



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

**Schedule of Changes in Fiduciary Net  
Position by Employer**  
Year Ended June 30, 2019

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

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Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019

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

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**June 30, 2019**

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



## **Independent Auditor's Report**

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

### **Report on the Schedule**

We have audited the fiduciary net position as of June 30, 2019, 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, 2019, and the changes in fiduciary net position of each individual employer for the year then ended, included in the accompanying Schedule.

### ***Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on the fiduciary net position and the changes in fiduciary net position included in the Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fiduciary net position and the changes in fiduciary net position included in the Schedule are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the fiduciary net position and the changes in fiduciary net position included in the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the fiduciary net position and the changes in fiduciary net position included in the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the fiduciary net position and the changes in fiduciary net position included in the Schedule.



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

***Opinions***

In our opinion, the Schedule referred to above presents 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, 2019, 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, 2019, 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.

***Other Matters***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2019, and our report thereon, dated November 21, 2019, 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 Reimbursements 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 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, LLP*

San Francisco, California  
January 8, 2020

**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  
Year Ended June 30, 2019**

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	\$ 415,000	\$ 39,497	\$ 51,500	\$ 4,027,312	\$ 75,000	\$ 115,105	\$ -
Net investment and other income/expenses	241,835	488,023	136,637	1,519,068	7,654	216,317	313,668
<b>Total Additions</b>	<b>656,835</b>	<b>527,520</b>	<b>188,137</b>	<b>5,546,380</b>	<b>82,654</b>	<b>331,422</b>	<b>313,668</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	110,314	-
Administrative expenses	791	1,692	402	5,041	11	752	1,089
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>791</b>	<b>1,692</b>	<b>402</b>	<b>5,041</b>	<b>11</b>	<b>111,066</b>	<b>1,089</b>
<b>Net Increase (Decrease)</b>	<b>656,044</b>	<b>525,828</b>	<b>187,735</b>	<b>5,541,339</b>	<b>82,643</b>	<b>220,356</b>	<b>312,579</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,606,803	7,898,464	1,844,613	22,483,838	-	3,391,764	5,083,002
End of year	\$ 4,262,847	\$ 8,424,292	\$ 2,032,348	\$ 28,025,177	\$ 82,643	\$ 3,612,120	\$ 5,395,581

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(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	\$ 626,304	\$ 192,597	\$ 16,490	\$ 4,921,968	\$ 40,156	\$ 56,252	\$ 238,948
OPEB reimbursements outside of trust	626,304	192,597	16,490	4,921,968	40,156	56,252	238,948

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Alameda County Water District	Alameda-Contra Costa Transit District	Alhambra Unified School District	Alpine County Superior Court	Altadena Library District	American Canyon Fire Protection District	Antelope Valley Mosquito and Vector Control District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 4,779,000	\$ 1,500,000	\$ -	\$ 80,000	\$ 59,000	\$ 215,381	\$ 66,500
Net investment and other income/expenses	1,840,628	123,404	2,183,428	8,736	35,154	149,305	23,722
<b>Total Additions</b>	<b>6,619,628</b>	<b>1,623,404</b>	<b>2,183,428</b>	<b>88,736</b>	<b>94,154</b>	<b>364,686</b>	<b>90,222</b>
<b>Deductions</b>							
OPEB reimbursements - direct	2,260,775	-	2,300,000	-	-	-	-
Administrative expenses	6,496	242	7,695	26	105	530	71
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,267,271</b>	<b>242</b>	<b>2,307,695</b>	<b>26</b>	<b>105</b>	<b>530</b>	<b>71</b>
<b>Net Increase (Decrease)</b>	<b>4,352,357</b>	<b>1,623,162</b>	<b>(124,267)</b>	<b>88,710</b>	<b>94,049</b>	<b>364,156</b>	<b>90,151</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	26,465,592	1,000,000	35,996,196	120,301	485,622	2,297,436	329,811
End of year	\$ 30,817,949	\$ 2,623,162	\$ 35,871,929	\$ 209,011	\$ 579,671	\$ 2,661,592	\$ 419,962

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Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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Employer Name	Alameda County Water District	Alameda-Contra Costa Transit District	Alhambra Unified School District	Alpine County Superior Court	Altadena Library District	American Canyon Fire Protection District	Antelope Valley Mosquito and Vector Control District
Employer contributions outside of trust	\$ 355,132	\$ 2,330,959	\$ 11,590,587	\$ 28,209	\$ 82,905	\$ 267,920	\$ 24,277
OPEB reimbursements outside of trust	355,132	2,330,959	11,590,587	28,209	82,905	267,920	24,277

(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	Aptos/La Selva Fire Protection District	Arrowbear Park County Water District	Association of Bay Area Governments	Association of California Water Agencies	Association of Monterey Bay Area Governments	Barstow Community College District	Barstow Fire Protection District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ 15,000	\$ 255,858	\$ 592,075	\$ 38,707	\$ -	\$ -
Net investment and other income/expenses	46,930	7,449	438,625	208,876	36,783	268,433	16,529
<b>Total Additions</b>	<b>46,930</b>	<b>22,449</b>	<b>694,483</b>	<b>800,951</b>	<b>75,490</b>	<b>268,433</b>	<b>16,529</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	208,988	-
Administrative expenses	163	25	1,464	586	125	932	57
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>163</b>	<b>25</b>	<b>1,464</b>	<b>586</b>	<b>125</b>	<b>209,920</b>	<b>57</b>
<b>Net Increase (Decrease)</b>	<b>46,767</b>	<b>22,424</b>	<b>693,019</b>	<b>800,365</b>	<b>75,365</b>	<b>58,513</b>	<b>16,472</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	760,597	113,954	6,675,835	2,447,342	572,733	4,350,636	267,697
End of year	\$ 807,364	\$ 136,378	\$ 7,368,854	\$ 3,247,707	\$ 648,098	\$ 4,409,149	\$ 284,169

**California Public Employees' Retirement System  
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Employer Name	Aptos/La Selva Fire Protection District	Arrowbear Park County Water District	Association of Bay Area Governments	Association of California Water Agencies	Association of Monterey Bay Area Governments	Barstow Community College District	Barstow Fire Protection District
Employer contributions outside of trust	\$ 171,709	\$ 38,995	\$ 517,806	\$ 206,596	\$ 5,903	\$ -	\$ 15,163
OPEB reimbursements outside of trust	171,709	38,995	517,806	206,596	5,903	-	15,163

(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	Bay Area Air Quality Management District	Bay Area Water Supply and Conservation Agency	Beaumont-Cherry Valley Recreation and Park District	Bella Vista Water District	Belmont Fire Protection District	Belmont-San Carlos Fire Department	Big Bear Area Regional Wastewater Agency
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 4,000,000	\$ 82,375	\$ 40,000	\$ 215,985	\$ 96,016	\$ -	\$ 63,353
Net investment and other income/expenses	2,872,367	44,228	21,038	14,759	113,037	98,512	117,953
<b>Total Additions</b>	<b>6,872,367</b>	<b>126,603</b>	<b>61,038</b>	<b>230,744</b>	<b>209,053</b>	<b>98,512</b>	<b>181,306</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	9,966	134	72	45	385	342	403
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>9,966</b>	<b>134</b>	<b>72</b>	<b>45</b>	<b>385</b>	<b>342</b>	<b>403</b>
<b>Net Increase (Decrease)</b>	<b>6,862,401</b>	<b>126,469</b>	<b>60,966</b>	<b>230,699</b>	<b>208,668</b>	<b>98,170</b>	<b>180,903</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	46,413,619	562,844	333,108	215,985	1,773,876	1,596,541	1,855,231
End of year	\$ 53,276,020	\$ 689,313	\$ 394,074	\$ 446,684	\$ 1,982,544	\$ 1,694,711	\$ 2,036,134

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Employer Name	Bay Area Air Quality Management District	Bay Area Water Supply and Conservation Agency	Beaumont-Cherry Valley Recreation and Park District	Bella Vista Water District	Belmont Fire Protection District	Belmont-San Carlos Fire Department	Big Bear Area Regional Wastewater Agency
Employer contributions outside of trust	\$ 3,161,874	\$ 34,452	\$ 3,567	\$ 151,534	\$ 77,720	\$ 342,527	\$ 177,938
OPEB reimbursements outside of trust	3,161,874	34,452	3,567	151,534	77,720	342,527	177,938

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**California Public Employees' Retirement System  
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Employer Name	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	Buena Park Library District	Butte County Air Quality Management District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ 236,283	\$ 111,892	\$ -	\$ -	\$ 600,000	\$ -
Net investment and other income/expenses	9,116	149,378	112,200	14,746	2,139	93,243	1,362
<b>Total Additions</b>	<b>9,116</b>	<b>385,661</b>	<b>224,092</b>	<b>14,746</b>	<b>2,139</b>	<b>693,243</b>	<b>1,362</b>
<b>Deductions</b>							
OPEB reimbursements - direct	53,355	-	-	-	-	-	-
Administrative expenses	32	519	331	45	7	307	4
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>53,387</b>	<b>519</b>	<b>331</b>	<b>45</b>	<b>7</b>	<b>307</b>	<b>4</b>
<b>Net Increase (Decrease)</b>	<b>(44,271)</b>	<b>385,142</b>	<b>223,761</b>	<b>14,701</b>	<b>2,132</b>	<b>692,936</b>	<b>1,358</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	146,352	2,420,146	1,516,174	209,916	34,658	1,379,694	19,399
End of year	\$ 102,081	\$ 2,805,288	\$ 1,739,935	\$ 224,617	\$ 36,790	\$ 2,072,630	\$ 20,757

**California Public Employees' Retirement System  
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Employer Name	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	Buena Park Library District	Butte County Air Quality Management District
Employer contributions outside of trust	\$ -	\$ 636,769	\$ 105,051	\$ -	\$ 15,289	\$ 95,333	\$ 25,826
OPEB reimbursements outside of trust	-	636,769	105,051	-	15,289	95,333	25,826

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Butte County Association of Governments	Butte County Superior Court	Butte-Glenn Community College District	Byron-Bethany Irrigation District	Cabrillo Joint Community College District	Calaveras Public Utility District	California Authority of Racing Fairs
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 30,000	\$ 427,484	\$ 840,271	\$ 30,707	\$ -	\$ 64,500	\$ -
Net investment and other income/expenses	8,520	172,870	1,929,984	74,738	447,024	47,779	88,961
<b>Total Additions</b>	<b>38,520</b>	<b>600,354</b>	<b>2,770,255</b>	<b>105,445</b>	<b>447,024</b>	<b>112,279</b>	<b>88,961</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	1,108,575	-	-	-	40,317
Administrative expenses	21	517	6,549	259	1,369	165	276
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>21</b>	<b>517</b>	<b>1,115,124</b>	<b>259</b>	<b>1,369</b>	<b>165</b>	<b>40,593</b>
<b>Net Increase (Decrease)</b>	<b>38,499</b>	<b>599,837</b>	<b>1,655,131</b>	<b>105,186</b>	<b>445,655</b>	<b>112,114</b>	<b>48,368</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	82,816	2,396,033	30,227,614	1,211,157	6,359,541	770,745	1,293,597
End of year	\$ 121,315	\$ 2,995,870	\$ 31,882,745	\$ 1,316,343	\$ 6,805,196	\$ 882,859	\$ 1,341,965

**California Public Employees' Retirement System  
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Employer Name	Butte County Association of Governments	Butte County Superior Court	Butte-Glenn Community College District	Byron-Bethany Irrigation District	Cabrillo Joint Community College District	Calaveras Public Utility District	California Authority of Racing Fairs
Employer contributions outside of trust	\$ -	\$ 251,407	\$ 1,143,189	\$ 57,150	\$ 1,135,524	\$ 45,045	\$ 3,376
OPEB reimbursements outside of trust	-	251,407	1,143,189	57,150	1,135,524	45,045	3,376

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**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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Employer Name	California Fair Services Authority	California Fairs Financing Authority	Calleguas Municipal Water District	Camarillo Health Care District	Campbell Union Elementary School District	Capitol Area Development Authority	Carlsbad Municipal Water District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 118,819	\$ -	\$ 458,000	\$ -	\$ 650,000	\$ 194,638	\$ -
Net investment and other income/expenses	231,638	48,840	545,285	94,321	466,784	196,181	217,504
<b>Total Additions</b>	<b>350,457</b>	<b>48,840</b>	<b>1,003,285</b>	<b>94,321</b>	<b>1,116,784</b>	<b>390,819</b>	<b>217,504</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	59,610	-	-	-	-	-
Administrative expenses	801	152	1,648	327	1,508	678	755
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>801</b>	<b>59,762</b>	<b>1,648</b>	<b>327</b>	<b>1,508</b>	<b>678</b>	<b>755</b>
<b>Net Increase (Decrease)</b>	<b>349,656</b>	<b>(10,922)</b>	<b>1,001,637</b>	<b>93,994</b>	<b>1,115,276</b>	<b>390,141</b>	<b>216,749</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,738,219	747,923	7,635,925	1,528,317	6,606,698	3,163,441	3,525,416
End of year	\$ 4,087,875	\$ 737,001	\$ 8,637,562	\$ 1,622,311	\$ 7,721,974	\$ 3,553,582	\$ 3,742,165

**California Public Employees' Retirement System  
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Employer Name	California Fair Services Authority	California Fairs Financing Authority	Calleguas Municipal Water District	Camarillo Health Care District	Campbell Union Elementary School District	Capitol Area Development Authority	Carlsbad Municipal Water District
Employer contributions outside of trust	\$ 352,442	\$ 79,551	\$ 287,000	\$ 38,423	\$ 643,293	\$ 211,494	\$ 268,096
OPEB reimbursements outside of trust	352,442	79,551	287,000	38,423	643,293	211,494	268,096

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**California Public Employees' Retirement System  
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Employer Name	Carmichael Water District	Casitas Municipal Water District	Castaic Lake Water Agency	Castro Valley Sanitary District	Castroville Community Services District	Center Unified School District	Central Basin Municipal Water District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 440,000	\$ -	\$ 1,590,722	\$ 52,515	\$ 19,000	\$ -	\$ 33,000
Net investment and other income/expenses	78,497	89,988	882,486	46,193	13,926	18,300	186,765
<b>Total Additions</b>	<b>518,497</b>	<b>89,988</b>	<b>2,473,208</b>	<b>98,708</b>	<b>32,926</b>	<b>18,300</b>	<b>219,765</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	289	269	2,971	157	44	56	572
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>289</b>	<b>269</b>	<b>2,971</b>	<b>157</b>	<b>44</b>	<b>56</b>	<b>572</b>
<b>Net Increase (Decrease)</b>	<b>518,208</b>	<b>89,719</b>	<b>2,470,237</b>	<b>98,551</b>	<b>32,882</b>	<b>18,244</b>	<b>219,193</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	982,103	1,250,065	13,337,348	731,924	196,683	260,664	2,657,862
End of year	\$ 1,500,311	\$ 1,339,784	\$ 15,807,585	\$ 830,475	\$ 229,565	\$ 278,908	\$ 2,877,055

**California Public Employees' Retirement System  
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Employer Name	Carmichael Water District	Casitas Municipal Water District	Castaic Lake Water Agency	Castro Valley Sanitary District	Castroville Community Services District	Center Unified School District	Central Basin Municipal Water District
Employer contributions outside of trust	\$ 126,380	\$ 540,057	\$ 570,878	\$ 117,114	\$ 1,614	\$ 391,887	\$ 367,591
OPEB reimbursements outside of trust	126,380	540,057	570,878	117,114	1,614	391,887	367,591

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**California Public Employees' Retirement System  
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Employer Name	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	Citrus Heights Water District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 905,434	\$ 383,000	\$ -	\$ 47,209	\$ 488,220	\$ -	\$ 196,186
Net investment and other income/expenses	414,898	122,363	22,479	157,688	298,759	984,154	10,876
<b>Total Additions</b>	<b>1,320,332</b>	<b>505,363</b>	<b>22,479</b>	<b>204,897</b>	<b>786,979</b>	<b>984,154</b>	<b>207,062</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	971,500	11,219
Administrative expenses	1,406	377	69	543	1,033	3,501	17
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,406</b>	<b>377</b>	<b>69</b>	<b>543</b>	<b>1,033</b>	<b>975,001</b>	<b>11,236</b>
<b>Net Increase (Decrease)</b>	<b>1,318,926</b>	<b>504,986</b>	<b>22,410</b>	<b>204,354</b>	<b>785,946</b>	<b>9,153</b>	<b>195,826</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	6,550,110	1,726,673	319,926	2,510,756	4,816,053	16,794,806	-
End of year	\$ 7,869,036	\$ 2,231,659	\$ 342,336	\$ 2,715,110	\$ 5,601,999	\$ 16,803,959	\$ 195,826

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	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	Citrus Heights Water District
Employer contributions outside of trust	\$ 601,566	\$ 1,113,601	\$ 657,580	\$ 196,444	\$ 557,780	\$ 1,268,189	\$ 33,579
OPEB reimbursements outside of trust	601,566	1,113,601	657,580	196,444	557,780	1,268,189	33,579

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Agoura Hills	City of American Canyon	City of Anaheim	City of Antioch	City of Arcadia	City of Arcata	City of Avalon
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 195,000	\$ 185,700	\$ -	\$ -	911,600	\$ -	250,000
Net investment and other income/expenses	113,860	301,930	5,582,068	743,536	229,602	34,225	807
<b>Total Additions</b>	<b>308,860</b>	<b>487,630</b>	<b>5,582,068</b>	<b>743,536</b>	<b>1,141,202</b>	<b>34,225</b>	<b>250,807</b>
<b>Deductions</b>							
OPEB reimbursements - direct	49,570	-	579,450	-	-	-	-
Administrative expenses	400	1,033	19,380	2,581	826	105	-
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>49,970</b>	<b>1,033</b>	<b>598,830</b>	<b>2,581</b>	<b>826</b>	<b>105</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>258,890</b>	<b>486,597</b>	<b>4,983,238</b>	<b>740,955</b>	<b>1,140,376</b>	<b>34,120</b>	<b>250,807</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,681,449	4,739,301	90,478,486	12,050,674	3,040,261	487,498	-
End of year	\$ 1,940,339	\$ 5,225,898	\$ 95,461,724	\$ 12,791,629	\$ 4,180,637	\$ 521,618	\$ 250,807

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of Agoura Hills	City of American Canyon	City of Anaheim	City of Antioch	City of Arcadia	City of Arcata	City of Avalon
Employer contributions outside of trust	\$ 13,000	\$ 390,596	\$ 16,049,127	\$ 2,062,948	\$ 1,248,823	\$ 194,429	\$ 168,056
OPEB reimbursements outside of trust	13,000	390,596	16,049,127	2,062,948	1,248,823	194,429	168,056

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Barstow	City of Bellflower	City of Belmont	City of Bishop	City of Brentwood	City of Buena Park	City of Burbank
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ 322,500	\$ 270,457	\$ 71,304	\$ 2,278,240	\$ 100,000	\$ 4,347,271
Net investment and other income/expenses	75,207	362,623	370,618	181,368	784,122	123,383	2,709,738
<b>Total Additions</b>	<b>75,207</b>	<b>685,123</b>	<b>641,075</b>	<b>252,672</b>	<b>3,062,362</b>	<b>223,383</b>	<b>7,057,009</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	2,907,906
Administrative expenses	261	1,187	1,269	621	2,719	425	9,040
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>261</b>	<b>1,187</b>	<b>1,269</b>	<b>621</b>	<b>2,719</b>	<b>425</b>	<b>2,916,946</b>
<b>Net Increase (Decrease)</b>	<b>74,946</b>	<b>683,936</b>	<b>639,806</b>	<b>252,051</b>	<b>3,059,643</b>	<b>222,958</b>	<b>4,140,063</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,218,373	5,389,989	5,879,957	2,861,853	12,630,331	1,979,827	40,051,730
End of year	\$ 1,293,319	\$ 6,073,925	\$ 6,519,763	\$ 3,113,904	\$ 15,689,974	\$ 2,202,785	\$ 44,191,793

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of Barstow	City of Bellflower	City of Belmont	City of Bishop	City of Brentwood	City of Buena Park	City of Burbank
Employer contributions outside of trust	\$ 731,942	\$ 560,444	\$ 904,063	\$ 585,188	\$ 1,853,760	\$ 677,950	-
OPEB reimbursements outside of trust	731,942	560,444	904,063	585,188	1,853,760	677,950	-

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Burlingame	City of Campbell	City of Capitola	City of Carlsbad	City of Carson	City of Cerritos	City of Citrus Heights
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 2,299,179	\$ 286,036	\$ 60,000	\$ 90,646	\$ -	\$ 1,330,523	\$ 288,000
Net investment and other income/expenses	1,146,645	261,853	17,896	669,628	1,114,064	3,373,142	140,138
<b>Total Additions</b>	<b>3,445,824</b>	<b>547,889</b>	<b>77,896</b>	<b>760,274</b>	<b>1,114,064</b>	<b>4,703,665</b>	<b>428,138</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	37,626
Administrative expenses	3,777	902	62	2,323	3,868	10,117	479
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,777</b>	<b>902</b>	<b>62</b>	<b>2,323</b>	<b>3,868</b>	<b>10,117</b>	<b>38,105</b>
<b>Net Increase (Decrease)</b>	<b>3,442,047</b>	<b>546,987</b>	<b>77,834</b>	<b>757,951</b>	<b>1,110,196</b>	<b>4,693,548</b>	<b>390,033</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	16,833,224	4,207,114	289,875	10,841,537	18,048,559	45,686,388	2,233,332
End of year	\$ 20,275,271	\$ 4,754,101	\$ 367,709	\$ 11,599,488	\$ 19,158,755	\$ 50,379,936	\$ 2,623,365

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of Burlingame	City of Campbell	City of Capitola	City of Carlsbad	City of Carson	City of Cerritos	City of Citrus Heights
Employer contributions outside of trust	\$ 3,441,284	\$ 342,964	\$ 28,801	\$ 619,560	\$ 2,788,144	\$ 1,683,905	\$ -
OPEB reimbursements outside of trust	3,441,284	342,964	28,801	619,560	2,788,144	1,683,905	-

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Colusa	City of Concord	City of Corona	City of Daly City	City of Davis	City of Diamond Bar	City of Downey
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 164,122	\$ 4,333,000	\$ 2,115,901	\$ -	\$ 3,110,418	\$ 87,128	\$ -
Net investment and other income/expenses	99,931	1,859,144	2,770,796	799,047	2,214,817	18,161	458,848
<b>Total Additions</b>	<b>264,053</b>	<b>6,192,144</b>	<b>4,886,697</b>	<b>799,047</b>	<b>5,325,235</b>	<b>105,289</b>	<b>458,848</b>
<b>Deductions</b>							
OPEB reimbursements - direct	88,120	4,200,000	-	-	-	-	-
Administrative expenses	359	6,353	9,161	2,447	7,632	52	1,591
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>88,479</b>	<b>4,206,353</b>	<b>9,161</b>	<b>2,447</b>	<b>7,632</b>	<b>52</b>	<b>1,591</b>
<b>Net Increase (Decrease)</b>	<b>175,574</b>	<b>1,985,791</b>	<b>4,877,536</b>	<b>796,600</b>	<b>5,317,603</b>	<b>105,237</b>	<b>457,257</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,544,359	28,574,770	41,676,146	11,370,550	35,233,624	240,441	7,429,635
End of year	\$ 1,719,933	\$ 30,560,561	\$ 46,553,682	\$ 12,167,150	\$ 40,551,227	\$ 345,678	\$ 7,886,892

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of Colusa	City of Concord	City of Corona	City of Daly City	City of Davis	City of Diamond Bar	City of Downey
Employer contributions outside of trust	\$ 101,231	\$ 563,069	\$ 7,890,228	\$ 3,168,210	\$ 4,183,615	\$ 19,058	\$ 814,512
OPEB reimbursements outside of trust	101,231	563,069	7,890,228	3,168,210	4,183,615	19,058	814,512

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Dublin	City of Eastvale	City of El Cajon	City of El Centro	City of El Segundo	City of Encinitas	City of Fairfield
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 927,086	\$ 11,652	\$ 650,000	\$ -	\$ 658,000	\$ 1,117,605	\$ 1,000,000
Net investment and other income/expenses	1,244,479	5,774	296,391	645,689	1,431,779	308,901	99,467
<b>Total Additions</b>	<b>2,171,565</b>	<b>17,426</b>	<b>946,391</b>	<b>645,689</b>	<b>2,089,779</b>	<b>1,426,506</b>	<b>1,099,467</b>
<b>Deductions</b>							
OPEB reimbursements - direct	737,359	-	-	-	-	729,813	-
Administrative expenses	4,311	18	1,063	1,933	4,901	1,100	216
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>741,670</b>	<b>18</b>	<b>1,063</b>	<b>1,933</b>	<b>4,901</b>	<b>730,913</b>	<b>216</b>
<b>Net Increase (Decrease)</b>	<b>1,429,895</b>	<b>17,408</b>	<b>945,328</b>	<b>643,756</b>	<b>2,084,878</b>	<b>695,593</b>	<b>1,099,251</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	20,028,771	72,279	4,430,315	8,975,646	22,556,586	4,070,007	500,660
End of year	\$ 21,458,666	\$ 89,687	\$ 5,375,643	\$ 9,619,402	\$ 24,641,464	\$ 4,765,600	\$ 1,599,911

**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 Dublin	City of Eastvale	City of El Cajon	City of El Centro	City of El Segundo	City of Encinitas	City of Fairfield
Employer contributions outside of trust	\$ 144,900	\$ -	\$ 733,949	\$ 275,478	\$ 3,771,068	\$ 152,752	\$ 253,939
OPEB reimbursements outside of trust	144,900	-	733,949	275,478	3,771,068	152,752	253,939

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Fort Bragg	City of Fountain Valley	City of Fremont	City of Gardena	City of Gardena Transportation Enterprise	City of Hawaiian Gardens	City of Hayward
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 5,000	\$ -	\$ 8,495,000	\$ 150,000	\$ -	\$ -	2,377,793
Net investment and other income/expenses	150,805	90,337	1,148,445	1,792	251,747	309,984	455,417
<b>Total Additions</b>	<b>155,805</b>	<b>90,337</b>	<b>9,643,445</b>	<b>151,792</b>	<b>251,747</b>	<b>309,984</b>	<b>2,833,210</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	5,117,958	-	-	-	-
Administrative expenses	522	348	4,352	1	874	1,080	1,348
Employer withdrawal	-	1,788,861	-	-	-	-	-
<b>Total Deductions</b>	<b>522</b>	<b>1,789,209</b>	<b>5,122,310</b>	<b>1</b>	<b>874</b>	<b>1,080</b>	<b>1,348</b>
<b>Net Increase (Decrease)</b>	<b>155,283</b>	<b>(1,698,872)</b>	<b>4,521,135</b>	<b>151,791</b>	<b>250,873</b>	<b>308,904</b>	<b>2,831,862</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,435,899	1,698,872	13,392,890	-	4,081,157	5,047,162	5,460,558
End of year	\$ 2,591,182	\$ -	\$ 17,914,025	\$ 151,791	\$ 4,332,030	\$ 5,356,066	\$ 8,292,420

**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 Fort Bragg	City of Fountain Valley	City of Fremont	City of Gardena	City of Gardena Transportation Enterprise	City of Hawaiian Gardens	City of Hayward
Employer contributions outside of trust	\$ 287,649	\$ 2,495,000	\$ -	\$ 1,725,000	\$ 231,048	\$ 322,044	\$ 4,344,188
OPEB reimbursements outside of trust	287,649	2,495,000	-	1,725,000	231,048	322,044	4,344,188

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Huntington Beach	City of Huntington Park	City of Indian Wells	City of Indio	City of Industry	City of Irwindale	City of La Habra
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 473,000	\$ -	\$ -	\$ 75,838	\$ -	\$ 50,000	\$ 436,000
Net investment and other income/expenses	1,901,112	568,949	524,434	109,688	715,105	293,207	128,601
<b>Total Additions</b>	<b>2,374,112</b>	<b>568,949</b>	<b>524,434</b>	<b>185,526</b>	<b>715,105</b>	<b>343,207</b>	<b>564,601</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	825,116	-	-
Administrative expenses	5,775	1,975	1,606	335	2,471	1,018	446
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>5,775</b>	<b>1,975</b>	<b>1,606</b>	<b>335</b>	<b>827,587</b>	<b>1,018</b>	<b>446</b>
<b>Net Increase (Decrease)</b>	<b>2,368,337</b>	<b>566,974</b>	<b>522,828</b>	<b>185,191</b>	<b>(112,482)</b>	<b>342,189</b>	<b>564,155</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	26,825,084	9,221,250	7,467,037	1,557,362	11,467,783	4,751,192	2,082,839
End of year	\$ 29,193,421	\$ 9,788,224	\$ 7,989,865	\$ 1,742,553	\$ 11,355,301	\$ 5,093,381	\$ 2,646,994

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of Huntington Beach	City of Huntington Park	City of Indian Wells	City of Indio	City of Industry	City of Irwindale	City of La Habra
Employer contributions outside of trust	\$ 1,817,436	\$ 2,603,368	\$ 389,144	\$ 1,903,301	\$ 35,508	\$ 887,754	\$ 254,381
OPEB reimbursements outside of trust	1,817,436	2,603,368	389,144	1,903,301	35,508	887,754	254,381

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of La Mesa	City of La Mirada	City of La Palma	City of La Puente	City of La Quinta	City of Lafayette	City of Laguna Woods
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 450,000	\$ -	\$ 172,000	\$ 375,600	\$ -	\$ 28,604	\$ -
Net investment and other income/expenses	219,333	1,510,680	110,954	43,933	106,805	20,479	6,789
<b>Total Additions</b>	<b>669,333</b>	<b>1,510,680</b>	<b>282,954</b>	<b>419,533</b>	<b>106,805</b>	<b>49,083</b>	<b>6,789</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	366,267	-	-	-	10,001	-
Administrative expenses	719	4,654	385	129	327	68	20
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>719</b>	<b>370,921</b>	<b>385</b>	<b>129</b>	<b>327</b>	<b>10,069</b>	<b>20</b>
<b>Net Increase (Decrease)</b>	<b>668,614</b>	<b>1,139,759</b>	<b>282,569</b>	<b>419,404</b>	<b>106,478</b>	<b>39,014</b>	<b>6,769</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,176,880	21,670,584	1,794,534	547,626	1,521,314	306,777	94,339
End of year	\$ 3,845,494	\$ 22,810,343	\$ 2,077,103	\$ 967,030	\$ 1,627,792	\$ 345,791	\$ 101,108

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of La Mesa	City of La Mirada	City of La Palma	City of La Puente	City of La Quinta	City of Lafayette	City of Laguna Woods
Employer contributions outside of trust	\$ 470,435	\$ 317,080	\$ 201,169	\$ 265,155	\$ 98,584	\$ 10,459	\$ 6,338
OPEB reimbursements outside of trust	470,435	317,080	201,169	265,155	98,584	10,459	6,338

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Lancaster	City of Larkspur	City of Lathrop	City of Live Oak	City of Livingston	City of Lodi	City of Loma Linda
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 2,802,720	\$ -	\$ 359,460	\$ -	\$ 98,519	\$ -	\$ 54,000
Net investment and other income/expenses	717,403	40,736	230,777	24,440	17,858	80,425	23,370
<b>Total Additions</b>	<b>3,520,123</b>	<b>40,736</b>	<b>590,237</b>	<b>24,440</b>	<b>116,377</b>	<b>80,425</b>	<b>77,370</b>
<b>Deductions</b>							
OPEB reimbursements - direct	988,375	-	224,735	-	-	-	-
Administrative expenses	2,205	125	825	85	36	246	81
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>990,580</b>	<b>125</b>	<b>225,560</b>	<b>85</b>	<b>36</b>	<b>246</b>	<b>81</b>
<b>Net Increase (Decrease)</b>	<b>2,529,543</b>	<b>40,611</b>	<b>364,677</b>	<b>24,355</b>	<b>116,341</b>	<b>80,179</b>	<b>77,289</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	7,638,414	579,777	3,913,105	396,087	109,780	1,144,166	377,666
End of year	\$ 10,167,957	\$ 620,388	\$ 4,277,782	\$ 420,442	\$ 226,121	\$ 1,224,345	\$ 454,955

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of Lancaster	City of Larkspur	City of Lathrop	City of Live Oak	City of Livingston	City of Lodi	City of Loma Linda
Employer contributions outside of trust	\$ 171,000	\$ 607,541	\$ 100,050	\$ 18,875	\$ 200,077	\$ 2,128,309	\$ 29,856
OPEB reimbursements outside of trust	171,000	607,541	100,050	18,875	200,077	2,128,309	29,856

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Lompoc	City of Los Altos	City of Los Banos	City of Lynwood	City of Malibu	City of Manhattan Beach	City of Martinez
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 1,552,000	\$ -	\$ 1,128,737	\$ -	\$ 724,000	\$ -	\$ -
Net investment and other income/expenses	868,290	111,441	464,841	254,087	342,290	723,910	685,926
<b>Total Additions</b>	<b>2,420,290</b>	<b>111,441</b>	<b>1,593,578</b>	<b>254,087</b>	<b>1,066,290</b>	<b>723,910</b>	<b>685,926</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	169,876	315,517	-
Administrative expenses	3,070	387	1,614	882	1,174	2,217	2,381
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,070</b>	<b>387</b>	<b>1,614</b>	<b>882</b>	<b>171,050</b>	<b>317,734</b>	<b>2,381</b>
<b>Net Increase (Decrease)</b>	<b>2,417,220</b>	<b>111,054</b>	<b>1,591,964</b>	<b>253,205</b>	<b>895,240</b>	<b>406,176</b>	<b>683,545</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	12,850,981	1,804,520	7,532,072	4,115,911	5,311,788	10,282,093	11,116,182
End of year	\$ 15,268,201	\$ 1,915,574	\$ 9,124,036	\$ 4,369,116	\$ 6,207,028	\$ 10,688,269	\$ 11,799,727

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of Lompoc	City of Los Altos	City of Los Banos	City of Lynwood	City of Malibu	City of Manhattan Beach	City of Martinez
Employer contributions outside of trust	\$ 1,454,000	\$ 159,307	\$ 928,271	\$ 1,128,000	\$ 36,000	\$ -	\$ 1,252,845
OPEB reimbursements outside of trust	1,454,000	159,307	928,271	1,128,000	36,000	-	1,252,845

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Menlo Park	City of Merced	City of Mill Valley	City of Milpitas	City of Mission Viejo	City of Monterey	City of Monterey Park
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ -	\$ 1,210,878	\$ 3,492,808	\$ -	\$ 903,061	\$ 1,050,000
Net investment and other income/expenses	1,279,141	126,725	880,443	2,834,217	616,932	224,923	467,966
<b>Total Additions</b>	<b>1,279,141</b>	<b>126,725</b>	<b>2,091,321</b>	<b>6,327,025</b>	<b>616,932</b>	<b>1,127,984</b>	<b>1,517,966</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	2,024,923	440,130	-	-
Administrative expenses	4,441	440	2,563	9,742	2,178	690	1,631
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>4,441</b>	<b>440</b>	<b>2,563</b>	<b>2,034,665</b>	<b>442,308</b>	<b>690</b>	<b>1,631</b>
<b>Net Increase (Decrease)</b>	<b>1,274,700</b>	<b>126,285</b>	<b>2,088,758</b>	<b>4,292,360</b>	<b>174,624</b>	<b>1,127,294</b>	<b>1,516,335</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	20,731,432	2,053,894	11,529,206	44,016,612	10,289,258	2,885,555	6,659,271
End of year	\$ 22,006,132	\$ 2,180,179	\$ 13,617,964	\$ 48,308,972	\$ 10,463,882	\$ 4,012,849	\$ 8,175,606

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of Menlo Park	City of Merced	City of Mill Valley	City of Milpitas	City of Mission Viejo	City of Monterey	City of Monterey Park
Employer contributions outside of trust	\$ 892,562	\$ 1,616,615	\$ 1,456,802	\$ 1,158,935	\$ -	\$ 607,198	\$ 1,628,685
OPEB reimbursements outside of trust	892,562	1,616,615	1,456,802	1,158,935	-	607,198	1,628,685

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Moorpark	City of Moreno Valley	City of Mountain View	City of Murrieta	City of Napa	City of Newark	City of Newport Beach
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ 661,483	\$ 2,284,904	\$ -	\$ 1,261,435	\$ 357,780	\$ 3,834,916
Net investment and other income/expenses	138,621	670,718	8,797,036	291,907	467,868	130,639	1,495,861
<b>Total Additions</b>	<b>138,621</b>	<b>1,332,201</b>	<b>11,081,940</b>	<b>291,907</b>	<b>1,729,303</b>	<b>488,419</b>	<b>5,330,777</b>
<b>Deductions</b>							
OPEB reimbursements - direct	25,954	689,589	-	-	814,230	134,651	3,001,674
Administrative expenses	481	2,350	26,921	1,013	1,484	472	4,980
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>26,435</b>	<b>691,939</b>	<b>26,921</b>	<b>1,013</b>	<b>815,714</b>	<b>135,123</b>	<b>3,006,654</b>
<b>Net Increase (Decrease)</b>	<b>112,186</b>	<b>640,262</b>	<b>11,055,019</b>	<b>290,894</b>	<b>913,589</b>	<b>353,296</b>	<b>2,324,123</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,245,959	10,328,510	125,194,310	4,729,668	6,225,625	1,952,939	21,696,948
End of year	\$ 2,358,145	\$ 10,968,772	\$ 136,249,329	\$ 5,020,562	\$ 7,139,214	\$ 2,306,235	\$ 24,021,071

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of Moorpark	City of Moreno Valley	City of Mountain View	City of Murrieta	City of Napa	City of Newark	City of Newport Beach
Employer contributions outside of trust	\$ 45,000	\$ 295,036	\$ 5,729,158	\$ 1,429,954	\$ 174,856	\$ 219,109	\$ 626,021
OPEB reimbursements outside of trust	45,000	295,036	5,729,158	1,429,954	174,856	219,109	626,021

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Norco	City of Oakland	City of Ojai	City of Palm Desert	City of Palo Alto	City of Paramount	City of Pico Rivera
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 300,000	\$ 10,000,000	\$ 100,000	\$ 1,651,501	\$ 5,723,000	\$ 639,980	\$ -
Net investment and other income/expenses	564,067	1,417,742	30,596	1,226,966	6,851,519	251,956	277,177
<b>Total Additions</b>	<b>864,067</b>	<b>11,417,742</b>	<b>130,596</b>	<b>2,878,467</b>	<b>12,574,519</b>	<b>891,936</b>	<b>277,177</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	1,882,623	-	-
Administrative expenses	1,933	5,284	104	3,515	23,222	866	962
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,933</b>	<b>5,284</b>	<b>104</b>	<b>3,515</b>	<b>1,905,845</b>	<b>866</b>	<b>962</b>
<b>Net Increase (Decrease)</b>	<b>862,134</b>	<b>11,412,458</b>	<b>130,492</b>	<b>2,874,952</b>	<b>10,668,674</b>	<b>891,070</b>	<b>276,215</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	9,001,498	15,924,683	465,045	15,199,512	107,809,741	4,032,014	4,488,081
End of year	\$ 9,863,632	\$ 27,337,141	\$ 595,537	\$ 18,074,464	\$ 118,478,415	\$ 4,923,084	\$ 4,764,296

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of Norco	City of Oakland	City of Ojai	City of Palm Desert	City of Palo Alto	City of Paramount	City of Pico Rivera
Employer contributions outside of trust	\$ 1,002,349	\$ 29,573,192	\$ 256,657	\$ 756,759	\$ 10,274,000	\$ 462,020	\$ 1,232,000
OPEB reimbursements outside of trust	1,002,349	29,573,192	256,657	756,759	10,274,000	462,020	1,232,000

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Pismo Beach	City of Pittsburg	City of Pleasanton	City of Rancho Cordova	City of Rancho Mirage	City of Redondo Beach	City of Redwood City
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 307,000	\$ 500,000	\$ 1,320,000	\$ 86,032	\$ -	\$ 2,217,998	\$ 4,568,901
Net investment and other income/expenses	181,663	277,898	2,754,022	64,127	228,945	497,289	2,293,756
<b>Total Additions</b>	<b>488,663</b>	<b>777,898</b>	<b>4,074,022</b>	<b>150,159</b>	<b>228,945</b>	<b>2,715,287</b>	<b>6,862,657</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	1,527,881	-
Administrative expenses	607	919	9,487	196	795	1,477	7,267
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>607</b>	<b>919</b>	<b>9,487</b>	<b>196</b>	<b>795</b>	<b>1,529,358</b>	<b>7,267</b>
<b>Net Increase (Decrease)</b>	<b>488,056</b>	<b>776,979</b>	<b>4,064,535</b>	<b>149,963</b>	<b>228,150</b>	<b>1,185,929</b>	<b>6,855,390</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,797,107	4,108,825	44,210,606	913,005	3,708,547	5,655,292	32,532,605
End of year	\$ 3,285,163	\$ 4,885,804	\$ 48,275,141	\$ 1,062,968	\$ 3,936,697	\$ 6,841,221	\$ 39,387,995

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of Pismo Beach	City of Pittsburg	City of Pleasanton	City of Rancho Cordova	City of Rancho Mirage	City of Redondo Beach	City of Redwood City
Employer contributions outside of trust	\$ 258,740	\$ 1,701,943	\$ 4,048,000	\$ 19,393	\$ 392,543	\$ -	\$ 3,264,100
OPEB reimbursements outside of trust	258,740	1,701,943	4,048,000	19,393	392,543	-	3,264,100

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Reedley	City of Richmond - Richmond Police Officers Association	City of Ridgecrest	City of Rocklin	City of Rohnert Park	City of Rolling Hills	City of Sacramento
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 53,000	\$ 1,879,640	\$ 82,232	\$ 6,431,202	\$ 300,000	\$ -	\$ 3,818,424
Net investment and other income/expenses	15,384	-	61,769	933,068	958,069	40,972	2,432,493
<b>Total Additions</b>	<b>68,384</b>	<b>1,879,640</b>	<b>144,001</b>	<b>7,364,270</b>	<b>1,258,069</b>	<b>40,972</b>	<b>6,250,917</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	40	-	213	3,159	2,918	125	8,071
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>40</b>	<b>-</b>	<b>213</b>	<b>3,159</b>	<b>2,918</b>	<b>125</b>	<b>8,071</b>
<b>Net Increase (Decrease)</b>	<b>68,344</b>	<b>1,879,640</b>	<b>143,788</b>	<b>7,361,111</b>	<b>1,255,151</b>	<b>40,847</b>	<b>6,242,846</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	161,107	-	994,476	13,795,770	13,478,945	583,430	37,027,310
End of year	\$ 229,451	\$ 1,879,640	\$ 1,138,264	\$ 21,156,881	\$ 14,734,096	\$ 624,277	\$ 43,270,156

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of Reedley	City of Richmond - Richmond Police Officers Association	City of Ridgecrest	City of Rocklin	City of Rohnert Park	City of Rolling Hills	City of Sacramento
Employer contributions outside of trust	\$ 455,362	\$ 113,644	\$ 111,766	\$ 1,726,497	\$ 1,504,229	\$ 22,407	\$ 14,889,589
OPEB reimbursements outside of trust	455,362	113,644	111,766	1,726,497	1,504,229	22,407	14,889,589

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Salinas	City of San Carlos	City of San Clemente	City of San Diego	City of San Gabriel	City of San Luis Obispo	City of San Mateo
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 250,000	\$ 414,000	\$ 52,500	\$ -	\$ -	\$ -	1,500,000
Net investment and other income/expenses	152,998	162,210	64,912	7,989,649	345,873	392,852	495,227
<b>Total Additions</b>	<b>402,998</b>	<b>576,210</b>	<b>117,412</b>	<b>7,989,649</b>	<b>345,873</b>	<b>392,852</b>	<b>1,995,227</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	268,607	-	1,805,378	-	-	730,543
Administrative expenses	541	578	196	24,461	1,201	1,364	1,106
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>541</b>	<b>269,185</b>	<b>196</b>	<b>1,829,839</b>	<b>1,201</b>	<b>1,364</b>	<b>731,649</b>
<b>Net Increase (Decrease)</b>	<b>402,457</b>	<b>307,025</b>	<b>117,216</b>	<b>6,159,810</b>	<b>344,672</b>	<b>391,488</b>	<b>1,263,578</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,304,596	2,721,587	909,800	112,768,633	5,602,753	6,365,378	4,312,050
End of year	\$ 2,707,053	\$ 3,028,612	\$ 1,027,016	\$ 118,928,443	\$ 5,947,425	\$ 6,756,866	\$ 5,575,628

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of Salinas	City of San Carlos	City of San Clemente	City of San Diego	City of San Gabriel	City of San Luis Obispo	City of San Mateo
Employer contributions outside of trust	\$ 945,929	\$ 161,870	\$ 83,472	\$ 36,384,396	\$ 1,437,834	\$ 681,000	\$ 443,000
OPEB reimbursements outside of trust	945,929	161,870	83,472	36,384,396	1,437,834	681,000	443,000

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

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	\$ 645,800	\$ -	\$ -	\$ 1,825,000	\$ 3,047,011	\$ 500,000	\$ 290,244
Net investment and other income/expenses	1,223,525	2,044,216	203,252	1,101,136	712,791	60,639	324,350
<b>Total Additions</b>	<b>1,869,325</b>	<b>2,044,216</b>	<b>203,252</b>	<b>2,926,136</b>	<b>3,759,802</b>	<b>560,639</b>	<b>614,594</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	1,708,929	-	-
Administrative expenses	4,248	6,260	706	3,676	1,772	127	1,095
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>4,248</b>	<b>6,260</b>	<b>706</b>	<b>3,676</b>	<b>1,710,701</b>	<b>127</b>	<b>1,095</b>
<b>Net Increase (Decrease)</b>	<b>1,865,077</b>	<b>2,037,956</b>	<b>202,546</b>	<b>2,922,460</b>	<b>2,049,101</b>	<b>560,512</b>	<b>613,499</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	19,811,407	29,056,198	3,291,384	16,555,312	5,850,358	401,792	5,011,887
End of year	\$ 21,676,484	\$ 31,094,154	\$ 3,493,930	\$ 19,477,772	\$ 7,899,459	\$ 962,304	\$ 5,625,386

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(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	\$ 2,980,957	\$ 1,293,474	\$ 79,254	\$ 3,170,349	\$ -	\$ 210,317	\$ 556,789
OPEB reimbursements outside of trust	2,980,957	1,293,474	79,254	3,170,349	-	210,317	556,789

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Shasta Lake	City of Sierra Madre	City of Solvang	City of South San Francisco	City of Stanton	City of Temecula	City of Thousand Oaks
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 43,970	\$ 58,108	\$ 70,000	\$ 801,762	\$ -	\$ 839,685	\$ 2,001,461
Net investment and other income/expenses	503,091	118,856	47,994	1,401,623	60,321	649,883	1,083,922
<b>Total Additions</b>	<b>547,061</b>	<b>176,964</b>	<b>117,994</b>	<b>2,203,385</b>	<b>60,321</b>	<b>1,489,568</b>	<b>3,085,383</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	52,347	-	1,395,303
Administrative expenses	1,535	363	137	4,783	189	2,236	3,709
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,535</b>	<b>363</b>	<b>137</b>	<b>4,783</b>	<b>52,536</b>	<b>2,236</b>	<b>1,399,012</b>
<b>Net Increase (Decrease)</b>	<b>545,526</b>	<b>176,601</b>	<b>117,857</b>	<b>2,198,602</b>	<b>7,785</b>	<b>1,487,332</b>	<b>1,686,371</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	7,120,013	1,686,710	587,372	22,041,163	881,101	10,427,469	16,858,634
End of year	\$ 7,665,539	\$ 1,863,311	\$ 705,229	\$ 24,239,765	\$ 888,886	\$ 11,914,801	\$ 18,545,005

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of Shasta Lake	City of Sierra Madre	City of Solvang	City of South San Francisco	City of Stanton	City of Temecula	City of Thousand Oaks
Employer contributions outside of trust	\$ 402,009	\$ 105,241	\$ 119,798	\$ 3,377,936	\$ -	\$ 1,012,776	\$ 293,775
OPEB reimbursements outside of trust	402,009	105,241	119,798	3,377,936	-	1,012,776	293,775

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	City of Torrance	City of Twentynine Palms	City of Vacaville	City of Vallejo	City of Vernon	City of West Hollywood	City of West Sacramento
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 5,908,000	\$ 125,000	\$ 5,170,000	\$ -	\$ 1,830,943	\$ -	\$ 378,543
Net investment and other income/expenses	1,629,715	126,109	2,206,395	1,277,094	258,220	341,687	1,184,077
<b>Total Additions</b>	<b>7,537,715</b>	<b>251,109</b>	<b>7,376,395</b>	<b>1,277,094</b>	<b>2,089,163</b>	<b>341,687</b>	<b>1,562,620</b>
<b>Deductions</b>							
OPEB reimbursements - direct	3,525,164	-	-	-	-	-	-
Administrative expenses	5,795	388	7,115	4,434	629	1,023	4,102
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,530,959</b>	<b>388</b>	<b>7,115</b>	<b>4,434</b>	<b>629</b>	<b>1,023</b>	<b>4,102</b>
<b>Net Increase (Decrease)</b>	<b>4,006,756</b>	<b>250,721</b>	<b>7,369,280</b>	<b>1,272,660</b>	<b>2,088,534</b>	<b>340,664</b>	<b>1,558,518</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	21,031,955	1,689,013	31,057,008	20,685,990	2,179,655	4,747,409	19,138,981
End of year	\$ 25,038,711	\$ 1,939,734	\$ 38,426,288	\$ 21,958,650	\$ 4,268,189	\$ 5,088,073	\$ 20,697,499

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	City of Torrance	City of Twentynine Palms	City of Vacaville	City of Vallejo	City of Vernon	City of West Hollywood	City of West Sacramento
Employer contributions outside of trust	\$ -	\$ 85,385	\$ 5,980,269	\$ 3,187,402	\$ 1,158,450	\$ 252,282	\$ 2,035,048
OPEB reimbursements outside of trust	-	85,385	5,980,269	3,187,402	1,158,450	252,282	2,035,048

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

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	\$ 147,000	\$ 250,000	\$ 234,412	\$ 187,921	\$ 42,802	\$ -	\$ 312,420
Net investment and other income/expenses	54,731	190,572	57,133	53,584	9,662	65,441	164,788
<b>Total Additions</b>	<b>201,731</b>	<b>440,572</b>	<b>291,545</b>	<b>241,505</b>	<b>52,464</b>	<b>65,441</b>	<b>477,208</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	41,893	-
Administrative expenses	174	604	133	147	30	233	557
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>174</b>	<b>604</b>	<b>133</b>	<b>147</b>	<b>30</b>	<b>42,126</b>	<b>557</b>
<b>Net Increase (Decrease)</b>	<b>201,557</b>	<b>439,968</b>	<b>291,412</b>	<b>241,358</b>	<b>52,434</b>	<b>23,315</b>	<b>476,651</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	801,734	2,668,015	485,041	593,695	136,803	1,093,066	2,560,349
End of year	\$ 1,003,291	\$ 3,107,983	\$ 776,453	\$ 835,053	\$ 189,237	\$ 1,116,381	\$ 3,037,000

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(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	\$ 67,105	\$ 2,713,253	\$ 708,272	\$ 46,880	\$ 10,330	\$ 34,423	\$ 56,718
OPEB reimbursements outside of trust	67,105	2,713,253	708,272	46,880	10,330	34,423	56,718

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

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	\$ -	\$ -	\$ -	303,185	\$ -	16,809	2,977,175
Net investment and other income/expenses	34,120	5,570	47,725	272,546	443,127	21,104	735,777
<b>Total Additions</b>	<b>34,120</b>	<b>5,570</b>	<b>47,725</b>	<b>575,731</b>	<b>443,127</b>	<b>37,913</b>	<b>3,712,952</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	126,150	141,088	-	-
Administrative expenses	102	19	146	913	1,536	74	2,479
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>102</b>	<b>19</b>	<b>146</b>	<b>127,063</b>	<b>142,624</b>	<b>74</b>	<b>2,479</b>
<b>Net Increase (Decrease)</b>	<b>34,018</b>	<b>5,551</b>	<b>47,579</b>	<b>448,668</b>	<b>300,503</b>	<b>37,839</b>	<b>3,710,473</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	473,993	90,267	679,611	4,097,590	7,158,750	328,430	11,318,611
End of year	\$ 508,011	\$ 95,818	\$ 727,190	\$ 4,546,258	\$ 7,459,253	\$ 366,269	\$ 15,029,084

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(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	\$ 17,894	\$ -	\$ 34,000	\$ 22,000	\$ 40,256	\$ 18,246	\$ 2,124,129
OPEB reimbursements outside of trust	17,894	-	34,000	22,000	40,256	18,246	2,124,129

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	County of Butte	County of Del Norte	County of Lassen	County of Marin	County of Monterey	County of Napa	County of Nevada
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 2,587,463	\$ -	\$ 253,476	\$ 9,100,000	\$ 4,621,000	\$ 733,750	\$ 1,310,000
Net investment and other income/expenses	412,614	52,688	131,241	6,279,261	2,132,823	334,738	1,647,275
<b>Total Additions</b>	<b>3,000,077</b>	<b>52,688</b>	<b>384,717</b>	<b>15,379,261</b>	<b>6,753,823</b>	<b>1,068,488</b>	<b>2,957,275</b>
<b>Deductions</b>							
OPEB reimbursements - direct	1,543,417	-	389,501	-	-	-	-
Administrative expenses	1,099	183	368	21,635	7,319	9,936	5,618
Employer withdrawal	-	-	5,000,000	-	-	69,201,934	-
<b>Total Deductions</b>	<b>1,544,516</b>	<b>183</b>	<b>5,389,869</b>	<b>21,635</b>	<b>7,319</b>	<b>69,211,870</b>	<b>5,618</b>
<b>Net Increase (Decrease)</b>	<b>1,455,561</b>	<b>52,505</b>	<b>(5,005,152)</b>	<b>15,357,626</b>	<b>6,746,504</b>	<b>(68,143,382)</b>	<b>2,951,657</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	4,444,457	855,817	5,907,091	99,919,328	34,017,784	68,143,382	25,651,892
End of year	\$ 5,900,018	\$ 908,322	\$ 901,939	\$ 115,276,954	\$ 40,764,288	\$ -	\$ 28,603,549

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	County of Butte	County of Del Norte	County of Lassen	County of Marin	County of Monterey	County of Napa	County of Nevada
Employer contributions outside of trust	\$ 1,989,325	\$ 1,428,904	\$ 76,982	\$ 13,725,242	\$ 2,665,673	\$ -	\$ 2,630,088
OPEB reimbursements outside of trust	1,989,325	1,428,904	76,982	13,725,242	2,665,673	-	2,630,088

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	County of Placer	County of Riverside	County of San Benito	County of San Luis Obispo	County of San Mateo	County of Santa Clara	County School Service - Sacramento County Schools
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 13,513,980	\$ 2,000,000	\$ -	\$ 888,000	\$ 22,532,593	\$ 47,092,799	\$ 276,000
Net investment and other income/expenses	22,923,493	2,816,031	1,418,940	1,160,630	21,378,100	66,515,159	3,079,843
<b>Total Additions</b>	<b>36,437,473</b>	<b>4,816,031</b>	<b>1,418,940</b>	<b>2,048,630</b>	<b>43,910,693</b>	<b>113,607,958</b>	<b>3,355,843</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	15,823,365	-	-
Administrative expenses	78,328	8,624	4,926	3,955	64,468	224,434	10,650
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>78,328</b>	<b>8,624</b>	<b>4,926</b>	<b>3,955</b>	<b>15,887,833</b>	<b>224,434</b>	<b>10,650</b>
<b>Net Increase (Decrease)</b>	<b>36,359,145</b>	<b>4,807,407</b>	<b>1,414,014</b>	<b>2,044,675</b>	<b>28,022,860</b>	<b>113,383,524</b>	<b>3,345,193</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	358,666,196	40,099,198	22,994,061	18,126,833	298,663,177	1,015,928,808	49,637,898
End of year	\$ 395,025,341	\$ 44,906,605	\$ 24,408,075	\$ 20,171,508	\$ 326,686,037	\$ 1,129,312,332	\$ 52,983,091

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	County of Placer	County of Riverside	County of San Benito	County of San Luis Obispo	County of San Mateo	County of Santa Clara	County School Service - Sacramento County Schools
Employer contributions outside of trust	\$ 18,321,786	\$ 3,500,686	\$ 2,259,131	\$ 3,036,550	\$ 6,628,061	\$ 87,883,708	\$ 3,087,637
OPEB reimbursements outside of trust	18,321,786	3,500,686	2,259,131	3,036,550	6,628,061	87,883,708	3,087,637

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	County Superintendent of Schools Office - Riverside County Schools	CRA/LA, A Designated Local Authority	Crescenta Valley Water District	Crestline-Lake Arrowhead Water Agency	CSAC Excess Insurance Authority	Cucamonga Valley Water District	Del Mar Union Elementary School District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 1,125,156	\$ 1,800,000	\$ 300,000	\$ 45,186	\$ -	\$ 1,520,000	\$ 500,000
Net investment and other income/expenses	5,339,620	1,606,368	21,727	50,099	51,551	517,427	-
<b>Total Additions</b>	<b>6,464,776</b>	<b>3,406,368</b>	<b>321,727</b>	<b>95,285</b>	<b>51,551</b>	<b>2,037,427</b>	<b>500,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	4,452,273	-	-	-	-	764,690	-
Administrative expenses	18,527	4,935	54	173	179	1,697	-
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>4,470,800</b>	<b>4,935</b>	<b>54</b>	<b>173</b>	<b>179</b>	<b>766,387</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>1,993,976</b>	<b>3,401,433</b>	<b>321,673</b>	<b>95,112</b>	<b>51,372</b>	<b>1,271,040</b>	<b>500,000</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	86,446,795	21,380,000	207,901	805,993	835,176	7,270,061	-
End of year	\$ 88,440,771	\$ 24,781,433	\$ 529,574	\$ 901,105	\$ 886,548	\$ 8,541,101	\$ 500,000

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	County Superintendent of Schools Office - Riverside County Schools	CRA/LA, A Designated Local Authority	Crescenta Valley Water District	Crestline-Lake Arrowhead Water Agency	CSAC Excess Insurance Authority	Cucamonga Valley Water District	Del Mar Union Elementary School District
Employer contributions outside of trust	\$ 673,382	\$ 2,506,781	\$ 203,075	\$ 73,115	\$ 33,583	\$ -	\$ 175,642
OPEB reimbursements outside of trust	673,382	2,506,781	203,075	73,115	33,583	-	175,642

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Del Norte Solid Waste Management Authority	Del Paso Manor Water District	Del Puerto Water District	Delta Vector Control District	Denair Community Services District	Diablo Water District	Diamond Springs/El Dorado Fire Protection District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 163,456	\$ 25,000	\$ 29,104	\$ 30,992	\$ -	\$ -	\$ -
Net investment and other income/expenses	20,959	37,288	46,103	35,688	72,287	58,914	103,152
<b>Total Additions</b>	<b>184,415</b>	<b>62,288</b>	<b>75,207</b>	<b>66,680</b>	<b>72,287</b>	<b>58,914</b>	<b>103,152</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	7,185	17,490	-	-	-	-
Administrative expenses	73	124	139	110	221	205	316
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>73</b>	<b>7,309</b>	<b>17,629</b>	<b>110</b>	<b>221</b>	<b>205</b>	<b>316</b>
<b>Net Increase (Decrease)</b>	<b>184,342</b>	<b>54,979</b>	<b>57,578</b>	<b>66,570</b>	<b>72,066</b>	<b>58,709</b>	<b>102,836</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	339,686	565,712	637,123	480,695	1,029,378	955,086	1,468,108
End of year	\$ 524,028	\$ 620,691	\$ 694,701	\$ 547,265	\$ 1,101,444	\$ 1,013,795	\$ 1,570,944

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Del Norte Solid Waste Management Authority	Del Paso Manor Water District	Del Puerto Water District	Delta Vector Control District	Denair Community Services District	Diablo Water District	Diamond Springs/El Dorado Fire Protection District
Employer contributions outside of trust	\$ 49,578	\$ 4,581	\$ 6,318	\$ 8,789	\$ 69,178	\$ 61,789	\$ 433,851
OPEB reimbursements outside of trust	49,578	4,581	6,318	8,789	69,178	61,789	433,851

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Dublin San Ramon Services District	East Bay Dischargers Authority	East Bay Regional Park District	East Palo Alto Sanitary District	East Valley Water District	Eastern Municipal Water District	Eden Area ROP
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 97,435	\$ -	\$ 4,710,616	\$ 44,729	\$ 109,752	\$ 18,524,700	\$ -
Net investment and other income/expenses	1,776,771	12,804	3,534,758	66,813	48,114	4,177,706	50,064
<b>Total Additions</b>	<b>1,874,206</b>	<b>12,804</b>	<b>8,245,374</b>	<b>111,542</b>	<b>157,866</b>	<b>22,702,406</b>	<b>50,064</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	1,976,586	-	-	3,958,554	-
Administrative expenses	5,441	44	12,096	228	143	14,762	150
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>5,441</b>	<b>44</b>	<b>1,988,682</b>	<b>228</b>	<b>143</b>	<b>3,973,316</b>	<b>150</b>
<b>Net Increase (Decrease)</b>	<b>1,868,765</b>	<b>12,760</b>	<b>6,256,692</b>	<b>111,314</b>	<b>157,723</b>	<b>18,729,090</b>	<b>49,914</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	25,300,508	207,478	54,486,892	1,061,273	642,192	55,749,350	695,619
End of year	\$ 27,169,273	\$ 220,238	\$ 60,743,584	\$ 1,172,587	\$ 799,915	\$ 74,478,440	\$ 745,533

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Dublin San Ramon Services District	East Bay Dischargers Authority	East Bay Regional Park District	East Palo Alto Sanitary District	East Valley Water District	Eastern Municipal Water District	Eden Area ROP
Employer contributions outside of trust	\$ 1,154,397	\$ 74,925	\$ 963,169	\$ 73,288	\$ 170,287	\$ 716,238	\$ 28,734
OPEB reimbursements outside of trust	1,154,397	74,925	963,169	73,288	170,287	716,238	28,734

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	El Dorado County Superior Court	El Dorado County Transit Authority	El Dorado County Transportation Commission	El Dorado Hills Community Services District	El Dorado Hills County Water District	El Dorado Irrigation District	Encina Wastewater Authority
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ 57,407	\$ -	\$ 73,296	\$ 300,000	\$ -	\$ 79,000
Net investment and other income/expenses	211	21,567	6,091	98,608	455,024	605,065	34,555
<b>Total Additions</b>	<b>211</b>	<b>78,974</b>	<b>6,091</b>	<b>171,904</b>	<b>755,024</b>	<b>605,065</b>	<b>113,555</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	-	74	21	338	1,588	2,101	118
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>-</b>	<b>74</b>	<b>21</b>	<b>338</b>	<b>1,588</b>	<b>2,101</b>	<b>118</b>
<b>Net Increase (Decrease)</b>	<b>211</b>	<b>78,900</b>	<b>6,070</b>	<b>171,566</b>	<b>753,436</b>	<b>602,964</b>	<b>113,437</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,067	333,321	98,693	1,555,265	7,128,740	9,805,138	549,743
End of year	\$ 3,278	\$ 412,221	\$ 104,763	\$ 1,726,831	\$ 7,882,176	\$ 10,408,102	\$ 663,180

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	El Dorado County Superior Court	El Dorado County Transit Authority	El Dorado County Transportation Commission	El Dorado Hills Community Services District	El Dorado Hills County Water District	El Dorado Irrigation District	Encina Wastewater Authority
Employer contributions outside of trust	\$ 139,035	\$ 7,384	\$ 2,821	\$ 184,633	\$ 621,197	\$ 1,622,956	\$ 38,812
OPEB reimbursements outside of trust	139,035	7,384	2,821	184,633	621,197	1,622,956	38,812

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Enterprise Elementary School District	Fairfield-Suisun Sewer 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	\$ 196,995	\$ 272,285	\$ 252,000	\$ 66,965	\$ -	\$ -	118,351
Net investment and other income/expenses	70,919	322,833	56,504	57,293	7,192	27,483	156,791
<b>Total Additions</b>	<b>267,914</b>	<b>595,118</b>	<b>308,504</b>	<b>124,258</b>	<b>7,192</b>	<b>27,483</b>	<b>275,142</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	32,754	-	-	-
Administrative expenses	245	1,080	151	177	25	95	539
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>245</b>	<b>1,080</b>	<b>151</b>	<b>32,931</b>	<b>25</b>	<b>95</b>	<b>539</b>
<b>Net Increase (Decrease)</b>	<b>267,669</b>	<b>594,038</b>	<b>308,353</b>	<b>91,327</b>	<b>7,167</b>	<b>27,388</b>	<b>274,603</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,144,676	4,925,301	643,361	826,696	116,541	445,417	2,508,458
End of year	\$ 1,412,345	\$ 5,519,339	\$ 951,714	\$ 918,023	\$ 123,708	\$ 472,805	\$ 2,783,061

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Enterprise Elementary School District	Fairfield-Suisun Sewer 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	\$ 135,830	\$ 313,249	\$ 53,000	\$ 200	\$ -	\$ 15,420	\$ 52,574
OPEB reimbursements outside of trust	135,830	313,249	53,000	200	-	15,420	52,574

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Foothill De-Anza Community College District	Foresthill Public Utility District	Franklin Elementary School District	Fresno County Law Library	Fresno Unified School District	Glendale Community College District	Glenn County Superior Court
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 1,500,000	\$ 40,000	\$ 30,000	\$ -	\$ 3,500,000	\$ 1,084,901	\$ -
Net investment and other income/expenses	1,312,296	9,355	5,358	22,153	3,151,348	572,878	47,135
<b>Total Additions</b>	<b>2,812,296</b>	<b>49,355</b>	<b>35,358</b>	<b>22,153</b>	<b>6,651,348</b>	<b>1,657,779</b>	<b>47,135</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	8,832	-	-	-
Administrative expenses	4,471	32	10	78	9,335	1,770	140
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>4,471</b>	<b>32</b>	<b>10</b>	<b>8,910</b>	<b>9,335</b>	<b>1,770</b>	<b>140</b>
<b>Net Increase (Decrease)</b>	<b>2,807,825</b>	<b>49,323</b>	<b>35,348</b>	<b>13,243</b>	<b>6,642,013</b>	<b>1,656,009</b>	<b>46,995</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	19,783,239	146,604	30,438	363,956	42,043,098	7,314,826	649,364
End of year	\$ 22,591,064	\$ 195,927	\$ 65,786	\$ 377,199	\$ 48,685,111	\$ 8,970,835	\$ 696,359

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Foothill De-Anza Community College District	Foresthill Public Utility District	Franklin Elementary School District	Fresno County Law Library	Fresno Unified School District	Glendale Community College District	Glenn County Superior Court
Employer contributions outside of trust	\$ 7,405,332	\$ 9,000	\$ 26,346	\$ 191	\$ 36,544,893	\$ 747,911	\$ 129,392
OPEB reimbursements outside of trust	7,405,332	9,000	26,346	191	36,544,893	747,911	129,392

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Gold Coast Transit	Golden Sierra Job Training Agency	Goleta Sanitary District	Greater Los Angeles County Vector Control District	Grossmont Healthcare District	Grossmont Union High School District	Groveland Community Services District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ -	224,118	\$ 600,000	\$ 66,608	\$ 2,000,000	\$ 185,000
Net investment and other income/expenses	38,423	129,625	157,288	284,609	168,669	428,048	59,152
<b>Total Additions</b>	<b>38,423</b>	<b>129,625</b>	<b>381,406</b>	<b>884,609</b>	<b>235,277</b>	<b>2,428,048</b>	<b>244,152</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	166,399	-	-
Administrative expenses	133	358	540	965	584	1,066	179
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>133</b>	<b>358</b>	<b>540</b>	<b>965</b>	<b>166,983</b>	<b>1,066</b>	<b>179</b>
<b>Net Increase (Decrease)</b>	<b>38,290</b>	<b>129,267</b>	<b>380,866</b>	<b>883,644</b>	<b>68,294</b>	<b>2,426,982</b>	<b>243,973</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	622,413	1,652,731	2,476,201	4,498,069	2,682,159	3,518,609	825,384
End of year	\$ 660,703	\$ 1,781,998	\$ 2,857,067	\$ 5,381,713	\$ 2,750,453	\$ 5,945,591	\$ 1,069,357

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Gold Coast Transit	Golden Sierra Job Training Agency	Goleta Sanitary District	Greater Los Angeles County Vector Control District	Grossmont Healthcare District	Grossmont Union High School District	Groveland Community Services District
Employer contributions outside of trust	\$ 21,332	\$ 111,800	\$ 132,500	\$ 416,484	\$ 278	\$ 2,907,827	\$ 113,741
OPEB reimbursements outside of trust	21,332	111,800	132,500	416,484	278	2,907,827	113,741

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Hartnell Community College District	Helix Water District	Heritage Ranch Community Services District	Housing Authority of the City of Alameda	Housing Authority of the City of Los Angeles	Housing Authority of the County of Butte	Housing Authority of the County of San Mateo
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ 714,900	\$ 25,000	\$ 75,276	\$ 338,542	\$ 50,394	\$ 52,144
Net investment and other income/expenses	308,106	925,933	25,223	68,342	1,047,723	36,155	76,622
<b>Total Additions</b>	<b>308,106</b>	<b>1,640,833</b>	<b>50,223</b>	<b>143,618</b>	<b>1,386,265</b>	<b>86,549</b>	<b>128,766</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	14,309
Administrative expenses	1,070	3,040	86	240	4,786	111	222
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,070</b>	<b>3,040</b>	<b>86</b>	<b>240</b>	<b>4,786</b>	<b>111</b>	<b>14,531</b>
<b>Net Increase (Decrease)</b>	<b>307,036</b>	<b>1,637,793</b>	<b>50,137</b>	<b>143,378</b>	<b>1,381,479</b>	<b>86,438</b>	<b>114,235</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	4,988,814	13,752,106	400,357	1,051,622	22,575,932	514,587	1,001,811
End of year	\$ 5,295,850	\$ 15,389,899	\$ 450,494	\$ 1,195,000	\$ 23,957,411	\$ 601,025	\$ 1,116,046

**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	Hartnell Community College District	Helix Water District	Heritage Ranch Community Services District	Housing Authority of the City of Alameda	Housing Authority of the City of Los Angeles	Housing Authority of the County of Butte	Housing Authority of the County of San Mateo
Employer contributions outside of trust	\$ 246,372	\$ 2,187,458	\$ 70,960	\$ 48,803	\$ 1,523,353	\$ 28,378	\$ 3,276
OPEB reimbursements outside of trust	246,372	2,187,458	70,960	48,803	1,523,353	28,378	3,276

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Housing Authority of the County of Santa Clara	Housing Authority of the County of Santa Cruz	Igo, Ono, Platina Union Elementary School District	Imperial Irrigation District	Indian Wells Valley Water District	Inland Empire Utilities Agency	Inverness Public Utility District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ 64,018	\$ -	\$ 23,300,000	\$ -	\$ 2,000,000	\$ -
Net investment and other income/expenses	929,536	33,119	1,107	7,717,830	61,862	1,015,006	29,773
<b>Total Additions</b>	<b>929,536</b>	<b>97,137</b>	<b>1,107</b>	<b>31,017,830</b>	<b>61,862</b>	<b>3,015,006</b>	<b>29,773</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	2,847	115	4	19,066	214	3,076	91
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,847</b>	<b>115</b>	<b>4</b>	<b>19,066</b>	<b>214</b>	<b>3,076</b>	<b>91</b>
<b>Net Increase (Decrease)</b>	<b>926,689</b>	<b>97,022</b>	<b>1,103</b>	<b>30,998,764</b>	<b>61,648</b>	<b>3,011,930</b>	<b>29,682</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	13,236,818	536,666	17,933	75,304,213	994,456	14,218,534	423,887
End of year	\$ 14,163,507	\$ 633,688	\$ 19,036	\$ 106,302,977	\$ 1,056,104	\$ 17,230,464	\$ 453,569

**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	Housing Authority of the County of Santa Clara	Housing Authority of the County of Santa Cruz	Igo, Ono, Platina Union Elementary School District	Imperial Irrigation District	Indian Wells Valley Water District	Inland Empire Utilities Agency	Inverness Public Utility District
Employer contributions outside of trust	\$ 548,036	\$ 38,982	\$ -	\$ 6,228,727	\$ 51,449	\$ 731,819	\$ 37,519
OPEB reimbursements outside of trust	548,036	38,982	-	6,228,727	51,449	731,819	37,519

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Ironhouse Sanitary District	Jurupa Community Services District	Kaweah Delta Water Conservation District	Kensington Fire Protection District	Kensington Police Protection and Community Services District	Kentfield Fire Protection District	Kenwood Fire Protection District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 24,848	\$ -	\$ 157,000	\$ -	\$ 247,036	\$ 356,000	\$ -
Net investment and other income/expenses	154,373	172,644	86,260	101,767	78,934	192,378	57,131
<b>Total Additions</b>	<b>179,221</b>	<b>172,644</b>	<b>243,260</b>	<b>101,767</b>	<b>325,970</b>	<b>548,378</b>	<b>57,131</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	105,006	-	-	-
Administrative expenses	534	599	258	313	265	556	175
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>534</b>	<b>599</b>	<b>258</b>	<b>105,319</b>	<b>265</b>	<b>556</b>	<b>175</b>
<b>Net Increase (Decrease)</b>	<b>178,687</b>	<b>172,045</b>	<b>243,002</b>	<b>(3,552)</b>	<b>325,705</b>	<b>547,822</b>	<b>56,956</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,494,138	2,798,125	1,187,364	1,463,483	1,175,071	2,428,294	813,175
End of year	\$ 2,672,825	\$ 2,970,170	\$ 1,430,366	\$ 1,459,931	\$ 1,500,776	\$ 2,976,116	\$ 870,131

**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	Ironhouse Sanitary District	Jurupa Community Services District	Kaweah Delta Water Conservation District	Kensington Fire Protection District	Kensington Police Protection and Community Services District	Kentfield Fire Protection District	Kenwood Fire Protection District
Employer contributions outside of trust	\$ 294,035	\$ 587,879	\$ 47,955	\$ 19,788	\$ 213,924	\$ 199,934	\$ 29,307
OPEB reimbursements outside of trust	294,035	587,879	47,955	19,788	213,924	199,934	29,307

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Kern County Housing Authority	Kern County Law Library	Kern County Water Agency	La Puente Valley County Water District	Lafayette School District	Laguna Beach Unified School District	Lake County Fire Protection District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 352,100	\$ -	\$ 500,000	\$ 112,500	\$ 100,000	\$ -	\$ 20,000
Net investment and other income/expenses	241,339	6,715	42,087	67,277	73,137	223,373	3,289
<b>Total Additions</b>	<b>593,439</b>	<b>6,715</b>	<b>542,087</b>	<b>179,777</b>	<b>173,137</b>	<b>223,373</b>	<b>23,289</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	801	23	135	191	250	669	9
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>801</b>	<b>23</b>	<b>135</b>	<b>191</b>	<b>250</b>	<b>669</b>	<b>9</b>
<b>Net Increase (Decrease)</b>	<b>592,638</b>	<b>6,692</b>	<b>541,952</b>	<b>179,586</b>	<b>172,887</b>	<b>222,704</b>	<b>23,280</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,631,941	108,815	519,704	835,883	1,142,451	3,103,600	41,765
End of year	\$ 4,224,579	\$ 115,507	\$ 1,061,656	\$ 1,015,469	\$ 1,315,338	\$ 3,326,304	\$ 65,045

**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	Kern County Housing Authority	Kern County Law Library	Kern County Water Agency	La Puente Valley County Water District	Lafayette School District	Laguna Beach Unified School District	Lake County Fire Protection District
Employer contributions outside of trust	\$ 518,984	\$ -	\$ 726,147	\$ 43,035	\$ 171,561	\$ 128,286	\$ 21,322
OPEB reimbursements outside of trust	518,984	-	726,147	43,035	171,561	128,286	21,322

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Lake County Superior Court	Lakeside Fire Protection District	Lakeside Union Elementary School District	Lakeside Water District	Las Gallinas Valley Sanitary District	Las Lomas Elementary School District	Las Virgenes Municipal Water District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 80,000	\$ 369,019	\$ 100,000	\$ -	\$ 139,560	\$ 363,508	\$ 1,330,305
Net investment and other income/expenses	72	257,184	35,361	33,854	91,660	278,922	537,409
<b>Total Additions</b>	<b>80,072</b>	<b>626,203</b>	<b>135,361</b>	<b>33,854</b>	<b>231,220</b>	<b>642,430</b>	<b>1,867,714</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	3,000	-	-	-
Administrative expenses	-	806	112	104	270	970	1,490
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>-</b>	<b>806</b>	<b>112</b>	<b>3,104</b>	<b>270</b>	<b>970</b>	<b>1,490</b>
<b>Net Increase (Decrease)</b>	<b>80,072</b>	<b>625,397</b>	<b>135,249</b>	<b>30,750</b>	<b>230,950</b>	<b>641,460</b>	<b>1,866,224</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	-	3,615,540	500,000	485,061	1,191,718	4,530,140	6,412,151
End of year	\$ 80,072	\$ 4,240,937	\$ 635,249	\$ 515,811	\$ 1,422,668	\$ 5,171,600	\$ 8,278,375

**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	Lake County Superior Court	Lakeside Fire Protection District	Lakeside Union Elementary School District	Lakeside Water District	Las Gallinas Valley Sanitary District	Las Lomas Elementary School District	Las Virgenes Municipal Water District
Employer contributions outside of trust	\$ 40,233	\$ 551,576	\$ 767,711	\$ -	\$ 131,821	\$ 302,486	\$ 1,112,628
OPEB reimbursements outside of trust	40,233	551,576	767,711	-	131,821	302,486	1,112,628

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Lassen County Superior Court	Lassen Municipal Utility District	Leucadia Wastewater District	Livermore/Amador Valley Transit Authority	Livermore-Pleasanton Fire Department	Local Agency Formation Commission - Los Angeles	Los Angeles Community College District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ -	\$ -	167,188	754,000	-	6,366,190
Net investment and other income/expenses	60,316	209,623	26,298	108,365	1,197,652	14,090	7,335,216
<b>Total Additions</b>	<b>60,316</b>	<b>209,623</b>	<b>26,298</b>	<b>275,553</b>	<b>1,951,652</b>	<b>14,090</b>	<b>13,701,406</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	209	728	91	369	4,116	43	25,451
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>209</b>	<b>728</b>	<b>91</b>	<b>369</b>	<b>4,116</b>	<b>43</b>	<b>25,451</b>
<b>Net Increase (Decrease)</b>	<b>60,107</b>	<b>208,895</b>	<b>26,207</b>	<b>275,184</b>	<b>1,947,536</b>	<b>14,047</b>	<b>13,675,955</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	977,522	3,395,158	426,223	1,681,010	19,171,136	200,698	113,290,949
End of year	\$ 1,037,629	\$ 3,604,053	\$ 452,430	\$ 1,956,194	\$ 21,118,672	\$ 214,745	\$ 126,966,904

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Lassen County Superior Court	Lassen Municipal Utility District	Leucadia Wastewater District	Livermore/Amador Valley Transit Authority	Livermore-Pleasanton Fire Department	Local Agency Formation Commission - Los Angeles	Los Angeles Community College District
Employer contributions outside of trust	\$ 55,869	\$ 398,011	\$ 13,349	\$ 129,995	\$ 1,462,000	\$ 22,878	\$ 29,047,947
OPEB reimbursements outside of trust	55,869	398,011	13,349	129,995	1,462,000	22,878	29,047,947

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Los Angeles County Development Authority	Los Angeles County Law Library	Los Angeles County Office of Education	Los Angeles County Sanitation District No. 2	Los Angeles County West Vector Control District	Los Angeles Unified School District	March Joint Powers Authority
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 51,149	\$ -	\$ 2,600,000	\$ 9,574,000	\$ -	\$ -	\$ 30,000
Net investment and other income/expenses	1,291,178	148,920	316,783	11,739,879	196,826	23,924,867	15,007
<b>Total Additions</b>	<b>1,342,327</b>	<b>148,920</b>	<b>2,916,783</b>	<b>21,313,879</b>	<b>196,826</b>	<b>23,924,867</b>	<b>45,007</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	90,000	-	-	100,265	-	-
Administrative expenses	4,497	455	765	39,712	682	83,062	51
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>4,497</b>	<b>90,455</b>	<b>765</b>	<b>39,712</b>	<b>100,947</b>	<b>83,062</b>	<b>51</b>
<b>Net Increase (Decrease)</b>	<b>1,337,830</b>	<b>58,465</b>	<b>2,916,018</b>	<b>21,274,167</b>	<b>95,879</b>	<b>23,841,805</b>	<b>44,956</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	21,007,072	2,114,199	3,200,000	180,788,860	3,174,437	387,587,906	234,890
End of year	\$ 22,344,902	\$ 2,172,664	\$ 6,116,018	\$ 202,063,027	\$ 3,270,316	\$ 411,429,711	\$ 279,846

**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	Los Angeles County Development Authority	Los Angeles County Law Library	Los Angeles County Office of Education	Los Angeles County Sanitation District No. 2	Los Angeles County West Vector Control District	Los Angeles Unified School District	March Joint Powers Authority
Employer contributions outside of trust	\$ 1,049,052	\$ 143,108	\$ 1,966,854	\$ 16,077,986	\$ -	\$ 287,039,093	\$ 4,842
OPEB reimbursements outside of trust	1,049,052	143,108	1,966,854	16,077,986	-	287,039,093	4,842

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Marin Community College District	Marin Local Agency Formation Commission	Marin Municipal Water District	Marin/Sonoma Mosquito and Vector Control District	Marinwood Community Services District	Mariposa County Superior Court	McCloud Community Services District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ -	\$ 1,784,000	\$ 2,057,646	\$ 100,000	\$ 230,000	\$ 109,627
Net investment and other income/expenses	214,464	4,208	1,843,597	152,866	10,363	30,616	-
<b>Total Additions</b>	<b>214,464</b>	<b>4,208</b>	<b>3,627,597</b>	<b>2,210,512</b>	<b>110,363</b>	<b>260,616</b>	<b>109,627</b>
<b>Deductions</b>							
OPEB reimbursements - direct	382,222	-	-	-	-	-	-
Administrative expenses	696	13	6,152	431	23	89	-
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>382,918</b>	<b>13</b>	<b>6,152</b>	<b>431</b>	<b>23</b>	<b>89</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>(168,454)</b>	<b>4,195</b>	<b>3,621,445</b>	<b>2,210,081</b>	<b>110,340</b>	<b>260,527</b>	<b>109,627</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,263,623	59,186	27,988,590	1,157,220	60,810	407,730	-
End of year	\$ 3,095,169	\$ 63,381	\$ 31,610,035	\$ 3,367,301	\$ 171,150	\$ 668,257	\$ 109,627

**California Public Employees' Retirement System  
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Employer Name	Marin Community College District	Marin Local Agency Formation Commission	Marin Municipal Water District	Marin/Sonoma Mosquito and Vector Control District	Marinwood Community Services District	Mariposa County Superior Court	McCloud Community Services District
Employer contributions outside of trust	\$ 33,842	\$ 4,073	\$ 3,185,640	\$ 297,658	\$ 211,322	\$ 41,151	\$ 124,580
OPEB reimbursements outside of trust	33,842	4,073	3,185,640	297,658	211,322	41,151	124,580

(Continued)

**California Public Employees' Retirement System  
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Employer Name	Meeks Bay Fire Protection District	Menlo Park City School District	Merced Irrigation District	Metropolitan Water District of Southern California	Midpeninsula Regional Open Space District	Midway City Sanitary District	Mill Valley School District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ -	\$ -	27,328,000	\$ 518,000	\$ -	516,252
Net investment and other income/expenses	37,496	132,633	55,710	16,239,439	232,579	321,380	274,757
<b>Total Additions</b>	<b>37,496</b>	<b>132,633</b>	<b>55,710</b>	<b>43,567,439</b>	<b>750,579</b>	<b>321,380</b>	<b>791,009</b>
<b>Deductions</b>							
OPEB reimbursements - direct	21,032	-	-	16,588,785	-	-	-
Administrative expenses	130	458	193	56,998	807	1,116	912
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>21,162</b>	<b>458</b>	<b>193</b>	<b>16,645,783</b>	<b>807</b>	<b>1,116</b>	<b>912</b>
<b>Net Increase (Decrease)</b>	<b>16,334</b>	<b>132,175</b>	<b>55,517</b>	<b>26,921,656</b>	<b>749,772</b>	<b>320,264</b>	<b>790,097</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	603,569	2,136,267	902,222	239,851,229	3,769,079	5,207,878	4,038,740
End of year	\$ 619,903	\$ 2,268,442	\$ 957,739	\$ 266,772,885	\$ 4,518,851	\$ 5,528,142	\$ 4,828,837

**California Public Employees' Retirement System  
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Employer Name	Meeks Bay Fire Protection District	Menlo Park City School District	Merced Irrigation District	Metropolitan Water District of Southern California	Midpeninsula Regional Open Space District	Midway City Sanitary District	Mill Valley School District
Employer contributions outside of trust	\$ -	\$ 504,122	\$ 62,075	\$ 4,739,000	\$ 152,769	\$ 182,104	\$ 191,473
OPEB reimbursements outside of trust	-	504,122	62,075	4,739,000	152,769	182,104	191,473

(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	Mojave Public Utility District	Mojave Water Agency	Monte Vista County Water District	Monterey County Superior Court	Monterey Peninsula Regional Park District	Mosquito and Vector Management District of Santa Barbara County	Moulton Niguel Water District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 65,000	\$ 87,600	\$ 1,043,253	\$ -	\$ 85,255	\$ 42,696	\$ -
Net investment and other income/expenses	39,466	80,912	65,816	10,935	145,569	26,399	252,658
<b>Total Additions</b>	<b>104,466</b>	<b>168,512</b>	<b>1,109,069</b>	<b>10,935</b>	<b>230,824</b>	<b>69,095</b>	<b>252,658</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	11,926	-
Administrative expenses	129	280	86	33	499	76	774
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>129</b>	<b>280</b>	<b>86</b>	<b>33</b>	<b>499</b>	<b>12,002</b>	<b>774</b>
<b>Net Increase (Decrease)</b>	<b>104,337</b>	<b>168,232</b>	<b>1,108,983</b>	<b>10,902</b>	<b>230,325</b>	<b>57,093</b>	<b>251,884</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	596,060	1,304,178	-	155,589	2,316,816	331,478	3,597,024
End of year	\$ 700,397	\$ 1,472,410	\$ 1,108,983	\$ 166,491	\$ 2,547,141	\$ 388,571	\$ 3,848,908

**California Public Employees' Retirement System  
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Employer Name	Mojave Public Utility District	Mojave Water Agency	Monte Vista County Water District	Monterey County Superior Court	Monterey Peninsula Regional Park District	Mosquito and Vector Management District of Santa Barbara County	Moulton Niguel Water District
Employer contributions outside of trust	\$ 33,156	\$ 162,900	\$ 100,205	\$ 251,749	\$ 105,359	\$ 644	\$ 467,077
OPEB reimbursements outside of trust	33,156	162,900	100,205	251,749	105,359	644	467,077

(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	Mt. San Jacinto Community College District	Mt. View Sanitary District	Municipal Pooling Authority	Napa Community College District	Napa County Mosquito Abatement District	Napa County Office of Education	Napa County Superior Court
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 500,000	\$ 308,207	\$ 1,175	\$ -	\$ 480,000	\$ 285,105	\$ 150,000
Net investment and other income/expenses	339,328	135,756	28,691	174,009	238,048	214,523	18,267
<b>Total Additions</b>	<b>839,328</b>	<b>443,963</b>	<b>29,866</b>	<b>174,009</b>	<b>718,048</b>	<b>499,628</b>	<b>168,267</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	136,348	-
Administrative expenses	1,174	464	100	604	726	727	55
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,174</b>	<b>464</b>	<b>100</b>	<b>604</b>	<b>726</b>	<b>137,075</b>	<b>55</b>
<b>Net Increase (Decrease)</b>	<b>838,154</b>	<b>443,499</b>	<b>29,766</b>	<b>173,405</b>	<b>717,322</b>	<b>362,553</b>	<b>168,212</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	5,472,884	2,101,458	464,608	2,818,958	3,369,636	3,319,952	252,022
End of year	\$ 6,311,038	\$ 2,544,957	\$ 494,374	\$ 2,992,363	\$ 4,086,958	\$ 3,682,505	\$ 420,234

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Employer Name	Mt. San Jacinto Community College District	Mt. View Sanitary District	Municipal Pooling Authority	Napa Community College District	Napa County Mosquito Abatement District	Napa County Office of Education	Napa County Superior Court
Employer contributions outside of trust	\$ 712,622	\$ 172,329	\$ 52,091	\$ 1,654,680	\$ 60,959	\$ -	\$ 219,787
OPEB reimbursements outside of trust	712,622	172,329	52,091	1,654,680	60,959	-	219,787

(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	Napa County Transportation and Planning Agency	Napa Sanitation District	Nevada County Superior Court	Nevada Irrigation District	Newhall County Water District	Nipomo Community Services District	North Of The River Municipal Water District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 38,000	\$ 508,250	\$ 160,000	\$ 467,000	\$ 161,663	\$ 87,370	\$ -
Net investment and other income/expenses	23,900	301,224	1,230	1,018,096	176,654	104,331	5,110
<b>Total Additions</b>	<b>61,900</b>	<b>809,474</b>	<b>161,230</b>	<b>1,485,096</b>	<b>338,317</b>	<b>191,701</b>	<b>5,110</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	100,416	-	-	-	56,632
Administrative expenses	70	949	15	3,484	596	353	17
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>70</b>	<b>949</b>	<b>100,431</b>	<b>3,484</b>	<b>596</b>	<b>353</b>	<b>56,649</b>
<b>Net Increase (Decrease)</b>	<b>61,830</b>	<b>808,525</b>	<b>60,799</b>	<b>1,481,612</b>	<b>337,721</b>	<b>191,348</b>	<b>(51,539)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	319,008	4,287,060	110,262	16,227,603	2,769,791	1,609,018	72,332
End of year	\$ 380,838	\$ 5,095,585	\$ 171,061	\$ 17,709,215	\$ 3,107,512	\$ 1,800,366	\$ 20,793

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Employer Name	Napa County Transportation and Planning Agency	Napa Sanitation District	Nevada County Superior Court	Nevada Irrigation District	Newhall County Water District	Nipomo Community Services District	North Of The River Municipal Water District
Employer contributions outside of trust	\$ 5,955	\$ 452,139	\$ 305,028	\$ 1,413,000	\$ 74,145	\$ 129,067	\$ -
OPEB reimbursements outside of trust	5,955	452,139	305,028	1,413,000	74,145	129,067	-

(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	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	Orchard Dale Water District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 50,000	\$ 2,153,074	\$ 261,000	\$ 1,547,797	\$ -	\$ -	40,000
Net investment and other income/expenses	18,618	2,012,435	11,465	585,206	5,328,830	303,207	41,437
<b>Total Additions</b>	<b>68,618</b>	<b>4,165,509</b>	<b>272,465</b>	<b>2,133,003</b>	<b>5,328,830</b>	<b>303,207</b>	<b>81,437</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	65	6,837	49	1,934	18,501	1,053	142
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>65</b>	<b>6,837</b>	<b>49</b>	<b>1,934</b>	<b>18,501</b>	<b>1,053</b>	<b>142</b>
<b>Net Increase (Decrease)</b>	<b>68,553</b>	<b>4,158,672</b>	<b>272,416</b>	<b>2,131,069</b>	<b>5,310,329</b>	<b>302,154</b>	<b>81,295</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	303,392	31,261,362	-	8,578,388	86,348,392	4,914,132	658,897
End of year	\$ 371,945	\$ 35,420,034	\$ 272,416	\$ 10,709,457	\$ 91,658,721	\$ 5,216,286	\$ 740,192

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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	Orchard Dale Water District
Employer contributions outside of trust	\$ 286,210	\$ 1,900,614	\$ 4,698	\$ 995,724	\$ 1,997,093	\$ 94,899	\$ 76,144
OPEB reimbursements outside of trust	286,210	1,900,614	4,698	995,724	1,997,093	94,899	76,144

(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	Orinda Union School District	Oro Loma Sanitary District	Otay Water District	Oxnard Harbor District	Padre Dam Municipal Water District	Palo Verde Irrigation District	Peninsula Traffic Congestion Relief Alliance
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ -	\$ 1,065,019	\$ 500,000	\$ 1,459,368	\$ 300,000	\$ 14,808
Net investment and other income/expenses	70,066	511,978	1,581,250	72,342	891,335	8,456	8,061
<b>Total Additions</b>	<b>70,066</b>	<b>511,978</b>	<b>2,646,269</b>	<b>572,342</b>	<b>2,350,703</b>	<b>308,456</b>	<b>22,869</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	332,265	-	-	67,854	-	-
Administrative expenses	243	1,771	5,351	227	3,022	8	24
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>243</b>	<b>334,036</b>	<b>5,351</b>	<b>227</b>	<b>70,876</b>	<b>8</b>	<b>24</b>
<b>Net Increase (Decrease)</b>	<b>69,823</b>	<b>177,942</b>	<b>2,640,918</b>	<b>572,115</b>	<b>2,279,827</b>	<b>308,448</b>	<b>22,845</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,135,042	8,236,123	24,549,538	1,034,922	13,214,452	-	111,268
End of year	\$ 1,204,865	\$ 8,414,065	\$ 27,190,456	\$ 1,607,037	\$ 15,494,279	\$ 308,448	\$ 134,113

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Employer Name	Orinda Union School District	Oro Loma Sanitary District	Otay Water District	Oxnard Harbor District	Padre Dam Municipal Water District	Palo Verde Irrigation District	Peninsula Traffic Congestion Relief Alliance
Employer contributions outside of trust	\$ 726,869	\$ 104,000	\$ 1,144,555	\$ 310,791	\$ 1,278,735	\$ 115,474	\$ 2,565
OPEB reimbursements outside of trust	726,869	104,000	1,144,555	310,791	1,278,735	115,474	2,565

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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Employer Name	Pico Water District	Pine Cove Water District	Placer County Cemetery District #1	Placer County Superior Court	Placer County Transportation Planning Agency	Placer County Water Agency	Placer Mosquito and Vector Control District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 82,000	\$ 5,699	\$ 20,866	\$ 2,430,000	\$ 47,480	\$ 849,195	\$ 134,126
Net investment and other income/expenses	37,230	7,350	66,437	391,083	57,655	1,539,297	76,338
<b>Total Additions</b>	<b>119,230</b>	<b>13,049</b>	<b>87,303</b>	<b>2,821,083</b>	<b>105,135</b>	<b>2,388,492</b>	<b>210,464</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	109	25	231	1,194	196	4,638	233
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>109</b>	<b>25</b>	<b>231</b>	<b>1,194</b>	<b>196</b>	<b>4,638</b>	<b>233</b>
<b>Net Increase (Decrease)</b>	<b>119,121</b>	<b>13,024</b>	<b>87,072</b>	<b>2,819,889</b>	<b>104,939</b>	<b>2,383,854</b>	<b>210,231</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	476,620	118,356	1,076,607	5,554,410	894,505	21,165,210	1,078,763
End of year	\$ 595,741	\$ 131,380	\$ 1,163,679	\$ 8,374,299	\$ 999,444	\$ 23,549,064	\$ 1,288,994

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Employer Name	Pico Water District	Pine Cove Water District	Placer County Cemetery District #1	Placer County Superior Court	Placer County Transportation Planning Agency	Placer County Water Agency	Placer Mosquito and Vector Control District
Employer contributions outside of trust	\$ 57,854	\$ -	\$ 66,518	\$ 1,345,989	\$ 62,304	\$ 1,250,700	\$ 34,979
OPEB reimbursements outside of trust	57,854	-	66,518	1,345,989	62,304	1,250,700	34,979

(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	Planning and Service Area II Area Agency On Aging	Plumas County Community Development Commission	Plumas County Superior Court	Port of Oakland	Public Agency Risk Sharing Authority of California	Rancho Cucamonga Fire Protection District	Reclamation District #1000
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 4,808	\$ 25,464	\$ -	\$ 5,500,000	\$ -	\$ -	-
Net investment and other income/expenses	574	29,030	17,130	4,812,981	99,801	2,114,944	70,619
<b>Total Additions</b>	<b>5,382</b>	<b>54,494</b>	<b>17,130</b>	<b>10,312,981</b>	<b>99,801</b>	<b>2,114,944</b>	<b>70,619</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	749,647	-
Administrative expenses	2	99	51	16,658	346	6,333	216
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2</b>	<b>99</b>	<b>51</b>	<b>16,658</b>	<b>346</b>	<b>755,980</b>	<b>216</b>
<b>Net Increase (Decrease)</b>	<b>5,380</b>	<b>54,395</b>	<b>17,079</b>	<b>10,296,323</b>	<b>99,455</b>	<b>1,358,964</b>	<b>70,403</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	5,351	447,399	237,827	77,692,952	1,616,526	29,409,475	1,003,488
End of year	\$ 10,731	\$ 501,794	\$ 254,906	\$ 87,989,275	\$ 1,715,981	\$ 30,768,439	\$ 1,073,891

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Employer Name	Planning and Service Area II Area Agency On Aging	Plumas County Community Development Commission	Plumas County Superior Court	Port of Oakland	Public Agency Risk Sharing Authority of California	Rancho Cucamonga Fire Protection District	Reclamation District #1000
Employer contributions outside of trust	\$ -	\$ 13,775	\$ 7,433	\$ 9,393,658	\$ 55,716	\$ 467,000	\$ 65,512
OPEB reimbursements outside of trust	-	13,775	7,433	9,393,658	55,716	467,000	65,512

(Continued)

**California Public Employees' Retirement System  
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Employer Name	Redding Elementary School District	Reed Union School District	Regional Water Authority	Rialto Unified School District	Richardson Bay Sanitary District	Rincon del Diablo Municipal Water District	Rincon Valley Fire Protection District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 50,000	\$ -	\$ 58,425	\$ -	\$ 87,524	\$ -	\$ 350,000
Net investment and other income/expenses	37,206	31,014	70,945	708,849	32,765	62,727	115,045
<b>Total Additions</b>	<b>87,206</b>	<b>31,014</b>	<b>129,370</b>	<b>708,849</b>	<b>120,289</b>	<b>62,727</b>	<b>465,045</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	29,264	-	-	-	-
Administrative expenses	129	108	240	1,932	100	218	399
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>129</b>	<b>108</b>	<b>29,504</b>	<b>1,932</b>	<b>100</b>	<b>218</b>	<b>399</b>
<b>Net Increase (Decrease)</b>	<b>87,077</b>	<b>30,906</b>	<b>99,866</b>	<b>706,917</b>	<b>120,189</b>	<b>62,509</b>	<b>464,646</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	602,501	502,224	1,088,168	8,908,419	464,832	1,016,420	1,864,019
End of year	\$ 689,578	\$ 533,130	\$ 1,188,034	\$ 9,615,336	\$ 585,021	\$ 1,078,929	\$ 2,328,665

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Year Ended June 30, 2019  
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Employer Name	Redding Elementary School District	Reed Union School District	Regional Water Authority	Rialto Unified School District	Richardson Bay Sanitary District	Rincon del Diablo Municipal Water District	Rincon Valley Fire Protection District
Employer contributions outside of trust	\$ 360,674	\$ 269,663	\$ 26,552	\$ 1,490,862	\$ 43,415	\$ 184,716	\$ 172,560
OPEB reimbursements outside of trust	360,674	269,663	26,552	1,490,862	43,415	184,716	172,560

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	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	Riverside County Transportation Commission
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 21,280	\$ 16,356	\$ 2,356,896	\$ -	\$ -	\$ 900,000	\$ 549,000
Net investment and other income/expenses	13,874	106	189,829	41,065	21,258	190,757	576,687
<b>Total Additions</b>	<b>35,154</b>	<b>16,462</b>	<b>2,546,725</b>	<b>41,065</b>	<b>21,258</b>	<b>1,090,757</b>	<b>1,125,687</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	1,993,270	39,081	7,944	-	-
Administrative expenses	40	-	683	123	75	568	1,652
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>40</b>	<b>-</b>	<b>1,993,953</b>	<b>39,204</b>	<b>8,019</b>	<b>568</b>	<b>1,652</b>
<b>Net Increase (Decrease)</b>	<b>35,114</b>	<b>16,462</b>	<b>552,772</b>	<b>1,861</b>	<b>13,239</b>	<b>1,090,189</b>	<b>1,124,035</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	173,122	-	1,168,558	570,994	348,774	2,620,947	7,365,824
End of year	\$ 208,236	\$ 16,462	\$ 1,721,330	\$ 572,855	\$ 362,013	\$ 3,711,136	\$ 8,489,859

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	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	Riverside County Transportation Commission
Employer contributions outside of trust	\$ 25,073	\$ 22,123	\$ 1,209,117	\$ -	\$ -	\$ 588,725	\$ 228,649
OPEB reimbursements outside of trust	25,073	22,123	1,209,117	-	-	588,725	228,649

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Riverside Transit Agency	Rodeo-Hercules Fire District	Roseville Public Cemetery District	Ross Valley Fire Department	Sacramento Area Council of Governments	Sacramento City Housing Authority	Sacramento City Unified School District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 880,108	\$ 82,665	\$ -	\$ 528,713	\$ 116,730	\$ -	\$ 8,995,625
Net investment and other income/expenses	2,934,531	116,915	79,541	177,139	284,966	829,247	4,575,947
<b>Total Additions</b>	<b>3,814,639</b>	<b>199,580</b>	<b>79,541</b>	<b>705,852</b>	<b>401,696</b>	<b>829,247</b>	<b>13,571,572</b>
<b>Deductions</b>							
OPEB reimbursements - direct	1,113,643	-	-	-	-	-	-
Administrative expenses	8,872	407	244	642	988	2,879	15,667
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,122,515</b>	<b>407</b>	<b>244</b>	<b>642</b>	<b>988</b>	<b>2,879</b>	<b>15,667</b>
<b>Net Increase (Decrease)</b>	<b>2,692,124</b>	<b>199,173</b>	<b>79,297</b>	<b>705,210</b>	<b>400,708</b>	<b>826,368</b>	<b>13,555,905</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	41,700,582	1,854,382	1,132,703	3,013,224	4,612,334	13,439,401	72,777,938
End of year	\$ 44,392,706	\$ 2,053,555	\$ 1,212,000	\$ 3,718,434	\$ 5,013,042	\$ 14,265,769	\$ 86,333,843

**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	Riverside Transit Agency	Rodeo-Hercules Fire District	Roseville Public Cemetery District	Ross Valley Fire Department	Sacramento Area Council of Governments	Sacramento City Housing Authority	Sacramento City Unified School District
Employer contributions outside of trust	\$ 104,853	\$ 284,454	\$ 42,466	\$ 475,638	\$ 559,879	\$ 1,710,094	\$ 19,640,489
OPEB reimbursements outside of trust	104,853	284,454	42,466	475,638	559,879	1,710,094	19,640,489

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Sacramento County Public Law Library	Sacramento County Superior Court	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
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 10,000	\$ 1,013,500	\$ 131,232	\$ 82,600	\$ 5,373,571	\$ 9,442,000	\$ 54,100
Net investment and other income/expenses	131,484	757,647	146,377	34,482	2,448,728	20,133,155	28,142
<b>Total Additions</b>	<b>141,484</b>	<b>1,771,147</b>	<b>277,609</b>	<b>117,082</b>	<b>7,822,299</b>	<b>29,575,155</b>	<b>82,242</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	1,457,842	-	-	-	20,000,000	-
Administrative expenses	403	2,327	435	105	8,006	80,887	93
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>403</b>	<b>1,460,169</b>	<b>435</b>	<b>105</b>	<b>8,006</b>	<b>20,080,887</b>	<b>93</b>
<b>Net Increase (Decrease)</b>	<b>141,081</b>	<b>310,978</b>	<b>277,174</b>	<b>116,977</b>	<b>7,814,293</b>	<b>9,494,268</b>	<b>82,149</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,861,899	9,948,428	2,017,225	421,881	34,859,977	377,778,114	407,699
End of year	\$ 2,002,980	\$ 10,259,406	\$ 2,294,399	\$ 538,858	\$ 42,674,270	\$ 387,272,382	\$ 489,848

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Sacramento County Public Law Library	Sacramento County Superior Court	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
Employer contributions outside of trust	\$ 45,760	\$ 418,498	\$ 131,420	\$ 46,571	\$ 12,720,280	\$ 4,521,029	\$ 302,819
OPEB reimbursements outside of trust	45,760	418,498	131,420	46,571	12,720,280	4,521,029	302,819

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Sacramento Regional Transit District	Sacramento Suburban Water District	Sacramento-Yolo Mosquito & Vector Control District	Salinas Valley Solid Waste Authority	San Benito County Council of Governments	San Bernardino City Unified School District	San Bernardino County Superior Court
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 732,659	\$ 580,000	\$ -	\$ 133,700	\$ 2,517	\$ -	\$ -
Net investment and other income/expenses	1,778,876	363,697	125,897	41,131	19,790	4,520	9,782
<b>Total Additions</b>	<b>2,511,535</b>	<b>943,697</b>	<b>125,897</b>	<b>174,831</b>	<b>22,307</b>	<b>4,520</b>	<b>9,782</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	313,918	-	-	-	-	-
Administrative expenses	6,158	1,182	377	124	69	16	29
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>6,158</b>	<b>315,100</b>	<b>377</b>	<b>124</b>	<b>69</b>	<b>16</b>	<b>29</b>
<b>Net Increase (Decrease)</b>	<b>2,505,377</b>	<b>628,597</b>	<b>125,520</b>	<b>174,707</b>	<b>22,238</b>	<b>4,504</b>	<b>9,753</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	28,670,623	5,352,610	1,750,835	447,228	320,513	73,359	135,891
End of year	\$ 31,176,000	\$ 5,981,207	\$ 1,876,355	\$ 621,935	\$ 342,751	\$ 77,863	\$ 145,644

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Sacramento Regional Transit District	Sacramento Suburban Water District	Sacramento-Yolo Mosquito & Vector Control District	Salinas Valley Solid Waste Authority	San Benito County Council of Governments	San Bernardino City Unified School District	San Bernardino County Superior Court
Employer contributions outside of trust	\$ 2,560,076	\$ -	\$ 110,744	\$ 21,918	\$ 6,486	\$ 2,545,796	\$ 214,349
OPEB reimbursements outside of trust	2,560,076	-	110,744	21,918	6,486	2,545,796	214,349

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	San Bernardino Valley Municipal Water District	San Bernardino Valley Water Conservation District	San Diego Association of Governments	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	\$ 750,000	\$ 218,507	\$ 515,120	\$ -	\$ -	\$ -	48,200
Net investment and other income/expenses	142,801	22,966	334,567	1,112,035	1,616,109	324,345	16,640
<b>Total Additions</b>	<b>892,801</b>	<b>241,473</b>	<b>849,687</b>	<b>1,112,035</b>	<b>1,616,109</b>	<b>324,345</b>	<b>64,840</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	221,026	-	-	-	18,783
Administrative expenses	444	55	996	3,861	5,611	1,126	59
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>444</b>	<b>55</b>	<b>222,022</b>	<b>3,861</b>	<b>5,611</b>	<b>1,126</b>	<b>18,842</b>
<b>Net Increase (Decrease)</b>	<b>892,357</b>	<b>241,418</b>	<b>627,665</b>	<b>1,108,174</b>	<b>1,610,498</b>	<b>323,219</b>	<b>45,998</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,044,254	101,844	4,514,366	18,019,408	26,186,990	5,253,149	229,666
End of year	\$ 2,936,611	\$ 343,262	\$ 5,142,031	\$ 19,127,582	\$ 27,797,488	\$ 5,576,368	\$ 275,664

**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 Municipal Water District	San Bernardino Valley Water Conservation District	San Diego Association of Governments	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	\$ 126,116	\$ -	\$ 74,203	\$ 2,057,929	\$ 763,569	\$ 385,620	\$ 6,868
OPEB reimbursements outside of trust	126,116	-	74,203	2,057,929	763,569	385,620	6,868

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	San Francisco Bay Area Water Emergency Transportation Authority	San Francisco City and County Redevelopment Agency	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
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 83,354	\$ 2,059,172	\$ -	\$ 78,078	\$ 25,000,000	\$ 550,000	\$ 50,000
Net investment and other income/expenses	54,997	406,738	188,794	105,883	427,235	107,679	48,632
<b>Total Additions</b>	<b>138,351</b>	<b>2,465,910</b>	<b>188,794</b>	<b>183,961</b>	<b>25,427,235</b>	<b>657,679</b>	<b>98,632</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	183	1,320	565	366	192	314	145
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>183</b>	<b>1,320</b>	<b>565</b>	<b>366</b>	<b>192</b>	<b>314</b>	<b>145</b>
<b>Net Increase (Decrease)</b>	<b>138,168</b>	<b>2,464,590</b>	<b>188,229</b>	<b>183,595</b>	<b>25,427,043</b>	<b>657,365</b>	<b>98,487</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	849,461	5,586,202	2,622,073	1,705,832	-	1,342,611	665,907
End of year	\$ 987,629	\$ 8,050,792	\$ 2,810,302	\$ 1,889,427	\$ 25,427,043	\$ 1,999,976	\$ 764,394

**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 City and County Redevelopment Agency	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
Employer contributions outside of trust	\$ 7,998	\$ 791,205	\$ 3,024,951	\$ 59,822	\$ 31,488,273	\$ 219,608	\$ 13,731
OPEB reimbursements outside of trust	7,998	791,205	3,024,951	59,822	31,488,273	219,608	13,731

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	San Geronio 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	\$ -	\$ 11,184	\$ -	\$ 1,000,000	\$ 160,000	\$ 71,412	\$ 3,037,757
Net investment and other income/expenses	44,669	101,680	536,677	841,610	204,937	10,836	1,218,934
<b>Total Additions</b>	<b>44,669</b>	<b>112,864</b>	<b>536,677</b>	<b>1,841,610</b>	<b>364,937</b>	<b>82,248</b>	<b>4,256,691</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	155	303	1,607	2,405	711	24	4,145
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>155</b>	<b>303</b>	<b>1,607</b>	<b>2,405</b>	<b>711</b>	<b>24</b>	<b>4,145</b>
<b>Net Increase (Decrease)</b>	<b>44,514</b>	<b>112,561</b>	<b>535,070</b>	<b>1,839,205</b>	<b>364,226</b>	<b>82,224</b>	<b>4,252,546</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	723,097	1,398,372	7,455,338	10,472,739	3,320,591	59,577	18,613,274
End of year	\$ 767,611	\$ 1,510,933	\$ 7,990,408	\$ 12,311,944	\$ 3,684,817	\$ 141,801	\$ 22,865,820

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	San Geronio 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	\$ 25,520	\$ 106,109	\$ 1,522,023	\$ 4,771,247	\$ 458,458	\$ 33,677	\$ 3,280,898
OPEB reimbursements outside of trust	25,520	106,109	1,522,023	4,771,247	458,458	33,677	3,280,898

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	San Ramon Valley Fire Protection District	San Ramon Valley Unified School District	Sanitary District No 1 of Marin County	Sanitary District No. 5 of Marin County	Santa Ana Unified School District	Santa Ana Watershed Project Authority	Santa Barbara County Association of Governments
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 4,048,930	\$ 3,183,103	\$ 200,000	\$ 68,000	\$ -	\$ 73,723	\$ 25,000
Net investment and other income/expenses	1,579,868	1,418,871	23,924	36,822	3,641,417	100,148	8,352
<b>Total Additions</b>	<b>5,628,798</b>	<b>4,601,974</b>	<b>223,924</b>	<b>104,822</b>	<b>3,641,417</b>	<b>173,871</b>	<b>33,352</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	2,987,798	-	-	-	-	-
Administrative expenses	5,095	5,156	78	128	10,901	298	21
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>5,095</b>	<b>2,992,954</b>	<b>78</b>	<b>128</b>	<b>10,901</b>	<b>298</b>	<b>21</b>
<b>Net Increase (Decrease)</b>	<b>5,623,703</b>	<b>1,609,020</b>	<b>223,846</b>	<b>104,694</b>	<b>3,630,516</b>	<b>173,573</b>	<b>33,331</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	22,073,287	24,486,303	362,419	595,437	50,633,652	1,357,998	83,249
End of year	\$ 27,696,990	\$ 26,095,323	\$ 586,265	\$ 700,131	\$ 54,264,168	\$ 1,531,571	\$ 116,580

**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 1 of Marin County	Sanitary District No. 5 of Marin County	Santa Ana Unified School District	Santa Ana Watershed Project Authority	Santa Barbara County Association of Governments
Employer contributions outside of trust	\$ 3,193,113	\$ -	\$ 34,559	\$ 71,213	\$ 11,058,868	\$ 75,336	\$ 47,552
OPEB reimbursements outside of trust	3,193,113	-	34,559	71,213	11,058,868	75,336	47,552

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Santa Barbara Metropolitan Transit District	Santa Clara County Central Fire Protection District	Santa Clara County Health Authority	Santa Clara County Schools	Santa Clara County Superior Court	Santa Clara Valley Water District	Santa Cruz County Office of Education
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ 3,388,761	\$ 2,163,288	\$ -	\$ 237,548	\$ -	\$ 764,019
Net investment and other income/expenses	105,761	1,745,971	795,021	1,480,459	1,998,163	6,632,328	565,238
<b>Total Additions</b>	<b>105,761</b>	<b>5,134,732</b>	<b>2,958,309</b>	<b>1,480,459</b>	<b>2,235,711</b>	<b>6,632,328</b>	<b>1,329,257</b>
<b>Deductions</b>							
OPEB reimbursements - direct	67,552	-	-	-	1,998,586	-	664,019
Administrative expenses	329	6,118	2,277	5,140	7,168	23,026	1,874
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>67,881</b>	<b>6,118</b>	<b>2,277</b>	<b>5,140</b>	<b>2,005,754</b>	<b>23,026</b>	<b>665,893</b>
<b>Net Increase (Decrease)</b>	<b>37,880</b>	<b>5,128,614</b>	<b>2,956,032</b>	<b>1,475,319</b>	<b>229,957</b>	<b>6,609,302</b>	<b>663,364</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,554,727	25,594,849	9,953,080	24,000,000	34,112,337	107,476,172	8,396,296
End of year	\$ 1,592,607	\$ 30,723,463	\$ 12,909,112	\$ 25,475,319	\$ 34,342,294	\$ 114,085,474	\$ 9,059,660

**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 Barbara Metropolitan Transit District	Santa Clara County Central Fire Protection District	Santa Clara County Health Authority	Santa Clara County Schools	Santa Clara County Superior Court	Santa Clara Valley Water District	Santa Cruz County Office of Education
Employer contributions outside of trust	\$ -	\$ 3,148,487	\$ 456,220	\$ 954,200	\$ 2,247,251	\$ 10,067,800	\$ 119,302
OPEB reimbursements outside of trust	-	3,148,487	456,220	954,200	2,247,251	10,067,800	119,302

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	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	Selma-Kingsburg- Fowler County Sanitation District	Sequoia Union High School District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 150,000	\$ 219,752	\$ -	\$ -	\$ -	105,104	\$ 7,195,210
Net investment and other income/expenses	84,703	284,600	436,686	341,133	174,320	63,017	141,124
<b>Total Additions</b>	<b>234,703</b>	<b>504,352</b>	<b>436,686</b>	<b>341,133</b>	<b>174,320</b>	<b>168,121</b>	<b>7,336,334</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	147,160	-	-
Administrative expenses	253	958	1,516	1,184	534	184	311
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>253</b>	<b>958</b>	<b>1,516</b>	<b>1,184</b>	<b>147,694</b>	<b>184</b>	<b>311</b>
<b>Net Increase (Decrease)</b>	<b>234,450</b>	<b>503,394</b>	<b>435,170</b>	<b>339,949</b>	<b>26,626</b>	<b>167,937</b>	<b>7,336,023</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,173,225	4,342,013	7,074,691	5,524,839	2,468,279	824,231	-
End of year	\$ 1,407,675	\$ 4,845,407	\$ 7,509,861	\$ 5,864,788	\$ 2,494,905	\$ 992,168	\$ 7,336,023

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	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	Selma-Kingsburg- Fowler County Sanitation District	Sequoia Union High School District
Employer contributions outside of trust	\$ 490,090	\$ 493,281	\$ 4,570,707	\$ 1,484,273	\$ 29,030	\$ 80,335	\$ 2,684,581
OPEB reimbursements outside of trust	490,090	493,281	4,570,707	1,484,273	29,030	80,335	2,684,581

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Shasta County Schools	Shasta Lake Fire Protection District	Shasta Mosquito and Vector Control District	Shasta Regional Transportation Agency	Shasta Union Elementary School District	Sierra County Superior Court	Sierra-Sacramento Valley Emergency Medical Services Agency
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 200,000	\$ -	\$ -	\$ 47,059	\$ 4,282	\$ -	\$ 37,164
Net investment and other income/expenses	172,487	8,687	64,372	9,080	3,666	5,427	116,315
<b>Total Additions</b>	<b>372,487</b>	<b>8,687</b>	<b>64,372</b>	<b>56,139</b>	<b>7,948</b>	<b>5,427</b>	<b>153,479</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	11,623	-	8,400	-
Administrative expenses	509	27	197	32	13	17	403
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>509</b>	<b>27</b>	<b>197</b>	<b>11,655</b>	<b>13</b>	<b>8,417</b>	<b>403</b>
<b>Net Increase (Decrease)</b>	<b>371,978</b>	<b>8,660</b>	<b>64,175</b>	<b>44,484</b>	<b>7,935</b>	<b>(2,990)</b>	<b>153,076</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,355,601	123,695	916,552	116,158	59,373	81,336	1,876,787
End of year	\$ 2,727,579	\$ 132,355	\$ 980,727	\$ 160,642	\$ 67,308	\$ 78,346	\$ 2,029,863

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Shasta County Schools	Shasta Lake Fire Protection District	Shasta Mosquito and Vector Control District	Shasta Regional Transportation Agency	Shasta Union Elementary School District	Sierra County Superior Court	Sierra-Sacramento Valley Emergency Medical Services Agency
Employer contributions outside of trust	\$ 278,550	\$ -	\$ 100,238	\$ -	\$ -	\$ 1,796	\$ 59,252
OPEB reimbursements outside of trust	278,550	-	100,238	-	-	1,796	59,252

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Silicon Valley Clean Water	Siskiyou County Office of Education	Solano County Mosquito Abatement District	Solano County Superior Court	Solano County Water Agency	Sonoma County Library	Soquel Creek Water District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 450,000	\$ -	\$ 63,671	\$ 721,000	\$ 130,296	\$ 2,250,000	\$ 397,098
Net investment and other income/expenses	444,164	289,134	44,342	37,505	113,156	277,443	181,698
<b>Total Additions</b>	<b>894,164</b>	<b>289,134</b>	<b>108,013</b>	<b>758,505</b>	<b>243,452</b>	<b>2,527,443</b>	<b>578,796</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	256,405	-	-	-	-	-
Administrative expenses	1,501	998	154	105	334	675	594
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,501</b>	<b>257,403</b>	<b>154</b>	<b>105</b>	<b>334</b>	<b>675</b>	<b>594</b>
<b>Net Increase (Decrease)</b>	<b>892,663</b>	<b>31,731</b>	<b>107,859</b>	<b>758,400</b>	<b>243,118</b>	<b>2,526,768</b>	<b>578,202</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	6,800,620	4,633,644	720,486	394,211	1,507,833	1,551,885	2,578,554
End of year	\$ 7,693,283	\$ 4,665,375	\$ 828,345	\$ 1,152,611	\$ 1,750,951	\$ 4,078,653	\$ 3,156,756

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Silicon Valley Clean Water	Siskiyou County Office of Education	Solano County Mosquito Abatement District	Solano County Superior Court	Solano County Water Agency	Sonoma County Library	Soquel Creek Water District
Employer contributions outside of trust	\$ 391,064	\$ -	\$ 63,671	\$ 303,746	\$ 17,149	\$ 619,527	\$ 361,621
OPEB reimbursements outside of trust	391,064	-	63,671	303,746	17,149	619,527	361,621

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	South Coast Water District	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
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 605,000	\$ 13,580	\$ 411,907	\$ 320,067	\$ 3,459,230	\$ 65,080	\$ 50,000
Net investment and other income/expenses	375,599	340,704	248,061	366,603	532,865	42,629	2,375
<b>Total Additions</b>	<b>980,599</b>	<b>354,284</b>	<b>659,968</b>	<b>686,670</b>	<b>3,992,095</b>	<b>107,709</b>	<b>52,375</b>
<b>Deductions</b>							
OPEB reimbursements - direct	320,204	-	-	-	-	-	-
Administrative expenses	1,247	996	660	1,244	1,856	147	4
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>321,451</b>	<b>996</b>	<b>660</b>	<b>1,244</b>	<b>1,856</b>	<b>147</b>	<b>4</b>
<b>Net Increase (Decrease)</b>	<b>659,148</b>	<b>353,288</b>	<b>659,308</b>	<b>685,426</b>	<b>3,990,239</b>	<b>107,562</b>	<b>52,371</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	5,743,717	4,604,911	2,837,886	5,645,079	7,295,433	687,349	-
End of year	\$ 6,402,865	\$ 4,958,199	\$ 3,497,194	\$ 6,330,505	\$ 11,285,672	\$ 794,911	\$ 52,371

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	South Coast Water District	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
Employer contributions outside of trust	\$ 31,422	\$ 257,723	\$ 232,778	\$ 636,398	\$ 1,069,482	\$ 37,402	\$ 236,696
OPEB reimbursements outside of trust	31,422	257,723	232,778	636,398	1,069,482	37,402	236,696

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Stanislaus County Housing Authority	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
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ 750,000	\$ 143,424,295	\$ 8,885,810	\$ 32,535,617	\$ 3,583,923	\$ 10,962,411
Net investment and other income/expenses	557,750	1,889,622	8,201,344	1,330,643	3,553,180	298,280	1,495,525
<b>Total Additions</b>	<b>557,750</b>	<b>2,639,622</b>	<b>151,625,639</b>	<b>10,216,453</b>	<b>36,088,797</b>	<b>3,882,203</b>	<b>12,457,936</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	1,936	5,578	13,550	3,797	9,382	704	4,226
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,936</b>	<b>5,578</b>	<b>13,550</b>	<b>3,797</b>	<b>9,382</b>	<b>704</b>	<b>4,226</b>
<b>Net Increase (Decrease)</b>	<b>555,814</b>	<b>2,634,044</b>	<b>151,612,089</b>	<b>10,212,656</b>	<b>36,079,415</b>	<b>3,881,499</b>	<b>12,453,710</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	9,039,424	25,409,102	-	13,445,567	27,787,890	1,555,023	14,221,855
End of year	\$ 9,595,238	\$ 28,043,146	\$ 151,612,089	\$ 23,658,223	\$ 63,867,305	\$ 5,436,522	\$ 26,675,565

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Stanislaus County Housing Authority	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
Employer contributions outside of trust	\$ 770,356	\$ 425,711	\$ 748,114,000	\$ 23,175,000	\$ 117,974,000	\$ 11,469,000	\$ 16,521,000
OPEB reimbursements outside of trust	770,356	425,711	748,114,000	23,175,000	117,974,000	11,469,000	16,521,000

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	State of California - BU 18 - California Psychiatric Technicians	State of California - BU 19 - American Federation of State, County and Municipal Employees	State of California - BU 2 - California Attorneys, Administrative Law Judges, and 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
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 17,651,403	\$ 19,360,489	\$ 13,778,050	\$ 61,510,259	\$ 213,184,218	\$ 26,631,881	\$ 27,543,344
Net investment and other income/expenses	1,481,523	1,635,760	1,897,283	23,833,501	33,446,725	4,080,190	2,397,887
<b>Total Additions</b>	<b>19,132,926</b>	<b>20,996,249</b>	<b>15,675,333</b>	<b>85,343,760</b>	<b>246,630,943</b>	<b>30,712,071</b>	<b>29,941,231</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	3,439	3,891	5,323	76,920	93,621	11,692	5,636
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,439</b>	<b>3,891</b>	<b>5,323</b>	<b>76,920</b>	<b>93,621</b>	<b>11,692</b>	<b>5,636</b>
<b>Net Increase (Decrease)</b>	<b>19,129,487</b>	<b>20,992,358</b>	<b>15,670,010</b>	<b>85,266,840</b>	<b>246,537,322</b>	<b>30,700,379</b>	<b>29,935,595</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	7,697,947	8,731,048	18,129,928	331,052,126	332,511,124	41,665,278	12,296,576
End of year	\$ 26,827,434	\$ 29,723,406	\$ 33,799,938	\$ 416,318,966	\$ 579,048,446	\$ 72,365,657	\$ 42,232,171

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	State of California - BU 18 - California Psychiatric Technicians	State of California - BU 19 - American Federation of State, County and Municipal Employees	State of California - BU 2 - California Attorneys, Administrative Law Judges, and 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
Employer contributions outside of trust	\$ 52,690,000	\$ 37,061,000	\$ 29,032,000	\$ 107,638,000	\$ 349,917,000	\$ 75,463,000	\$ 52,060,000
OPEB reimbursements outside of trust	52,690,000	37,061,000	29,032,000	107,638,000	349,917,000	75,463,000	52,060,000

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	State of California - BU 9 - Professional Engineers in California Government	State of California - Excluded/Exempt	State of California - State Employees of the Judicial Branch (Excl. Justices/Judges)	Stege Sanitary District	Stinson Beach County Water District	Sunnyslope County Water District	Superior Court of Madera County
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 26,621,861	\$ 6,485,775	\$ 7,867,788	\$ -	\$ 34,000	\$ 25,000	\$ 50,000
Net investment and other income/expenses	4,789,161	369,673	1,130,284	13,066	12,702	34,284	247
<b>Total Additions</b>	<b>31,411,022</b>	<b>6,855,448</b>	<b>8,998,072</b>	<b>13,066</b>	<b>46,702</b>	<b>59,284</b>	<b>50,247</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	14,163	610	3,278	45	39	112	-
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>14,163</b>	<b>610</b>	<b>3,278</b>	<b>45</b>	<b>39</b>	<b>112</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>31,396,859</b>	<b>6,854,838</b>	<b>8,994,794</b>	<b>13,021</b>	<b>46,663</b>	<b>59,172</b>	<b>50,247</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	53,390,719	-	11,170,393	211,760	180,174	509,774	-
End of year	\$ 84,787,578	\$ 6,854,838	\$ 20,165,187	\$ 224,781	\$ 226,837	\$ 568,946	\$ 50,247

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	State of California - BU 9 - Professional Engineers in California Government	State of California - Excluded/Exempt	State of California - State Employees of the Judicial Branch (Excl. Justices/Judges)	Stege Sanitary District	Stinson Beach County Water District	Sunnyslope County Water District	Superior Court of Madera County
Employer contributions outside of trust	\$ 93,201,000	\$ 50,326,000	\$ 11,414,000	\$ 20,160	\$ 5,756	\$ 22,047	\$ 253,629
OPEB reimbursements outside of trust	93,201,000	50,326,000	11,414,000	20,160	5,756	22,047	253,629

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Sutter County Superior Court	Sweetwater Authority	Sweetwater Springs Water District	Tahoe City Public Utility District	Tahoe-Truckee Sanitation Agency	Tamalpais Community Services District	Tamalpais Union High School District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 100,000	\$ 100,000	\$ 3,000	\$ 84,706	\$ -	\$ 50,213	\$ 953,386
Net investment and other income/expenses	16,757	137,841	2,559	117,189	648,911	-	304,821
<b>Total Additions</b>	<b>116,757</b>	<b>237,841</b>	<b>5,559</b>	<b>201,895</b>	<b>648,911</b>	<b>50,213</b>	<b>1,258,207</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	581,303
Administrative expenses	57	480	8	387	2,253	-	977
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>57</b>	<b>480</b>	<b>8</b>	<b>387</b>	<b>2,253</b>	<b>-</b>	<b>582,280</b>
<b>Net Increase (Decrease)</b>	<b>116,700</b>	<b>237,361</b>	<b>5,551</b>	<b>201,508</b>	<b>646,658</b>	<b>50,213</b>	<b>675,927</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	263,646	2,157,687	37,046	1,780,056	10,516,799	-	4,291,277
End of year	\$ 380,346	\$ 2,395,048	\$ 42,597	\$ 1,981,564	\$ 11,163,457	\$ 50,213	\$ 4,967,204

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Sutter County Superior Court	Sweetwater Authority	Sweetwater Springs Water District	Tahoe City Public Utility District	Tahoe-Truckee Sanitation Agency	Tamalpais Community Services District	Tamalpais Union High School District
Employer contributions outside of trust	\$ 64,483	\$ 287,237	\$ 4,842	\$ 230,616	\$ 613,949	\$ 51,484	\$ 118,470
OPEB reimbursements outside of trust	64,483	287,237	4,842	230,616	613,949	51,484	118,470

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Tehachapi-Cummings County Water District	Templeton Community Services District	Tiburon Fire Protection District	Town of Corte Madera	Town of Fairfax	Town of Hillsborough	Town of Los Altos Hills
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 13,210	\$ 192,639	\$ 982,000	\$ 250,000	\$ 100,000	\$ 301,185	\$ -
Net investment and other income/expenses	6,569	118,587	253,831	177,296	62,528	443,671	146,116
<b>Total Additions</b>	<b>19,779</b>	<b>311,226</b>	<b>1,235,831</b>	<b>427,296</b>	<b>162,528</b>	<b>744,856</b>	<b>146,116</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	17	308	819	549	208	1,538	507
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>17</b>	<b>308</b>	<b>819</b>	<b>549</b>	<b>208</b>	<b>1,538</b>	<b>507</b>
<b>Net Increase (Decrease)</b>	<b>19,762</b>	<b>310,918</b>	<b>1,235,012</b>	<b>426,747</b>	<b>162,320</b>	<b>743,318</b>	<b>145,609</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	75,808	1,325,615	3,678,999	2,416,132	956,375	7,173,204	2,367,528
End of year	\$ 95,570	\$ 1,636,533	\$ 4,914,011	\$ 2,842,879	\$ 1,118,695	\$ 7,916,522	\$ 2,513,137

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Tehachapi-Cummings County Water District	Templeton Community Services District	Tiburon Fire Protection District	Town of Corte Madera	Town of Fairfax	Town of Hillsborough	Town of Los Altos Hills
Employer contributions outside of trust	\$ 11,471	\$ 148,438	\$ 333,494	\$ 560,280	\$ 73,800	\$ 1,042,815	\$ 145,442
OPEB reimbursements outside of trust	11,471	148,438	333,494	560,280	73,800	1,042,815	145,442

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Town of Los Gatos	Town of Ross	Town of San Anselmo	Town of Truckee	Town of Woodside	Trabuco Canyon Water District	Transbay Joint Powers Authority
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 1,100,000	\$ -	\$ 100,000	\$ 102,070	\$ 36,401	\$ 172,589	\$ -
Net investment and other income/expenses	1,009,315	31,303	1,098	58,709	50,862	137,226	22,097
<b>Total Additions</b>	<b>2,109,315</b>	<b>31,303</b>	<b>101,098</b>	<b>160,779</b>	<b>87,263</b>	<b>309,815</b>	<b>22,097</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	15,814	-	-	-	-	-
Administrative expenses	3,489	111	1	168	173	466	66
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,489</b>	<b>15,925</b>	<b>1</b>	<b>168</b>	<b>173</b>	<b>466</b>	<b>66</b>
<b>Net Increase (Decrease)</b>	<b>2,105,826</b>	<b>15,378</b>	<b>101,097</b>	<b>160,611</b>	<b>87,090</b>	<b>309,349</b>	<b>22,031</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	16,265,716	523,451	-	726,158	803,363	2,168,502	306,999
End of year	\$ 18,371,542	\$ 538,829	\$ 101,097	\$ 886,769	\$ 890,453	\$ 2,477,851	\$ 329,030

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Town of Los Gatos	Town of Ross	Town of San Anselmo	Town of Truckee	Town of Woodside	Trabuco Canyon Water District	Transbay Joint Powers Authority
Employer contributions outside of trust	\$ 1,299,025	\$ -	\$ 159,319	\$ 22,953	\$ 125,283	\$ 86,591	\$ 1,735
OPEB reimbursements outside of trust	1,299,025	-	159,319	22,953	125,283	86,591	1,735

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Trinity County Superior Court	Truckee Donner Public Utilities District	Truckee Fire Protection District	Truckee Sanitary District	Tuolumne Utilities District	Turlock Irrigation District	Turlock Mosquito Abatement District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 275,000	\$ 99,996	\$ 289,654	\$ 225,000	\$ 325,068	\$ -	\$ -
Net investment and other income/expenses	18,575	144,328	232,641	291,199	421,036	1,377,232	28,115
<b>Total Additions</b>	<b>293,575</b>	<b>244,324</b>	<b>522,295</b>	<b>516,199</b>	<b>746,104</b>	<b>1,377,232</b>	<b>28,115</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	51	493	812	983	1,419	4,781	84
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>51</b>	<b>493</b>	<b>812</b>	<b>983</b>	<b>1,419</b>	<b>4,781</b>	<b>84</b>
<b>Net Increase (Decrease)</b>	<b>293,524</b>	<b>243,831</b>	<b>521,483</b>	<b>515,216</b>	<b>744,685</b>	<b>1,372,451</b>	<b>28,031</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	236,826	2,247,853	3,656,639	4,568,486	6,598,607	22,322,588	390,981
End of year	\$ 530,350	\$ 2,491,684	\$ 4,178,122	\$ 5,083,702	\$ 7,343,292	\$ 23,695,039	\$ 419,012

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Trinity County Superior Court	Truckee Donner Public Utilities District	Truckee Fire Protection District	Truckee Sanitary District	Tuolumne Utilities District	Turlock Irrigation District	Turlock Mosquito Abatement District
Employer contributions outside of trust	\$ 91,815	\$ 520,643	\$ 417,007	\$ 215,289	\$ 812,865	\$ 2,016,192	\$ 10,898
OPEB reimbursements outside of trust	91,815	520,643	417,007	215,289	812,865	2,016,192	10,898

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Twentynine Palms Water District	Union Sanitary District	United Water Conservation District	Upper San Gabriel Valley Municipal Water District	Vacaville Unified School District	Vallecitos Water District	Vallejo Flood and Wastewater District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 180,000	\$ 880,533	\$ 145,000	\$ 143,456	\$ 1,388,284	\$ -	\$ 9,637,877
Net investment and other income/expenses	32,102	457,085	39,377	48,774	470,254	382,495	484,922
<b>Total Additions</b>	<b>212,102</b>	<b>1,337,618</b>	<b>184,377</b>	<b>192,230</b>	<b>1,858,538</b>	<b>382,495</b>	<b>10,122,799</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	96	1,324	132	164	1,600	1,171	716
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>96</b>	<b>1,324</b>	<b>132</b>	<b>164</b>	<b>1,600</b>	<b>1,171</b>	<b>716</b>
<b>Net Increase (Decrease)</b>	<b>212,006</b>	<b>1,336,294</b>	<b>184,245</b>	<b>192,066</b>	<b>1,856,938</b>	<b>381,324</b>	<b>10,122,083</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	446,079	5,785,002	609,765	764,640	7,473,406	5,446,818	-
End of year	\$ 658,085	\$ 7,121,296	\$ 794,010	\$ 956,706	\$ 9,330,344	\$ 5,828,142	\$ 10,122,083

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Twentynine Palms Water District	Union Sanitary District	United Water Conservation District	Upper San Gabriel Valley Municipal Water District	Vacaville Unified School District	Vallecitos Water District	Vallejo Flood and Wastewater District
Employer contributions outside of trust	\$ 39,679	\$ 666,223	\$ 27,066	\$ 109,416	\$ 1,730,366	\$ 457,180	\$ 1,216,804
OPEB reimbursements outside of trust	39,679	666,223	27,066	109,416	1,730,366	457,180	1,216,804

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Valley Center Municipal Water District	Valley County Water District	Valley of the Moon Water District	Valley Sanitary District	Ventura County Law Library	Ventura County Transportation Commission	Vista Irrigation District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 314,633	\$ 250,000	\$ -	\$ 7,010	\$ -	\$ 38,859	\$ -
Net investment and other income/expenses	297,271	59,769	72,998	8,063	8,231	80,452	324,972
<b>Total Additions</b>	<b>611,904</b>	<b>309,769</b>	<b>72,998</b>	<b>15,073</b>	<b>8,231</b>	<b>119,311</b>	<b>324,972</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	484,643
Administrative expenses	1,029	205	253	28	25	275	1,161
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,029</b>	<b>205</b>	<b>253</b>	<b>28</b>	<b>25</b>	<b>275</b>	<b>485,804</b>
<b>Net Increase (Decrease)</b>	<b>610,875</b>	<b>309,564</b>	<b>72,745</b>	<b>15,045</b>	<b>8,206</b>	<b>119,036</b>	<b>(160,832)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	4,800,300	959,958	1,183,116	130,433	117,120	1,271,076	5,582,222
End of year	\$ 5,411,175	\$ 1,269,522	\$ 1,255,861	\$ 145,478	\$ 125,326	\$ 1,390,112	\$ 5,421,390

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Valley Center Municipal Water District	Valley County Water District	Valley of the Moon Water District	Valley Sanitary District	Ventura County Law Library	Ventura County Transportation Commission	Vista Irrigation District
Employer contributions outside of trust	\$ 333,652	\$ 129,210	\$ 141,271	\$ 7,871	\$ 28,269	\$ 69,141	\$ 101,590
OPEB reimbursements outside of trust	333,652	129,210	141,271	7,871	28,269	69,141	101,590

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	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	West Valley Water District	West Valley-Mission Community College District	Westborough Water District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 878,256	\$ 615,957	\$ -	\$ -	\$ 567,000	\$ -	\$ 51,657
Net investment and other income/expenses	512,264	667,630	1,601,486	195,598	93,161	4,900,517	23,513
<b>Total Additions</b>	<b>1,390,520</b>	<b>1,283,587</b>	<b>1,601,486</b>	<b>195,598</b>	<b>660,161</b>	<b>4,900,517</b>	<b>75,170</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	269,960	-	-	-	-	-
Administrative expenses	1,481	2,272	5,560	679	232	14,670	82
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,481</b>	<b>272,232</b>	<b>5,560</b>	<b>679</b>	<b>232</b>	<b>14,670</b>	<b>82</b>
<b>Net Increase (Decrease)</b>	<b>1,389,039</b>	<b>1,011,355</b>	<b>1,595,926</b>	<b>194,919</b>	<b>659,929</b>	<b>4,885,847</b>	<b>75,088</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	6,597,702	10,492,103	25,936,099	3,169,473	841,995	68,121,589	380,909
End of year	\$ 7,986,741	\$ 11,503,458	\$ 27,532,025	\$ 3,364,392	\$ 1,501,924	\$ 73,007,436	\$ 455,997

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	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	West Valley Water District	West Valley-Mission Community College District	Westborough Water District
Employer contributions outside of trust	\$ 386,027	\$ -	\$ 17,287,496	\$ 131,521	\$ 380,865	\$ 4,384,113	\$ -
OPEB reimbursements outside of trust	386,027	-	17,287,496	131,521	380,865	4,384,113	-

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Western Placer Unified School District	Western Riverside County Regional Conservation Authority	Westlands Water District	Woodside Fire Protection District	Yolo County Housing Authority	Yolo County Superior Court	Yolo County Transportation District
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ -	\$ 4,899	\$ 200,000	\$ 1,705,455	\$ 400,000	\$ 335,000	\$ 109,000
Net investment and other income/expenses	273,725	7,375	681,308	505,547	171,775	387,945	52,327
<b>Total Additions</b>	<b>273,725</b>	<b>12,274</b>	<b>881,308</b>	<b>2,211,002</b>	<b>571,775</b>	<b>722,945</b>	<b>161,327</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	950	25	2,329	1,724	601	1,188	179
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>950</b>	<b>25</b>	<b>2,329</b>	<b>1,724</b>	<b>601</b>	<b>1,188</b>	<b>179</b>
<b>Net Increase (Decrease)</b>	<b>272,775</b>	<b>12,249</b>	<b>878,979</b>	<b>2,209,278</b>	<b>571,174</b>	<b>721,757</b>	<b>161,148</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	4,436,395	118,140	10,738,002	7,990,726	2,591,458	5,522,206	834,315
End of year	\$ 4,709,170	\$ 130,389	\$ 11,616,981	\$ 10,200,004	\$ 3,162,632	\$ 6,243,963	\$ 995,463

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Western Placer Unified School District	Western Riverside County Regional Conservation Authority	Westlands Water District	Woodside Fire Protection District	Yolo County Housing Authority	Yolo County Superior Court	Yolo County Transportation District
Employer contributions outside of trust	\$ 261,339	\$ 13,056	\$ 845,878	\$ 705,851	\$ 132,132	\$ 266,860	\$ 29,178
OPEB reimbursements outside of trust	261,339	13,056	845,878	705,851	132,132	266,860	29,178

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
Year Ended June 30, 2019**

Employer Name	Yolo-Solano Air Quality Management District	Yorba Linda Water District	Yreka Union Elementary School District	Yreka Union High School District	Yuba County Water Agency	Yuima Municipal Water District	Total
<b>Additions</b>							
Contributions:							
Employer contributions direct	\$ 228,000	\$ 264,793	\$ -	\$ -	\$ 327,000	\$ 5,000	\$ 1,148,521,469
Net investment and other income/expenses	61,049	118,711	228,361	26,624	537,234	103,594	576,291,026
<b>Total Additions</b>	<b>289,049</b>	<b>383,504</b>	<b>228,361</b>	<b>26,624</b>	<b>864,234</b>	<b>108,594</b>	<b>1,724,812,495</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	27,961	-	59,870	125,806,221
Administrative expenses	179	381	591	95	1,627	315	1,882,372
Employer withdrawal	-	-	-	-	-	-	75,990,795
<b>Total Deductions</b>	<b>179</b>	<b>381</b>	<b>591</b>	<b>28,056</b>	<b>1,627</b>	<b>60,185</b>	<b>203,679,388</b>
<b>Net Increase (Decrease)</b>	<b>288,870</b>	<b>383,123</b>	<b>227,770</b>	<b>(1,432)</b>	<b>862,607</b>	<b>48,409</b>	<b>1,521,133,107</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	747,773	1,677,352	2,714,869	447,940	7,522,563	1,472,082	8,294,171,987
End of year	\$ 1,036,643	\$ 2,060,475	\$ 2,942,639	\$ 446,508	\$ 8,385,170	\$ 1,520,491	\$ 9,815,305,094

*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  
Year Ended June 30, 2019  
(unaudited)**

Employer Name	Yolo-Solano Air Quality Management District	Yorba Linda Water District	Yreka Union Elementary School District	Yreka Union High School District	Yuba County Water Agency	Yuima Municipal Water District	Total
Employer contributions outside of trust	\$ 159,482	\$ 197,887	\$ 203,158	\$ -	\$ 302,332	\$ 12,484	\$ 2,844,771,437
OPEB reimbursements outside of trust	159,482	197,887	203,158	-	302,332	12,484	2,844,771,437

*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 Year Ended June 30, 2019

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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 nonpension 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 28, 2019 and received by July 12, 2019.

Eligible OPEB costs incurred by an employer as of and for the fiscal period ending June 30, 2019 and for which CERBT received a reimbursement request by July 31, 2019, are reflected as reimbursements in the accompanying Schedule.

During the fiscal year ending June 30, 2019, one employer concluded their participation in the CERBT. Accordingly the withdrawal totaling approximately \$69.2 million has been classified as 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  
Year Ended June 30, 2019**

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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 Comprehensive Annual Financial Report (CAFR) 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.

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

The Schedule was reconciled to the CERBT's Statement of Changes in Fiduciary Net Position in CalPERS' CAFR for the year ended June 30, 2019, with no differences noted.

***Additional Financial Information***

Additional financial information is located in CalPERS' CAFR for the year ended June 30, 2019, which can be found on CalPERS' website. 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).