

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, 2015



Certified
Public
Accountants

**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, 2015**

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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 Defined Benefit Pension Plan (the Plan) as of and for the fiscal year ended June 30, 2015, 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 Plan as of and for the fiscal year ended June 30, 2015, 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 Defined Benefit Pension Plan as of and for the fiscal year ended June 30, 2015, 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, 2015, and our report thereon, dated December 10, 2015, expressed unmodified opinions on those financial statements.

Restriction on Use

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

Macias Gini & O'Connell LLP

Sacramento, California

April 8, 2016

**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, 2015**

CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
1149053038	ABC Unified School District	\$ 3,276,778	0.002514
1491693127	Academia Moderna	88,195	0.000068
7690593208	Academia Semillas del Pueblo	46,790	0.000036
7715471473	Academy for Academic Excellence	279,466	0.000214
6485913667	Academy of Personalized Learning	20,657	0.000016
4592061083	Acalanes Union High School District	952,034	0.000731
4063229326	Ackerman Elementary School District	70,809	0.000054
7727839196	Acton-Agua Dulce Unified School District	179,903	0.000138
4132218887	Adelanto School District	1,319,006	0.001012
1373208973	Alameda City Unified School District	2,027,065	0.001555
1558140308	Alameda Community Learning Center	23,124	0.000018
6466948835	Albany City Unified School District	757,034	0.000581
1558130961	Alder Grove Charter School	9,999	0.000008
4128138446	Alexander Valley Union Elementary School District	29,209	0.000022
3280450188	Alhambra Unified School District	2,870,995	0.002203
3426134127	Alisal Union Elementary School District	1,185,102	0.000909
1497409666	All Tribes Charter School	6,953	0.000005
5834671018	Allan Hancock Joint Community College District	1,465,827	0.001125
6093086553	Allensworth Elementary School District	24,340	0.000019
1923618316	Alliance College - Ready Academy High School #16	29,271	0.000022
1781372296	Alliance Technology Math and Science High School	32,647	0.000025
3922778275	Alpaugh Unified School District	64,331	0.000049
1632912458	Alpine County Schools	44,710	0.000034
3344181610	Alpine County Unified School District	51,516	0.000040
4110162245	Alpine Union Elementary School District	209,100	0.000160
6469328474	Alta Loma School District	660,553	0.000507
7817779023	Alta Vista Elementary School District	116,451	0.000089
4308271706	Alta-Dutch Flat Union Elementary School District	26,948	0.000021
7378907233	Alum Rock Union Elementary School District	1,989,397	0.001527
2795091529	Alview-Dairyland Union Elementary School District	70,748	0.000054
1144693772	Alvina Elementary School District	44,186	0.000034
5870593565	Alvord Unified School District	2,615,999	0.002007
7027081952	Amador County Schools	278,156	0.000213
6521227831	Amador County Unified School District	453,573	0.000348
3683750188	American Indian Charter School	80,019	0.000061
7433810713	Anaheim Elementary School District	3,191,270	0.002449
3612527881	Anaheim Union High School District	6,512,579	0.004998
4019800137	Anahuacalmecac International University Preparatory High School of North America	2,290	0.000002
4133881406	Anderson Union High School District	283,568	0.000218
2626888003	Anderson Valley Unified School District	168,557	0.000129
2790505507	Animo Boyle Heights Charter High School	24,174	0.000019
1882399344	Animo Charter Middle School #3	49,564	0.000038
8221023518	Animo Charter Middle School #4	47,006	0.000036
1118518684	Animo College Preparatory Academy	24,762	0.000019
7672016032	Animo Inglewood Charter High School	17,109	0.000013
6504863949	Animo Jackie Robinson Charter High School	30,171	0.000023
1558142866	Animo Jefferson Middle School	15,925	0.000012
6174603167	Animo Leadership High School	44,695	0.000034
2376039281	Animo Locke Charter High School #1	180,549	0.000139
3939917731	Animo Pat Brown Charter High School	17,000	0.000013

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 Employer Allocations
For the Fiscal Year Ended June 30, 2015**

CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
6052853769	Animo Ralph Bunche Charter High School	19,708	0.000015
2431016606	Animo South Los Angeles Charter High School	15,555	0.000012
2342847789	Animo Venice Charter High School	11,765	0.000009
3038097591	Animo Watts #2 Charter High School	24,365	0.000019
8598039892	Animo Westside Charter Middle School	15,021	0.000012
2987957874	Antelope School District	124,726	0.000096
4042543675	Antelope Valley Community College District	1,648,659	0.001265
2748606203	Antelope Valley Union High School District	4,463,154	0.003425
7111290502	Antioch Unified School District	2,776,121	0.002130
2072221892	Antonio Maria Lugo Academy	36,080	0.000028
1778312996	Apple Valley Unified School District	1,911,088	0.001467
1558148176	Ararat Charter School	14,102	0.000011
7809722235	Arcadia Unified School District	1,461,917	0.001122
7296379892	Arcata Elementary School District	210,753	0.000162
1000001459	Architecture Construction and Engineering Charter High School	11,795	0.000009
6946170476	Arcohe Union Elementary School District	56,025	0.000043
3153058360	Arena Union Elementary/Point Arena Joint Union High School District	195,359	0.000150
5013996023	Armona Union Elementary School District	184,374	0.000141
2019998056	Aromas/San Juan Unified School District	251,738	0.000193
2795182500	Arvin Union Elementary School District	478,971	0.000368
2216346565	ASA Learning Center	32,058	0.000025
7690646140	Aspire Charter	1,158,362	0.000889
1966678952	Aspire Charter High School	129,473	0.000099
2114495458	Aspire Charter School	143,490	0.000110
1523790234	Aspire Firestone Academy	49,438	0.000038
1523785933	Aspire Gateway Academy	64,196	0.000049
3666784704	Aspire Huntington Park Charter School	36,743	0.000028
3490518048	Aspire Inskeep Academy	57,862	0.000044
7378752896	Aspire Juanita Tate Academy	58,985	0.000045
7641346557	Aspire Ollin University Preparatory Academy	84,426	0.000065
1523791130	Aspire Pacifica College Preparatory Academy	86,328	0.000066
1290417074	Aspire Public School	342,577	0.000263
6042631433	Aspire Slauson Academy	49,127	0.000038
1558139144	Aspire Vanguard College Preparatory Academy	28,012	0.000021
1847286758	Atascadero Unified School District	917,459	0.000704
3408643463	Atwater Elementary School District	636,068	0.000488
4984385471	Auburn Union Elementary School District	343,611	0.000264
5880503125	Audeo Charter School	70,193	0.000054
3835472580	Azusa Unified School District	1,515,997	0.001163
5746818658	Baker Valley Unified School District	58,097	0.000045
4026069391	Bakersfield City Elementary School District	5,072,210	0.003892
2785679582	Baldwin Park Unified School District	3,605,048	0.002766
7767930212	Baldy View Regional Occupational Program	111,519	0.000086
4796323905	Ballard Elementary School District	13,893	0.000011
4962899642	Ballico-Cressey Elementary School District	65,165	0.000050
1218046243	Bangor Union Elementary School District	35,754	0.000027
6327131594	Banning Unified School District	692,140	0.000531
6999688520	Banta Elementary School District	43,776	0.000034
6323342223	Barstow Community College District	432,979	0.000332
7762274855	Barstow Unified School District	904,351	0.000694

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2618148087	Bass Lake Elementary School District	124,784	0.000096
1455964765	Bassett Unified School District	963,152	0.000739
5254370174	Bay View Academy	32,401	0.000025
4477947024	Bayshore School District	47,013	0.000036
2988331431	Bear Valley Unified School District	459,164	0.000352
4072625298	Beardsley Elementary School District	251,371	0.000193
7792788197	Beaumont Unified School District	1,217,124	0.000934
4172612532	Bella Vista Elementary School District	47,829	0.000037
3524218654	Bellevue Elementary School District	27,251	0.000021
1998178000	Bellevue-Sante Fe Charter School	6,256	0.000005
7018877434	Bellevue Union Elementary School District	269,738	0.000207
2940099950	Bellflower Unified School District	1,793,300	0.001376
4028823085	Belmont-Redwood Shores School District	521,815	0.000400
4540930706	Belridge Elementary School District	27,983	0.000021
7400259352	Benicia Unified School District	770,275	0.000591
2207841994	Bennett Valley Union Elementary School District	124,147	0.000095
1048178248	Berkeley Unified School District	2,763,254	0.002120
6204058507	Berryessa Union Elementary School District	1,074,590	0.000825
1858435277	Beverly Hills Unified School District	845,593	0.000649
1352170207	Big Creek Elementary School District	29,266	0.000022
1858830555	Big Lagoon Union Elementary School District	8,715	0.000007
1002656068	Big Oak Flat-Groveland Unified School District	89,865	0.000069
4658201736	Big Picture High School Fresno	17,000	0.000013
5712382356	Big Pine Unified School District	40,866	0.000031
1109237443	Big Springs Union Elementary School District	36,065	0.000028
4791871899	Big Sur Unified School District	10,110	0.000008
1281992053	Big Valley Joint Unified School District	47,702	0.000037
7937544284	Biggs Unified School District	129,708	0.000100
4749093335	Birmingham Community Charter High School	438,972	0.000337
1558133995	Bishop Unified School District	422,993	0.000325
6805781459	Bitterwater-Tully Elementary School District	3,710	0.000003
3707792332	Black Butte Elementary School District	44,449	0.000034
4518259239	Black Oak Mine Unified School District	293,105	0.000225
7622166202	Blake Elementary School District	3,658	0.000003
6143838921	Blochman Union Elementary School District	19,958	0.000015
5957056224	Blue Lake Union Elementary School District	42,936	0.000033
5016336339	Blue Oak Charter School	43,446	0.000033
1075116219	Bogus Elementary School District	3,179	0.000002
2338125127	Bolinas-Stinson Union Elementary School District	91,185	0.000070
5551473426	Bonita Unified School District	1,610,571	0.001236
4120924780	Bonny Doon Union Elementary School District	25,765	0.000020
9502512377	Bonsall Unified School District	298,276	0.000229
5440972838	Borrego Springs Unified School District	117,367	0.000090
5922004894	Bradley Union Elementary School District	17,508	0.000013
5609359396	Brawley Elementary School District	676,803	0.000519
4066832567	Brawley Union High School District	291,467	0.000224
5002268954	Brea-Olinda Unified School District	782,445	0.000600
7977074641	Brentwood Union School District	935,709	0.000718
5948212479	Bret Harte Union High School District	217,789	0.000167
1558144384	Bridges Charter School	26,006	0.000020

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CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
5045980658	Bridgeville Elementary School District	15,075	0.000012
3409598576	Briggs Elementary School District	71,891	0.000055
7848262733	Brisbane Elementary School District	122,167	0.000094
5564580454	Brittan Elementary School District	76,735	0.000059
7024053713	Browns Elementary School District	19,740	0.000015
1672370034	Buckeye Union School District	670,603	0.000515
7604108975	Buellton Union Elementary School District	166,340	0.000128
7258717489	Buena Park Elementary School District	902,903	0.000693
1793962581	Buena Vista Elementary School District	31,815	0.000024
1570151094	Burbank Unified School District	2,822,187	0.002166
2988919735	Burlingame Elementary School District	474,211	0.000364
2233811883	Burnt Ranch Elementary School District	29,904	0.000023
5043688719	Burrel Union Elementary School District	26,002	0.000020
1918139771	Burton Elementary School District	840,498	0.000645
4573434759	Butte County Schools	1,494,117	0.001147
7315401076	Butte Valley Unified School District	75,928	0.000058
3046173218	Butte-Glenn Community College District	1,974,053	0.001515
4278447461	Butteville Union Elementary School District	34,456	0.000026
5821947214	Buttonwillow Union Elementary School District	60,234	0.000046
2942188765	Byron Union School District	259,443	0.000199
5273114689	Cabrillo Joint Community College District	1,521,158	0.001167
7449606960	Cabrillo Unified School District	542,031	0.000416
2642742738	Cajon Valley Union Elementary School District	2,800,238	0.002149
5343146128	Calaveras County Schools	353,595	0.000271
7552979402	Calaveras Unified School District	674,213	0.000517
2244125425	Calexico Unified School District	1,351,948	0.001037
1049757578	Caliente Union Elementary School District	11,824	0.000009
2172035337	California Virtual Academy at Kings	4,353	0.000003
1978530624	California Virtual Academy at Los Angeles	52,122	0.000040
1558558577	Calipatria Unified School District	236,631	0.000182
3506924748	Calistoga Joint Unified School District	283,898	0.000218
2338713024	Camarillo Academy of Progressive Education	44,166	0.000034
2602235777	Cambrian Elementary School District	308,441	0.000237
1523799288	Camino Nuevo Academy #2 Harvard	42,104	0.000032
1729505670	Camino Nuevo Charter Academy	231,941	0.000178
8430446859	Camino Nuevo Charter Academy 4	65,440	0.000050
1523780240	Camino Nuevo Elementary #3	75,780	0.000058
5514051837	Camino Nuevo High School	15,501	0.000012
7982754631	Camino Union Elementary School District	83,754	0.000064
6339281980	Campbell Union Elementary School District	1,515,789	0.001163
6490246026	Campbell Union High School District	1,109,479	0.000851
1928037252	Camptonville Academy	36,382	0.000028
3940069328	Camptonville Elementary School District	12,156	0.000009
3546318276	Canyon School District	19,482	0.000015
6270147129	Capay Joint Union Elementary School District	24,908	0.000019
6860889051	Capistrano Unified School District	6,336,774	0.004863
5133967008	Cardiff Elementary School District	160,723	0.000123
3711318226	Carlsbad Unified School District	1,413,885	0.001085
2077634831	Carmel Unified School District	904,677	0.000694
4476110512	Carpinteria Unified School District	557,509	0.000428

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Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2015**

CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
5057974732	Caruthers Unified School District	211,577	0.000162
1235016034	Casa Ramona Academy for Technology Communication and Education	14,830	0.000011
7135817991	Cascade Union Elementary School District	257,643	0.000198
7425426341	Castaic Union Elementary School District	334,593	0.000257
5965645451	Castle Rock Union Elementary School District	16,931	0.000013
2620876407	Castro Valley Unified School District	1,412,271	0.001084
5950743626	Cayucos Elementary School District	39,603	0.000030
5841020017	Center Unified School District	744,941	0.000572
1122230116	Centinela Valley Union High School District	1,596,385	0.001225
6479518001	Central City Value School	24,248	0.000019
1794992915	Central School District	532,824	0.000409
6332074760	Central Unified School District	2,168,203	0.001664
1663064457	Central Union Elementary School District	378,769	0.000291
3154277601	Central Union High School District	657,856	0.000505
2793161160	Central Valley Pre-School	7,035	0.000005
1017284030	Centralia Elementary School District	1,000,645	0.000768
1280204324	Century Academy for Excellence	33,815	0.000026
3453941367	Century Community Charter School	62,038	0.000048
3041848577	Ceres Unified School District	2,293,786	0.001760
4716408593	Cerritos Community College District	2,512,749	0.001928
1261528105	Cesar Estrada Chavez Dual Language Immersion Charter School	21,620	0.000017
7539731457	Chabot-Los Positas Community College District	2,904,250	0.002229
5532400293	Chaffey Community College District	2,393,145	0.001836
3940201262	Chaffey Joint Union High School District	3,870,141	0.002970
3814121547	Charter Academy of the Redwoods	42,208	0.000032
1564670154	Charter Learning Center	37,268	0.000029
7672000841	Charter Oak Unified School District	914,466	0.000702
2894216509	Charter School of San Diego	286,427	0.000220
2598272997	Chatom Union Elementary School District	130,772	0.000100
5516581175	Chawanakee Unified School District	165,836	0.000127
6523184721	Chicago Park Elementary School District	22,697	0.000017
3760549397	Chico Country Day School	59,700	0.000046
1492796491	Chico Unified School District	2,061,881	0.001582
9368765125	Children's Community Charter School	10,040	0.000008
4123311854	Chino Valley Unified School District	3,977,288	0.003052
6222640391	Chowchilla Elementary School District	295,300	0.000227
4658964836	Chowchilla Union High School District	180,482	0.000138
2165874822	Chrysalis Charter School	8,684	0.000007
6618006066	Chualar Union Elementary School District	76,846	0.000059
3397712478	Chula Vista Elementary School District	4,706,498	0.003612
3908716939	Cienega Union Elementary School District	17,659	0.000014
1633280352	Cinnabar Elementary School District	45,485	0.000035
2173509801	Citrus Community College District	1,862,709	0.001429
3050803781	Citrus South Tule Elementary School District	9,841	0.000008
2039297160	Clarmont Unified School District	1,418,137	0.001088
1200190599	Classical Academy Charter School	130,399	0.000100
7505450613	Classical Academy High School	140,951	0.000108
7439542529	Clay Joint Elementary School District	31,602	0.000024
4861343742	Clayton Valley Charter High School	163,185	0.000125
2345916052	Clear Creek Elementary School District	34,512	0.000026

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CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
2070454374	Cloverdale Unified School District	259,180	0.000199
4999070446	Clovis Unified School District	7,122,399	0.005465
4972682374	Coachella Valley Unified School District	3,820,748	0.002932
3541464023	Coalinga/Huron Unified School District	731,495	0.000561
5340774417	Coast Community College District	6,718,839	0.005156
5226062744	Coast Unified School District	241,920	0.000186
1357789904	Coastal Academy	146,007	0.000112
5171969349	Coastline Regional Occupational Program	205,246	0.000157
1974703674	Coffee Creek Elementary School District	4,743	0.000004
7032817064	Cold Spring Elementary School District	56,869	0.000044
5149458289	Colfax Elementary School District	55,853	0.000043
7139512599	College Elementary School District	41,928	0.000032
4041329265	College Of The Sequoias	1,328,024	0.001019
7637975506	College Ready Academy High School #5	41,299	0.000032
7978771750	College Ready Charter Middle School #2	47,851	0.000037
7231675881	College Ready High School #10	27,341	0.000021
5925369318	College Ready High School #8	35,108	0.000027
1382292345	College Ready High School #9	18,577	0.000014
4969659820	College Ready Middle Academy #4	27,815	0.000021
6322823136	College Ready Middle Academy #5	17,733	0.000014
1558149495	College-Ready Academy High School #11	40,698	0.000031
1727778687	College-Ready Academy High School Charter	94,196	0.000072
1558132160	College-Ready Middle Academy #7	36,070	0.000028
1082601134	Colton Joint Unified School District	3,952,731	0.003033
6056070657	Colton/Redlands/Yucaipa Regional Occupational Program	254,241	0.000195
4739905994	Columbia Elementary School District	172,287	0.000132
5219386715	Columbia Union Elementary School District	93,970	0.000072
2396817158	Columbine Elementary School District	19,621	0.000015
7507058928	Colusa County Schools	462,613	0.000355
1889234410	Colusa Unified School District	208,275	0.000160
5480702649	Community Options for Resources in Education Butte Charter School	47,184	0.000036
4345221379	Compton Community College District	805,818	0.000618
4627108958	Compton Unified School District	4,434,740	0.003403
3495799928	Conejo Valley Unified School District	2,714,536	0.002083
6573621467	Connecting Waters	67,570	0.000052
3058484502	Contra Costa Community College District	4,291,007	0.003293
7392154850	Copper Mountain Community College District	377,506	0.000290
5805944458	Corcoran Joint Unified School District	443,408	0.000340
1371071730	CORE Placer Charter School	17,957	0.000014
5311067540	Corning Union Elementary School District	369,381	0.000283
6338616513	Corning Union High School District	241,302	0.000185
6479800692	Coronado Unified School District	493,533	0.000379
2828517454	Corona-Norco Unified School District	6,557,651	0.005032
4950169545	Cotati-Rohnert Park Unified School District	636,598	0.000489
4370150415	Cottonwood Union Elementary School District	135,034	0.000104
5993369590	County School Service - Contra Costa County Schools	1,684,442	0.001293
2170696471	County School Service - Napa County Schools	1,163,997	0.000893
3433536864	County School Service - Sacramento County Schools	2,753,713	0.002113
2498776598	County School Service - San Mateo County Schools	1,971,387	0.001513
7601634658	County School Service - Trinity County Schools	117,573	0.000090

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 Employer Allocations
For the Fiscal Year Ended June 30, 2015

CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
4814261763	County School Services - Alameda County Schools	1,735,456	0.001332
7095209392	County Superintendent of Schools Office - Riverside County Schools	4,920,325	0.003776
1906107866	Covina-Valley Unified School District	1,998,580	0.001534
7570658903	Credo High Charter	29,906	0.000023
2682987139	Crenshaw Arts/Tech Charter High School	40,819	0.000031
4778404739	Cucamonga School District	363,230	0.000279
4136962996	Cuddeback Union Elementary School District	27,766	0.000021
5292386049	Cuesta Community College District	1,567,613	0.001203
6381923144	Culver City Unified School District	1,299,616	0.000997
5057145949	Cupertino Union Elementary School District	3,479,216	0.002670
2428440351	Curtis Creek Elementary School District	114,450	0.000088
7762324646	Cutler-Orosi Unified School District	838,691	0.000644
7373040668	Cutten Elementary School District	60,030	0.000046
4136656889	Cuyama Joint Unified School District	65,976	0.000051
3767626549	Cypress Elementary School District	508,732	0.000390
4691160093	Davis Joint Unified School District	1,760,999	0.001351
3478066822	Death Valley Unified School District	25,393	0.000019
2823575534	Dehesa Elementary School District	50,288	0.000039
3242399273	Del Mar Union Elementary School District	912,338	0.000700
1017185861	Del Norte County Schools	681,005	0.000523
4046588438	Delano Joint Union High School District	1,158,373	0.000889
5413207469	Delano Union Elementary School District	1,220,704	0.000937
6691047079	Delhi Elementary School District	511,350	0.000392
5369477063	Delphic Elementary School District	6,852	0.000005
2005043370	Delta Elementary Charter	43,059	0.000033
6962117337	Denair Unified School District	157,276	0.000121
4409566940	Desert Center Unified School District	24,626	0.000019
3595099768	Desert Community College District	1,345,162	0.001032
5008762248	Desert Sands Unified School District	4,932,983	0.003785
2996583010	Di Giorgio Elementary School District	31,718	0.000024
2504948938	Dinuba Unified School District	934,642	0.000717
5774675951	Discovery Charter School	146,541	0.000112
2957010920	Dixie Elementary School District	364,086	0.000279
1558142458	Dixon Montessori Charter School	57,619	0.000044
6259326660	Dixon Unified School District	501,199	0.000385
5669258861	Dos Palos Unified School District	440,586	0.000338
6532084727	Douglas City Elementary School District	42,943	0.000033
6627093485	Downey Unified School District	3,477,848	0.002669
5486580376	Downtown College Prep	127,112	0.000098
3231376413	Downtown Value School	58,968	0.000045
4579047273	Dr. Olga Mohan High School	33,387	0.000026
6937272589	Dry Creek Joint Elementary School District	693,813	0.000532
2898330479	Duarte Unified School District	758,512	0.000582
3966487531	Dublin Unified School District	1,415,317	0.001086
2200880899	Ducor Union Elementary School District	35,084	0.000027
6282210695	Dunham Elementary School District	25,065	0.000019
2995216153	Dunsmuir Elementary School District	37,469	0.000029
1134589518	Dunsmuir Joint Union High School District	20,207	0.000016
5111167582	Durham Unified School District	140,767	0.000108
4846000927	Earlimart Elementary School District	392,402	0.000301

The accompanying notes are an integral part of this schedule.

**California Public Employees' Retirement System
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Schedule of Employer Allocations
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CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
3094587150	East Nicolaus Joint Union High School District	48,009	0.000037
2869189902	East San Gabriel Valley Regional Occupational Program	231,607	0.000178
2619690514	East Side Union High School District	3,728,689	0.002861
7855987332	East Whittier City Elementary School District	1,191,005	0.000914
5089112242	Eastern Sierra Unified School District	175,564	0.000135
6121937081	Eastside Union Elementary School District	410,699	0.000315
4811508459	Edison Elementary School District	233,450	0.000179
4146932070	Education for Change	299,181	0.000230
4782022258	Edward B. Cole Senior Academy	51,295	0.000039
3017698022	Eel River Charter School Inc.	13,853	0.000011
4088738850	EJE Elementary Academy	82,098	0.000063
7359671465	El Camino Community College District	3,693,515	0.002834
9289310026	El Camino Real Charter High School	322,446	0.000247
3733752780	El Centro Elementary School District	954,029	0.000732
7196130501	El Dorado County Schools	1,596,876	0.001225
3519382862	El Dorado Union High School District	1,274,738	0.000978
3558947284	El Monte Elementary School District	2,099,366	0.001611
2495671615	El Monte Union High School District	2,257,079	0.001732
7177185225	El Nido Elementary School District	44,217	0.000034
7920429569	El Rancho Unified School District	1,453,155	0.001115
7258812920	El Segundo Unified School District	474,642	0.000364
2226790715	El Sol Santa Ana Science and Arts Charter Academy	206,833	0.000159
7546362572	El Tejon Unified School District	121,511	0.000093
1390213938	Elk Grove Unified School District	9,291,942	0.007130
7174642408	Elk Hills Elementary School District	35,750	0.000027
3104737337	Elkins School District	8,623	0.000007
6881418730	Elverta Joint Elementary School District	67,181	0.000052
3775796933	Emery Unified School District	143,477	0.000110
5829027060	Empire Union Elementary School District	606,820	0.000466
5112852107	Encinitas Union Elementary School District	682,952	0.000524
5331008107	Encore High School for the Performing and Visual Arts	272,871	0.000209
5517422084	Enterprise Elementary School District	653,581	0.000502
5527153732	Environmental Charter High School	49,736	0.000038
2789713106	Escalon Unified School District	383,536	0.000294
2965925051	Escondido Charter High School	97,194	0.000075
2732872714	Escondido Union Elementary School District	2,564,463	0.001968
3694190667	Escondido Union High School District	1,621,717	0.001244
7561487615	Esparto Unified School District	203,453	0.000156
6643268592	Etiwanda School District	1,309,556	0.001005
6737887097	Eureka Unified School District	696,322	0.000534
4038009647	Eureka Union Elementary School District	418,949	0.000321
7540887990	Evergreen Elementary School District	1,231,187	0.000945
7404902494	Evergreen Union School District	208,974	0.000160
6961663482	Excelsior Education Center	260,845	0.000200
7254455656	Exeter Unified School District	416,549	0.000320
3705368580	Ezequiel Tafoya Alvarado Academy	81,560	0.000063
4951959925	Fairfax Elementary School District	390,035	0.000299
1118207190	Fairfield-Suisun Unified School District	3,593,964	0.002758
7060458680	Fall River Joint Unified School District	245,465	0.000188
7144557559	Fallbrook Union Elementary School District	954,121	0.000732

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
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CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
1667315079	Fallbrook Union High School District	530,699	0.000407
3475889898	Fame Charter School	100,386	0.000077
2281341467	Family Partnership Home Study Charter School	14,396	0.000011
1590649845	Farmersville Unified School District	413,302	0.000317
2591745935	Feather Falls Union Elementary School District	14,241	0.000011
3176453395	Feather River College District	422,436	0.000324
6136393344	Fenton Avenue Charter School	193,503	0.000148
6788156499	Fenton Primary Center	34,713	0.000027
1438496422	Ferndale Unified School District	64,289	0.000049
7284623727	Fieldbrook Elementary School District	21,357	0.000016
3954461711	Fillmore Unified School District	671,273	0.000515
2167436432	Firebaugh-Las Deltas Unified School District	438,028	0.000336
6901438786	Flournoy Union School District	12,614	0.000010
7697817915	Folsom-Cordova Unified School District	3,216,634	0.002468
5612530971	Fontana Unified School District	6,371,419	0.004889
4628924879	Foothill-De Anza Community College District	5,739,820	0.004405
6565629360	Forest Ranch Charter School	14,391	0.000011
4722250817	Foresthill Union Elementary School District	73,959	0.000057
6670376159	Forestville Union Elementary School District	67,276	0.000052
4471260192	Forks Of Salmon Elementary School District	5,330	0.000004
2728034837	Fort Bragg Unified School District	386,753	0.000297
2429677465	Fort Ross Elementary School District	7,872	0.000006
2237029993	Fort Sage Unified School District	38,500	0.000030
1469510178	Fortuna Elementary School District	172,336	0.000132
4286970319	Fortuna Union High School District	149,321	0.000115
1054957582	Fountain Valley Elementary School District	1,134,348	0.000870
3613723773	Fowler Unified School District	316,442	0.000243
5145626306	Franklin Elementary School District	41,068	0.000032
6410541372	Franklin-Mckinley Elementary School District	1,476,292	0.001133
7747714287	Frederick Douglass Academy Elementary School	38,134	0.000029
7123270057	Frederick Douglass Academy High School	28,637	0.000022
3229920382	Frederick Douglass Middle	31,720	0.000024
7069113764	Fremont Unified School District	5,816,047	0.004463
4606698501	Fremont Union High School District	2,746,731	0.002108
1652879063	French Gulch-Whiskeytown Union Elementary School District	5,373	0.000004
5309847955	Freshwater Elementary School District	57,603	0.000044
7294644091	Fresno Academy for Civic and Entrepreneurial Leadership	9,993	0.000008
2751804125	Fresno County Schools	2,701,466	0.002073
5525306131	Fresno Unified School District	11,764,089	0.009027
1688460640	Fruitvale Elementary School District	397,761	0.000305
2126074268	Fullerton Elementary School District	2,142,275	0.001644
2200070630	Fullerton Joint Union High School District	2,053,132	0.001576
1972588855	Galt Joint Union Elementary School District	643,091	0.000493
6837750122	Galt Joint Union High School District	426,718	0.000327
1101477156	Garden Grove Unified School District	6,930,291	0.005318
4658552831	Garfield Elementary School District	10,542	0.000008
3321453502	Garvey Elementary School District	885,746	0.000680
1767313990	Gateway Community Charters	530,019	0.000407
3620982489	Gateway Unified School District	608,656	0.000467
3749976038	Gavilan Joint Community College District	949,690	0.000729

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**California Public Employees' Retirement System
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Schedule of Employer Allocations
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CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
4273011630	Gazelle Union Elementary School District	14,489	0.000011
2022214631	General Shafter Elementary School District	41,729	0.000032
1648328427	Gerber Union Elementary School District	79,582	0.000061
2149570357	Geyserville Unified School District	75,697	0.000058
1995809111	Gilroy Unified School District	1,828,293	0.001403
6679139754	Glendale Community College District	2,495,855	0.001915
5385388563	Glendale Unified School District	4,237,361	0.003252
6410577498	Glendora Unified School District	1,164,499	0.000894
5470164350	Glenn County Schools	697,672	0.000535
2593514055	Goethe International Charter School	31,653	0.000024
1113544066	Gold Oak Union Elementary School District	62,651	0.000048
6890924709	Gold Rush Charter School	45,893	0.000035
5441398900	Gold Trail Union Elementary School District	111,734	0.000086
4339537204	Golden Eagle Charter School	26,502	0.000020
1066930843	Golden Feather Union Elementary School District	42,776	0.000033
7776558460	Golden Plains Unified School District	394,420	0.000303
5814089058	Golden Valley Charter School	15,343	0.000012
6306915765	Golden Valley Charter School of Sacramento	105,771	0.000081
5678649995	Golden Valley Unified School District	293,306	0.000225
5817485889	Goleta Union Elementary School District	1,008,213	0.000774
7730218210	Gonzales Unified School District	399,335	0.000306
1521113519	Gorman Elementary School District	9,079	0.000007
3257219032	Gorman Learning Center	206,136	0.000158
7340355290	Granada Hills Charter High School	669,428	0.000514
3142893220	Grant Elementary School District	118,694	0.000091
1026308084	Grass Valley Elementary School District	437,950	0.000336
4847899363	Gratton Elementary School District	12,329	0.000009
1961375016	Gravenstein Union Elementary School District	70,045	0.000054
4490977411	Graves Elementary School District	6,071	0.000005
1308211313	Green Point Elementary School District	804	0.000001
3177523939	Greenfield Union Elementary School District	537,942	0.000413
3781697187	Greenfield Union Elementary School District	1,584,843	0.001216
2088870310	Grenada Elementary School District	36,022	0.000028
2712368834	Gridley Unified School District	319,203	0.000245
3411112067	Grossmont Union High School District	4,844,033	0.003717
3878338132	Grossmont-Cuyamaca Community College District	2,615,289	0.002007
3874235546	Guadalupe Union Elementary School District	161,470	0.000124
6650318381	Guajome Academy	134,996	0.000104
5429245529	Guerneville Elementary School District	39,968	0.000031
4421474040	Gustine Unified School District	226,795	0.000174
5522873241	Hacienda La Puente Unified School District	3,797,546	0.002914
1000001430	Hamilton Unified School District	122,090	0.000094
3048167029	Hanford Elementary School District	1,004,894	0.000771
2898691752	Hanford Joint Union High School District	647,748	0.000497
6438433333	Happy Camp Union Elementary School District	40,160	0.000031
3099056595	Happy Valley Elementary School District	10,880	0.000008
3644786788	Happy Valley Union Elementary School District	78,510	0.000060
2097286268	Harmony Union Elementary School District	54,346	0.000042
1056932178	Hartnell Community College District	1,174,950	0.000902
3837269123	Hart-Ransom Union Elementary School District	113,125	0.000087

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California Public Employees' Retirement System
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Schedule of Employer Allocations
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CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
4588666295	Hawthorne Elementary School District	1,322,041	0.001014
3373475359	Hayward Unified School District	4,748,388	0.003644
3004140296	Healdsburg Unified School District	391,161	0.000300
4518155095	Heber Elementary School District	188,854	0.000145
7920286239	Helendale School District	93,919	0.000072
1239047987	Helix Charter High School	352,016	0.000270
5445169146	Hemet Unified School District	4,890,440	0.003753
5377630686	Heritage Classical Charter Schools	134,356	0.000103
2391884382	Heritage College-Ready Charter High School	44,411	0.000034
1122122274	Heritage K-8 Charter School	59,459	0.000046
3497021740	Heritage Peak Charter School	98,790	0.000076
6342170738	Hermosa Beach City Elementary School District	165,516	0.000127
5542859975	Hesperia Unified School District	3,461,048	0.002656
5212544271	Hickman Elementary School District	107,295	0.000082
1963217058	High Tech High	393,412	0.000302
3563666661	High Tech High - Los Angeles	33,427	0.000026
1254271789	Hillsborough City School District	332,046	0.000255
2941938429	Hilmar Unified School District	371,096	0.000285
4841230735	Hollister Elementary School District	857,492	0.000658
1085937860	Holtville Unified School District	278,300	0.000214
8677122704	Hope Academy Charter School	103,869	0.000080
5195383884	Hope Elementary School District	34,426	0.000026
7118846130	Hope Elementary School District	149,882	0.000115
6742487755	Horicon Elementary School District	37,080	0.000028
4907643104	Horizon Charter School	232,915	0.000179
7268744680	Hornbrook Elementary School District	17,484	0.000013
1342171050	Hot Springs Elementary School District	3,288	0.000003
3271589201	Howell Mountain Elementary School District	41,066	0.000032
4454434076	Hueneme Elementary School District	1,056,172	0.000810
5876481521	Hughes-Elizabeth Lakes Union Elementary School District	21,386	0.000016
2182972682	Hughson Unified School District	353,550	0.000271
4164290213	Humboldt County Schools	776,952	0.000596
4076162699	Huntington Beach City Elementary School District	1,049,177	0.000805
5522950934	Huntington Beach Union High School District	3,124,936	0.002398
5603719411	Huntington Park College-Ready Academy Charter High School	43,207	0.000033
1319086839	Hydesville Elementary School District	20,301	0.000016
4475524341	ICEF Vista Elementary School	36,976	0.000028
7293927182	ICEF Vista Middle School	33,027	0.000025
3367833641	Igo Ono Platina Union Elementary School District	13,161	0.000010
1558134344	Imagine School at Imperial Valley	103,233	0.000079
2622211287	Imperial Community College District	923,699	0.000709
2493705833	Imperial County Schools	1,535,871	0.001179
6708851619	Imperial Unified School District	622,069	0.000477
5182383736	Imperial Valley Regional Occupational Program	300,723	0.000231
7247798627	Indian Springs Elementary School District	15,996	0.000012
3280415122	Inglewood Preparatory Academy Charter School	41,048	0.000031
2763241530	Inglewood Unified School District	1,656,515	0.001271
3071235302	International School of Monterey	47,197	0.000036
3889211902	Inyo County Career Technical Education Program Joint Powers Authority	995	0.000001
5413365971	Ipakanni Early College Charter School	1,251	0.000001

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**California Public Employees' Retirement System
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CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
2835296485	Irvine Unified School District	5,099,392	0.003913
1020425371	Island Union Elementary School District	55,873	0.000043
7384591300	Jacoby Creek Elementary School District	46,337	0.000036
2466853793	Jamestown Elementary School District	85,827	0.000066
2221206235	Jamul-Dulzura Union School District	150,871	0.000116
7374056976	Janesville Union Elementary School District	54,410	0.000042
6566462982	Jefferson Elementary School District	2,944	0.000002
1133607607	Jefferson Elementary School District	279,898	0.000215
2238440904	Jefferson School District	843,273	0.000647
6160772901	Jefferson Union High School District	910,998	0.000699
4945435298	John Swett Unified School District	197,399	0.000151
6770451882	Johnstonville Elementary School District	25,855	0.000020
1487756706	Journey Charter School	46,313	0.000036
7423954294	Julian Charter School	176,079	0.000135
4561241025	Julian Union Elementary School District	76,697	0.000059
1043960888	Julian Union High School District	60,911	0.000047
6946043697	Junction City Elementary School District	45,707	0.000035
1566507186	Junction Elementary School District	10,599	0.000008
2365165705	Junction Elementary School District	42,311	0.000032
4453655080	Jurupa Unified School District	2,873,303	0.002205
5913973868	Kashia School District	15,852	0.000012
2308488575	Kelseyville Unified School District	309,043	0.000237
3148979259	Kentfield Elementary School District	198,613	0.000152
3275203697	Kenwood Elementary School District	38,258	0.000029
7931375056	Keppel Union Elementary School District	332,684	0.000255
1957806754	Kerman Unified School District	733,564	0.000563
4417302816	Kern Community College District	2,725,320	0.002091
6553895281	Kern County Schools	6,021,312	0.004621
1204344544	Kern Union High School District	8,023,231	0.006157
7336288944	Kernville Union Elementary School District	172,437	0.000132
7892922723	Keyes Union Elementary School District	190,491	0.000146
3961765627	King City Union Elementary School District	388,092	0.000298
7255362688	Kings Canyon Joint Unified School District	1,737,205	0.001333
2109504485	Kings County Schools	1,008,600	0.000774
7338901600	Kings River Union Elementary School District	74,601	0.000057
1702567020	Kings River-Hardwick Union Elementary School District	118,687	0.000091
5646557411	Kingsburg Joint Union Elementary School District	360,498	0.000277
3485390688	Kingsburg Joint Union High School District	112,838	0.000087
4589849282	KIPP Los Angeles College Preparatory	7,560	0.000006
6353958995	Kirkwood School District	24,312	0.000019
3181124521	Kit Carson Union Elementary School District	74,761	0.000057
4383040911	Klamath River Union Elementary School District	6,923	0.000005
1731534424	Klamath-Trinity Joint Unified School District	373,452	0.000287
2425852753	Kneeland Elementary School District	4,634	0.000004
2527577041	Knights Ferry Elementary School District	11,419	0.000009
7667966893	Knightsen School District	64,170	0.000049
1962669380	Konocti Unified School District	585,151	0.000449
3247604677	La Canada Unified School District	588,457	0.000452
6245696918	La Habra City Elementary School District	748,675	0.000575
5883812783	La Honda-Pescadero Unified School District	119,283	0.000092

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CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
1007648598	La Mesa-Spring Valley Elementary School District	2,211,043	0.001697
6153613410	La Puente Valley Regional Occupational Program	93,124	0.000071
1146836314	La Verne Elementary Preparatory Academy	16,132	0.000012
4031922150	La Vida Independent Study Charter School	4,697	0.000004
1539123059	Lafayette School District	376,875	0.000289
1700217302	Laguna Beach Unified School District	653,992	0.000502
6157437967	Lagunita Elementary School District	6,217	0.000005
1539886100	Lagunitas Elementary School District	85,439	0.000066
6904419748	Lake County Schools	411,461	0.000316
4954903302	Lake Elsinore Unified School District	3,383,299	0.002596
5433375547	Lake School District	24,336	0.000019
3079826170	Lake Tahoe Community College District	388,760	0.000298
1529686779	Lake Tahoe Unified School District	709,698	0.000545
1364971620	Lakeport Unified School District	243,254	0.000187
2548585658	Lakeside Joint Elementary School District	14,607	0.000011
5243204451	Lakeside Union Elementary School District	80,157	0.000062
5113934570	Lakeside Union Elementary School District	153,237	0.000118
1434955344	Lakeside Union Elementary School District	860,916	0.000661
1410418424	Lammersville Elementary School District	319,051	0.000245
7267704968	Lamont Elementary School District	641,643	0.000492
5878630114	Lancaster Elementary School District	2,255,828	0.001731
5651216627	Larkspur-Corte Madera School District	256,379	0.000197
2780106317	Las Lomas Elementary School District	393,467	0.000302
2221183809	Las Virgenes Unified School District	1,961,470	0.001505
4921722395	Lassen Community College District	414,298	0.000318
5478084418	Lassen County Schools	291,811	0.000224
7444650555	Lassen Union High School District	155,236	0.000119
1698187140	Lassen View Union Elementary School District	62,082	0.000048
2610721673	Laton Joint Unified School District	102,881	0.000079
6171420171	Latrobe Elementary School District	24,838	0.000019
3513444528	Lawndale Elementary School District	1,190,022	0.000913
7065659119	Laytonville Unified School District	105,069	0.000081
5488216429	Le Grand Union Elementary School District	97,463	0.000075
4560729035	Le Grand Union High School District	102,929	0.000079
6801704970	Legget Valley Unified School District	46,513	0.000036
2179956434	Lemon Grove Elementary School District	605,406	0.000465
6371589031	Lemoore Union Elementary School District	508,490	0.000390
1391299568	Lemoore Union High School District	378,097	0.000290
1629259958	Lennox Elementary School District	1,051,433	0.000807
1000001439	Leonardo da Vinci Health Sciences Charter School	14,072	0.000011
2461903624	Lewiston Elementary School District	24,394	0.000019
1253946292	Liberty Elementary School District	39,860	0.000031
6020149558	Liberty Elementary School District	45,769	0.000035
2777355189	Liberty Union High School District	1,174,961	0.000902
4857411579	Lifeline Learning Charter School	69,393	0.000053
5392928631	Lincoln Elementary School District	2,619	0.000002
5910501661	Lincoln Unified School District	1,354,039	0.001039
3619023429	Linden Unified School District	368,886	0.000283
3783047790	Lindsay Unified School District	1,066,893	0.000819
7006808344	Linns Valley-Poso Flat Union Elementary School District	10,900	0.000008

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 Employer Allocations
For the Fiscal Year Ended June 30, 2015**

CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
5817850904	Literacy First Charter	131,439	0.000101
5734876590	Little Lake City Elementary School District	574,744	0.000441
3689546490	Little Shasta Elementary School District	3,614	0.000003
6000001125	Live Oak Charter School	60,567	0.000046
2624658011	Live Oak Elementary School District	380,264	0.000292
1590468574	Live Oak Unified School District	265,503	0.000204
5604320717	Livermore Valley Joint Unified School District	2,139,645	0.001642
3784449854	Livingston Union Elementary School District	407,476	0.000313
2645338905	Lodi Unified School District	5,077,191	0.003896
4087682272	Loleta Union Elementary School District	26,030	0.000020
4592571258	Loma Prieta Joint Union Elementary School District	116,076	0.000089
3833126652	Lompoc Unified School District	1,658,274	0.001273
7727146402	Lone Pine Unified School District	127,132	0.000098
2374705651	Long Beach Community College District	3,461,700	0.002656
5481824667	Long Beach Unified School District	12,519,704	0.009607
4063408443	Loomis Union Elementary School District	269,724	0.000207
2904399020	Los Alamitos Unified School District	1,300,409	0.000998
2845567055	Los Altos Elementary School District	909,066	0.000698
7874022252	Los Angeles Community College District	16,134,558	0.012381
3614620780	Los Angeles Unified School District	113,436,499	0.087047
5519304943	Los Banos Unified School District	1,668,355	0.001280
6555702301	Los Gatos Union Elementary School District	436,590	0.000335
2197186939	Los Gatos-Saratoga Joint Union High School District	732,243	0.000562
1227266128	Los Molinos Unified School District	125,914	0.000097
3602760024	Los Nietos Elementary School District	353,473	0.000271
2090015857	Los Olivos Elementary School District	40,278	0.000031
5968856546	Los Rios Community College District	8,317,451	0.006383
3151588886	Lost Hills Union Elementary School District	143,177	0.000110
7140881934	Lou Dantzler Academy Elementary School	57,360	0.000044
1636444892	Lou Dantzler Preparatory Charter Middle School	39,676	0.000030
4951808423	Lowell Joint Elementary School District	371,092	0.000285
6107261119	Lucerne Elementary School District	43,090	0.000033
3373743706	Lucerne Valley Unified School District	198,913	0.000153
1343540226	Lucia Mar Unified School District	1,655,202	0.001270
1482325694	Luther Burbank Elementary School District	132,258	0.000101
3761326719	Lynwood Unified School District	2,914,995	0.002237
6279752031	Madera County Schools	1,179,029	0.000905
6987803995	Madera Unified School District	2,686,862	0.002062
2121922005	Magnolia Elementary School District	1,329,912	0.001021
7541361122	Magnolia Science Academy	26,571	0.000020
7743740680	Magnolia Science Academy #2	4,741	0.000004
4846787036	Magnolia Science Academy #3	1,409	0.000001
3157539779	Magnolia Science Academy #4	6,521	0.000005
2213502673	Magnolia Science Academy #5	3,899	0.000003
4430003230	Magnolia Science Academy #6	4,020	0.000003
1558135114	Magnolia Science Academy #7	8,994	0.000007
1558145770	Magnolia Science Academy #8	20,577	0.000016
4631182928	Magnolia Union Elementary School District	19,036	0.000015
4941511918	Mammoth Unified School District	262,042	0.000201
2267260629	Manchester Union Elementary School District	13,662	0.000010

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**California Public Employees' Retirement System
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Schedule of Employer Allocations
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CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
1302901884	Manhattan Beach Unified School District	1,271,367	0.000976
5390320807	Manteca Unified School District	3,545,815	0.002721
5629859639	Manzanita Elementary School District	37,131	0.000028
5164348539	Manzanita Middle Charter School	14,379	0.000011
5030353018	Maple Creek Elementary School District	2,095	0.000002
1682615586	Maple Elementary School District	43,307	0.000033
4097546247	Marc and Eva Stern Math and Science School	41,986	0.000032
4266276303	Marcum-Illinois Union Elementary School District	65,623	0.000050
5510209871	Mare Island Technology Academy	98,069	0.000075
6884269049	Maria Montessori Charter Academy	25,762	0.000020
6874840611	Maricopa Unified School District	49,540	0.000038
7926564424	Marin Community College District	1,419,574	0.001089
2637169482	Marin County Schools	915,717	0.000703
7455450312	Mariposa County Unified School District	444,381	0.000341
1621587820	Mark Twain Union Elementary School District	134,938	0.000104
6475041514	Mark West Union Elementary School District	174,292	0.000134
3763361138	Martinez Unified School District	596,809	0.000458
4435640195	Marysville Joint Unified School District	1,822,356	0.001398
2032546773	Mattole Unified School District	84,348	0.000065
3880121176	Maxwell Unified School District	71,991	0.000055
5390693548	Mccabe Union Elementary School District	189,662	0.000146
5106383429	Mccloud Union Elementary School District	18,082	0.000014
7487089087	Mcfarland Unified School District	540,745	0.000415
1747626640	Mckinleyville Union Elementary School District	158,158	0.000121
3317046476	Mckittrick Elementary School District	36,082	0.000028
2081686764	Mcswain Union Elementary School District	86,889	0.000067
1095135780	Meadow Arts and Technology Elementary School	25,938	0.000020
3278822477	Meadows Union Elementary School District	83,592	0.000064
4127428882	Mendocino Community College District	588,955	0.000452
7171962330	Mendocino County Schools	521,740	0.000400
5168308234	Mendocino County Youth Project	97,345	0.000075
4821690560	Mendocino Unified School District	247,891	0.000190
5661234674	Mendota Unified School District	437,200	0.000335
2650168197	Menifee Union Elementary School District	1,094,147	0.000840
4978803059	Menlo Park City Elementary School District	576,663	0.000443
2632612970	Merced City Elementary School District	1,542,730	0.001184
5246637096	Merced Community College District	1,371,989	0.001053
7140811284	Merced County Schools	2,676,080	0.002054
1763181489	Merced River Union Elementary School District	33,004	0.000025
5999784822	Merced Union High School District	1,773,876	0.001361
2479218851	Meridian Elementary School District	16,064	0.000012
7929300273	Mesa Union Elementary School District	67,276	0.000052
3158435339	Metropolitan Education District	348,835	0.000268
3315408173	Middletown Unified School District	268,290	0.000206
2863847279	Midway Elementary School District	36,137	0.000028
7086204248	Mill Valley Elementary School District	651,499	0.000500
5115030434	Millbrae Elementary School District	316,703	0.000243
7224375286	Millennium Charter High School	12,606	0.000010
6553909380	Millville Elementary School District	44,083	0.000034
1730244446	Milpitas Unified School District	1,568,481	0.001204

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**California Public Employees' Retirement System
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Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2015**

CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
4195135636	Miracosta Community College District	2,703,356	0.002074
5271538491	Mission Union Elementary School District	13,445	0.000010
7721152953	Modesto City Elementary School District	5,647,331	0.004334
1563076408	Modoc County Schools	278,634	0.000214
6341024570	Modoc Joint Unified School District	149,634	0.000115
3786673698	Mojave Unified School District	635,233	0.000487
2438328925	Mono County Free Library Authority	56,930	0.000044
7567556987	Mono County Schools	184,713	0.000142
1547449706	Monroe Elementary School District	28,766	0.000022
4726114798	Monrovia Unified School District	1,134,887	0.000871
5982278988	Monson-Sultana Joint Union Elementary School District	86,348	0.000066
5670333423	Montague Charter School	193,115	0.000148
1268306043	Montague Elementary School District	40,168	0.000031
6017840606	Monte Rio Union Elementary School District	35,391	0.000027
7288374822	Montebello Unified School District	5,718,793	0.004388
1609296868	Montecito Union Elementary School District	182,974	0.000140
4364543106	Monterey Bay Charter School	56,191	0.000043
2215441921	Monterey County Schools	2,783,161	0.002136
4464290798	Monterey County Schools Insurance Group	71,950	0.000055
1375031447	Monterey Educational Risk Management Authority	27,814	0.000021
4513993432	Monterey Peninsula Community College District	948,451	0.000728
6880798639	Monterey Peninsula Unified School District	2,303,966	0.001768
5065060644	Montgomery Elementary School District	7,425	0.000006
7614800137	Moorpark Unified School District	1,398,300	0.001073
2156822304	Moraga School District	414,825	0.000318
5502433529	Moreland Elementary School District	856,587	0.000657
4187017037	Moreno Valley Unified School District	5,701,153	0.004375
7542109710	Morgan Hill Unified School District	1,251,497	0.000960
6555988204	Morongo Unified School District	1,168,993	0.000897
2690295334	Mother Lode Union Elementary School District	166,333	0.000128
1569530867	Mount Shasta Union Elementary School District	90,339	0.000069
4478143247	Mountain Elementary School District	25,741	0.000020
1199868248	Mountain Empire Unified School District	439,616	0.000337
1949721842	Mountain House Elementary School District	12,377	0.000009
5871851329	Mountain Union Elementary School District	23,397	0.000018
5418279008	Mountain Valley Unified School District	144,441	0.000111
6630644316	Mountain View Elementary School District	1,413,710	0.001085
7787281003	Mountain View School District	215,915	0.000166
6318660132	Mountain View-Los Altos Union High School District	1,108,829	0.000851
4030205001	Mountain View-Whisman School District	1,038,916	0.000797
5544598824	Mt. Baldy Joint School District	10,171	0.000008
1770922472	Mt. Diablo Unified School District	5,271,600	0.004045
4505771453	Mt. Pleasant Elementary School District	518,869	0.000398
1228489046	Mt. San Antonio Community College District	4,680,428	0.003592
1996221184	Mt. San Jacinto Community College District	1,826,614	0.001402
4097249381	Muir Charter School	234,339	0.000180
6968918741	Mulberry Elementary School District	21,812	0.000017
5065715559	Multicultural Learning Center Charter School	70,034	0.000054
4741781097	Mupu Elementary School District	15,338	0.000012
6152670669	Muroc Unified School District	304,475	0.000234

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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, 2015

CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
3092025229	Murrieta Valley Unified School District	3,852,734	0.002956
1394061014	Napa Community College District	1,244,531	0.000955
2969958887	Napa Valley Unified School District	3,457,603	0.002653
5997333938	National Elementary School District	916,732	0.000703
1124240731	National University Academy of Health Science	33,372	0.000026
5673158311	Natomas Unified School District	1,950,002	0.001496
1000001433	Nea Community Learning Center	31,250	0.000024
4217291484	Needles Unified School District	215,628	0.000165
1457891571	Nevada City Elementary School District	128,458	0.000099
2740091423	Nevada County Schools	617,849	0.000474
1810765385	Nevada Joint Union High School District	519,858	0.000399
5360536710	New Day Academy	10,793	0.000008
3540816164	New Designs Charter School	71,451	0.000055
1492319552	New Designs Charter School - Watts	47,703	0.000037
7245936621	New Economics for Women Academy Canoga Park Charter	68,586	0.000053
7828970287	New Economics for Women Academy of Science and Arts Charter High School	41,573	0.000032
4658739516	New Haven Unified School District	1,944,406	0.001492
6719375573	New Hope Elementary School District	45,253	0.000035
4505795221	New Jerusalem Elementary School District	197,958	0.000152
2778894075	New West Charter Middle School	45,193	0.000035
5865535850	Newark Unified School District	1,032,229	0.000792
5011712630	Newcastle Elementary School District	64,510	0.000050
6919504920	Newhall Elementary School District	836,355	0.000642
4740544597	Newman-Crows Landing Unified School District	457,690	0.000351
2008027881	Newport-Mesa Unified School District	5,302,247	0.004069
7878204040	Nicasio Elementary School District	14,497	0.000011
4087893153	Nord Country Charter School	13,830	0.000011
4761192775	Norris Elementary School District	356,888	0.000274
1771846964	North County Joint Union Elementary School District	95,130	0.000073
7172710193	North Cow Creek Elementary School District	33,686	0.000026
5058833797	North Kern Vocational Training Center	26,610	0.000020
7996137148	North Monterey County Unified School District	839,255	0.000644
4100336655	North Orange County Community College District	5,609,002	0.004304
2062739954	North Orange County Regional Occupational Program	382,956	0.000294
1558147029	North Woods Discovery	17,247	0.000013
4230186625	Northcoast Preparatory and Performing Arts Academy	22,708	0.000017
7613958407	Northern Humboldt Union High School District	335,604	0.000258
2979686879	Norton Space Aeronautics Academy	89,291	0.000069
5440476410	Norwalk-La Mirada Unified School District	3,794,445	0.002912
1523797386	Nova Academy Early College High School Charter School	10,304	0.000008
2148092886	Nova Charter School	53,237	0.000041
3477244691	Novato Unified School District	1,207,774	0.000927
6345588040	Nuestro Elementary School District	13,154	0.000010
2900847035	Nuvview Union Elementary School District	358,094	0.000275
6085494230	Oak Grove Elementary School District	1,895,952	0.001455
2511472091	Oak Grove Union Elementary School District	144,706	0.000111
2665164406	Oak Park Unified School District	451,313	0.000346
3728884705	Oak Run Elementary School District	8,434	0.000006
3591209481	Oak Valley Union Elementary School District	106,903	0.000082
6248299587	Oak View Union Elementary School District	51,752	0.000040

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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, 2015

CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
5098793141	Oakdale Joint Unified School District	790,906	0.000607
2359028866	Oakland Military Academy	89,486	0.000069
5353402695	Oakland Unified School District	8,498,506	0.006521
1289681198	Oakley Union School District	684,298	0.000525
4718422993	Ocean View Elementary School District	476,161	0.000365
7622324448	Ocean View Elementary School District	1,778,117	0.001364
4529908362	Oceanside Unified School District	3,450,523	0.002648
4438653590	Odessey Charter School	62,959	0.000048
4057764163	Office Of Education - Inyo County	316,005	0.000242
5034409557	Ohlone Community College District	1,812,593	0.001391
6100768523	Ojai Unified School District	467,317	0.000359
6734418775	Old Adobe Union Elementary School District	363,675	0.000279
2161337161	Ontario-Montclair School District	4,242,436	0.003255
7001974161	Orange Center Elementary School District	48,464	0.000037
1856776416	Orange County Education Arts Academy	115,510	0.000089
3112972807	Orange County High School of the Arts	280,017	0.000215
2452571616	Orange County Schools	5,830,070	0.004474
7049406655	Orange Unified School District	4,881,749	0.003746
6005524065	Orchard Elementary School District	116,665	0.000090
7666606964	Orcutt Union Elementary School District	616,330	0.000473
6174607169	Orick Elementary School District	5,360	0.000004
4341760176	Orinda Union School District	425,167	0.000326
6351181395	Orland Unified School District	305,897	0.000235
5779962472	Oro Grande School District	429,914	0.000330
6729061372	Oroville City Elementary School District	377,475	0.000290
6780791634	Oroville Union High School District	414,280	0.000318
4131302334	Outside Creek Elementary School District	13,766	0.000011
4096258817	Owens Valley Unified School District	34,355	0.000026
1558131310	Oxford Preparatory Academy	250,606	0.000192
1338843802	Oxnard Elementary School District	3,202,366	0.002457
6448607614	Oxnard Union High School District	2,529,550	0.001941
7351438980	Pacheco Union Elementary School District	101,461	0.000078
2757986099	Pacific Elementary School District	18,873	0.000014
2167074822	Pacific Grove Unified School District	565,492	0.000434
2165877637	Pacific Technology Schools	3,585	0.000003
3588163629	Pacific Union Elementary School District	56,698	0.000044
1922079339	Pacific Union Elementary School District	70,660	0.000054
1252922812	Pacific View Charter School	4,932	0.000004
1279849245	Pacific View Charter School	46,307	0.000036
7013614411	Pacifica School District	432,356	0.000332
6668765921	Pacoima Charter School	144,528	0.000111
4716737961	Pajaro Valley Unified School District	3,820,279	0.002932
4917104141	Palermo Union Elementary School District	249,100	0.000191
2957748699	Palisades Charter High School	348,312	0.000267
4756990569	Palm Springs Unified School District	3,926,686	0.003013
3985636196	Palmdale Elementary School District	2,898,575	0.002224
1229606835	Palo Alto Unified School District	3,509,139	0.002693
7971847366	Palo Verde Community College District	282,625	0.000217
3309691265	Palo Verde Unified School District	697,703	0.000535
1503992087	Palo Verde Union Elementary School District	80,752	0.000062

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**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, 2015**

CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
6045173405	Palomar Community College District	3,372,323	0.002588
1128559486	Palos Verdes Peninsula Unified School District	2,418,015	0.001855
6914887467	Panama-Buena Vista Union Elementary School District	2,404,148	0.001845
5073587666	Paradise Elementary School District	24,507	0.000019
3870625175	Paradise Unified School District	641,944	0.000493
5313107776	Paramount Unified School District	2,330,697	0.001788
7393229451	Parlier Unified School District	628,520	0.000482
3067671634	Pasadena Area Community College District	2,991,151	0.002295
1000001429	Pasadena Rosebud Academy	8,737	0.000007
6861822346	Pasadena Unified School District	4,292,590	0.003294
3630297817	Paso Robles Joint Unified School District	1,169,133	0.000897
3335851287	Pathways Charter School	43,006	0.000033
7240938390	Pathways to College Charter School	56,332	0.000043
1041638411	Patterson Joint Unified School District	832,787	0.000639
4136224124	Peabody Charter School	86,899	0.000067
1789662843	Peninsula Union Elementary School District	11,141	0.000009
1203098117	Penn Valley Union School District	136,146	0.000104
7122656152	Peralta Community College District	3,435,203	0.002636
5641338536	Perris Elementary School District	876,321	0.000672
1585976957	Perris Union High School District	1,762,330	0.001352
1901548959	Petaluma City Schools	1,355,289	0.001040
1827433328	Piedmont City Unified School District	592,788	0.000455
2066588518	Pierce Joint Unified School District	194,470	0.000149
7822198042	Pine Ridge Elementary School District	46,036	0.000035
6340209044	Piner-Olivet Charter	17,922	0.000014
4712133566	Piner-Olivet Union Elementary School District	170,145	0.000131
7463358989	Pioneer Union Elementary School District	31,137	0.000024
5585077276	Pioneer Union Elementary School District	88,255	0.000068
5444326376	Pioneer Union Elementary School District	285,521	0.000219
3214225187	Pittsburg Unified School District	1,868,172	0.001434
4372165761	Pixley Union Elementary School District	220,274	0.000169
5004355473	Placentia-Yorba Linda Unified School District	3,727,144	0.002860
5342351617	Placer County Schools	1,549,040	0.001189
5487215774	Placer Hills Union Elementary School District	160,583	0.000123
6202158771	Placer Union High School District	775,848	0.000595
7000699640	Placerville Union Elementary School District	236,334	0.000181
3496444556	Plainsburg Elementary School District	12,558	0.000010
6509717566	Planada Elementary School District	124,841	0.000096
2345874036	Plaza Elementary School District	24,534	0.000019
1569071519	Pleasant Grove Joint Union Elementary School District	20,198	0.000015
6934422731	Pleasant Ridge Union Elementary School District	135,645	0.000104
6042111392	Pleasant Valley Elementary School District	1,003,888	0.000770
4644873861	Pleasant Valley Joint Unified Elementary School District	18,877	0.000014
4954615993	Pleasant View Elementary School District	94,013	0.000072
7372000130	Pleasanton Unified School District	2,090,640	0.001604
3759604893	Plumas Charter School	42,489	0.000033
7791993104	Plumas County Schools	98,637	0.000076
3021894003	Plumas Lake Elementary School District	172,288	0.000132
5135951117	Plumas Unified School District	491,716	0.000377
7559385303	Pollock Pines Elementary School District	165,480	0.000127

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 Employer Allocations
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CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
1014801648	Pomona Unified School District	5,199,977	0.003990
4784882484	Pond Union Elementary School District	27,880	0.000021
6165750511	Pope Valley Union Elementary School District	24,337	0.000019
7310210359	Port of Los Angeles High School	91,183	0.000070
6691516387	Porterville Unified School District	2,272,590	0.001744
6899856021	Portola Valley Elementary School District	202,475	0.000155
3757022942	Potter Valley Community Unified School District	85,621	0.000066
4481656996	Poway Unified School District	6,115,073	0.004692
6195125344	Princeton Joint Unified School District	41,407	0.000032
1558130090	Public Safety Academy Charter School	12,766	0.000010
2115604693	Raisin City Elementary School District	45,735	0.000035
6109576275	Ramona Unified School District	915,213	0.000702
1610179591	Rancho Santa Fe Elementary School District	176,851	0.000136
1180133260	Rancho Santiago Community College District	4,520,344	0.003469
3160026222	Ravendale Elementary School District	1,812	0.000001
2057831395	Ravenswood City Elementary School District	1,022,629	0.000785
3227583561	Raymond-Knowles Union Elementary School District	10,601	0.000008
1843171163	Red Bluff Union High School District	427,711	0.000328
1455280265	Red Bluff Union School District	381,252	0.000293
2042430636	Redding Elementary School District	488,290	0.000375
6789119221	Redding School of Arts	60,841	0.000047
5296265892	Redlands Unified School District	2,952,520	0.002266
4425011744	Redondo Beach Unified School District	1,715,500	0.001316
6751794291	Redwood City Elementary School District	1,931,590	0.001482
7575206941	Redwood Preparatory Charter School	14,562	0.000011
3399326169	Redwoods Community College District	855,631	0.000657
7977918838	Reed Union Elementary School District	338,931	0.000260
3778112447	Reeds Creek School District	15,077	0.000012
6026726398	Reef-Sunset Unified School District	489,313	0.000375
4469446335	Rescue Union Elementary School District	509,838	0.000391
2635168657	Rialto Unified School District	4,234,272	0.003249
4799234834	Richfield School District	38,887	0.000030
2724583946	Richgrove Elementary School District	227,385	0.000174
1569694490	Richland-Lerdo Elementary School District	492,661	0.000378
1318837252	Richmond Elementary School District	27,779	0.000021
4570467865	Ridgecrest Charter School	55,027	0.000042
7133009244	Rim of the World Unified School District	654,085	0.000502
7400784096	Rincon Valley Union Elementary School District	731,151	0.000561
1532342847	Rio Bravo-Greeley Union Elementary School District	144,722	0.000111
6945257758	Rio Dell Elementary School District	47,963	0.000037
7826985206	Rio Elementary School District	687,718	0.000528
6928011575	Rio Hondo Community College District	1,664,052	0.001277
2183163920	Ripon Unified School District	379,044	0.000291
6831162990	River Delta Joint Unified School District	421,760	0.000324
1831916243	River Oak Charter School	25,593	0.000020
1523798421	River Oaks Academy Charter School	10,014	0.000008
3106461105	River Springs Charter School	711,955	0.000546
2776367227	Riverbank Unified School District	507,809	0.000390
2863297469	Riverdale Joint Unified School District	237,122	0.000182
1832356320	Riverside Community College District	4,280,111	0.003284

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CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
2014820387	Riverside Unified School District	6,386,637	0.004901
3565178499	Roberts Ferry Union Elementary School District	14,596	0.000011
4042587326	Robla Elementary School District	422,354	0.000324
5971961973	Rockford Elementary School District	50,051	0.000038
7674560515	Rocklin Academy	172,097	0.000132
4085633883	Rocklin Unified School District	1,385,434	0.001063
1558142943	Rocky Point Charter School	20,308	0.000016
3447508997	Romoland Elementary School District	433,749	0.000333
1149853876	Rosedale Union Elementary School District	736,514	0.000565
5949764568	Roseland Elementary School District	339,788	0.000261
4513231576	Rosemead Elementary School District	537,033	0.000412
1723824651	Roseville City Elementary School District	1,213,836	0.000931
3216973983	Roseville Joint Union High School District	1,365,964	0.001048
6808203610	Ross Elementary School District	102,140	0.000078
4200347744	Ross Valley Elementary School District	346,258	0.000266
5014306844	Round Valley Elementary School District	22,329	0.000017
6884931007	Round Valley Unified School District	139,282	0.000107
7739972784	Rowland Unified School District	2,622,467	0.002012
5202751265	Sacramento City Unified School District	6,938,190	0.005324
2879438996	Sacramento River Discovery Charter School	753	0.000001
2217486025	Saddleback Valley Unified School District	3,971,809	0.003048
2110898573	Salida Union Elementary School District	530,517	0.000407
6224918084	Salinas City Elementary School District	1,246,000	0.000956
6852877963	Salinas Union High School District	2,250,358	0.001727
4572028244	San Antonio Union Elementary School District	49,955	0.000038
6073031672	San Ardo Union Elementary School District	26,044	0.000020
3637420648	San Benito County Schools	230,296	0.000177
2513051162	San Benito Joint Union High School District	559,860	0.000430
3254572850	San Bernardino City Unified School District	8,608,520	0.006606
7548565539	San Bernardino Community College District	2,871,017	0.002203
5934160794	San Bernardino County Schools	6,700,986	0.005142
6298448719	San Bruno Park Elementary School District	376,433	0.000289
4973141546	San Carlos Elementary School District	605,701	0.000465
4874136617	San Diego Community College District	7,363,647	0.005651
7354575882	San Diego Unified School District	27,108,132	0.020802
7619539220	San Dieguito Union High School District	1,894,809	0.001454
3460011520	San Gabriel Unified School District	775,605	0.000595
3559577657	San Jacinto Unified School District	1,512,199	0.001160
3837269808	San Jacinto Valley Academy	37,716	0.000029
2736933446	San Joaquin County Schools	2,945,555	0.002260
6781022096	San Joaquin Delta Community College District	2,339,632	0.001795
3086129461	San Jose Charter Academy	91,947	0.000071
7809487108	San Jose Community College District	2,604,847	0.001999
2328908874	San Jose Unified School District	4,853,828	0.003725
5621014982	San Juan Unified School District	8,298,254	0.006368
5501775959	San Leandro Unified School District	1,394,680	0.001070
4157559530	San Lorenzo Unified School District	1,974,737	0.001515
2756277746	San Lorenzo Valley Unified School District	462,216	0.000355
4365486793	San Lucas Union Elementary School District	15,429	0.000012
2928870141	San Luis Coastal Unified School District	1,788,885	0.001373

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CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
2158228831	San Luis Obispo County Schools	812,919	0.000624
7242665722	San Marcos Unified School District	2,465,584	0.001892
5365219434	San Marino Unified School District	896,523	0.000688
6000438178	San Mateo County Community College District	4,728,261	0.003628
7915424066	San Mateo Union High School District	2,413,620	0.001852
3468824555	San Mateo-Foster City School District	2,033,005	0.001560
6461134477	San Miguel Joint Union Elementary School District	139,111	0.000107
6729424120	San Pasqual Union Elementary School District	82,330	0.000063
3599561331	San Pasqual Valley Unified School District	287,159	0.000220
2488483655	San Rafael City Elementary School District	420,441	0.000323
5980907890	San Rafael City High School District	630,845	0.000484
1281849954	San Ramon Valley Unified School District	4,767,631	0.003659
1921976468	San Ysidro Elementary School District	782,884	0.000601
6313131239	Sanger Unified School District	1,722,485	0.001322
6211398979	Santa Ana Unified School District	9,364,458	0.007186
1330522031	Santa Barbara Community College District	2,575,185	0.001976
4436044811	Santa Barbara County Schools	2,014,656	0.001546
4522588032	Santa Barbara Unified School District	3,007,052	0.002308
4808924344	Santa Clara County Schools	6,124,451	0.004700
7406978313	Santa Clara Elementary School District	6,651	0.000005
6562354494	Santa Clara Unified School District	3,340,942	0.002564
5676412961	Santa Clarita Community College District	2,738,636	0.002102
1911284905	Santa Cruz City High School District	1,127,034	0.000865
1121335060	Santa Cruz County Schools	1,042,753	0.000800
3260902199	Santa Maria Joint Union High School District	1,590,650	0.001221
3355931913	Santa Maria-Bonita Elementary School District	1,831,628	0.001406
7696841061	Santa Monica Blvd. Community Charter School	68,958	0.000053
3334143281	Santa Monica Community College District	4,003,669	0.003072
1188894074	Santa Monica-Malibu Unified School District	3,030,194	0.002325
5857215950	Santa Paula Unified School District	1,030,242	0.000791
6618655422	Santa Rita Union Elementary School District	324,959	0.000249
4320596157	Santa Rosa Academy Inc.	125,558	0.000096
4032483423	Santa Rosa City Charter School	33,814	0.000026
3610135690	Santa Rosa City Schools	2,193,239	0.001683
7902323909	Santa Ynez Valley Union High School District	193,486	0.000148
1609459360	Santee Elementary School District	985,209	0.000756
7038672619	Saratoga Union Elementary School District	455,911	0.000350
2531026999	Saucelito Elementary School District	13,026	0.000010
5031304622	Saugus Union Elementary School District	1,689,551	0.001297
3079189766	Sausalito Marin School District	103,632	0.000080
5774033804	Savanna Elementary School District	262,778	0.000202
6586057676	SBC-High Tech High	158,111	0.000121
7450672617	Scotia Union Elementary School District	39,122	0.000030
4791828223	Scott Valley Unified School District	207,025	0.000159
6772622949	Scotts Valley Unified School District	249,638	0.000192
1780465520	Sebastopol Union Elementary School District	98,282	0.000075
1155240427	Seeley Union Elementary School District	64,357	0.000049
3331574596	Seiad Elementary School District	4,546	0.000003
2152726890	Selma Unified School District	1,073,309	0.000824
2804463991	Semitropic Elementary School District	34,636	0.000027

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CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
1373660146	Sequoia Union Elementary School District	51,061	0.000039
7947387157	Sequoia Union High School District	2,407,702	0.001848
2477635196	Shaffer Union Elementary School District	29,892	0.000023
6415880739	Shandon Joint Unified School District	78,609	0.000060
3816737476	Shasta County Schools	1,049,611	0.000805
2428826755	Shasta Trinity R.O.P.-Shasta County School	28,109	0.000022
6949617034	Shasta Union Elementary School District	22,707	0.000017
1105598099	Shasta Union High School District	1,000,512	0.000768
1400850886	Shasta-Tehama-Trinity Joint Community College District	1,078,333	0.000827
1523793775	Sherwood Montessori	17,762	0.000014
6242725227	Shiloh Elementary School District	25,432	0.000020
4707966975	Shoreline Unified School District	251,660	0.000193
7299435622	SIA Tech	349,394	0.000268
6124563988	Sierra County Schools	34,720	0.000027
5166088593	Sierra Joint Community College District	2,140,160	0.001642
2448426381	Sierra Regional Occupational Program	4,206	0.000003
2060641535	Sierra Sands Unified School District	821,382	0.000630
6388354319	Sierra Unified School District	330,366	0.000254
3692699464	Sierra-Plumas Joint Unified School District	80,032	0.000061
4832471160	Silver Fork Elementary School District	2,696	0.000002
7410604938	Silver Valley Unified School District	556,848	0.000427
4957429304	Simi Valley Unified School District	2,804,782	0.002152
7038817013	Siskiyou County Schools	446,387	0.000343
5936947003	Siskiyou Joint Community College District	420,694	0.000323
6462088061	Siskiyou Union High School District	107,009	0.000082
6118205021	Sky Mountain Charter School	15,651	0.000012
1160594624	Snelling-Merced Falls Union Elementary School District	22,095	0.000017
4755668444	Snowline Joint Unified School District	1,269,461	0.000974
6696148855	Solana Beach Elementary School District	805,997	0.000618
5716563020	Solano Community College District	1,366,069	0.001048
6010974308	Solano County Schools	1,490,696	0.001144
2143918191	Soledad Unified School District	779,513	0.000598
2700591835	Solvang Elementary School District	96,489	0.000074
7800122888	Somis Union Elementary School District	44,324	0.000034
5529562551	Sonoma Charter School	22,806	0.000018
2947341923	Sonoma County Community College District	3,592,983	0.002757
2242014962	Sonoma County Schools	1,338,367	0.001027
7013483580	Sonoma Valley Unified School District	744,376	0.000571
3456878978	Sonora Elementary School District	87,239	0.000067
4841658252	Sonora Union High School District	330,753	0.000254
4840496836	Soquel Union Elementary School District	272,456	0.000209
4647257050	Soulsbyville Elementary School District	99,802	0.000077
5726613081	South Bay Union Elementary School District	104,191	0.000080
7323980033	South Bay Union Elementary School District	1,267,105	0.000972
5647348587	South Coast Regional Occupational Program	88,117	0.000068
3468144189	South Fork Union Elementary School District	76,591	0.000059
2204431832	South Monterey County Union High School District	261,023	0.000200
7910406066	South Orange County Community College District	4,913,192	0.003770
2895497986	South Pasadena Unified School District	727,764	0.000558
1354490268	South San Francisco Unified School District	1,564,254	0.001200

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**California Public Employees' Retirement System
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CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
7737648052	South Sutter Charter School	94,215	0.000072
6579828651	South Whittier School District	444,304	0.000341
6488005738	Southeast Los Angeles County Regional Occupational Program	73,653	0.000057
6677868419	Southern California Regional Occupational Center	159,515	0.000122
4862363619	Southern Humboldt Joint Unified School District	195,662	0.000150
1468000958	Southern Kern Unified School District	717,806	0.000551
5538956546	Southern Trinity Joint Unified School District	61,526	0.000047
3050759461	Southside Elementary School District	23,753	0.000018
2885424876	Southwestern Community College District	2,723,226	0.002090
4284187818	Spencer Valley Elementary School District	10,307	0.000008
1866309051	Spreckels Union Elementary School District	99,337	0.000076
4102190420	Springville Union Elementary School District	58,445	0.000045
4342973928	St. Helena Unified School District	380,185	0.000292
6043601516	Standard Elementary School District	365,080	0.000280
2165878810	Stanford New Charter School	5,780	0.000004
1130644919	Stanislaus County Office of Education	2,911,504	0.002234
7499835425	Stanislaus Union Elementary School District	455,066	0.000349
4001428666	State Center Community College District	3,930,951	0.003016
1278757636	Steele Canyon Charter High School	211,183	0.000162
3547333131	Stockton Unified School District	5,750,742	0.004413
6807133960	Stone Corral Elementary School District	17,943	0.000014
3132636176	Stony Creek Joint Unified School District	38,045	0.000029
1602851027	Strathmore Union Elementary School District	134,723	0.000103
2493370016	Sulphur Springs Union Elementary School District	715,322	0.000549
6222071260	Summerville Elementary School District	74,432	0.000057
3844864447	Summerville Union High School District	128,313	0.000098
3148112448	Summit Charter School	36,917	0.000028
2759751913	Sundale Union Elementary School District	109,566	0.000084
4292287630	Sunnyside Union Elementary School District	91,987	0.000071
4873710554	Sunnyvale Elementary School District	1,380,597	0.001059
5401644365	Sunol Glen Unified School District	61,482	0.000047
1211424270	SunRidge Charter School	43,192	0.000033
7754244853	Surprise Valley Joint Unified School District	40,295	0.000031
3969046979	Susanville Elementary School District	136,338	0.000105
2045640472	Sutter County Schools	850,838	0.000653
2568994850	Sutter Union High School District	127,411	0.000098
5949549848	Sweetwater Union High School District	7,812,762	0.005995
1000001467	Sycamore Academy of Science and Cultural Arts	8,883	0.000007
3830684050	Sylvan Union Elementary School District	1,214,626	0.000932
6675330304	Synergy Charter Academy	48,842	0.000037
2037715715	Synergy Kinetic Academy	54,912	0.000042
8975982252	Synergy Quantum Academy	55,490	0.000043
6926325313	Taft City Elementary School District	365,858	0.000281
7689494184	Taft Union High School District	477,210	0.000366
5390579443	Tahoe-Truckee Unified School District	1,047,994	0.000804
6446081931	Tamalpais Union High School District	1,172,902	0.000900
1558128993	TEACH Academy of Technologies	18,702	0.000014
2124616478	Tehachapi Unified School District	649,969	0.000499
1991956732	Tehama County Schools	722,524	0.000554
1686362567	Tehama eLearning Academy	16,582	0.000013

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CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
3041646668	Temecula Valley Unified School District	3,747,745	0.002876
6003946120	Temple City Unified School District	944,997	0.000725
5592225626	Templeton Unified School District	406,395	0.000312
3154554135	Terra Bella Union Elementary School District	219,536	0.000168
3123403448	The Grove School	26,980	0.000021
5381270313	The Guidance Charter School	98,770	0.000076
5170854627	The New City School	65,626	0.000050
6130260186	The Provisional Accelerated Learning Academy	26,046	0.000020
5936655928	The School of Arts and Enterprise	63,569	0.000049
5604672254	Thermalito Union Elementary School District	280,050	0.000215
6251736277	Three Rivers Union Elementary School District	16,008	0.000012
7413823386	Tipton Elementary School District	106,339	0.000082
1320461884	Torrance Unified School District	4,041,010	0.003101
2047303931	Tracy Joint Unified School District	2,280,230	0.001750
7484883890	Traver Joint Elementary School District	39,519	0.000030
4853718685	Travis Unified School District	847,807	0.000651
7151099555	Tree of Life	15,486	0.000012
7424661986	Tres Pinos Union Elementary School District	5,553	0.000004
6051755471	Tri-Cities Regional Occupational Program	71,003	0.000054
4990129621	Trinidad Union Elementary School District	28,145	0.000022
2651858013	Trinity Alps Unified School District	209,957	0.000161
4496908500	Trinity Center Elementary School District	8,878	0.000007
6591505761	Trona Joint Unified School District	93,274	0.000072
5216951540	Tulare City School District	1,074,176	0.000824
4961850022	Tulare County Child Care	995,800	0.000764
2757676664	Tulare County Schools	2,971,532	0.002280
1124766744	Tulare Joint Union High School District	791,858	0.000608
5439504900	Tulelake Basin Joint Unified School District	129,174	0.000099
2329349680	Tuolumne County Schools	349,579	0.000268
4864468609	Turlock Joint Unified School District	2,329,914	0.001788
1302283599	Tustin Unified School District	3,353,650	0.002573
6814747991	Twain Harte School District	57,378	0.000044
3634643466	Twin Hills Union Elementary School District	118,530	0.000091
7797767450	Twin Ridges Elementary School District	38,347	0.000029
5624071851	Twin Rivers Unified School District	5,416,074	0.004156
1255842978	Two Rock Union Elementary School District	47,098	0.000036
6289323676	Ukiah Unified School District	1,385,131	0.001063
7472603292	Union Elementary School District	652,964	0.000501
4221634549	Union Hill Elementary School District	127,859	0.000098
2655554629	Union Joint Elementary School District	2,839	0.000002
1213130832	University Charter Middle School at CSU Channel Islands	10,934	0.000008
2602035831	University Charter School	14,605	0.000011
5603366712	University High School	20,711	0.000016
2842269652	University Preparation School at CSU Channel Islands	46,746	0.000036
5024933356	Upland Unified School District	1,408,547	0.001081
3095459405	Upper Lake Union Elementary School District	91,744	0.000070
1094446722	Upper Lake Union High School District	78,963	0.000061
9870744637	Urban Corps of San Diego County Charter School	48,321	0.000037
1179823298	Vacaville Unified School District	1,756,437	0.001348
4766060468	Val Verde Unified School District	3,353,846	0.002574

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Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2015**

CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
2081560271	Valle Lindo Elementary School District	141,282	0.000108
1969579798	Vallecito Union Elementary School District	147,629	0.000113
5015156630	Vallecitos Elementary School District	34,321	0.000026
6997730162	Vallejo City Unified School District	2,973,269	0.002282
2303835345	Valley Arts and Science Academy	18,582	0.000014
2543039445	Valley Center-Pauma Unified School District	745,134	0.000572
3543635202	Valley Home Joint Elementary School District	21,093	0.000016
2505669516	Valley Regional Occupational Program	37,234	0.000029
4498279959	Ventura County Community College District	3,359,555	0.002578
2197997101	Ventura County Schools	2,330,326	0.001788
2874043318	Ventura Unified School District	3,114,867	0.002390
6613986211	Victor Elementary School District	1,547,128	0.001187
1797201477	Victor Valley Community College District	1,565,457	0.001201
6396724792	Victor Valley Union High School District	1,833,175	0.001407
4671697942	View Park Preparatory Accelerated Charter School	75,772	0.000058
5706152886	View Park Preparatory Accelerated High Charter	54,983	0.000042
5916924530	View Park Preparatory Accelerated Middle Charter School	32,461	0.000025
1048247797	Village Charter School	13,239	0.000010
3207071326	Vineland Elementary School District	91,909	0.000071
6964601867	Visalia Unified School District	3,891,102	0.002986
1523797072	Vista Charter Middle School	44,667	0.000034
7912901472	Vista Del Mar Union Elementary School District	42,498	0.000033
2317511381	Vista Unified School District	4,169,225	0.003199
4858427866	Walnut Creek School District	382,289	0.000293
2640831485	Walnut Valley Unified School District	2,003,375	0.001537
2862564198	Warner Unified School District	68,048	0.000052
4434836943	Wasco Union Elementary School District	522,539	0.000401
6290084633	Wasco Union High School District	281,251	0.000216
4847243540	Washington Colony Elementary School District	55,624	0.000043
4522592602	Washington Unified School District	441,710	0.000339
7255531498	Washington Unified School District	1,306,830	0.001003
4008777283	Washington Union Elementary School District	142,419	0.000109
3095953091	Waterford Unified School District	370,467	0.000284
5904372410	Watts Learning Center	49,115	0.000038
1000001468	Watts Learning Center Middle School	44,314	0.000034
2687570552	Waugh Elementary School District	156,780	0.000120
6589114544	Waukena Joint Union Elementary School District	38,249	0.000029
4609855288	Weaver Union Elementary School District	384,452	0.000295
4417215538	Weed Union Elementary School District	60,452	0.000046
7193025540	West Contra Costa Unified School District	5,550,096	0.004259
2369038493	West Covina Unified School District	1,631,646	0.001252
5173827213	West Hills Community College District	1,392,698	0.001069
2246146765	West Kern Community College District	861,179	0.000661
4464498282	West Park Elementary School District	104,729	0.000080
6263793914	West Sacramento Early College Prep Charter School	10,907	0.000008
4967564664	West Side Regional Occupational Program	27,746	0.000021
5547548308	West Side Union Elementary School District	33,949	0.000026
6445151773	West Sonoma County Union High School District	314,301	0.000241
2279941741	West Valley-Mission Community College District	2,749,047	0.002110
3896791516	Western Placer Unified School District	839,700	0.000644

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 Employer Allocations
For the Fiscal Year Ended June 30, 2015**

CalPERS ID	Employer	2014-2015 Employer Contributions	Employer Allocation Factor (*)
1057618197	Western Sierra Charter School	30,665	0.000024
7521439945	Westminster Elementary School District	1,798,367	0.001380
2972096075	Westmorland Union Elementary School District	86,452	0.000066
2742416943	Westside Elementary School District	46,679	0.000036
2099762888	Westside Union Elementary School District	822,703	0.000631
4817977684	Westwood Unified School District	44,117	0.000034
3088675289	Wheatland Elementary School District	365,099	0.000280
2179968714	Wheatland Union High School District	99,859	0.000077
3269204833	Whitmore Union Elementary School District	11,720	0.000009
6443614290	Whittier City Elementary School District	961,981	0.000738
2567641613	Whittier Union High School District	2,578,817	0.001979
6366816125	Wilder's Preparatory Academy Charter Middle School	4,061	0.000003
6600682898	William and Carol Ouchi High School	64,362	0.000049
1746812072	William S. Hart Union High School District	3,832,522	0.002941
3154463704	Williams Unified School District	223,951	0.000172
1437547350	Willits Charter School	46,390	0.000036
1585447300	Willits Unified School District	399,993	0.000307
1307025203	Willow Creek Elementary School District	15,146	0.000012
5925389407	Willow Education dba Bay Area Technology-Bay Tech School	4,896	0.000004
7183229792	Willow Grove Union Elementary School District	320	0.000000
5514834476	Willows Unified School District	172,188	0.000132
1742141474	Wilmar Union Elementary School District	39,591	0.000030
1439827301	Wilsona Elementary School District	230,451	0.000177
6132042014	Windsor Unified School District	792,885	0.000608
7319793875	Winship Elementary School District	40,383	0.000031
6983570542	Winters Joint Unified School District	293,835	0.000225
4249952242	Winton Elementary School District	358,332	0.000275
3480447469	Wiseburn Unified School District	398,940	0.000306
2780161336	Woodlake Unified School District	478,444	0.000367
6192222625	Woodland Joint Unified School District	1,641,565	0.001260
2444074454	Woodland Star Charter School	41,916	0.000032
7762317670	Woodside Elementary School District	161,070	0.000124
4451196750	Woodville Elementary School District	65,454	0.000050
5190698806	Wright Elementary School District	239,873	0.000184
3115853161	Yolo County Schools	658,675	0.000505
2480646141	Yosemite Community College District	3,247,246	0.002492
6614281937	Yosemite Joint Unified School District	348,823	0.000268
6900241908	Yreka Union Elementary School District	151,341	0.000116
6250797896	Yreka Union High School District	97,661	0.000075
4093929103	Yuba City Charter School	27,016	0.000021
6635673029	Yuba City Unified School District	2,189,660	0.001680
5895295256	Yuba Community College District	1,189,825	0.000913
6774015495	Yuba County Schools	487,644	0.000374
6412893013	Yucaipa-Calimesa Joint Unified School District	1,167,951	0.000896
	Total	<u>\$ 1,303,161,796</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, .2514% has been converted to .002514 in this column.

**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, 2015**

Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				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 (*)	
\$ 14,740,098,710	\$ 842,418,329	\$ -	\$ 842,418,329	\$ -	\$ (504,713,490)	\$ (905,672,635)	\$ (1,410,386,125)	\$ 1,363,820,170

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

The accompanying notes are an integral part of this schedule.

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Fiscal Year Ended June 30, 2015

Note 1: PLAN DESCRIPTION

The schools cost-sharing multiple-employer defined benefit pension plan (the Plan or PERF B) is administered by the California Public Employees' Retirement System (CalPERS). 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 Plan.

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, 2015, including reported contribution adjustments and suspended payroll information, are used as the basis for determining each employer's proportion of total contributions reported in the Schedule of Employer Allocations. Contributions for school employers were grouped by their respective school districts based on the members' assigned division organization number, with the exception of Charter Schools, which are listed individually. The employer's proportion may be applied to the amounts reported in the Schedule of Collective Pension Amounts to determine the employer's proportionate share of those amounts.

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.

**California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Fiscal Year Ended June 30, 2015**

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

Basis of Presentation and Basis of Accounting (Continued)

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

In addition, certain employers merged and/or consolidated with other school districts during the fiscal year ended June 30, 2015; however, these employers could be included in the Schedule of Employer Allocations as the contributions reported for these employers reflect the legally or statutorily required contributions prior to the merger/consolidation.

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, 2015 are as follows (dollars expressed in thousands):

Total pension liability	\$ 71,651,164
Less: Plan fiduciary net position	<u>56,911,066</u>
Net pension liability of employers	<u>\$ 14,740,098</u>

For the measurement period ended June 30, 2015 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2014 total pension liability determined in the June 30, 2014 actuarial accounting valuation. The June 30, 2015 total pension liability was 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	7.65%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table ¹	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

¹ The 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 April 2014 experience study report (based on CalPERS demographic data from 1997 to 2011) available online at <https://www.calpers.ca.gov/docs/forms-publications/calpers-experience-study-2014.pdf>.

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Fiscal Year Ended June 30, 2015

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, 2014 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 on CalPERS' website.

Change of Assumption

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate was changed from 7.50 percent (net of administrative expense in 2014) to 7.65 percent as of the June 30, 2015 measurement date to correct the adjustment which previously reduced the discount rate for administrative expense.

Discount Rate

The discount rate used to measure the total pension liability for PERF B was 7.65 percent. A projection of expected benefit payments and contributions was performed to determine if the 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 PERF B. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained on CalPERS' website.

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, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' 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 for each fund. 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.

The long-term expected real rates of return by asset class can be found in CalPERS' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2015.

Amortization of Deferred Outflows and Deferred Inflows of Resources

The Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments is amortized over a five-year period on a straight-line basis. One-fifth is recognized in pension expense during the measurement period, and the remaining Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments is amortized over the following four-year period. The Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments in the Schedule of Collective Pension Amounts represents the unamortized balance relating to the current measurement period and the prior measurement period on a net basis.

California Public Employees' Retirement System
Schools Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Notes to the Schedules of Employer Allocations and Collective Pension Amounts
As of and for the Fiscal Year Ended June 30, 2015

Note 3: ACTUARIAL METHODS AND ASSUMPTIONS (CONTINUED)

Amortization of Deferred Outflows and Deferred Inflows of Resources (Continued)

Deferred outflows of resources and deferred inflows of resources relating to Differences Between Expected and Actual Experience, Changes of Assumptions and employer-specific amounts should be amortized over the Expected Average Remaining Service Lifetime (EARSL) of members provided with pensions through the Plan. The EARSL for the Plan for the June 30, 2015 measurement date is 3.9 years, which was obtained by dividing the total service years of 2,693,721 (the sum of remaining service lifetimes of the active employees) by 692,840 (the total number of participants: active, inactive, and retired). Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

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, 2015, 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.