



**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, 2022

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

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Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022

# California Public Employees' Retirement System

## California Employers' Retiree Benefit Trust

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#### June 30, 2022

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



## **Independent Auditor's Report**

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

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

#### ***Opinions***

We have audited the fiduciary net position as of June 30, 2022, 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, 2022, 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 presents fairly, in all material respects, the fiduciary net position of the California Public Employees' Retirement System's California Employers' Retiree Benefit Trust as of June 30, 2022, 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, 2022, 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 is 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 is 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.

### ***Emphasis of Matter***

As noted on pages 43 and 93 of the Schedule of Changes in Fiduciary Net Position by Employer and discussed in Note 2 to the Schedules, the Beginning of year Net Position Restricted for OPEB Benefits for one employer and the Total have been restated to correct an error from the previously issued fiscal year ended June 30, 2021 audited Schedules. Our opinion is not modified with respect to this matter.

### ***Other Matter***

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, 2022, and



our report thereon, dated November 18, 2022, expressed unmodified opinions on those financial statements.

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

***Restriction on Use***

Our report is intended solely for the information and use of the System's management, the Board of Administration, the 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, LLP

San Francisco, California  
January 10, 2023

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

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**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Acalanes Union High School District	ACWA Joint Powers Insurance Authority	Alameda Corridor Transportation Authority	Alameda County Fire Department	Alameda County Law Library	Alameda County Transportation Commission	Alameda County Waste Management Authority
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 5,277,167	\$ -	\$ 144,173	\$ -
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,277,167</b>	<b>-</b>	<b>144,173</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	174,889	34,553	524,595	-	190,530	252,311
Net investment and other (income)/expenses	905,253	1,503,386	262,018	6,614,356	10,720	657,809	900,827
Administrative expenses	1,713	2,845	621	12,208	25	1,228	1,731
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>906,966</b>	<b>1,681,120</b>	<b>297,192</b>	<b>7,151,159</b>	<b>10,745</b>	<b>849,567</b>	<b>1,154,869</b>
<b>Net Increase (Decrease)</b>	<b>(906,966)</b>	<b>(1,681,120)</b>	<b>(297,192)</b>	<b>(1,873,992)</b>	<b>(10,745)</b>	<b>(705,394)</b>	<b>(1,154,869)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	6,762,465	11,233,850	2,442,660	46,833,087	99,699	4,796,700	6,850,670
End of year	\$ 5,855,499	\$ 9,552,730	\$ 2,145,468	\$ 44,959,095	\$ 88,954	\$ 4,091,306	\$ 5,695,801

**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, 2022  
(unaudited)**

Employer Name	Acalanes Union High School District	ACWA Joint Powers Insurance Authority	Alameda Corridor Transportation Authority	Alameda County Fire Department	Alameda County Law Library	Alameda County Transportation Commission	Alameda County Waste Management Authority
Employer contributions outside of trust	\$ 1,051,107	\$ 29,264	\$ 26,172	\$ 5,300,782	\$ 55,229	\$ 52,057	\$ -
OPEB reimbursements outside of trust	1,051,107	29,264	26,172	5,300,782	55,229	52,057	-

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Alameda County Water District	Alameda-Contra Costa Transit District	Alhambra Unified School District	Alpine County Superior Court	Alpine Springs County Water District	Altadena Library District	American Canyon Fire Protection District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 4,595,724	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 303,680
<b>Total Additions</b>	<b>4,595,724</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>303,680</b>
<b>Deductions</b>							
OPEB reimbursements - direct	3,210,768	-	-	-	-	-	-
Net investment and other (income)/expenses	6,743,718	1,322,621	6,337,211	37,549	5,737	82,596	579,397
Administrative expenses	13,079	2,503	11,992	89	14	195	1,073
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>9,967,565</b>	<b>1,325,124</b>	<b>6,349,203</b>	<b>37,638</b>	<b>5,751</b>	<b>82,791</b>	<b>580,470</b>
<b>Net Increase (Decrease)</b>	<b>(5,371,841)</b>	<b>(1,325,124)</b>	<b>(6,349,203)</b>	<b>(37,638)</b>	<b>24,249</b>	<b>(82,791)</b>	<b>(276,790)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	47,491,773	9,883,629	47,320,687	349,209	55,545	767,642	4,025,269
End of year	\$ 42,119,932	\$ 8,558,505	\$ 40,971,484	\$ 311,571	\$ 79,794	\$ 684,851	\$ 3,748,479

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Employer Name	Alameda County Water District	Alameda-Contra Costa Transit District	Alhambra Unified School District	Alpine County Superior Court	Alpine Springs County Water District	Altadena Library District	American Canyon Fire Protection District
Employer contributions outside of trust	\$ -	\$ 2,096,795	\$ 15,597,013	\$ 24,750	\$ 16,680	\$ 76,037	\$ 318,137
OPEB reimbursements outside of trust	-	2,096,795	15,597,013	24,750	16,680	76,037	318,137

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Antelope Valley Mosquito and Vector Control District	Aptos/La Selva Fire Protection District	Arrowbear Park County Water District	Association of Bay Area Governments	Association of California Water Agencies	Association of Monterey Bay Area Governments	Auburn Public Cemetery District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 15,000	\$ -	\$ 377,150	\$ 20,224	\$ -
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>377,150</b>	<b>20,224</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	31,106	-	-	525,715	86,750	-	-
Net investment and other (income)/expenses	62,562	178,966	29,922	1,318,377	797,867	125,329	50,780
Administrative expenses	148	339	55	2,504	1,445	236	120
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>93,816</b>	<b>179,305</b>	<b>29,977</b>	<b>1,846,596</b>	<b>886,062</b>	<b>125,565</b>	<b>50,900</b>
<b>Net Increase (Decrease)</b>	<b>(93,816)</b>	<b>(179,305)</b>	<b>(14,977)</b>	<b>(1,846,596)</b>	<b>(508,912)</b>	<b>(105,341)</b>	<b>(50,900)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	581,572	1,337,320	216,068	9,872,934	5,525,636	926,652	472,237
End of year	\$ 487,756	\$ 1,158,015	\$ 201,091	\$ 8,026,338	\$ 5,016,724	\$ 821,311	\$ 421,337

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Employer Name	Antelope Valley Mosquito and Vector Control District	Aptos/La Selva Fire Protection District	Arrowbear Park County Water District	Association of Bay Area Governments	Association of California Water Agencies	Association of Monterey Bay Area Governments	Auburn Public Cemetery District
Employer contributions outside of trust	\$ -	\$ -	\$ 48,960	\$ -	\$ 173,818	\$ 19,810	\$ 34,728
OPEB reimbursements outside of trust	-	-	48,960	-	173,818	19,810	34,728

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Barstow Community College District	Barstow Fire Protection District	Bay Area Air Quality Management District	Bay Area Water Supply and Conservation Agency	Beaumont-Cherry Valley Recreation and Park District	Beaumont-Cherry Valley Water District	Bella Vista Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 4,000,000	\$ 77,000	\$ -	\$ 208,000	\$ 215,985
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>4,000,000</b>	<b>77,000</b>	<b>-</b>	<b>208,000</b>	<b>215,985</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	762,663	50,191	10,563,203	144,433	69,037	193	109,165
Administrative expenses	1,449	95	19,887	285	131	1	255
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>764,112</b>	<b>50,286</b>	<b>10,583,090</b>	<b>144,718</b>	<b>69,168</b>	<b>194</b>	<b>109,420</b>
<b>Net Increase (Decrease)</b>	<b>(764,112)</b>	<b>(50,286)</b>	<b>(6,583,090)</b>	<b>(67,718)</b>	<b>(69,168)</b>	<b>207,806</b>	<b>106,565</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	5,710,090	374,844	74,714,242	1,061,907	516,145	-	1,002,110
End of year	\$ 4,945,978	\$ 324,558	\$ 68,131,152	\$ 994,189	\$ 446,977	\$ 207,806	\$ 1,108,675

**California Public Employees' Retirement System  
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Employer Name	Barstow Community College District	Barstow Fire Protection District	Bay Area Air Quality Management District	Bay Area Water Supply and Conservation Agency	Beaumont-Cherry Valley Recreation and Park District	Beaumont-Cherry Valley Water District	Bella Vista Water District
Employer contributions outside of trust	\$ 94,222	\$ 45,608	\$ 3,574,371	\$ 27,257	\$ 3,455	\$ 43,103	\$ 217,063
OPEB reimbursements outside of trust	94,222	45,608	3,574,371	27,257	3,455	43,103	217,063

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Belmont Fire Protection District	Belmont-San Carlos Fire Department	Big Bear Area Regional Wastewater Agency	Big Bear City Airport District	Big Bear City Community Services District	Bonita-Sunnyside Fire Protection District	Border Coast Regional Airport Authority
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 200,000	\$ 142,567	\$ -	\$ -
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>142,567</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	278,843	299,127	395,399	(1,122)	580,315	240,415	35,606
Administrative expenses	621	566	748	2	1,102	567	72
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>279,464</b>	<b>299,693</b>	<b>396,147</b>	<b>(1,120)</b>	<b>581,417</b>	<b>240,982</b>	<b>35,678</b>
<b>Net Increase (Decrease)</b>	<b>(279,464)</b>	<b>(299,693)</b>	<b>(396,147)</b>	<b>201,120</b>	<b>(438,850)</b>	<b>(240,982)</b>	<b>(35,678)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,448,983	2,235,110	2,954,117	736	4,347,014	2,234,544	283,104
End of year	\$ 2,169,519	\$ 1,935,417	\$ 2,557,970	\$ 201,856	\$ 3,908,164	\$ 1,993,562	\$ 247,426

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

Employer Name	Belmont Fire Protection District	Belmont-San Carlos Fire Department	Big Bear Area Regional Wastewater Agency	Big Bear City Airport District	Big Bear City Community Services District	Bonita-Sunnyside Fire Protection District	Border Coast Regional Airport Authority
Employer contributions outside of trust	\$ 89,085	\$ 242,908	\$ 233,129	\$ 59,102	\$ 789,685	\$ 141,937	\$ -
OPEB reimbursements outside of trust	89,085	242,908	233,129	59,102	789,685	141,937	-

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Brooktrails Township Community Services District	Buena Park Library District	Burlingame School District	Butte County Air Quality Management District	Butte County Association of Governments	Butte County Superior Court	Butte-Glenn Community College District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 1,000,000	\$ 19,794	\$ 100,000	\$ -	\$ 1,025,438
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>19,794</b>	<b>100,000</b>	<b>-</b>	<b>1,025,438</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	6,494	375,846	-	19,724	43,889	445,663	5,182,833
Administrative expenses	12	711	-	39	73	1,052	10,112
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>6,506</b>	<b>376,557</b>	<b>-</b>	<b>19,763</b>	<b>43,962</b>	<b>446,715</b>	<b>5,192,945</b>
<b>Net Increase (Decrease)</b>	<b>(6,506)</b>	<b>(376,557)</b>	<b>1,000,000</b>	<b>31</b>	<b>56,038</b>	<b>(446,715)</b>	<b>(4,167,507)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	48,521	2,808,030	-	153,140	260,836	4,143,042	39,427,525
End of year	\$ 42,015	\$ 2,431,473	\$ 1,000,000	\$ 153,171	\$ 316,874	\$ 3,696,327	\$ 35,260,018

**California Public Employees' Retirement System  
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Employer Name	Brooktrails Township Community Services District	Buena Park Library District	Burlingame School District	Butte County Air Quality Management District	Butte County Association of Governments	Butte County Superior Court	Butte-Glenn Community College District
Employer contributions outside of trust	\$ 13,176	\$ 126,628	\$ 296,651	\$ 70,684	\$ 14,009	\$ 226,547	\$ 1,816,387
OPEB reimbursements outside of trust	13,176	126,628	296,651	70,684	14,009	226,547	1,816,387

(Continued)

**California Public Employees' Retirement System  
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Employer Name	Byron-Bethany Irrigation District	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
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 200,000	\$ 985,557	\$ -	\$ -	\$ 43,116	\$ -	\$ 389,000
<b>Total Additions</b>	<b>200,000</b>	<b>985,557</b>	<b>-</b>	<b>-</b>	<b>43,116</b>	<b>-</b>	<b>389,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	30,218	-	-	-
Net investment and other (income)/expenses	260,249	1,171,559	162,686	198,283	735,337	95,521	1,491,274
Administrative expenses	472	2,291	308	403	1,390	225	2,992
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>260,721</b>	<b>1,173,850</b>	<b>162,994</b>	<b>228,904</b>	<b>736,727</b>	<b>95,746</b>	<b>1,494,266</b>
<b>Net Increase (Decrease)</b>	<b>(60,721)</b>	<b>(188,293)</b>	<b>(162,994)</b>	<b>(228,904)</b>	<b>(693,611)</b>	<b>(95,746)</b>	<b>(1,105,266)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,817,114	8,902,340	1,215,419	1,605,413	5,449,063	888,978	11,825,929
End of year	\$ 1,756,393	\$ 8,714,047	\$ 1,052,425	\$ 1,376,509	\$ 4,755,452	\$ 793,232	\$ 10,720,663

**California Public Employees' Retirement System  
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(unaudited)**

Employer Name	Byron-Bethany Irrigation District	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
Employer contributions outside of trust	\$ 376,127	\$ 1,232,221	\$ 63,000	\$ 14,361	\$ 349,926	\$ 127,702	\$ 403,000
OPEB reimbursements outside of trust	376,127	1,232,221	63,000	14,361	349,926	127,702	403,000

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**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Camarillo Health Care District	Campbell Union Elementary School District	Capitol Area Development Authority	Carmichael Water District	Casitas Municipal Water District	Castro Valley Sanitary District	Castroville Community Services District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 1,000,000	\$ 210,367	\$ 200,000	\$ -	\$ -	\$ 19,000
<b>Total Additions</b>	<b>-</b>	<b>1,000,000</b>	<b>210,367</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>19,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	286,399	1,509,712	692,798	392,484	173,976	168,140	49,000
Administrative expenses	542	2,871	1,306	719	411	318	90
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>286,941</b>	<b>1,512,583</b>	<b>694,104</b>	<b>393,203</b>	<b>174,387</b>	<b>168,458</b>	<b>49,090</b>
<b>Net Increase (Decrease)</b>	<b>(286,941)</b>	<b>(512,583)</b>	<b>(483,737)</b>	<b>(193,203)</b>	<b>(174,387)</b>	<b>(168,458)</b>	<b>(30,090)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,139,717	11,310,795	5,151,121	2,804,497	1,616,584	1,256,052	346,119
End of year	\$ 1,852,776	\$ 10,798,212	\$ 4,667,384	\$ 2,611,294	\$ 1,442,197	\$ 1,087,594	\$ 316,029

**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	Camarillo Health Care District	Campbell Union Elementary School District	Capitol Area Development Authority	Carmichael Water District	Casitas Municipal Water District	Castro Valley Sanitary District	Castroville Community Services District
Employer contributions outside of trust	\$ 77,326	\$ 860,683	\$ 207,049	\$ 198,131	\$ 579,861	\$ 80,383	\$ -
OPEB reimbursements outside of trust	77,326	860,683	207,049	198,131	579,861	80,383	-

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Center Unified School District	Central Basin Municipal Water District	Central County Fire Department	Central Fire Protection District of Santa Cruz County	Central Marin Police Authority	Central Marin Sanitation Agency	Chino Valley Independent Fire District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,000,000	\$ 200,400	\$ 403,250	\$ 622,406	\$ -	\$ -	\$ 341,136
<b>Total Additions</b>	<b>1,000,000</b>	<b>200,400</b>	<b>403,250</b>	<b>622,406</b>	<b>-</b>	<b>-</b>	<b>341,136</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	176,305	-
Net investment and other (income)/expenses	133,991	456,179	1,579,013	625,289	64,147	479,023	1,143,995
Administrative expenses	184	917	2,986	1,083	129	923	2,165
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>134,175</b>	<b>457,096</b>	<b>1,581,999</b>	<b>626,372</b>	<b>64,276</b>	<b>656,251</b>	<b>1,146,160</b>
<b>Net Increase (Decrease)</b>	<b>865,825</b>	<b>(256,696)</b>	<b>(1,178,749)</b>	<b>(3,966)</b>	<b>(64,276)</b>	<b>(656,251)</b>	<b>(805,024)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	552,458	3,626,390	11,789,255	4,057,230	509,989	3,684,871	8,547,976
End of year	\$ 1,418,283	\$ 3,369,694	\$ 10,610,506	\$ 4,053,264	\$ 445,713	\$ 3,028,620	\$ 7,742,952

**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	Center Unified School District	Central Basin Municipal Water District	Central County Fire Department	Central Fire Protection District of Santa Cruz County	Central Marin Police Authority	Central Marin Sanitation Agency	Chino Valley Independent Fire District
Employer contributions outside of trust	\$ 401,349	\$ 360,732	\$ 960,750	\$ 1,191,567	\$ 750,404	\$ 29,556	\$ 638,864
OPEB reimbursements outside of trust	401,349	360,732	960,750	1,191,567	750,404	29,556	638,864

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Chula Vista Elementary School District	Citrus Heights Water District	City of Agoura Hills	City of American Canyon	City of Anaheim	City of Antioch	City of Arcadia
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 135,300	\$ 181,331	\$ 331,700	\$ -	\$ 1,360,035	\$ 1,200,000
<b>Total Additions</b>	<b>-</b>	<b>135,300</b>	<b>181,331</b>	<b>331,700</b>	<b>-</b>	<b>1,360,035</b>	<b>1,200,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	1,326,770	-	91,276	-	-	-	-
Net investment and other (income)/expenses	2,506,612	64,616	414,086	1,005,664	16,677,991	2,860,073	1,249,898
Administrative expenses	4,902	130	765	1,901	31,561	5,253	2,302
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,838,284</b>	<b>64,746</b>	<b>506,127</b>	<b>1,007,565</b>	<b>16,709,552</b>	<b>2,865,326</b>	<b>1,252,200</b>
<b>Net Increase (Decrease)</b>	<b>(3,838,284)</b>	<b>70,554</b>	<b>(324,796)</b>	<b>(675,865)</b>	<b>(16,709,552)</b>	<b>(1,505,291)</b>	<b>(52,200)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	19,863,258	513,940	2,890,368	7,381,518	124,632,515	20,303,986	8,015,744
End of year	\$ 16,024,974	\$ 584,494	\$ 2,565,572	\$ 6,705,653	\$ 107,922,963	\$ 18,798,695	\$ 7,963,544

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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Employer Name	Chula Vista Elementary School District	Citrus Heights Water District	City of Agoura Hills	City of American Canyon	City of Anaheim	City of Antioch	City of Arcadia
Employer contributions outside of trust	\$ 1,194,146	\$ 49,186	\$ -	\$ 553,536	\$ 16,064,675	\$ 2,126,639	\$ 1,374,685
OPEB reimbursements outside of trust	1,194,146	49,186	-	553,536	16,064,675	2,126,639	1,374,685

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of Arcata	City of Avalon	City of Baldwin Park	City of Barstow	City of Bellflower	City of Belmont	City of Bishop
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 1,112,008	\$ -	\$ 336,000	\$ 232,137	\$ 246,191
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>1,112,008</b>	<b>-</b>	<b>336,000</b>	<b>232,137</b>	<b>246,191</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	82,638	44,263	160,049	228,363	1,220,439	1,262,499	632,109
Administrative expenses	166	84	189	432	2,270	2,370	1,168
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>82,804</b>	<b>44,347</b>	<b>160,238</b>	<b>228,795</b>	<b>1,222,709</b>	<b>1,264,869</b>	<b>633,277</b>
<b>Net Increase (Decrease)</b>	<b>(82,804)</b>	<b>(44,347)</b>	<b>951,770</b>	<b>(228,795)</b>	<b>(886,709)</b>	<b>(1,032,732)</b>	<b>(387,086)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	657,363	330,773	-	1,705,877	8,825,239	9,307,409	4,501,039
End of year	\$ 574,559	\$ 286,426	\$ 951,770	\$ 1,477,082	\$ 7,938,530	\$ 8,274,677	\$ 4,113,953

**California Public Employees' Retirement System  
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Employer Name	City of Arcata	City of Avalon	City of Baldwin Park	City of Barstow	City of Bellflower	City of Belmont	City of Bishop
Employer contributions outside of trust	\$ 259,516	\$ 251,824	\$ 1,337,981	\$ 903,236	\$ 526,827	\$ 827,628	\$ 666,980
OPEB reimbursements outside of trust	259,516	251,824	1,337,981	903,236	526,827	827,628	666,980

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of Brentwood	City of Buena Park	City of Burbank	City of Burlingame	City of Campbell	City of Capitola	City of Carlsbad
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,551,679	\$ 100,000	\$ 2,167,188	\$ 720,000	\$ 83,833	\$ 60,250	\$ -
<b>Total Additions</b>	<b>1,551,679</b>	<b>100,000</b>	<b>2,167,188</b>	<b>720,000</b>	<b>83,833</b>	<b>60,250</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	3,028,946	-	-	-	-
Net investment and other (income)/expenses	3,369,528	402,052	8,153,235	3,894,142	884,900	74,613	2,735,878
Administrative expenses	6,383	762	15,547	7,752	1,673	141	5,177
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,375,911</b>	<b>402,814</b>	<b>11,197,728</b>	<b>3,901,894</b>	<b>886,573</b>	<b>74,754</b>	<b>2,741,055</b>
<b>Net Increase (Decrease)</b>	<b>(1,824,232)</b>	<b>(302,814)</b>	<b>(9,030,540)</b>	<b>(3,181,894)</b>	<b>(802,740)</b>	<b>(14,504)</b>	<b>(2,741,055)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	25,167,408	3,005,210	60,753,581	30,297,706	6,605,325	557,373	20,443,852
End of year	\$ 23,343,176	\$ 2,702,396	\$ 51,723,041	\$ 27,115,812	\$ 5,802,585	\$ 542,869	\$ 17,702,797

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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Employer Name	City of Brentwood	City of Buena Park	City of Burbank	City of Burlingame	City of Campbell	City of Capitola	City of Carlsbad
Employer contributions outside of trust	\$ 2,188,369	\$ 665,819	\$ -	\$ 3,756,403	\$ 539,405	\$ 99,628	\$ 1,095,532
OPEB reimbursements outside of trust	2,188,369	665,819	-	3,756,403	539,405	99,628	1,095,532

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of Carson	City of Cathedral City	City of Cerritos	City of Citrus Heights	City of Colusa	City of Concord	City of Corona
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 11,788,000	\$ -	\$ 248,000	\$ 145,476	\$ 3,707,000	\$ 2,192,537
<b>Total Additions</b>	<b>-</b>	<b>11,788,000</b>	<b>-</b>	<b>248,000</b>	<b>145,476</b>	<b>3,707,000</b>	<b>2,192,537</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	102,544	4,341,760	-
Net investment and other (income)/expenses	3,382,785	1,335,161	6,880,655	495,223	337,565	5,571,232	9,320,756
Administrative expenses	6,401	1,788	16,240	893	649	10,904	17,410
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,389,186</b>	<b>1,336,949</b>	<b>6,896,895</b>	<b>496,116</b>	<b>440,758</b>	<b>9,923,896</b>	<b>9,338,166</b>
<b>Net Increase (Decrease)</b>	<b>(3,389,186)</b>	<b>10,451,051</b>	<b>(6,896,895)</b>	<b>(248,116)</b>	<b>(295,282)</b>	<b>(6,216,896)</b>	<b>(7,145,629)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	25,270,069	-	63,978,419	3,402,716	2,451,154	41,146,029	68,231,791
End of year	\$ 21,880,883	\$ 10,451,051	\$ 57,081,524	\$ 3,154,600	\$ 2,155,872	\$ 34,929,133	\$ 61,086,162

**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	\$ 3,166,978	\$ 2,065,655	\$ 2,008,901	\$ 80,283	\$ 59,823	\$ 782,601	\$ 8,567,580
OPEB reimbursements outside of trust	3,166,978	2,065,655	2,008,901	80,283	59,823	782,601	8,567,580

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of Daly City	City of Davis	City of Diamond Bar	City of Downey	City of Dublin	City of Eastvale	City of El Cajon
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,000,000	\$ -	\$ 88,000	\$ 129,729	\$ -	\$ 47,000	\$ -
<b>Total Additions</b>	<b>1,000,000</b>	<b>-</b>	<b>88,000</b>	<b>129,729</b>	<b>-</b>	<b>47,000</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	932,849	-	-
Net investment and other (income)/expenses	2,477,143	7,160,076	57,242	1,441,009	3,327,511	25,731	1,010,661
Administrative expenses	4,993	13,549	133	2,727	7,026	48	1,913
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,482,136</b>	<b>7,173,625</b>	<b>57,375</b>	<b>1,443,736</b>	<b>4,267,386</b>	<b>25,779</b>	<b>1,012,574</b>
<b>Net Increase (Decrease)</b>	<b>(1,482,136)</b>	<b>(7,173,625)</b>	<b>30,625</b>	<b>(1,314,007)</b>	<b>(4,267,386)</b>	<b>21,221</b>	<b>(1,012,574)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	19,724,303	53,486,567	517,225	10,767,675	27,838,355	186,203	7,550,687
End of year	\$ 18,242,167	\$ 46,312,942	\$ 547,850	\$ 9,453,668	\$ 23,570,969	\$ 207,424	\$ 6,538,113

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California Employers' Retiree Benefit Trust  
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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	\$ 3,453,620	\$ 5,366,468	\$ 15,768	\$ 848,120	\$ 252,514	\$ -	\$ 960,761
OPEB reimbursements outside of trust	3,453,620	5,366,468	15,768	848,120	252,514	-	960,761

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of El Centro	City of El Segundo	City of Encinitas	City of Fairfield	City of Fort Bragg	City of Fremont	City of Gardena
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 1,005,796	\$ -	\$ 5,000	\$ 19,839,000	\$ -
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>1,005,796</b>	<b>-</b>	<b>5,000</b>	<b>19,839,000</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	734,014	217,666	-	6,420,855	-
Net investment and other (income)/expenses	1,248,330	4,445,645	1,128,691	320,520	459,120	6,506,303	26,789
Administrative expenses	2,946	8,413	2,103	644	869	11,828	51
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,251,276</b>	<b>4,454,058</b>	<b>1,864,808</b>	<b>538,830</b>	<b>459,989</b>	<b>12,938,986</b>	<b>26,840</b>
<b>Net Increase (Decrease)</b>	<b>(1,251,276)</b>	<b>(4,454,058)</b>	<b>(859,012)</b>	<b>(538,830)</b>	<b>(454,989)</b>	<b>6,900,014</b>	<b>(26,840)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	11,605,527	33,215,849	7,380,422	2,549,507	3,424,057	38,210,499	200,187
End of year	\$ 10,354,251	\$ 28,761,791	\$ 6,521,410	\$ 2,010,677	\$ 2,969,068	\$ 45,110,513	\$ 173,347

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California Employers' Retiree Benefit Trust  
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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	\$ 305,643	\$ 3,783,000	\$ 223,008	\$ -	\$ 449,772	\$ -	\$ 2,185,000
OPEB reimbursements outside of trust	305,643	3,783,000	223,008	-	449,772	-	2,185,000

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of Gardena Transportation Enterprise	City of Hawaiian Gardens	City of Hayward	City of Huntington Beach	City of Huntington Park	City of Indian Wells	City of Indio
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 300,000	\$ 4,667,885	\$ -	\$ -	\$ -	\$ -
<b>Total Additions</b>	<b>-</b>	<b>300,000</b>	<b>4,667,885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	764,412	987,040	2,938,354	4,560,339	1,727,577	1,409,406	285,925
Administrative expenses	1,447	1,864	5,439	9,176	3,269	2,833	575
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>765,859</b>	<b>988,904</b>	<b>2,943,793</b>	<b>4,569,515</b>	<b>1,730,846</b>	<b>1,412,239</b>	<b>286,500</b>
<b>Net Increase (Decrease)</b>	<b>(765,859)</b>	<b>(688,904)</b>	<b>1,724,092</b>	<b>(4,569,515)</b>	<b>(1,730,846)</b>	<b>(1,412,239)</b>	<b>(286,500)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	5,713,012	7,364,116	17,212,809	36,285,742	12,909,251	11,208,427	2,273,153
End of year	\$ 4,947,153	\$ 6,675,212	\$ 18,936,901	\$ 31,716,227	\$ 11,178,405	\$ 9,796,188	\$ 1,986,653

**California Public Employees' Retirement System  
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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	\$ 383,000	\$ 491,360	\$ 4,888,972	\$ 2,528,587	\$ 2,942,524	\$ 438,929	\$ 2,157,147
OPEB reimbursements outside of trust	383,000	491,360	4,888,972	2,528,587	2,942,524	438,929	2,157,147

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of Industry	City of Irwindale	City of La Habra	City of La Mesa	City of La Mirada	City of La Palma	City of La Puente
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 443,804	\$ 372,129	\$ -	\$ 308,252	\$ -
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>443,804</b>	<b>372,129</b>	<b>-</b>	<b>308,252</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	581,279	-	-	-	701,984	-	-
Net investment and other (income)/expenses	1,838,972	899,129	593,925	889,675	3,435,208	411,687	638,762
Administrative expenses	3,509	1,701	1,124	1,627	6,968	779	1,209
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,423,760</b>	<b>900,830</b>	<b>595,049</b>	<b>891,302</b>	<b>4,144,160</b>	<b>412,466</b>	<b>639,971</b>
<b>Net Increase (Decrease)</b>	<b>(2,423,760)</b>	<b>(900,830)</b>	<b>(151,245)</b>	<b>(519,173)</b>	<b>(4,144,160)</b>	<b>(104,214)</b>	<b>(639,971)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	13,788,161	6,717,741	4,436,683	6,242,334	27,617,947	2,929,401	4,774,302
End of year	\$ 11,364,401	\$ 5,816,911	\$ 4,285,438	\$ 5,723,161	\$ 23,473,787	\$ 2,825,187	\$ 4,134,331

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California Employers' Retiree Benefit Trust  
Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
As of and for the Year Ended June 30, 2022  
(unaudited)**

Employer Name	City of Industry	City of Irwindale	City of La Habra	City of La Mesa	City of La Mirada	City of La Palma	City of La Puente
Employer contributions outside of trust	\$ 13,361	\$ 987,535	\$ 369,467	\$ 510,878	\$ 43,489	\$ 198,361	\$ 211,591
OPEB reimbursements outside of trust	13,361	987,535	369,467	510,878	43,489	198,361	211,591

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of La Quinta	City of Lafayette	City of Laguna Woods	City of Lancaster	City of Larkspur	City of Lathrop	City of Live Oak
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 81,913	\$ -	\$ 1,846,515	\$ -	\$ -	\$ -
<b>Total Additions</b>	<b>-</b>	<b>81,913</b>	<b>-</b>	<b>1,846,515</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	268,375	-
Net investment and other (income)/expenses	257,883	74,083	15,482	2,062,879	101,230	762,258	74,210
Administrative expenses	518	137	37	4,093	204	1,453	140
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>258,401</b>	<b>74,220</b>	<b>15,519</b>	<b>2,066,972</b>	<b>101,434</b>	<b>1,032,086</b>	<b>74,350</b>
<b>Net Increase (Decrease)</b>	<b>(258,401)</b>	<b>7,693</b>	<b>(15,519)</b>	<b>(220,457)</b>	<b>(101,434)</b>	<b>(1,032,086)</b>	<b>(74,350)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,051,400	529,671	143,917	14,420,652	804,786	5,767,952	554,508
End of year	\$ 1,792,999	\$ 537,364	\$ 128,398	\$ 14,200,195	\$ 703,352	\$ 4,735,866	\$ 480,158

**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, 2022  
(unaudited)**

Employer Name	City of La Quinta	City of Lafayette	City of Laguna Woods	City of Lancaster	City of Larkspur	City of Lathrop	City of Live Oak
Employer contributions outside of trust	\$ 94,021	\$ 15,055	\$ 5,323	\$ 1,181,090	\$ 669,163	\$ 353,945	\$ 14,711
OPEB reimbursements outside of trust	94,021	15,055	5,323	1,181,090	669,163	353,945	14,711

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of Livingston	City of Lodi	City of Loma Linda	City of Lompoc	City of Los Altos	City of Los Banos	City of Lynwood
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 31,000	\$ -	\$ 1,500,000	\$ 988,834	\$ -
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>31,000</b>	<b>-</b>	<b>1,500,000</b>	<b>988,834</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	39,902	301,425	87,868	2,961,366	515,999	1,979,055	771,518
Administrative expenses	76	606	166	5,604	759	3,732	1,460
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>39,978</b>	<b>302,031</b>	<b>88,034</b>	<b>2,966,970</b>	<b>516,758</b>	<b>1,982,787</b>	<b>772,978</b>
<b>Net Increase (Decrease)</b>	<b>(39,978)</b>	<b>(302,031)</b>	<b>(57,034)</b>	<b>(2,966,970)</b>	<b>983,242</b>	<b>(993,953)</b>	<b>(772,978)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	298,209	2,396,261	656,442	22,124,646	2,526,896	14,734,366	5,762,935
End of year	\$ 258,231	\$ 2,094,230	\$ 599,408	\$ 19,157,676	\$ 3,510,138	\$ 13,740,413	\$ 4,989,957

**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, 2022  
(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	\$ 242,773	\$ 1,675,690	\$ 28,032	\$ 1,223,324	\$ 142,000	\$ 1,053,697	\$ 1,635,494
OPEB reimbursements outside of trust	242,773	1,675,690	28,032	1,223,324	142,000	1,053,697	1,635,494

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of Malibu	City of Manhattan Beach	City of Martinez	City of Maywood	City of Menlo Park	City of Merced	City of Mill Valley
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 821,664	\$ -	\$ -	\$ -	\$ -	\$ -	438,242
<b>Total Additions</b>	<b>821,664</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>438,242</b>
<b>Deductions</b>							
OPEB reimbursements - direct	263,264	-	-	-	-	-	-
Net investment and other (income)/expenses	1,317,558	1,602,871	2,123,865	135,331	2,703,569	384,791	2,369,927
Administrative expenses	2,450	3,243	4,019	272	6,444	728	4,750
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,583,272</b>	<b>1,606,114</b>	<b>2,127,884</b>	<b>135,603</b>	<b>2,710,013</b>	<b>385,519</b>	<b>2,374,677</b>
<b>Net Increase (Decrease)</b>	<b>(761,608)</b>	<b>(1,606,114)</b>	<b>(2,127,884)</b>	<b>(135,603)</b>	<b>(2,710,013)</b>	<b>(385,519)</b>	<b>(1,936,435)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	8,945,936	12,791,359	15,869,535	1,076,353	25,289,323	2,875,340	18,767,411
End of year	\$ 8,184,328	\$ 11,185,245	\$ 13,741,651	\$ 940,750	\$ 22,579,310	\$ 2,489,821	\$ 16,830,976

**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, 2022  
(unaudited)**

Employer Name	City of Malibu	City of Manhattan Beach	City of Martinez	City of Maywood	City of Menlo Park	City of Merced	City of Mill Valley
Employer contributions outside of trust	\$ 26,000	\$ 862,998	\$ 1,253,514	\$ 201,598	\$ 969,543	\$ 1,629,983	1,334,800
OPEB reimbursements outside of trust	26,000	862,998	1,253,514	201,598	969,543	1,629,983	1,334,800

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of Milpitas	City of Mission Viejo	City of Monterey	City of Monterey Park	City of Moorpark	City of Moreno Valley	City of Morgan Hill
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 682,866	\$ -	\$ 1,039,192	\$ 1,000,000	\$ -	\$ 951,540	\$ 4,359,007
<b>Total Additions</b>	<b>682,866</b>	<b>-</b>	<b>1,039,192</b>	<b>1,000,000</b>	<b>-</b>	<b>951,540</b>	<b>4,359,007</b>
<b>Deductions</b>							
OPEB reimbursements - direct	2,308,511	562,279	-	-	63,785	-	-
Net investment and other (income)/expenses	8,452,324	1,644,924	978,600	1,924,920	397,637	2,206,130	645,910
Administrative expenses	16,234	3,176	1,714	3,451	756	4,116	645
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>10,777,069</b>	<b>2,210,379</b>	<b>980,314</b>	<b>1,928,371</b>	<b>462,178</b>	<b>2,210,246</b>	<b>646,555</b>
<b>Net Increase (Decrease)</b>	<b>(10,094,203)</b>	<b>(2,210,379)</b>	<b>58,878</b>	<b>(928,371)</b>	<b>(462,178)</b>	<b>(1,258,706)</b>	<b>3,712,452</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	64,102,543	12,664,139	6,417,077	13,189,701	2,977,171	15,414,512	-
End of year	\$ 54,008,340	\$ 10,453,760	\$ 6,475,955	\$ 12,261,330	\$ 2,514,993	\$ 14,155,806	\$ 3,712,452

**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 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	\$ 1,074,399	\$ -	\$ 770,901	\$ 1,843,000	\$ -	\$ 1,054,058	\$ 270,937
OPEB reimbursements outside of trust	1,074,399	-	770,901	1,843,000	-	1,054,058	270,937

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of Mountain View	City of Murrieta	City of Napa	City of Newark	City of Newport Beach	City of Norco	City of Oakland
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 994,117	\$ 235,674	\$ 1,453,691	\$ 400,000	\$ 15,000,000
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>994,117</b>	<b>235,674</b>	<b>1,453,691</b>	<b>400,000</b>	<b>15,000,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	972,000	-	852,800	-	-	-	-
Net investment and other (income)/expenses	21,942,498	886,356	1,547,206	500,346	4,845,154	1,563,069	7,110,090
Administrative expenses	44,113	1,677	2,866	919	9,000	3,457	11,096
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>22,958,611</b>	<b>888,033</b>	<b>2,402,872</b>	<b>501,265</b>	<b>4,854,154</b>	<b>1,566,526</b>	<b>7,121,186</b>
<b>Net Increase (Decrease)</b>	<b>(22,958,611)</b>	<b>(888,033)</b>	<b>(1,408,755)</b>	<b>(265,591)</b>	<b>(3,400,463)</b>	<b>(1,166,526)</b>	<b>7,878,814</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	174,500,458	6,621,845	10,724,530	3,532,016	34,969,715	13,692,193	36,053,165
End of year	\$ 151,541,847	\$ 5,733,812	\$ 9,315,775	\$ 3,266,425	\$ 31,569,252	\$ 12,525,667	\$ 43,931,979

**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, 2022  
(unaudited)**

Employer Name	City of Mountain View	City of Murrieta	City of Napa	City of Newark	City of Newport Beach	City of Norco	City of Oakland
Employer contributions outside of trust	\$ 5,847,319	\$ 1,787,131	\$ 196,130	\$ 370,663	\$ 4,731,846	\$ 1,105,205	\$ 26,783,324
OPEB reimbursements outside of trust	5,847,319	1,787,131	196,130	370,663	4,731,846	1,105,205	26,783,324

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of Ojai	City of Ontario	City of Palm Desert	City of Palo Alto	City of Paramount	City of Pico Rivera	City of Pismo Beach
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 100,000	\$ 5,076,624	\$ 285,935	\$ 4,261,858	\$ 804,686	\$ 954,000	\$ 234,000
<b>Total Additions</b>	<b>100,000</b>	<b>5,076,624</b>	<b>285,935</b>	<b>4,261,858</b>	<b>804,686</b>	<b>954,000</b>	<b>234,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	6,462,584	-	-	-	-	-
Net investment and other (income)/expenses	118,950	24,105,673	3,022,583	22,255,820	1,099,472	978,822	665,758
Administrative expenses	205	45,405	6,034	41,543	2,070	1,813	1,216
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>119,155</b>	<b>30,613,662</b>	<b>3,028,617</b>	<b>22,297,363</b>	<b>1,101,542</b>	<b>980,635</b>	<b>666,974</b>
<b>Net Increase (Decrease)</b>	<b>(19,155)</b>	<b>(25,537,038)</b>	<b>(2,742,682)</b>	<b>(18,035,505)</b>	<b>(296,856)</b>	<b>(26,635)</b>	<b>(432,974)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	785,518	174,614,201	23,762,792	162,807,054	8,171,484	6,284,780	4,747,363
End of year	\$ 766,363	\$ 149,077,163	\$ 21,020,110	\$ 144,771,549	\$ 7,874,628	\$ 6,258,145	\$ 4,314,389

**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 Ojai	City of Ontario	City of Palm Desert	City of Palo Alto	City of Paramount	City of Pico Rivera	City of Pismo Beach
Employer contributions outside of trust	\$ 284,364	\$ 1,458,000	\$ 944,960	\$ 13,499,218	\$ 712,314	\$ 1,201,218	\$ 283,259
OPEB reimbursements outside of trust	284,364	1,458,000	944,960	13,499,218	712,314	1,201,218	283,259

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of Pittsburg	City of Pleasanton	City of Rancho Cordova	City of Rancho Mirage	City of Redondo Beach	City of Redwood City	City of Reedley
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 400,000	\$ -	\$ -	\$ -	\$ 2,019,544	\$ 3,448,279	\$ 89,372
<b>Total Additions</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,019,544</b>	<b>3,448,279</b>	<b>89,372</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	201,000	-	-	1,688,875	-	-
Net investment and other (income)/expenses	823,764	8,739,470	180,891	695,178	1,612,311	8,368,889	76,076
Administrative expenses	1,575	16,538	364	1,316	2,927	15,484	127
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>825,339</b>	<b>8,957,008</b>	<b>181,255</b>	<b>696,494</b>	<b>3,304,113</b>	<b>8,384,373</b>	<b>76,203</b>
<b>Net Increase (Decrease)</b>	<b>(425,339)</b>	<b>(8,957,008)</b>	<b>(181,255)</b>	<b>(696,494)</b>	<b>(1,284,569)</b>	<b>(4,936,094)</b>	<b>13,169</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	6,181,301	65,291,563	1,438,509	5,192,601	10,418,552	60,445,380	461,649
End of year	\$ 5,755,962	\$ 56,334,555	\$ 1,257,254	\$ 4,496,107	\$ 9,133,983	\$ 55,509,286	\$ 474,818

**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 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	\$ 2,104,959	\$ 4,066,000	\$ 25,210	\$ 479,623	\$ -	\$ 3,757,721	\$ 328,000
OPEB reimbursements outside of trust	2,104,959	4,066,000	25,210	479,623	-	3,757,721	328,000

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of Richmond - Richmond Police Officers Association	City of Ridgecrest	City of Rocklin	City of Rohnert Park	City of Rolling Hills	City of Sacramento	City of Salinas
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,975,905	\$ 169,953	\$ -	\$ -	\$ -	\$ 19,492,137	\$ 250,000
<b>Total Additions</b>	<b>1,975,905</b>	<b>169,953</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,492,137</b>	<b>250,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	373,000	-	10,865,315	-
Net investment and other (income)/expenses	834,231	228,017	5,403,647	2,336,205	94,448	12,255,538	599,182
Administrative expenses	1,661	422	10,226	4,697	191	22,283	1,120
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>835,892</b>	<b>228,439</b>	<b>5,413,873</b>	<b>2,713,902</b>	<b>94,639</b>	<b>23,143,136</b>	<b>600,302</b>
<b>Net Increase (Decrease)</b>	<b>1,140,013</b>	<b>(58,486)</b>	<b>(5,413,873)</b>	<b>(2,713,902)</b>	<b>(94,639)</b>	<b>(3,650,999)</b>	<b>(350,302)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	6,308,414	1,598,098	40,368,451	18,571,628	753,149	74,807,358	4,204,222
End of year	\$ 7,448,427	\$ 1,539,612	\$ 34,954,578	\$ 15,857,726	\$ 658,510	\$ 71,156,359	\$ 3,853,920

**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 Richmond - Richmond Police Officers Association	City of Ridgecrest	City of Rocklin	City of Rohnert Park	City of Rolling Hills	City of Sacramento	City of Salinas
Employer contributions outside of trust	\$ 382,892	\$ 98,181	\$ 2,177,999	\$ 1,214,000	\$ 43,174	\$ 5,183,000	\$ 1,205,133
OPEB reimbursements outside of trust	382,892	98,181	2,177,999	1,214,000	43,174	5,183,000	1,205,133

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of San Carlos	City of San Clemente	City of San Diego	City of San Gabriel	City of San Luis Obispo	City of San Marino	City of San Mateo
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 265,000	\$ 70,000	\$ -	\$ -	\$ 609,000	\$ 100,000	\$ 932,000
<b>Total Additions</b>	<b>265,000</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>609,000</b>	<b>100,000</b>	<b>932,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	245,033	-	1,862,794	-	-	-	-
Net investment and other (income)/expenses	534,670	190,025	17,710,428	1,050,222	1,395,486	73,079	1,364,786
Administrative expenses	1,011	372	35,909	1,987	2,640	135	2,581
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>780,714</b>	<b>190,397</b>	<b>19,609,131</b>	<b>1,052,209</b>	<b>1,398,126</b>	<b>73,214</b>	<b>1,367,367</b>
<b>Net Increase (Decrease)</b>	<b>(515,714)</b>	<b>(120,397)</b>	<b>(19,609,131)</b>	<b>(1,052,209)</b>	<b>(789,126)</b>	<b>26,786</b>	<b>(435,367)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	4,041,128	1,443,015	141,525,458	7,844,748	10,422,798	515,785	9,265,618
End of year	\$ 3,525,414	\$ 1,322,618	\$ 121,916,327	\$ 6,792,539	\$ 9,633,672	\$ 542,571	\$ 8,830,251

**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, 2022  
(unaudited)**

Employer Name	City of San Carlos	City of San Clemente	City of San Diego	City of San Gabriel	City of San Luis Obispo	City of San Marino	City of San Mateo
Employer contributions outside of trust	\$ 135,799	\$ 257,606	\$ 36,105,235	\$ 1,921,124	\$ 700,367	\$ 276,989	\$ 1,139,000
OPEB reimbursements outside of trust	135,799	257,606	36,105,235	1,921,124	700,367	276,989	1,139,000

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of San Rafael	City of San Ramon	City of Sand City	City of Santa Fe Springs	City of Santa Monica	City of Santee	City of Seal Beach
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 609,000	\$ 3,156,420	\$ -	\$ 242,948
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>609,000</b>	<b>3,156,420</b>	<b>-</b>	<b>242,948</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	1,985,799	-	-
Net investment and other (income)/expenses	3,921,578	4,969,140	617,162	4,051,230	709,369	283,633	1,069,356
Administrative expenses	7,421	9,989	1,168	7,596	1,616	537	2,016
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,928,999</b>	<b>4,979,129</b>	<b>618,330</b>	<b>4,058,826</b>	<b>2,696,784</b>	<b>284,170</b>	<b>1,071,372</b>
<b>Net Increase (Decrease)</b>	<b>(3,928,999)</b>	<b>(4,979,129)</b>	<b>(618,330)</b>	<b>(3,449,826)</b>	<b>459,636</b>	<b>(284,170)</b>	<b>(828,424)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	29,296,299	39,493,965	4,608,891	29,762,288	6,026,465	2,119,647	7,958,212
End of year	\$ 25,367,300	\$ 34,514,836	\$ 3,990,561	\$ 26,312,462	\$ 6,486,101	\$ 1,835,477	\$ 7,129,788

**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 San Rafael	City of San Ramon	City of Sand City	City of Santa Fe Springs	City of Santa Monica	City of Santee	City of Seal Beach
Employer contributions outside of trust	\$ 3,153,089	\$ 2,066,526	\$ 113,367	\$ 3,566,828	\$ -	\$ 205,137	\$ 747,224
OPEB reimbursements outside of trust	3,153,089	2,066,526	113,367	3,566,828	-	205,137	747,224

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of Shasta Lake	City of Sierra Madre	City of Solvang	City of South Pasadena	City of South San Francisco	City of Stanton	City of Temecula
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 70,000	\$ 1,125,000	\$ 801,762	\$ -	\$ 53,987
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>70,000</b>	<b>1,125,000</b>	<b>801,762</b>	<b>-</b>	<b>53,987</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	43,000	-
Net investment and other (income)/expenses	1,222,414	301,301	139,039	(16,528)	4,575,167	126,752	2,228,077
Administrative expenses	2,457	606	270	10	8,575	258	4,216
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,224,871</b>	<b>301,907</b>	<b>139,309</b>	<b>(16,518)</b>	<b>4,583,742</b>	<b>170,010</b>	<b>2,232,293</b>
<b>Net Increase (Decrease)</b>	<b>(1,224,871)</b>	<b>(301,907)</b>	<b>(69,309)</b>	<b>1,141,518</b>	<b>(3,781,980)</b>	<b>(170,010)</b>	<b>(2,178,306)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	9,720,985	2,395,846	1,045,641	-	33,801,461	1,013,692	16,645,996
End of year	\$ 8,496,114	\$ 2,093,939	\$ 976,332	\$ 1,141,518	\$ 30,019,481	\$ 843,682	\$ 14,467,690

**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 Shasta Lake	City of Sierra Madre	City of Solvang	City of South Pasadena	City of South San Francisco	City of Stanton	City of Temecula
Employer contributions outside of trust	\$ 374,514	\$ 134,288	\$ 150,385	\$ 840,059	\$ 5,331,843	\$ -	\$ 1,177,997
OPEB reimbursements outside of trust	374,514	134,288	150,385	840,059	5,331,843	-	1,177,997

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of Thousand Oaks	City of Torrance	City of Twentynine Palms	City of Vacaville	City of Vallejo	City of Vernon	City of West Hollywood
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,761,103	\$ 5,957,000	\$ -	\$ 1,335,000	\$ -	\$ 1,538,693	\$ -
<b>Total Additions</b>	<b>1,761,103</b>	<b>5,957,000</b>	<b>-</b>	<b>1,335,000</b>	<b>-</b>	<b>1,538,693</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	1,541,942	4,267,597	-	-	-	-	-
Net investment and other (income)/expenses	3,459,899	5,999,322	(83,744)	8,420,169	3,877,813	1,612,431	660,594
Administrative expenses	6,537	11,307	233	15,821	7,338	2,903	1,559
Employer withdrawal	-	-	2,685,207	-	-	-	-
<b>Total Deductions</b>	<b>5,008,378</b>	<b>10,278,226</b>	<b>2,601,696</b>	<b>8,435,990</b>	<b>3,885,151</b>	<b>1,615,334</b>	<b>662,153</b>
<b>Net Increase (Decrease)</b>	<b>(3,247,275)</b>	<b>(4,321,226)</b>	<b>(2,601,696)</b>	<b>(7,100,990)</b>	<b>(3,885,151)</b>	<b>(76,641)</b>	<b>(662,153)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	25,356,790	38,801,953	2,601,696	61,528,855	28,964,278	11,016,209	6,139,094
End of year	\$ 22,109,515	\$ 34,480,727	\$ -	\$ 54,427,865	\$ 25,079,127	\$ 10,939,568	\$ 5,476,941

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

Employer Name	City of Thousand Oaks	City of Torrance	City of Twentynine Palms	City of Vacaville	City of Vallejo	City of Vernon	City of West Hollywood
Employer contributions outside of trust	\$ 342,110	\$ -	\$ -	\$ 6,865,614	\$ 3,134,681	\$ 1,339,338	\$ 325,555
OPEB reimbursements outside of trust	342,110	-	-	6,865,614	3,134,681	1,339,338	325,555

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	City of West Sacramento	City of Westlake Village	City of Westminster	City of Yorba Linda	City of Yreka	City/County Association of Governments of San Mateo County	Clear Creek Community Services District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 126,333	\$ 500,000	\$ 270,000	\$ 46,264	\$ 20,823	\$ -
<b>Total Additions</b>	<b>-</b>	<b>126,333</b>	<b>500,000</b>	<b>270,000</b>	<b>46,264</b>	<b>20,823</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	3,795,600	221,488	677,356	252,164	187,519	42,312	211,031
Administrative expenses	7,183	417	1,236	432	373	85	398
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,802,783</b>	<b>221,905</b>	<b>678,592</b>	<b>252,596</b>	<b>187,892</b>	<b>42,397</b>	<b>211,429</b>
<b>Net Increase (Decrease)</b>	<b>(3,802,783)</b>	<b>(95,572)</b>	<b>(178,592)</b>	<b>17,404</b>	<b>(141,628)</b>	<b>(21,574)</b>	<b>(211,429)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	28,357,855	1,645,577	4,721,970	1,633,785	1,444,348	336,636	1,572,486
End of year	\$ 24,555,072	\$ 1,550,005	\$ 4,543,378	\$ 1,651,189	\$ 1,302,720	\$ 315,062	\$ 1,361,057

**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 West Sacramento	City of Westlake Village	City of Westminster	City of Yorba Linda	City of Yreka	City/County Association of Governments of San Mateo County	Clear Creek Community Services District
Employer contributions outside of trust	\$ 2,059,800	\$ 87,982	\$ 2,845,505	\$ 782,046	\$ 47,746	\$ 29,193	\$ 100,240
OPEB reimbursements outside of trust	2,059,800	87,982	2,845,505	782,046	47,746	29,193	100,240

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Coachella Valley Mosquito and Vector Control District	Colusa County Superior Court	Compton Creek Mosquito Abatement District	Contra Costa County Public Law Library	Contra Costa Transportation Authority	Cooperative Personnel Services	Costa Mesa Sanitary District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 312,420	\$ -	\$ -	\$ -	\$ 60,721	\$ -	\$ -
<b>Total Additions</b>	<b>312,420</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,721</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	179,963	148,274	-
Net investment and other (income)/expenses	651,789	65,965	16,914	115,232	848,373	1,294,390	69,896
Administrative expenses	1,201	156	32	232	1,608	2,449	132
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>652,990</b>	<b>66,121</b>	<b>16,946</b>	<b>115,464</b>	<b>1,029,944</b>	<b>1,445,113</b>	<b>70,028</b>
<b>Net Increase (Decrease)</b>	<b>(340,570)</b>	<b>(66,121)</b>	<b>(16,946)</b>	<b>(115,464)</b>	<b>(969,223)</b>	<b>(1,445,113)</b>	<b>(70,028)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	4,721,479	612,963	126,375	916,474	6,300,997	9,672,708	521,353
End of year	\$ 4,380,909	\$ 546,842	\$ 109,429	\$ 801,010	\$ 5,331,774	\$ 8,227,595	\$ 451,325

**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	Coachella Valley Mosquito and Vector Control District	Colusa County Superior Court	Compton Creek Mosquito Abatement District	Contra Costa County Public Law Library	Contra Costa Transportation Authority	Cooperative Personnel Services	Costa Mesa Sanitary District
Employer contributions outside of trust	\$ 72,743	\$ 31,512	\$ -	\$ 41,000	\$ 27,000	\$ 43,515	\$ 3,372
OPEB reimbursements outside of trust	72,743	31,512	-	41,000	27,000	43,515	3,372

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Cosumnes Community Services District	County of Butte	County of Del Norte	County of Marin	County of Monterey	County of Nevada	County of Placer
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,110,702	\$ 2,650,000	\$ -	\$ 4,300,000	\$ 4,644,000	\$ 1,300,000	\$ 10,966,624
<b>Total Additions</b>	<b>1,110,702</b>	<b>2,650,000</b>	<b>-</b>	<b>4,300,000</b>	<b>4,644,000</b>	<b>1,300,000</b>	<b>10,966,624</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	1,651,409	-	-	-	-	23,342,059
Net investment and other (income)/expenses	3,606,149	1,422,432	159,983	22,418,091	9,412,980	5,677,264	70,347,710
Administrative expenses	6,717	2,761	303	42,168	17,127	10,631	133,864
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,612,866</b>	<b>3,076,602</b>	<b>160,286</b>	<b>22,460,259</b>	<b>9,430,107</b>	<b>5,687,895</b>	<b>93,823,633</b>
<b>Net Increase (Decrease)</b>	<b>(2,502,164)</b>	<b>(426,602)</b>	<b>(160,286)</b>	<b>(18,160,259)</b>	<b>(4,786,107)</b>	<b>(4,387,895)</b>	<b>(82,857,009)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	26,146,405	10,259,611	1,197,345	165,894,241	66,600,276	41,521,330	524,637,558
End of year	\$ 23,644,241	\$ 9,833,009	\$ 1,037,059	\$ 147,733,982	\$ 61,814,169	\$ 37,133,435	\$ 441,780,549

**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	Cosumnes Community Services District	County of Butte	County of Del Norte	County of Marin	County of Monterey	County of Nevada	County of Placer
Employer contributions outside of trust	\$ 2,894,876	\$ 2,402,822	\$ 1,417,134	\$ 15,538,983	\$ 3,641,096	\$ 2,820,686	-
OPEB reimbursements outside of trust	2,894,876	2,402,822	1,417,134	15,538,983	3,641,096	2,820,686	-

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	County of Riverside	County of San Benito	County of San Luis Obispo	County of San Mateo	County of Santa Clara	County School Service Sacramento County Schools	County Superintendent of Schools Office - Riverside County Schools
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 14,490,000	\$ -	\$ 704,000	\$ 18,706,035	\$ 39,417,305	\$ -	\$ -
<b>Total Additions</b>	<b>14,490,000</b>	<b>-</b>	<b>704,000</b>	<b>18,706,035</b>	<b>39,417,305</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	15,773,201	-	-	5,150,853
Net investment and other (income)/expenses	11,667,691	(256,044)	3,853,587	53,815,072	218,939,586	9,462,913	15,461,703
Administrative expenses	20,129	408	7,217	107,472	409,924	17,907	29,490
Employer withdrawal	-	15,568,190	-	-	-	-	-
<b>Total Deductions</b>	<b>11,687,820</b>	<b>15,312,554</b>	<b>3,860,804</b>	<b>69,695,745</b>	<b>219,349,510</b>	<b>9,480,820</b>	<b>20,642,046</b>
<b>Net Increase (Decrease)</b>	<b>2,802,180</b>	<b>(15,312,554)</b>	<b>(3,156,804)</b>	<b>(50,989,710)</b>	<b>(179,932,205)</b>	<b>(9,480,820)</b>	<b>(20,642,046)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	73,626,287	15,312,554	28,077,060	424,170,252	1,600,252,747	70,709,681	115,914,517
End of year	\$ 76,428,467	\$ -	\$ 24,920,256	\$ 373,180,542	\$ 1,420,320,542	\$ 61,228,861	\$ 95,272,471

**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	County of Riverside	County of San Benito	County of San Luis Obispo	County of San Mateo	County of Santa Clara	County School Service Sacramento County Schools	County Superintendent of Schools Office - Riverside County Schools
Employer contributions outside of trust	\$ 10,574,698	\$ -	\$ 3,757,604	\$ 8,234,829	\$ 102,087,674	\$ 3,032,207	\$ 1,057,036
OPEB reimbursements outside of trust	10,574,698	-	3,757,604	8,234,829	102,087,674	3,032,207	1,057,036

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	CRA/LA, A Designated Local Authority	Crescenta Valley Water District	Crestline-Lake Arrowhead Water Agency	CSAC Excess Insurance Authority	Cucamonga Valley Water District	Dehesa Elementary School District	Del Mar Union Elementary School District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,700,000	\$ -	\$ 46,198	\$ 111,249	\$ 1,580,000	\$ 100,000	\$ 100,000
<b>Total Additions</b>	<b>1,700,000</b>	<b>-</b>	<b>46,198</b>	<b>111,249</b>	<b>1,580,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	4,668,832	106,844	169,713	219,639	2,006,439	8,286	202,358
Administrative expenses	9,342	202	321	416	3,635	5	383
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>4,678,174</b>	<b>107,046</b>	<b>170,034</b>	<b>220,055</b>	<b>2,010,074</b>	<b>8,291</b>	<b>202,741</b>
<b>Net Increase (Decrease)</b>	<b>(2,978,174)</b>	<b>(107,046)</b>	<b>(123,836)</b>	<b>(108,806)</b>	<b>(430,074)</b>	<b>91,709</b>	<b>(102,741)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	35,338,113	798,333	1,267,848	1,640,528	13,513,099	-	1,512,193
End of year	\$ 32,359,939	\$ 691,287	\$ 1,144,012	\$ 1,531,722	\$ 13,083,025	\$ 91,709	\$ 1,409,452

**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	CRA/LA, A Designated Local Authority	Crescenta Valley Water District	Crestline-Lake Arrowhead Water Agency	CSAC Excess Insurance Authority	Cucamonga Valley Water District	Dehesa Elementary School District	Del Mar Union Elementary School District
Employer contributions outside of trust	\$ 2,194,660	\$ 291,248	\$ 118,901	\$ 56,978	\$ 863,620	\$ 2,224	\$ 503,487
OPEB reimbursements outside of trust	2,194,660	291,248	118,901	56,978	863,620	2,224	503,487

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Del Norte Solid Waste Management Authority	Del Paso Manor Water District	Del Puerto Water District	Delta Mosquito and Vector Control District	Denair Community Services District	Diablo Water District	Diamond Springs/El Dorado Fire Protection District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 280,000	\$ -	\$ 34,493	\$ -	\$ 37,815	\$ -	\$ 140,000
<b>Total Additions</b>	<b>280,000</b>	<b>-</b>	<b>34,493</b>	<b>-</b>	<b>37,815</b>	<b>-</b>	<b>140,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	10,553	-	-	62,501	-
Net investment and other (income)/expenses	154,083	109,551	118,368	91,778	179,344	169,455	300,791
Administrative expenses	262	207	235	185	356	324	595
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>154,345</b>	<b>109,758</b>	<b>129,156</b>	<b>91,963</b>	<b>179,700</b>	<b>232,280</b>	<b>301,386</b>
<b>Net Increase (Decrease)</b>	<b>125,655</b>	<b>(109,758)</b>	<b>(94,663)</b>	<b>(91,963)</b>	<b>(141,885)</b>	<b>(232,280)</b>	<b>(161,386)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	867,003	818,605	921,021	729,882	1,401,447	1,273,246	2,346,776
End of year	\$ 992,658	\$ 708,847	\$ 826,358	\$ 637,919	\$ 1,259,562	\$ 1,040,966	\$ 2,185,390

**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	Del Norte Solid Waste Management Authority	Del Paso Manor Water District	Del Puerto Water District	Delta Mosquito and Vector Control District	Denair Community Services District	Diablo Water District	Diamond Springs/El Dorado Fire Protection District
Employer contributions outside of trust	\$ 56,077	\$ 76,557	\$ 178	\$ 15,182	\$ 43,723	\$ 13,000	\$ 474,276
OPEB reimbursements outside of trust	56,077	76,557	178	15,182	43,723	13,000	474,276

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Dublin San Ramon Services District	East Bay Dischargers Authority	East Bay Regional Park District	East Palo Alto Sanitary District	East Valley Water District	Eastern Municipal Water District	Eden Area ROP
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 3,378,337	\$ -	\$ 348,363	\$ -	-
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>3,378,337</b>	<b>-</b>	<b>348,363</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	1,369,742	63,622	2,162,155	-	-	5,833,524	-
Net investment and other (income)/expenses	4,275,538	117,029	11,722,319	207,000	181,190	11,789,401	96,790
Administrative expenses	8,677	225	21,883	392	359	32,552	228
Employer withdrawal	-	-	-	-	-	117,186,877	-
<b>Total Deductions</b>	<b>5,653,957</b>	<b>180,876</b>	<b>13,906,357</b>	<b>207,392</b>	<b>181,549</b>	<b>134,842,354</b>	<b>97,018</b>
<b>Net Increase (Decrease)</b>	<b>(5,653,957)</b>	<b>(180,876)</b>	<b>(10,528,020)</b>	<b>(207,392)</b>	<b>166,814</b>	<b>(134,842,354)</b>	<b>(97,018)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	34,173,909	881,505	84,851,989	1,546,551	1,414,040	134,842,354	899,527
End of year	\$ 28,519,952	\$ 700,629	\$ 74,323,969	\$ 1,339,159	\$ 1,580,854	\$ -	\$ 802,509

**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	Dublin San Ramon Services District	East Bay Dischargers Authority	East Bay Regional Park District	East Palo Alto Sanitary District	East Valley Water District	Eastern Municipal Water District	Eden Area ROP
Employer contributions outside of trust	\$ -	\$ -	\$ 837,674	\$ 83,907	\$ 207,859	\$ -	\$ 30,695
OPEB reimbursements outside of trust	-	-	837,674	83,907	207,859	-	30,695

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	El Dorado County Superior Court (Restated)	El Dorado County Transit Authority	El Dorado County Transportation Commission	El Dorado Hills Community Services District	El Dorado Hills County Water District	El Dorado Irrigation District	Encina Wastewater Authority
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 160,000	\$ 105,030	\$ -	\$ -	\$ 300,000	\$ -	\$ 183,000
<b>Total Additions</b>	<b>160,000</b>	<b>105,030</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>183,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	1,752	-	-	-	-
Net investment and other (income)/expenses	35,512	94,135	18,334	376,548	1,539,524	1,837,242	139,379
Administrative expenses	70	174	35	713	2,883	3,477	255
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>35,582</b>	<b>94,309</b>	<b>20,121</b>	<b>377,261</b>	<b>1,542,407</b>	<b>1,840,719</b>	<b>139,634</b>
<b>Net Increase (Decrease)</b>	<b>124,418</b>	<b>10,721</b>	<b>(20,121)</b>	<b>(377,261)</b>	<b>(1,242,407)</b>	<b>(1,840,719)</b>	<b>43,366</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year, as previously reported	438,770	667,040	137,037	2,813,560	11,153,711	13,727,249	913,255
Error Correction	(160,000)						
Beginning of year, as restated	278,770						
<b>End of year</b>	<b>\$ 403,188</b>	<b>\$ 677,761</b>	<b>\$ 116,916</b>	<b>\$ 2,436,299</b>	<b>\$ 9,911,304</b>	<b>\$ 11,886,530</b>	<b>\$ 956,621</b>

**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	El Dorado County Superior Court	El Dorado County Transit Authority	El Dorado County Transportation Commission	El Dorado Hills Community Services District	El Dorado Hills County Water District	El Dorado Irrigation District	Encina Wastewater Authority
Employer contributions outside of trust	\$ 149,935	\$ 17,406	\$ 2,548	\$ 241,404	\$ 897,311	\$ 1,988,182	\$ 72,110
OPEB reimbursements outside of trust	149,935	17,406	2,548	241,404	897,311	1,988,182	72,110

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Enterprise Elementary School District	Fair Oaks Recreation & Park District	Fairfield-Suisun Sewer District	Fairfield-Suisun Unified School District	Fallbrook Union High School District	Fern Valley Water District	First 5 Contra Costa
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 50,000	\$ 200,608	\$ 4,000,000	\$ -	\$ -	-
<b>Total Additions</b>	<b>-</b>	<b>50,000</b>	<b>200,608</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	39,554
Net investment and other (income)/expenses	313,948	7,820	1,106,408	486,471	35,273	158,361	148,102
Administrative expenses	580	14	2,083	388	82	318	300
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>314,528</b>	<b>7,834</b>	<b>1,108,491</b>	<b>486,859</b>	<b>35,355</b>	<b>158,679</b>	<b>187,956</b>
<b>Net Increase (Decrease)</b>	<b>(314,528)</b>	<b>42,166</b>	<b>(907,883)</b>	<b>3,513,141</b>	<b>(35,355)</b>	<b>(158,679)</b>	<b>(187,956)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,124,826	49,078	8,200,432	-	324,500	1,259,300	1,182,452
End of year	\$ 1,810,298	\$ 91,244	\$ 7,292,549	\$ 3,513,141	\$ 289,145	\$ 1,100,621	\$ 994,496

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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Employer Name	Enterprise Elementary School District	Fair Oaks Recreation & Park District	Fairfield-Suisun Sewer District	Fairfield-Suisun Unified School District	Fallbrook Union High School District	Fern Valley Water District	First 5 Contra Costa
Employer contributions outside of trust	\$ 244,151	\$ 69,593	\$ 482,706	\$ 2,247,372	\$ 358,015	\$ 67,000	\$ 23,779
OPEB reimbursements outside of trust	244,151	69,593	482,706	2,247,372	358,015	67,000	23,779

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	First 5 Del Norte	First 5 San Benito	Florin Resource Conservation District Elk Grove Water Works	Foothill DeAnza Community College District	Foresthill Public Utility District	Franklin Elementary School District	Fremont Union High School District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 107,905	\$ 1,500,000	\$ -	\$ 30,000	\$ 1,547,125
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>107,905</b>	<b>1,500,000</b>	<b>-</b>	<b>30,000</b>	<b>1,547,125</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	21,840	83,450	526,575	4,739,390	34,583	21,297	502,160
Administrative expenses	41	158	1,000	8,705	65	37	754
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>21,881</b>	<b>83,608</b>	<b>527,575</b>	<b>4,748,095</b>	<b>34,648</b>	<b>21,334</b>	<b>502,914</b>
<b>Net Increase (Decrease)</b>	<b>(21,881)</b>	<b>(83,608)</b>	<b>(419,670)</b>	<b>(3,248,095)</b>	<b>(34,648)</b>	<b>8,666</b>	<b>1,044,211</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	163,165	623,565	3,946,401	33,496,009	258,404	124,686	2,082,666
End of year	\$ 141,284	\$ 539,957	\$ 3,526,731	\$ 30,247,914	\$ 223,756	\$ 133,352	\$ 3,126,877

**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	First 5 Del Norte	First 5 San Benito	Florin Resource Conservation District Elk Grove Water Works	Foothill DeAnza Community College District	Foresthill Public Utility District	Franklin Elementary School District	Fremont Union High School District
Employer contributions outside of trust	\$ -	\$ 24,226	\$ 149,231	\$ 7,403,972	\$ 14,400	\$ 30,192	\$ 2,271,800
OPEB reimbursements outside of trust	-	24,226	149,231	7,403,972	14,400	30,192	2,271,800

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Fresno County Law Library	Fresno Unified School District	Georgetown Fire Protection District	Glendale Community College District	Glenn County Superior Court	Gold Coast Transit	Golden Sierra Job Training Agency
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 3,500,000	\$ -	\$ 265,348	\$ 125,035	\$ -	\$ -
<b>Total Additions</b>	<b>-</b>	<b>3,500,000</b>	<b>-</b>	<b>265,348</b>	<b>125,035</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	66,567	9,013,017	22,355	1,594,467	102,029	116,669	282,450
Administrative expenses	126	17,848	45	3,205	241	221	568
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>66,693</b>	<b>9,030,865</b>	<b>22,400</b>	<b>1,597,672</b>	<b>102,270</b>	<b>116,890</b>	<b>283,018</b>
<b>Net Increase (Decrease)</b>	<b>(66,693)</b>	<b>(5,530,865)</b>	<b>(22,400)</b>	<b>(1,332,324)</b>	<b>22,765</b>	<b>(116,890)</b>	<b>(283,018)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	497,473	69,404,081	177,814	12,680,687	948,365	871,476	2,245,959
End of year	\$ 430,780	\$ 63,873,216	\$ 155,414	\$ 11,348,363	\$ 971,130	\$ 754,586	\$ 1,962,941

**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	Fresno County Law Library	Fresno Unified School District	Georgetown Fire Protection District	Glendale Community College District	Glenn County Superior Court	Gold Coast Transit	Golden Sierra Job Training Agency
Employer contributions outside of trust	\$ 10,000	\$ 32,704,642	\$ 66,900	\$ 1,137,962	\$ 170,428	\$ 24,785	\$ 147,425
OPEB reimbursements outside of trust	10,000	32,704,642	66,900	1,137,962	170,428	24,785	147,425

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Goleta Sanitary District	Greater Los Angeles County Vector Control District	Grossmont Healthcare District	Grossmont Union High School District	Groveland Community Services District	Hartnell Community College District	Helix Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 200,471	\$ 600,000	\$ -	\$ -	\$ -	\$ 1,108,700	\$ 628,000
<b>Total Additions</b>	<b>200,471</b>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,108,700</b>	<b>628,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	231,777	-	-	-	-
Net investment and other (income)/expenses	584,514	1,134,580	435,534	1,010,671	138,799	937,175	2,999,800
Administrative expenses	1,092	2,147	834	2,385	328	1,782	5,675
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>585,606</b>	<b>1,136,727</b>	<b>668,145</b>	<b>1,013,056</b>	<b>139,127</b>	<b>938,957</b>	<b>3,005,475</b>
<b>Net Increase (Decrease)</b>	<b>(385,135)</b>	<b>(536,727)</b>	<b>(668,145)</b>	<b>(1,013,056)</b>	<b>(139,127)</b>	<b>169,743</b>	<b>(2,377,475)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	4,279,824	8,475,805	3,274,665	9,396,555	1,290,189	6,985,997	21,807,528
End of year	\$ 3,894,689	\$ 7,939,078	\$ 2,606,520	\$ 8,383,499	\$ 1,151,062	\$ 7,155,740	\$ 19,430,053

**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	Goleta Sanitary District	Greater Los Angeles County Vector Control District	Grossmont Healthcare District	Grossmont Union High School District	Groveland Community Services District	Hartnell Community College District	Helix Water District
Employer contributions outside of trust	\$ 158,954	\$ 445,209	\$ 9,581	\$ 3,726,738	\$ 66,644	\$ 465,638	\$ 2,229,830
OPEB reimbursements outside of trust	158,954	445,209	9,581	3,726,738	66,644	465,638	2,229,830

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Heritage Ranch Community Services District	Housing Authority of the City of Alameda	Housing Authority of the City of Los Angeles	Housing Authority of the County of Butte	Housing Authority of the County of San Mateo	Housing Authority of the County of Santa Cruz	Igo, Ono, Platina Union Elementary School District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 28,306	\$ -	\$ 854,737	\$ -	\$ 77,094	\$ -	\$ -
<b>Total Additions</b>	<b>28,306</b>	<b>-</b>	<b>854,737</b>	<b>-</b>	<b>77,094</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	29,018	-	-
Net investment and other (income)/expenses	89,493	211,087	4,575,727	100,896	165,224	139,041	3,363
Administrative expenses	166	399	8,562	203	379	263	6
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>89,659</b>	<b>211,486</b>	<b>4,584,289</b>	<b>101,099</b>	<b>194,621</b>	<b>139,304</b>	<b>3,369</b>
<b>Net Increase (Decrease)</b>	<b>(61,353)</b>	<b>(211,486)</b>	<b>(3,729,552)</b>	<b>(101,099)</b>	<b>(117,527)</b>	<b>(139,304)</b>	<b>(3,369)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	655,207	1,576,348	33,598,073	802,183	1,461,258	1,038,880	25,112
End of year	\$ 593,854	\$ 1,364,862	\$ 29,868,521	\$ 701,084	\$ 1,343,731	\$ 899,576	\$ 21,743

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

Employer Name	Heritage Ranch Community Services District	Housing Authority of the City of Alameda	Housing Authority of the City of Los Angeles	Housing Authority of the County of Butte	Housing Authority of the County of San Mateo	Housing Authority of the County of Santa Cruz	Igo, Ono, Platina Union Elementary School District
Employer contributions outside of trust	\$ 63,580	\$ 49,748	\$ 1,550,370	\$ 51,211	\$ 5,428	\$ 63,800	\$ -
OPEB reimbursements outside of trust	63,580	49,748	1,550,370	51,211	5,428	63,800	-

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Imperial Irrigation District	Indian Wells Valley Water District	Inland Empire Utilities Agency	Inverness Public Utility District	Ironhouse Sanitary District	Jurupa Community Services District	Kaweah Delta Water Conservation District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ -	\$ 130,016	\$ 1,000,000	\$ -
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,016</b>	<b>1,000,000</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	36,824	-	-	-
Net investment and other (income)/expenses	23,517,943	186,364	2,881,574	66,210	491,798	1,001,392	252,015
Administrative expenses	47,280	353	5,793	136	935	1,871	507
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>23,565,223</b>	<b>186,717</b>	<b>2,887,367</b>	<b>103,170</b>	<b>492,733</b>	<b>1,003,263</b>	<b>252,522</b>
<b>Net Increase (Decrease)</b>	<b>(23,565,223)</b>	<b>(186,717)</b>	<b>(2,887,367)</b>	<b>(103,170)</b>	<b>(362,717)</b>	<b>(3,263)</b>	<b>(252,522)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	187,000,864	1,392,788	22,909,514	531,672	3,687,561	6,450,101	2,003,681
End of year	\$ 163,435,641	\$ 1,206,071	\$ 20,022,147	\$ 428,502	\$ 3,324,844	\$ 6,446,838	\$ 1,751,159

**California Public Employees' Retirement System  
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Employer Name	Imperial Irrigation District	Indian Wells Valley Water District	Inland Empire Utilities Agency	Inverness Public Utility District	Ironhouse Sanitary District	Jurupa Community Services District	Kaweah Delta Water Conservation District
Employer contributions outside of trust	\$ 6,681,631	\$ 110,522	\$ 943,554	\$ -	\$ 269,984	\$ 858,135	\$ 89,604
OPEB reimbursements outside of trust	6,681,631	110,522	943,554	-	269,984	858,135	89,604

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Kensington Fire Protection District	Kensington Police Protection and Community Services District	Kentfield Fire Protection District	Kenwood Fire Protection District	Kern County Housing Authority	Kern County Law Library	Kern County Water Agency
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 136,000	\$ -	\$ 200,000	\$ -	\$ 500,000
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>136,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>500,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	87,859	-	-	-	-	-	-
Net investment and other (income)/expenses	194,954	311,417	588,835	137,945	813,604	21,597	347,035
Administrative expenses	401	589	1,169	277	1,537	41	659
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>283,214</b>	<b>312,006</b>	<b>590,004</b>	<b>138,222</b>	<b>815,141</b>	<b>21,638</b>	<b>347,694</b>
<b>Net Increase (Decrease)</b>	<b>(283,214)</b>	<b>(312,006)</b>	<b>(454,004)</b>	<b>(138,222)</b>	<b>(615,141)</b>	<b>(21,638)</b>	<b>152,306</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,601,869	2,326,939	4,567,935	1,096,724	6,068,233	161,366	2,591,658
End of year	\$ 1,318,655	\$ 2,014,933	\$ 4,113,931	\$ 958,502	\$ 5,453,092	\$ 139,728	\$ 2,743,964

**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	Kensington Fire Protection District	Kensington Police Protection and Community Services District	Kentfield Fire Protection District	Kenwood Fire Protection District	Kern County Housing Authority	Kern County Law Library	Kern County Water Agency
Employer contributions outside of trust	\$ 21,124	\$ 240,581	\$ 239,414	\$ 13,196	\$ 529,056	\$ 8,283	\$ 780,806
OPEB reimbursements outside of trust	21,124	240,581	239,414	13,196	529,056	8,283	780,806

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	La Puente Valley County Water District	Lafayette School District	Laguna Beach Unified School District	Lake County Fire Protection District	Lake County Superior Court	Lakeside Fire Protection District	Lakeside Union Elementary School District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 100,000	\$ 100,000	\$ 200,000	\$ 15,000	\$ 80,000	\$ 212,713	\$ -
<b>Total Additions</b>	<b>100,000</b>	<b>100,000</b>	<b>200,000</b>	<b>15,000</b>	<b>80,000</b>	<b>212,713</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	163,938	269,498	450,857	21,926	39,455	868,947	120,406
Administrative expenses	377	500	1,049	40	93	1,614	228
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>164,315</b>	<b>269,998</b>	<b>451,906</b>	<b>21,966</b>	<b>39,548</b>	<b>870,561</b>	<b>120,634</b>
<b>Net Increase (Decrease)</b>	<b>(64,315)</b>	<b>(169,998)</b>	<b>(251,906)</b>	<b>(6,966)</b>	<b>40,452</b>	<b>(657,848)</b>	<b>(120,634)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,446,215	1,967,179	4,116,373	156,023	366,907	6,280,032	899,851
End of year	\$ 1,381,900	\$ 1,797,181	\$ 3,864,467	\$ 149,057	\$ 407,359	\$ 5,622,184	\$ 779,217

**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	La Puente Valley County Water District	Lafayette School District	Laguna Beach Unified School District	Lake County Fire Protection District	Lake County Superior Court	Lakeside Fire Protection District	Lakeside Union Elementary School District
Employer contributions outside of trust	\$ 114,511	\$ 428,830	\$ 277,191	\$ 56,068	\$ 72,809	\$ 619,261	\$ 815,317
OPEB reimbursements outside of trust	114,511	428,830	277,191	56,068	72,809	619,261	815,317

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Lakeside Water District	Las Gallinas Valley Sanitary District	Las Lomas Elementary School District	Las Virgenes Municipal Water District	Lassen County Superior Court	Lassen Municipal Utility District	Leucadia Wastewater District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 151,190	\$ -	\$ 1,600,804	\$ -	\$ -	\$ -
<b>Total Additions</b>	<b>-</b>	<b>151,190</b>	<b>-</b>	<b>1,600,804</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	3,819	-	-	-	-	-	-
Net investment and other (income)/expenses	80,594	282,141	1,043,196	1,571,067	169,875	636,507	79,854
Administrative expenses	162	552	1,974	3,532	342	1,204	151
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>84,575</b>	<b>282,693</b>	<b>1,045,170</b>	<b>1,574,599</b>	<b>170,217</b>	<b>637,711</b>	<b>80,005</b>
<b>Net Increase (Decrease)</b>	<b>(84,575)</b>	<b>(131,503)</b>	<b>(1,045,170)</b>	<b>26,205</b>	<b>(170,217)</b>	<b>(637,711)</b>	<b>(80,005)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	642,619	2,115,239	7,793,313	13,332,956	1,351,014	4,753,962	596,694
End of year	\$ 558,044	\$ 1,983,736	\$ 6,748,143	\$ 13,359,161	\$ 1,180,797	\$ 4,116,251	\$ 516,689

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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Employer Name	Lakeside Water District	Las Gallinas Valley Sanitary District	Las Lomas Elementary School District	Las Virgenes Municipal Water District	Lassen County Superior Court	Lassen Municipal Utility District	Leucadia Wastewater District
Employer contributions outside of trust	\$ -	\$ 127,020	\$ 103,571	\$ 1,579,655	\$ 41,203	\$ 342,232	\$ 16,547
OPEB reimbursements outside of trust	-	127,020	103,571	1,579,655	41,203	342,232	16,547

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Liberty Union High School District	Livermore/Amador Valley Transit Authority	Livermore-Pleasanton Fire Department	Local Agency Formation Commission - Los Angeles	Los Angeles Community College District	Los Angeles County Development Authority	Los Angeles County Law Library
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 500,000	\$ 132,701	\$ 366,000	\$ 200,000	\$ 7,077,901	\$ 331,858	\$ -
<b>Total Additions</b>	<b>500,000</b>	<b>132,701</b>	<b>366,000</b>	<b>200,000</b>	<b>7,077,901</b>	<b>331,858</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	44,608	406,821	3,923,188	60,066	25,839,146	4,309,230	319,241
Administrative expenses	69	748	7,415	119	48,149	8,149	644
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>44,677</b>	<b>407,569</b>	<b>3,930,603</b>	<b>60,185</b>	<b>25,887,295</b>	<b>4,317,379</b>	<b>319,885</b>
<b>Net Increase (Decrease)</b>	<b>455,323</b>	<b>(274,868)</b>	<b>(3,564,603)</b>	<b>139,815</b>	<b>(18,809,394)</b>	<b>(3,985,521)</b>	<b>(319,885)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	-	2,886,977	29,267,945	470,630	184,506,728	32,174,965	2,543,007
End of year	\$ 455,323	\$ 2,612,109	\$ 25,703,342	\$ 610,445	\$ 165,697,334	\$ 28,189,444	\$ 2,223,122

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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Employer Name	Liberty Union High School District	Livermore/Amador Valley Transit Authority	Livermore-Pleasanton Fire Department	Local Agency Formation Commission - Los Angeles	Los Angeles Community College District	Los Angeles County Development Authority	Los Angeles County Law Library
Employer contributions outside of trust	\$ 211,201	\$ 101,376	\$ 1,713,000	\$ 20,353	\$ 28,861,433	\$ 1,154,345	\$ 313,966
OPEB reimbursements outside of trust	211,201	101,376	1,713,000	20,353	28,861,433	1,154,345	313,966

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Los Angeles County Office of Education	Los Angeles County Sanitation District No. 2	Los Angeles County West Vector Control District	Los Angeles Unified School District	Lowell Joint School District	March Joint Powers Authority	Marin Community College District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 1,154,000	\$ 5,956,000	\$ -	\$ -	\$ 440,000	\$ -	\$ -
<b>Total Additions</b>	<b>1,154,000</b>	<b>5,956,000</b>	<b>-</b>	<b>-</b>	<b>440,000</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	93,296	-	-	-	197,577
Net investment and other (income)/expenses	1,441,013	38,875,286	542,588	72,646,328	-	49,410	317,826
Administrative expenses	3,336	72,919	1,033	137,472	-	94	767
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,444,349</b>	<b>38,948,205</b>	<b>636,917</b>	<b>72,783,800</b>	<b>-</b>	<b>49,504</b>	<b>516,170</b>
<b>Net Increase (Decrease)</b>	<b>(290,349)</b>	<b>(32,992,205)</b>	<b>(636,917)</b>	<b>(72,783,800)</b>	<b>440,000</b>	<b>(49,504)</b>	<b>(516,170)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	12,964,847	285,187,206	4,066,094	542,672,018	-	369,110	3,035,250
End of year	\$ 12,674,498	\$ 252,195,001	\$ 3,429,177	\$ 469,888,218	\$ 440,000	\$ 319,606	\$ 2,519,080

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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Employer Name	Los Angeles County Office of Education	Los Angeles County Sanitation District No. 2	Los Angeles County West Vector Control District	Los Angeles Unified School District	Lowell Joint School District	March Joint Powers Authority	Marin Community College District
Employer contributions outside of trust	\$ 635,973	\$ 19,545,000	\$ -	\$ 231,063,267	\$ 409,600	\$ 36,387	\$ 47,918
OPEB reimbursements outside of trust	635,973	19,545,000	-	231,063,267	409,600	36,387	47,918

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Marin Local Agency Formation Commission	Marin Municipal Water District	Marin/Sonoma Mosquito and Vector Control District	Marinwood Community Services District	Mariposa County Superior Court	McCloud Community Services District	Meeks Bay Fire Protection District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 714,000	\$ 343,000	\$ 100,000	\$ -	\$ 106,000	\$ -
<b>Total Additions</b>	<b>-</b>	<b>714,000</b>	<b>343,000</b>	<b>100,000</b>	<b>-</b>	<b>106,000</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	2,748,071	-	-	-	-	55,477
Net investment and other (income)/expenses	10,049	6,313,499	1,178,955	67,121	100,081	46,870	100,197
Administrative expenses	20	11,851	2,222	124	236	98	192
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>10,069</b>	<b>9,073,421</b>	<b>1,181,177</b>	<b>67,245</b>	<b>100,317</b>	<b>46,968</b>	<b>155,866</b>
<b>Net Increase (Decrease)</b>	<b>(10,069)</b>	<b>(8,359,421)</b>	<b>(838,177)</b>	<b>32,755</b>	<b>(100,317)</b>	<b>59,032</b>	<b>(155,866)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	79,889	46,463,368	8,446,664	445,147	930,436	382,404	752,206
End of year	\$ 69,820	\$ 38,103,947	\$ 7,608,487	\$ 477,902	\$ 830,119	\$ 441,436	\$ 596,340

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Employer Name	Marin Local Agency Formation Commission	Marin Municipal Water District	Marin/Sonoma Mosquito and Vector Control District	Marinwood Community Services District	Mariposa County Superior Court	McCloud Community Services District	Meeks Bay Fire Protection District
Employer contributions outside of trust	\$ -	\$ 598,217	\$ 283,539	\$ 227,906	\$ 45,364	\$ 141,254	\$ -
OPEB reimbursements outside of trust	-	598,217	283,539	227,906	45,364	141,254	-

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Menlo Park City School District	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
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 29,810	\$ 300,000	\$ 2,000,001	\$ 23,922,000	\$ 552,000	\$ -	\$ -
<b>Total Additions</b>	<b>29,810</b>	<b>300,000</b>	<b>2,000,001</b>	<b>23,922,000</b>	<b>552,000</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	18,696,340	-	66,120	-
Net investment and other (income)/expenses	445,076	248,857	(22,829)	53,832,882	993,556	946,753	852,676
Administrative expenses	841	429	20	101,180	1,841	1,798	1,614
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>445,917</b>	<b>249,286</b>	<b>(22,809)</b>	<b>72,630,402</b>	<b>995,397</b>	<b>1,014,671</b>	<b>854,290</b>
<b>Net Increase (Decrease)</b>	<b>(416,107)</b>	<b>50,714</b>	<b>2,022,810</b>	<b>(48,708,402)</b>	<b>(443,397)</b>	<b>(1,014,671)</b>	<b>(854,290)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,320,497	1,587,564	-	377,216,490	7,162,642	7,142,408	6,369,276
End of year	\$ 2,904,390	\$ 1,638,278	\$ 2,022,810	\$ 328,508,088	\$ 6,719,245	\$ 6,127,737	\$ 5,514,986

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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Employer Name	Menlo Park City School District	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
Employer contributions outside of trust	\$ 471,872	\$ 248,731	\$ 71,180	\$ 6,681,000	\$ 282,000	\$ 97,558	\$ 146,677
OPEB reimbursements outside of trust	471,872	248,731	71,180	6,681,000	282,000	97,558	146,677

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Modoc County Superior Court	Mojave Air and Space Port	Mojave Public Utility District	Mojave Water Agency	Monte Vista County Water District	Monterey County Superior Court	Monterey Peninsula Regional Park District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 250,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -
<b>Total Additions</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	71,230
Net investment and other (income)/expenses	4,626	126,501	147,384	276,778	269,364	26,402	449,653
Administrative expenses	11	188	279	524	501	53	851
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>4,637</b>	<b>126,689</b>	<b>147,663</b>	<b>277,302</b>	<b>269,865</b>	<b>26,455</b>	<b>521,734</b>
<b>Net Increase (Decrease)</b>	<b>(4,637)</b>	<b>123,311</b>	<b>(147,663)</b>	<b>(277,302)</b>	<b>(119,865)</b>	<b>(26,455)</b>	<b>(521,734)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	43,023	626,726	1,101,103	2,067,844	1,845,616	209,861	3,359,482
End of year	\$ 38,386	\$ 750,037	\$ 953,440	\$ 1,790,542	\$ 1,725,751	\$ 183,406	\$ 2,837,748

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California Employers' Retiree Benefit Trust  
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Employer Name	Modoc County Superior Court	Mojave Air and Space Port	Mojave Public Utility District	Mojave Water Agency	Monte Vista County Water District	Monterey County Superior Court	Monterey Peninsula Regional Park District
Employer contributions outside of trust	\$ -	\$ 344,421	\$ 33,501	\$ 206,494	\$ 273,496	\$ 200,856	\$ 9,328
OPEB reimbursements outside of trust	-	344,421	33,501	206,494	273,496	200,856	9,328

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Morongo Basin Transit Authority	Mosquito and Vector Management District of Santa Barbara County	Moulton Niguel Water District	Mt. San Jacinto Community College District	Mt. View Sanitary District	Municipal Pooling Authority	Napa Community College District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 169,980	\$ 50,360	\$ -	\$ 1,000,000	\$ 218,003	\$ -	\$ -
<b>Total Additions</b>	<b>169,980</b>	<b>50,360</b>	<b>-</b>	<b>1,000,000</b>	<b>218,003</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	5,565	-	-	-	-	1,082,627
Net investment and other (income)/expenses	18,395	63,291	610,051	1,379,172	493,238	87,256	513,572
Administrative expenses	21	144	1,226	2,557	941	165	986
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>18,416</b>	<b>69,000</b>	<b>611,277</b>	<b>1,381,729</b>	<b>494,179</b>	<b>87,421</b>	<b>1,597,185</b>
<b>Net Increase (Decrease)</b>	<b>151,564</b>	<b>(18,640)</b>	<b>(611,277)</b>	<b>(381,729)</b>	<b>(276,176)</b>	<b>(87,421)</b>	<b>(1,597,185)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	-	542,149	4,850,998	9,995,871	3,708,846	652,009	3,946,909
End of year	\$ 151,564	\$ 523,509	\$ 4,239,721	\$ 9,614,142	\$ 3,432,670	\$ 564,588	\$ 2,349,724

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California Employers' Retiree Benefit Trust  
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Employer Name	Morongo Basin Transit Authority	Mosquito and Vector Management District of Santa Barbara County	Moulton Niguel Water District	Mt. San Jacinto Community College District	Mt. View Sanitary District	Municipal Pooling Authority	Napa Community College District
Employer contributions outside of trust	\$ 27,612	\$ -	\$ 409,624	\$ 1,502,309	\$ 188,094	\$ 53,098	\$ 174,886
OPEB reimbursements outside of trust	27,612	-	409,624	1,502,309	188,094	53,098	174,886

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Napa County Mosquito Abatement District	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
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 222,453	\$ 800,000	\$ 35,000	\$ 215,745	\$ 290,000	\$ -
<b>Total Additions</b>	<b>-</b>	<b>222,453</b>	<b>800,000</b>	<b>35,000</b>	<b>215,745</b>	<b>290,000</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	144,646	-	-	-	-	-
Net investment and other (income)/expenses	527,909	710,910	82,956	58,393	1,009,057	96,144	3,205,225
Administrative expenses	1,246	1,345	196	139	1,901	183	6,065
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>529,155</b>	<b>856,901</b>	<b>83,152</b>	<b>58,532</b>	<b>1,010,958</b>	<b>96,327</b>	<b>3,211,290</b>
<b>Net Increase (Decrease)</b>	<b>(529,155)</b>	<b>(634,448)</b>	<b>716,848</b>	<b>(23,532)</b>	<b>(795,213)</b>	<b>193,673</b>	<b>(3,211,290)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	4,908,642	5,309,949	771,306	545,122	7,470,708	717,810	23,947,308
End of year	\$ 4,379,487	\$ 4,675,501	\$ 1,488,154	\$ 521,590	\$ 6,675,495	\$ 911,483	\$ 20,736,018

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Employer Name	Napa County Mosquito Abatement District	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
Employer contributions outside of trust	\$ 81,685	\$ -	\$ 288,128	\$ 23,424	\$ 465,529	\$ 219,039	\$ 1,355,723
OPEB reimbursements outside of trust	81,685	-	288,128	23,424	465,529	219,039	1,355,723

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Nipomo Community Services District	North Tahoe Fire Protection District	Northern California Power Agency	Northwest Mosquito and Vector Control District	Novato Fire Protection District	Oakland City Housing Authority	Ojai Valley Sanitary District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 128,000	\$ 50,000	\$ -	\$ -	\$ 1,232,285	\$ -	\$ -
<b>Total Additions</b>	<b>128,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>1,232,285</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	96,548
Net investment and other (income)/expenses	365,801	80,460	6,022,550	50,709	2,461,263	16,180,652	907,777
Administrative expenses	676	154	12,469	96	4,432	30,619	1,720
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>366,477</b>	<b>80,614</b>	<b>6,035,019</b>	<b>50,805</b>	<b>2,465,695</b>	<b>16,211,271</b>	<b>1,006,045</b>
<b>Net Increase (Decrease)</b>	<b>(238,477)</b>	<b>(30,614)</b>	<b>(6,035,019)</b>	<b>(50,805)</b>	<b>(1,233,410)</b>	<b>(16,211,271)</b>	<b>(1,006,045)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,621,196	605,033	49,143,874	378,978	17,225,472	120,890,565	6,787,552
End of year	\$ 2,382,719	\$ 574,419	\$ 43,108,855	\$ 328,173	\$ 15,992,062	\$ 104,679,294	\$ 5,781,507

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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Employer Name	Nipomo Community Services District	North Tahoe Fire Protection District	Northern California Power Agency	Northwest Mosquito and Vector Control District	Novato Fire Protection District	Oakland City Housing Authority	Ojai Valley Sanitary District
Employer contributions outside of trust	\$ 126,995	\$ 467,023	\$ 2,130,794	\$ 7,916	\$ 1,186,510	\$ 2,385,865	\$ -
OPEB reimbursements outside of trust	126,995	467,023	2,130,794	7,916	1,186,510	2,385,865	-

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Olympic Valley Public Service District	Orchard Dale Water District	Orinda Union School District	Oro Loma Sanitary District	Otay Water District	Oxnard Harbor District	Padre Dam Municipal Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 50,000	\$ 50,000	\$ 20,000	\$ -	\$ -	\$ 500,000	\$ -
<b>Total Additions</b>	<b>50,000</b>	<b>50,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	310,205	1,301,047	-	-
Net investment and other (income)/expenses	(513)	150,759	215,942	1,382,322	4,739,093	431,733	2,799,106
Administrative expenses	1	277	406	2,634	9,034	745	5,297
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>(512)</b>	<b>151,036</b>	<b>216,348</b>	<b>1,695,161</b>	<b>6,049,174</b>	<b>432,478</b>	<b>2,804,403</b>
<b>Net Increase (Decrease)</b>	<b>50,512</b>	<b>(101,036)</b>	<b>(196,348)</b>	<b>(1,695,161)</b>	<b>(6,049,174)</b>	<b>67,522</b>	<b>(2,804,403)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	-	1,082,331	1,589,222	10,364,046	35,535,079	2,656,968	20,914,847
End of year	\$ 50,512	\$ 981,295	\$ 1,392,874	\$ 8,668,885	\$ 29,485,905	\$ 2,724,490	\$ 18,110,444

**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	Olympic Valley Public Service District	Orchard Dale Water District	Orinda Union School District	Oro Loma Sanitary District	Otay Water District	Oxnard Harbor District	Padre Dam Municipal Water District
Employer contributions outside of trust	\$ 19,536	\$ 73,245	\$ 596,669	\$ 68,453	\$ -	\$ 485,971	\$ 1,597,496
OPEB reimbursements outside of trust	19,536	73,245	596,669	68,453	-	485,971	1,597,496

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Palo Verde Irrigation District	Peninsula Traffic Congestion Relief Alliance	Pico Water District	Pine Cove Water District	Placer County Cemetery District #1	Placer County Superior Court	Placer County Transportation Planning Agency
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 400,000	\$ -	\$ 135,000	\$ -	\$ 48,465	\$ 800,000	\$ 18,807
<b>Total Additions</b>	<b>400,000</b>	<b>-</b>	<b>135,000</b>	<b>-</b>	<b>48,465</b>	<b>800,000</b>	<b>18,807</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	163,000	21,260	128,869	23,199	214,298	1,616,037	191,860
Administrative expenses	324	43	241	44	406	3,243	361
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>163,324</b>	<b>21,303</b>	<b>129,110</b>	<b>23,243</b>	<b>214,704</b>	<b>1,619,280</b>	<b>192,221</b>
<b>Net Increase (Decrease)</b>	<b>236,676</b>	<b>(21,303)</b>	<b>5,890</b>	<b>(23,243)</b>	<b>(166,239)</b>	<b>(819,280)</b>	<b>(173,414)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,130,399	169,036	904,221	173,291	1,602,674	12,780,066	1,419,945
End of year	\$ 1,367,075	\$ 147,733	\$ 910,111	\$ 150,048	\$ 1,436,435	\$ 11,960,786	\$ 1,246,531

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

Employer Name	Palo Verde Irrigation District	Peninsula Traffic Congestion Relief Alliance	Pico Water District	Pine Cove Water District	Placer County Cemetery District #1	Placer County Superior Court	Placer County Transportation Planning Agency
Employer contributions outside of trust	\$ 142,694	\$ -	\$ 57,760	\$ -	\$ 74,262	\$ 1,558,775	\$ 56,769
OPEB reimbursements outside of trust	142,694	-	57,760	-	74,262	1,558,775	56,769

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Placer County Water Agency	Placer Mosquito and Vector Control District	Planning and Service Area II Area Agency On Aging	Pleasanton Unified School District	Plumas County Community Development Commission	Plumas County Superior Court	Port of Oakland
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 952,000	\$ 166,000	\$ 4,808	\$ 4,650,000	\$ -	\$ -	400,000
<b>Total Additions</b>	<b>952,000</b>	<b>166,000</b>	<b>4,808</b>	<b>4,650,000</b>	<b>-</b>	<b>-</b>	<b>400,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	4,025,223	242,501	4,313	866,491	93,924	33,089	16,816,980
Administrative expenses	8,097	486	8	1,092	178	78	31,824
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>4,033,320</b>	<b>242,987</b>	<b>4,321</b>	<b>867,583</b>	<b>94,102</b>	<b>33,167</b>	<b>16,848,804</b>
<b>Net Increase (Decrease)</b>	<b>(3,081,320)</b>	<b>(76,987)</b>	<b>487</b>	<b>3,782,417</b>	<b>(94,102)</b>	<b>(33,167)</b>	<b>(16,448,804)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	31,980,463	1,921,011	31,972	2,261,920	701,743	307,551	125,639,155
End of year	\$ 28,899,143	\$ 1,844,024	\$ 32,459	\$ 6,044,337	\$ 607,641	\$ 274,384	\$ 109,190,351

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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Employer Name	Placer County Water Agency	Placer Mosquito and Vector Control District	Planning and Service Area II Area Agency On Aging	Pleasanton Unified School District	Plumas County Community Development Commission	Plumas County Superior Court	Port of Oakland
Employer contributions outside of trust	\$ 1,430,521	\$ 30,044	\$ -	\$ 2,129,849	\$ 24,052	\$ 13,859	\$ 9,748,540
OPEB reimbursements outside of trust	1,430,521	30,044	-	2,129,849	24,052	13,859	9,748,540

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Public Agency Risk Sharing Authority of California	Quartz Hill Water District	Rancho Cucamonga Fire Protection District	Rancho Santa Fe Elementary School District	Reclamation District No. 1000	Reclamation District No. 900	Redding Elementary School District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 84,000	\$ -	\$ 62,475	\$ 168,672	\$ -	\$ 150,000
<b>Total Additions</b>	<b>-</b>	<b>84,000</b>	<b>-</b>	<b>62,475</b>	<b>168,672</b>	<b>-</b>	<b>150,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	1,287,571	-	87,802	-	-
Net investment and other (income)/expenses	303,039	4,437	3,733,741	18,422	183,986	44,994	128,868
Administrative expenses	573	9	8,905	43	334	90	244
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>303,612</b>	<b>4,446</b>	<b>5,030,217</b>	<b>18,465</b>	<b>272,122</b>	<b>45,084</b>	<b>129,112</b>
<b>Net Increase (Decrease)</b>	<b>(303,612)</b>	<b>79,554</b>	<b>(5,030,217)</b>	<b>44,010</b>	<b>(103,450)</b>	<b>(45,084)</b>	<b>20,888</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,263,448	35,287	34,942,129	167,525	1,319,657	357,862	909,386
End of year	\$ 1,959,836	\$ 114,841	\$ 29,911,912	\$ 211,535	\$ 1,216,207	\$ 312,778	\$ 930,274

**California Public Employees' Retirement System  
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Supplementary Schedule the Contributions and Reimbursements Outside the Trust  
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Employer Name	Public Agency Risk Sharing Authority of California	Quartz Hill Water District	Rancho Cucamonga Fire Protection District	Rancho Santa Fe Elementary School District	Reclamation District No. 1000	Reclamation District No. 900	Redding Elementary School District
Employer contributions outside of trust	\$ 58,982	\$ 81,646	\$ 13,000	\$ 130,304	\$ 29,508	\$ 26,602	\$ 266,135
OPEB reimbursements outside of trust	58,982	81,646	13,000	130,304	29,508	26,602	266,135

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Reed Union School District	Regional Housing Authority	Regional Water Authority	Rialto Unified School District	Richardson Bay Sanitary District	Rincon del Diablo Municipal Water District	Rio Alto Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 219,408	\$ 396,000	\$ 33,515	\$ 3,132,012	\$ 53,000	\$ -	\$ 21,280
<b>Total Additions</b>	<b>219,408</b>	<b>396,000</b>	<b>33,515</b>	<b>3,132,012</b>	<b>53,000</b>	<b>-</b>	<b>21,280</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	39,960	-	-	-	-
Net investment and other (income)/expenses	124,687	57,454	211,501	2,178,689	115,150	541,150	41,722
Administrative expenses	232	61	399	4,948	231	1,035	81
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>124,919</b>	<b>57,515</b>	<b>251,860</b>	<b>2,183,637</b>	<b>115,381</b>	<b>542,185</b>	<b>41,803</b>
<b>Net Increase (Decrease)</b>	<b>94,489</b>	<b>338,485</b>	<b>(218,345)</b>	<b>948,375</b>	<b>(62,381)</b>	<b>(542,185)</b>	<b>(20,523)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	703,260	-	1,569,148	16,764,503	913,713	4,064,525	310,329
End of year	\$ 797,749	\$ 338,485	\$ 1,350,803	\$ 17,712,878	\$ 851,332	\$ 3,522,340	\$ 289,806

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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Employer Name	Reed Union School District	Regional Housing Authority	Regional Water Authority	Rialto Unified School District	Richardson Bay Sanitary District	Rincon del Diablo Municipal Water District	Rio Alto Water District
Employer contributions outside of trust	\$ 157,189	\$ 21,005	\$ 23,195	\$ 4,004,886	\$ 51,502	\$ 225,062	\$ 28,438
OPEB reimbursements outside of trust	157,189	21,005	23,195	4,004,886	51,502	225,062	28,438

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Rio Linda Elverta Community Water District	Riverside Community College District	Riverside County Flood Control and Water Conservation District	Riverside County Regional Park and Open Space District	Riverside County Superior Court	Riverside County Transportation Commission	Riverside Transit Agency
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 20,000	\$ 3,156,426	\$ -	\$ 195,761	\$ -	\$ 517,000	\$ 1,000,000
<b>Total Additions</b>	<b>20,000</b>	<b>3,156,426</b>	<b>-</b>	<b>195,761</b>	<b>-</b>	<b>517,000</b>	<b>1,000,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	2,780,000	-	-	145,153	-	1,225,402
Net investment and other (income)/expenses	9,366	735,088	473,962	60,223	451,926	1,499,915	5,504,398
Administrative expenses	17	1,404	897	116	1,076	2,934	13,126
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>9,383</b>	<b>3,516,492</b>	<b>474,859</b>	<b>60,339</b>	<b>598,155</b>	<b>1,502,849</b>	<b>6,742,926</b>
<b>Net Increase (Decrease)</b>	<b>10,617</b>	<b>(360,066)</b>	<b>(474,859)</b>	<b>135,422</b>	<b>(598,155)</b>	<b>(985,849)</b>	<b>(5,742,926)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	66,555	3,472,682	3,541,703	455,070	4,222,516	11,336,958	52,224,289
End of year	\$ 77,172	\$ 3,112,616	\$ 3,066,844	\$ 590,492	\$ 3,624,361	\$ 10,351,109	\$ 46,481,363

**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	Rio Linda Elverta Community Water District	Riverside Community College District	Riverside County Flood Control and Water Conservation District	Riverside County Regional Park and Open Space District	Riverside County Superior Court	Riverside County Transportation Commission	Riverside Transit Agency
Employer contributions outside of trust	\$ 14,406	\$ 2,344,478	\$ 235,940	\$ 56,728	\$ 708,877	\$ 367,147	\$ 262,349
OPEB reimbursements outside of trust	14,406	2,344,478	235,940	56,728	708,877	367,147	262,349

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	Robla Elementary School District	Rodeo-Hercules Fire District	Roseville Public Cemetery District	Ross Valley Fire Department	Ross Valley Sanitary District	Rural County Representatives of California	Sacramento Area Council of Governments
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 2,240,000	\$ 73,709	\$ -	\$ 255,391	\$ 175,081	\$ 500,000	\$ 61,997
<b>Total Additions</b>	<b>2,240,000</b>	<b>73,709</b>	<b>-</b>	<b>255,391</b>	<b>175,081</b>	<b>500,000</b>	<b>61,997</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	239,290	414,585	192,054	749,910	152,000	77,699	916,591
Administrative expenses	315	772	386	1,419	285	59	1,732
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>239,605</b>	<b>415,357</b>	<b>192,440</b>	<b>751,329</b>	<b>152,285</b>	<b>77,758</b>	<b>918,323</b>
<b>Net Increase (Decrease)</b>	<b>2,000,395</b>	<b>(341,648)</b>	<b>(192,440)</b>	<b>(495,938)</b>	<b>22,796</b>	<b>422,242</b>	<b>(856,326)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	900,033	3,007,401	1,527,474	5,602,688	1,126,253	-	6,840,334
End of year	\$ 2,900,428	\$ 2,665,753	\$ 1,335,034	\$ 5,106,750	\$ 1,149,049	\$ 422,242	\$ 5,984,008

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

Employer Name	Robla Elementary School District	Rodeo-Hercules Fire District	Roseville Public Cemetery District	Ross Valley Fire Department	Ross Valley Sanitary District	Rural County Representatives of California	Sacramento Area Council of Governments
Employer contributions outside of trust	\$ 167,735	\$ 314,709	\$ 20,614	\$ 530,904	\$ 60,368	\$ 88,268	\$ 596,605
OPEB reimbursements outside of trust	167,735	314,709	20,614	530,904	60,368	88,268	596,605

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Sacramento City Housing Authority	Sacramento City Unified School District	Sacramento County Public Law Library	Sacramento County Superior Court	Sacramento Metropolitan Air Quality Management District	Sacramento Metropolitan Cable Television Commission	Sacramento Metropolitan Fire District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 8,714,698	\$ -	\$ -	\$ 156,003	\$ 73,901	\$ 6,587,979
<b>Total Additions</b>	<b>-</b>	<b>8,714,698</b>	<b>-</b>	<b>-</b>	<b>156,003</b>	<b>73,901</b>	<b>6,587,979</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	2,517,955	17,926,043	322,075	1,412,052	336,224	118,876	10,067,996
Administrative expenses	4,765	33,922	647	2,839	795	231	18,338
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,522,720</b>	<b>17,959,965</b>	<b>322,722</b>	<b>1,414,891</b>	<b>337,019</b>	<b>119,107</b>	<b>10,086,334</b>
<b>Net Increase (Decrease)</b>	<b>(2,522,720)</b>	<b>(9,245,267)</b>	<b>(322,722)</b>	<b>(1,414,891)</b>	<b>(181,016)</b>	<b>(45,206)</b>	<b>(3,498,355)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	18,814,688	133,906,497	2,560,737	11,222,294	3,129,348	863,234	69,642,320
End of year	\$ 16,291,968	\$ 124,661,230	\$ 2,238,015	\$ 9,807,403	\$ 2,948,332	\$ 818,028	\$ 66,143,965

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(unaudited)**

Employer Name	Sacramento City Housing Authority	Sacramento City Unified School District	Sacramento County Public Law Library	Sacramento County Superior Court	Sacramento Metropolitan Air Quality Management District	Sacramento Metropolitan Cable Television Commission	Sacramento Metropolitan Fire District
Employer contributions outside of trust	\$ 1,642,751	\$ 21,390,475	\$ 62,450	\$ 1,885,823	\$ 171,333	\$ 66,959	\$ 14,313,519
OPEB reimbursements outside of trust	1,642,751	21,390,475	62,450	1,885,823	171,333	66,959	14,313,519

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
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Employer Name	Sacramento Municipal Utility District	Sacramento Regional Fire/EMS Communications Center	Sacramento Regional Transit District	Sacramento Suburban Water District	Sacramento-Yolo Mosquito & Vector Control District	Salinas Valley Solid Waste Authority	San Benito County Council of Governments
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 52,700	\$ 624,621	\$ 313,928	\$ -	\$ 150,000	\$ -
<b>Total Additions</b>	<b>-</b>	<b>52,700</b>	<b>624,621</b>	<b>313,928</b>	<b>-</b>	<b>150,000</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	23,309,000	-	-	-	-	-	-
Net investment and other (income)/expenses	52,917,226	109,500	5,719,846	1,283,730	243,401	135,779	60,509
Administrative expenses	113,733	201	10,769	2,374	575	311	115
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>76,339,959</b>	<b>109,701</b>	<b>5,730,615</b>	<b>1,286,104</b>	<b>243,976</b>	<b>136,090</b>	<b>60,624</b>
<b>Net Increase (Decrease)</b>	<b>(76,339,959)</b>	<b>(57,001)</b>	<b>(5,105,994)</b>	<b>(972,176)</b>	<b>(243,976)</b>	<b>13,910</b>	<b>(60,624)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	450,050,823	770,672	42,436,031	9,252,959	2,263,614	1,090,624	452,052
End of year	\$ 373,710,864	\$ 713,671	\$ 37,330,037	\$ 8,280,783	\$ 2,019,638	\$ 1,104,534	\$ 391,428

**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	Sacramento Municipal Utility District	Sacramento Regional Fire/EMS Communications Center	Sacramento Regional Transit District	Sacramento Suburban Water District	Sacramento-Yolo Mosquito & Vector Control District	Salinas Valley Solid Waste Authority	San Benito County Council of Governments
Employer contributions outside of trust	\$ 859,641	\$ 409,644	\$ 2,669,532	\$ 489,527	\$ 167,321	\$ 11,476	\$ 18,874
OPEB reimbursements outside of trust	859,641	409,644	2,669,532	489,527	167,321	11,476	18,874

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**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
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Employer Name	San Benito County Water District	San Bernardino City Unified School District	San Bernardino County Superior Court	San Bernardino Valley Municipal Water District	San Bernardino Valley Water Conservation District	San Diego Association of Governments	San Diego County Law Library
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 461,334	\$ -	\$ -	\$ 450,000	\$ -	\$ 599,402	\$ -
<b>Total Additions</b>	<b>461,334</b>	<b>-</b>	<b>-</b>	<b>450,000</b>	<b>-</b>	<b>599,402</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	270,206	-
Net investment and other (income)/expenses	144,197	13,723	18,912	608,190	85,622	943,677	28,116
Administrative expenses	234	26	45	1,193	162	1,870	66
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>144,431</b>	<b>13,749</b>	<b>18,957</b>	<b>609,383</b>	<b>85,784</b>	<b>1,215,753</b>	<b>28,182</b>
<b>Net Increase (Decrease)</b>	<b>316,903</b>	<b>(13,749)</b>	<b>(18,957)</b>	<b>(159,383)</b>	<b>(85,784)</b>	<b>(616,351)</b>	<b>(28,182)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	570,660	102,656	175,733	4,691,510	639,811	7,210,571	261,454
End of year	\$ 887,563	\$ 88,907	\$ 156,776	\$ 4,532,127	\$ 554,027	\$ 6,594,220	\$ 233,272

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

Employer Name	San Benito County Water District	San Bernardino City Unified School District	San Bernardino County Superior Court	San Bernardino Valley Municipal Water District	San Bernardino Valley Water Conservation District	San Diego Association of Governments	San Diego County Law Library
Employer contributions outside of trust	\$ 35,350	\$ 4,672,501	\$ 73,127	\$ 158,247	\$ 27,195	\$ 213,181	\$ 148,083
OPEB reimbursements outside of trust	35,350	4,672,501	73,127	158,247	27,195	213,181	148,083

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	San Diego County Office Of Education	San Diego County Regional Airport Authority	San Diego County Water Authority	San Dieguito Water District	San Francisco Bay Area Water Emergency Transportation Authority	San Francisco County Superior Court	San Francisco County Transportation Authority
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 48,799	\$ -	\$ 2,800,000	\$ -
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,799</b>	<b>-</b>	<b>2,800,000</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	230,000	27,591	-	-	-
Net investment and other (income)/expenses	5,075,024	3,627,823	984,854	65,791	198,383	376,435	333,564
Administrative expenses	9,604	8,562	1,864	123	375	867	631
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>5,084,628</b>	<b>3,636,385</b>	<b>1,216,718</b>	<b>93,505</b>	<b>198,758</b>	<b>377,302</b>	<b>334,195</b>
<b>Net Increase (Decrease)</b>	<b>(5,084,628)</b>	<b>(3,636,385)</b>	<b>(1,216,718)</b>	<b>(44,706)</b>	<b>(198,758)</b>	<b>2,422,698</b>	<b>(334,195)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	37,919,552	33,729,495	7,355,597	439,835	1,482,046	3,391,028	2,492,041
End of year	\$ 32,834,924	\$ 30,093,110	\$ 6,138,879	\$ 395,129	\$ 1,283,288	\$ 5,813,726	\$ 2,157,846

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

Employer Name	San Diego County Office Of Education	San Diego County Regional Airport Authority	San Diego County Water Authority	San Dieguito Water District	San Francisco Bay Area Water Emergency Transportation Authority	San Francisco County Superior Court	San Francisco County Transportation Authority
Employer contributions outside of trust	\$ 1,622,098	\$ 951,488	\$ 291,837	\$ 9,829	\$ 14,940	\$ 3,275,132	\$ 70,345
OPEB reimbursements outside of trust	1,622,098	951,488	291,837	9,829	14,940	3,275,132	70,345

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	San Francisco Unified School District	San Gabriel County Water District	San Gabriel Valley Mosquito and Vector Control District	San Gabriel Valley Municipal Water District	San Geronio Pass Water Agency	San Joaquin County Mosquito and Vector Control District	San Joaquin County Schools
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 5,000,000	\$ 280,000	\$ 510,000	\$ 200,000	\$ -	\$ 29,000	\$ -
<b>Total Additions</b>	<b>5,000,000</b>	<b>280,000</b>	<b>510,000</b>	<b>200,000</b>	<b>-</b>	<b>29,000</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	4,750,512	474,979	185,203	47,655	143,988	205,386	1,037,574
Administrative expenses	8,729	922	292	100	272	483	2,449
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>4,759,241</b>	<b>475,901</b>	<b>185,495</b>	<b>47,755</b>	<b>144,260</b>	<b>205,869</b>	<b>1,040,023</b>
<b>Net Increase (Decrease)</b>	<b>240,759</b>	<b>(195,901)</b>	<b>324,505</b>	<b>152,245</b>	<b>(144,260)</b>	<b>(176,869)</b>	<b>(1,040,023)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	32,045,152	3,592,971	1,022,807	220,175	1,075,789	1,877,317	9,641,214
End of year	\$ 32,285,911	\$ 3,397,070	\$ 1,347,312	\$ 372,420	\$ 931,529	\$ 1,700,448	\$ 8,601,191

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

Employer Name	San Francisco Unified School District	San Gabriel County Water District	San Gabriel Valley Mosquito and Vector Control District	San Gabriel Valley Municipal Water District	San Geronio Pass Water Agency	San Joaquin County Mosquito and Vector Control District	San Joaquin County Schools
Employer contributions outside of trust	\$ 32,161,983	\$ 184,531	\$ 22,435	\$ 200,824	\$ 45,043	\$ 124,746	\$ 1,341,902
OPEB reimbursements outside of trust	32,161,983	184,531	22,435	200,824	45,043	124,746	1,341,902

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	San Joaquin Delta Community College District	San Juan Water District	San Luis Obispo Council of Governments	San Mateo County Transit District	San Ramon Valley Fire Protection District	San Ramon Valley Unified School District	Sanitary District No. 5 of Marin County
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 4,750,000	\$ 209,520	\$ 48,000	\$ 4,000,000	\$ 5,800,925	\$ 3,227,139	\$ 340,800
<b>Total Additions</b>	<b>4,750,000</b>	<b>209,520</b>	<b>48,000</b>	<b>4,000,000</b>	<b>5,800,925</b>	<b>3,227,139</b>	<b>340,800</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	3,162,222	-
Net investment and other (income)/expenses	2,843,887	710,640	36,046	5,364,028	7,153,613	4,515,161	152,570
Administrative expenses	5,236	1,345	77	9,687	12,857	8,555	278
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,849,123</b>	<b>711,985</b>	<b>36,123</b>	<b>5,373,715</b>	<b>7,166,470</b>	<b>7,685,938</b>	<b>152,848</b>
<b>Net Increase (Decrease)</b>	<b>1,900,877</b>	<b>(502,465)</b>	<b>11,877</b>	<b>(1,373,715)</b>	<b>(1,365,545)</b>	<b>(4,458,799)</b>	<b>187,952</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	16,942,398	5,309,329	280,583	37,514,721	48,114,664	34,446,567	1,013,473
End of year	\$ 18,843,275	\$ 4,806,864	\$ 292,460	\$ 36,141,006	\$ 46,749,119	\$ 29,987,768	\$ 1,201,425

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

Employer Name	San Joaquin Delta Community College District	San Juan Water District	San Luis Obispo Council of Governments	San Mateo County Transit District	San Ramon Valley Fire Protection District	San Ramon Valley Unified School District	Sanitary District No. 5 of Marin County
Employer contributions outside of trust	\$ 5,567,540	\$ 492,105	\$ 36,573	\$ 3,369,052	\$ 4,125,824	\$ 395,614	\$ 106,119
OPEB reimbursements outside of trust	5,567,540	492,105	36,573	3,369,052	4,125,824	395,614	106,119

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Santa Ana Unified School District	Santa Ana Watershed Project Authority	Santa Barbara County Association of Governments	Santa Barbara Metropolitan Transit District	Santa Clara County Central Fire Protection District	Santa Clara County Health Authority	Santa Clara County Housing Authority
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 46,871	\$ 25,000	\$ -	\$ 1,940,598	\$ -	\$ -
<b>Total Additions</b>	<b>-</b>	<b>46,871</b>	<b>25,000</b>	<b>-</b>	<b>1,940,598</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	5,734,127	265,576	32,569	241,870	6,641,587	2,721,847	2,244,390
Administrative expenses	13,683	528	59	486	12,540	5,151	4,512
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>5,747,810</b>	<b>266,104</b>	<b>32,628</b>	<b>242,356</b>	<b>6,654,127</b>	<b>2,726,998</b>	<b>2,248,902</b>
<b>Net Increase (Decrease)</b>	<b>(5,747,810)</b>	<b>(219,233)</b>	<b>(7,628)</b>	<b>(242,356)</b>	<b>(4,713,529)</b>	<b>(2,726,998)</b>	<b>(2,248,902)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	53,705,362	2,078,907	214,605	1,922,729	49,275,425	20,337,802	17,850,219
End of year	\$ 47,957,552	\$ 1,859,674	\$ 206,977	\$ 1,680,373	\$ 44,561,896	\$ 17,610,804	\$ 15,601,317

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

Employer Name	Santa Ana Unified School District	Santa Ana Watershed Project Authority	Santa Barbara County Association of Governments	Santa Barbara Metropolitan Transit District	Santa Clara County Central Fire Protection District	Santa Clara County Health Authority	Santa Clara County Housing Authority
Employer contributions outside of trust	\$ 17,332,011	\$ 119,721	\$ 65,983	\$ 72,957	\$ 3,469,984	\$ 602,644	\$ 495,626
OPEB reimbursements outside of trust	17,332,011	119,721	65,983	72,957	3,469,984	602,644	495,626

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Santa Clara County Schools	Santa Clara County Superior Court	Santa Clara Valley Water District	Santa Clarita Valley Water Agency	Santa Cruz County Office of Education	Santa Cruz County Superior Court	Santa Fe Irrigation District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 419,410	\$ -	\$ 804,912	\$ 1,001,730	\$ 800,000	\$ 112,347
<b>Total Additions</b>	<b>-</b>	<b>419,410</b>	<b>-</b>	<b>804,912</b>	<b>1,001,730</b>	<b>800,000</b>	<b>112,347</b>
<b>Deductions</b>							
OPEB reimbursements - direct	853,076	-	-	-	839,170	-	-
Net investment and other (income)/expenses	3,746,891	5,497,306	20,138,639	4,545,887	1,780,310	183,916	918,994
Administrative expenses	7,568	10,393	38,109	8,479	3,295	432	1,725
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>4,607,535</b>	<b>5,507,699</b>	<b>20,176,748</b>	<b>4,554,366</b>	<b>2,622,775</b>	<b>184,348</b>	<b>920,719</b>
<b>Net Increase (Decrease)</b>	<b>(4,607,535)</b>	<b>(5,088,289)</b>	<b>(20,176,748)</b>	<b>(3,749,454)</b>	<b>(1,621,045)</b>	<b>615,652</b>	<b>(808,372)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	29,879,437	40,912,117	150,467,788	33,255,946	12,543,343	1,698,308	6,766,557
End of year	\$ 25,271,902	\$ 35,823,828	\$ 130,291,040	\$ 29,506,492	\$ 10,922,298	\$ 2,313,960	\$ 5,958,185

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

Employer Name	Santa Clara County Schools	Santa Clara County Superior Court	Santa Clara Valley Water District	Santa Clarita Valley Water Agency	Santa Cruz County Office of Education	Santa Cruz County Superior Court	Santa Fe Irrigation District
Employer contributions outside of trust	\$ -	\$ 5,472,838	\$ 11,562,093	\$ 812,021	\$ 79,221	\$ 462,319	\$ 479,911
OPEB reimbursements outside of trust	-	5,472,838	11,562,093	812,021	79,221	462,319	479,911

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Santa Monica Community College District	Santa Monica-Malibu Unified School District	Sausalito Marin City Sanitary District	Scotts Valley Fire Protection District	Selma-Kingsburg- Fowler County Sanitation District	Sequoia Union High School District	Shasta County Schools
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 155,000	\$ 105,104	\$ -	\$ -
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155,000</b>	<b>105,104</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	123,882	-	-	-	-
Net investment and other (income)/expenses	1,325,968	1,035,828	358,224	67,154	195,064	1,294,654	375,377
Administrative expenses	2,509	1,960	723	121	387	2,450	901
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,328,477</b>	<b>1,037,788</b>	<b>482,829</b>	<b>67,275</b>	<b>195,451</b>	<b>1,297,104</b>	<b>376,278</b>
<b>Net Increase (Decrease)</b>	<b>(1,328,477)</b>	<b>(1,037,788)</b>	<b>(482,829)</b>	<b>87,725</b>	<b>(90,347)</b>	<b>(1,297,104)</b>	<b>(376,278)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	9,905,345	7,736,108	2,856,724	360,014	1,512,690	9,674,934	3,715,798
End of year	\$ 8,576,868	\$ 6,698,320	\$ 2,373,895	\$ 447,739	\$ 1,422,343	\$ 8,377,830	\$ 3,339,520

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

Employer Name	Santa Monica Community College District	Santa Monica-Malibu Unified School District	Sausalito Marin City Sanitary District	Scotts Valley Fire Protection District	Selma-Kingsburg- Fowler County Sanitation District	Sequoia Union High School District	Shasta County Schools
Employer contributions outside of trust	\$ 5,294,556	\$ 1,765,036	\$ 23,827	\$ 80,447	\$ 72,196	\$ 2,657,567	\$ 270,450
OPEB reimbursements outside of trust	5,294,556	1,765,036	23,827	80,447	72,196	2,657,567	270,450

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Shasta Lake Fire Protection District	Shasta Mosquito and Vector Control District	Shasta Regional Transportation Agency	Shasta Union Elementary School District	Shasta Union High School District	Sierra County Superior Court	Sierra-Sacramento Valley Emergency Medical Services Agency
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 38,323	\$ -	\$ -	\$ -	\$ -
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>38,323</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	48,323	-	52,945
Net investment and other (income)/expenses	20,976	155,428	35,688	11,886	283,264	15,218	340,184
Administrative expenses	42	312	67	23	545	36	647
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>21,018</b>	<b>155,740</b>	<b>35,755</b>	<b>11,909</b>	<b>332,132</b>	<b>15,254</b>	<b>393,776</b>
<b>Net Increase (Decrease)</b>	<b>(21,018)</b>	<b>(155,740)</b>	<b>2,568</b>	<b>(11,909)</b>	<b>(332,132)</b>	<b>(15,254)</b>	<b>(393,776)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	166,811	1,236,038	266,583	88,766	2,173,798	141,459	2,547,099
End of year	\$ 145,793	\$ 1,080,298	\$ 269,151	\$ 76,857	\$ 1,841,666	\$ 126,205	\$ 2,153,323

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

Employer Name	Shasta Lake Fire Protection District	Shasta Mosquito and Vector Control District	Shasta Regional Transportation Agency	Shasta Union Elementary School District	Shasta Union High School District	Sierra County Superior Court	Sierra-Sacramento Valley Emergency Medical Services Agency
Employer contributions outside of trust	\$ 5,173	\$ 90,561	\$ 10,493	\$ -	\$ 721,146	\$ 2,822	\$ -
OPEB reimbursements outside of trust	5,173	90,561	10,493	-	721,146	2,822	-

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Silicon Valley Clean Water	Siskiyou County Office of Education	Solano County Mosquito Abatement District	Solano County Superior Court	Solano County Water Agency	Sonoma County Fire District	Sonoma County Library
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 1,000,000	\$ 1,666,000	\$ -	\$ 150,000	\$ 750,000
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>1,666,000</b>	<b>-</b>	<b>150,000</b>	<b>750,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	356,942	-	-	-	-	-	-
Net investment and other (income)/expenses	1,128,613	750,079	213,753	201,220	302,716	514,484	896,525
Administrative expenses	2,778	1,432	437	391	609	979	2,116
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,488,333</b>	<b>751,511</b>	<b>214,190</b>	<b>201,611</b>	<b>303,325</b>	<b>515,463</b>	<b>898,641</b>
<b>Net Increase (Decrease)</b>	<b>(1,488,333)</b>	<b>(751,511)</b>	<b>785,810</b>	<b>1,464,389</b>	<b>(303,325)</b>	<b>(365,463)</b>	<b>(148,641)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	11,023,625	5,630,317	1,638,231	1,540,704	2,407,035	3,860,402	8,336,284
End of year	\$ 9,535,292	\$ 4,878,806	\$ 2,424,041	\$ 3,005,093	\$ 2,103,710	\$ 3,494,939	\$ 8,187,643

**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	Silicon Valley Clean Water	Siskiyou County Office of Education	Solano County Mosquito Abatement District	Solano County Superior Court	Solano County Water Agency	Sonoma County Fire District	Sonoma County Library
Employer contributions outside of trust	\$ 197,603	\$ 323,836	\$ 101,806	\$ 328,355	\$ 23,641	\$ 255,666	\$ 772,268
OPEB reimbursements outside of trust	197,603	323,836	101,806	328,355	23,641	255,666	772,268

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Soquel Creek Water District	South Bay Regional Public Communications Authority	South Coast Water District	South Placer Municipal Utility District	South San Joaquin Irrigation District	Southern California Association of Governments	Southern California Regional Rail Authority
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 606,518	\$ 192,679	\$ 572,000	\$ 116,528	\$ -	\$ 138,981	\$ 1,279,657
<b>Total Additions</b>	<b>606,518</b>	<b>192,679</b>	<b>572,000</b>	<b>116,528</b>	<b>-</b>	<b>138,981</b>	<b>1,279,657</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	320,875	-	-	-	-
Net investment and other (income)/expenses	786,840	53,224	1,169,791	799,892	665,000	1,176,652	2,487,770
Administrative expenses	1,428	83	2,199	1,607	1,258	2,210	4,670
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>788,268</b>	<b>53,307</b>	<b>1,492,865</b>	<b>801,499</b>	<b>666,258</b>	<b>1,178,862</b>	<b>2,492,440</b>
<b>Net Increase (Decrease)</b>	<b>(181,750)</b>	<b>139,372</b>	<b>(920,865)</b>	<b>(684,971)</b>	<b>(666,258)</b>	<b>(1,039,881)</b>	<b>(1,212,783)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	5,362,754	250,182	8,672,525	6,286,359	4,969,362	8,660,936	18,426,224
End of year	\$ 5,181,004	\$ 389,554	\$ 7,751,660	\$ 5,601,388	\$ 4,303,104	\$ 7,621,055	\$ 17,213,441

**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, 2022  
(unaudited)**

Employer Name	Soquel Creek Water District	South Bay Regional Public Communications Authority	South Coast Water District	South Placer Municipal Utility District	South San Joaquin Irrigation District	Southern California Association of Governments	Southern California Regional Rail Authority
Employer contributions outside of trust	\$ 465,863	\$ 99,884	\$ 71,000	\$ 329,841	\$ 415,486	\$ 633,885	\$ 1,386,343
OPEB reimbursements outside of trust	465,863	99,884	71,000	329,841	415,486	633,885	1,386,343

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Special District Risk Management Authority	St. Helena Unified School District	Stanislaus County Housing Authority	State Bar Of California	State of California - BU - Service Employees International Union 1,3,4,11,14,15,17,20,& 21	State of California - BU 10 - Professional Scientists	State of California - BU 12 - Craft and Maintenance
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 51,035	\$ 50,000	\$ -	\$ 3,503,000	\$ 824,972,753	\$ 27,920,635	\$ 94,712,865
<b>Total Additions</b>	<b>51,035</b>	<b>50,000</b>	<b>-</b>	<b>3,503,000</b>	<b>824,972,753</b>	<b>27,920,635</b>	<b>94,712,865</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	163,111	31,793	1,693,572	4,521,340	228,600,604	12,819,105	37,298,075
Administrative expenses	303	52	3,205	9,983	333,175	20,887	59,073
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>163,414</b>	<b>31,845</b>	<b>1,696,777</b>	<b>4,531,323</b>	<b>228,933,779</b>	<b>12,839,992</b>	<b>37,357,148</b>
<b>Net Increase (Decrease)</b>	<b>(112,379)</b>	<b>18,155</b>	<b>(1,696,777)</b>	<b>(1,028,323)</b>	<b>596,038,974</b>	<b>15,080,643</b>	<b>57,355,717</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	1,192,957	188,881	12,654,832	37,661,477	914,260,801	68,888,115	186,671,142
End of year	\$ 1,080,578	\$ 207,036	\$ 10,958,055	\$ 36,633,154	\$ 1,510,299,775	\$ 83,968,758	\$ 244,026,859

**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, 2022  
(unaudited)**

Employer Name	Special District Risk Management Authority	St. Helena Unified School District	Stanislaus County Housing Authority	State Bar Of California	State of California - BU - Service Employees International Union 1,3,4,11,14,15,17,20,& 21	State of California - BU 10 - Professional Scientists	State of California - BU 12 - Craft and Maintenance
Employer contributions outside of trust	\$ 43,020	\$ 235,685	\$ 866,615	\$ 1,460,415	\$ 844,814,000	\$ 27,601,000	\$ 128,593,000
OPEB reimbursements outside of trust	43,020	235,685	866,615	1,460,415	844,814,000	27,601,000	128,593,000

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	State of California - BU 13 - International Union of Operating Engineers (IUOE)	State of California - BU 16 - Physicians, Dentists, and Podiatrists	State of California - BU 18 - California Association of Psychiatric Technicians	State of California - BU 19 - American Federation of State, County and Municipal Employees	State of California - BU 2 - California Attorneys, Administrative Law Judges, Hearing Officers in State Employment	State of California - BU 5 - California Highway Patrol	State of California - BU 6 - California Correctional Peace Officers Association
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 9,318,403	\$ 16,350,572	\$ 52,289,279	\$ 48,967,761	\$ 37,712,123	\$ 129,032,223	\$ 354,128,301
<b>Total Additions</b>	<b>9,318,403</b>	<b>16,350,572</b>	<b>52,289,279</b>	<b>48,967,761</b>	<b>37,712,123</b>	<b>129,032,223</b>	<b>354,128,301</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	3,694,103	9,786,065	19,048,398	19,491,063	16,701,570	102,286,758	209,053,482
Administrative expenses	5,863	16,592	29,713	30,929	27,104	177,476	352,710
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>3,699,966</b>	<b>9,802,657</b>	<b>19,078,111</b>	<b>19,521,992</b>	<b>16,728,674</b>	<b>102,464,234</b>	<b>209,406,192</b>
<b>Net Increase (Decrease)</b>	<b>5,618,437</b>	<b>6,547,915</b>	<b>33,211,168</b>	<b>29,445,769</b>	<b>20,983,449</b>	<b>26,567,989</b>	<b>144,722,109</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	18,583,219	57,518,206	91,861,489	97,709,425	88,878,629	631,538,111	1,218,427,512
End of year	\$ 24,201,656	\$ 64,066,121	\$ 125,072,657	\$ 127,155,194	\$ 109,862,078	\$ 658,106,100	\$ 1,363,149,621

**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, 2022  
(unaudited)**

Employer Name	State of California - BU 13 - International Union of Operating Engineers (IUOE)	State of California - BU 16 - Physicians, Dentists, and Podiatrists	State of California - BU 18 - California Association of Psychiatric Technicians	State of California - BU 19 - American Federation of State, County and Municipal Employees	State of California - BU 2 - California Attorneys, Administrative Law Judges, Hearing Officers in State Employment	State of California - BU 5 - California Highway Patrol	State of California - BU 6 - California Correctional Peace Officers Association
Employer contributions outside of trust	\$ 12,753,000	\$ 18,405,000	\$ 56,658,000	\$ 41,727,000	\$ 32,901,000	\$ 128,520,000	\$ 435,879,000
OPEB reimbursements outside of trust	12,753,000	18,405,000	56,658,000	41,727,000	32,901,000	128,520,000	435,879,000

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	State of California - BU 7 - California Statewide Law Enforcement Association	State of California - BU 8 - California Department of Forestry and Fire Protection Firefighters	State of California - BU 9 - Professional Engineers in California Government	State of California - Excluded/Exempt	State of California - State Employees of the Judicial Branch (Excluding Justices/Judges)	Stege Sanitary District	Stinson Beach County Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 76,351,671	\$ 79,809,265	\$ 95,742,204	\$ 42,668,737	\$ 8,586,035	\$ -	\$ 34,000
<b>Total Additions</b>	<b>76,351,671</b>	<b>79,809,265</b>	<b>95,742,204</b>	<b>42,668,737</b>	<b>8,586,035</b>	<b>-</b>	<b>34,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	34,197,138	29,388,716	42,399,080	11,673,714	7,275,530	39,791	47,315
Administrative expenses	55,460	46,100	68,731	16,963	12,804	75	92
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>34,252,598</b>	<b>29,434,816</b>	<b>42,467,811</b>	<b>11,690,677</b>	<b>7,288,334</b>	<b>39,866</b>	<b>47,407</b>
<b>Net Increase (Decrease)</b>	<b>42,099,073</b>	<b>50,374,449</b>	<b>53,274,393</b>	<b>30,978,060</b>	<b>1,297,701</b>	<b>(39,866)</b>	<b>(13,407)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	181,421,989	143,282,059	225,214,516	46,203,729	47,013,239	297,326	359,885
End of year	\$ 223,521,062	\$ 193,656,508	\$ 278,488,909	\$ 77,181,789	\$ 48,310,940	\$ 257,460	\$ 346,478

**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, 2022  
(unaudited)**

Employer Name	State of California - BU 7 - California Statewide Law Enforcement Association	State of California - BU 8 - California Department of Forestry and Fire Protection Firefighters	State of California - BU 9 - Professional Engineers in California Government	State of California - Excluded/Exempt	State of California - State Employees of the Judicial Branch (Excluding Justices/Judges)	Stege Sanitary District	Stinson Beach County Water District
Employer contributions outside of trust	\$ 85,492,000	\$ 60,932,000	\$ 115,076,000	\$ 52,551,000	\$ 14,035,000	\$ 24,029	\$ 13,421
OPEB reimbursements outside of trust	85,492,000	60,932,000	115,076,000	52,551,000	14,035,000	24,029	13,421

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	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	Superior Court of Contra Costa	Superior Court of Madera County	Sutter County Superior Court	Sweetwater Authority
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 833,639	\$ -	\$ 250,000	\$ 900,000	\$ -	\$ 50,000	\$ -
<b>Total Additions</b>	<b>833,639</b>	<b>-</b>	<b>250,000</b>	<b>900,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	10,152	-	-	-	-	-
Net investment and other (income)/expenses	2,079,905	99,820	-	1,260,351	6,518	84,209	456,430
Administrative expenses	3,934	190	-	2,968	15	159	864
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,083,839</b>	<b>110,162</b>	<b>-</b>	<b>1,263,319</b>	<b>6,533</b>	<b>84,368</b>	<b>457,294</b>
<b>Net Increase (Decrease)</b>	<b>(1,250,200)</b>	<b>(110,162)</b>	<b>250,000</b>	<b>(363,319)</b>	<b>(6,533)</b>	<b>(34,368)</b>	<b>(457,294)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	14,739,749	750,448	-	11,686,931	60,618	629,111	3,410,167
End of year	\$ 13,489,549	\$ 640,286	\$ 250,000	\$ 11,323,612	\$ 54,085	\$ 594,743	\$ 2,952,873

**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, 2022  
(unaudited)**

Employer Name	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	Superior Court of Contra Costa	Superior Court of Madera County	Sutter County Superior Court	Sweetwater Authority
Employer contributions outside of trust	\$ 964,000	\$ 2,364	\$ 199,211	\$ 2,992,799	\$ 352,437	\$ 148,608	\$ 370,659
OPEB reimbursements outside of trust	964,000	2,364	199,211	2,992,799	352,437	148,608	370,659

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Sweetwater Springs Water District	Tahoe City Public Utility District	Tahoe-Truckee Sanitation Agency	Tamalpais Community Services District	Tamalpais Union High School District	Tehachapi-Cummings County Water District	Templeton Community Services District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 3,000	\$ 318,914	\$ -	\$ -	\$ 672,957	\$ 13,986	\$ -
<b>Total Additions</b>	<b>3,000</b>	<b>318,914</b>	<b>-</b>	<b>-</b>	<b>672,957</b>	<b>13,986</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	450,000	-	596,646	-	-
Net investment and other (income)/expenses	9,017	419,226	1,970,376	25,079	887,535	17,037	422,717
Administrative expenses	17	756	3,729	47	1,659	38	850
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>9,034</b>	<b>419,982</b>	<b>2,424,105</b>	<b>25,126</b>	<b>1,485,840</b>	<b>17,075</b>	<b>423,567</b>
<b>Net Increase (Decrease)</b>	<b>(6,034)</b>	<b>(101,068)</b>	<b>(2,424,105)</b>	<b>(25,126)</b>	<b>(812,883)</b>	<b>(3,089)</b>	<b>(423,567)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	63,865	2,860,337	14,723,124	185,329	6,370,304	145,120	3,362,357
End of year	\$ 57,831	\$ 2,759,269	\$ 12,299,019	\$ 160,203	\$ 5,557,421	\$ 142,031	\$ 2,938,790

**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, 2022  
(unaudited)**

Employer Name	Sweetwater Springs Water District	Tahoe City Public Utility District	Tahoe-Truckee Sanitation Agency	Tamalpais Community Services District	Tamalpais Union High School District	Tehachapi-Cummings County Water District	Templeton Community Services District
Employer contributions outside of trust	\$ 8,760	\$ 317,174	\$ 244,647	\$ 74,706	\$ 161,993	\$ 56,971	\$ 171,647
OPEB reimbursements outside of trust	8,760	317,174	244,647	74,706	161,993	56,971	171,647

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Tiburon Fire Protection District	Town of Corte Madera	Town of Fairfax	Town of Hillsborough	Town of Los Altos Hills	Town of Los Gatos	Town of Portola Valley
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 990,046	\$ 200,000	\$ -	\$ -	\$ 148,963	\$ 559,932
<b>Total Additions</b>	<b>-</b>	<b>990,046</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>148,963</b>	<b>559,932</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	129,326	-	-
Net investment and other (income)/expenses	696,892	657,034	237,014	1,427,290	414,716	3,510,434	80,574
Administrative expenses	1,645	1,114	437	2,701	788	6,645	133
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>698,537</b>	<b>658,148</b>	<b>237,451</b>	<b>1,429,991</b>	<b>544,830</b>	<b>3,517,079</b>	<b>80,707</b>
<b>Net Increase (Decrease)</b>	<b>(698,537)</b>	<b>331,898</b>	<b>(37,451)</b>	<b>(1,429,991)</b>	<b>(544,830)</b>	<b>(3,368,116)</b>	<b>479,225</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	6,479,417	4,060,782	1,622,241	10,663,575	3,106,101	26,228,423	-
End of year	\$ 5,780,880	\$ 4,392,680	\$ 1,584,790	\$ 9,233,584	\$ 2,561,271	\$ 22,860,307	\$ 479,225

**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	Tiburon Fire Protection District	Town of Corte Madera	Town of Fairfax	Town of Hillsborough	Town of Los Altos Hills	Town of Los Gatos	Town of Portola Valley
Employer contributions outside of trust	\$ 323,586	\$ 535,551	\$ 100,718	\$ 1,342,273	\$ -	\$ 1,591,150	\$ 6,456
OPEB reimbursements outside of trust	323,586	535,551	100,718	1,342,273	-	1,591,150	6,456

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Town of Ross	Town of San Anselmo	Town of Truckee	Trabuco Canyon Water District	Transbay Joint Powers Authority	Transportation Authority of Marin	Trinity County Superior Court
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ 54,952	\$ 194,652	\$ -	\$ 33,366	\$ -	\$ 325,000
<b>Total Additions</b>	<b>-</b>	<b>54,952</b>	<b>194,652</b>	<b>-</b>	<b>33,366</b>	<b>-</b>	<b>325,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	22,496	-	-	-	-	-	-
Net investment and other (income)/expenses	78,483	25,678	166,260	480,474	53,927	4,191	157,741
Administrative expenses	160	53	371	909	128	8	312
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>101,139</b>	<b>25,731</b>	<b>166,631</b>	<b>481,383</b>	<b>54,055</b>	<b>4,199</b>	<b>158,053</b>
<b>Net Increase (Decrease)</b>	<b>(101,139)</b>	<b>29,221</b>	<b>28,021</b>	<b>(481,383)</b>	<b>(20,689)</b>	<b>(4,199)</b>	<b>166,947</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	640,604	207,871	1,378,492	3,587,733	503,857	33,336	1,231,781
End of year	\$ 539,465	\$ 237,092	\$ 1,406,513	\$ 3,106,350	\$ 483,168	\$ 29,137	\$ 1,398,728

**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, 2022  
(unaudited)**

Employer Name	Town of Ross	Town of San Anselmo	Town of Truckee	Trabuco Canyon Water District	Transbay Joint Powers Authority	Transportation Authority of Marin	Trinity County Superior Court
Employer contributions outside of trust	\$ -	\$ 125,440	\$ 77,063	\$ 180,504	\$ 7,740	\$ 7,451	\$ 72,237
OPEB reimbursements outside of trust	-	125,440	77,063	180,504	7,740	7,451	72,237

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Truckee Donner Public Utilities District	Truckee Fire Protection District	Truckee Sanitary District	Tuolumne Utilities District	Turlock Irrigation District	Turlock Mosquito Abatement District	Twentynine Palms Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 114,255	\$ -	\$ 200,000	\$ 554,122	\$ -	\$ -	-
<b>Total Additions</b>	<b>114,255</b>	<b>-</b>	<b>200,000</b>	<b>554,122</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	1,760,690	-	-
Net investment and other (income)/expenses	488,546	746,844	921,801	1,463,521	4,181,878	55,711	85,415
Administrative expenses	912	1,413	1,728	2,735	7,914	131	202
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>489,458</b>	<b>748,257</b>	<b>923,529</b>	<b>1,466,256</b>	<b>5,950,482</b>	<b>55,842</b>	<b>85,617</b>
<b>Net Increase (Decrease)</b>	<b>(375,203)</b>	<b>(748,257)</b>	<b>(723,529)</b>	<b>(912,134)</b>	<b>(5,950,482)</b>	<b>(55,842)</b>	<b>(85,617)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,546,966	5,579,665	6,788,791	10,732,934	31,249,988	518,093	793,983
End of year	\$ 3,171,763	\$ 4,831,408	\$ 6,065,262	\$ 9,820,800	\$ 25,299,506	\$ 462,251	\$ 708,366

**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, 2022  
(unaudited)**

Employer Name	Truckee Donner Public Utilities District	Truckee Fire Protection District	Truckee Sanitary District	Tuolumne Utilities District	Turlock Irrigation District	Turlock Mosquito Abatement District	Twentynine Palms Water District
Employer contributions outside of trust	\$ 907,802	\$ 436,560	\$ 241,422	\$ 835,671	\$ -	\$ 14,709	\$ 35,401
OPEB reimbursements outside of trust	907,802	436,560	241,422	835,671	-	14,709	35,401

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Union Sanitary District	United Water Conservation District	Upper San Gabriel Valley Municipal Water District	Vacaville Unified School District	Vallecitos Water District	Vallejo Flood and Wastewater District	Valley Center Municipal Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 910,000	\$ -	\$ 88,658	\$ 1,330,681	\$ -	\$ 710,111	\$ 935,370
<b>Total Additions</b>	<b>910,000</b>	<b>-</b>	<b>88,658</b>	<b>1,330,681</b>	<b>-</b>	<b>710,111</b>	<b>935,370</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	373,386	-	-
Net investment and other (income)/expenses	1,492,684	165,090	321,928	2,263,808	876,326	2,052,078	1,163,850
Administrative expenses	2,946	312	609	4,088	1,762	3,833	2,097
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>1,495,630</b>	<b>165,402</b>	<b>322,537</b>	<b>2,267,896</b>	<b>1,251,474</b>	<b>2,055,911</b>	<b>1,165,947</b>
<b>Net Increase (Decrease)</b>	<b>(585,630)</b>	<b>(165,402)</b>	<b>(233,879)</b>	<b>(937,215)</b>	<b>(1,251,474)</b>	<b>(1,345,800)</b>	<b>(230,577)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	10,867,792	1,233,294	2,405,067	15,581,997	6,969,651	14,966,723	7,876,887
End of year	\$ 10,282,162	\$ 1,067,892	\$ 2,171,188	\$ 14,644,782	\$ 5,718,177	\$ 13,620,923	\$ 7,646,310

**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, 2022  
(unaudited)**

Employer Name	Union Sanitary District	United Water Conservation District	Upper San Gabriel Valley Municipal Water District	Vacaville Unified School District	Vallecitos Water District	Vallejo Flood and Wastewater District	Valley Center Municipal Water District
Employer contributions outside of trust	\$ 675,134	\$ 29,784	\$ 120,993	\$ 1,967,940	\$ 119,743	\$ 1,487,182	\$ 414,491
OPEB reimbursements outside of trust	675,134	29,784	120,993	1,967,940	119,743	1,487,182	414,491

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Valley County Water District	Valley of the Moon Water District	Valley Sanitary District	Ventura County Law Library	Ventura County Transportation Commission	Vista Irrigation District	Water Replenishment District of Southern California
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 43,534	\$ -	\$ 49,050	\$ -	\$ 890,000
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>43,534</b>	<b>-</b>	<b>49,050</b>	<b>-</b>	<b>890,000</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	449,944	-
Net investment and other (income)/expenses	317,257	221,655	37,097	19,874	248,316	753,633	1,482,317
Administrative expenses	593	419	65	40	478	1,484	2,980
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>317,850</b>	<b>222,074</b>	<b>37,162</b>	<b>19,914</b>	<b>248,794</b>	<b>1,205,061</b>	<b>1,485,297</b>
<b>Net Increase (Decrease)</b>	<b>(317,850)</b>	<b>(222,074)</b>	<b>6,372</b>	<b>(19,914)</b>	<b>(199,744)</b>	<b>(1,205,061)</b>	<b>(595,297)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	2,354,800	1,656,301	254,400	157,972	1,891,866	5,997,069	11,786,312
End of year	\$ 2,036,950	\$ 1,434,227	\$ 260,772	\$ 138,058	\$ 1,692,122	\$ 4,792,008	\$ 11,191,015

**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, 2022  
(unaudited)**

Employer Name	Valley County Water District	Valley of the Moon Water District	Valley Sanitary District	Ventura County Law Library	Ventura County Transportation Commission	Vista Irrigation District	Water Replenishment District of Southern California
Employer contributions outside of trust	\$ 171,827	\$ 128,000	\$ 45,341	\$ 32,248	\$ 86,950	\$ 94,500	\$ 576,365
OPEB reimbursements outside of trust	171,827	128,000	45,341	32,248	86,950	94,500	576,365

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	West Basin Municipal Water District	West Contra Costa Unified School District	West Valley Sanitation District of Santa Clara County	West Valley Water District	West Valley-Mission Community College District	Westborough Water District	Western Placer Unified School District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ 467,287	\$ -	\$ -	\$ 706,313	\$ -	\$ 19,371	\$ -
<b>Total Additions</b>	<b>467,287</b>	<b>-</b>	<b>-</b>	<b>706,313</b>	<b>-</b>	<b>19,371</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	293,538	-	-	-	-	-	-
Net investment and other (income)/expenses	2,117,348	4,279,095	593,921	638,994	9,474,317	95,078	831,147
Administrative expenses	3,938	8,098	1,124	1,123	22,362	180	1,573
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>2,414,824</b>	<b>4,287,193</b>	<b>595,045</b>	<b>640,117</b>	<b>9,496,679</b>	<b>95,258</b>	<b>832,720</b>
<b>Net Increase (Decrease)</b>	<b>(1,947,537)</b>	<b>(4,287,193)</b>	<b>(595,045)</b>	<b>66,196</b>	<b>(9,496,679)</b>	<b>(75,887)</b>	<b>(832,720)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	15,408,986	31,953,225	4,437,364	3,959,239	88,081,316	710,351	6,210,713
End of year	\$ 13,461,449	\$ 27,666,032	\$ 3,842,319	\$ 4,025,435	\$ 78,584,637	\$ 634,464	\$ 5,377,993

**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, 2022  
(unaudited)**

Employer Name	West Basin Municipal Water District	West Contra Costa Unified School District	West Valley Sanitation District of Santa Clara County	West Valley Water District	West Valley-Mission Community College District	Westborough Water District	Western Placer Unified School District
Employer contributions outside of trust	\$ 82,117	\$ 17,170,214	\$ 156,747	\$ 404,486	\$ 4,021,112	\$ 30,760	\$ 182,207
OPEB reimbursements outside of trust	82,117	17,170,214	156,747	404,486	4,021,112	30,760	182,207

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Western Riverside County Regional Conservation Authority	Westlands Water District	Woodside Fire Protection District	Yolo County Housing Authority	Yolo County Superior Court	Yolo County Transportation District	Yolo-Solano Air Quality Management District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 1,122,748	\$ 74,485	\$ 540,000	\$ -	\$ 206,052
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>1,122,748</b>	<b>74,485</b>	<b>540,000</b>	<b>-</b>	<b>206,052</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Net investment and other (income)/expenses	24,018	2,085,902	2,253,349	604,970	991,969	191,692	272,880
Administrative expenses	45	3,947	4,250	1,144	1,990	363	487
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>24,063</b>	<b>2,089,849</b>	<b>2,257,599</b>	<b>606,114</b>	<b>993,959</b>	<b>192,055</b>	<b>273,367</b>
<b>Net Increase (Decrease)</b>	<b>(24,063)</b>	<b>(2,089,849)</b>	<b>(1,134,851)</b>	<b>(531,629)</b>	<b>(453,959)</b>	<b>(192,055)</b>	<b>(67,315)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	179,451	15,584,491	16,774,554	4,516,511	7,868,355	1,432,291	1,883,238
End of year	\$ 155,388	\$ 13,494,642	\$ 15,639,703	\$ 3,984,882	\$ 7,414,396	\$ 1,240,236	\$ 1,815,923

**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, 2022  
(unaudited)**

Employer Name	Western Riverside County Regional Conservation Authority	Westlands Water District	Woodside Fire Protection District	Yolo County Housing Authority	Yolo County Superior Court	Yolo County Transportation District	Yolo-Solano Air Quality Management District
Employer contributions outside of trust	\$ 20,871	\$ 865,366	\$ 875,716	\$ 141,310	\$ 291,196	\$ 76,132	\$ 220,817
OPEB reimbursements outside of trust	20,871	865,366	875,716	141,310	291,196	76,132	220,817

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Yorba Linda Water District	Yreka Union Elementary School District	Yreka Union High School District	Yuba Community College District	Yuba County Superior Court	Yuba County Water Agency	Yuima Municipal Water District
<b>Additions</b>							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 3,286,375	\$ -	\$ 327,000	\$ -
<b>Total Additions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,286,375</b>	<b>-</b>	<b>327,000</b>	<b>-</b>
<b>Deductions</b>							
OPEB reimbursements - direct	-	-	9,314	-	-	-	-
Net investment and other (income)/expenses	444,949	359,843	71,413	1,199,902	34,490	1,420,493	184,717
Administrative expenses	842	849	136	2,353	79	2,853	437
Employer withdrawal	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>445,791</b>	<b>360,692</b>	<b>80,863</b>	<b>1,202,255</b>	<b>34,569</b>	<b>1,423,346</b>	<b>185,154</b>
<b>Net Increase (Decrease)</b>	<b>(445,791)</b>	<b>(360,692)</b>	<b>(80,863)</b>	<b>2,084,120</b>	<b>(34,569)</b>	<b>(1,096,346)</b>	<b>(185,154)</b>
<b>Net Position Restricted for OPEB Benefits</b>							
Beginning of year	3,324,477	3,346,179	538,356	7,171,961	314,586	11,285,189	1,721,251
End of year	\$ 2,878,686	\$ 2,985,487	\$ 457,493	\$ 9,256,081	\$ 280,017	\$ 10,188,843	\$ 1,536,097

**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	Yorba Linda Water District	Yreka Union Elementary School District	Yreka Union High School District	Yuba Community College District	Yuba County Superior Court	Yuba County Water Agency	Yuima Municipal Water District
Employer contributions outside of trust	\$ 209,325	\$ 353,693	\$ 3,825	\$ 2,850,923	\$ 37,198	\$ 390,473	\$ 52,251
OPEB reimbursements outside of trust	209,325	353,693	3,825	2,850,923	37,198	390,473	52,251

(Continued)

**California Public Employees' Retirement System  
California Employers' Retiree Benefit Trust  
Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

Employer Name	Total (Restated)
<b>Additions</b>	
Contributions:	
Employer contributions - direct	\$ 2,344,387,611
<b>Total Additions</b>	<b>2,344,387,611</b>
<b>Deductions</b>	
OPEB reimbursements - direct	178,848,456
Net investment and other (income)/expenses	2,331,960,686
Administrative expenses	4,240,692
Employer withdrawal	135,440,274
<b>Total Deductions</b>	<b>2,650,490,108</b>
<b>Net Increase (Decrease)</b>	<b>(306,102,497)</b>
<b>Net Position Restricted for OPEB Benefits</b>	
Beginning of year, as previously reported	15,638,556,936
Error Correction	(160,000)
Beginning of year, as restated	15,638,396,936
End of year	\$ 15,332,294,439

*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, 2022  
(unaudited)**

Employer Name	Total
Employer contributions outside of trust	\$ 3,144,025,197
OPEB reimbursements outside of trust	3,144,025,197

*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, 2022

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### 1. CERBT Description

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

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

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

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

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

The CERBT is accounted for on the flow of economic resources measurement focus and the accrual basis of accounting. Contributions are voluntarily determined by the employer's own funding schedule, and there are no long-term contracts for contributions to the CERBT. As such, contributions are elective and not required. The CERBT recognizes employer contributions postmarked by June 30, 2022, and received by July 14, 2022.

Eligible OPEB costs incurred by an employer as of and for the fiscal year ended June 30, 2022, and for which CERBT received a reimbursement request by July 31, 2022, are reflected as reimbursements in the accompanying Schedule.

During the fiscal year ended June 30, 2022, three employers concluded their participation in the CERBT. Accordingly, the withdrawals totaling approximately \$135.4 million have been classified as Employer Withdrawal in the accompanying Schedule.

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

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

**Notes to Schedule of Changes in Fiduciary Net Position by Employer  
As of and for the Year Ended June 30, 2022**

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

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

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

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

***Correction of Prior Period Balances***

During fiscal year 2022, an error of \$160,000 to contributions previously recorded as of June 30, 2021 for El Dorado County Superior Court resulted in a correction to reduce the beginning Net Position Restricted for OPEB Benefits for both El Dorado County Superior Court and the CERBT "Total".

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

The Schedule was reconciled to the CERBT's Statement of Changes in Fiduciary Net Position in CalPERS' ACFR for the year ended June 30, 2022, with no differences noted.

***Additional Financial Information***

Additional financial information is located in CalPERS' ACFR for the year ended June 30, 2022, which can be found on CalPERS' website at <https://www.calpers.ca.gov/docs/forms-publications/acfr-2022.pdf>. Questions concerning any of the information provided in this report or requests for additional information should be addressed via email to [CERBT4U@calpers.ca.gov](mailto:CERBT4U@calpers.ca.gov).

**3. Subsequent Events**

On August 16, 2022, the City of Bishop terminated their trust within the CERBT and transferred out the full balance in the amount of \$4,443,985.

On September 8, 2022, per the request from the County of Placer, CalPERS issued a partial trust transfer out in the amount of \$225,000,000.