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

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



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

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

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

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<sup>\*</sup>The Supplementary Schedule of Contributions and Reimbursements Outside the Trust is unaudited.



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#### **Independent Auditor's Report**

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

#### Report on the Audit of the Schedule

#### **Opinions**

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

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

#### **Basis for Opinions**

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

#### Responsibilities of Management for the Schedule

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



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

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

In performing an audit in accordance with GAAS, we:

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

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

#### Other Matters

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



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

#### Restriction on Use

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

BDO USA, P.C.

San Francisco, California January 8, 2024

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

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

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

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

Employer Name	Alame	eda County Water District	Alameda-Contra Cost Transit District	ta	Alhambra Unified School District	Alpi	ine County Superior Court	Alpine Springs County Water District	Altadena Library District	American Canyon Fire Protection District
Additions										
Contributions:										
Employer contributions - direct	\$	4,644,446	\$ 3,000,00	00 9	\$ -	\$	32,000	\$ 30,000	\$ -	\$ -
Net investment and other income/expenses		2,918,910	538,18	35	2,366,390		5,096	1,795	10,796	240,698
Total Additions		7,563,356	3,538,18	5	2,366,390		37,096	31,795	10,796	240,698
Deductions										
OPEB reimbursements - direct		3,415,100		-	6,000,000		-	-	-	-
Administrative expenses		13,457	2,96	57	11,067		89	24	194	1,089
Employer withdrawal		-		-	-		-	-	-	-
Total Deductions		3,428,557	2,96	7	6,011,067		89	24	194	1,089
Net Increase (Decrease)		4,134,799	3,535,21	8	(3,644,677)	)	37,007	31,771	10,602	239,609
Net Position Restricted for OPEB Benefits										
Beginning of year		42,119,932	8,558,50	)5	40,971,484		311,571	79,794	684,851	3,748,479
End of year	\$	46,254,731	\$ 12,093,72	3 :	\$ 37,326,807	\$	348,578	\$ 111,565	\$ 695,453	\$ 3,988,088

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

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

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

Employer Name	Antelope Mosquito and Control Di	d Vector	Arrowbear Park County Water District	Association of Bay Area Governments	Association of California Water Agencies	٨	Association of Monterey Bay Area Governments	Auburn Public Cemetery District	Barstow Community College District
Employer contributions outside of trust	\$	124	\$ 56,973	\$ -	\$ 57,55	5 \$	10,010	\$ 48,391	\$ 132,198
OPEB reimbursements outside of trust		124	56,973	-	57,55	5	10,010	48,391	132,198

Employer Name	 rstow Fire ction District	Bay Area Air Quality Management District	Bay Area Water Supply and Conservation Agency	Beaumont-Cherry Valley Recreation and Park District	d Beaumont-Cherry Valley Water District	Bella Vista Water District	Belmont Fire Protection District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 70,000	\$	- \$ 104,000	\$ 215,985	\$ -
Net investment and other income/expenses	20,850	4,374,966	35,617	28,70	4 2,936	17,466	34,194
Total Additions	20,850	4,374,966	105,617	28,70	106,936	233,451	34,194
Deductions							
OPEB reimbursements - direct	-	-	-	3,39	4 -	-	-
Administrative expenses	94	19,792	301	130	0 60	315	616
Employer withdrawal	-	-	-		-	-	-
Total Deductions	94	19,792	301	3,52	4 60	315	616
Net Increase (Decrease)	20,756	4,355,174	105,316	25,180	106,876	233,136	33,578
Net Position Restricted for OPEB Benefits							
Beginning of year	324,558	68,131,152	994,189	446,97	7 207,806	1,108,675	2,169,519
End of year	\$ 345,314	\$ 72,486,326	\$ 1,099,505	\$ 472,15	7 \$ 314,682	\$ 1,341,811	\$ 2,203,097

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Employer Name	stow Fire tion District	Bay Area Air Quali Management Distri	ty a	/ Area Water Supply and Conservation Agency	Beaumont-Cherry Valley Recreation and Park District	Beaumont-C Valley Water	•	Bella Vista Water District	Belmont Fire Protection District
Employer contributions outside of trust	\$ 64,217	\$ 3,781,7	'19  \$	28,162	\$ -	\$	37,318 \$	243,769	\$ 100,059
OPEB reimbursements outside of trust	64,217	3,781,7	'19	28,162	-		37,318	243,769	100,059

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

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

Employer Name	Buer	na Park Library District	Burlingame School District	Butte County Air Quality Management District	Butte County Association of Governments	Butte County Superior Court	Butte-Glenn Community College District	Byron-Bethany Irrigation District
Additions								
Contributions:								
Employer contributions - direct	\$	- 9	-	\$ 19,795	\$ 100,000	\$ -	\$ - :	\$ -
Net investment and other income/expenses		156,134	63,744	6,175	24,400	58,252	1,231,458	112,352
Total Additions		156,134	63,744	25,970	124,400	58,252	1,231,458	112,352
Deductions								
OPEB reimbursements - direct		-	-	-	-	-	1,467,088	-
Administrative expenses		706	282	45	102	1,049	10,014	510
Employer withdrawal		-	-	-	-	-	-	-
Total Deductions		706	282	45	102	1,049	1,477,102	510
Net Increase (Decrease)		155,428	63,462	25,925	124,298	57,203	(245,644)	111,842
Net Position Restricted for OPEB Benefits								
Beginning of year		2,431,473	1,000,000	153,171	316,874	3,696,327	35,260,018	1,756,393
End of year	\$	2,586,901	\$ 1,063,462	\$ 179,096	\$ 441,172	\$ 3,753,530	\$ 35,014,374	\$ 1,868,235

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Employer Name	Park Library District	Burlingame School District	Butte County Air Quality Management District	As	Butte County ssociation of Governments	Butte County Superior Court	Butte-Glenn Community College District	Byron-Bethany Irrigation District
Employer contributions outside of trust  OPEB reimbursements outside of trust	\$ 119,919 119,919	\$ 162,219 162,219	,	-	21,650 21,650	\$ 274,207 274,207	\$ 411,219 411,219	\$ 153,361 153,361

Employer Name	abrillo Joint nunity College District	Calaveras Public Uti District	lity C	California Authority of Racing Fairs	California Fair Services Authority	California Fairs Financing Authority	Calleguas Municipal Water District	Camarillo Health Care District
Additions								
Contributions:								
Employer contributions - direct	\$ 820,451	\$	- \$	-	\$ -	\$ -	\$ -	\$ -
Net investment and other income/expenses	322,456	67,5	83	48,410	305,383	12,485	381,901	118,976
Total Additions	1,142,907	67,5	83	48,410	305,383	12,485	381,901	118,976
Deductions								
OPEB reimbursements - direct	-		-	43,583	359,710	-	-	-
Administrative expenses	2,532	3	06	391	1,382	225	3,073	538
Employer withdrawal	-		-	-	-	-	-	-
Total Deductions	2,532	3	06	43,974	361,092	225	3,073	538
Net Increase (Decrease)	1,140,375	67,2	77	4,436	(55,709)	12,260	378,828	118,438
Net Position Restricted for OPEB Benefits								
Beginning of year	8,714,047	1,052,4	25	1,376,509	4,755,452	793,232	10,720,663	1,852,776
End of year	\$ 9,854,422	\$ 1,119,7	02 \$	1,380,945	\$ 4,699,743	\$ 805,492	\$ 11,099,491	\$ 1,971,214

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Employer Name	Cabrillo Joint Community College District	Calaveras Public Utility District	California Authority of Racing Fairs	California Fair Services Authority	California Fairs Financing Authority	Calleguas Municipal Water District	Camarillo Health Care District
Employer contributions outside of trust  OPEB reimbursements outside of trust	\$ 1,232,22 1,232,22		\$ -	\$ - -	\$ 121,431 121,431	\$ 426,000 426,000	\$ 80,422 80,422

Employer Name	mpbell Union nentary School District	Capitol A		Carmichael Wate District	-	Casitas Municipal Water District	Castro Valley Sanitar District	y Castroville Community Services District	Center Unified School District
Additions									
Contributions:									
Employer contributions - direct	\$ 1,000,000	\$	23,294	\$ 200,0	00 \$	-	\$	- \$ 44,157	\$ -
Net investment and other income/expenses	748,408		299,897	190,3	68	22,740	69,84	21,323	50,506
Total Additions	1,748,408		323,191	390,3	68	22,740	69,84	65,480	50,506
Deductions									
OPEB reimbursements - direct	-		-		-	-		-	-
Administrative expenses	3,214		1,356	8	00	410	31	97	406
Employer withdrawal	-		-		-	-		-	-
Total Deductions	3,214		1,356	8	00	410	31	97	406
Net Increase (Decrease)	1,745,194		321,835	389,5	68	22,330	69,53	65,383	50,100
Net Position Restricted for OPEB Benefits									
Beginning of year	10,798,212		4,667,384	2,611,2	94	1,442,197	1,087,59	316,029	1,418,283
End of year	\$ 12,543,406	\$ 4	,989,219	\$ 3,000,8	62 \$	1,464,527	\$ 1,157,12	7 \$ 381,412	\$ 1,468,383

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Employer Name	Eleme	pbell Union entary School District	apitol Area ment Authority	Carmichael Wat District	er	Casitas Municipal Water District	Castro Valley Sanitary District	Castroville Community Services District	Center Unified School District
Employer contributions outside of trust	\$	882,968	\$ 195,335	\$ 197	454 \$	500,495	\$ 51,373	\$ -	\$ 483,113
OPEB reimbursements outside of trust		882,968	195,335	197	454	500,495	51,373	-	483,113

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

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

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

Employer Name	Heights Water District	City of Agoura Hills	City of American Canyon	City of Anal	neim	City of Antioch	City of Arcadia	City of Arcata
		City of Agoura Times		City 0. 7u.		City of American	City of Alleudia	City 0.7.1. cata
Additions								
Contributions:								
Employer contributions - direct	\$ - \$	120,838	\$ 209,207	\$	245,553 \$	848,456 \$	1,710,000 \$	-
Net investment and other income/expenses	20,812	170,580	249,750	6,0	932,605	1,265,726	518,679	20,454
Total Additions	20,812	291,418	458,957	7,1	78,158	2,114,182	2,228,679	20,454
Deductions								
OPEB reimbursements - direct	-	76,961	-		-	-	-	-
Administrative expenses	167	779	1,953		31,345	5,575	2,732	165
Employer withdrawal	-	-	-		-	-	-	-
Total Deductions	167	77,740	1,953		31,345	5,575	2,732	165
Net Increase (Decrease)	20,645	213,678	457,004	7,1	46,813	2,108,607	2,225,947	20,289
Net Position Restricted for OPEB Benefits								
Beginning of year	584,494	2,565,572	6,705,653	107,	922,963	18,798,695	7,963,544	574,559
End of year	\$ 605,139 \$	2,779,250	\$ 7,162,657	\$ 115,0	69,776 \$	20,907,302 \$	10,189,491 \$	594,848

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

Employer Name	Cit	of Avalon	City of Baldwin Park	City of Barstow	City of Bellflower	City of Belmont	City of Bishop	City of Brentwood
Additions								
Contributions:								
Employer contributions - direct	\$	- 9	\$ 2,734,332	\$ -	\$ 384,000	\$ -	\$ -	\$ 1,100,640
Net investment and other income/expenses		18,388	33,893	94,866	519,031	530,858	330,188	1,499,060
Total Additions		18,388	2,768,225	94,866	903,031	530,858	330,188	2,599,700
Deductions								
OPEB reimbursements - direct		-	-	-	-	-	-	-
Administrative expenses		83	273	429	2,357	2,403	156	6,782
Employer withdrawal		-	-	-	-	-	4,443,985	-
Total Deductions		83	273	429	2,357	2,403	4,444,141	6,782
Net Increase (Decrease)		18,305	2,767,952	94,437	900,674	528,455	(4,113,953)	2,592,918
Net Position Restricted for OPEB Benefits								
Beginning of year		286,426	951,770	1,477,082	7,938,530	8,274,677	4,113,953	23,343,176
End of year	\$	304,731	\$ 3,719,722	\$ 1,571,519	\$ 8,839,204	\$ 8,803,132	\$ -	\$ 25,936,094

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

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

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

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
Supplementary Schedule the Contributions and Reimbursements Outside the Trust
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Employer Name	City of Buena Park	City of Burbank	City of Burlingame	City of Calexico	City of Campbell	City of Capitola	City of Carlsbad
Employer contributions outside of trust	\$ 651,337	\$ 3,032,796	\$ 3,512,929	1,141,248 \$	667,662 \$	103,304 \$	1,143,026
OPEB reimbursements outside of trust	651,337	3,032,796	3,512,929	1,141,248	667,662	103,304	1,143,026

Employer Name	c	ity of Carson	City of Cathedral	City	City of Cerritos	City of Citrus Heigh	ts	City of Colusa	City of Concord	City of Corona
Additions										
Contributions:										
Employer contributions - direct	\$	-	\$ 2,467	7,000 \$	-	\$ 236,9	00 \$	148,609	\$ 3,782,000 \$	1,304,638
Net investment and other income/expenses		1,405,275	362	2,786	899,355	204,7	52	147,368	1,456,777	3,946,752
Total Additions		1,405,275	2,829	,786	899,355	441,6	52	295,977	5,238,777	5,251,390
Deductions										
OPEB reimbursements - direct		-		-	-		-	90,056	3,070,000	-
Administrative expenses		6,357		3,021	16,202	9	17	665	10,628	17,812
Employer withdrawal		-		-	-		-	-	-	-
Total Deductions		6,357	3	,021	16,202	9	17	90,721	3,080,628	17,812
Net Increase (Decrease)		1,398,918	2,826	,765	883,153	440,7	35	205,256	2,158,149	5,233,578
Net Position Restricted for OPEB Benefits										
Beginning of year		21,880,883	10,45	1,051	57,081,524	3,154,6	00	2,155,872	34,929,133	61,086,162
End of year	\$	23,279,801	\$ 13,277	',816  \$	57,964,677	\$ 3,595,3	35 \$	2,361,128	\$ 37,087,282 \$	66,319,740

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

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

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

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

Employer Name	(	City of Daly City	City of Davis		City of Diamond Bar	City of Downey	City of Dublin		City of Eastvale	(	City of El Cajon
Employer contributions outside of trust	\$	3,407,335 \$	5,080	,460	\$ 29,469	\$ 883,900 \$	284,72	7 \$	- :	\$	969,137
OPEB reimbursements outside of trust		3,407,335	5,080	,460	29,469	883,900	284,72	7	-		969,137

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

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

Employer Name	City of El Centro	City of El Segundo	City of Encinitas	City of Fairfield	City of Fort Bragg	City of Fremont	City of Gardena
Employer contributions outside of trust	\$ 325,000	\$ 4,108,913 \$	89,262 \$	; - 9	\$ 457,544 \$	- \$	3,216,034
OPEB reimbursements outside of trust	325,000	4,108,913	89,262	-	457,544	-	3,216,034

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

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

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

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

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

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

Employer Name	City	of La Quinta	City of Lafayette	City of Laguna Woods	City of Lancaster	City of Larkspur	City of Lathrop	City of Live Oak	
Additions									
Contributions:									
Employer contributions - direct	\$	- 9	\$ 81,778	\$ -	\$ 1,818,128 \$	129,000 \$	368,885 \$	-	
Net investment and other income/expenses		63,830	36,731	2,024	569,865	25,873	311,004	30,828	
Total Additions		63,830	118,509	2,024	2,387,993	154,873	679,889	30,828	
Deductions									
OPEB reimbursements - direct		-	-	-	-	-	266,373	-	
Administrative expenses		514	160	36	4,573	202	1,472	139	
Employer withdrawal		-	-	-	-	-	-	-	
Total Deductions		514	160	36	4,573	202	267,845	139	
Net Increase (Decrease)		63,316	118,349	1,988	2,383,420	154,671	412,044	30,689	
Net Position Restricted for OPEB Benefits									
Beginning of year		1,792,999	537,364	128,398	14,200,195	703,352	4,735,866	480,158	
End of year	\$	1,856,315	\$ 655,713	\$ 130,386	\$ 16,583,615 \$	858,023 \$	5,147,910 \$	510,847	

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

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

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

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

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

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

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

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

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

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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Employer Name	City of Milpitas	City of Mission Viejo	City of Monterey	City of Monterey Park	City of Moorpark	City of Moreno Valley	City of Morgan Hill	
Employer contributions outside of trust	\$ 1,232,72	- :	\$ 797,717	\$ 1,607,808	\$ 65,000	\$ 1,078,120	\$ 276,846	
OPEB reimbursements outside of trust	1,232,72	-	797,717	1,607,808	65,000	1,078,120	276,846	

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

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
Supplementary Schedule the Contributions and Reimbursements Outside the Trust
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Employer Name	City of Mountain View		City of Murrieta City of Napa		City of Newark	City of Newport Beach	City of Norco	City of Oakland	
Employer contributions outside of trust	\$	5,387,460 \$	1,926,358 \$	209,218 \$	360,707	\$ 4,781,574 \$	1,136,374 \$	28,214,710	
OPEB reimbursements outside of trust		5,387,460	1,926,358	209,218	360,707	4,781,574	1,136,374	28,214,710	

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

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

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

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

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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Employer Name	Ci	ty of Pittsburg	City of Pleasanton	City of Rancho Cordova	City of Rancho Mirage	City of Redondo Beach	City of Redwood City	City of Reedley
Employer contributions outside of trust	\$	2,097,813	4,076,000 \$	35,655	\$ 625,203	\$ -	\$ 4,053,405 \$	329,984
OPEB reimbursements outside of trust		2,097,813	4,076,000	35,655	625,203	-	4,053,405	329,984

Employer Name	Rich	of Richmond - nmond Police ers Association	City of Ridgecrest		City of Rocklin	c	ity of Rohnert Park	City of Rolling Hills	City of Sacramento	City of Salinas
Additions										
Contributions:										
Employer contributions - direct	\$	1,981,610	\$ 85,98	2 \$	224,500	\$	- !	\$ - !	\$ 18,848,905	250,000
Net investment and other income/expenses		321,873	99,58	0	2,250,199		565,401	23,449	5,838,873	248,010
Total Additions		2,303,483	185,56	2	2,474,699		565,401	23,449	24,687,778	498,010
Deductions										
OPEB reimbursements - direct		-		-	-		1,075,000	-	11,002,952	-
Administrative expenses		2,359	44	7	10,170		4,547	189	24,170	1,182
Employer withdrawal		-		-	-		-	-	-	-
Total Deductions		2,359	44	7	10,170		1,079,547	189	11,027,122	1,182
Net Increase (Decrease)		2,301,124	185,11	5	2,464,529		(514,146)	23,260	13,660,656	496,828
Net Position Restricted for OPEB Benefits										
Beginning of year		7,448,427	1,539,61	2	34,954,578		15,857,726	658,510	71,156,359	3,853,920
End of year	\$	9,749,551	\$ 1,724,72	7 \$	37,419,107	\$	15,343,580	\$ 681,770	\$ 84,817,015	4,350,748

California Public Employees' Retirement System
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Employer Name	Richm	f Richmond - nond Police s Association	City of Ridgecrest	City of Rocklin	Ci	ity of Rohnert Park	City of Rolling Hills	(	City of Sacramento	City of Salinas
Employer contributions outside of trust	\$	315,302	\$ 102,077	\$ 2,279,550	\$	316,000	\$ 43,349	\$	4,318,000 \$	704,000
OPEB reimbursements outside of trust		315,302	102,077	2,279,550		316,000	43,349		4,318,000	704,000

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

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

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

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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Employer Name	City o	f San Rafael	City of San Ramo	n	City of Sand City	С	ity of Santa Fe Springs	City of Santa Monica	City of Santee	City of Seal Beach
Employer contributions outside of trust	\$	3,036,440	\$ 688,8	880 \$	121,495	\$	3,580,515	\$ - \$	224,265	\$ 732,718
OPEB reimbursements outside of trust		3,036,440	688,8	880	121,495		3,580,515	-	224,265	732,718

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

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

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

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

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

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

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

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

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

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

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

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

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

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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Employer Name	Arrow	tline-Lake head Water Agency	CSAC Excess Insurance Authority	Cucamonga Valley Water District	Dehesa Elementar School District		Del Mar Union ementary School District	Del Norte Solid Waste Management Authority	Del Paso Manor Water District
Employer contributions outside of trust	\$	93,627	\$ 57,746	\$ 880,774	\$ 10,2	30 \$	274,392	\$ 41,094	\$ 78,949
OPEB reimbursements outside of trust		93,627	57,746	880,774	10,2	30	274,392	41,094	78,949

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

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				Diamond Springs/El									
Employer Name	Del	Puerto Water District	Delta Moso Vector Contr	•	Denair Community Services District	Diablo	o Water District	Dorado	Fire Protection District		ublin San Ramon ervices District	East Bay Discha Authority	rgers
Employer contributions outside of trust	\$	612	\$	15,105 \$	39,327	\$	19,282	\$	483,275	\$	-	\$	-
OPEB reimbursements outside of trust		612		15,105	39,327		19,282		483,275		-		-

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

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

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

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

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

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Employer Name	field-Suisun School District	Fallbrook Union High School District	Fern Valley Water District	First 5	i Contra Costa	First 5 Del Norte	First 5 San Benito	Florin Resource Conservation District Elk Grove Water Works
Employer contributions outside of trust  OPEB reimbursements outside of trust	\$ 2,273,114 2,273,114	\$ 297,001 297,001	\$ 51,114 51,114	\$	26,161 \$ 26,161	- <u>(</u>	23,921 23,921	\$ 133,003 133,003

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

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

Employer Name	dale Community llege District	Glenn County Superior Court	Gold Coast Transit	Golden Sierra Job Training Agency	Goleta Sanitary District	Greater Los Angeles County Vector Control District	Grossmont Healthcare District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 150,000	\$ -	\$	- \$ 190,4	77 \$ 600,000	\$ -
Net investment and other income/expenses	402,559	14,501	48,466	69,9	11 255,3	85 509,858	180,821
Total Additions	402,559	164,501	48,466	69,9	11 445,86	1,109,858	180,821
Deductions							
OPEB reimbursements - direct	-	-	-		-	-	268,383
Administrative expenses	3,250	276	219	5	62 1,1	38 2,307	766
Employer withdrawal	-	-	-		-		-
Total Deductions	3,250	276	219	50	52 1,1	38 2,307	269,149
Net Increase (Decrease)	399,309	164,225	48,247	69,34	444,7	1,107,551	(88,328)
Net Position Restricted for OPEB Benefits							
Beginning of year	11,348,363	971,130	754,586	1,962,9	3,894,6	89 7,939,078	2,606,520
End of year	\$ 11,747,672	\$ 1,135,355	\$ 802,833	\$ 2,032,29	90 \$ 4,339,4	13 \$ 9,046,629	\$ 2,518,192

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

Employer Name	mont Union High hool District	Groveland Community Services District	Hartnell Community College District	Helix Water District	Heritage Ranch Community Services District	Hidden Valley Lake Community Services District	Housing Authority of the City of Alameda
Additions							
Contributions:							
Employer contributions - direct	\$ 2,000,000	\$ -	\$ -	\$ 628,00	0 \$ 28,306	\$ 25,000	\$ -
Net investment and other income/expenses	362,893	18,142	459,736				87,690
Total Additions	2,362,893	18,142	459,736	1,895,56	8 66,784	25,555	87,690
Deductions							
OPEB reimbursements - direct	-	-	-		-	-	-
Administrative expenses	2,810	327	2,080	5,80	9 173	3	397
Employer withdrawal	-	-	-		-	-	-
Total Deductions	2,810	327	2,080	5,80	9 173	3	397
Net Increase (Decrease)	2,360,083	17,815	457,656	1,889,75	9 66,611	25,552	87,293
Net Position Restricted for OPEB Benefits							
Beginning of year	8,383,499	1,151,062	7,155,740	19,430,05	593,854	-	1,364,862
End of year	\$ 10,743,582	\$ 1,168,877	\$ 7,613,396	\$ 21,319,81	2 \$ 660,465	\$ 25,552	\$ 1,452,155

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Employer Name	nont Union High nool District	nd Community ces District	Hartnell Community College District		Helix Water District	Heritage Ranch Community Service District		dden Valley Lake mmunity Services District	Housing Authority of the City of Alameda
Employer contributions outside of trust	\$ 3,693,546	\$ 67,449	\$ 469,294	\$	2,303,461	\$ 61,7	4 \$	29,911	\$ 74,549
OPEB reimbursements outside of trust	3,693,546	67,449	469,294	ļ	2,303,461	61,7	4	29,911	74,549

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

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

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

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Employer Name	Empire Utilities Agency	Inverness Public Utility District	Ironhouse Sanitary District	Jurupa Commi Services Distr	,	Kaweah Delta Water Conservation District	Kensington Fire Protection District	Kensington Police Protection and Community Services District
Employer contributions outside of trust	\$ 980,679		· · · · · · · · · · · · · · · · · · ·	-	74,314 \$	48,022	·	\$ 194,512 194,512
OPEB reimbursements outside of trust	980,679	38,537	296,785	8	74,314	48,022	14,805	194

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

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

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

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						Lakeside Union			
Employer Name	•	Beach Unified ool District	Lake County Fire Protection District	Lake County Superior Court	Lakeside Fire Protection District	Elementary School District	Lakeside Water District	Las Gallinas Valley Sanitary District	′
Employer contributions outside of trust	\$	413,866	\$ 54,626	\$ 86,342	\$ 612,374	\$ 916,838	\$	- \$ 129,96	67
OPEB reimbursements outside of trust		413,866	54,626	86,342	612,374	916,838		- 129,96	67

Employer Name	as Lomitas entary School District	Las Virgenes M Water Distr	-	Lassen County Superior Court	Lassen Municipal Utility District	Leucadia Wastewater District	Liberty Union High School District	Livermore/Amador Valley Transit Authority
Additions								
Contributions:								
Employer contributions - direct	\$ -	\$ 1,	285,084 \$	-	\$ -	\$ -	\$ 500,000	\$ 150,331
Net investment and other income/expenses	433,364		263,416	42,047	264,417	33,173	9,112	170,992
Total Additions	433,364	1,5	48,500	42,047	264,417	33,173	509,112	321,323
Deductions								
OPEB reimbursements - direct	-		-	-	-	-	-	-
Administrative expenses	1,961		3,940	338	1,196	150	136	767
Employer withdrawal	-		-	-	-	-	-	-
Total Deductions	1,961		3,940	338	1,196	150	136	767
Net Increase (Decrease)	431,403	1,5	44,560	41,709	263,221	33,023	508,976	320,556
Net Position Restricted for OPEB Benefits								
Beginning of year	6,748,143	13,	359,161	1,180,797	4,116,251	516,689	455,323	2,612,109
End of year	\$ 7,179,546	\$ 14,9	03,721 \$	1,222,506	\$ 4,379,472	\$ 549,712	\$ 964,299	\$ 2,932,665

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Employer Name	Las Lomitas Elementary Sch District		Las Virgenes Municipal Water District	Lassen County Superior Court	Lassen Municipal Utility District	Leucadia Wastewater District	Liberty Union High School District	Livermore/Amador Valley Transit Authority
Employer contributions outside of trust	\$ 10	8,602	\$ 1,120,350	\$ 50,891	\$ 403,287	\$ 19,650	\$ 253,326	\$ 96,940
OPEB reimbursements outside of trust	10	8,602	1,120,350	50,891	403,287	19,650	253,326	96,940

Employer Name	more-Pleasanton I e Department	Local Agency Formation Commission - Los Angeles	Los Angeles Community College District	Los Angeles County Development Authorit	=	Los Angeles County Office of Education	Los Angeles County Sanitation District No. 2
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 7,100,756	\$ 116,34	2 \$ -	\$ -	\$ 893,000
Net investment and other income/expenses	1,650,505	21,737	10,944,816	1,810,99	3 79,207	199,659	16,224,489
Total Additions	1,650,505	21,737	18,045,572	1,927,33	79,207	199,659	17,117,489
Deductions							
OPEB reimbursements - direct	-	-	-		-	-	-
Administrative expenses	7,467	175	48,338	8,18	8 637	3,597	73,359
Employer withdrawal	-	-	-		-	-	<u> </u>
Total Deductions	7,467	175	48,338	8,18	3 637	3,597	73,359
Net Increase (Decrease)	1,643,038	21,562	17,997,234	1,919,14	78,570	196,062	17,044,130
Net Position Restricted for OPEB Benefits							
Beginning of year	25,703,342	610,445	165,697,334	28,189,44	4 2,223,122	12,674,498	252,195,001
End of year	\$ 27,346,380	\$ 632,007	\$ 183,694,568	\$ 30,108,59	1 \$ 2,301,692	\$ 12,870,560	\$ 269,239,131

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Supplementary Schedule the Contributions and Reimbursements Outside the Trust
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(unaudited)

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

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

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

Employer Name	Mosqu	rin/Sonoma lito and Vector atrol District	Marinwood Communi Services District	ty	Mariposa County Superior Court	AcCloud Community Services District	cKinleyville nunity Services District	Meeks Bay Fire Protection District	Menlo	Park City School District
Additions										
Contributions:										
Employer contributions - direct	\$	-	\$ 100,00	0 \$	-	\$ 100,000	\$ 2,500,100	\$ -	\$	185,448
Net investment and other income/expenses		488,485	20,93	2	13,081	15,762	54,337	41,559		186,544
Total Additions		488,485	120,93	2	13,081	115,762	2,554,437	41,559		371,992
Deductions										
OPEB reimbursements - direct		-		-	-	-	-	57,942		-
Administrative expenses		2,210	15	0	236	127	185	176		844
Employer withdrawal				-	-	-	-	-		-
Total Deductions		2,210	15	0	236	127	185	58,118		844
Net Increase (Decrease)		486,275	120,78	2	12,845	115,635	2,554,252	(16,559)	)	371,148
Net Position Restricted for OPEB Benefits										
Beginning of year		7,608,487	477,90	2	830,119	441,436	-	596,340		2,904,390
End of year	\$	8,094,762	\$ 598,68	4 \$	842,964	\$ 557,071	\$ 2,554,252	\$ 579,781	\$	3,275,538

California Public Employees' Retirement System
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Employer Name	Mosquito	n/Sonoma o and Vector ol District	Marinwood Communit Services District	•	Mariposa County Superior Court	McCloud Co Services D	•	McKinleyville Community Services District	Meeks Bay Fire Protection District	Menlo	Park City School District
Employer contributions outside of trust	\$	353,318	\$ 223,857	7 \$	59,742	\$	167,894	\$ 167,939	\$ -	\$	492,877
OPEB reimbursements outside of trust		353,318	223,857	7	59,742		167,894	167,939	-		492,877

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

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Employer Name	Merced Irrigation District	Metropolitan Education District	Metropolitan Water District of Southern California	Midpeninsula Regional Open Space District	Midway City Sanitary District	Mill Valley School District	Modoc County Superior Court
Employer contributions outside of trust  OPEB reimbursements outside of trust	\$ 242,9 242,9	,	. , , , , , , , ,	,	\$ 213,949 213,949	\$ 205,281 205,281	

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

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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Employer Name	Mojave	Air and Space Port	Mojave Public Utility District		Vater Agency	Monte Vista County Water District	Monterey County Superior Court	Monterey Peninsula Regional Park District	Morongo Basin Transit Authority
Employer contributions outside of trust	\$	323,879	\$ 52,99	8 \$	213,902	\$ 307,085 \$	186,069	\$ 93,774	\$ 29,619
OPEB reimbursements outside of trust		323,879	52,99	8	213,902	307,085	186,069	93,774	29,619

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

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

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

Employer Name	-	County Office of Education	Napa County Superio Court		Napa County Fransportation and Planning Agency	Napa Sanita District	tion	Nevada County Superior Court	Nevada Irrigation District	Nipomo Community Services District
Additions										
Contributions:										
Employer contributions - direct	\$	205,148	\$ 300,00	0 \$	36,000	\$	402,800 \$	250,000	\$ 1,278,000	\$ 131,650
Net investment and other income/expenses		299,370	25,49	0	8,327	•	428,501	58,497	1,331,513	162,437
Total Additions		504,518	325,49	0	44,327	8	31,301	308,497	2,609,513	294,087
Deductions										
OPEB reimbursements - direct		187,948		-	-	:	398,276	-	-	-
Administrative expenses		1,360	42	3	150		1,963	265	6,024	708
Employer withdrawal		-		-	-		-	-	-	-
Total Deductions		189,308	42	3	150	4	00,239	265	6,024	708
Net Increase (Decrease)		315,210	325,06	7	44,177	4	31,062	308,232	2,603,489	293,379
Net Position Restricted for OPEB Benefits										
Beginning of year		4,675,501	1,488,15	4	521,590	6,0	675,495	911,483	20,736,018	2,382,719
End of year	\$	4,990,711	\$ 1,813,22	1 \$	565,767	\$ 7,1	06,557 \$	1,219,715	\$ 23,339,507	\$ 2,676,098

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

Employer Name	Tahoe Fire tion District	Northern California Power Agency	Northwest Mosquito and Vector Control District	Novato Fire Protectio District	n Oakland City Housing Authority	Ojai Valley Sanitary District	Olympic Valley Public Service District	
Additions								
Contributions:								
Employer contributions - direct	\$ 50,000	\$ -	\$ -	\$ 795,676	5 \$ -	\$ -	\$ 50,000	
Net investment and other income/expenses	37,621	1,535,076	21,066	1,042,110	6,721,759	376,817	3,554	
Total Additions	87,621	1,535,076	21,066	1,837,792	6,721,759	376,817	53,554	
Deductions								
OPEB reimbursements - direct	-	695,246	-		-	126,598	-	
Administrative expenses	168	12,350	95	4,692	2 30,409	1,683	15	
Employer withdrawal	-	-	-		-	-	-	
Total Deductions	168	707,596	95	4,692	30,409	128,281	15	
Net Increase (Decrease)	87,453	827,480	20,971	1,833,100	6,691,350	248,536	53,539	
Net Position Restricted for OPEB Benefits								
Beginning of year	574,419	43,108,855	328,173	15,992,062	104,679,294	5,781,507	50,512	
End of year	\$ 661,872	\$ 43,936,335	\$ 349,144	\$ 17,825,162	2 \$ 111,370,644	\$ 6,030,043	\$ 104,051	

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

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

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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Employer Name	Orch	nard Dale Water District	Orinda Union Scho District	ool	Oro Loma Sanitary District	0	Otay Water District	Oxnard Harbor District	Padre Dam Municipal Water District	lto Unified Il District
Employer contributions outside of trust	\$	60,613	•	178 \$	84,162	\$	1,394,882			\$ 1,268,000
OPEB reimbursements outside of trust		60,613	524,	178	84,162		1,394,882	519,800	1,896,857	1,268,0

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

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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Employer Name	Palo <sup>v</sup>	/erde Irrigation District	aradise Recreation and Park District	ninsula Traffic ngestion Relief Alliance	ا	Pico Water District	Pine Cove Water District		Placer County netery District #1	Placer	County Superior Court
Employer contributions outside of trust	\$	148,151	\$ 22,139	\$ -	- \$	23,542 \$		- \$	81,059	\$	1,746,886
OPEB reimbursements outside of trust		148,151	22,139	-	-	23,542		-	81,059		1,746,886

Employer Name	Tra	cer County nsportation ning Agency	Placer Cou Agen	-	Placer Mosquito an Vector Control Distri	d Ar	Planning and Service ea II Area Agency On Aging	Pleasanton Unifie School District	•d	Plumas County Community Development Commission	Plumas County Superior Court
Additions											
Contributions:											
Employer contributions - direct	\$	-	\$	100,000	\$ 95,5	91 \$	4,808	\$ 36,	126 \$	- \$	-
Net investment and other income/expenses		80,039		1,031,435	66,0	79	2,154	390,	748	39,018	4,325
Total Additions		80,039		1,131,435	161,6	70	6,962	426,8	374	39,018	4,325
Deductions											
OPEB reimbursements - direct		-		-		-	-		-	17,155	-
Administrative expenses		362		8,296	5	29	9	1,	761	176	78
Employer withdrawal		-		-		-	-		-	-	-
Total Deductions		362		8,296	5:	29	9	1,7	761	17,331	78
Net Increase (Decrease)		79,677		1,123,139	161,1	41	6,953	425,1	13	21,687	4,247
Net Position Restricted for OPEB Benefits											
Beginning of year		1,246,531		28,899,143	1,844,0	24	32,459	6,044,	337	607,641	274,384
End of year	\$	1,326,208	\$ 3	0,022,282	\$ 2,005,1	65 \$	39,412	\$ 6,469,4	150 \$	629,328 \$	278,631

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

Employer Name	Trans	er County sportation ing Agency	Placer County Water Agency	Placer Mosquito and Vector Control District	<b>5</b> ,	Pleasanton Unified School District	Plumas County Community Development Commission	Plumas County Superior Court
Employer contributions outside of trust	\$	105,016	\$ 1,469,542	\$ 35,300	\$ -	\$ 2,173,083	\$ -	\$ 16,898
OPEB reimbursements outside of trust		105,016	1,469,542	35,300	-	2,173,083	-	16,898

Employer Name	Po	ort of Oakland	Public Agency Risk Sharing Authority of California	Quartz Hill Water District	Ramona Municipal Water District	Rancho Cucamonga Fire Protection District	Rancho Santa Fe Elementary School District	Reclamation District No. 1000
Additions								
Contributions:								
Employer contributions - direct	\$	-	\$ -	\$ -	\$ 831,50	0 \$ -	\$ -	\$ 75,205
Net investment and other income/expenses		7,011,790	125,888	3,461	19,97	525,003	3,333	77,502
Total Additions		7,011,790	125,888	3,461	851,47	525,003	3,333	152,707
Deductions								
OPEB reimbursements - direct		-	57,952	-		- 1,366,288	-	-
Administrative expenses		31,721	570	33	2	0 8,537	60	353
Employer withdrawal		-	-	-			-	-
Total Deductions		31,721	58,522	33	20	1,374,825	60	353
Net Increase (Decrease)		6,980,069	67,366	3,428	851,45	(849,822)	3,273	152,354
Net Position Restricted for OPEB Benefits								
Beginning of year		109,190,351	1,959,836	114,841		- 29,911,912	211,535	1,216,207
End of year	\$	116,170,420	\$ 2,027,202	\$ 118,269	\$ 851,45	29,062,090	\$ 214,808	\$ 1,368,561

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

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

California Public Employees' Retirement System
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Employer Name	Recl	amation District No. 900	R	edding Elementary School District	R	Reed Union School District	F	Regional Housing Authority	Regional Water Authority	Ria	alto Unified School District	ichardson Bay nitary District
Employer contributions outside of trust	\$	21,641	\$	286,581	\$	164,557	\$	18,461	\$ 13,490	\$	3,808,400	\$ 53,235
OPEB reimbursements outside of trust		21,641		286,581		164,557		18,461	13,490		3,808,400	53,235

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

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

Employer Name	ncon del Diablo unicipal Water District	Rio Alto Water D	istrict	Rio Linda Elverta Community Water District	verside Community College District	Riverside County Flood Control and Water Conservation District		Riverside County gional Park and Open Space District	Riverside County Superior Court
Employer contributions outside of trust	\$ 44,993	-	2,881	\$ 15,525	\$ 1,903,205	,	-	61,274 \$	721,558
OPEB reimbursements outside of trust	44,993	6	2,881	15,525	1,903,205	255,741		61,274	721,558

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

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

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

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

Employer Name	alley Sanitary District	Rural County Representatives of California	Sacramento Area Council of Governments	Sacramento City Housing Authority	•	Sacramento County Public Law Library	Sacramento County Superior Court
Employer contributions outside of trust	\$ 51,031	\$ 90,513	\$ 651,92	6 \$ 1,671,5	75 \$ 19,367,885	\$ 53,559	\$ 2,093,763
OPEB reimbursements outside of trust	51,031	90,513	651,92	6 1,671,5	75 19,367,885	53,559	2,093,763

Employer Name	Meti Qualit	acramento ropolitan Air y Management District	Sacramento Metropolitan Cable Television Commission	Sacramento Metropolitan Fire District	Sacramento Municipa Utility District	Sacramento Regional Fire/EMS al Communications Center	Sacramento Regional Transit District	Sacramento Suburban Water District
Additions								
Contributions:								
Employer contributions - direct	\$	114,158	\$ -	\$ 4,088,378	8 \$ 8,566,00	0 \$ 56,400	\$ 254,992	\$ 66,804
Net investment and other income/expenses		46,080	29,136	4,429,181	14,631,98	6 48,118	2,398,654	532,649
Total Additions		160,238	29,136	8,517,559	23,197,98	6 104,518	2,653,646	599,453
Deductions								
OPEB reimbursements - direct		-	-		24,437,00	0 -	-	-
Administrative expenses		838	234	19,743	107,25	2 214	10,845	2,414
Employer withdrawal		-	-	-		-	-	-
Total Deductions		838	234	19,743	24,544,25	2 214	10,845	2,414
Net Increase (Decrease)		159,400	28,902	8,497,816	(1,346,26	6) 104,304	2,642,801	597,039
Net Position Restricted for OPEB Benefits								
Beginning of year		2,948,332	818,028	66,143,965	373,710,86	4 713,671	37,330,037	8,280,783
End of year	\$	3,107,732	\$ 846,930	\$ 74,641,781	\$ 372,364,59	8 \$ 817,975	\$ 39,972,838	\$ 8,877,822

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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	Metr	cramento ppolitan Air Management	Sacramento Metropolitan Cable			Sacramento Metropolitan Fire		cramento Municipal	cramento Regional Fire/EMS Communications	Sa	acramento Regional	Sacramento Suburban		
Employer Name		District	Television	Commission	[	District		Utility District		Center		Transit District	Wa	ter District
Employer contributions outside of trust	\$	192,247	\$	58,382	\$	14,807,376	\$	530,308	\$	431,272	\$	2,811,829	\$	554,481
OPEB reimbursements outside of trust		192,247		58,382		14,807,376		530,308		431,272		2,811,829		554,481

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

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

Employer Name	Mosqu	mento-Yolo ito & Vector rol District	Salinas Valley Solid Waste Authority		San Benito County Council of Governments		San Benito County Water District	San Bernardino City Unified School Distric		an Bernardino County Superior Court	San Bernardino Valley Municipal Water District
Employer contributions outside of trust	\$	164,851	\$ 16,26	1 \$		- \$	40,500	\$ 5,017,07	3 \$	61,787	263,007
OPEB reimbursements outside of trust		164,851	16,26	1		-	40,500	5,017,07	3	61,787	263,007

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

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

Employer Name	Water	nardino Valley Conservation District	San Diego Association of Governments	San Diego County Law Library	San Diego County Office Of Education	Regiona	go County Il Airport nority	San Diego County Water Authority	_	guito Water strict
Employer contributions outside of trust	\$	66,945	\$ 239,407	\$ 147,079	\$ 1,656,600	\$	1,002,148	\$ 3,964	\$	3,488
OPEB reimbursements outside of trust		66,945	239,407	147,079	1,656,600		1,002,148	3,964		3,488

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

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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	Water I	cisco Bay Area Emergency portation	San Francisco County	San Francisco County Transportation	San Francisco Unified	San Gabriel County	San Gabriel Valley Mosquito and Vector	San Gabriel Valley Municipal Water
Employer Name	Aut	thority	Superior Court	Authority	School District	Water District	Control District	District
Employer contributions outside of trust	\$	18,574	\$ 1,731,456	\$ 96,436	\$ 31,316,932	\$ 228,466	\$ 58,542	\$ 186,662
OPEB reimbursements outside of trust		18,574	1,731,456	96,436	31,316,932	228,466	58,542	186,662

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

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

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

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

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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Employer Name	San Ramon Valley Protection Distr		San Ramon Valley Unified School District	Sanitary District No. 5 of Marin County	!	Santa Ana Unified School District	Santa Ana Watershed Project Authority	Santa Barbara County Association of Governments	Santa Barbara Metropolitan Transit District
Employer contributions outside of trust  OPEB reimbursements outside of trust		,108 1,108	\$ 947 947	\$ 103,185 103,185		13,612,994 13,612,994	\$ 84,339 84,339	\$ 77,162 77,162	\$ 86,710 86,710

Employer Name	a Clara County I Fire Protection District	Santa Clara County Health Authority	Santa Clara County Housing Authority	S	anta Clara County Schools	Santa Clara County Superior Court	Santa Clara Valley Water District	Santa Clarita Valley Water Agency
Additions								
Contributions:								
Employer contributions - direct	\$ 1,686,171	\$ 3,000	\$	- \$	-	\$ 156,795	\$ -	\$ 765,388
Net investment and other income/expenses	2,898,888	1,130,732	555,521	1	941,945	2,309,343	8,365,985	1,896,087
Total Additions	4,585,059	1,133,732	555,521	1	941,945	2,466,138	8,365,985	2,661,475
Deductions								
OPEB reimbursements - direct	-	-		-	977,390	-	-	-
Administrative expenses	13,031	5,115	4,469	9	7,272	10,438	37,847	8,577
Employer withdrawal	-	-		-	-	-	-	-
Total Deductions	13,031	5,115	4,469	9	984,662	10,438	37,847	8,577
Net Increase (Decrease)	4,572,028	1,128,617	551,052	2	(42,717)	2,455,700	8,328,138	2,652,898
Net Position Restricted for OPEB Benefits								
Beginning of year	44,561,896	17,610,804	15,601,317	7	25,271,902	35,823,828	130,291,040	29,506,492
End of year	\$ 49,133,924	\$ 18,739,421	\$ 16,152,369	9 \$	25,229,185	\$ 38,279,528	\$ 138,619,178	\$ 32,159,390

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

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

California Public Employees' Retirement System
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		Santa Cruz County Regional		Santa Monica				
Employer Name	Cruz County of Education	Transportation Commission	Santa Cruz County Superior Court	Santa Fe Irrig District		Community College District	Santa Monica-Malibu Unified School District	Sausalito Marin City Sanitary District
Employer contributions outside of trust  OPEB reimbursements outside of trust	\$ 62,354 \$ 62,354	105,734 105,734	\$ 487,153 487,153	•	501,184 501,184	\$ 5,238,098 5,238,098	, ,	\$ 24,008 24,008

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

California Public Employees' Retirement System
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Employer Name	s Valley Fire tion District	Selma-Kingsburg- Fowler County Sanitation District	Sequoia Union High School District		County Schools	Shasta Lake Fire Protection District	Shasta Mosquito and Vector Control District	Shasta Regional Transportation Agency
Employer contributions outside of trust	\$ 92,412	\$ 71,606	\$ 3,022,622	2 \$	274,350	12,565	\$ 96,698	\$ 33,704
OPEB reimbursements outside of trust	92,412	71,606	3,022,622	2	274,350	12,565	96,698	33,704

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

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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Employer Name	Shasta Union Elementary School District	Shasta Union High School District	Sierra County Superior Court	Sierra-Sacramento Valley Emergency Medical Services Agency	Silicon Valley Clean Water	Siskiyou County Office of Education	Solano County Mosquito Abatement District
Employer contributions outside of trust	\$ -	\$ 841,19	•	\$ -	\$ 208,184	,	•
OPEB reimbursements outside of trust	-	841,19	1 85	-	208,184	297,734	124,939

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

California Public Employees' Retirement System
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						South Bay Regional	
Employer Name	Solano County Superior Court	Solano County Water Agency	Sonoma County Fire District	Sonoma County Library	Soquel Creek Wate District	r Public Communications Authority	South Coast Water District
Employer contributions outside of trust	\$ 383,859	\$ 24,192	\$ 278,291	\$ 878,26	55 \$ 485,6	41 \$ 100,002	\$ 71,000
OPEB reimbursements outside of trust	383,859	24,192	278,291	878,26	55 485,6	100,002	71,000

Employer Name	Placer Municipal ility District	South San Joaquin Irrigation District	Southern California Association of Governments	Southern California Regional Rail Authorit	Special District Risk y Management Authority	St. Helena Unified School District	Stanislaus County Housing Authority	
Additions								
Contributions:								
Employer contributions - direct	\$ - \$	- \$	134,696	\$ 872,81	0 \$ 37,214	\$ 50,000	\$ -	
Net investment and other income/expenses	199,454	276,254	500,014	1,105,49	5 69,683	14,563	703,543	
Total Additions	199,454	276,254	634,710	1,978,30	5 106,897	64,563	703,543	
Deductions								
OPEB reimbursements - direct	-	-	-		-	-	-	
Administrative expenses	1,605	1,250	2,234	5,00	1 314	62	3,183	
Employer withdrawal	-	-	-		-	-	-	
Total Deductions	1,605	1,250	2,234	5,00	1 314	62	3,183	
Net Increase (Decrease)	197,849	275,004	632,476	1,973,30	4 106,583	64,501	700,360	
Net Position Restricted for OPEB Benefits								
Beginning of year	5,601,388	4,303,104	7,621,055	17,213,44	1 1,080,578	207,036	10,958,055	
End of year	\$ 5,799,237 \$	4,578,108 \$	8,253,531	\$ 19,186,74	5 \$ 1,187,161	\$ 271,537	\$ 11,658,415	

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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			Southern California					
Employer Name	cer Municipal y District	South San Joaquin Irrigation District	Association of Governments	Southern Califor Regional Rail Author	•	District Risk ent Authority	St. Helena Unified School District	Stanislaus County Housing Authority
Employer contributions outside of trust	\$ 481,692	422,087	\$ 657,430	\$ 1,403	190 \$	48,201	\$ 242,752	\$ 926,524
OPEB reimbursements outside of trust	481,692	422,087	657,430	1,403	190	48,201	242,752	926,524

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

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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Employer Name	State B	ar Of California	State of California - BU - Service Employees International Union 1,3,4,11,14,15,17,20,& 21	State of California - BU	State of California - BU 12 - Craft and Maintenance		State of California - BU 16 - Physicians, Dentists, and Podiatrists	State of California - BU 18 - California Association of Psychiatric Technicians
Employer contributions outside of trust	\$	1,827,741	\$ 939,394,000	\$ 31,359,000	\$ 145,060,000	\$ 14,485,000	\$ 21,644,000	\$ 62,434,000
OPEB reimbursements outside of trust		1,827,741	939,394,000	31,359,000	145,060,000	14,485,000	21,644,000	62,434,000

Employer Name	1 Fede	of California - BU 9 - American eration of State, ty and Municipal Employees	Adı J	e of California - BU 2 - California Attorneys, ministrative Law Judges, Hearing Officers in State Employment	State of California - BU 5 - California Highway Patrol	ı	tate of California - BU 6 - California Correctional Peace Officers Association		BU ide [	State of California - BU 8 - California Department of Forestry and Fire Protection Firefighters	State of California - BU 9 - Professional Engineers in California Government
Additions											
Contributions:											
Employer contributions - direct	\$	32,322,297	\$	24,987,483	\$ 67,621,232	\$	243,019,165	\$ 53,824,2	208	\$ 57,197,819	\$ 71,521,361
Net investment and other income/expenses		9,537,823		8,104,489	45,222,034		97,891,454	16,638,4	67	15,053,849	20,891,998
Total Additions		41,860,120		33,091,972	112,843,266		340,910,619	70,462,6	75	72,251,668	92,413,359
Deductions											
OPEB reimbursements - direct		-		-	-		-		-	-	-
Administrative expenses		41,096		35,174	199,891		427,275	71,8	34	64,118	90,007
Employer withdrawal		-		-	-		-		-	-	-
Total Deductions		41,096		35,174	199,891		427,275	71,8	34	64,118	90,007
Net Increase (Decrease)		41,819,024		33,056,798	112,643,375		340,483,344	70,390,8	41	72,187,550	92,323,352
Net Position Restricted for OPEB Benefits											
Beginning of year		127,155,194		109,862,078	658,106,100		1,363,149,621	223,521,0	62	193,656,508	278,488,909
End of year	\$	168,974,218	\$	142,918,876	\$ 770,749,475	\$	1,703,632,965	\$ 293,911,9	03	\$ 265,844,058	\$ 370,812,261

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

	State o	f California - BU	State of California - B 2 - California Attorneys,	υ			State of California - BU	
Employer Name			Administrative Law Judges, Hearing Officers in State Employment	State of California - BL 5 - California Highway Patrol	6 - California	State of California - BU 7 - California Statewide Law Enforcement Association	8 - California Department of Forestry and Fire Protection Firefighters	State of California - BU 9 - Professional Engineers in California Government
Employer contributions outside of trust OPEB reimbursements outside of trust	\$	47,401,000 47,401,000	\$ 38,011,000 38,011,000				\$ 73,487,000 73,487,000	

Employer Name	te of California - cluded/Exempt	State J	ate of California - Employees of the Judicial Branch (Excluding ustices/Judges)	e Sanitary District	Sti	nson Beach County Water District	Successor Agency to the Redevelopment Agency of the City & County of San Francisco	Sunnyslope County Water District	Superior Court of California County of San Luis Obispo	
Additions										
Contributions:										
Employer contributions - direct	\$ 31,886,638	\$	9,084,084	\$ 2,852	\$	-	\$ 1,535,914	\$ -	\$	-
Net investment and other income/expenses	6,269,544		3,482,258	16,530		12,342	942,661	41,125		8,904
Total Additions	38,156,182		12,566,342	19,382		12,342	2,478,575	41,125		8,904
Deductions										
OPEB reimbursements - direct	-		-	-		-	-	-		-
Administrative expenses	26,413		15,185	75		99	4,264	186		72
Employer withdrawal	-			-		-	-	-		-
Total Deductions	26,413		15,185	75		99	4,264	186		72
Net Increase (Decrease)	38,129,769		12,551,157	19,307		12,243	2,474,311	40,939		8,832
Net Position Restricted for OPEB Benefits										
Beginning of year	77,181,789		48,310,940	257,460		346,478	13,489,549	640,286		250,000
End of year	\$ 115,311,558	\$	60,862,097	\$ 276,767	\$	358,721	\$ 15,963,860	\$ 681,225	\$ 2	58,832

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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Employer Name	_	e of California - uded/Exempt	Sta	State of California - ate Employees of the Judicial Branch (Excluding Justices/Judges)	ege Sanitary District	St	inson Beach County Water District	tl	uccessor Agency to he Redevelopment gency of the City & County of San Francisco	:	Sunnyslope County Water District	Cal	uperior Court of ifornia County of an Luis Obispo
Employer contributions outside of trust	\$	59,599,000	\$	16,325,000	\$ 22,404	\$	16,364	\$	905,000	\$	64,587	\$	158,384
OPEB reimbursements outside of trust		59,599,000		16,325,000	22,404		16,364		905,000		64,587		158,384

Employer Name	perior Court of Contra Costa	Superior Court of Madera County	Sutter County Superior Court	Sweetwater Authority	Sweetwater Springs Water District	Tahoe City Public Utility District	Tahoe-Truckee Sanitation Agency	
Additions								
Contributions:								
Employer contributions - direct	\$ 2,000,000	\$ 50,000	\$ 90,000	\$ 100,000	\$ 3,000 9	274,412	\$ -	
Net investment and other income/expenses	186,877	1,193	38,806	196,079	3,669	189,310	815,884	
Total Additions	2,186,877	51,193	128,806	296,079	6,669	463,722	815,884	
Deductions								
OPEB reimbursements - direct	-	-	-	-	-	-	450,000	
Administrative expenses	3,218	15	173	881	17	826	3,591	
Employer withdrawal	-	-	-	-	-	-	-	
Total Deductions	3,218	15	173	881	17	826	453,591	
Net Increase (Decrease)	2,183,659	51,178	128,633	295,198	6,652	462,896	362,293	
Net Position Restricted for OPEB Benefits								
Beginning of year	11,323,612	54,085	594,743	2,952,873	57,831	2,759,269	12,299,019	
End of year	\$ 13,507,271	\$ 105,263	\$ 723,376	\$ 3,248,071	\$ 64,483	3,222,165	\$ 12,661,312	

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Employer Name	Superior Court of Contra Costa		Superior Court of Madera County	Sutter County Superior Court		veetwater Authority	Sweetwater Springs Water District	Tahoe City Public Utility District	Tahoe-Truckee Sanitation Agency	
Employer contributions outside of trust  OPEB reimbursements outside of trust	\$	2,905,475 \$ 2,905,475	381,422 381,422		13 \$	346,515 346,515	\$ 10,800 10,800	\$ 316,761 316,761	\$ 230,372 230,372	

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

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

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

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

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

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

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

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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Employer Name	Tuolumne U District		Turlock Irrigation District	Turlock Mosquito Abatement District	Twentynine Palms Water District		itary District	United Water Conservation District	Upper San Gabriel Valley Municipal Water District
Employer contributions outside of trust  OPEB reimbursements outside of trust	\$	868,412 \$ 868,412	1,824,474 1,824,474	\$ 22,494 22,494	\$ 41,54 41,54	-	721,034 721,034	\$ 30,155 30,155	\$ 106,121 106,121

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

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

Employer Name	acaville Unified School District	,	Vallecitos Water District	Vallejo Flood and Wastewater District		Valley Center Municipal Water District	Va	lley County Water District	,	Valley of the Moon Water District	Valley Sanita	ary District
Employer contributions outside of trust	\$ 1,848,646	\$	118,204	\$ 1,461,94	7 \$	480,406	\$	199,499	\$	123,392	\$	60,749
OPEB reimbursements outside of trust	1,848,646		118,204	1,461,94	7	480,406		199,499		123,392		60,749

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

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

Employer Name	a County Law ibrary	Ventura County Transportation Commission	Vista Irrigation Distr	I	Vater Replenishment District of Southern California	West Basin Municipal Water District	West Contra Costa Unified School District	West Valley Sanitation District of Santa Clara County
Employer contributions outside of trust  OPEB reimbursements outside of trust	\$ 34,449 34,449	\$ 63,878 63,878		73 \$ 73	569,765 569,765	\$ 49,415 49,415		\$ 20,458 20,458

Employer Name	Wes	t Valley Water District	West Valley-Mission Community College District	Westborough Water District	Western Placer Unified School District		Western Riverside County Regional Inservation Authority	Westlands Water District	Woodside Fire Protection District	
Additions										
Contributions:										
Employer contributions - direct	\$	726,660	\$ -	\$ 10,367	\$	- \$	- \$	-	\$ 137,502	
Net investment and other income/expenses		304,388	1,238,367	40,790	3	45,275	9,977	866,524	1,004,370	
Total Additions		1,031,048	1,238,367	51,157	34	45,275	9,977	866,524	1,141,872	
Deductions										
OPEB reimbursements - direct		-	-	-		-	-	-	-	
Administrative expenses		1,340	22,310	184		1,562	45	3,920	4,544	
Employer withdrawal		-	-	-		-	-	-	-	
Total Deductions		1,340	22,310	184		1,562	45	3,920	4,544	
Net Increase (Decrease)		1,029,708	1,216,057	50,973	34	43,713	9,932	862,604	1,137,328	
Net Position Restricted for OPEB Benefits										
Beginning of year		4,025,435	78,584,637	634,464	5,3	77,993	155,388	13,494,642	15,639,703	
End of year	\$	5,055,143	\$ 79,800,694	\$ 685,437	\$ 5,72	21,706 \$	165,320 \$	14,357,246	\$ 16,777,031	

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
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Employer Name	Valley Water District	West Valley-Mission Community College District		estborough Water District	Western Placer Unified School District	Western Riverside County Regional Conservation Authority	Westlands Water District	Woodside Fire Protection District
Employer contributions outside of trust	\$ 356,821	\$ 4,806,70	2 \$	31,573	\$ 250,679	\$ -	\$ 893,113	\$ 873,056
OPEB reimbursements outside of trust	356,821	4,806,70	2	31,573	250,679	-	893,113	873,056

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

California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
Supplementary Schedule the Contributions and Reimbursements Outside the Trust
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		Yolo County Public Agency Risk					Yreka Union
Employer Name	unty Housing thority	Management Insurance Authority	Yolo County Superior Court	Yolo County Transportation District	Yolo-Solano Air Quality Management District	Yorba Linda Water District	Elementary School District
Employer contributions outside of trust	\$ 144,386	\$ 31,550	\$ 299,169	\$ 26,834	\$ 195,483	\$ 202,141	\$ 90,827
OPEB reimbursements outside of trust	144,386	31,550	299,169	26,834	195,483	202,141	90,827

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

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

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

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

See accompanying Independent Auditor's Report.

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

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

#### 1. CERBT Description

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

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

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

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

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

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

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

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

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

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

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

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

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

#### Use of Estimates in the Preparation of the Schedule

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

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

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

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

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

#### Additional Financial Information

Additional financial information is located in CalPERS' ACFR for the year ended June 30, 2023, which can be found on CalPERS' website at <a href="https://www.calpers.ca.gov/docs/forms-publications/acfr-2023.pdf">https://www.calpers.ca.gov/docs/forms-publications/acfr-2023.pdf</a>. 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.

#### 3. Subsequent Events

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

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

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

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

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

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

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