144	0.000289
1307025203	Willow Creek Elementary School District	13,344	0.000011
5925389407	Willow Education dba Bay Area Technology-Bay Tech School	3,041	0.000003
5514834476	Willows Unified School District	149,625	0.000125
1742141474	Wilmar Union Elementary School District	39,859	0.000033
1439827301	Wilsona Elementary School District	207,521	0.000173
6132042014	Windsor Unified School District	719,760	0.000599
7319793875	Winship Elementary School District	34,011	0.000028
6983570542	Winters Joint Unified School District	265,064	0.000221
4249952242	Winton Elementary School District	329,652	0.000274
3480447469	Wiseburn Unified School District	346,444	0.000288
2780161336	Woodlake Unified School District	406,837	0.000339
6192222625	Woodland Joint Unified School District	1,566,126	0.001304

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2014

2444074454 Woodland Star Charter School	35,043	0.000029
7762317670 Woodside Elementary School District	153,259	0.000128
4451196750 Woodville Elementary School District	69,437	0.000058
5190698806 Wright Elementary School District	202,585	0.000169
3115853161 Yolo County Schools	614,539	0.000512
2480646141 Yosemite Community College District	3,119,625	0.002597
6614281937 Yosemite Joint Unified School District	332,900	0.000277
6900241908 Yreka Union Elementary School District	131,546	0.000110
6250797896 Yreka Union High School District	88,295	0.000074
4093929103 Yuba City Charter School	22,942	0.000019
6635673029 Yuba City Unified School District	1,961,143	0.001633
5895295256 Yuba Community College District	1,220,539	0.001016
6774015495 Yuba County Schools	439,829	0.000366
6412893013 Yucaipa-Calimesa Joint Unified School District	1,141,313	0.000950
	<hr/>	<hr/>
Total	<u>\$ 1,201,124,688</u>	<u>1.000000</u>

- (*) 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, .2609% has been converted to .002609 in this column.

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Collective Pension Amounts
As of and for the Fiscal Year Ended June 30, 2014**

Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer Specific Amounts	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources Excluding Employer Specific Amounts	
\$ 11,352,434,849	\$ -	\$ -	\$ -	\$ -	\$ (3,900,823,743)	\$ -	\$ (3,900,823,743)	\$ 1,008,999,580

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Plan
Notes to the Schedules of Employer Allocations and Collective Pension Amounts
June 30, 2014

Note 1: PLAN DESCRIPTION

The schools cost-sharing multiple-employer defined benefit pension plan (the Plan) is administered by the California Public Employees' Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

The Plan was established to provide retirement, death and disability benefits to non-teaching and non-certified employees in schools. The benefit provisions for Plan employees are established by statute.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation and Basis of Accounting

Employers participating in the Plan are required to report pension information in their financial statements for fiscal periods beginning on or after June 15, 2014, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. The Schedule of Employer Allocations and Schedule of Collective Pension Amounts provide employers with the required information for financial reporting related to CalPERS pensions.

The accompanying schedules were prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, CalPERS, adheres to the reporting requirements established by the Governmental Accounting Standards Board (GASB).

Legally or statutorily required employer contributions for the fiscal year ended June 30, 2014, 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, 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.

The total plan contributions 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 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 the separately financed employer-specific liabilities. Schools with less than twelve months of payroll reported 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 only work a few months during the fiscal year

**California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Plan
Notes to the Schedules of Employer Allocations and Collective Pension Amounts
June 30, 2014**

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES
(CONTINUED)**

Basis of Presentation and Basis of Accounting (Continued)

Use of Estimates in the Preparation of Financial Schedules

The preparation of the Schedules of Employer Allocations and Collective Pension Amounts in conformity with U.S generally accepted accounting principles requires management to make significant estimates and assumptions that affect the reported amounts during the reporting period. Actual results could differ from those estimates.

Note 3: ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The components of the net pension liability of the Plan as of June 30, 2014 are as follows (dollars expressed in thousand):

Total pension liability	\$ 68,292,799
Less: Plan fiduciary net position	<u>56,940,364</u>
Net pension liability of employers	<u>\$ 11,352,435</u>

The information above reported for the Plan differs from amounts reported in CalPERS Comprehensive Annual Financial Report as of and for the fiscal year ended June, 30, 2014 as the total pension liability and fiduciary net position presented above exclude balances for the 1959 Survivor Plan, which as of June 30, 2014 totaled (in thousands) \$13,897 and \$71,332, respectively.

For the measurement period ended June 30, 2014 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2013 total pension liability. The June 30, 2013 and the June 30, 2014 total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.50%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality Rate Table ¹	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

¹The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Plan
Notes to the Schedules of Employer Allocations and Collective Pension Amounts
June 30, 2014

Note 3: ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability (Continued)

All other actuarial assumptions used in the June 30, 2013 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS' website.

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS' website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in the actuarial valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. This difference was deemed immaterial to the Plan. However, employers may determine the impact for their own financial reporting purposes based on their proportionate share.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected cash flows of the Plan. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the Plan's asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Plan
Notes to the Schedules of Employer Allocations and Collective Pension Amounts
June 30, 2014

Note 3: ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

Amortization of Deferred Outflows and Deferred Inflows of Resources

The Difference Between Expected and Actual Investment Earnings on Pension Plan Investments is amortized over 5-years on a straight-line basis. One-fifth was recognized in pension expense during the measurement period, and the remaining Difference Between Expected and Actual Investment Earnings on Pension Plan Investments at June 30, 2014 is to be amortized over the remaining 4-year period.

The Schedule of Collective Pension Amounts does not reflect employer-specific amounts such as changes in proportion, differences between actual employer contributions and employers' proportionate shares of contributions, and contributions to the Plan subsequent to the measurement date as defined in GASB Statement No. 68 paragraphs 54, 55, and 57. Appropriate treatment of such amounts is the responsibility of the employers.

Note 4: ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

Additional financial and actuarial information required for GASB Statement No. 68 disclosures is located in CalPERS' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2014, and the CalPERS' GASB 68 Accounting Valuation Report for the Schools cost-sharing multiple-employer defined benefit pension plan, which can be found on CalPERS' website.