



**California Public Employees’  
Retirement Systems**  
California Employers’ Retiree Benefit Trust

**Schedule of Changes in Fiduciary Net  
Position by Employer**  
As of and for the Year Ended June 30, 2023

**California Public Employee's Retirement System  
California Employers' Retiree Benefit Trust**

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Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023

**California Public Employees' Retirement System**  
**California Employers' Retiree Benefit Trust**

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**June 30, 2023**

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\*The Supplementary Schedule of Contributions and Reimbursements Outside the Trust is unaudited.



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## **Independent Auditor's Report**

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

### **Report on the Audit of the Schedule**

#### ***Opinions***

We have audited the fiduciary net position as of June 30, 2023, and the changes in fiduciary net position for the year then ended, included in the accompanying Schedule of Changes in Fiduciary Net Position by Employer (the Schedule) of the California Public Employees' Retirement System's (the System) California Employers' Retiree Benefit Trust, and the related notes. We have also audited the fiduciary net position of each individual employer as of June 30, 2023, and the changes in fiduciary net position of each individual employer for the year then ended, included in the accompanying Schedule.

In our opinion, the accompanying Schedule referred to above present fairly, in all material respects, the fiduciary net position of the California Public Employees' Retirement System's California Employers' Retiree Benefit Trust as of June 30, 2023, and the changes in fiduciary net position for the year then ended, in accordance with accounting principles generally accepted in the United States of America. Also, in our opinion, the Schedule referred to above presents fairly, in all material respects, the fiduciary net position of each individual employer as of June 30, 2023, and the changes in fiduciary net position of each individual employer for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Schedule***

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



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

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

In performing an audit in accordance with GAAS, we:

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

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

### ***Other Matters***

We have audited, in accordance with GAAS and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the System as of and for the year ended June 30, 2023, and our report thereon, dated November 17, 2023, expressed unmodified opinions on those financial statements.



Our audit was conducted for the purpose of forming an opinion on the Schedule as a whole and for each individual employer. The Supplementary Schedule of Contributions and Reimbursement Outside the Trust has not been subjected to the auditing procedures applied in the audit of the Schedule as a whole or for each individual employer, and accordingly, we do not express an opinion or provide any assurance on it.

***Restriction on Use***

Our report is intended solely for the information and use of the System's management, the Board of Administration, the California Public Employees' Retirement System's California Employers' Retiree Benefit Trust participating employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

*BDO USA, P.C.*

San Francisco, California  
January 8, 2024

**Schedule of Changes in Fiduciary Net Position by Employer  
and Supplementary Schedule of Contributions and  
Reimbursements Outside the Trust**

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**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Acalanes Union High School District	ACWA Joint Powers Insurance Authority	Alameda Corridor Transportation Authority	Alameda County Fire Department	Alameda County Law Library	Alameda County Transportation Commission	Alameda County Waste Management Authority
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 657,513	\$ -	\$ -	\$ 3,885,524	\$ -	\$ 156,826	\$ -
Net investment and other income/expenses	389,796	613,552	35,249	3,019,693	1,401	282,631	365,724
<b>Total Additions</b>	<b>1,047,309</b>	<b>613,552</b>	<b>35,249</b>	<b>6,905,217</b>	<b>1,401</b>	<b>439,457</b>	<b>365,724</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	169,381	33,793	529,334	-	183,346	250,208
Administrative expenses	1,742	2,775	610	13,358	25	1,232	1,655
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,742</b>	<b>172,156</b>	<b>34,403</b>	<b>542,692</b>	<b>25</b>	<b>184,578</b>	<b>251,863</b>
<b>Net Increase (Decrease)</b>	<b>1,045,567</b>	<b>441,396</b>	<b>846</b>	<b>6,362,525</b>	<b>1,376</b>	<b>254,879</b>	<b>113,861</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	5,855,499	9,552,730	2,145,468	44,959,095	88,954	4,091,306	5,695,801
End of year	\$ 6,901,066	\$ 9,994,126	\$ 2,146,314	\$ 51,321,620	\$ 90,330	\$ 4,346,185	\$ 5,809,662

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	Acalanes Union High School District	ACWA Joint Powers Insurance Authority	Alameda Corridor Transportation Authority	Alameda County Fire Department	Alameda County Law Library	Alameda County Transportation Commission	Alameda County Waste Management Authority
Employer contributions outside of trust	\$ 1,226,263	\$ 30,280	\$ 27,220	\$ 5,155,886	\$ 56,717	\$ 46,359	\$ 24,230
OPEB reimbursements outside of trust	1,226,263	30,280	27,220	5,155,886	56,717	46,359	24,230

(Continued)



**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Alameda County Water District	Alameda-Contra Costa Transit District	Alhambra Unified School District	Alpine County Superior Court	Alpine Springs County Water District	Altadena Library District	American Canyon Fire Protection District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 4,644,446	\$ 3,000,000	\$ -	\$ 32,000	\$ 30,000	\$ -	\$ -
Net investment and other income/expenses	2,918,910	538,185	2,366,390	5,096	1,795	10,796	240,698
<b>Total Additions</b>	<b>7,563,356</b>	<b>3,538,185</b>	<b>2,366,390</b>	<b>37,096</b>	<b>31,795</b>	<b>10,796</b>	<b>240,698</b>
<b>Deductions</b>							
OPEB reimbursements - direct	3,415,100	-	6,000,000	-	-	-	-
Administrative expenses	13,457	2,967	11,067	89	24	194	1,089
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,428,557</b>	<b>2,967</b>	<b>6,011,067</b>	<b>89</b>	<b>24</b>	<b>194</b>	<b>1,089</b>
<b>Net Increase (Decrease)</b>	<b>4,134,799</b>	<b>3,535,218</b>	<b>(3,644,677)</b>	<b>37,007</b>	<b>31,771</b>	<b>10,602</b>	<b>239,609</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	42,119,932	8,558,505	40,971,484	311,571	79,794	684,851	3,748,479
End of year	\$ 46,254,731	\$ 12,093,723	\$ 37,326,807	\$ 348,578	\$ 111,565	\$ 695,453	\$ 3,988,088

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Alameda County Water District	Alameda-Contra Costa Transit District	Alhambra Unified School District	Alpine County Superior Court	Alpine Springs County Water District	Altadena Library District	American Canyon Fire Protection District
Employer contributions outside of trust	\$ -	\$ 2,084,833	\$ 8,623,475	\$ 764	\$ 18,369	\$ 78,646	\$ 372,889
OPEB reimbursements outside of trust	-	2,084,833	8,623,475	764	18,369	78,646	372,889

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Antelope Valley Mosquito and Vector Control District	Arrowbear Park County Water District	Association of Bay Area Governments	Association of California Water Agencies	Association of Monterey Bay Area Governments	Auburn Public Cemetery District	Barstow Community College District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 15,000	\$ -	\$ -	\$ 21,939	\$ 10,000	\$ -
Net investment and other income/expenses	7,373	13,560	516,158	327,205	53,687	7,489	317,539
<b>Total Additions</b>	<b>7,373</b>	<b>28,560</b>	<b>516,158</b>	<b>327,205</b>	<b>75,626</b>	<b>17,489</b>	<b>317,539</b>
<b>Deductions</b>							
OPEB reimbursements - direct	31,828	-	488,631	166,261	-	-	-
Administrative expenses	138	59	2,334	1,461	240	122	1,437
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>31,966</b>	<b>59</b>	<b>490,965</b>	<b>167,722</b>	<b>240</b>	<b>122</b>	<b>1,437</b>
<b>Net Increase (Decrease)</b>	<b>(24,593)</b>	<b>28,501</b>	<b>25,193</b>	<b>159,483</b>	<b>75,386</b>	<b>17,367</b>	<b>316,102</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	487,756	201,091	8,026,338	5,016,724	821,311	421,337	4,945,978
End of year	\$ 463,163	\$ 229,592	\$ 8,051,531	\$ 5,176,207	\$ 896,697	\$ 438,704	\$ 5,262,080

**California Public Employees' Retirement System  
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Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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Employer Name	Antelope Valley Mosquito and Vector Control District	Arrowbear Park County Water District	Association of Bay Area Governments	Association of California Water Agencies	Association of Monterey Bay Area Governments	Auburn Public Cemetery District	Barstow Community College District
Employer contributions outside of trust	\$ 124	\$ 56,973	\$ -	\$ 57,555	\$ 10,010	\$ 48,391	\$ 132,198
OPEB reimbursements outside of trust	124	56,973	-	57,555	10,010	48,391	132,198

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Barstow Fire Protection District	Bay Area Air Quality Management District	Bay Area Water Supply and Conservation Agency	Beaumont-Cherry Valley Recreation and Park District	Beaumont-Cherry Valley Water District	Bella Vista Water District	Belmont Fire Protection District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 70,000	\$ -	\$ 104,000	\$ 215,985	\$ -
Net investment and other income/expenses	20,850	4,374,966	35,617	28,704	2,936	17,466	34,194
<b>Total Additions</b>	<b>20,850</b>	<b>4,374,966</b>	<b>105,617</b>	<b>28,704</b>	<b>106,936</b>	<b>233,451</b>	<b>34,194</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	3,394	-	-	-
Administrative expenses	94	19,792	301	130	60	315	616
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>94</b>	<b>19,792</b>	<b>301</b>	<b>3,524</b>	<b>60</b>	<b>315</b>	<b>616</b>
<b>Net Increase (Decrease)</b>	<b>20,756</b>	<b>4,355,174</b>	<b>105,316</b>	<b>25,180</b>	<b>106,876</b>	<b>233,136</b>	<b>33,578</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	324,558	68,131,152	994,189	446,977	207,806	1,108,675	2,169,519
End of year	\$ 345,314	\$ 72,486,326	\$ 1,099,505	\$ 472,157	\$ 314,682	\$ 1,341,811	\$ 2,203,097

**California Public Employees' Retirement System  
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Employer Name	Barstow Fire Protection District	Bay Area Air Quality Management District	Bay Area Water Supply and Conservation Agency	Beaumont-Cherry Valley Recreation and Park District	Beaumont-Cherry Valley Water District	Bella Vista Water District	Belmont Fire Protection District
Employer contributions outside of trust	\$ 64,217	\$ 3,781,719	\$ 28,162	\$ -	\$ 37,318	\$ 243,769	\$ 100,059
OPEB reimbursements outside of trust	64,217	3,781,719	28,162	-	37,318	243,769	100,059

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Belmont-San Carlos Fire Department	Big Bear Area Regional Wastewater Agency	Big Bear City Airport District	Big Bear City Community Services District	Bonita-Sunnyside Fire Protection District	Border Coast Regional Airport Authority	Brooktrails Township Community Services District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 161,747	\$ -	\$ -	\$ -
Net investment and other income/expenses	124,263	164,256	12,964	251,670	31,424	8,813	2,698
<b>Total Additions</b>	<b>124,263</b>	<b>164,256</b>	<b>12,964</b>	<b>413,417</b>	<b>31,424</b>	<b>8,813</b>	<b>2,698</b>
<b>Deductions</b>							
OPEB reimbursements - direct	81,021	-	-	-	-	-	-
Administrative expenses	562	743	59	1,137	566	71	12
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>81,583</b>	<b>743</b>	<b>59</b>	<b>1,137</b>	<b>566</b>	<b>71</b>	<b>12</b>
<b>Net Increase (Decrease)</b>	<b>42,680</b>	<b>163,513</b>	<b>12,905</b>	<b>412,280</b>	<b>30,858</b>	<b>8,742</b>	<b>2,686</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,935,417	2,557,970	201,856	3,908,164	1,993,562	247,426	42,015
End of year	\$ 1,978,097	\$ 2,721,483	\$ 214,761	\$ 4,320,444	\$ 2,024,420	\$ 256,168	\$ 44,701

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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(unaudited)**

Employer Name	Belmont-San Carlos Fire Department	Big Bear Area Regional Wastewater Agency	Big Bear City Airport District	Big Bear City Community Services District	Bonita-Sunnyside Fire Protection District	Border Coast Regional Airport Authority	Brooktrails Township Community Services District
Employer contributions outside of trust	\$ 199,047	\$ 201,246	\$ 71,657	\$ 752,046	\$ 145,090	\$ -	\$ 7,863
OPEB reimbursements outside of trust	199,047	201,246	71,657	752,046	145,090	-	7,863

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Buena Park Library District	Burlingame School District	Butte County Air Quality Management District	Butte County Association of Governments	Butte County Superior Court	Butte-Glenn Community College District	Byron-Bethany Irrigation District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 19,795	\$ 100,000	\$ -	\$ -	\$ -
Net investment and other income/expenses	156,134	63,744	6,175	24,400	58,252	1,231,458	112,352
<b>Total Additions</b>	<b>156,134</b>	<b>63,744</b>	<b>25,970</b>	<b>124,400</b>	<b>58,252</b>	<b>1,231,458</b>	<b>112,352</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	1,467,088	-
Administrative expenses	706	282	45	102	1,049	10,014	510
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>706</b>	<b>282</b>	<b>45</b>	<b>102</b>	<b>1,049</b>	<b>1,477,102</b>	<b>510</b>
<b>Net Increase (Decrease)</b>	<b>155,428</b>	<b>63,462</b>	<b>25,925</b>	<b>124,298</b>	<b>57,203</b>	<b>(245,644)</b>	<b>111,842</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,431,473	1,000,000	153,171	316,874	3,696,327	35,260,018	1,756,393
End of year	\$ 2,586,901	\$ 1,063,462	\$ 179,096	\$ 441,172	\$ 3,753,530	\$ 35,014,374	\$ 1,868,235

**California Public Employees' Retirement System  
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Employer Name	Buena Park Library District	Burlingame School District	Butte County Air Quality Management District	Butte County Association of Governments	Butte County Superior Court	Butte-Glenn Community College District	Byron-Bethany Irrigation District
Employer contributions outside of trust	\$ 119,919	\$ 162,219	\$ 70,557	\$ 21,650	\$ 274,207	\$ 411,219	\$ 153,361
OPEB reimbursements outside of trust	119,919	162,219	70,557	21,650	274,207	411,219	153,361

(Continued)

**California Public Employees' Retirement System  
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Employer Name	Cabrillo Joint Community College District	Calaveras Public Utility District	California Authority of Racing Fairs	California Fair Services Authority	California Fairs Financing Authority	Calleguas Municipal Water District	Camarillo Health Care District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 820,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net investment and other income/expenses	322,456	67,583	48,410	305,383	12,485	381,901	118,976
<b>Total Additions</b>	<b>1,142,907</b>	<b>67,583</b>	<b>48,410</b>	<b>305,383</b>	<b>12,485</b>	<b>381,901</b>	<b>118,976</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	43,583	359,710	-	-	-
Administrative expenses	2,532	306	391	1,382	225	3,073	538
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,532</b>	<b>306</b>	<b>43,974</b>	<b>361,092</b>	<b>225</b>	<b>3,073</b>	<b>538</b>
<b>Net Increase (Decrease)</b>	<b>1,140,375</b>	<b>67,277</b>	<b>4,436</b>	<b>(55,709)</b>	<b>12,260</b>	<b>378,828</b>	<b>118,438</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	8,714,047	1,052,425	1,376,509	4,755,452	793,232	10,720,663	1,852,776
End of year	\$ 9,854,422	\$ 1,119,702	\$ 1,380,945	\$ 4,699,743	\$ 805,492	\$ 11,099,491	\$ 1,971,214

**California Public Employees' Retirement System  
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Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Cabrillo Joint Community College District	Calaveras Public Utility District	California Authority of Racing Fairs	California Fair Services Authority	California Fairs Financing Authority	Calleguas Municipal Water District	Camarillo Health Care District
Employer contributions outside of trust	\$ 1,232,221	\$ 85,767	\$ -	\$ -	\$ 121,431	\$ 426,000	\$ 80,422
OPEB reimbursements outside of trust	1,232,221	85,767	-	-	121,431	426,000	80,422

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Campbell Union Elementary School District	Capitol Area Development Authority	Carmichael Water District	Casitas Municipal Water District	Castro Valley Sanitary District	Castroville Community Services District	Center Unified School District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,000,000	\$ 23,294	\$ 200,000	\$ -	\$ -	\$ 44,157	\$ -
Net investment and other income/expenses	748,408	299,897	190,368	22,740	69,849	21,323	50,506
<b>Total Additions</b>	<b>1,748,408</b>	<b>323,191</b>	<b>390,368</b>	<b>22,740</b>	<b>69,849</b>	<b>65,480</b>	<b>50,506</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	3,214	1,356	800	410	316	97	406
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,214</b>	<b>1,356</b>	<b>800</b>	<b>410</b>	<b>316</b>	<b>97</b>	<b>406</b>
<b>Net Increase (Decrease)</b>	<b>1,745,194</b>	<b>321,835</b>	<b>389,568</b>	<b>22,330</b>	<b>69,533</b>	<b>65,383</b>	<b>50,100</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	10,798,212	4,667,384	2,611,294	1,442,197	1,087,594	316,029	1,418,283
End of year	\$ 12,543,406	\$ 4,989,219	\$ 3,000,862	\$ 1,464,527	\$ 1,157,127	\$ 381,412	\$ 1,468,383

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	Campbell Union Elementary School District	Capitol Area Development Authority	Carmichael Water District	Casitas Municipal Water District	Castro Valley Sanitary District	Castroville Community Services District	Center Unified School District
Employer contributions outside of trust	\$ 882,968	\$ 195,335	\$ 197,454	\$ 500,495	\$ 51,373	\$ -	\$ 483,113
OPEB reimbursements outside of trust	882,968	195,335	197,454	500,495	51,373	-	483,113

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Central Basin Municipal Water District	Central County Fire Department	Central Fire Protection District of Santa Cruz County	Central Marin Police Authority	Central Marin Sanitation Agency	Chino Valley Independent Fire District	Chula Vista Elementary School District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 65,467	\$ 672,343	\$ 75,000	\$ -	\$ 317,236	\$ -
Net investment and other income/expenses	120,049	681,453	338,817	15,877	194,654	500,227	978,847
<b>Total Additions</b>	<b>120,049</b>	<b>746,920</b>	<b>1,011,160</b>	<b>90,877</b>	<b>194,654</b>	<b>817,463</b>	<b>978,847</b>
<b>Deductions</b>							
OPEB reimbursements - direct	187,276	-	-	-	170,047	-	1,197,634
Administrative expenses	966	3,083	1,523	128	871	2,251	4,515
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>188,242</b>	<b>3,083</b>	<b>1,523</b>	<b>128</b>	<b>170,918</b>	<b>2,251</b>	<b>1,202,149</b>
<b>Net Increase (Decrease)</b>	<b>(68,193)</b>	<b>743,837</b>	<b>1,009,637</b>	<b>90,749</b>	<b>23,736</b>	<b>815,212</b>	<b>(223,302)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,369,694	10,610,506	5,211,279	445,713	3,028,620	7,742,952	16,024,974
End of year	\$ 3,301,501	\$ 11,354,343	\$ 6,220,916	\$ 536,462	\$ 3,052,356	\$ 8,558,164	\$ 15,801,672

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Central Basin Municipal Water District	Central County Fire Department	Central Fire Protection District of Santa Cruz County	Central Marin Police Authority	Central Marin Sanitation Agency	Chino Valley Independent Fire District	Chula Vista Elementary School District
Employer contributions outside of trust	\$ 13,574	\$ 964,533	\$ 1,494,478	\$ 782,859	\$ 33,252	\$ 680,764	\$ 1,972,006
OPEB reimbursements outside of trust	13,574	964,533	1,494,478	782,859	33,252	680,764	1,972,006

(Continued)



**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Citrus Heights Water District	City of Agoura Hills	City of American Canyon	City of Anaheim	City of Antioch	City of Arcadia	City of Arcata
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 120,838	\$ 209,207	\$ 245,553	\$ 848,456	\$ 1,710,000	\$ -
Net investment and other income/expenses	20,812	170,580	249,750	6,932,605	1,265,726	518,679	20,454
<b>Total Additions</b>	<b>20,812</b>	<b>291,418</b>	<b>458,957</b>	<b>7,178,158</b>	<b>2,114,182</b>	<b>2,228,679</b>	<b>20,454</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	76,961	-	-	-	-	-
Administrative expenses	167	779	1,953	31,345	5,575	2,732	165
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>167</b>	<b>77,740</b>	<b>1,953</b>	<b>31,345</b>	<b>5,575</b>	<b>2,732</b>	<b>165</b>
<b>Net Increase (Decrease)</b>	<b>20,645</b>	<b>213,678</b>	<b>457,004</b>	<b>7,146,813</b>	<b>2,108,607</b>	<b>2,225,947</b>	<b>20,289</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	584,494	2,565,572	6,705,653	107,922,963	18,798,695	7,963,544	574,559
End of year	\$ 605,139	\$ 2,779,250	\$ 7,162,657	\$ 115,069,776	\$ 20,907,302	\$ 10,189,491	\$ 594,848

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Citrus Heights Water District	City of Agoura Hills	City of American Canyon	City of Anaheim	City of Antioch	City of Arcadia	City of Arcata
Employer contributions outside of trust	\$ 56,105	\$ 37,702	\$ 642,948	\$ 14,518,603	\$ 2,255,022	\$ 1,359,368	\$ 257,015
OPEB reimbursements outside of trust	56,105	37,702	642,948	14,518,603	2,255,022	1,359,368	257,015

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Avalon	City of Baldwin Park	City of Barstow	City of Bellflower	City of Belmont	City of Bishop	City of Brentwood
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 2,734,332	\$ -	\$ 384,000	\$ -	\$ -	\$ 1,100,640
Net investment and other income/expenses	18,388	33,893	94,866	519,031	530,858	330,188	1,499,060
<b>Total Additions</b>	<b>18,388</b>	<b>2,768,225</b>	<b>94,866</b>	<b>903,031</b>	<b>530,858</b>	<b>330,188</b>	<b>2,599,700</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	83	273	429	2,357	2,403	156	6,782
Employer withdrawal	-	-	-	-	-	4,443,985	-
<b>Total Deductions</b>	<b>83</b>	<b>273</b>	<b>429</b>	<b>2,357</b>	<b>2,403</b>	<b>4,444,141</b>	<b>6,782</b>
<b>Net Increase (Decrease)</b>	<b>18,305</b>	<b>2,767,952</b>	<b>94,437</b>	<b>900,674</b>	<b>528,455</b>	<b>(4,113,953)</b>	<b>2,592,918</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	286,426	951,770	1,477,082	7,938,530	8,274,677	4,113,953	23,343,176
End of year	\$ 304,731	\$ 3,719,722	\$ 1,571,519	\$ 8,839,204	\$ 8,803,132	\$ -	\$ 25,936,094

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	City of Avalon	City of Baldwin Park	City of Barstow	City of Bellflower	City of Belmont	City of Bishop	City of Brentwood
Employer contributions outside of trust	\$ 304,570	\$ 1,376,369	\$ 913,325	\$ 512,138	\$ 881,459	\$ -	\$ 2,330,673
OPEB reimbursements outside of trust	304,570	1,376,369	913,325	512,138	881,459	-	2,330,673

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Buena Park	City of Burbank	City of Burlingame	City of Calexico	City of Campbell	City of Capitola	City of Carlsbad
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 100,000	\$ 2,687,929	\$ 480,000	\$ 712,000	\$ 245,878	\$ 67,048	\$ -
Net investment and other income/expenses	174,154	3,469,752	972,220	1,316	373,673	36,040	1,136,537
<b>Total Additions</b>	<b>274,154</b>	<b>6,157,681</b>	<b>1,452,220</b>	<b>713,316</b>	<b>619,551</b>	<b>103,088</b>	<b>1,136,537</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	786	15,448	7,781	1	1,687	158	5,142
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>786</b>	<b>15,448</b>	<b>7,781</b>	<b>1</b>	<b>1,687</b>	<b>158</b>	<b>5,142</b>
<b>Net Increase (Decrease)</b>	<b>273,368</b>	<b>6,142,233</b>	<b>1,444,439</b>	<b>713,315</b>	<b>617,864</b>	<b>102,930</b>	<b>1,131,395</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,702,396	51,723,041	27,115,812	-	5,802,585	542,869	17,702,797
End of year	\$ 2,975,764	\$ 57,865,274	\$ 28,560,251	\$ 713,315	\$ 6,420,449	\$ 645,799	\$ 18,834,192

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	City of Buena Park	City of Burbank	City of Burlingame	City of Calexico	City of Campbell	City of Capitola	City of Carlsbad
Employer contributions outside of trust	\$ 651,337	\$ 3,032,796	\$ 3,512,929	\$ 1,141,248	\$ 667,662	\$ 103,304	\$ 1,143,026
OPEB reimbursements outside of trust	651,337	3,032,796	3,512,929	1,141,248	667,662	103,304	1,143,026

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Carson	City of Cathedral City	City of Cerritos	City of Citrus Heights	City of Colusa	City of Concord	City of Corona
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 2,467,000	\$ -	\$ 236,900	\$ 148,609	\$ 3,782,000	\$ 1,304,638
Net investment and other income/expenses	1,405,275	362,786	899,355	204,752	147,368	1,456,777	3,946,752
<b>Total Additions</b>	<b>1,405,275</b>	<b>2,829,786</b>	<b>899,355</b>	<b>441,652</b>	<b>295,977</b>	<b>5,238,777</b>	<b>5,251,390</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	90,056	3,070,000	-
Administrative expenses	6,357	3,021	16,202	917	665	10,628	17,812
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>6,357</b>	<b>3,021</b>	<b>16,202</b>	<b>917</b>	<b>90,721</b>	<b>3,080,628</b>	<b>17,812</b>
<b>Net Increase (Decrease)</b>	<b>1,398,918</b>	<b>2,826,765</b>	<b>883,153</b>	<b>440,735</b>	<b>205,256</b>	<b>2,158,149</b>	<b>5,233,578</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	21,880,883	10,451,051	57,081,524	3,154,600	2,155,872	34,929,133	61,086,162
End of year	\$ 23,279,801	\$ 13,277,816	\$ 57,964,677	\$ 3,595,335	\$ 2,361,128	\$ 37,087,282	\$ 66,319,740

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	City of Carson	City of Cathedral City	City of Cerritos	City of Citrus Heights	City of Colusa	City of Concord	City of Corona
Employer contributions outside of trust	\$ 2,934,276	\$ 2,137,973	\$ 2,186,817	\$ 128,716	\$ 57,505	\$ 2,305,000	\$ 8,689,586
OPEB reimbursements outside of trust	2,934,276	2,137,973	2,186,817	128,716	57,505	2,305,000	8,689,586

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Daly City	City of Davis	City of Diamond Bar	City of Downey	City of Dublin	City of Eastvale	City of El Cajon
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,000,000	\$ -	\$ 88,000	\$ -	\$ -	\$ 61,190	\$ -
Net investment and other income/expenses	945,683	2,974,436	9,858	606,954	839,987	7,881	419,848
<b>Total Additions</b>	<b>1,945,683</b>	<b>2,974,436</b>	<b>97,858</b>	<b>606,954</b>	<b>839,987</b>	<b>69,071</b>	<b>419,848</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	916,598	-	-
Administrative expenses	5,244	13,456	164	2,746	6,756	60	1,899
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>5,244</b>	<b>13,456</b>	<b>164</b>	<b>2,746</b>	<b>923,354</b>	<b>60</b>	<b>1,899</b>
<b>Net Increase (Decrease)</b>	<b>1,940,439</b>	<b>2,960,980</b>	<b>97,694</b>	<b>604,208</b>	<b>(83,367)</b>	<b>69,011</b>	<b>417,949</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	18,242,167	46,312,942	547,850	9,453,668	23,570,969	207,424	6,538,113
End of year	\$ 20,182,606	\$ 49,273,922	\$ 645,544	\$ 10,057,876	\$ 23,487,602	\$ 276,435	\$ 6,956,062

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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(unaudited)**

Employer Name	City of Daly City	City of Davis	City of Diamond Bar	City of Downey	City of Dublin	City of Eastvale	City of El Cajon
Employer contributions outside of trust	\$ 3,407,335	\$ 5,080,460	\$ 29,469	\$ 883,900	\$ 284,727	\$ -	\$ 969,137
OPEB reimbursements outside of trust	3,407,335	5,080,460	29,469	883,900	284,727	-	969,137

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of El Centro	City of El Segundo	City of Encinitas	City of Fairfield	City of Fort Bragg	City of Fremont	City of Gardena
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 823,544	\$ -	\$ 5,000	\$ 9,914,000	\$ 1,750,000
Net investment and other income/expenses	163,167	1,846,808	423,226	71,837	190,672	3,336,318	11,129
<b>Total Additions</b>	<b>163,167</b>	<b>1,846,808</b>	<b>1,246,770</b>	<b>71,837</b>	<b>195,672</b>	<b>13,250,318</b>	<b>1,761,129</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	783,495	203,585	-	6,769,760	-
Administrative expenses	2,940	8,355	2,104	577	863	15,418	50
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,940</b>	<b>8,355</b>	<b>785,599</b>	<b>204,162</b>	<b>863</b>	<b>6,785,178</b>	<b>50</b>
<b>Net Increase (Decrease)</b>	<b>160,227</b>	<b>1,838,453</b>	<b>461,171</b>	<b>(132,325)</b>	<b>194,809</b>	<b>6,465,140</b>	<b>1,761,079</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	10,354,251	28,761,791	6,521,410	2,010,677	2,969,068	45,110,513	173,347
End of year	\$ 10,514,478	\$ 30,600,244	\$ 6,982,581	\$ 1,878,352	\$ 3,163,877	\$ 51,575,653	\$ 1,934,426

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	City of El Centro	City of El Segundo	City of Encinitas	City of Fairfield	City of Fort Bragg	City of Fremont	City of Gardena
Employer contributions outside of trust	\$ 325,000	\$ 4,108,913	\$ 89,262	\$ -	\$ 457,544	\$ -	\$ 3,216,034
OPEB reimbursements outside of trust	325,000	4,108,913	89,262	-	457,544	-	3,216,034

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Gardena Transportation Enterprise	City of Hawaiian Gardens	City of Hayward	City of Huntington Beach	City of Huntington Park	City of Indian Wells	City of Indio
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 300,000	\$ 3,950,731	\$ -	\$ -	\$ -	\$ -
Net investment and other income/expenses	317,552	429,549	1,244,967	1,129,531	717,669	348,850	70,771
<b>Total Additions</b>	<b>317,552</b>	<b>729,549</b>	<b>5,195,698</b>	<b>1,129,531</b>	<b>717,669</b>	<b>348,850</b>	<b>70,771</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	1,437	1,940	6,395	9,087	3,247	2,807	569
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,437</b>	<b>1,940</b>	<b>6,395</b>	<b>9,087</b>	<b>3,247</b>	<b>2,807</b>	<b>569</b>
<b>Net Increase (Decrease)</b>	<b>316,115</b>	<b>727,609</b>	<b>5,189,303</b>	<b>1,120,444</b>	<b>714,422</b>	<b>346,043</b>	<b>70,202</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	4,947,153	6,675,212	18,936,901	31,716,227	11,178,405	9,796,188	1,986,653
End of year	\$ 5,263,268	\$ 7,402,821	\$ 24,126,204	\$ 32,836,671	\$ 11,892,827	\$ 10,142,231	\$ 2,056,855

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	City of Gardena Transportation Enterprise	City of Hawaiian Gardens	City of Hayward	City of Huntington Beach	City of Huntington Park	City of Indian Wells	City of Indio
Employer contributions outside of trust	\$ 724,778	\$ 576,076	\$ 4,949,836	\$ 2,024,390	\$ 3,068,586	\$ 453,761	\$ 2,378,016
OPEB reimbursements outside of trust	724,778	576,076	4,949,836	2,024,390	3,068,586	453,761	2,378,016

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Industry	City of Irwindale	City of La Habra	City of La Mesa	City of La Mirada	City of La Palma	City of La Puente
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 261,972	\$ 436,402	\$ 496,172	\$ -	\$ 150,000	\$ -
Net investment and other income/expenses	764,125	377,318	276,847	399,722	825,691	184,296	265,354
<b>Total Additions</b>	<b>764,125</b>	<b>639,290</b>	<b>713,249</b>	<b>895,894</b>	<b>825,691</b>	<b>334,296</b>	<b>265,354</b>
<b>Deductions</b>							
OPEB reimbursements - direct	629,978	-	-	-	709,455	-	-
Administrative expenses	3,328	1,691	1,243	1,751	6,710	829	1,200
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>633,306</b>	<b>1,691</b>	<b>1,243</b>	<b>1,751</b>	<b>716,165</b>	<b>829</b>	<b>1,200</b>
<b>Net Increase (Decrease)</b>	<b>130,819</b>	<b>637,599</b>	<b>712,006</b>	<b>894,143</b>	<b>109,526</b>	<b>333,467</b>	<b>264,154</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	11,364,401	5,816,911	4,285,438	5,723,161	23,473,787	2,825,187	4,134,331
End of year	\$ 11,495,220	\$ 6,454,510	\$ 4,997,444	\$ 6,617,304	\$ 23,583,313	\$ 3,158,654	\$ 4,398,485

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	City of Industry	City of Irwindale	City of La Habra	City of La Mesa	City of La Mirada	City of La Palma	City of La Puente
Employer contributions outside of trust	\$ 11,721	\$ 1,022,838	\$ 399,415	\$ 525,553	\$ 68,287	\$ 183,679	\$ 211,604
OPEB reimbursements outside of trust	11,721	1,022,838	399,415	525,553	68,287	183,679	211,604

(Continued)



**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of La Quinta	City of Lafayette	City of Laguna Woods	City of Lancaster	City of Larkspur	City of Lathrop	City of Live Oak
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 81,778	\$ -	\$ 1,818,128	\$ 129,000	\$ 368,885	\$ -
Net investment and other income/expenses	63,830	36,731	2,024	569,865	25,873	311,004	30,828
<b>Total Additions</b>	<b>63,830</b>	<b>118,509</b>	<b>2,024</b>	<b>2,387,993</b>	<b>154,873</b>	<b>679,889</b>	<b>30,828</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	266,373	-
Administrative expenses	514	160	36	4,573	202	1,472	139
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>514</b>	<b>160</b>	<b>36</b>	<b>4,573</b>	<b>202</b>	<b>267,845</b>	<b>139</b>
<b>Net Increase (Decrease)</b>	<b>63,316</b>	<b>118,349</b>	<b>1,988</b>	<b>2,383,420</b>	<b>154,671</b>	<b>412,044</b>	<b>30,689</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,792,999	537,364	128,398	14,200,195	703,352	4,735,866	480,158
End of year	\$ 1,856,315	\$ 655,713	\$ 130,386	\$ 16,583,615	\$ 858,023	\$ 5,147,910	\$ 510,847

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	City of La Quinta	City of Lafayette	City of Laguna Woods	City of Lancaster	City of Larkspur	City of Lathrop	City of Live Oak
Employer contributions outside of trust	\$ 90,907	\$ 32,162	\$ 5,718	\$ 1,220,306	\$ 642,695	\$ 124,271	\$ 19,809
OPEB reimbursements outside of trust	90,907	32,162	5,718	1,220,306	642,695	124,271	19,809

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Livingston	City of Lodi	City of Loma Linda	City of Lompoc	City of Los Altos	City of Los Banos	City of Lynwood
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 181,199	\$ -	\$ 31,000	\$ -	\$ -	\$ 421,210	\$ 500,000
Net investment and other income/expenses	22,651	74,607	38,362	1,230,209	225,479	883,116	327,760
<b>Total Additions</b>	<b>203,850</b>	<b>74,607</b>	<b>69,362</b>	<b>1,230,209</b>	<b>225,479</b>	<b>1,304,326</b>	<b>827,760</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	776,567	-	-	-
Administrative expenses	93	600	174	5,565	1,020	3,995	1,452
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>93</b>	<b>600</b>	<b>174</b>	<b>782,132</b>	<b>1,020</b>	<b>3,995</b>	<b>1,452</b>
<b>Net Increase (Decrease)</b>	<b>203,757</b>	<b>74,007</b>	<b>69,188</b>	<b>448,077</b>	<b>224,459</b>	<b>1,300,331</b>	<b>826,308</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	258,231	2,094,230	599,408	19,157,676	3,510,138	13,740,413	4,989,957
End of year	\$ 461,988	\$ 2,168,237	\$ 668,596	\$ 19,605,753	\$ 3,734,597	\$ 15,040,744	\$ 5,816,265

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	City of Livingston	City of Lodi	City of Loma Linda	City of Lompoc	City of Los Altos	City of Los Banos	City of Lynwood
Employer contributions outside of trust	\$ 225,164	\$ 1,724,619	\$ 31,536	\$ 385,001	\$ 126,088	\$ 1,242,447	\$ 1,289,952
OPEB reimbursements outside of trust	225,164	1,724,619	31,536	385,001	126,088	1,242,447	1,289,952

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Malibu	City of Manhattan Beach	City of Martinez	City of Maywood	City of Menlo Park	City of Merced	City of Mill Valley
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	389,522
Net investment and other income/expenses	540,898	398,243	882,295	33,497	355,720	159,850	600,914
<b>Total Additions</b>	<b>540,898</b>	<b>398,243</b>	<b>882,295</b>	<b>33,497</b>	<b>355,720</b>	<b>159,850</b>	<b>990,436</b>
<b>Deductions</b>							
OPEB reimbursements - direct	292,105	726,362	-	-	858,430	-	-
Administrative expenses	2,388	3,204	3,991	270	6,409	723	4,822
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>294,493</b>	<b>729,566</b>	<b>3,991</b>	<b>270</b>	<b>864,839</b>	<b>723</b>	<b>4,822</b>
<b>Net Increase (Decrease)</b>	<b>246,405</b>	<b>(331,323)</b>	<b>878,304</b>	<b>33,227</b>	<b>(509,119)</b>	<b>159,127</b>	<b>985,614</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	8,184,328	11,185,245	13,741,651	940,750	22,579,310	2,489,821	16,830,976
End of year	\$ 8,430,733	\$ 10,853,922	\$ 14,619,955	\$ 973,977	\$ 22,070,191	\$ 2,648,948	\$ 17,816,590

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	City of Malibu	City of Manhattan Beach	City of Martinez	City of Maywood	City of Menlo Park	City of Merced	City of Mill Valley
Employer contributions outside of trust	\$ 37,206	\$ 101,072	\$ 1,279,452	\$ 95,610	\$ 204,165	\$ 1,606,501	\$ 1,422,694
OPEB reimbursements outside of trust	37,206	101,072	1,279,452	95,610	204,165	1,606,501	1,422,694

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Milpitas	City of Mission Viejo	City of Monterey	City of Monterey Park	City of Moorpark	City of Moreno Valley	City of Morgan Hill
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,034,478	\$ -	\$ 598,175	\$ -	\$ -	\$ 1,367,308	\$ 1,000,000
Net investment and other income/expenses	3,401,636	657,094	439,666	787,426	165,233	918,778	178,646
<b>Total Additions</b>	<b>4,436,114</b>	<b>657,094</b>	<b>1,037,841</b>	<b>787,426</b>	<b>165,233</b>	<b>2,286,086</b>	<b>1,178,646</b>
<b>Deductions</b>							
OPEB reimbursements - direct	2,494,961	581,725	-	-	-	-	-
Administrative expenses	15,681	2,991	1,941	3,562	733	4,429	1,268
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,510,642</b>	<b>584,716</b>	<b>1,941</b>	<b>3,562</b>	<b>733</b>	<b>4,429</b>	<b>1,268</b>
<b>Net Increase (Decrease)</b>	<b>1,925,472</b>	<b>72,378</b>	<b>1,035,900</b>	<b>783,864</b>	<b>164,500</b>	<b>2,281,657</b>	<b>1,177,378</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	54,008,340	10,453,760	6,475,955	12,261,330	2,514,993	14,155,806	3,712,452
End of year	\$ 55,933,812	\$ 10,526,138	\$ 7,511,855	\$ 13,045,194	\$ 2,679,493	\$ 16,437,463	\$ 4,889,830

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	City of Milpitas	City of Mission Viejo	City of Monterey	City of Monterey Park	City of Moorpark	City of Moreno Valley	City of Morgan Hill
Employer contributions outside of trust	\$ 1,232,729	\$ -	\$ 797,717	\$ 1,607,808	\$ 65,000	\$ 1,078,120	\$ 276,846
OPEB reimbursements outside of trust	1,232,729	-	797,717	1,607,808	65,000	1,078,120	276,846

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Mountain View	City of Murrieta	City of Napa	City of Newark	City of Newport Beach	City of Norco	City of Oakland
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	1,034,510	446,634	1,545,576	-	15,000,000
Net investment and other income/expenses	5,444,665	368,209	696,702	235,941	2,061,410	197,355	3,879,747
<b>Total Additions</b>	<b>5,444,665</b>	<b>368,209</b>	<b>1,731,212</b>	<b>682,575</b>	<b>3,606,986</b>	<b>197,355</b>	<b>18,879,747</b>
<b>Deductions</b>							
OPEB reimbursements - direct	1,694,857	-	831,667	-	-	-	-
Administrative expenses	43,455	1,666	2,881	989	9,385	3,556	14,997
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,738,312</b>	<b>1,666</b>	<b>834,548</b>	<b>989</b>	<b>9,385</b>	<b>3,556</b>	<b>14,997</b>
<b>Net Increase (Decrease)</b>	<b>3,706,353</b>	<b>366,543</b>	<b>896,664</b>	<b>681,586</b>	<b>3,597,601</b>	<b>193,799</b>	<b>18,864,750</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	151,541,847	5,733,812	9,315,775	3,266,425	31,569,252	12,525,667	43,931,979
End of year	\$ 155,248,200	\$ 6,100,355	\$ 10,212,439	\$ 3,948,011	\$ 35,166,853	\$ 12,719,466	\$ 62,796,729

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	City of Mountain View	City of Murrieta	City of Napa	City of Newark	City of Newport Beach	City of Norco	City of Oakland
Employer contributions outside of trust	\$ 5,387,460	\$ 1,926,358	\$ 209,218	\$ 360,707	\$ 4,781,574	\$ 1,136,374	\$ 28,214,710
OPEB reimbursements outside of trust	5,387,460	1,926,358	209,218	360,707	4,781,574	1,136,374	28,214,710

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Ojai	City of Ontario	City of Palm Desert	City of Palo Alto	City of Paramount	City of Pico Rivera	City of Pismo Beach
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 100,000	\$ 5,859,978	\$ 26,529	\$ 2,032,349	\$ 832,140	\$ 565,000	\$ 234,000
Net investment and other income/expenses	51,131	9,791,404	748,799	9,353,641	512,350	404,126	282,056
<b>Total Additions</b>	<b>151,131</b>	<b>15,651,382</b>	<b>775,328</b>	<b>11,385,990</b>	<b>1,344,490</b>	<b>969,126</b>	<b>516,056</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	228	44,937	6,023	42,155	2,288	1,959	1,269
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>228</b>	<b>44,937</b>	<b>6,023</b>	<b>42,155</b>	<b>2,288</b>	<b>1,959</b>	<b>1,269</b>
<b>Net Increase (Decrease)</b>	<b>150,903</b>	<b>15,606,445</b>	<b>769,305</b>	<b>11,343,835</b>	<b>1,342,202</b>	<b>967,167</b>	<b>514,787</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	766,363	149,077,163	21,020,110	144,771,549	7,874,628	6,258,145	4,314,389
End of year	\$ 917,266	\$ 164,683,608	\$ 21,789,415	\$ 156,115,384	\$ 9,216,830	\$ 7,225,312	\$ 4,829,176

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	City of Ojai	City of Ontario	City of Palm Desert	City of Palo Alto	City of Paramount	City of Pico Rivera	City of Pismo Beach
Employer contributions outside of trust	\$ 299,986	\$ 7,214,536	\$ 1,096,647	\$ 14,294,214	\$ 784,860	\$ 1,208,807	\$ 294,031
OPEB reimbursements outside of trust	299,986	7,214,536	1,096,647	14,294,214	784,860	1,208,807	294,031

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Pittsburg	City of Pleasanton	City of Rancho Cordova	City of Rancho Mirage	City of Redondo Beach	City of Redwood City	City of Reedley
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,815,934	\$ 2,669,595	\$ 80,024
Net investment and other income/expenses	373,468	3,617,923	44,773	288,791	765,828	3,598,414	32,923
<b>Total Additions</b>	<b>873,468</b>	<b>3,617,923</b>	<b>44,773</b>	<b>288,791</b>	<b>2,581,762</b>	<b>6,268,009</b>	<b>112,947</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	1,513,984	-	-
Administrative expenses	1,673	16,367	360	1,306	2,977	16,235	148
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,673</b>	<b>16,367</b>	<b>360</b>	<b>1,306</b>	<b>1,516,961</b>	<b>16,235</b>	<b>148</b>
<b>Net Increase (Decrease)</b>	<b>871,795</b>	<b>3,601,556</b>	<b>44,413</b>	<b>287,485</b>	<b>1,064,801</b>	<b>6,251,774</b>	<b>112,799</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	5,755,962	56,334,555	1,257,254	4,496,107	9,133,983	55,509,286	474,818
End of year	\$ 6,627,757	\$ 59,936,111	\$ 1,301,667	\$ 4,783,592	\$ 10,198,784	\$ 61,761,060	\$ 587,617

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	City of Pittsburg	City of Pleasanton	City of Rancho Cordova	City of Rancho Mirage	City of Redondo Beach	City of Redwood City	City of Reedley
Employer contributions outside of trust	\$ 2,097,813	\$ 4,076,000	\$ 35,655	\$ 625,203	\$ -	\$ 4,053,405	\$ 329,984
OPEB reimbursements outside of trust	2,097,813	4,076,000	35,655	625,203	-	4,053,405	329,984

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Richmond - Richmond Police Officers Association	City of Ridgecrest	City of Rocklin	City of Rohnert Park	City of Rolling Hills	City of Sacramento	City of Salinas
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,981,610	\$ 85,982	\$ 224,500	\$ -	\$ -	\$ 18,848,905	\$ 250,000
Net investment and other income/expenses	321,873	99,580	2,250,199	565,401	23,449	5,838,873	248,010
<b>Total Additions</b>	<b>2,303,483</b>	<b>185,562</b>	<b>2,474,699</b>	<b>565,401</b>	<b>23,449</b>	<b>24,687,778</b>	<b>498,010</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	1,075,000	-	11,002,952	-
Administrative expenses	2,359	447	10,170	4,547	189	24,170	1,182
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,359</b>	<b>447</b>	<b>10,170</b>	<b>1,079,547</b>	<b>189</b>	<b>11,027,122</b>	<b>1,182</b>
<b>Net Increase (Decrease)</b>	<b>2,301,124</b>	<b>185,115</b>	<b>2,464,529</b>	<b>(514,146)</b>	<b>23,260</b>	<b>13,660,656</b>	<b>496,828</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	7,448,427	1,539,612	34,954,578	15,857,726	658,510	71,156,359	3,853,920
End of year	\$ 9,749,551	\$ 1,724,727	\$ 37,419,107	\$ 15,343,580	\$ 681,770	\$ 84,817,015	\$ 4,350,748

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	City of Richmond - Richmond Police Officers Association	City of Ridgecrest	City of Rocklin	City of Rohnert Park	City of Rolling Hills	City of Sacramento	City of Salinas
Employer contributions outside of trust	\$ 315,302	\$ 102,077	\$ 2,279,550	\$ 316,000	\$ 43,349	\$ 4,318,000	\$ 704,000
OPEB reimbursements outside of trust	315,302	102,077	2,279,550	316,000	43,349	4,318,000	704,000

(Continued)



**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of San Carlos	City of San Clemente	City of San Diego	City of San Gabriel	City of San Luis Obispo	City of San Marino	City of San Mateo
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 290,000	\$ 70,000	\$ -	\$ -	\$ 704,000	\$ 100,000	\$ 809,000
Net investment and other income/expenses	222,899	50,841	4,432,297	436,283	619,941	20,737	683,260
<b>Total Additions</b>	<b>512,899</b>	<b>120,841</b>	<b>4,432,297</b>	<b>436,283</b>	<b>1,323,941</b>	<b>120,737</b>	<b>1,492,260</b>
<b>Deductions</b>							
OPEB reimbursements - direct	248,077	-	-	-	-	-	728,477
Administrative expenses	1,012	388	34,990	1,974	2,798	157	2,754
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>249,089</b>	<b>388</b>	<b>34,990</b>	<b>1,974</b>	<b>2,798</b>	<b>157</b>	<b>731,231</b>
<b>Net Increase (Decrease)</b>	<b>263,810</b>	<b>120,453</b>	<b>4,397,307</b>	<b>434,309</b>	<b>1,321,143</b>	<b>120,580</b>	<b>761,029</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,525,414	1,322,618	121,916,327	6,792,539	9,633,672	542,571	8,830,251
End of year	\$ 3,789,224	\$ 1,443,071	\$ 126,313,634	\$ 7,226,848	\$ 10,954,815	\$ 663,151	\$ 9,591,280

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	City of San Carlos	City of San Clemente	City of San Diego	City of San Gabriel	City of San Luis Obispo	City of San Marino	City of San Mateo
Employer contributions outside of trust	\$ 100,000	\$ 283,215	\$ 37,307,555	\$ 2,051,070	\$ 723,000	\$ 319,602	\$ 384,523
OPEB reimbursements outside of trust	100,000	283,215	37,307,555	2,051,070	723,000	319,602	384,523

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of San Rafael	City of San Ramon	City of Sand City	City of Santa Fe Springs	City of Santa Monica	City of Santee	City of Seal Beach
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	631,000	3,314,085	-	248,491
Net investment and other income/expenses	1,629,100	1,229,817	256,381	1,734,112	356,146	117,827	460,061
<b>Total Additions</b>	<b>1,629,100</b>	<b>1,229,817</b>	<b>256,381</b>	<b>2,365,112</b>	<b>3,670,231</b>	<b>117,827</b>	<b>708,552</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	1,778,632	-	-	1,564,356	-	-
Administrative expenses	7,370	9,894	1,160	7,718	1,958	533	2,072
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>7,370</b>	<b>1,788,526</b>	<b>1,160</b>	<b>7,718</b>	<b>1,566,314</b>	<b>533</b>	<b>2,072</b>
<b>Net Increase (Decrease)</b>	<b>1,621,730</b>	<b>(558,709)</b>	<b>255,221</b>	<b>2,357,394</b>	<b>2,103,917</b>	<b>117,294</b>	<b>706,480</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	25,367,300	34,514,836	3,990,561	26,312,462	6,486,101	1,835,477	7,129,788
End of year	\$ 26,989,030	\$ 33,956,127	\$ 4,245,782	\$ 28,669,856	\$ 8,590,018	\$ 1,952,771	\$ 7,836,268

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	City of San Rafael	City of San Ramon	City of Sand City	City of Santa Fe Springs	City of Santa Monica	City of Santee	City of Seal Beach
Employer contributions outside of trust	\$ 3,036,440	\$ 688,880	\$ 121,495	\$ 3,580,515	-	224,265	732,718
OPEB reimbursements outside of trust	3,036,440	688,880	121,495	3,580,515	-	224,265	732,718

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Shasta Lake	City of Sierra Madre	City of Solvang	City of South Pasadena	City of South San Francisco	City of Stanton	City of Temecula
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	70,000	\$ -	801,762	\$ -	-
Net investment and other income/expenses	302,542	74,577	35,498	73,306	1,952,728	30,096	928,870
<b>Total Additions</b>	<b>302,542</b>	<b>74,577</b>	<b>105,498</b>	<b>73,306</b>	<b>2,754,490</b>	<b>30,096</b>	<b>928,870</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	38,485	-
Administrative expenses	2,434	600	284	332	8,798	242	4,202
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,434</b>	<b>600</b>	<b>284</b>	<b>332</b>	<b>8,798</b>	<b>38,727</b>	<b>4,202</b>
<b>Net Increase (Decrease)</b>	<b>300,108</b>	<b>73,977</b>	<b>105,214</b>	<b>72,974</b>	<b>2,745,692</b>	<b>(8,631)</b>	<b>924,668</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	8,496,114	2,093,939	976,332	1,141,518	30,019,481	843,682	14,467,690
End of year	\$ 8,796,222	\$ 2,167,916	\$ 1,081,546	\$ 1,214,492	\$ 32,765,173	\$ 835,051	\$ 15,392,358

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	City of Shasta Lake	City of Sierra Madre	City of Solvang	City of South Pasadena	City of South San Francisco	City of Stanton	City of Temecula
Employer contributions outside of trust	\$ 387,919	\$ 93,977	\$ 162,686	\$ 1,209,497	\$ 4,749,439	\$ -	1,284,616
OPEB reimbursements outside of trust	387,919	93,977	162,686	1,209,497	4,749,439	-	1,284,616

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Thousand Oaks	City of Torrance	City of Vacaville	City of Vallejo	City of Vernon	City of West Hollywood	City of West Sacramento
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,939,419	\$ 5,644,000	\$ 2,050,000	\$ -	\$ 1,538,693	\$ -	\$ -
Net investment and other income/expenses	1,455,448	3,067,253	3,573,925	1,610,920	735,506	86,345	1,576,766
<b>Total Additions</b>	<b>3,394,867</b>	<b>8,711,253</b>	<b>5,623,925</b>	<b>1,610,920</b>	<b>2,274,199</b>	<b>86,345</b>	<b>1,576,766</b>
<b>Deductions</b>							
OPEB reimbursements - direct	1,618,367	4,192,846	-	-	-	-	-
Administrative expenses	6,585	11,332	16,008	7,288	3,337	1,556	7,133
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,624,952</b>	<b>4,204,178</b>	<b>16,008</b>	<b>7,288</b>	<b>3,337</b>	<b>1,556</b>	<b>7,133</b>
<b>Net Increase (Decrease)</b>	<b>1,769,915</b>	<b>4,507,075</b>	<b>5,607,917</b>	<b>1,603,632</b>	<b>2,270,862</b>	<b>84,789</b>	<b>1,569,633</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	22,109,515	34,480,727	54,427,865	25,079,127	10,939,568	5,476,941	24,555,072
End of year	\$ 23,879,430	\$ 38,987,802	\$ 60,035,782	\$ 26,682,759	\$ 13,210,430	\$ 5,561,730	\$ 26,124,705

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	City of Thousand Oaks	City of Torrance	City of Vacaville	City of Vallejo	City of Vernon	City of West Hollywood	City of West Sacramento
Employer contributions outside of trust	\$ 398,509	\$ -	\$ 7,437,908	\$ 3,123,942	\$ 1,647,326	\$ 332,955	\$ 2,036,709
OPEB reimbursements outside of trust	398,509	-	7,437,908	3,123,942	1,647,326	332,955	2,036,709

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	City of Westlake Village	City of Westminster	City of Yorba Linda	City of Yreka	City/County Association of Governments of San Mateo County	Clear Creek Community Services District	Coachella Valley Mosquito and Vector Control District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 122,216	\$ 250,000	\$ 511,600	\$ 21,415	\$ 55,000	\$ -	\$ 312,420
Net investment and other income/expenses	101,318	291,648	117,624	47,086	11,317	87,414	286,803
<b>Total Additions</b>	<b>223,534</b>	<b>541,648</b>	<b>629,224</b>	<b>68,501</b>	<b>66,317</b>	<b>87,414</b>	<b>599,223</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	451	1,319	547	376	91	395	1,280
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>451</b>	<b>1,319</b>	<b>547</b>	<b>376</b>	<b>91</b>	<b>395</b>	<b>1,280</b>
<b>Net Increase (Decrease)</b>	<b>223,083</b>	<b>540,329</b>	<b>628,677</b>	<b>68,125</b>	<b>66,226</b>	<b>87,019</b>	<b>597,943</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,550,005	4,543,378	1,651,189	1,302,720	315,062	1,361,057	4,380,909
End of year	\$ 1,773,088	\$ 5,083,707	\$ 2,279,866	\$ 1,370,845	\$ 381,288	\$ 1,448,076	\$ 4,978,852

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	City of Westlake Village	City of Westminster	City of Yorba Linda	City of Yreka	City/County Association of Governments of San Mateo County	Clear Creek Community Services District	Coachella Valley Mosquito and Vector Control District
Employer contributions outside of trust	\$ 87,793	\$ 2,769,132	\$ 791,919	\$ 56,126	\$ 34,270	\$ 119,785	\$ 72,940
OPEB reimbursements outside of trust	87,793	2,769,132	791,919	56,126	34,270	119,785	72,940

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Colusa County Superior Court	Compton Creek Mosquito Abatement District	Contra Costa County Public Law Library	Contra Costa Transportation Authority	Cooperative Personnel Services	Costa Mesa Sanitary District	Cosumnes Community Services District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 68,945	\$ -	\$ 16,135	\$ 3,523,250
Net investment and other income/expenses	8,622	7,026	28,522	356,305	536,842	29,272	1,595,232
<b>Total Additions</b>	<b>8,622</b>	<b>7,026</b>	<b>28,522</b>	<b>425,250</b>	<b>536,842</b>	<b>45,407</b>	<b>5,118,482</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	203,845	171,598	-	-
Administrative expenses	155	32	229	1,566	2,396	131	7,543
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>155</b>	<b>32</b>	<b>229</b>	<b>205,411</b>	<b>173,994</b>	<b>131</b>	<b>7,543</b>
<b>Net Increase (Decrease)</b>	<b>8,467</b>	<b>6,994</b>	<b>28,293</b>	<b>219,839</b>	<b>362,848</b>	<b>45,276</b>	<b>5,110,939</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	546,842	109,429	801,010	5,331,774	8,227,595	451,325	23,644,241
End of year	\$ 555,309	\$ 116,423	\$ 829,303	\$ 5,551,613	\$ 8,590,443	\$ 496,601	\$ 28,755,180

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Colusa County Superior Court	Compton Creek Mosquito Abatement District	Contra Costa County Public Law Library	Contra Costa Transportation Authority	Cooperative Personnel Services	Costa Mesa Sanitary District	Cosumnes Community Services District
Employer contributions outside of trust	\$ 15,738	\$ -	\$ 26,551	\$ 42,000	\$ 57,129	\$ 4,489	\$ 3,186,190
OPEB reimbursements outside of trust	15,738	-	26,551	42,000	57,129	4,489	3,186,190

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	County of Butte	County of Del Norte	County of Marin	County of Monterey	County of Nevada	County of Placer	County of Riverside
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,825,000	\$ -	\$ 8,300,000	\$ 4,876,000	\$ -	\$ 8,020,642	\$ 14,465,000
Net investment and other income/expenses	359,851	66,460	9,607,510	4,171,639	2,384,443	17,824,334	5,442,529
<b>Total Additions</b>	<b>2,184,851</b>	<b>66,460</b>	<b>17,907,510</b>	<b>9,047,639</b>	<b>2,384,443</b>	<b>25,844,976</b>	<b>19,907,529</b>
<b>Deductions</b>							
OPEB reimbursements - direct	1,427,326	-	-	-	-	24,700,962	-
Administrative expenses	2,922	301	43,160	18,616	10,787	76,854	23,728
Employer withdrawal	-	-	-	-	-	225,000,000	-
<b>Total Deductions</b>	<b>1,430,248</b>	<b>301</b>	<b>43,160</b>	<b>18,616</b>	<b>10,787</b>	<b>249,777,816</b>	<b>23,728</b>
<b>Net Increase (Decrease)</b>	<b>754,603</b>	<b>66,159</b>	<b>17,864,350</b>	<b>9,029,023</b>	<b>2,373,656</b>	<b>(223,932,840)</b>	<b>19,883,801</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	9,833,009	1,037,059	147,733,982	61,814,169	37,133,435	441,780,549	76,428,467
End of year	\$ 10,587,612	\$ 1,103,218	\$ 165,598,332	\$ 70,843,192	\$ 39,507,091	\$ 217,847,709	\$ 96,312,268

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	County of Butte	County of Del Norte	County of Marin	County of Monterey	County of Nevada	County of Placer	County of Riverside
Employer contributions outside of trust	\$ 2,467,946	\$ 1,638,607	\$ 12,376,875	\$ 3,783,516	\$ 2,954,016	\$ 227,752	\$ 12,035,889
OPEB reimbursements outside of trust	2,467,946	1,638,607	12,376,875	3,783,516	2,954,016	227,752	12,035,889

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	County of San Luis Obispo	County of San Mateo	County of Santa Clara	County School Service - Sacramento County Schools	County Superintendent of Schools Office - Riverside County Schools	CRA/LA, A Designated Local Authority	Crescenta Valley Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 760,000	\$ 15,049,641	\$ 35,807,774	\$ -	\$ 2,314,603	\$ -	\$ -
Net investment and other income/expenses	1,638,651	13,001,512	92,980,486	3,931,079	6,433,328	1,152,565	44,385
<b>Total Additions</b>	<b>2,398,651</b>	<b>28,051,153</b>	<b>128,788,260</b>	<b>3,931,079</b>	<b>8,747,931</b>	<b>1,152,565</b>	<b>44,385</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	16,555,407	-	-	5,150,347	-	-
Administrative expenses	7,357	105,779	417,374	17,784	28,155	9,273	201
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>7,357</b>	<b>16,661,186</b>	<b>417,374</b>	<b>17,784</b>	<b>5,178,502</b>	<b>9,273</b>	<b>201</b>
<b>Net Increase (Decrease)</b>	<b>2,391,294</b>	<b>11,389,967</b>	<b>128,370,886</b>	<b>3,913,295</b>	<b>3,569,429</b>	<b>1,143,292</b>	<b>44,184</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	24,920,256	373,180,542	1,420,320,542	61,228,861	95,272,471	32,359,939	691,287
End of year	\$ 27,311,550	\$ 384,570,509	\$ 1,548,691,428	\$ 65,142,156	\$ 98,841,900	\$ 33,503,231	\$ 735,471

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	County of San Luis Obispo	County of San Mateo	County of Santa Clara	County School Service - Sacramento County Schools	County Superintendent of Schools Office - Riverside County Schools	CRA/LA, A Designated Local Authority	Crescenta Valley Water District
Employer contributions outside of trust	\$ 3,368,699	\$ 8,531,000	\$ 106,992,012	\$ 3,230,878	\$ 1,091,572	\$ 2,046,761	\$ 311,653
OPEB reimbursements outside of trust	3,368,699	8,531,000	106,992,012	3,230,878	1,091,572	2,046,761	311,653

(Continued)



**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Crestline-Lake Arrowhead Water Agency	CSAC Excess Insurance Authority	Cucamonga Valley Water District	Dehesa Elementary School District	Del Mar Union Elementary School District	Del Norte Solid Waste Management Authority	Del Paso Manor Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 76,010	\$ 138,478	\$ 1,600,000	\$ -	\$ 100,000	\$ 140,000	\$ -
Net investment and other income/expenses	73,773	100,371	896,015	3,266	90,485	69,598	45,510
<b>Total Additions</b>	<b>149,783</b>	<b>238,849</b>	<b>2,496,015</b>	<b>3,266</b>	<b>190,485</b>	<b>209,598</b>	<b>45,510</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	332	445	4,050	26	409	301	206
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>332</b>	<b>445</b>	<b>4,050</b>	<b>26</b>	<b>409</b>	<b>301</b>	<b>206</b>
<b>Net Increase (Decrease)</b>	<b>149,451</b>	<b>238,404</b>	<b>2,491,965</b>	<b>3,240</b>	<b>190,076</b>	<b>209,297</b>	<b>45,304</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,144,012	1,531,722	13,083,025	91,709	1,409,452	992,658	708,847
End of year	\$ 1,293,463	\$ 1,770,126	\$ 15,574,990	\$ 94,949	\$ 1,599,528	\$ 1,201,955	\$ 754,151

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	Crestline-Lake Arrowhead Water Agency	CSAC Excess Insurance Authority	Cucamonga Valley Water District	Dehesa Elementary School District	Del Mar Union Elementary School District	Del Norte Solid Waste Management Authority	Del Paso Manor Water District
Employer contributions outside of trust	\$ 93,627	\$ 57,746	\$ 880,774	\$ 10,230	\$ 274,392	\$ 41,094	\$ 78,949
OPEB reimbursements outside of trust	93,627	57,746	880,774	10,230	274,392	41,094	78,949

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Del Puerto Water District	Delta Mosquito and Vector Control District	Denair Community Services District	Diablo Water District	Diamond Springs/EI Dorado Fire Protection District	Dublin San Ramon Services District	East Bay Dischargers Authority
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 36,031	\$ -	\$ -	\$ -	\$ 81,544	\$ 596,768	\$ -
Net investment and other income/expenses	30,333	22,717	44,850	70,461	78,502	1,090,084	45,069
<b>Total Additions</b>	<b>66,364</b>	<b>22,717</b>	<b>44,850</b>	<b>70,461</b>	<b>160,046</b>	<b>1,686,852</b>	<b>45,069</b>
<b>Deductions</b>							
OPEB reimbursements - direct	11,216	-	-	57,788	-	1,419,538	58,949
Administrative expenses	239	183	361	305	627	8,260	204
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>11,455</b>	<b>183</b>	<b>361</b>	<b>58,093</b>	<b>627</b>	<b>1,427,798</b>	<b>59,153</b>
<b>Net Increase (Decrease)</b>	<b>54,909</b>	<b>22,534</b>	<b>44,489</b>	<b>12,368</b>	<b>159,419</b>	<b>259,054</b>	<b>(14,084)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	826,358	637,919	1,259,562	1,040,966	2,185,390	28,519,952	700,629
End of year	\$ 881,267	\$ 660,453	\$ 1,304,051	\$ 1,053,334	\$ 2,344,809	\$ 28,779,006	\$ 686,545

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	Del Puerto Water District	Delta Mosquito and Vector Control District	Denair Community Services District	Diablo Water District	Diamond Springs/EI Dorado Fire Protection District	Dublin San Ramon Services District	East Bay Dischargers Authority
Employer contributions outside of trust	\$ 612	\$ 15,105	\$ 39,327	\$ 19,282	\$ 483,275	\$ -	\$ -
OPEB reimbursements outside of trust	612	15,105	39,327	19,282	483,275	-	-

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	East Bay Regional Park District	East Palo Alto Sanitary District	East Valley Water District	Eden Area ROP	El Dorado County Superior Court	El Dorado County Transit Authority	El Dorado County Transportation Commission
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,609,631	\$ -	\$ 332,001	\$ -	\$ 160,000	\$ -	\$ 11,468
Net investment and other income/expenses	4,878,497	85,992	56,506	12,651	15,471	43,523	7,679
<b>Total Additions</b>	<b>6,488,128</b>	<b>85,992</b>	<b>388,507</b>	<b>12,651</b>	<b>175,471</b>	<b>43,523</b>	<b>19,147</b>
<b>Deductions</b>							
OPEB reimbursements - direct	2,372,756	-	-	-	-	-	-
Administrative expenses	21,752	389	489	228	115	197	34
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,394,508</b>	<b>389</b>	<b>489</b>	<b>228</b>	<b>115</b>	<b>197</b>	<b>34</b>
<b>Net Increase (Decrease)</b>	<b>4,093,620</b>	<b>85,603</b>	<b>388,018</b>	<b>12,423</b>	<b>175,356</b>	<b>43,326</b>	<b>19,113</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	74,323,969	1,339,159	1,580,854	802,509	403,188	677,761	116,916
End of year	\$ 78,417,589	\$ 1,424,762	\$ 1,968,872	\$ 814,932	\$ 578,544	\$ 721,087	\$ 136,029

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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(unaudited)**

Employer Name	East Bay Regional Park District	East Palo Alto Sanitary District	East Valley Water District	Eden Area ROP	El Dorado County Superior Court	El Dorado County Transit Authority	El Dorado County Transportation Commission
Employer contributions outside of trust	\$ 837,674	\$ 75,430	\$ 226,323	\$ 70,494	\$ 170,600	\$ 9,993	\$ 4,848
OPEB reimbursements outside of trust	837,674	75,430	226,323	70,494	170,600	9,993	4,848

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	El Dorado Hills Community Services District	El Dorado Hills County Water District	El Dorado Irrigation District	Encina Wastewater Authority	Enterprise Elementary School District	Fair Oaks Recreation & Park District	Fairfield-Suisun Sewer District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 300,000	\$ -	\$ 102,000	\$ 200,000	\$ -	\$ 1,176,887
Net investment and other income/expenses	156,425	657,661	763,226	67,563	132,550	3,249	501,079
<b>Total Additions</b>	<b>156,425</b>	<b>957,661</b>	<b>763,226</b>	<b>169,563</b>	<b>332,550</b>	<b>3,249</b>	<b>1,677,966</b>
<b>Deductions</b>							
OPEB reimbursements - direct	187,081	-	-	-	-	-	-
Administrative expenses	708	2,947	3,453	307	585	26	2,158
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>187,789</b>	<b>2,947</b>	<b>3,453</b>	<b>307</b>	<b>585</b>	<b>26</b>	<b>2,158</b>
<b>Net Increase (Decrease)</b>	<b>(31,364)</b>	<b>954,714</b>	<b>759,773</b>	<b>169,256</b>	<b>331,965</b>	<b>3,223</b>	<b>1,675,808</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,436,299	9,911,304	11,886,530	956,621	2,007,293	91,244	7,292,549
End of year	\$ 2,404,935	\$ 10,866,018	\$ 12,646,303	\$ 1,125,877	\$ 2,339,258	\$ 94,467	\$ 8,968,357

**California Public Employees' Retirement System  
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Employer Name	El Dorado Hills Community Services District	El Dorado Hills County Water District	El Dorado Irrigation District	Encina Wastewater Authority	Enterprise Elementary School District	Fair Oaks Recreation & Park District	Fairfield-Suisun Sewer District
Employer contributions outside of trust	\$ 71,230	\$ 1,018,491	\$ 2,050,546	\$ 93,647	\$ 178,323	\$ 56,415	\$ 551,582
OPEB reimbursements outside of trust	71,230	1,018,491	2,050,546	93,647	178,323	56,415	551,582

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Fairfield-Suisun Unified School District	Fallbrook Union High School District	Fern Valley Water District	First 5 Contra Costa	First 5 Del Norte	First 5 San Benito	Florin Resource Conservation District Elk Grove Water Works
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 581,777	\$ -	\$ -	\$ -	\$ -	\$ -	139,539
Net investment and other income/expenses	126,832	4,555	39,197	37,383	9,073	34,667	228,464
<b>Total Additions</b>	<b>708,609</b>	<b>4,555</b>	<b>39,197</b>	<b>37,383</b>	<b>9,073</b>	<b>34,667</b>	<b>368,003</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	37,942	-	-	-
Administrative expenses	1,077	82	315	287	41	157	1,025
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,077</b>	<b>82</b>	<b>315</b>	<b>38,229</b>	<b>41</b>	<b>157</b>	<b>1,025</b>
<b>Net Increase (Decrease)</b>	<b>707,532</b>	<b>4,473</b>	<b>38,882</b>	<b>(846)</b>	<b>9,032</b>	<b>34,510</b>	<b>366,978</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,513,141	289,145	1,100,621	994,496	141,284	539,957	3,526,731
End of year	\$ 4,220,673	\$ 293,618	\$ 1,139,503	\$ 993,650	\$ 150,316	\$ 574,467	\$ 3,893,709

**California Public Employees' Retirement System  
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Employer Name	Fairfield-Suisun Unified School District	Fallbrook Union High School District	Fern Valley Water District	First 5 Contra Costa	First 5 Del Norte	First 5 San Benito	Florin Resource Conservation District Elk Grove Water Works
Employer contributions outside of trust	\$ 2,273,114	\$ 297,001	\$ 51,114	\$ 26,161	\$ -	\$ 23,921	\$ 133,003
OPEB reimbursements outside of trust	2,273,114	297,001	51,114	26,161	-	23,921	133,003

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Foothill DeAnza Community College District	Foresthill Public Utility District	Franklin Elementary School District	Fremont Union High School District	Fresno County Law Library	Fresno Unified School District	Georgetown Fire Protection District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,500,000	\$ -	\$ 30,000	\$ 1,568,507	\$ -	\$ 3,500,000	\$ 88,059
Net investment and other income/expenses	2,101,969	14,366	12,776	197,913	27,653	2,423,732	5,533
<b>Total Additions</b>	<b>3,601,969</b>	<b>14,366</b>	<b>42,776</b>	<b>1,766,420</b>	<b>27,653</b>	<b>5,923,732</b>	<b>93,592</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	9,093	65	46	1,179	125	18,678	44
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>9,093</b>	<b>65</b>	<b>46</b>	<b>1,179</b>	<b>125</b>	<b>18,678</b>	<b>44</b>
<b>Net Increase (Decrease)</b>	<b>3,592,876</b>	<b>14,301</b>	<b>42,730</b>	<b>1,765,241</b>	<b>27,528</b>	<b>5,905,054</b>	<b>93,548</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	30,247,914	223,756	133,352	3,126,877	430,780	63,873,216	155,414
End of year	\$ 33,840,790	\$ 238,057	\$ 176,082	\$ 4,892,118	\$ 458,308	\$ 69,778,270	\$ 248,962

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Employer Name	Foothill DeAnza Community College District	Foresthill Public Utility District	Franklin Elementary School District	Fremont Union High School District	Fresno County Law Library	Fresno Unified School District	Georgetown Fire Protection District
Employer contributions outside of trust	\$ 7,644,604	\$ 15,087	\$ 19,620	\$ 1,547,881	\$ 10,000	\$ 37,570,546	\$ 84,752
OPEB reimbursements outside of trust	7,644,604	15,087	19,620	1,547,881	10,000	37,570,546	84,752

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Glendale Community College District	Glenn County Superior Court	Gold Coast Transit	Golden Sierra Job Training Agency	Goleta Sanitary District	Greater Los Angeles County Vector Control District	Grossmont Healthcare District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 150,000	\$ -	\$ -	\$ 190,477	\$ 600,000	\$ -
Net investment and other income/expenses	402,559	14,501	48,466	69,911	255,385	509,858	180,821
<b>Total Additions</b>	<b>402,559</b>	<b>164,501</b>	<b>48,466</b>	<b>69,911</b>	<b>445,862</b>	<b>1,109,858</b>	<b>180,821</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	268,383
Administrative expenses	3,250	276	219	562	1,138	2,307	766
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,250</b>	<b>276</b>	<b>219</b>	<b>562</b>	<b>1,138</b>	<b>2,307</b>	<b>269,149</b>
<b>Net Increase (Decrease)</b>	<b>399,309</b>	<b>164,225</b>	<b>48,247</b>	<b>69,349</b>	<b>444,724</b>	<b>1,107,551</b>	<b>(88,328)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	11,348,363	971,130	754,586	1,962,941	3,894,689	7,939,078	2,606,520
End of year	\$ 11,747,672	\$ 1,135,355	\$ 802,833	\$ 2,032,290	\$ 4,339,413	\$ 9,046,629	\$ 2,518,192

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Employer Name	Glendale Community College District	Glenn County Superior Court	Gold Coast Transit	Golden Sierra Job Training Agency	Goleta Sanitary District	Greater Los Angeles County Vector Control District	Grossmont Healthcare District
Employer contributions outside of trust	\$ 1,348,145	\$ 180,178	\$ 29,326	\$ 146,369	\$ 217,430	\$ 447,400	\$ -
OPEB reimbursements outside of trust	1,348,145	180,178	29,326	146,369	217,430	447,400	-

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Grossmont Union High School District	Groveland Community Services District	Hartnell Community College District	Helix Water District	Heritage Ranch Community Services District	Hidden Valley Lake Community Services District	Housing Authority of the City of Alameda
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 2,000,000	\$ -	\$ -	\$ 628,000	\$ 28,306	\$ 25,000	\$ -
Net investment and other income/expenses	362,893	18,142	459,736	1,267,568	38,478	555	87,690
<b>Total Additions</b>	<b>2,362,893</b>	<b>18,142</b>	<b>459,736</b>	<b>1,895,568</b>	<b>66,784</b>	<b>25,555</b>	<b>87,690</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	2,810	327	2,080	5,809	173	3	397
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,810</b>	<b>327</b>	<b>2,080</b>	<b>5,809</b>	<b>173</b>	<b>3</b>	<b>397</b>
<b>Net Increase (Decrease)</b>	<b>2,360,083</b>	<b>17,815</b>	<b>457,656</b>	<b>1,889,759</b>	<b>66,611</b>	<b>25,552</b>	<b>87,293</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	8,383,499	1,151,062	7,155,740	19,430,053	593,854	-	1,364,862
End of year	\$ 10,743,582	\$ 1,168,877	\$ 7,613,396	\$ 21,319,812	\$ 660,465	\$ 25,552	\$ 1,452,155

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Employer Name	Grossmont Union High School District	Groveland Community Services District	Hartnell Community College District	Helix Water District	Heritage Ranch Community Services District	Hidden Valley Lake Community Services District	Housing Authority of the City of Alameda
Employer contributions outside of trust	\$ 3,693,546	\$ 67,449	\$ 469,294	\$ 2,303,461	\$ 61,714	\$ 29,911	\$ 74,549
OPEB reimbursements outside of trust	3,693,546	67,449	469,294	2,303,461	61,714	29,911	74,549

(Continued)



**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Housing Authority of the City of Los Angeles	Housing Authority of the County of Butte	Housing Authority of the County of San Mateo	Housing Authority of the County of Santa Cruz	Igo, Ono, Platina Union Elementary School District	Imperial Irrigation District	Indian Wells Valley Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,070,620	\$ -	\$ 116,221	\$ -	\$ -	\$ -	\$ -
Net investment and other income/expenses	1,960,511	24,973	27,206	57,760	1,397	5,821,057	77,419
<b>Total Additions</b>	<b>3,031,131</b>	<b>24,973</b>	<b>143,427</b>	<b>57,760</b>	<b>1,397</b>	<b>5,821,057</b>	<b>77,419</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	44,899	-	-	-	-
Administrative expenses	8,769	201	398	261	6	46,832	350
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>8,769</b>	<b>201</b>	<b>45,297</b>	<b>261</b>	<b>6</b>	<b>46,832</b>	<b>350</b>
<b>Net Increase (Decrease)</b>	<b>3,022,362</b>	<b>24,772</b>	<b>98,130</b>	<b>57,499</b>	<b>1,391</b>	<b>5,774,225</b>	<b>77,069</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	29,868,521	701,084	1,343,731	899,576	21,743	163,435,641	1,206,071
End of year	\$ 32,890,883	\$ 725,856	\$ 1,441,861	\$ 957,075	\$ 23,134	\$ 169,209,866	\$ 1,283,140

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Employer Name	Housing Authority of the City of Los Angeles	Housing Authority of the County of Butte	Housing Authority of the County of San Mateo	Housing Authority of the County of Santa Cruz	Igo, Ono, Platina Union Elementary School District	Imperial Irrigation District	Indian Wells Valley Water District
Employer contributions outside of trust	\$ 1,526,947	\$ 43,818	\$ 7,843	\$ 31,192	\$ -	\$ 6,719,624	\$ 120,609
OPEB reimbursements outside of trust	1,526,947	43,818	7,843	31,192	-	6,719,624	120,609

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Inland Empire Utilities Agency	Inverness Public Utility District	Ironhouse Sanitary District	Jurupa Community Services District	Kaweah Delta Water Conservation District	Kensington Fire Protection District	Kensington Police Protection and Community Services District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 103,215	\$ 1,000,000	\$ -	\$ -	\$ -
Net investment and other income/expenses	713,234	17,086	214,296	478,393	62,378	47,866	129,369
<b>Total Additions</b>	<b>713,234</b>	<b>17,086</b>	<b>317,511</b>	<b>1,478,393</b>	<b>62,378</b>	<b>47,866</b>	<b>129,369</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	67,617	-
Administrative expenses	5,738	124	966	2,154	502	378	585
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>5,738</b>	<b>124</b>	<b>966</b>	<b>2,154</b>	<b>502</b>	<b>67,995</b>	<b>585</b>
<b>Net Increase (Decrease)</b>	<b>707,496</b>	<b>16,962</b>	<b>316,545</b>	<b>1,476,239</b>	<b>61,876</b>	<b>(20,129)</b>	<b>128,784</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	20,022,147	428,502	3,324,844	6,446,838	1,751,159	1,318,655	2,014,933
End of year	\$ 20,729,643	\$ 445,464	\$ 3,641,389	\$ 7,923,077	\$ 1,813,035	\$ 1,298,526	\$ 2,143,717

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Employer Name	Inland Empire Utilities Agency	Inverness Public Utility District	Ironhouse Sanitary District	Jurupa Community Services District	Kaweah Delta Water Conservation District	Kensington Fire Protection District	Kensington Police Protection and Community Services District
Employer contributions outside of trust	\$ 980,679	\$ 38,537	\$ 296,785	\$ 874,314	\$ 48,022	\$ 14,805	\$ 194,512
OPEB reimbursements outside of trust	980,679	38,537	296,785	874,314	48,022	14,805	194,512

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Kentfield Fire Protection District	Kenwood Fire Protection District	Kern County Housing Authority	Kern County Law Library	Kern County Water Agency	La Puente Valley County Water District	Lafayette School District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 142,800	\$ -	\$ 200,000	\$ -	\$ 500,000	\$ 65,000	\$ 100,000
Net investment and other income/expenses	151,236	34,143	358,754	8,972	189,252	23,246	128,350
<b>Total Additions</b>	<b>294,036</b>	<b>34,143</b>	<b>558,754</b>	<b>8,972</b>	<b>689,252</b>	<b>88,246</b>	<b>228,350</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	1,196	275	1,590	41	812	403	545
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,196</b>	<b>275</b>	<b>1,590</b>	<b>41</b>	<b>812</b>	<b>403</b>	<b>545</b>
<b>Net Increase (Decrease)</b>	<b>292,840</b>	<b>33,868</b>	<b>557,164</b>	<b>8,931</b>	<b>688,440</b>	<b>87,843</b>	<b>227,805</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	4,113,931	958,502	5,453,092	139,728	2,743,964	1,381,900	1,797,181
End of year	\$ 4,406,771	\$ 992,370	\$ 6,010,256	\$ 148,659	\$ 3,432,404	\$ 1,469,743	\$ 2,024,986

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Employer Name	Kentfield Fire Protection District	Kenwood Fire Protection District	Kern County Housing Authority	Kern County Law Library	Kern County Water Agency	La Puente Valley County Water District	Lafayette School District
Employer contributions outside of trust	\$ 235,008	\$ 17,733	\$ 603,748	\$ 10,491	\$ 800,137	\$ 116,270	\$ 463,384
OPEB reimbursements outside of trust	235,008	17,733	603,748	10,491	800,137	116,270	463,384

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Laguna Beach Unified School District	Lake County Fire Protection District	Lake County Superior Court	Lakeside Fire Protection District	Lakeside Union Elementary School District	Lakeside Water District	Las Gallinas Valley Sanitary District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 100,000	\$ 15,000	\$ 80,000	\$ 250,291	\$ -	\$ -	139,560
Net investment and other income/expenses	62,865	9,569	6,195	374,223	50,019	19,900	75,113
<b>Total Additions</b>	<b>162,865</b>	<b>24,569</b>	<b>86,195</b>	<b>624,514</b>	<b>50,019</b>	<b>19,900</b>	<b>214,673</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	4,079	-
Administrative expenses	1,100	43	116	1,666	226	159	589
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,100</b>	<b>43</b>	<b>116</b>	<b>1,666</b>	<b>226</b>	<b>4,238</b>	<b>589</b>
<b>Net Increase (Decrease)</b>	<b>161,765</b>	<b>24,526</b>	<b>86,079</b>	<b>622,848</b>	<b>49,793</b>	<b>15,662</b>	<b>214,084</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,864,467	149,057	407,359	5,622,184	779,217	558,044	1,983,736
End of year	\$ 4,026,232	\$ 173,583	\$ 493,438	\$ 6,245,032	\$ 829,010	\$ 573,706	\$ 2,197,820

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(unaudited)**

Employer Name	Laguna Beach Unified School District	Lake County Fire Protection District	Lake County Superior Court	Lakeside Fire Protection District	Lakeside Union Elementary School District	Lakeside Water District	Las Gallinas Valley Sanitary District
Employer contributions outside of trust	\$ 413,866	\$ 54,626	\$ 86,342	\$ 612,374	\$ 916,838	\$ -	129,967
OPEB reimbursements outside of trust	413,866	54,626	86,342	612,374	916,838	-	129,967

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Las Lomas Elementary School District	Las Virgenes Municipal Water District	Lassen County Superior Court	Lassen Municipal Utility District	Leucadia Wastewater District	Liberty Union High School District	Livermore/Amador Valley Transit Authority
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 1,285,084	\$ -	\$ -	\$ -	\$ 500,000	\$ 150,331
Net investment and other income/expenses	433,364	263,416	42,047	264,417	33,173	9,112	170,992
<b>Total Additions</b>	<b>433,364</b>	<b>1,548,500</b>	<b>42,047</b>	<b>264,417</b>	<b>33,173</b>	<b>509,112</b>	<b>321,323</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	1,961	3,940	338	1,196	150	136	767
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,961</b>	<b>3,940</b>	<b>338</b>	<b>1,196</b>	<b>150</b>	<b>136</b>	<b>767</b>
<b>Net Increase (Decrease)</b>	<b>431,403</b>	<b>1,544,560</b>	<b>41,709</b>	<b>263,221</b>	<b>33,023</b>	<b>508,976</b>	<b>320,556</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	6,748,143	13,359,161	1,180,797	4,116,251	516,689	455,323	2,612,109
End of year	\$ 7,179,546	\$ 14,903,721	\$ 1,222,506	\$ 4,379,472	\$ 549,712	\$ 964,299	\$ 2,932,665

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	Las Lomas Elementary School District	Las Virgenes Municipal Water District	Lassen County Superior Court	Lassen Municipal Utility District	Leucadia Wastewater District	Liberty Union High School District	Livermore/Amador Valley Transit Authority
Employer contributions outside of trust	\$ 108,602	\$ 1,120,350	\$ 50,891	\$ 403,287	\$ 19,650	\$ 253,326	\$ 96,940
OPEB reimbursements outside of trust	108,602	1,120,350	50,891	403,287	19,650	253,326	96,940

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Livermore-Pleasanton Fire Department	Local Agency Formation Commission - Los Angeles	Los Angeles Community College District	Los Angeles County Development Authority	Los Angeles County Law Library	Los Angeles County Office of Education	Los Angeles County Sanitation District No. 2
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 7,100,756	\$ 116,342	\$ -	\$ -	\$ 893,000
Net investment and other income/expenses	1,650,505	21,737	10,944,816	1,810,993	79,207	199,659	16,224,489
<b>Total Additions</b>	<b>1,650,505</b>	<b>21,737</b>	<b>18,045,572</b>	<b>1,927,335</b>	<b>79,207</b>	<b>199,659</b>	<b>17,117,489</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	7,467	175	48,338	8,188	637	3,597	73,359
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>7,467</b>	<b>175</b>	<b>48,338</b>	<b>8,188</b>	<b>637</b>	<b>3,597</b>	<b>73,359</b>
<b>Net Increase (Decrease)</b>	<b>1,643,038</b>	<b>21,562</b>	<b>17,997,234</b>	<b>1,919,147</b>	<b>78,570</b>	<b>196,062</b>	<b>17,044,130</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	25,703,342	610,445	165,697,334	28,189,444	2,223,122	12,674,498	252,195,001
End of year	\$ 27,346,380	\$ 632,007	\$ 183,694,568	\$ 30,108,591	\$ 2,301,692	\$ 12,870,560	\$ 269,239,131

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Livermore-Pleasanton Fire Department	Local Agency Formation Commission - Los Angeles	Los Angeles Community College District	Los Angeles County Development Authority	Los Angeles County Law Library	Los Angeles County Office of Education	Los Angeles County Sanitation District No. 2
Employer contributions outside of trust	\$ 1,489,000	\$ 20,305	\$ 27,977,276	\$ 1,230,102	\$ 306,362	\$ 1,547,357	\$ 17,238,510
OPEB reimbursements outside of trust	1,489,000	20,305	27,977,276	1,230,102	306,362	1,547,357	17,238,510

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Los Angeles County West Vector Control District	Los Angeles Unified School District	Lowell Joint School District	March Joint Powers Authority	Marin Community College District	Marin Local Agency Formation Commission	Marin Municipal Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 257,000
Net investment and other income/expenses	220,292	30,178,706	28,256	20,526	39,715	2,487	2,605,891
<b>Total Additions</b>	<b>220,292</b>	<b>30,178,706</b>	<b>128,256</b>	<b>20,526</b>	<b>39,715</b>	<b>2,487</b>	<b>2,862,891</b>
<b>Deductions</b>							
OPEB reimbursements - direct	86,190	-	-	-	-	-	-
Administrative expenses	997	136,527	128	93	715	20	11,186
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>87,187</b>	<b>136,527</b>	<b>128</b>	<b>93</b>	<b>715</b>	<b>20</b>	<b>11,186</b>
<b>Net Increase (Decrease)</b>	<b>133,105</b>	<b>30,042,179</b>	<b>128,128</b>	<b>20,433</b>	<b>39,000</b>	<b>2,467</b>	<b>2,851,705</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,429,177	469,888,218	440,000	319,606	2,519,080	69,820	38,103,947
End of year	\$ 3,562,282	\$ 499,930,397	\$ 568,128	\$ 340,039	\$ 2,558,080	\$ 72,287	\$ 40,955,652

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Los Angeles County West Vector Control District	Los Angeles Unified School District	Lowell Joint School District	March Joint Powers Authority	Marin Community College District	Marin Local Agency Formation Commission	Marin Municipal Water District
Employer contributions outside of trust	\$ -	\$ 235,928,855	\$ 473,557	\$ 37,141	\$ 183,211	\$ -	\$ 3,542,745
OPEB reimbursements outside of trust	-	235,928,855	473,557	37,141	183,211	-	3,542,745

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Marin/Sonoma Mosquito and Vector Control District	Marinwood Community Services District	Mariposa County Superior Court	McCloud Community Services District	McKinleyville Community Services District	Meeks Bay Fire Protection District	Menlo Park City School District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 2,500,100	\$ -	\$ 185,448
Net investment and other income/expenses	488,485	20,932	13,081	15,762	54,337	41,559	186,544
<b>Total Additions</b>	<b>488,485</b>	<b>120,932</b>	<b>13,081</b>	<b>115,762</b>	<b>2,554,437</b>	<b>41,559</b>	<b>371,992</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	57,942	-
Administrative expenses	2,210	150	236	127	185	176	844
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,210</b>	<b>150</b>	<b>236</b>	<b>127</b>	<b>185</b>	<b>58,118</b>	<b>844</b>
<b>Net Increase (Decrease)</b>	<b>486,275</b>	<b>120,782</b>	<b>12,845</b>	<b>115,635</b>	<b>2,554,252</b>	<b>(16,559)</b>	<b>371,148</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	7,608,487	477,902	830,119	441,436	-	596,340	2,904,390
End of year	\$ 8,094,762	\$ 598,684	\$ 842,964	\$ 557,071	\$ 2,554,252	\$ 579,781	\$ 3,275,538

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Marin/Sonoma Mosquito and Vector Control District	Marinwood Community Services District	Mariposa County Superior Court	McCloud Community Services District	McKinleyville Community Services District	Meeks Bay Fire Protection District	Menlo Park City School District
Employer contributions outside of trust	\$ 353,318	\$ 223,857	\$ 59,742	\$ 167,894	\$ 167,939	\$ -	\$ 492,877
OPEB reimbursements outside of trust	353,318	223,857	59,742	167,894	167,939	-	492,877

(Continued)



**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Merced Irrigation District	Metropolitan Education District	Metropolitan Water District of Southern California	Midpeninsula Regional Open Space District	Midway City Sanitary District	Mill Valley School District	Modoc County Superior Court
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 300,000	\$ -	\$ 14,903,000	\$ -	\$ -	\$ -	\$ -
Net investment and other income/expenses	110,436	72,045	21,188,983	431,416	393,466	354,218	604
<b>Total Additions</b>	<b>410,436</b>	<b>72,045</b>	<b>36,091,983</b>	<b>431,416</b>	<b>393,466</b>	<b>354,218</b>	<b>604</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	19,173,715	-	-	-	-
Administrative expenses	489	580	99,281	1,952	1,780	1,603	11
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>489</b>	<b>580</b>	<b>19,272,996</b>	<b>1,952</b>	<b>1,780</b>	<b>1,603</b>	<b>11</b>
<b>Net Increase (Decrease)</b>	<b>409,947</b>	<b>71,465</b>	<b>16,818,987</b>	<b>429,464</b>	<b>391,686</b>	<b>352,615</b>	<b>593</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,638,278	2,022,810	328,508,088	6,719,245	6,127,737	5,514,986	38,386
End of year	\$ 2,048,225	\$ 2,094,275	\$ 345,327,075	\$ 7,148,709	\$ 6,519,423	\$ 5,867,601	\$ 38,979

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Merced Irrigation District	Metropolitan Education District	Metropolitan Water District of Southern California	Midpeninsula Regional Open Space District	Midway City Sanitary District	Mill Valley School District	Modoc County Superior Court
Employer contributions outside of trust	\$ 242,968	\$ 74,105	\$ 6,516,000	\$ 279,786	\$ 213,949	\$ 205,281	\$ 8,000
OPEB reimbursements outside of trust	242,968	74,105	6,516,000	279,786	213,949	205,281	8,000

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Mojave Air and Space Port	Mojave Public Utility District	Mojave Water Agency	Monte Vista County Water District	Monterey County Superior Court	Monterey Peninsula Regional Park District	Morongo Basin Transit Authority
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 250,000	\$ -	\$ 30,803	\$ 150,000	\$ 2,308,567	\$ -	\$ 169,980
Net investment and other income/expenses	85,056	61,226	115,278	112,732	(2,256)	182,322	10,942
<b>Total Additions</b>	<b>335,056</b>	<b>61,226</b>	<b>146,081</b>	<b>262,732</b>	<b>2,306,311</b>	<b>182,322</b>	<b>180,922</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	276	277	520	539	78	825	67
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>276</b>	<b>277</b>	<b>520</b>	<b>539</b>	<b>78</b>	<b>825</b>	<b>67</b>
<b>Net Increase (Decrease)</b>	<b>334,780</b>	<b>60,949</b>	<b>145,561</b>	<b>262,193</b>	<b>2,306,233</b>	<b>181,497</b>	<b>180,855</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	750,037	953,440	1,790,542	1,725,751	183,406	2,837,748	151,564
End of year	\$ 1,084,817	\$ 1,014,389	\$ 1,936,103	\$ 1,987,944	\$ 2,489,639	\$ 3,019,245	\$ 332,419

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Mojave Air and Space Port	Mojave Public Utility District	Mojave Water Agency	Monte Vista County Water District	Monterey County Superior Court	Monterey Peninsula Regional Park District	Morongo Basin Transit Authority
Employer contributions outside of trust	\$ 323,879	\$ 52,998	\$ 213,902	\$ 307,085	\$ 186,069	\$ 93,774	\$ 29,619
OPEB reimbursements outside of trust	323,879	52,998	213,902	307,085	186,069	93,774	29,619

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Mosquito and Vector Management District of Santa Barbara County	Moulton Niguel Water District	Mt. San Jacinto Community College District	Mt. View Sanitary District	Municipal Pooling Authority	Napa Community College District	Napa County Mosquito Abatement District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 26,042	\$ -	\$ 1,000,000	\$ 53,932	\$ -	\$ -	\$ -
Net investment and other income/expenses	8,302	150,997	647,362	221,433	36,248	208,911	69,002
<b>Total Additions</b>	<b>34,344</b>	<b>150,997</b>	<b>1,647,362</b>	<b>275,365</b>	<b>36,248</b>	<b>208,911</b>	<b>69,002</b>
<b>Deductions</b>							
OPEB reimbursements - direct	5,806	-	-	-	-	-	-
Administrative expenses	155	1,215	2,844	998	164	724	1,243
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>5,961</b>	<b>1,215</b>	<b>2,844</b>	<b>998</b>	<b>164</b>	<b>724</b>	<b>1,243</b>
<b>Net Increase (Decrease)</b>	<b>28,383</b>	<b>149,782</b>	<b>1,644,518</b>	<b>274,367</b>	<b>36,084</b>	<b>208,187</b>	<b>67,759</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	523,509	4,239,721	9,614,142	3,432,670	564,588	2,349,724	4,379,487
End of year	\$ 551,892	\$ 4,389,503	\$ 11,258,660	\$ 3,707,037	\$ 600,672	\$ 2,557,911	\$ 4,447,246

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Mosquito and Vector Management District of Santa Barbara County	Moulton Niguel Water District	Mt. San Jacinto Community College District	Mt. View Sanitary District	Municipal Pooling Authority	Napa Community College District	Napa County Mosquito Abatement District
Employer contributions outside of trust	\$ -	\$ 411,674	\$ 1,175,379	\$ 203,234	\$ 50,672	\$ 1,570,930	\$ 64,356
OPEB reimbursements outside of trust	-	411,674	1,175,379	203,234	50,672	1,570,930	64,356

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Napa County Office of Education	Napa County Superior Court	Napa County Transportation and Planning Agency	Napa Sanitation District	Nevada County Superior Court	Nevada Irrigation District	Nipomo Community Services District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 205,148	\$ 300,000	\$ 36,000	\$ 402,800	\$ 250,000	\$ 1,278,000	\$ 131,650
Net investment and other income/expenses	299,370	25,490	8,327	428,501	58,497	1,331,513	162,437
<b>Total Additions</b>	<b>504,518</b>	<b>325,490</b>	<b>44,327</b>	<b>831,301</b>	<b>308,497</b>	<b>2,609,513</b>	<b>294,087</b>
<b>Deductions</b>							
OPEB reimbursements - direct	187,948	-	-	398,276	-	-	-
Administrative expenses	1,360	423	150	1,963	265	6,024	708
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>189,308</b>	<b>423</b>	<b>150</b>	<b>400,239</b>	<b>265</b>	<b>6,024</b>	<b>708</b>
<b>Net Increase (Decrease)</b>	<b>315,210</b>	<b>325,067</b>	<b>44,177</b>	<b>431,062</b>	<b>308,232</b>	<b>2,603,489</b>	<b>293,379</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	4,675,501	1,488,154	521,590	6,675,495	911,483	20,736,018	2,382,719
End of year	\$ 4,990,711	\$ 1,813,221	\$ 565,767	\$ 7,106,557	\$ 1,219,715	\$ 23,339,507	\$ 2,676,098

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Napa County Office of Education	Napa County Superior Court	Napa County Transportation and Planning Agency	Napa Sanitation District	Nevada County Superior Court	Nevada Irrigation District	Nipomo Community Services District
Employer contributions outside of trust	\$ -	\$ 380,399	\$ 25,663	\$ 83,680	\$ 383,881	\$ 1,606,500	\$ 135,821
OPEB reimbursements outside of trust	-	380,399	25,663	83,680	383,881	1,606,500	135,821

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	North Tahoe Fire Protection District	Northern California Power Agency	Northwest Mosquito and Vector Control District	Novato Fire Protection District	Oakland City Housing Authority	Ojai Valley Sanitary District	Olympic Valley Public Service District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 50,000	\$ -	\$ -	\$ 795,676	\$ -	\$ -	\$ 50,000
Net investment and other income/expenses	37,621	1,535,076	21,066	1,042,116	6,721,759	376,817	3,554
<b>Total Additions</b>	<b>87,621</b>	<b>1,535,076</b>	<b>21,066</b>	<b>1,837,792</b>	<b>6,721,759</b>	<b>376,817</b>	<b>53,554</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	695,246	-	-	-	126,598	-
Administrative expenses	168	12,350	95	4,692	30,409	1,683	15
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>168</b>	<b>707,596</b>	<b>95</b>	<b>4,692</b>	<b>30,409</b>	<b>128,281</b>	<b>15</b>
<b>Net Increase (Decrease)</b>	<b>87,453</b>	<b>827,480</b>	<b>20,971</b>	<b>1,833,100</b>	<b>6,691,350</b>	<b>248,536</b>	<b>53,539</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	574,419	43,108,855	328,173	15,992,062	104,679,294	5,781,507	50,512
End of year	\$ 661,872	\$ 43,936,335	\$ 349,144	\$ 17,825,162	\$ 111,370,644	\$ 6,030,043	\$ 104,051

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	North Tahoe Fire Protection District	Northern California Power Agency	Northwest Mosquito and Vector Control District	Novato Fire Protection District	Oakland City Housing Authority	Ojai Valley Sanitary District	Olympic Valley Public Service District
Employer contributions outside of trust	\$ 549,543	\$ 1,470,467	\$ 12,398	\$ 1,249,053	\$ 2,384,667	\$ -	\$ 20,142
OPEB reimbursements outside of trust	549,543	1,470,467	12,398	1,249,053	2,384,667	-	20,142

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Orchard Dale Water District	Orinda Union School District	Oro Loma Sanitary District	Otay Water District	Oxnard Harbor District	Padre Dam Municipal Water District	Palo Alto Unified School District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 50,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	5,000,000
Net investment and other income/expenses	63,115	90,314	574,645	1,969,238	174,943	1,162,803	21,747
<b>Total Additions</b>	<b>113,115</b>	<b>110,314</b>	<b>574,645</b>	<b>1,969,238</b>	<b>174,943</b>	<b>1,162,803</b>	<b>5,021,747</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	309,363	-	-	-	-
Administrative expenses	285	409	2,531	8,619	791	5,260	35
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>285</b>	<b>409</b>	<b>311,894</b>	<b>8,619</b>	<b>791</b>	<b>5,260</b>	<b>35</b>
<b>Net Increase (Decrease)</b>	<b>112,830</b>	<b>109,905</b>	<b>262,751</b>	<b>1,960,619</b>	<b>174,152</b>	<b>1,157,543</b>	<b>5,021,712</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	981,295	1,392,874	8,668,885	29,485,905	2,724,490	18,110,444	-
End of year	\$ 1,094,125	\$ 1,502,779	\$ 8,931,636	\$ 31,446,524	\$ 2,898,642	\$ 19,267,987	\$ 5,021,712

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Orchard Dale Water District	Orinda Union School District	Oro Loma Sanitary District	Otay Water District	Oxnard Harbor District	Padre Dam Municipal Water District	Palo Alto Unified School District
Employer contributions outside of trust	\$ 60,613	\$ 524,178	\$ 84,162	\$ 1,394,882	\$ 519,800	\$ 1,896,857	\$ 1,268,000
OPEB reimbursements outside of trust	60,613	524,178	84,162	1,394,882	519,800	1,896,857	1,268,000

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Palo Verde Irrigation District	Paradise Recreation and Park District	Peninsula Traffic Congestion Relief Alliance	Pico Water District	Pine Cove Water District	Placer County Cemetery District #1	Placer County Superior Court
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 400,000	\$ 180,000	\$ -	\$ 67,500	\$ -	\$ 45,015	\$ 1,400,000
Net investment and other income/expenses	22,355	-	5,262	34,152	9,637	92,429	436,301
<b>Total Additions</b>	<b>422,355</b>	<b>180,000</b>	<b>5,262</b>	<b>101,652</b>	<b>9,637</b>	<b>137,444</b>	<b>1,836,301</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	433	-	42	271	44	418	3,428
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>433</b>	<b>-</b>	<b>42</b>	<b>271</b>	<b>44</b>	<b>418</b>	<b>3,428</b>
<b>Net Increase (Decrease)</b>	<b>421,922</b>	<b>180,000</b>	<b>5,220</b>	<b>101,381</b>	<b>9,593</b>	<b>137,026</b>	<b>1,832,873</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,367,075	-	147,733	910,111	150,048	1,436,435	11,960,786
End of year	\$ 1,788,997	\$ 180,000	\$ 152,953	\$ 1,011,492	\$ 159,641	\$ 1,573,461	\$ 13,793,659

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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(unaudited)**

Employer Name	Palo Verde Irrigation District	Paradise Recreation and Park District	Peninsula Traffic Congestion Relief Alliance	Pico Water District	Pine Cove Water District	Placer County Cemetery District #1	Placer County Superior Court
Employer contributions outside of trust	\$ 148,151	\$ 22,139	\$ -	\$ 23,542	\$ -	\$ 81,059	\$ 1,746,886
OPEB reimbursements outside of trust	148,151	22,139	-	23,542	-	81,059	1,746,886

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Placer County Transportation Planning Agency	Placer County Water Agency	Placer Mosquito and Vector Control District	Planning and Service Area II Area Agency On Aging	Pleasanton Unified School District	Plumas County Community Development Commission	Plumas County Superior Court
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 100,000	\$ 95,591	\$ 4,808	\$ 36,126	\$ -	\$ -
Net investment and other income/expenses	80,039	1,031,435	66,079	2,154	390,748	39,018	4,325
<b>Total Additions</b>	<b>80,039</b>	<b>1,131,435</b>	<b>161,670</b>	<b>6,962</b>	<b>426,874</b>	<b>39,018</b>	<b>4,325</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	17,155	-
Administrative expenses	362	8,296	529	9	1,761	176	78
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>362</b>	<b>8,296</b>	<b>529</b>	<b>9</b>	<b>1,761</b>	<b>17,331</b>	<b>78</b>
<b>Net Increase (Decrease)</b>	<b>79,677</b>	<b>1,123,139</b>	<b>161,141</b>	<b>6,953</b>	<b>425,113</b>	<b>21,687</b>	<b>4,247</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,246,531	28,899,143	1,844,024	32,459	6,044,337	607,641	274,384
End of year	\$ 1,326,208	\$ 30,022,282	\$ 2,005,165	\$ 39,412	\$ 6,469,450	\$ 629,328	\$ 278,631

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Placer County Transportation Planning Agency	Placer County Water Agency	Placer Mosquito and Vector Control District	Planning and Service Area II Area Agency On Aging	Pleasanton Unified School District	Plumas County Community Development Commission	Plumas County Superior Court
Employer contributions outside of trust	\$ 105,016	\$ 1,469,542	\$ 35,300	\$ -	\$ 2,173,083	\$ -	\$ 16,898
OPEB reimbursements outside of trust	105,016	1,469,542	35,300	-	2,173,083	-	16,898

(Continued)



**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Port of Oakland	Public Agency Risk Sharing Authority of California	Quartz Hill Water District	Ramona Municipal Water District	Rancho Cucamonga Fire Protection District	Rancho Santa Fe Elementary School District	Reclamation District No. 1000
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	831,500	\$ -	\$ -	75,205
Net investment and other income/expenses	7,011,790	125,888	3,461	19,970	525,003	3,333	77,502
<b>Total Additions</b>	<b>7,011,790</b>	<b>125,888</b>	<b>3,461</b>	<b>851,470</b>	<b>525,003</b>	<b>3,333</b>	<b>152,707</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	57,952	-	-	1,366,288	-	-
Administrative expenses	31,721	570	33	20	8,537	60	353
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>31,721</b>	<b>58,522</b>	<b>33</b>	<b>20</b>	<b>1,374,825</b>	<b>60</b>	<b>353</b>
<b>Net Increase (Decrease)</b>	<b>6,980,069</b>	<b>67,366</b>	<b>3,428</b>	<b>851,450</b>	<b>(849,822)</b>	<b>3,273</b>	<b>152,354</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	109,190,351	1,959,836	114,841	-	29,911,912	211,535	1,216,207
End of year	\$ 116,170,420	\$ 2,027,202	\$ 118,269	\$ 851,450	\$ 29,062,090	\$ 214,808	\$ 1,368,561

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Port of Oakland	Public Agency Risk Sharing Authority of California	Quartz Hill Water District	Ramona Municipal Water District	Rancho Cucamonga Fire Protection District	Rancho Santa Fe Elementary School District	Reclamation District No. 1000
Employer contributions outside of trust	\$ 9,808,186	\$ 14,700	\$ 78,856	\$ 144,691	\$ -	\$ 138,986	\$ 112,078
OPEB reimbursements outside of trust	9,808,186	14,700	78,856	144,691	-	138,986	112,078

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Reclamation District No. 900	Redding Elementary School District	Reed Union School District	Regional Housing Authority	Regional Water Authority	Rialto Unified School District	Richardson Bay Sanitary District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 50,000	\$ 388,679	\$ 150,000	\$ 51,874	\$ 3,167,464	\$ 56,000
Net investment and other income/expenses	11,137	59,539	63,732	30,625	88,419	200,557	31,013
<b>Total Additions</b>	<b>11,137</b>	<b>109,539</b>	<b>452,411</b>	<b>180,625</b>	<b>140,293</b>	<b>3,368,021</b>	<b>87,013</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	44,331	-	-
Administrative expenses	90	271	289	122	394	5,775	247
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>90</b>	<b>271</b>	<b>289</b>	<b>122</b>	<b>44,725</b>	<b>5,775</b>	<b>247</b>
<b>Net Increase (Decrease)</b>	<b>11,047</b>	<b>109,268</b>	<b>452,122</b>	<b>180,503</b>	<b>95,568</b>	<b>3,362,246</b>	<b>86,766</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	312,778	930,274	797,749	338,485	1,350,803	17,712,878	851,332
End of year	\$ 323,825	\$ 1,039,542	\$ 1,249,871	\$ 518,988	\$ 1,446,371	\$ 21,075,124	\$ 938,098

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Reclamation District No. 900	Redding Elementary School District	Reed Union School District	Regional Housing Authority	Regional Water Authority	Rialto Unified School District	Richardson Bay Sanitary District
Employer contributions outside of trust	\$ 21,641	\$ 286,581	\$ 164,557	\$ 18,461	\$ 13,490	\$ 3,808,400	\$ 53,235
OPEB reimbursements outside of trust	21,641	286,581	164,557	18,461	13,490	3,808,400	53,235

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Rincon del Diablo Municipal Water District	Rio Alto Water District	Rio Linda Elverta Community Water District	Riverside Community College District	Riverside County Flood Control and Water Conservation District	Riverside County Regional Park and Open Space District	Riverside County Superior Court
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 21,280	\$ 20,000	\$ 2,725,558	\$ -	\$ 201,144	\$ -
Net investment and other income/expenses	226,148	10,545	2,792	333,142	196,893	41,405	63,196
<b>Total Additions</b>	<b>226,148</b>	<b>31,825</b>	<b>22,792</b>	<b>3,058,700</b>	<b>196,893</b>	<b>242,549</b>	<b>63,196</b>
<b>Deductions</b>							
OPEB reimbursements - direct	181,318	-	-	2,330,000	-	-	162,909
Administrative expenses	1,023	89	23	1,364	891	180	1,035
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>182,341</b>	<b>89</b>	<b>23</b>	<b>2,331,364</b>	<b>891</b>	<b>180</b>	<b>163,944</b>
<b>Net Increase (Decrease)</b>	<b>43,807</b>	<b>31,736</b>	<b>22,769</b>	<b>727,336</b>	<b>196,002</b>	<b>242,369</b>	<b>(100,748)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,522,340	289,806	77,172	3,112,616	3,066,844	590,492	3,624,361
End of year	\$ 3,566,147	\$ 321,542	\$ 99,941	\$ 3,839,952	\$ 3,262,846	\$ 832,861	\$ 3,523,613

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Rincon del Diablo Municipal Water District	Rio Alto Water District	Rio Linda Elverta Community Water District	Riverside Community College District	Riverside County Flood Control and Water Conservation District	Riverside County Regional Park and Open Space District	Riverside County Superior Court
Employer contributions outside of trust	\$ 44,993	\$ 62,881	\$ 15,525	\$ 1,903,205	\$ 255,741	\$ 61,274	\$ 721,558
OPEB reimbursements outside of trust	44,993	62,881	15,525	1,903,205	255,741	61,274	721,558

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Riverside County Transportation Commission	Riverside Transit Agency	Robla Elementary School District	Rocklin Unified School District	Rodeo-Hercules Fire District	Roseville Public Cemetery District	Ross Valley Fire Department
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 533,000	\$ 1,300,000	\$ 765,383	\$ 4,900,000	\$ 24,915	\$ -	\$ 131,792
Net investment and other income/expenses	419,221	711,608	127,740	9,055	171,492	47,536	327,847
<b>Total Additions</b>	<b>952,221</b>	<b>2,011,608</b>	<b>893,123</b>	<b>4,909,055</b>	<b>196,407</b>	<b>47,536</b>	<b>459,639</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	1,161,520	-	-	-	-	-
Administrative expenses	3,070	13,043	928	8	777	383	1,482
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,070</b>	<b>1,174,563</b>	<b>928</b>	<b>8</b>	<b>777</b>	<b>383</b>	<b>1,482</b>
<b>Net Increase (Decrease)</b>	<b>949,151</b>	<b>837,045</b>	<b>892,195</b>	<b>4,909,047</b>	<b>195,630</b>	<b>47,153</b>	<b>458,157</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	10,351,109	46,481,363	2,900,428	-	2,665,753	1,335,034	5,106,750
End of year	\$ 11,300,260	\$ 47,318,408	\$ 3,792,623	\$ 4,909,047	\$ 2,861,383	\$ 1,382,187	\$ 5,564,907

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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Employer Name	Riverside County Transportation Commission	Riverside Transit Agency	Robla Elementary School District	Rocklin Unified School District	Rodeo-Hercules Fire District	Roseville Public Cemetery District	Ross Valley Fire Department
Employer contributions outside of trust	\$ 429,297	\$ 254,077	\$ 77,003	\$ 643,510	\$ 344,129	\$ 45,597	\$ 542,718
OPEB reimbursements outside of trust	429,297	254,077	77,003	643,510	344,129	45,597	542,718

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Ross Valley Sanitary District	Rural County Representatives of California	Sacramento Area Council of Governments	Sacramento City Housing Authority	Sacramento City Unified School District	Sacramento County Public Law Library	Sacramento County Superior Court
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 359,202	\$ 105,000	\$ -	\$ -	\$ 7,658,321	\$ -	\$ 700,000
Net investment and other income/expenses	77,081	15,102	384,191	1,046,008	8,076,593	79,719	354,651
<b>Total Additions</b>	<b>436,283</b>	<b>120,102</b>	<b>384,191</b>	<b>1,046,008</b>	<b>15,734,914</b>	<b>79,719</b>	<b>1,054,651</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	335	132	1,738	4,732	36,239	641	2,812
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>335</b>	<b>132</b>	<b>1,738</b>	<b>4,732</b>	<b>36,239</b>	<b>641</b>	<b>2,812</b>
<b>Net Increase (Decrease)</b>	<b>435,948</b>	<b>119,970</b>	<b>382,453</b>	<b>1,041,276</b>	<b>15,698,675</b>	<b>79,078</b>	<b>1,051,839</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,149,049	422,242	5,984,008	16,291,968	124,661,230	2,238,015	9,807,403
End of year	\$ 1,584,997	\$ 542,212	\$ 6,366,461	\$ 17,333,244	\$ 140,359,905	\$ 2,317,093	\$ 10,859,242

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Ross Valley Sanitary District	Rural County Representatives of California	Sacramento Area Council of Governments	Sacramento City Housing Authority	Sacramento City Unified School District	Sacramento County Public Law Library	Sacramento County Superior Court
Employer contributions outside of trust	\$ 51,031	\$ 90,513	\$ 651,926	\$ 1,671,575	\$ 19,367,885	\$ 53,559	\$ 2,093,763
OPEB reimbursements outside of trust	51,031	90,513	651,926	1,671,575	19,367,885	53,559	2,093,763

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Sacramento Metropolitan Air Quality Management District	Sacramento Metropolitan Cable Television Commission	Sacramento Metropolitan Fire District	Sacramento Municipal Utility District	Sacramento Regional Fire/EMS Communications Center	Sacramento Regional Transit District	Sacramento Suburban Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 114,158	\$ -	\$ 4,088,378	\$ 8,566,000	\$ 56,400	\$ 254,992	\$ 66,804
Net investment and other income/expenses	46,080	29,136	4,429,181	14,631,986	48,118	2,398,654	532,649
<b>Total Additions</b>	<b>160,238</b>	<b>29,136</b>	<b>8,517,559</b>	<b>23,197,986</b>	<b>104,518</b>	<b>2,653,646</b>	<b>599,453</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	24,437,000	-	-	-
Administrative expenses	838	234	19,743	107,252	214	10,845	2,414
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>838</b>	<b>234</b>	<b>19,743</b>	<b>24,544,252</b>	<b>214</b>	<b>10,845</b>	<b>2,414</b>
<b>Net Increase (Decrease)</b>	<b>159,400</b>	<b>28,902</b>	<b>8,497,816</b>	<b>(1,346,266)</b>	<b>104,304</b>	<b>2,642,801</b>	<b>597,039</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,948,332	818,028	66,143,965	373,710,864	713,671	37,330,037	8,280,783
End of year	\$ 3,107,732	\$ 846,930	\$ 74,641,781	\$ 372,364,598	\$ 817,975	\$ 39,972,838	\$ 8,877,822

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Sacramento Metropolitan Air Quality Management District	Sacramento Metropolitan Cable Television Commission	Sacramento Metropolitan Fire District	Sacramento Municipal Utility District	Sacramento Regional Fire/EMS Communications Center	Sacramento Regional Transit District	Sacramento Suburban Water District
Employer contributions outside of trust	\$ 192,247	\$ 58,382	\$ 14,807,376	\$ 530,308	\$ 431,272	\$ 2,811,829	\$ 554,481
OPEB reimbursements outside of trust	192,247	58,382	14,807,376	530,308	431,272	2,811,829	554,481

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Sacramento-Yolo Mosquito & Vector Control District	Salinas Valley Solid Waste Authority	San Benito County Council of Governments	San Benito County Water District	San Bernardino City Unified School District	San Bernardino County Superior Court	San Bernardino Valley Municipal Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 118,800	\$ -	\$ -	\$ -	\$ -	350,000
Net investment and other income/expenses	31,814	21,779	25,137	56,985	5,701	2,472	164,266
<b>Total Additions</b>	<b>31,814</b>	<b>140,579</b>	<b>25,137</b>	<b>56,985</b>	<b>5,701</b>	<b>2,472</b>	<b>514,266</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	15,188	-	-	-	-
Administrative expenses	573	340	114	258	26	45	1,301
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>573</b>	<b>340</b>	<b>15,302</b>	<b>258</b>	<b>26</b>	<b>45</b>	<b>1,301</b>
<b>Net Increase (Decrease)</b>	<b>31,241</b>	<b>140,239</b>	<b>9,835</b>	<b>56,727</b>	<b>5,675</b>	<b>2,427</b>	<b>512,965</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,019,638	1,104,534	391,428	887,563	88,907	156,776	4,532,127
End of year	\$ 2,050,879	\$ 1,244,773	\$ 401,263	\$ 944,290	\$ 94,582	\$ 159,203	\$ 5,045,092

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	Sacramento-Yolo Mosquito & Vector Control District	Salinas Valley Solid Waste Authority	San Benito County Council of Governments	San Benito County Water District	San Bernardino City Unified School District	San Bernardino County Superior Court	San Bernardino Valley Municipal Water District
Employer contributions outside of trust	\$ 164,851	\$ 16,261	\$ -	\$ 40,500	\$ 5,017,073	\$ 61,787	\$ 263,007
OPEB reimbursements outside of trust	164,851	16,261	-	40,500	5,017,073	61,787	263,007

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	San Bernardino Valley Water Conservation District	San Diego Association of Governments	San Diego County Law Library	San Diego County Office Of Education	San Diego County Regional Airport Authority	San Diego County Water Authority	San Dieguito Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 67,870	\$ 716,418	\$ -	\$ -	\$ -	\$ -	34,555
Net investment and other income/expenses	36,113	263,932	3,675	2,108,264	474,185	399,090	25,557
<b>Total Additions</b>	<b>103,983</b>	<b>980,350</b>	<b>3,675</b>	<b>2,108,264</b>	<b>474,185</b>	<b>399,090</b>	<b>60,112</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	296,177	-	-	-	470,000	33,167
Administrative expenses	161	1,934	66	9,538	8,543	1,784	124
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>161</b>	<b>298,111</b>	<b>66</b>	<b>9,538</b>	<b>8,543</b>	<b>471,784</b>	<b>33,291</b>
<b>Net Increase (Decrease)</b>	<b>103,822</b>	<b>682,239</b>	<b>3,609</b>	<b>2,098,726</b>	<b>465,642</b>	<b>(72,694)</b>	<b>26,821</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	554,027	6,594,220	233,272	32,834,924	30,093,110	6,138,879	395,129
End of year	\$ 657,849	\$ 7,276,459	\$ 236,881	\$ 34,933,650	\$ 30,558,752	\$ 6,066,185	\$ 421,950

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	San Bernardino Valley Water Conservation District	San Diego Association of Governments	San Diego County Law Library	San Diego County Office Of Education	San Diego County Regional Airport Authority	San Diego County Water Authority	San Dieguito Water District
Employer contributions outside of trust	\$ 66,945	\$ 239,407	\$ 147,079	\$ 1,656,600	\$ 1,002,148	\$ 3,964	\$ 3,488
OPEB reimbursements outside of trust	66,945	239,407	147,079	1,656,600	1,002,148	3,964	3,488

(Continued)



**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	San Francisco Bay Area Water Emergency Transportation Authority	San Francisco County Superior Court	San Francisco County Transportation Authority	San Francisco Unified School District	San Gabriel County Water District	San Gabriel Valley Mosquito and Vector Control District	San Gabriel Valley Municipal Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 8,000,000	\$ -	\$ 50,000,000	\$ 1,000,000	\$ 42,901	\$ 200,000
Net investment and other income/expenses	82,412	95,939	138,569	1,012,953	116,888	48,609	8,194
<b>Total Additions</b>	<b>82,412</b>	<b>8,095,939</b>	<b>138,569</b>	<b>51,012,953</b>	<b>1,116,888</b>	<b>91,510</b>	<b>208,194</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	373	1,790	627	15,156	985	388	150
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>373</b>	<b>1,790</b>	<b>627</b>	<b>15,156</b>	<b>985</b>	<b>388</b>	<b>150</b>
<b>Net Increase (Decrease)</b>	<b>82,039</b>	<b>8,094,149</b>	<b>137,942</b>	<b>50,997,797</b>	<b>1,115,903</b>	<b>91,122</b>	<b>208,044</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,283,288	5,813,726	2,157,846	32,285,911	3,397,070	1,347,312	372,420
End of year	\$ 1,365,327	\$ 13,907,875	\$ 2,295,788	\$ 83,283,708	\$ 4,512,973	\$ 1,438,434	\$ 580,464

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	San Francisco Bay Area Water Emergency Transportation Authority	San Francisco County Superior Court	San Francisco County Transportation Authority	San Francisco Unified School District	San Gabriel County Water District	San Gabriel Valley Mosquito and Vector Control District	San Gabriel Valley Municipal Water District
Employer contributions outside of trust	\$ 18,574	\$ 1,731,456	\$ 96,436	\$ 31,316,932	\$ 228,466	\$ 58,542	\$ 186,662
OPEB reimbursements outside of trust	18,574	1,731,456	96,436	31,316,932	228,466	58,542	186,662

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	San Gorgonio Pass Water Agency	San Joaquin County Mosquito and Vector Control District	San Joaquin County Schools	San Joaquin Delta Community College District	San Juan Water District	San Luis Obispo Council of Governments	San Mateo County Transit District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 34,000	\$ 5,000,000	\$ 1,000,000	\$ 252,965	\$ 60,000	\$ 4,000,000
Net investment and other income/expenses	59,816	25,867	216,960	694,304	315,045	11,284	2,421,559
<b>Total Additions</b>	<b>59,816</b>	<b>59,867</b>	<b>5,216,960</b>	<b>1,694,304</b>	<b>568,010</b>	<b>71,284</b>	<b>6,421,559</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	271	491	2,977	5,566	1,413	96	10,754
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>271</b>	<b>491</b>	<b>2,977</b>	<b>5,566</b>	<b>1,413</b>	<b>96</b>	<b>10,754</b>
<b>Net Increase (Decrease)</b>	<b>59,545</b>	<b>59,376</b>	<b>5,213,983</b>	<b>1,688,738</b>	<b>566,597</b>	<b>71,188</b>	<b>6,410,805</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	931,529	1,700,448	8,601,191	18,843,275	4,806,864	292,460	36,141,006
End of year	\$ 991,074	\$ 1,759,824	\$ 13,815,174	\$ 20,532,013	\$ 5,373,461	\$ 363,648	\$ 42,551,811

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	San Gorgonio Pass Water Agency	San Joaquin County Mosquito and Vector Control District	San Joaquin County Schools	San Joaquin Delta Community College District	San Juan Water District	San Luis Obispo Council of Governments	San Mateo County Transit District
Employer contributions outside of trust	\$ 52,705	\$ 115,598	\$ 1,569,791	\$ 4,279,476	\$ 640,804	\$ 39,040	\$ 3,426,709
OPEB reimbursements outside of trust	52,705	115,598	1,569,791	4,279,476	640,804	39,040	3,426,709

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	San Ramon Valley Fire Protection District	San Ramon Valley Unified School District	Sanitary District No. 5 of Marin County	Santa Ana Unified School District	Santa Ana Watershed Project Authority	Santa Barbara County Association of Governments	Santa Barbara Metropolitan Transit District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 7,762,900	\$ 3,553,186	\$ -	\$ -	\$ 18,040	\$ 25,000	\$ -
Net investment and other income/expenses	3,321,308	1,806,614	72,960	755,548	66,415	16,061	59,866
<b>Total Additions</b>	<b>11,084,208</b>	<b>5,359,800</b>	<b>72,960</b>	<b>755,548</b>	<b>84,455</b>	<b>41,061</b>	<b>59,866</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	3,257,146	-	-	-	-	-
Administrative expenses	14,489	8,509	348	13,612	533	65	482
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>14,489</b>	<b>3,265,655</b>	<b>348</b>	<b>13,612</b>	<b>533</b>	<b>65</b>	<b>482</b>
<b>Net Increase (Decrease)</b>	<b>11,069,719</b>	<b>2,094,145</b>	<b>72,612</b>	<b>741,936</b>	<b>83,922</b>	<b>40,996</b>	<b>59,384</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	46,749,119	29,987,768	1,201,425	47,957,552	1,859,674	206,977	1,680,373
End of year	\$ 57,818,838	\$ 32,081,913	\$ 1,274,037	\$ 48,699,488	\$ 1,943,596	\$ 247,973	\$ 1,739,757

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	San Ramon Valley Fire Protection District	San Ramon Valley Unified School District	Sanitary District No. 5 of Marin County	Santa Ana Unified School District	Santa Ana Watershed Project Authority	Santa Barbara County Association of Governments	Santa Barbara Metropolitan Transit District
Employer contributions outside of trust	\$ 4,491,108	\$ 947	\$ 103,185	\$ 13,612,994	\$ 84,339	\$ 77,162	\$ 86,710
OPEB reimbursements outside of trust	4,491,108	947	103,185	13,612,994	84,339	77,162	86,710

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Santa Clara County Central Fire Protection District	Santa Clara County Health Authority	Santa Clara County Housing Authority	Santa Clara County Schools	Santa Clara County Superior Court	Santa Clara Valley Water District	Santa Clarita Valley Water Agency
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,686,171	\$ 3,000	\$ -	\$ -	\$ 156,795	\$ -	\$ 765,388
Net investment and other income/expenses	2,898,888	1,130,732	555,521	941,945	2,309,343	8,365,985	1,896,087
<b>Total Additions</b>	<b>4,585,059</b>	<b>1,133,732</b>	<b>555,521</b>	<b>941,945</b>	<b>2,466,138</b>	<b>8,365,985</b>	<b>2,661,475</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	977,390	-	-	-
Administrative expenses	13,031	5,115	4,469	7,272	10,438	37,847	8,577
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>13,031</b>	<b>5,115</b>	<b>4,469</b>	<b>984,662</b>	<b>10,438</b>	<b>37,847</b>	<b>8,577</b>
<b>Net Increase (Decrease)</b>	<b>4,572,028</b>	<b>1,128,617</b>	<b>551,052</b>	<b>(42,717)</b>	<b>2,455,700</b>	<b>8,328,138</b>	<b>2,652,898</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	44,561,896	17,610,804	15,601,317	25,271,902	35,823,828	130,291,040	29,506,492
End of year	\$ 49,133,924	\$ 18,739,421	\$ 16,152,369	\$ 25,229,185	\$ 38,279,528	\$ 138,619,178	\$ 32,159,390

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	Santa Clara County Central Fire Protection District	Santa Clara County Health Authority	Santa Clara County Housing Authority	Santa Clara County Schools	Santa Clara County Superior Court	Santa Clara Valley Water District	Santa Clarita Valley Water Agency
Employer contributions outside of trust	\$ 4,204,014	\$ 734,034	\$ 458,905	\$ -	\$ 5,893,291	\$ 13,884,441	\$ 1,014,528
OPEB reimbursements outside of trust	4,204,014	734,034	458,905	-	5,893,291	13,884,441	1,014,528

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Santa Cruz County Office of Education	Santa Cruz County Regional Transportation Commission	Santa Cruz County Superior Court	Santa Fe Irrigation District	Santa Monica Community College District	Santa Monica-Malibu Unified School District	Sausalito Marin City Sanitary District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,079,005	\$ 81,972	\$ 130,000	\$ 122,213	\$ -	\$ -	\$ -
Net investment and other income/expenses	799,846	995	37,228	388,595	550,833	430,303	84,668
<b>Total Additions</b>	<b>1,878,851</b>	<b>82,967</b>	<b>167,228</b>	<b>510,808</b>	<b>550,833</b>	<b>430,303</b>	<b>84,668</b>
<b>Deductions</b>							
OPEB reimbursements - direct	733,445	-	-	-	-	-	145,498
Administrative expenses	3,346	19	657	1,751	2,492	1,947	681
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>736,791</b>	<b>19</b>	<b>657</b>	<b>1,751</b>	<b>2,492</b>	<b>1,947</b>	<b>146,179</b>
<b>Net Increase (Decrease)</b>	<b>1,142,060</b>	<b>82,948</b>	<b>166,571</b>	<b>509,057</b>	<b>548,341</b>	<b>428,356</b>	<b>(61,511)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	10,922,298	-	2,313,960	5,958,185	8,576,868	6,698,320	2,373,895
End of year	\$ 12,064,358	\$ 82,948	\$ 2,480,531	\$ 6,467,242	\$ 9,125,209	\$ 7,126,676	\$ 2,312,384

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Santa Cruz County Office of Education	Santa Cruz County Regional Transportation Commission	Santa Cruz County Superior Court	Santa Fe Irrigation District	Santa Monica Community College District	Santa Monica-Malibu Unified School District	Sausalito Marin City Sanitary District
Employer contributions outside of trust	\$ 62,354	\$ 105,734	\$ 487,153	\$ 501,184	\$ 5,238,098	\$ 1,300,146	\$ 24,008
OPEB reimbursements outside of trust	62,354	105,734	487,153	501,184	5,238,098	1,300,146	24,008

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Scotts Valley Fire Protection District	Selma-Kingsburg- Fowler County Sanitation District	Sequoia Union High School District	Shasta County Schools	Shasta Lake Fire Protection District	Shasta Mosquito and Vector Control District	Shasta Regional Transportation Agency
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 155,000	\$ 105,104	\$ -	\$ -	\$ -	\$ -	\$ 39,337
Net investment and other income/expenses	17,188	52,218	537,824	49,464	5,192	38,471	17,605
<b>Total Additions</b>	<b>172,188</b>	<b>157,322</b>	<b>537,824</b>	<b>49,464</b>	<b>5,192</b>	<b>38,471</b>	<b>56,942</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	148	412	2,433	891	42	310	78
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>148</b>	<b>412</b>	<b>2,433</b>	<b>891</b>	<b>42</b>	<b>310</b>	<b>78</b>
<b>Net Increase (Decrease)</b>	<b>172,040</b>	<b>156,910</b>	<b>535,391</b>	<b>48,573</b>	<b>5,150</b>	<b>38,161</b>	<b>56,864</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	447,739	1,422,343	8,377,830	3,142,525	145,793	1,080,298	269,151
End of year	\$ 619,779	\$ 1,579,253	\$ 8,913,221	\$ 3,191,098	\$ 150,943	\$ 1,118,459	\$ 326,015

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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Employer Name	Scotts Valley Fire Protection District	Selma-Kingsburg- Fowler County Sanitation District	Sequoia Union High School District	Shasta County Schools	Shasta Lake Fire Protection District	Shasta Mosquito and Vector Control District	Shasta Regional Transportation Agency
Employer contributions outside of trust	\$ 92,412	\$ 71,606	\$ 3,022,622	\$ 274,350	\$ 12,565	\$ 96,698	\$ 33,704
OPEB reimbursements outside of trust	92,412	71,606	3,022,622	274,350	12,565	96,698	33,704

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Shasta Union Elementary School District	Shasta Union High School District	Sierra County Superior Court	Sierra-Sacramento Valley Emergency Medical Services Agency	Silicon Valley Clean Water	Siskiyou County Office of Education	Solano County Mosquito Abatement District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	20,000	\$ -	\$ -	\$ -	-
Net investment and other income/expenses	4,937	118,228	2,074	138,397	145,942	313,135	86,328
<b>Total Additions</b>	<b>4,937</b>	<b>118,228</b>	<b>22,074</b>	<b>138,397</b>	<b>145,942</b>	<b>313,135</b>	<b>86,328</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	65,411	348,616	-	-
Administrative expenses	22	535	36	626	2,677	1,417	695
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>22</b>	<b>535</b>	<b>36</b>	<b>66,037</b>	<b>351,293</b>	<b>1,417</b>	<b>695</b>
<b>Net Increase (Decrease)</b>	<b>4,915</b>	<b>117,693</b>	<b>22,038</b>	<b>72,360</b>	<b>(205,351)</b>	<b>311,718</b>	<b>85,633</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	76,857	1,841,666	126,205	2,153,323	9,535,292	4,878,806	2,424,041
End of year	\$ 81,772	\$ 1,959,359	\$ 148,243	\$ 2,225,683	\$ 9,329,941	\$ 5,190,524	\$ 2,509,674

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Shasta Union Elementary School District	Shasta Union High School District	Sierra County Superior Court	Sierra-Sacramento Valley Emergency Medical Services Agency	Silicon Valley Clean Water	Siskiyou County Office of Education	Solano County Mosquito Abatement District
Employer contributions outside of trust	\$ -	\$ 841,191	\$ 85	\$ -	\$ 208,184	\$ 297,734	\$ 124,939
OPEB reimbursements outside of trust	-	841,191	85	-	208,184	297,734	124,939

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Solano County Superior Court	Solano County Water Agency	Sonoma County Fire District	Sonoma County Library	Soquel Creek Water District	South Bay Regional Public Communications Authority	South Coast Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 700,000	\$ 157,166	\$ 150,000	\$ 1,406,128	\$ 648,362	\$ 192,691	\$ 522,000
Net investment and other income/expenses	110,014	79,787	227,007	134,103	361,859	15,219	520,431
<b>Total Additions</b>	<b>810,014</b>	<b>236,953</b>	<b>377,007</b>	<b>1,540,231</b>	<b>1,010,221</b>	<b>207,910</b>	<b>1,042,431</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	351,834
Administrative expenses	862	619	1,016	2,325	1,596	135	2,266
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>862</b>	<b>619</b>	<b>1,016</b>	<b>2,325</b>	<b>1,596</b>	<b>135</b>	<b>354,100</b>
<b>Net Increase (Decrease)</b>	<b>809,152</b>	<b>236,334</b>	<b>375,991</b>	<b>1,537,906</b>	<b>1,008,625</b>	<b>207,775</b>	<b>688,331</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,005,093	2,103,710	3,494,939	8,187,643	5,181,004	389,554	7,751,660
End of year	\$ 3,814,245	\$ 2,340,044	\$ 3,870,930	\$ 9,725,549	\$ 6,189,629	\$ 597,329	\$ 8,439,991

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	Solano County Superior Court	Solano County Water Agency	Sonoma County Fire District	Sonoma County Library	Soquel Creek Water District	South Bay Regional Public Communications Authority	South Coast Water District
Employer contributions outside of trust	\$ 383,859	\$ 24,192	\$ 278,291	\$ 878,265	\$ 485,641	\$ 100,002	\$ 71,000
OPEB reimbursements outside of trust	383,859	24,192	278,291	878,265	485,641	100,002	71,000

(Continued)



**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	South Placer Municipal Utility District	South San Joaquin Irrigation District	Southern California Association of Governments	Southern California Regional Rail Authority	Special District Risk Management Authority	St. Helena Unified School District	Stanislaus County Housing Authority
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 134,696	\$ 872,810	\$ 37,214	\$ 50,000	\$ -
Net investment and other income/expenses	199,454	276,254	500,014	1,105,495	69,683	14,563	703,543
<b>Total Additions</b>	<b>199,454</b>	<b>276,254</b>	<b>634,710</b>	<b>1,978,305</b>	<b>106,897</b>	<b>64,563</b>	<b>703,543</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	1,605	1,250	2,234	5,001	314	62	3,183
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,605</b>	<b>1,250</b>	<b>2,234</b>	<b>5,001</b>	<b>314</b>	<b>62</b>	<b>3,183</b>
<b>Net Increase (Decrease)</b>	<b>197,849</b>	<b>275,004</b>	<b>632,476</b>	<b>1,973,304</b>	<b>106,583</b>	<b>64,501</b>	<b>700,360</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	5,601,388	4,303,104	7,621,055	17,213,441	1,080,578	207,036	10,958,055
End of year	\$ 5,799,237	\$ 4,578,108	\$ 8,253,531	\$ 19,186,745	\$ 1,187,161	\$ 271,537	\$ 11,658,415

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	South Placer Municipal Utility District	South San Joaquin Irrigation District	Southern California Association of Governments	Southern California Regional Rail Authority	Special District Risk Management Authority	St. Helena Unified School District	Stanislaus County Housing Authority
Employer contributions outside of trust	\$ 481,692	\$ 422,087	\$ 657,430	\$ 1,403,190	\$ 48,201	\$ 242,752	\$ 926,524
OPEB reimbursements outside of trust	481,692	422,087	657,430	1,403,190	48,201	242,752	926,524

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	State Bar Of California	State of California - BU - Service Employees International Union 1,3,4,11,14,15,17,20,& 21	State of California - BU 10 - Professional Scientists	State of California - BU 12 - Craft and Maintenance	State of California - BU 13 - International Union of Operating Engineers (IUOE)	State of California - BU 16 - Physicians, Dentists, and Podiatrists	State of California - BU 18 - California Association of Psychiatric Technicians
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 2,801,000	\$ 602,890,497	\$ 21,254,723	\$ 66,321,615	\$ 5,684,128	\$ 9,541,438	\$ 32,795,699
Net investment and other income/expenses	702,020	122,483,993	6,282,676	18,472,392	1,793,085	4,444,920	9,450,431
<b>Total Additions</b>	<b>3,503,020</b>	<b>725,374,490</b>	<b>27,537,399</b>	<b>84,794,007</b>	<b>7,477,213</b>	<b>13,986,358</b>	<b>42,246,130</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	10,815	515,768	27,073	79,363	7,767	19,682	40,637
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>10,815</b>	<b>515,768</b>	<b>27,073</b>	<b>79,363</b>	<b>7,767</b>	<b>19,682</b>	<b>40,637</b>
<b>Net Increase (Decrease)</b>	<b>3,492,205</b>	<b>724,858,722</b>	<b>27,510,326</b>	<b>84,714,644</b>	<b>7,469,446</b>	<b>13,966,676</b>	<b>42,205,493</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	36,633,154	1,510,299,775	83,968,758	244,026,859	24,201,656	64,066,121	125,072,657
End of year	\$ 40,125,359	\$ 2,235,158,497	\$ 111,479,084	\$ 328,741,503	\$ 31,671,102	\$ 78,032,797	\$ 167,278,150

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	State Bar Of California	State of California - BU - Service Employees International Union 1,3,4,11,14,15,17,20,& 21	State of California - BU 10 - Professional Scientists	State of California - BU 12 - Craft and Maintenance	State of California - BU 13 - International Union of Operating Engineers (IUOE)	State of California - BU 16 - Physicians, Dentists, and Podiatrists	State of California - BU 18 - California Association of Psychiatric Technicians
Employer contributions outside of trust	\$ 1,827,741	\$ 939,394,000	\$ 31,359,000	\$ 145,060,000	\$ 14,485,000	\$ 21,644,000	\$ 62,434,000
OPEB reimbursements outside of trust	1,827,741	939,394,000	31,359,000	145,060,000	14,485,000	21,644,000	62,434,000

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	State of California - BU 19 - American Federation of State, County and Municipal Employees	State of California - BU 2 - California Attorneys, Administrative Law Judges, Hearing Officers in State Employment	State of California - BU 5 - California Highway Patrol	State of California - BU 6 - California Correctional Peace Officers Association	State of California - BU 7 - California Statewide Law Enforcement Association	State of California - BU 8 - California Department of Forestry and Fire Protection Firefighters	State of California - BU 9 - Professional Engineers in California Government
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 32,322,297	\$ 24,987,483	\$ 67,621,232	\$ 243,019,165	\$ 53,824,208	\$ 57,197,819	\$ 71,521,361
Net investment and other income/expenses	9,537,823	8,104,489	45,222,034	97,891,454	16,638,467	15,053,849	20,891,998
<b>Total Additions</b>	<b>41,860,120</b>	<b>33,091,972</b>	<b>112,843,266</b>	<b>340,910,619</b>	<b>70,462,675</b>	<b>72,251,668</b>	<b>92,413,359</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	41,096	35,174	199,891	427,275	71,834	64,118	90,007
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>41,096</b>	<b>35,174</b>	<b>199,891</b>	<b>427,275</b>	<b>71,834</b>	<b>64,118</b>	<b>90,007</b>
<b>Net Increase (Decrease)</b>	<b>41,819,024</b>	<b>33,056,798</b>	<b>112,643,375</b>	<b>340,483,344</b>	<b>70,390,841</b>	<b>72,187,550</b>	<b>92,323,352</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	127,155,194	109,862,078	658,106,100	1,363,149,621	223,521,062	193,656,508	278,488,909
End of year	\$ 168,974,218	\$ 142,918,876	\$ 770,749,475	\$ 1,703,632,965	\$ 293,911,903	\$ 265,844,058	\$ 370,812,261

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	State of California - BU 19 - American Federation of State, County and Municipal Employees	State of California - BU 2 - California Attorneys, Administrative Law Judges, Hearing Officers in State Employment	State of California - BU 5 - California Highway Patrol	State of California - BU 6 - California Correctional Peace Officers Association	State of California - BU 7 - California Statewide Law Enforcement Association	State of California - BU 8 - California Department of Forestry and Fire Protection Firefighters	State of California - BU 9 - Professional Engineers in California Government
Employer contributions outside of trust	\$ 47,401,000	\$ 38,011,000	\$ 139,282,000	\$ 504,318,000	\$ 97,944,000	\$ 73,487,000	\$ 131,564,000
OPEB reimbursements outside of trust	47,401,000	38,011,000	139,282,000	504,318,000	97,944,000	73,487,000	131,564,000

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	State of California - Excluded/Exempt	State of California - State Employees of the Judicial Branch (Excluding Justices/Judges)	Stege Sanitary District	Stinson Beach County Water District	Successor Agency to the Redevelopment Agency of the City & County of San Francisco	Sunnyslope County Water District	Superior Court of California County of San Luis Obispo
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 31,886,638	\$ 9,084,084	\$ 2,852	\$ -	\$ 1,535,914	\$ -	\$ -
Net investment and other income/expenses	6,269,544	3,482,258	16,530	12,342	942,661	41,125	8,904
<b>Total Additions</b>	<b>38,156,182</b>	<b>12,566,342</b>	<b>19,382</b>	<b>12,342</b>	<b>2,478,575</b>	<b>41,125</b>	<b>8,904</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	26,413	15,185	75	99	4,264	186	72
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>26,413</b>	<b>15,185</b>	<b>75</b>	<b>99</b>	<b>4,264</b>	<b>186</b>	<b>72</b>
<b>Net Increase (Decrease)</b>	<b>38,129,769</b>	<b>12,551,157</b>	<b>19,307</b>	<b>12,243</b>	<b>2,474,311</b>	<b>40,939</b>	<b>8,832</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	77,181,789	48,310,940	257,460	346,478	13,489,549	640,286	250,000
End of year	\$ 115,311,558	\$ 60,862,097	\$ 276,767	\$ 358,721	\$ 15,963,860	\$ 681,225	\$ 258,832

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	State of California - Excluded/Exempt	State of California - State Employees of the Judicial Branch (Excluding Justices/Judges)	Stege Sanitary District	Stinson Beach County Water District	Successor Agency to the Redevelopment Agency of the City & County of San Francisco	Sunnyslope County Water District	Superior Court of California County of San Luis Obispo
Employer contributions outside of trust	\$ 59,599,000	\$ 16,325,000	\$ 22,404	\$ 16,364	\$ 905,000	\$ 64,587	\$ 158,384
OPEB reimbursements outside of trust	59,599,000	16,325,000	22,404	16,364	905,000	64,587	158,384

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Superior Court of Contra Costa	Superior Court of Madera County	Sutter County Superior Court	Sweetwater Authority	Sweetwater Springs Water District	Tahoe City Public Utility District	Tahoe-Truckee Sanitation Agency
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 2,000,000	\$ 50,000	\$ 90,000	\$ 100,000	\$ 3,000	\$ 274,412	\$ -
Net investment and other income/expenses	186,877	1,193	38,806	196,079	3,669	189,310	815,884
<b>Total Additions</b>	<b>2,186,877</b>	<b>51,193</b>	<b>128,806</b>	<b>296,079</b>	<b>6,669</b>	<b>463,722</b>	<b>815,884</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	450,000
Administrative expenses	3,218	15	173	881	17	826	3,591
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,218</b>	<b>15</b>	<b>173</b>	<b>881</b>	<b>17</b>	<b>826</b>	<b>453,591</b>
<b>Net Increase (Decrease)</b>	<b>2,183,659</b>	<b>51,178</b>	<b>128,633</b>	<b>295,198</b>	<b>6,652</b>	<b>462,896</b>	<b>362,293</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	11,323,612	54,085	594,743	2,952,873	57,831	2,759,269	12,299,019
End of year	\$ 13,507,271	\$ 105,263	\$ 723,376	\$ 3,248,071	\$ 64,483	\$ 3,222,165	\$ 12,661,312

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	Superior Court of Contra Costa	Superior Court of Madera County	Sutter County Superior Court	Sweetwater Authority	Sweetwater Springs Water District	Tahoe City Public Utility District	Tahoe-Truckee Sanitation Agency
Employer contributions outside of trust	\$ 2,905,475	\$ 381,422	\$ 128,213	\$ 346,515	\$ 10,800	\$ 316,761	\$ 230,372
OPEB reimbursements outside of trust	2,905,475	381,422	128,213	346,515	10,800	316,761	230,372

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Tamalpais Community Services District	Tamalpais Union High School District	Tehachapi-Cummings County Water District	Templeton Community Services District	Tiburon Fire Protection District	Town of Corte Madera	Town of Fairfax
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 111,136	\$ 561,000	\$ 7,743	\$ -	\$ -	\$ 638,516	\$ -
Net investment and other income/expenses	14,233	371,523	2,257	104,629	91,089	279,252	101,774
<b>Total Additions</b>	<b>125,369</b>	<b>932,523</b>	<b>10,000</b>	<b>104,629</b>	<b>91,089</b>	<b>917,768</b>	<b>101,774</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	568,973	-	154,311	-	-	-
Administrative expenses	62	1,651	41	842	1,641	1,283	460
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>62</b>	<b>570,624</b>	<b>41</b>	<b>155,153</b>	<b>1,641</b>	<b>1,283</b>	<b>460</b>
<b>Net Increase (Decrease)</b>	<b>125,307</b>	<b>361,899</b>	<b>9,959</b>	<b>(50,524)</b>	<b>89,448</b>	<b>916,485</b>	<b>101,314</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	160,203	5,557,421	142,031	2,938,790	5,780,880	4,392,680	1,584,790
End of year	\$ 285,510	\$ 5,919,320	\$ 151,990	\$ 2,888,266	\$ 5,870,328	\$ 5,309,165	\$ 1,686,104

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	Tamalpais Community Services District	Tamalpais Union High School District	Tehachapi-Cummings County Water District	Templeton Community Services District	Tiburon Fire Protection District	Town of Corte Madera	Town of Fairfax
Employer contributions outside of trust	\$ 75,276	\$ 317,282	\$ 41,900	\$ 25,738	\$ 355,713	\$ 566,196	\$ 154,314
OPEB reimbursements outside of trust	75,276	317,282	41,900	25,738	355,713	566,196	154,314

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Town of Hillsborough	Town of Los Altos Hills	Town of Los Gatos	Town of Portola Valley	Town of Ross	Town of San Anselmo	Town of Truckee
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ -	\$ -	64,965	180,508
Net investment and other income/expenses	592,924	164,661	1,468,115	30,949	18,562	8,895	25,569
<b>Total Additions</b>	<b>592,924</b>	<b>164,661</b>	<b>1,468,115</b>	<b>30,949</b>	<b>18,562</b>	<b>73,860</b>	<b>206,077</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	124,631	-	-	25,603	-	-
Administrative expenses	2,682	745	6,642	140	153	68	427
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,682</b>	<b>125,376</b>	<b>6,642</b>	<b>140</b>	<b>25,756</b>	<b>68</b>	<b>427</b>
<b>Net Increase (Decrease)</b>	<b>590,242</b>	<b>39,285</b>	<b>1,461,473</b>	<b>30,809</b>	<b>(7,194)</b>	<b>73,792</b>	<b>205,650</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	9,233,584	2,561,271	22,860,307	479,225	539,465	237,092	1,406,513
End of year	\$ 9,823,826	\$ 2,600,556	\$ 24,321,780	\$ 510,034	\$ 532,271	\$ 310,884	\$ 1,612,163

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	Town of Hillsborough	Town of Los Altos Hills	Town of Los Gatos	Town of Portola Valley	Town of Ross	Town of San Anselmo	Town of Truckee
Employer contributions outside of trust	\$ 1,349,598	\$ 24,159	\$ 1,716,592	\$ 14,816	\$ -	123,163	76,093
OPEB reimbursements outside of trust	1,349,598	24,159	1,716,592	14,816	-	123,163	76,093

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Trabuco Canyon Water District	Transbay Joint Powers Authority	Transportation Authority of Marin	Trinity County Superior Court	Truckee Donner Public Utilities District	Truckee Fire Protection District	Truckee Sanitary District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 20,418	\$ -	\$ 750,000	\$ 117,502	\$ -	\$ 300,000
Net investment and other income/expenses	199,504	7,654	1,037	49,807	209,083	310,254	393,727
<b>Total Additions</b>	<b>199,504</b>	<b>28,072</b>	<b>1,037</b>	<b>799,807</b>	<b>326,585</b>	<b>310,254</b>	<b>693,727</b>
<b>Deductions</b>							
OPEB reimbursements - direct	153,958	-	-	73,481	-	-	-
Administrative expenses	903	137	9	401	938	1,404	1,776
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>154,861</b>	<b>137</b>	<b>9</b>	<b>73,882</b>	<b>938</b>	<b>1,404</b>	<b>1,776</b>
<b>Net Increase (Decrease)</b>	<b>44,643</b>	<b>27,935</b>	<b>1,028</b>	<b>725,925</b>	<b>325,647</b>	<b>308,850</b>	<b>691,951</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,106,350	483,168	29,137	1,398,728	3,171,763	4,831,408	6,065,262
End of year	\$ 3,150,993	\$ 511,103	\$ 30,165	\$ 2,124,653	\$ 3,497,410	\$ 5,140,258	\$ 6,757,213

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	Trabuco Canyon Water District	Transbay Joint Powers Authority	Transportation Authority of Marin	Trinity County Superior Court	Truckee Donner Public Utilities District	Truckee Fire Protection District	Truckee Sanitary District
Employer contributions outside of trust	\$ 52,863	\$ 12,043	\$ 7,187	\$ 4,824	\$ 797,397	\$ 493,648	\$ 263,071
OPEB reimbursements outside of trust	52,863	12,043	7,187	4,824	797,397	493,648	263,071

(Continued)



**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Tuolumne Utilities District	Turlock Irrigation District	Turlock Mosquito Abatement District	Twentynine Palms Water District	Union Sanitary District	United Water Conservation District	Upper San Gabriel Valley Municipal Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 202,130	\$ -	\$ -	\$ -	900,000	\$ -	44,299
Net investment and other income/expenses	635,752	1,726,871	7,282	11,165	393,441	68,582	138,349
<b>Total Additions</b>	<b>837,882</b>	<b>1,726,871</b>	<b>7,282</b>	<b>11,165</b>	<b>1,293,441</b>	<b>68,582</b>	<b>182,648</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	2,863	7,421	131	201	3,192	310	630
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,863</b>	<b>7,421</b>	<b>131</b>	<b>201</b>	<b>3,192</b>	<b>310</b>	<b>630</b>
<b>Net Increase (Decrease)</b>	<b>835,019</b>	<b>1,719,450</b>	<b>7,151</b>	<b>10,964</b>	<b>1,290,249</b>	<b>68,272</b>	<b>182,018</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	9,820,800	25,299,506	462,251	708,366	10,282,162	1,067,892	2,171,188
End of year	\$ 10,655,819	\$ 27,018,956	\$ 469,402	\$ 719,330	\$ 11,572,411	\$ 1,136,164	\$ 2,353,206

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	Tuolumne Utilities District	Turlock Irrigation District	Turlock Mosquito Abatement District	Twentynine Palms Water District	Union Sanitary District	United Water Conservation District	Upper San Gabriel Valley Municipal Water District
Employer contributions outside of trust	\$ 868,412	\$ 1,824,474	\$ 22,494	\$ 41,547	\$ 721,034	\$ 30,155	\$ 106,121
OPEB reimbursements outside of trust	868,412	1,824,474	22,494	41,547	721,034	30,155	106,121

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Vacaville Unified School District	Vallejos Water District	Vallejo Flood and Wastewater District	Valley Center Municipal Water District	Valley County Water District	Valley of the Moon Water District	Valley Sanitary District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 2,280,770	\$ -	\$ 722,071	\$ 61,549	\$ -	\$ -	\$ 67,947
Net investment and other income/expenses	1,065,314	204,045	898,827	491,239	130,805	92,080	18,966
<b>Total Additions</b>	<b>3,346,084</b>	<b>204,045</b>	<b>1,620,898</b>	<b>552,788</b>	<b>130,805</b>	<b>92,080</b>	<b>86,913</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	407,310	-	-	-	-	-
Administrative expenses	4,566	1,640	3,998	2,220	592	417	77
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>4,566</b>	<b>408,950</b>	<b>3,998</b>	<b>2,220</b>	<b>592</b>	<b>417</b>	<b>77</b>
<b>Net Increase (Decrease)</b>	<b>3,341,518</b>	<b>(204,905)</b>	<b>1,616,900</b>	<b>550,568</b>	<b>130,213</b>	<b>91,663</b>	<b>86,836</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	14,644,782	5,718,177	13,620,923	7,646,310	2,036,950	1,434,227	260,772
End of year	\$ 17,986,300	\$ 5,513,272	\$ 15,237,823	\$ 8,196,878	\$ 2,167,163	\$ 1,525,890	\$ 347,608

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	Vacaville Unified School District	Vallejos Water District	Vallejo Flood and Wastewater District	Valley Center Municipal Water District	Valley County Water District	Valley of the Moon Water District	Valley Sanitary District
Employer contributions outside of trust	\$ 1,848,646	\$ 118,204	\$ 1,461,947	\$ 480,406	\$ 199,499	\$ 123,392	\$ 60,749
OPEB reimbursements outside of trust	1,848,646	118,204	1,461,947	480,406	199,499	123,392	60,749

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Ventura County Law Library	Ventura County Transportation Commission	Vista Irrigation District	Water Replenishment District of Southern California	West Basin Municipal Water District	West Contra Costa Unified School District	West Valley Sanitation District of Santa Clara County
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 28,122	\$ -	\$ -	\$ 336,214	\$ -	\$ -
Net investment and other income/expenses	4,919	60,487	293,196	391,390	892,588	1,777,620	246,726
<b>Total Additions</b>	<b>4,919</b>	<b>88,609</b>	<b>293,196</b>	<b>391,390</b>	<b>1,228,802</b>	<b>1,777,620</b>	<b>246,726</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	471,507	-	280,843	-	121,527
Administrative expenses	40	485	1,352	3,200	3,931	8,042	1,116
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>40</b>	<b>485</b>	<b>472,859</b>	<b>3,200</b>	<b>284,774</b>	<b>8,042</b>	<b>122,643</b>
<b>Net Increase (Decrease)</b>	<b>4,879</b>	<b>88,124</b>	<b>(179,663)</b>	<b>388,190</b>	<b>944,028</b>	<b>1,769,578</b>	<b>124,083</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	138,058	1,692,122	4,792,008	11,191,015	13,461,449	27,666,032	3,842,319
End of year	\$ 142,937	\$ 1,780,246	\$ 4,612,345	\$ 11,579,205	\$ 14,405,477	\$ 29,435,610	\$ 3,966,402

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	Ventura County Law Library	Ventura County Transportation Commission	Vista Irrigation District	Water Replenishment District of Southern California	West Basin Municipal Water District	West Contra Costa Unified School District	West Valley Sanitation District of Santa Clara County
Employer contributions outside of trust	\$ 34,449	\$ 63,878	\$ 94,573	\$ 569,765	\$ 49,415	\$ 16,838,310	\$ 20,458
OPEB reimbursements outside of trust	34,449	63,878	94,573	569,765	49,415	16,838,310	20,458

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	West Valley Water District	West Valley-Mission Community College District	Westborough Water District	Western Placer Unified School District	Western Riverside County Regional Conservation Authority	Westlands Water District	Woodside Fire Protection District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 726,660	\$ -	\$ 10,367	\$ -	\$ -	\$ -	\$ 137,502
Net investment and other income/expenses	304,388	1,238,367	40,790	345,275	9,977	866,524	1,004,370
<b>Total Additions</b>	<b>1,031,048</b>	<b>1,238,367</b>	<b>51,157</b>	<b>345,275</b>	<b>9,977</b>	<b>866,524</b>	<b>1,141,872</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	1,340	22,310	184	1,562	45	3,920	4,544
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,340</b>	<b>22,310</b>	<b>184</b>	<b>1,562</b>	<b>45</b>	<b>3,920</b>	<b>4,544</b>
<b>Net Increase (Decrease)</b>	<b>1,029,708</b>	<b>1,216,057</b>	<b>50,973</b>	<b>343,713</b>	<b>9,932</b>	<b>862,604</b>	<b>1,137,328</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	4,025,435	78,584,637	634,464	5,377,993	155,388	13,494,642	15,639,703
End of year	\$ 5,055,143	\$ 79,800,694	\$ 685,437	\$ 5,721,706	\$ 165,320	\$ 14,357,246	\$ 16,777,031

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2023  
(unaudited)**

Employer Name	West Valley Water District	West Valley-Mission Community College District	Westborough Water District	Western Placer Unified School District	Western Riverside County Regional Conservation Authority	Westlands Water District	Woodside Fire Protection District
Employer contributions outside of trust	\$ 356,821	\$ 4,806,702	\$ 31,573	\$ 250,679	\$ -	\$ 893,113	\$ 873,056
OPEB reimbursements outside of trust	356,821	4,806,702	31,573	250,679	-	893,113	873,056

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Yolo County Housing Authority	Yolo County Public Agency Risk Management Insurance Authority	Yolo County Superior Court	Yolo County Transportation District	Yolo-Solano Air Quality Management District	Yorba Linda Water District	Yreka Union Elementary School District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 68,500	\$ 64,807	\$ 114,723	\$ -	\$ 124,728	\$ -	\$ -
Net investment and other income/expenses	255,514	410	264,090	79,633	124,143	184,841	47,034
<b>Total Additions</b>	<b>324,014</b>	<b>65,217</b>	<b>378,813</b>	<b>79,633</b>	<b>248,871</b>	<b>184,841</b>	<b>47,034</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	38,927	-	-	-
Administrative expenses	1,157	-	2,125	360	538	836	847
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,157</b>	<b>-</b>	<b>2,125</b>	<b>39,287</b>	<b>538</b>	<b>836</b>	<b>847</b>
<b>Net Increase (Decrease)</b>	<b>322,857</b>	<b>65,217</b>	<b>376,688</b>	<b>40,346</b>	<b>248,333</b>	<b>184,005</b>	<b>46,187</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,984,882	-	7,414,396	1,240,236	1,815,923	2,878,686	2,985,487
End of year	\$ 4,307,739	\$ 65,217	\$ 7,791,084	\$ 1,280,582	\$ 2,064,256	\$ 3,062,691	\$ 3,031,674

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Yolo County Housing Authority	Yolo County Public Agency Risk Management Insurance Authority	Yolo County Superior Court	Yolo County Transportation District	Yolo-Solano Air Quality Management District	Yorba Linda Water District	Yreka Union Elementary School District
Employer contributions outside of trust	\$ 144,386	\$ 31,550	\$ 299,169	\$ 26,834	\$ 195,483	\$ 202,141	\$ 90,827
OPEB reimbursements outside of trust	144,386	31,550	299,169	26,834	195,483	202,141	90,827

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

Employer Name	Yreka Union High School District	Yuba Community College District	Yuba County Superior Court	Yuba County Water Agency	Yuima Municipal Water District	Total
<b>Additions</b>						
Contributions:						
Employer contributions - direct	\$ -	\$ 5,000,000	\$ 375,000	\$ -	\$ -	1,776,322,169
Net investment and other income/expenses	29,353	561,117	4,411	362,826	24,203	958,237,894
<b>Total Additions</b>	<b>29,353</b>	<b>5,561,117</b>	<b>379,411</b>	<b>362,826</b>	<b>24,203</b>	<b>2,734,560,063</b>
<b>Deductions</b>						
OPEB reimbursements - direct	-	-	-	-	42,430	173,458,409
Administrative expenses	133	3,649	79	2,919	436	4,608,157
Employer withdrawal	-	-	-	-	-	229,443,985
<b>Total Deductions</b>	<b>133</b>	<b>3,649</b>	<b>79</b>	<b>2,919</b>	<b>42,866</b>	<b>407,510,551</b>
<b>Net Increase (Decrease)</b>	<b>29,220</b>	<b>5,557,468</b>	<b>379,332</b>	<b>359,907</b>	<b>(18,663)</b>	<b>2,327,049,512</b>
<b>Net Position Restricted for OPEB Benefits</b>						
Beginning of year	457,493	9,256,081	280,017	10,188,843	1,536,097	15,332,294,439
End of year	\$ 486,713	\$ 14,813,549	\$ 659,349	\$ 10,548,750	\$ 1,517,434	\$ 17,659,343,951

*See accompanying notes to the Schedule of Changes in Fiduciary Net Position by Employer.*

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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(unaudited)**

Employer Name	Yreka Union High School District	Yuba Community College District	Yuba County Superior Court	Yuba County Water Agency	Yuima Municipal Water District	Total
Employer contributions outside of trust	\$ -	\$ 3,051,533	\$ 96,536	\$ 336,282	\$ 3,475	\$ 3,429,097,259
OPEB reimbursements outside of trust	-	3,051,533	96,536	336,282	3,475	3,429,097,259

*See accompanying Independent Auditor's Report.*

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust**

**Notes to Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

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**1. CERBT Description**

The California Employers' Retiree Benefit Trust (CERBT) is administered by the California Public Employees' Retirement System (the System or CalPERS). The CERBT consists of participating employers of the State of California, public agencies, and schools. Individual employers may establish more than one plan, which are presented in separate columns in the Schedule of Changes in Fiduciary Net Position by Employer (the Schedule). CalPERS is governed by the Board of Administration (the Board) that is responsible for the management and control of CalPERS, including the exclusive control of the administration and investment of the CERBT.

The CERBT was established by Chapter 331 of the 1988 California Statutes, and employers elect to participate in the CERBT to pre-fund health, dental, and other non-pension postemployment benefits for their retirees and survivors, hereafter referred to generally as OPEB costs. The CERBT has pooled administrative and investment functions, while separate employer accounts are maintained to prefund and pay for health care or other postemployment benefits in accordance with the terms of the participating employers' plans. There are three Board approved investment strategies for employers to choose from depending on their expected levels of return and volatility. Benefit provisions are established by participating employers.

**2. Summary of Significant Accounting and Reporting Policies**

***Measurement Focus, Basis of Accounting and Basis of Presentation***

The accompanying Schedule was prepared in accordance with accounting principles generally accepted in the United States of America as applicable to governmental organizations. In doing so, CalPERS adheres to the reporting requirements established by the Governmental Accounting Standards Board (GASB).

The CERBT is accounted for on the flow of economic resources measurement focus and the accrual basis of accounting. Contributions are voluntarily determined by the employer's own funding schedule, and there are no long-term contracts for contributions to the CERBT. As such, contributions are elective and not required. The CERBT recognizes employer contributions postmarked by June 30, 2023, and received by July 14, 2023.

Eligible OPEB costs incurred by an employer as of and for the fiscal year ended June 30, 2023, and for which CERBT received a reimbursement request by July 31, 2023, are reflected as reimbursements in the accompanying Schedule.

During the fiscal year ended June 30, 2023, one employer, City of Bishop concluded their participation in the CERBT. In addition, one employer, County of Placer, requested a partial liquidation. Accordingly, the withdrawal totaling approximately \$229 million has been classified as an employer withdrawal in the accompanying Schedule.

Net investment income represents realized and unrealized gains and losses based on the fair value of investments, interest, and dividends, net of investment expenses. Investment income/loss is allocated to each employer based on the employer's percentage of ownership in the respective investment strategies using the daily investment gain/loss provided by the custodian bank. The recognition of investment income/loss is also affected by the timing of contributions and reimbursements.

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust**

**Notes to Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

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The participating employers are charged investment and administrative expenses based on a single fee rate, which covers all program costs. The fee rate is evaluated each year, and the approved fee rate is provided to the custodian bank to calculate the amounts. The investment and administrative expenses are calculated by multiplying the fee rate to the employer's beginning investment balance for each investment strategy on a daily basis. Investment and administrative expenses in the Schedule were allocated based on the employer's percentage of the total investment and administrative expenses multiplied by the respective totals reported in CalPERS' basic financial statements included in its Annual Comprehensive Financial Report (ACFR) for the Plan.

Activity outside of the trust represents employer OPEB activity that was not processed by the CERBT and is based solely on data submitted by the participating employers. Accordingly, such information is unaudited.

***Use of Estimates in the Preparation of the Schedule***

The preparation of the Schedule in conformity with accounting principles generally accepted in the United States of America requires management to make significant estimates and assumptions that affect the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

***Correction of Immaterial Error in Prior Period Balances***

During fiscal year 2021, there was contribution of \$196,995 for Enterprise Elementary School District that was incorrectly reported as a contribution for Shasta County Schools on the GASB 75 report as of June 30, 2021. This resulted in a correction in 2023 to increase the beginning Net Position Restricted for OPEB Benefits for Enterprise Elementary School District and reduce Shasta County Schools by the same amount.

***Relationship of the Schedule to the CalPERS' Financial Statements***

The Schedule totals were reconciled to the CERBT's Statement of Changes in Fiduciary Net Position in CalPERS' ACFR for the year ended June 30, 2023, with no differences noted.

***Additional Financial Information***

Additional financial information is located in CalPERS' ACFR for the year ended June 30, 2023, which can be found on CalPERS' website at <https://www.calpers.ca.gov/docs/forms-publications/acfr-2023.pdf>. Questions concerning any of the information provided in this report or requests for additional information should be addressed via email to [CERBT4U@calpers.ca.gov](mailto:CERBT4U@calpers.ca.gov).

**3. Subsequent Events**

On August 23, 2023, Public Agency Risk Sharing Authority of California terminated their trust within the CERBT and transferred out the full balance in the amount of \$2,004,017.

On September 11, 2023, the City of Arcadia terminated their trust within the CERBT and transferred out the full balance in the amount of \$10,139,241.



**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust**

**Notes to Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2023**

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On September 11, 2023, per the request from the City of Indian Wells, CalPERS issued a partial trust transfer out in the amount of \$3,500,000.

On October 3, 2023, per the request from the County of Placer, CalPERS issued a partial trust transfer out in the amount of \$100,000,000.

On October 9, 2023, per the request from West Valley-Mission Community College District, CalPERS issued a partial trust transfer out in the amount of \$35,000,000.