

**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, 2024

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, and the U.S. member of BDO International Limited, a UK company limited by guarantee.



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, 2024

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

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June 30, 2024**

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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

Opinions

We have audited the fiduciary net position as of June 30, 2024, 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, 2024, and the changes in fiduciary net position of each individual employer for the year then ended, included in the accompanying Schedule.

In our opinion, the accompanying Schedule referred to above present fairly, in all material respects, the fiduciary net position of the System's California Employers' Retiree Benefit Trust as of June 30, 2024, 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 accompanying Schedule referred to above presents fairly, in all material respects, the fiduciary net position of each individual employer as of June 30, 2024, and the changes in fiduciary net position of each individual employer for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedule

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



Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the fiduciary net position and the changes in fiduciary net position included in the Schedule 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 fiduciary net position and the changes in fiduciary net position included in 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 fiduciary net position and the changes in fiduciary net position included in 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 fiduciary net position and the changes in fiduciary net position included in the Schedule.

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

Other Matters

We have audited, in accordance with GAAS and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the System, which include the Plan, as of and for the year ended June 30, 2024, and our report thereon, dated November 25, 2024, expressed unmodified opinions on those financial statements.



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

Restriction on Use

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

BDO USA, P.C.

San Francisco, California
December 20, 2024

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

**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, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ 1,269,240	\$ -	\$ -	\$ 4,879,379	\$ -	\$ 191,646	\$ -
Net investment and other income/expenses	797,193	1,096,266	133,968	5,793,918	5,633	495,748	634,239
Total Additions	2,066,433	1,096,266	133,968	10,673,297	5,633	687,394	634,239
Deductions							
OPEB reimbursements - direct	-	208,273	41,477	567,428	-	225,153	-
Administrative expenses	2,379	3,262	685	17,039	29	1,482	1,894
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	2,379	211,535	42,162	584,467	29	226,635	1,894
Net Increase (Decrease)	2,064,054	884,731	91,806	10,088,830	5,604	460,759	632,345
Net Position Restricted for OPEB Benefits							
Beginning of year	6,901,066	9,994,126	2,146,314	51,321,620	90,330	4,346,185	5,809,662
End of year	\$ 8,965,120	\$ 10,878,857	\$ 2,238,120	\$ 61,410,450	\$ 95,934	\$ 4,806,944	\$ 6,442,007

**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, 2024
(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	\$ 1,230,186	\$ 35,588	\$ 23,080	\$ 5,431,638	\$ 59,929	\$ 50,426	\$ 275,034
OPEB reimbursements outside of trust	1,230,186	35,588	23,080	5,431,638	59,929	50,426	275,034

(Continued)

**California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended June 30, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ 4,973,569	\$ 2,000,000	\$ -	\$ 50,000	\$ 30,000	\$ -	\$ -
Net investment and other income/expenses	5,485,401	1,326,066	4,125,291	21,614	7,180	43,941	437,682
Total Additions	10,458,970	3,326,066	4,125,291	71,614	37,180	43,941	437,682
Deductions							
OPEB reimbursements - direct	3,786,747	-	-	-	-	-	-
Administrative expenses	16,491	3,957	12,175	111	36	222	1,300
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	3,803,238	3,957	12,175	111	36	222	1,300
Net Increase (Decrease)	6,655,732	3,322,109	4,113,116	71,503	37,144	43,719	436,382
Net Position Restricted for OPEB Benefits							
Beginning of year	46,254,731	12,093,723	37,326,807	348,578	111,565	695,453	3,988,088
End of year	\$ 52,910,463	\$ 15,415,832	\$ 41,439,923	\$ 420,081	\$ 148,709	\$ 739,172	\$ 4,424,470

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

Employer Name	Alameda County Water District	Alameda-Contra Costa Transit District	Alhambra Unified School District	Alpine County Superior Court	Alpine Springs County Water District	Altadena Library District	American Canyon Fire Protection District
Employer contributions outside of trust	\$ -	\$ 5,802,569	\$ 15,351,329	\$ 9,689	\$ 21,907	\$ 81,894	\$ 430,187
OPEB reimbursements outside of trust	-	5,802,569	15,351,329	9,689	21,907	81,894	430,187

(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, 2024**

Employer Name	Antelope Valley Mosquito and Vector Control District	Arrowbear Park County Water District	Association of Bay Area Governments	Association of California Water Agencies	Association of Monterey Bay Area Governments	Auburn Public Cemetery District	Barstow Community College District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ -	22,462	\$ -	-
Net investment and other income/expenses	29,148	25,236	878,034	566,196	99,040	27,405	576,599
Total Additions	29,148	25,236	878,034	566,196	121,502	27,405	576,599
Deductions							
OPEB reimbursements - direct	28,035	-	488,292	172,198	-	-	-
Administrative expenses	148	75	2,625	1,687	294	140	1,715
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	28,183	75	490,917	173,885	294	140	1,715
Net Increase (Decrease)	965	25,161	387,117	392,311	121,208	27,265	574,884
Net Position Restricted for OPEB Benefits							
Beginning of year	463,163	229,592	8,051,531	5,176,207	896,697	438,704	5,262,080
End of year	\$ 464,128	\$ 254,753	\$ 8,438,648	\$ 5,568,518	\$ 1,017,905	\$ 465,969	\$ 5,836,964

**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, 2024
(unaudited)**

Employer Name	Antelope Valley Mosquito and Vector Control District	Arrowbear Park County Water District	Association of Bay Area Governments	Association of California Water Agencies	Association of Monterey Bay Area Governments	Auburn Public Cemetery District	Barstow Community College District
Employer contributions outside of trust	\$ 8,955	\$ 60,105	\$ -	\$ 60,896	\$ 10,804	\$ 15,772	\$ 39,265
OPEB reimbursements outside of trust	8,955	60,105	-	60,896	10,804	15,772	39,265

(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, 2024**

Employer Name	Barstow Fire Protection District	Bay Area Air Quality Management District	Bay Area Water Supply and Conservation Agency	Beaumont-Cherry Valley Recreation and Park District	Beaumont-Cherry Valley Water District	Bella Vista Water District	Belmont Fire Protection District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 78,000	\$ -	\$ 104,000	\$ 215,985	\$ -
Net investment and other income/expenses	38,065	7,957,359	94,931	51,886	19,184	83,553	138,803
Total Additions	38,065	7,957,359	172,931	51,886	123,184	299,538	138,803
Deductions							
OPEB reimbursements - direct	-	-	-	7,161	-	-	-
Administrative expenses	113	23,627	377	154	101	430	704
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	113	23,627	377	7,315	101	430	704
Net Increase (Decrease)	37,952	7,933,732	172,554	44,571	123,083	299,108	138,099
Net Position Restricted for OPEB Benefits							
Beginning of year	345,314	72,486,326	1,099,505	472,157	314,682	1,341,811	2,203,097
End of year	\$ 383,266	\$ 80,420,058	\$ 1,272,059	\$ 516,728	\$ 437,765	\$ 1,640,919	\$ 2,341,196

**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	Barstow Fire Protection District	Bay Area Air Quality Management District	Bay Area Water Supply and Conservation Agency	Beaumont-Cherry Valley Recreation and Park District	Beaumont-Cherry Valley Water District	Bella Vista Water District	Belmont Fire Protection District
Employer contributions outside of trust	\$ 82,543	\$ 4,415,681	\$ 28,006	\$ 1,119	\$ 36,131	\$ 243,769	\$ 111,792
OPEB reimbursements outside of trust	82,543	4,415,681	28,006	1,119	36,131	243,769	111,792

(Continued)

**California Public Employees' Retirement System
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Schedule of Changes in Fiduciary Net Position by Employer
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Employer Name	Belmont-San Carlos Fire Department	Big Bear Area Regional Wastewater Agency	Big Bear City Airport District	Big Bear City Community Services District	Bonita-Sunnyside Fire Protection District	Border Coast Regional Airport Authority	Brooktrails Township Community Services District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 56,877	\$ -	\$ 114,029	\$ -	\$ -	\$ -
Net investment and other income/expenses	217,368	298,692	23,624	474,693	127,757	21,047	4,897
Total Additions	217,368	355,569	23,624	588,722	127,757	21,047	4,897
Deductions							
OPEB reimbursements - direct	82,900	-	-	-	-	-	-
Administrative expenses	647	887	70	1,410	646	83	15
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	83,547	887	70	1,410	646	83	15
Net Increase (Decrease)	133,821	354,682	23,554	587,312	127,111	20,964	4,882
Net Position Restricted for OPEB Benefits							
Beginning of year	1,978,097	2,721,483	214,761	4,320,444	2,024,420	256,168	44,701
End of year	\$ 2,111,918	\$ 3,076,165	\$ 238,315	\$ 4,907,756	\$ 2,151,531	\$ 277,132	\$ 49,583

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

Employer Name	Belmont-San Carlos Fire Department	Big Bear Area Regional Wastewater Agency	Big Bear City Airport District	Big Bear City Community Services District	Bonita-Sunnyside Fire Protection District	Border Coast Regional Airport Authority	Brooktrails Township Community Services District
Employer contributions outside of trust	\$ 176,959	\$ 223,629	\$ 83,776	\$ 709,271	\$ 146,533	\$ -	\$ 19,168
OPEB reimbursements outside of trust	176,959	223,629	83,776	709,271	146,533	-	19,168

(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, 2024**

Employer Name	Buena Park Library District	Burlingame School District	Butte County Air Quality Management District	Butte County Association of Governments	Butte County Superior Court	Butte-Glenn Community College District	Byron-Bethany Irrigation District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 33,188	\$ 120,000	\$ 150,000	\$ -	\$ -
Net investment and other income/expenses	283,971	112,402	15,126	54,315	235,548	2,872,638	204,924
Total Additions	283,971	112,402	48,314	174,315	385,548	2,872,638	204,924
Deductions							
OPEB reimbursements - direct	53,409	-	-	-	-	1,475,367	-
Administrative expenses	843	345	60	163	1,199	11,276	609
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	54,252	345	60	163	1,199	1,486,643	609
Net Increase (Decrease)	229,719	112,057	48,254	174,152	384,349	1,385,995	204,315
Net Position Restricted for OPEB Benefits							
Beginning of year	2,586,901	1,063,462	179,096	441,172	3,753,530	35,014,374	1,868,235
End of year	\$ 2,816,620	\$ 1,175,519	\$ 227,350	\$ 615,324	\$ 4,137,879	\$ 36,400,369	\$ 2,072,550

**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	Buena Park Library District	Burlingame School District	Butte County Air Quality Management District	Butte County Association of Governments	Butte County Superior Court	Butte-Glenn Community College District	Byron-Bethany Irrigation District
Employer contributions outside of trust	\$ 44,622	\$ 237,911	\$ 66,345	\$ 26,356	\$ 350,684	\$ -	\$ 135,626
OPEB reimbursements outside of trust	44,622	237,911	66,345	26,356	350,684	-	135,626

(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, 2024**

Employer Name	Cabrillo Joint Community College District	Calaveras Public Utility District	California Authority of Racing Fairs	California Fair Services Authority	California Fairs Financing Authority	Calleguas Municipal Water District	Camarillo Health Care District
Additions							
Contributions:							
Employer contributions - direct	\$ 653,921	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net investment and other income/expenses	828,432	122,961	111,336	518,535	49,606	913,309	216,423
Total Additions	1,482,353	122,961	111,336	518,535	49,606	913,309	216,423
Deductions							
OPEB reimbursements - direct	-	72,440	45,882	150,000	-	-	-
Administrative expenses	3,241	365	440	1,544	257	3,574	643
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	3,241	72,805	46,322	151,544	257	3,574	643
Net Increase (Decrease)	1,479,112	50,156	65,014	366,991	49,349	909,735	215,780
Net Position Restricted for OPEB Benefits							
Beginning of year	9,854,422	1,119,702	1,380,945	4,699,743	805,492	11,099,491	1,971,214
End of year	\$ 11,333,534	\$ 1,169,858	\$ 1,445,959	\$ 5,066,734	\$ 854,841	\$ 12,009,226	\$ 2,186,994

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

Employer Name	Cabrillo Joint Community College District	Calaveras Public Utility District	California Authority of Racing Fairs	California Fair Services Authority	California Fairs Financing Authority	Calleguas Municipal Water District	Camarillo Health Care District
Employer contributions outside of trust	\$ 1,009,503	\$ 35,382	\$ 744	\$ 241,780	\$ 121,332	\$ 494,000	\$ 96,222
OPEB reimbursements outside of trust	1,009,503	35,382	744	241,780	121,332	494,000	96,222

(Continued)

**California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
Schedule of Changes in Fiduciary Net Position by Employer
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Employer Name	Campbell Union Elementary School District	Capitol Area Development Authority	Carmichael Water District	Casitas Municipal Water District	Castro Valley Sanitary District	Castroville Community Services District	Center Unified School District
Additions							
Contributions:							
Employer contributions - direct	\$ 1,000,000	\$ 3,370	\$ 200,000	\$ -	\$ -	\$ 44,157	\$ -
Net investment and other income/expenses	1,424,919	547,869	334,361	86,485	127,199	44,501	120,307
Total Additions	2,424,919	551,239	534,361	86,485	127,199	88,658	120,307
Deductions							
OPEB reimbursements - direct	-	-	-	294,486	-	-	-
Administrative expenses	4,147	1,626	996	453	377	131	473
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	4,147	1,626	996	294,939	377	131	473
Net Increase (Decrease)	2,420,772	549,613	533,365	(208,454)	126,822	88,527	119,834
Net Position Restricted for OPEB Benefits							
Beginning of year	12,543,406	4,989,219	3,000,862	1,464,527	1,157,127	381,412	1,468,383
End of year	\$ 14,964,178	\$ 5,538,832	\$ 3,534,227	\$ 1,256,073	\$ 1,283,949	\$ 469,939	\$ 1,588,217

**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	Campbell Union Elementary School District	Capitol Area Development Authority	Carmichael Water District	Casitas Municipal Water District	Castro Valley Sanitary District	Castroville Community Services District	Center Unified School District
Employer contributions outside of trust	\$ 906,363	\$ 233,315	\$ 242,698	\$ 224,117	\$ 89,537	\$ -	\$ 463,831
OPEB reimbursements outside of trust	906,363	233,315	242,698	224,117	89,537	-	463,831

(Continued)

**California Public Employees' Retirement System
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Schedule of Changes in Fiduciary Net Position by Employer
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Employer Name	Central Basin Municipal Water District	Central County Fire Department	Central Fire Protection District of Santa Cruz County	Central Marin Police Authority	Central Marin Sanitation Agency	Centralia Elementary School District	Chino Valley Independent Fire District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 703,014	\$ 154,899	\$ 23,746	\$ 750,000	\$ 271,279
Net investment and other income/expenses	271,964	1,248,383	681,260	44,254	336,688	131,036	938,298
Total Additions	271,964	1,248,383	1,384,274	199,153	360,434	881,036	1,209,577
Deductions							
OPEB reimbursements - direct	160,954	-	-	-	168,962	-	-
Administrative expenses	1,069	3,701	2,035	176	1,001	181	2,790
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	162,023	3,701	2,035	176	169,963	181	2,790
Net Increase (Decrease)	109,941	1,244,682	1,382,239	198,977	190,471	880,855	1,206,787
Net Position Restricted for OPEB Benefits							
Beginning of year	3,301,501	11,354,343	6,220,916	536,462	3,052,356	-	8,558,164
End of year	\$ 3,411,442	\$ 12,599,025	\$ 7,603,155	\$ 735,439	\$ 3,242,827	\$ 880,855	\$ 9,764,951

**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, 2024
(unaudited)**

Employer Name	Central Basin Municipal Water District	Central County Fire Department	Central Fire Protection District of Santa Cruz County	Central Marin Police Authority	Central Marin Sanitation Agency	Centralia Elementary School District	Chino Valley Independent Fire District
Employer contributions outside of trust	\$ 22,049	\$ 1,149,042	\$ 1,586,150	\$ 865,408	\$ 72,852	\$ 303,123	\$ 729,721
OPEB reimbursements outside of trust	22,049	1,149,042	1,586,150	865,408	72,852	303,123	729,721

(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, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 116,952	\$ 100,517	\$ 312,744	\$ -	\$ 831,466	\$ -
Net investment and other income/expenses	1,662,194	49,497	313,388	620,110	12,601,205	2,364,808	(49,608)
Total Additions	1,662,194	166,449	413,905	932,854	12,601,205	3,196,274	(49,608)
Deductions							
OPEB reimbursements - direct	1,136,051	-	120,286	-	-	-	-
Administrative expenses	5,006	195	938	2,396	37,498	6,942	642
Employer withdrawal	-	-	-	-	-	-	10,139,241
Total Deductions	1,141,057	195	121,224	2,396	37,498	6,942	10,139,883
Net Increase (Decrease)	521,137	166,254	292,681	930,458	12,563,707	3,189,332	(10,189,491)
Net Position Restricted for OPEB Benefits							
Beginning of year	15,801,672	605,139	2,779,250	7,162,657	115,069,776	20,907,302	10,189,491
End of year	\$ 16,322,809	\$ 771,393	\$ 3,071,931	\$ 8,093,115	\$ 127,633,483	\$ 24,096,634	\$ -

**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, 2024
(unaudited)**

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	\$ 1,223,979	\$ 58,339	\$ -	\$ 690,794	\$ 15,213,745	\$ 2,409,049	\$ -
OPEB reimbursements outside of trust	1,223,979	58,339	-	690,794	15,213,745	2,409,049	-

(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, 2024**

Employer Name	City of Arcata	City of Avalon	City of Baldwin Park	City of Barstow	City of Bellflower	City of Belmont	City of Brentwood
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 838,845	\$ -	\$ 864,286	\$ -	\$ 882,288
Net investment and other income/expenses	48,545	33,372	300,510	172,814	996,941	966,155	2,848,499
Total Additions	48,545	33,372	1,139,355	172,814	1,861,227	966,155	3,730,787
Deductions							
OPEB reimbursements - direct	-	-	-	-	544,868	-	-
Administrative expenses	191	99	1,189	512	2,935	2,869	8,457
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	191	99	1,189	512	547,803	2,869	8,457
Net Increase (Decrease)	48,354	33,273	1,138,166	172,302	1,313,424	963,286	3,722,330
Net Position Restricted for OPEB Benefits							
Beginning of year	594,848	304,731	3,719,722	1,571,519	8,839,204	8,803,132	25,936,094
End of year	\$ 643,202	\$ 338,004	\$ 4,857,888	\$ 1,743,821	\$ 10,152,628	\$ 9,766,418	\$ 29,658,424

**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, 2024
(unaudited)**

Employer Name	City of Arcata	City of Avalon	City of Baldwin Park	City of Barstow	City of Bellflower	City of Belmont	City of Brentwood
Employer contributions outside of trust	\$ 190,033	\$ 289,542	\$ 1,472,009	\$ 946,126	\$ -	\$ 943,614	\$ 2,578,712
OPEB reimbursements outside of trust	190,033	289,542	1,472,009	946,126	-	943,614	2,578,712

(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, 2024**

Employer Name	City of Buena Park	City of Burbank	City of Burlingame	City of Calexico	City of Campbell	City of Capitola	City of Carlsbad
Additions							
Contributions:							
Employer contributions - direct	\$ 100,000	\$ 1,984,390	\$ 360,000	\$ 399,000	\$ 73,327	\$ 67,050	\$ -
Net investment and other income/expenses	326,749	6,467,087	2,347,266	56,796	704,775	70,999	2,063,628
Total Additions	426,749	8,451,477	2,707,266	455,796	778,102	138,049	2,063,628
Deductions							
OPEB reimbursements - direct	-	492,177	-	-	-	-	-
Administrative expenses	972	19,167	9,209	282	2,093	211	6,138
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	972	511,344	9,209	282	2,093	211	6,138
Net Increase (Decrease)	425,777	7,940,133	2,698,057	455,514	776,009	137,838	2,057,490
Net Position Restricted for OPEB Benefits							
Beginning of year	2,975,764	57,865,274	28,560,251	713,315	6,420,449	645,799	18,834,192
End of year	\$ 3,401,541	\$ 65,805,407	\$ 31,258,308	\$ 1,168,829	\$ 7,196,458	\$ 783,637	\$ 20,891,682

**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, 2024
(unaudited)**

Employer Name	City of Buena Park	City of Burbank	City of Burlingame	City of Calexico	City of Campbell	City of Capitola	City of Carlsbad
Employer contributions outside of trust	\$ 458,706	\$ 2,548,859	\$ 3,644,991	\$ 1,194,917	\$ 749,867	\$ 111,970	\$ 1,180,362
OPEB reimbursements outside of trust	458,706	2,548,859	3,644,991	1,194,917	749,867	111,970	1,180,362

(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, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 250,000	\$ 149,112	\$ 3,560,000	\$ 1,063,005
Net investment and other income/expenses	2,559,375	1,089,039	3,630,445	394,442	276,352	3,118,520	7,330,458
Total Additions	2,559,375	1,089,039	3,630,445	644,442	425,464	6,678,520	8,393,463
Deductions							
OPEB reimbursements - direct	-	-	-	-	91,547	3,300,000	-
Administrative expenses	7,589	4,275	18,502	1,173	817	12,458	21,727
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	7,589	4,275	18,502	1,173	92,364	3,312,458	21,727
Net Increase (Decrease)	2,551,786	1,084,764	3,611,943	643,269	333,100	3,366,062	8,371,736
Net Position Restricted for OPEB Benefits							
Beginning of year	23,279,801	13,277,816	57,964,677	3,595,335	2,361,128	37,087,282	66,319,740
End of year	\$ 25,831,587	\$ 14,362,580	\$ 61,576,620	\$ 4,238,604	\$ 2,694,228	\$ 40,453,344	\$ 74,691,476

**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, 2024
(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	\$ 3,264,705	\$ 2,384,287	\$ 2,452,833	\$ 156,181	\$ 54,078	\$ 1,323,962	\$ 9,140,426
OPEB reimbursements outside of trust	3,264,705	2,384,287	2,452,833	156,181	54,078	1,323,962	9,140,426

(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, 2024**

Employer Name	City of Daly City	City of Davis	City of Diamond Bar	City of Downey	City of Dublin	City of Eastvale	City of El Cajon
Additions							
Contributions:							
Employer contributions - direct	\$ 1,000,000	\$ -	\$ 88,000	\$ -	\$ -	\$ 63,183	\$ -
Net investment and other income/expenses	2,221,244	5,417,835	49,804	1,102,358	1,919,023	23,429	763,803
Total Additions	3,221,244	5,417,835	137,804	1,102,358	1,919,023	86,612	763,803
Deductions							
OPEB reimbursements - direct	-	-	-	-	963,526	-	-
Administrative expenses	6,588	16,063	226	3,278	7,561	95	2,267
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	6,588	16,063	226	3,278	971,087	95	2,267
Net Increase (Decrease)	3,214,656	5,401,772	137,578	1,099,080	947,936	86,517	761,536
Net Position Restricted for OPEB Benefits							
Beginning of year	20,182,606	49,273,922	645,544	10,057,876	23,487,602	276,435	6,956,062
End of year	\$ 23,397,262	\$ 54,675,694	\$ 783,122	\$ 11,156,956	\$ 24,435,538	\$ 362,952	\$ 7,717,598

**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, 2024
(unaudited)**

Employer Name	City of Daly City	City of Davis	City of Diamond Bar	City of Downey	City of Dublin	City of Eastvale	City of El Cajon
Employer contributions outside of trust	\$ 3,423,415	\$ 5,260,005	\$ 19,863	\$ 935,679	\$ 305,089	\$ 2,201	\$ 921,545
OPEB reimbursements outside of trust	3,423,415	5,260,005	19,863	935,679	305,089	2,201	921,545

(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, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	911,390	\$ -	5,000	8,900,000	750,000
Net investment and other income/expenses	660,484	3,357,514	826,981	153,172	348,001	6,396,854	211,315
Total Additions	660,484	3,357,514	1,738,371	153,172	353,001	15,296,854	961,315
Deductions							
OPEB reimbursements - direct	-	-	788,433	188,491	-	6,840,562	-
Administrative expenses	3,357	9,974	2,542	611	1,031	19,018	637
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	3,357	9,974	790,975	189,102	1,031	6,859,580	637
Net Increase (Decrease)	657,127	3,347,540	947,396	(35,930)	351,970	8,437,274	960,678
Net Position Restricted for OPEB Benefits							
Beginning of year	10,514,478	30,600,244	6,982,581	1,878,352	3,163,877	51,575,653	1,934,426
End of year	\$ 11,171,605	\$ 33,947,784	\$ 7,929,977	\$ 1,842,422	\$ 3,515,847	\$ 60,012,927	\$ 2,895,104

**California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
Supplementary Schedule the Contributions and Reimbursements Outside the Trust
As of and for the Year Ended June 30, 2024
(unaudited)**

Employer Name	City of El Centro	City of El Segundo	City of Encinitas	City of Fairfield	City of Fort Bragg	City of Fremont	City of Gardena
Employer contributions outside of trust	\$ 339,000	\$ 4,309,948	\$ 68,963	\$ -	\$ 444,000	\$ -	\$ 3,463,192
OPEB reimbursements outside of trust	339,000	4,309,948	68,963	-	444,000	-	3,463,192

(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, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 3,896,043	\$ -	\$ -	\$ -	\$ -
Net investment and other income/expenses	575,646	812,236	2,985,838	2,693,040	1,303,153	335,581	169,265
Total Additions	575,646	812,236	6,881,881	2,693,040	1,303,153	335,581	169,265
Deductions							
OPEB reimbursements - direct	-	-	-	999,420	-	-	-
Administrative expenses	1,715	2,413	8,966	10,572	3,876	1,590	662
Employer withdrawal	-	-	-	-	-	8,000,000	-
Total Deductions	1,715	2,413	8,966	1,009,992	3,876	8,001,590	662
Net Increase (Decrease)	573,931	809,823	6,872,915	1,683,048	1,299,277	(7,666,009)	168,603
Net Position Restricted for OPEB Benefits							
Beginning of year	5,263,268	7,402,821	24,126,204	32,836,671	11,892,827	10,142,231	2,056,855
End of year	\$ 5,837,199	\$ 8,212,644	\$ 30,999,119	\$ 34,519,719	\$ 13,192,104	\$ 2,476,222	\$ 2,225,458

**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, 2024
(unaudited)**

Employer Name	City of Gardena Transportation Enterprise	City of Hawaiian Gardens	City of Hayward	City of Huntington Beach	City of Huntington Park	City of Indian Wells	City of Indio
Employer contributions outside of trust	\$ 480,751	\$ 603,284	\$ 5,173,015	\$ 933,859	\$ 3,139,710	\$ 492,555	\$ 2,661,862
OPEB reimbursements outside of trust	480,751	603,284	5,173,015	933,859	3,139,710	492,555	2,661,862

(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, 2024**

Employer Name	City of Industry	City of Irwindale	City of La Habra	City of La Mesa	City of La Mirada	City of La Palma	City of La Puente
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 595,000	\$ 387,801	\$ 496,172	\$ -	\$ 68,202	\$ -
Net investment and other income/expenses	1,274,015	713,791	549,488	761,999	1,926,480	348,607	480,658
Total Additions	1,274,015	1,308,791	937,289	1,258,171	1,926,480	416,809	480,658
Deductions							
OPEB reimbursements - direct	722,251	-	-	-	136,331	-	-
Administrative expenses	3,769	2,114	1,629	2,241	7,587	1,033	1,433
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	726,020	2,114	1,629	2,241	143,918	1,033	1,433
Net Increase (Decrease)	547,995	1,306,677	935,660	1,255,930	1,782,562	415,776	479,225
Net Position Restricted for OPEB Benefits							
Beginning of year	11,495,220	6,454,510	4,997,444	6,617,304	23,583,313	3,158,654	4,398,485
End of year	\$ 12,043,215	\$ 7,761,187	\$ 5,933,104	\$ 7,873,234	\$ 25,365,875	\$ 3,574,430	\$ 4,877,710

**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, 2024
(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	\$ 25,231	\$ 1,129,690	\$ 431,237	\$ 507,380	\$ 772,005	\$ 168,635	\$ 238,199
OPEB reimbursements outside of trust	25,231	1,129,690	431,237	507,380	772,005	168,635	238,199

(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, 2024**

Employer Name	City of La Quinta	City of Lafayette	City of Laguna Woods	City of Lancaster	City of Larkspur	City of Lathrop	City of Live Oak
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 1,080,580	\$ 129,000	\$ 64,454	\$ -
Net investment and other income/expenses	151,479	71,976	8,213	(419,050)	70,714	577,009	55,997
Total Additions	151,479	71,976	8,213	661,530	199,714	641,463	55,997
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	267,902	9,530
Administrative expenses	597	214	42	2,030	279	1,705	166
Employer withdrawal	-	-	-	17,243,115	-	-	-
Total Deductions	597	214	42	17,245,145	279	269,607	9,696
Net Increase (Decrease)	150,882	71,762	8,171	(16,583,615)	199,435	371,856	46,301
Net Position Restricted for OPEB Benefits							
Beginning of year	1,856,315	655,713	130,386	16,583,615	858,023	5,147,910	510,847
End of year	\$ 2,007,197	\$ 727,475	\$ 138,557	\$ -	\$ 1,057,458	\$ 5,519,766	\$ 557,148

**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, 2024
(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	\$ 96,675	\$ 39,628	\$ 5,771	\$ -	\$ 625,255	\$ 170,049	\$ 14,182
OPEB reimbursements outside of trust	96,675	39,628	5,771	-	625,255	170,049	14,182

(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, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ 62,603	\$ -	\$ -	\$ -	\$ -	\$ 378,920	\$ 550,000
Net investment and other income/expenses	53,851	111,784	73,345	2,157,636	411,350	1,650,445	703,853
Total Additions	116,454	111,784	73,345	2,157,636	411,350	2,029,365	1,253,853
Deductions							
OPEB reimbursements - direct	-	-	-	543,558	-	-	-
Administrative expenses	154	401	218	6,416	1,218	4,902	2,072
Employer withdrawal	-	2,279,620	-	-	-	-	-
Total Deductions	154	2,280,021	218	549,974	1,218	4,902	2,072
Net Increase (Decrease)	116,300	(2,168,237)	73,127	1,607,662	410,132	2,024,463	1,251,781
Net Position Restricted for OPEB Benefits							
Beginning of year	461,988	2,168,237	668,596	19,605,753	3,734,597	15,040,744	5,816,265
End of year	\$ 578,288	\$ -	\$ 741,723	\$ 21,213,415	\$ 4,144,729	\$ 17,065,207	\$ 7,068,046

**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, 2024
(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	\$ 265,379	\$ -	\$ 35,168	\$ 729,000	\$ 134,024	\$ 1,204,781	\$ 1,472,173
OPEB reimbursements outside of trust	265,379	-	35,168	729,000	134,024	1,204,781	1,472,173

(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, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ 178,146	\$ -	\$ -	\$ -	\$ -	\$ -	167,865
Net investment and other income/expenses	930,677	882,352	1,603,042	79,667	1,376,226	290,254	1,456,064
Total Additions	1,108,823	882,352	1,603,042	79,667	1,376,226	290,254	1,623,929
Deductions							
OPEB reimbursements - direct	332,167	361,752	-	-	848,550	-	-
Administrative expenses	2,771	3,506	4,765	314	7,069	863	5,735
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	334,938	365,258	4,765	314	855,619	863	5,735
Net Increase (Decrease)	773,885	517,094	1,598,277	79,353	520,607	289,391	1,618,194
Net Position Restricted for OPEB Benefits							
Beginning of year	8,430,733	10,853,922	14,619,955	973,977	22,070,191	2,648,948	17,816,590
End of year	\$ 9,204,618	\$ 11,371,016	\$ 16,218,232	\$ 1,053,330	\$ 22,590,798	\$ 2,938,339	\$ 19,434,784

**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, 2024
(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	\$ 41,055	\$ 236,797	\$ 1,524,337	\$ 187,355	\$ 198,794	\$ 1,586,751	\$ 1,608,937
OPEB reimbursements outside of trust	41,055	236,797	1,524,337	187,355	198,794	1,586,751	1,608,937

(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, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ 885,985	\$ 224,000	\$ 572,152	\$ 2,000,000	\$ -	\$ 1,146,635	\$ 750,000
Net investment and other income/expenses	6,079,033	1,123,661	859,669	1,519,745	294,407	1,901,587	470,206
Total Additions	6,965,018	1,347,661	1,431,821	3,519,745	294,407	3,048,222	1,220,206
Deductions							
OPEB reimbursements - direct	2,618,349	604,570	-	-	60,287	-	-
Administrative expenses	18,247	3,384	2,517	4,574	873	5,711	1,699
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	2,636,596	607,954	2,517	4,574	61,160	5,711	1,699
Net Increase (Decrease)	4,328,422	739,707	1,429,304	3,515,171	233,247	3,042,511	1,218,507
Net Position Restricted for OPEB Benefits							
Beginning of year	55,933,812	10,526,138	7,511,855	13,045,194	2,679,493	16,437,463	4,889,830
End of year	\$ 60,262,234	\$ 11,265,845	\$ 8,941,159	\$ 16,560,365	\$ 2,912,740	\$ 19,479,974	\$ 6,108,337

**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, 2024
(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	\$ 1,237,956	\$ -	\$ 847,738	\$ 1,672,483	\$ -	\$ 1,214,486	\$ 311,978
OPEB reimbursements outside of trust	1,237,956	-	847,738	1,672,483	-	1,214,486	311,978

(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, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	1,098,842	460,033	663,010	-	13,500,000
Net investment and other income/expenses	12,715,872	670,014	1,201,397	475,119	3,451,260	797,032	7,435,354
Total Additions	12,715,872	670,014	2,300,239	935,152	4,114,270	797,032	20,935,354
Deductions							
OPEB reimbursements - direct	2,100,000	-	803,919	-	-	-	-
Administrative expenses	49,983	1,989	3,526	1,428	9,986	4,060	22,651
Employer withdrawal	-	-	-	-	39,271,137	-	-
Total Deductions	2,149,983	1,989	807,445	1,428	39,281,123	4,060	22,651
Net Increase (Decrease)	10,565,889	668,025	1,492,794	933,724	(35,166,853)	792,972	20,912,703
Net Position Restricted for OPEB Benefits							
Beginning of year	155,248,200	6,100,355	10,212,439	3,948,011	35,166,853	12,719,466	62,796,729
End of year	\$ 165,814,089	\$ 6,768,380	\$ 11,705,233	\$ 4,881,735	-	\$ 13,512,438	\$ 83,709,432

**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, 2024
(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	\$ 5,718,006	\$ 2,005,185	\$ 216,104	\$ 341,856	-	\$ 1,262,380	\$ 29,878,137
OPEB reimbursements outside of trust	5,718,006	2,005,185	216,104	341,856	-	1,262,380	29,878,137

(Continued)

**California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
Schedule of Changes in Fiduciary Net Position by Employer
As of and for the Year Ended June 30, 2024**

Employer Name	City of Ojai	City of Ontario	City of Palm Desert	City of Palo Alto	City of Paramount	City of Pico Rivera	City of Pismo Beach
Additions							
Contributions:							
Employer contributions - direct	\$ 100,000	\$ 6,129,535	\$ -	\$ 1,927,911	\$ 371,264	\$ 517,000	\$ 180,000
Net investment and other income/expenses	106,125	16,498,502	1,783,056	17,282,585	1,012,767	841,426	535,095
Total Additions	206,125	22,628,037	1,783,056	19,210,496	1,384,031	1,358,426	715,095
Deductions							
OPEB reimbursements - direct	-	6,645,521	-	-	-	-	194,059
Administrative expenses	316	48,818	7,014	51,114	3,006	2,507	1,591
Employer withdrawal	-	75,000,000	-	-	-	-	-
Total Deductions	316	81,694,339	7,014	51,114	3,006	2,507	195,650
Net Increase (Decrease)	205,809	(59,066,302)	1,776,042	19,159,382	1,381,025	1,355,919	519,445
Net Position Restricted for OPEB Benefits							
Beginning of year	917,266	164,683,608	21,789,415	156,115,384	9,216,830	7,225,312	4,829,176
End of year	\$ 1,123,075	\$ 105,617,306	\$ 23,565,457	\$ 175,274,766	\$ 10,597,855	\$ 8,581,231	\$ 5,348,621

**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, 2024
(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	\$ 290,858	\$ 1,631,479	\$ 1,306,991	\$ 14,863,089	\$ 844,736	\$ 1,242,433	\$ 96,099
OPEB reimbursements outside of trust	290,858	1,631,479	1,306,991	14,863,089	844,736	1,242,433	96,099

(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, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,963,196	\$ -	\$ 84,025
Net investment and other income/expenses	728,343	6,582,709	106,692	526,480	1,264,693	6,781,903	69,045
Total Additions	1,228,343	6,582,709	106,692	526,480	3,227,889	6,781,903	153,070
Deductions							
OPEB reimbursements - direct	-	-	-	-	1,611,836	-	-
Administrative expenses	2,162	19,537	419	1,560	3,681	20,131	204
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	2,162	19,537	419	1,560	1,615,517	20,131	204
Net Increase (Decrease)	1,226,181	6,563,172	106,273	524,920	1,612,372	6,761,772	152,866
Net Position Restricted for OPEB Benefits							
Beginning of year	6,627,757	59,936,111	1,301,667	4,783,592	10,198,784	61,761,060	587,617
End of year	\$ 7,853,938	\$ 66,499,283	\$ 1,407,940	\$ 5,308,512	\$ 11,811,156	\$ 68,522,832	\$ 740,483

**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, 2024
(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	\$ 2,041,961	\$ 4,280,105	\$ 33,540	\$ 640,484	\$ -	\$ 4,313,566	\$ 386,754
OPEB reimbursements outside of trust	2,041,961	4,280,105	33,540	640,484	-	4,313,566	386,754

(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, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ 1,287,996	\$ 88,597	\$ -	\$ -	\$ -	\$ 18,438,105	\$ -
Net investment and other income/expenses	851,198	189,496	4,111,479	1,264,367	55,813	10,985,164	477,784
Total Additions	2,139,194	278,093	4,111,479	1,264,367	55,813	29,423,269	477,784
Deductions							
OPEB reimbursements - direct	-	-	-	920,400	-	11,287,246	-
Administrative expenses	3,256	563	12,198	4,974	219	30,736	1,418
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	3,256	563	12,198	925,374	219	11,317,982	1,418
Net Increase (Decrease)	2,135,938	277,530	4,099,281	338,993	55,594	18,105,287	476,366
Net Position Restricted for OPEB Benefits							
Beginning of year	9,749,551	1,724,727	37,419,107	15,343,580	681,770	84,817,015	4,350,748
End of year	\$ 11,885,489	\$ 2,002,257	\$ 41,518,388	\$ 15,682,573	\$ 737,364	\$ 102,922,302	\$ 4,827,114

**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, 2024
(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	\$ 341,982	\$ 151,661	\$ 2,213,000	\$ 387,438	\$ 47,801	\$ 4,746,000	\$ 790,000
OPEB reimbursements outside of trust	341,982	151,661	2,213,000	387,438	47,801	4,746,000	790,000

(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, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ 235,300	\$ 90,000	\$ -	\$ 250,000	\$ -	\$ 100,000	\$ 880,000
Net investment and other income/expenses	407,006	129,527	10,301,138	794,649	1,202,776	57,289	1,057,611
Total Additions	642,306	219,527	10,301,138	1,044,649	1,202,776	157,289	1,937,611
Deductions							
OPEB reimbursements - direct	246,115	-	7,590,250	-	-	-	723,787
Administrative expenses	1,217	488	40,649	2,357	3,571	230	3,150
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	247,332	488	7,630,899	2,357	3,571	230	726,937
Net Increase (Decrease)	394,974	219,039	2,670,239	1,042,292	1,199,205	157,059	1,210,674
Net Position Restricted for OPEB Benefits							
Beginning of year	3,789,224	1,443,071	126,313,634	7,226,848	10,954,815	663,151	9,591,280
End of year	\$ 4,184,198	\$ 1,662,110	\$ 128,983,873	\$ 8,269,140	\$ 12,154,020	\$ 820,210	\$ 10,801,954

**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, 2024
(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	\$ 70,894	\$ 250,004	\$ 28,602,649	\$ 2,309,975	\$ 741,000	\$ 319,377	\$ 357,000
OPEB reimbursements outside of trust	70,894	250,004	28,602,649	2,309,975	741,000	319,377	357,000

(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, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 469,000	\$ 3,479,789	\$ -	\$ 167,341
Net investment and other income/expenses	2,965,676	2,778,820	468,371	3,181,599	699,118	213,740	859,520
Total Additions	2,965,676	2,778,820	468,371	3,650,599	4,178,907	213,740	1,026,861
Deductions							
OPEB reimbursements - direct	-	1,834,145	173,064	-	1,665,246	-	-
Administrative expenses	8,798	10,940	1,385	9,401	2,841	636	2,554
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	8,798	1,845,085	174,449	9,401	1,668,087	636	2,554
Net Increase (Decrease)	2,956,878	933,735	293,922	3,641,198	2,510,820	213,104	1,024,307
Net Position Restricted for OPEB Benefits							
Beginning of year	26,989,030	33,956,127	4,245,782	28,669,856	8,590,018	1,952,771	7,836,268
End of year	\$ 29,945,908	\$ 34,889,862	\$ 4,539,704	\$ 32,311,054	\$ 11,100,838	\$ 2,165,875	\$ 8,860,575

**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, 2024
(unaudited)**

Employer Name	City of San Rafael	City of San Ramon	City of Sand City	City of Santa Fe Springs	City of Santa Monica	City of Santee	City of Seal Beach
Employer contributions outside of trust	\$ 2,837,790	\$ 711,793	\$ -	\$ 3,842,165	\$ -	\$ 221,036	\$ 797,995
OPEB reimbursements outside of trust	2,837,790	711,793	-	3,842,165	-	221,036	797,995

(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, 2024**

Employer Name	City of Shasta Lake	City of Sierra Madre	City of Solvang	City of South Pasadena	City of South San Francisco	City of Stanton	City of Temecula
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	70,000	\$ -	801,762	\$ -	3,254,000
Net investment and other income/expenses	720,319	177,911	89,986	133,401	3,622,178	67,920	1,838,416
Total Additions	720,319	177,911	159,986	133,401	4,423,940	67,920	5,092,416
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	37,625	-
Administrative expenses	2,832	698	355	396	10,744	269	5,454
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	2,832	698	355	396	10,744	37,894	5,454
Net Increase (Decrease)	717,487	177,213	159,631	133,005	4,413,196	30,026	5,086,962
Net Position Restricted for OPEB Benefits							
Beginning of year	8,796,222	2,167,916	1,081,546	1,214,492	32,765,173	835,051	15,392,358
End of year	\$ 9,513,709	\$ 2,345,129	\$ 1,241,177	\$ 1,347,497	\$ 37,178,369	\$ 865,077	\$ 20,479,320

**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, 2024
(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	\$ 411,562	\$ 95,584	\$ 138,777	\$ 721,277	\$ 4,414,005	\$ 2,580	\$ 1,168,938
OPEB reimbursements outside of trust	411,562	95,584	138,777	721,277	4,414,005	2,580	1,168,938

(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, 2024**

Employer Name	City of Thousand Oaks	City of Torrance	City of Vacaville	City of Vallejo	City of Vernon	City of West Hollywood	City of West Sacramento
Additions							
Contributions:							
Employer contributions - direct	\$ 2,032,041	\$ 5,837,000	\$ 2,500,000	\$ -	\$ 1,375,874	\$ -	\$ -
Net investment and other income/expenses	2,667,178	4,779,492	6,741,929	2,937,654	1,525,758	351,859	2,867,727
Total Additions	4,699,219	10,616,492	9,241,929	2,937,654	2,901,632	351,859	2,867,727
Deductions							
OPEB reimbursements - direct	1,662,982	4,323,690	-	-	-	-	-
Administrative expenses	7,942	14,543	19,934	8,700	4,467	1,776	8,515
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	1,670,924	4,338,233	19,934	8,700	4,467	1,776	8,515
Net Increase (Decrease)	3,028,295	6,278,259	9,221,995	2,928,954	2,897,165	350,083	2,859,212
Net Position Restricted for OPEB Benefits							
Beginning of year	23,879,430	38,987,802	60,035,782	26,682,759	13,210,430	5,561,730	26,124,705
End of year	\$ 26,907,725	\$ 45,266,061	\$ 69,257,777	\$ 29,611,713	\$ 16,107,595	\$ 5,911,813	\$ 28,983,917

**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, 2024
(unaudited)**

Employer Name	City of Thousand Oaks	City of Torrance	City of Vacaville	City of Vallejo	City of Vernon	City of West Hollywood	City of West Sacramento
Employer contributions outside of trust	\$ 417,603	\$ -	\$ 8,025,824	\$ 2,906,361	\$ 1,818,347	\$ 324,687	\$ 1,940,051
OPEB reimbursements outside of trust	417,603	-	8,025,824	2,906,361	1,818,347	324,687	1,940,051

(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, 2024**

Employer Name	City of Westlake Village	City of Westminster	City of Yorba Linda	City of Yreka	City/County Association of Governments of San Mateo County	Clear Creek Community Services District	Coachella Valley Mosquito and Vector Control District
Additions							
Contributions:							
Employer contributions - direct	\$ 150,000	\$ 250,000	\$ 500,000	\$ 11,983	\$ 55,000	\$ 49,811	\$ 312,420
Net investment and other income/expenses	201,432	555,555	251,198	112,630	31,226	162,148	549,782
Total Additions	351,432	805,555	751,198	124,613	86,226	211,959	862,202
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	82,268	-
Administrative expenses	602	1,656	760	443	124	478	1,628
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	602	1,656	760	443	124	82,746	1,628
Net Increase (Decrease)	350,830	803,899	750,438	124,170	86,102	129,213	860,574
Net Position Restricted for OPEB Benefits							
Beginning of year	1,773,088	5,083,707	2,279,866	1,370,845	381,288	1,448,076	4,978,852
End of year	\$ 2,123,918	\$ 5,887,606	\$ 3,030,304	\$ 1,495,015	\$ 467,390	\$ 1,577,289	\$ 5,839,426

**California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
Supplementary Schedule the Contributions and Reimbursements Outside the Trust
As of and for the Year Ended June 30, 2024
(unaudited)**

Employer Name	City of Westlake Village	City of Westminster	City of Yorba Linda	City of Yreka	City/County Association of Governments of San Mateo County	Clear Creek Community Services District	Coachella Valley Mosquito and Vector Control District
Employer contributions outside of trust	\$ 87,987	\$ 2,828,193	\$ 891,230	\$ 105,685	\$ 37,593	\$ 40,551	\$ 96,724
OPEB reimbursements outside of trust	87,987	2,828,193	891,230	105,685	37,593	40,551	96,724

(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, 2024**

Employer Name	Colusa County Superior Court	Compton Creek Mosquito Abatement District	Contra Costa County Public Law Library	Contra Costa Transportation Authority	Cooperative Personnel Services	Costa Mesa Sanitary District	Cosumnes Community Services District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 78,467	\$ -	\$ -	\$ 4,616,241
Net investment and other income/expenses	35,206	12,772	67,858	615,781	941,852	54,727	3,436,025
Total Additions	35,206	12,772	67,858	694,248	941,852	54,727	8,052,266
Deductions							
OPEB reimbursements - direct	-	-	-	240,160	166,150	-	-
Administrative expenses	177	38	267	1,829	2,805	162	10,286
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	177	38	267	241,989	168,955	162	10,286
Net Increase (Decrease)	35,029	12,734	67,591	452,259	772,897	54,565	8,041,980
Net Position Restricted for OPEB Benefits							
Beginning of year	555,309	116,423	829,303	5,551,613	8,590,443	496,601	28,755,180
End of year	\$ 590,338	\$ 129,157	\$ 896,894	\$ 6,003,872	\$ 9,363,340	\$ 551,166	\$ 36,797,160

**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, 2024
(unaudited)**

Employer Name	Colusa County Superior Court	Compton Creek Mosquito Abatement District	Contra Costa County Public Law Library	Contra Costa Transportation Authority	Cooperative Personnel Services	Costa Mesa Sanitary District	Cosumnes Community Services District
Employer contributions outside of trust	\$ 15,758	\$ -	\$ -	\$ 41,000	\$ -	\$ 4,343	\$ 3,451,926
OPEB reimbursements outside of trust	15,758	-	-	41,000	-	4,343	3,451,926

(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, 2024**

Employer Name	County of Butte	County of Del Norte	County of Marin	County of Monterey	County of Nevada	County of Placer	County of Riverside
Additions							
Contributions:							
Employer contributions - direct	\$ 1,900,000	\$ -	\$ 7,000,000	\$ 4,644,000	\$ -	\$ 17,671,068	\$ 14,200,000
Net investment and other income/expenses	928,091	118,801	18,221,613	8,128,878	4,336,312	6,235,147	9,508,115
Total Additions	2,828,091	118,801	25,221,613	12,772,878	4,336,312	23,906,215	23,708,115
Deductions							
OPEB reimbursements - direct	1,420,446	-	-	-	-	24,966,171	-
Administrative expenses	3,515	359	54,135	23,826	12,877	46,358	24,742
Employer withdrawal	-	-	-	-	-	100,000,000	119,995,641
Total Deductions	1,423,961	359	54,135	23,826	12,877	125,012,529	120,020,383
Net Increase (Decrease)	1,404,130	118,442	25,167,478	12,749,052	4,323,435	(101,106,314)	(96,312,268)
Net Position Restricted for OPEB Benefits							
Beginning of year	10,587,612	1,103,218	165,598,332	70,843,192	39,507,091	217,847,709	96,312,268
End of year	\$ 11,991,742	\$ 1,221,660	\$ 190,765,810	\$ 83,592,244	\$ 43,830,526	\$ 116,741,395	\$ -

**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, 2024
(unaudited)**

Employer Name	County of Butte	County of Del Norte	County of Marin	County of Monterey	County of Nevada	County of Placer	County of Riverside
Employer contributions outside of trust	\$ 2,617,330	\$ 1,752,513	\$ 14,193,906	\$ 4,009,176	\$ 3,216,683	\$ -	\$ -
OPEB reimbursements outside of trust	2,617,330	1,752,513	14,193,906	4,009,176	3,216,683	-	-

(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, 2024**

Employer Name	County of San Luis Obispo	County of San Mateo	County of Santa Clara	County School Service - Sacramento County Schools	County Superintendent of Schools Office - Riverside County Schools	CRA/LA, A Designated Local Authority	Crescenta Valley Water District
Additions							
Contributions:							
Employer contributions - direct	\$ 664,000	\$ 18,479,923	\$ 61,130,023	\$ -	\$ 2,026,836	\$ -	\$ -
Net investment and other income/expenses	3,043,652	31,256,023	174,250,142	7,139,666	10,902,437	2,751,017	80,652
Total Additions	3,707,652	49,735,946	235,380,165	7,139,666	12,929,273	2,751,017	80,652
Deductions							
OPEB reimbursements - direct	-	16,895,181	-	-	5,289,604	-	-
Administrative expenses	9,020	123,607	513,819	21,230	32,389	10,787	240
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	9,020	17,018,788	513,819	21,230	5,321,993	10,787	240
Net Increase (Decrease)	3,698,632	32,717,158	234,866,346	7,118,436	7,607,280	2,740,230	80,412
Net Position Restricted for OPEB Benefits							
Beginning of year	27,311,550	384,570,509	1,548,691,428	65,142,156	98,841,900	33,503,231	735,471
End of year	\$ 31,010,182	\$ 417,287,667	\$ 1,783,557,774	\$ 72,260,592	\$ 106,449,180	\$ 36,243,461	\$ 815,883

**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, 2024
(unaudited)**

Employer Name	County of San Luis Obispo	County of San Mateo	County of Santa Clara	County School Service - Sacramento County Schools	County Superintendent of Schools Office - Riverside County Schools	CRA/LA, A Designated Local Authority	Crescenta Valley Water District
Employer contributions outside of trust	\$ 3,445,158	\$ 10,030,940	\$ 115,750,481	\$ 3,103,037	\$ 985,761	\$ 2,050,413	\$ 342,509
OPEB reimbursements outside of trust	3,445,158	10,030,940	115,750,481	3,103,037	985,761	2,050,413	342,509

(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, 2024**

Employer Name	Crestline-Lake Arrowhead Water Agency	Cucamonga Valley Water District	Dehesa Elementary School District	Del Mar Union Elementary School District	Del Norte Solid Waste Management Authority	Del Paso Manor Water District	Del Puerto Water District
Additions							
Contributions:							
Employer contributions - direct	\$ 113,940	\$ 1,215,000	\$ -	\$ 100,000	\$ 70,000	\$ -	\$ 38,054
Net investment and other income/expenses	142,143	1,834,273	7,791	176,459	133,588	82,647	73,408
Total Additions	256,083	3,049,273	7,791	276,459	203,588	82,647	111,462
Deductions							
OPEB reimbursements - direct	-	951,588	-	-	-	-	12,013
Administrative expenses	422	5,314	31	521	399	246	288
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	422	956,902	31	521	399	246	12,301
Net Increase (Decrease)	255,661	2,092,371	7,760	275,938	203,189	82,401	99,161
Net Position Restricted for OPEB Benefits							
Beginning of year	1,293,463	15,574,990	94,949	1,599,528	1,201,955	754,151	881,267
End of year	\$ 1,549,124	\$ 17,667,361	\$ 102,709	\$ 1,875,466	\$ 1,405,144	\$ 836,552	\$ 980,428

**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, 2024
(unaudited)**

Employer Name	Crestline-Lake Arrowhead Water Agency	Cucamonga Valley Water District	Dehesa Elementary School District	Del Mar Union Elementary School District	Del Norte Solid Waste Management Authority	Del Paso Manor Water District	Del Puerto Water District
Employer contributions outside of trust	\$ 113,940	\$ -	\$ -	\$ 188,315	\$ 48,016	\$ 74,624	\$ 835
OPEB reimbursements outside of trust	113,940	-	-	188,315	48,016	74,624	835

(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, 2024**

Employer Name	Delta Mosquito and Vector Control District	Denair Community Services District	Diablo Water District	Diamond Springs/EI Dorado Fire Protection District	Dublin San Ramon Services District	East Bay Dischargers Authority	East Bay Regional Park District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 25,306	\$ -	\$ 81,544	\$ 636,542	\$ -	\$ 1,133,948
Net investment and other income/expenses	54,102	107,531	115,502	192,695	2,421,229	75,558	8,578,076
Total Additions	54,102	132,837	115,502	274,239	3,057,771	75,558	9,712,024
Deductions							
OPEB reimbursements - direct	-	-	39,160	-	1,685,148	66,608	3,049,439
Administrative expenses	213	422	345	756	9,485	226	25,526
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	213	422	39,505	756	1,694,633	66,834	3,074,965
Net Increase (Decrease)	53,889	132,415	75,997	273,483	1,363,138	8,724	6,637,059
Net Position Restricted for OPEB Benefits							
Beginning of year	660,453	1,304,051	1,053,334	2,344,809	28,779,006	686,545	78,417,589
End of year	\$ 714,342	\$ 1,436,466	\$ 1,129,331	\$ 2,618,292	\$ 30,142,144	\$ 695,269	\$ 85,054,648

**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, 2024
(unaudited)**

Employer Name	Delta Mosquito and Vector Control District	Denair Community Services District	Diablo Water District	Diamond Springs/EI Dorado Fire Protection District	Dublin San Ramon Services District	East Bay Dischargers Authority	East Bay Regional Park District
Employer contributions outside of trust	\$ 23,248	\$ 41,484	\$ 10,410	\$ 529,483	\$ -	\$ -	\$ -
OPEB reimbursements outside of trust	23,248	41,484	10,410	529,483	-	-	-

(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, 2024**

Employer Name	East Palo Alto Sanitary District	East Valley Water District	Eden Area ROP	El Dorado County Superior Court	El Dorado County Transit Authority	El Dorado County Transportation Commission	El Dorado Hills Community Services District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 339,896	\$ -	\$ 160,000	\$ -	\$ 5,522	\$ -
Net investment and other income/expenses	156,392	174,321	51,522	45,530	79,178	14,919	264,888
Total Additions	156,392	514,217	51,522	205,530	79,178	20,441	264,888
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	159,997
Administrative expenses	464	673	260	186	235	44	790
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	464	673	260	186	235	44	160,787
Net Increase (Decrease)	155,928	513,544	51,262	205,344	78,943	20,397	104,101
Net Position Restricted for OPEB Benefits							
Beginning of year	1,424,762	1,968,872	814,932	578,544	721,087	136,029	2,404,935
End of year	\$ 1,580,690	\$ 2,482,416	\$ 866,194	\$ 783,888	\$ 800,030	\$ 156,426	\$ 2,509,036

**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, 2024
(unaudited)**

Employer Name	East Palo Alto Sanitary District	East Valley Water District	Eden Area ROP	El Dorado County Superior Court	El Dorado County Transit Authority	El Dorado County Transportation Commission	El Dorado Hills Community Services District
Employer contributions outside of trust	\$ 85,862	\$ 242,275	\$ 41,515	\$ 79,837	\$ 14,112	\$ 1,848	\$ 32,516
OPEB reimbursements outside of trust	85,862	242,275	41,515	79,837	14,112	1,848	32,516

(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, 2024**

Employer Name	El Dorado Hills County Water District	El Dorado Irrigation District	Encina Wastewater Authority	Enterprise Elementary School District	Fair Oaks Recreation & Park District	Fairfield-Suisun Sewer District	Fairfield-Suisun Unified School District
Additions							
Contributions:							
Employer contributions - direct	\$ 300,000	\$ -	\$ 175,596	\$ 200,000	\$ -	\$ 694,374	\$ 3,353,786
Net investment and other income/expenses	1,202,742	1,387,342	130,715	260,300	7,738	987,310	702,974
Total Additions	1,502,742	1,387,342	306,311	460,300	7,738	1,681,684	4,056,760
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	3,575	4,122	390	763	30	2,931	2,062
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	3,575	4,122	390	763	30	2,931	2,062
Net Increase (Decrease)	1,499,167	1,383,220	305,921	459,537	7,708	1,678,753	4,054,698
Net Position Restricted for OPEB Benefits							
Beginning of year	10,866,018	12,646,303	1,125,877	2,339,258	94,467	8,968,357	4,220,673
End of year	\$ 12,365,185	\$ 14,029,523	\$ 1,431,798	\$ 2,798,795	\$ 102,175	\$ 10,647,110	\$ 8,275,371

**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, 2024
(unaudited)**

Employer Name	El Dorado Hills County Water District	El Dorado Irrigation District	Encina Wastewater Authority	Enterprise Elementary School District	Fair Oaks Recreation & Park District	Fairfield-Suisun Sewer District	Fairfield-Suisun Unified School District
Employer contributions outside of trust	\$ 965,592	\$ 2,421,432	\$ 93,570	\$ 193,092	\$ 64,681	\$ 590,321	\$ 2,355,863
OPEB reimbursements outside of trust	965,592	2,421,432	93,570	193,092	64,681	590,321	2,355,863

(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, 2024**

Employer Name	Fallbrook Union High School District	Fern Valley Water District	First 5 Contra Costa	First 5 Del Norte	First 5 San Benito	Florin Resource Conservation District Elk Grove Water Works	Foothill DeAnza Community College District
Additions							
Contributions:							
Employer contributions - direct	\$ 406,411	\$ -	\$ -	\$ -	\$ -	149,088	\$ 1,500,000
Net investment and other income/expenses	18,370	93,443	81,634	16,506	62,960	427,058	3,969,075
Total Additions	424,781	93,443	81,634	16,506	62,960	576,146	5,469,075
Deductions							
OPEB reimbursements - direct	-	-	50,273	-	-	-	-
Administrative expenses	94	367	321	49	187	1,270	11,397
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	94	367	50,594	49	187	1,270	11,397
Net Increase (Decrease)	424,687	93,076	31,040	16,457	62,773	574,876	5,457,678
Net Position Restricted for OPEB Benefits							
Beginning of year	293,618	1,139,503	993,650	150,316	574,467	3,893,709	33,840,790
End of year	\$ 718,305	\$ 1,232,579	\$ 1,024,690	\$ 166,773	\$ 637,240	\$ 4,468,585	\$ 39,298,468

**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, 2024
(unaudited)**

Employer Name	Fallbrook Union High School District	Fern Valley Water District	First 5 Contra Costa	First 5 Del Norte	First 5 San Benito	Florin Resource Conservation District Elk Grove Water Works	Foothill DeAnza Community College District
Employer contributions outside of trust	\$ 327,350	\$ 44,487	\$ 33,031	\$ -	\$ 28,520	\$ 97,466	\$ 7,831,747
OPEB reimbursements outside of trust	327,350	44,487	33,031	-	28,520	97,466	7,831,747

(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, 2024**

Employer Name	Foresthill Public Utility District	Franklin Elementary School District	Fremont Union High School District	Fresno County Law Library	Fresno Unified School District	Georgetown Fire Protection District	Glendale Community College District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 30,000	\$ 1,590,054	\$ -	\$ 3,500,000	\$ -	\$ 474,178
Net investment and other income/expenses	26,103	22,161	536,817	50,162	5,930,045	18,595	977,407
Total Additions	26,103	52,161	2,126,871	50,162	9,430,045	18,595	1,451,585
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	22,591	-
Administrative expenses	78	63	1,883	149	22,887	77	3,860
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	78	63	1,883	149	22,887	22,668	3,860
Net Increase (Decrease)	26,025	52,098	2,124,988	50,013	9,407,158	(4,073)	1,447,725
Net Position Restricted for OPEB Benefits							
Beginning of year	238,057	176,082	4,892,118	458,308	69,778,270	248,962	11,747,672
End of year	\$ 264,082	\$ 228,180	\$ 7,017,106	\$ 508,321	\$ 79,185,428	\$ 244,889	\$ 13,195,397

**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, 2024
(unaudited)**

Employer Name	Foresthill Public Utility District	Franklin Elementary School District	Fremont Union High School District	Fresno County Law Library	Fresno Unified School District	Georgetown Fire Protection District	Glendale Community College District
Employer contributions outside of trust	\$ 47,511	\$ 21,114	\$ 1,982,934	\$ 10,000	\$ 35,888,870	\$ 87,549	\$ 1,461,144
OPEB reimbursements outside of trust	47,511	21,114	1,982,934	10,000	35,888,870	87,549	1,461,144

(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, 2024**

Employer Name	Glenn County Superior Court	Gold Coast Transit	Golden Sierra Job Training Agency	Goleta Sanitary District	Greater Los Angeles County Vector Control District	Grossmont Healthcare District	Grossmont Union High School District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 181,523	\$ 200,000	\$ -	\$ -
Net investment and other income/expenses	71,538	88,333	166,768	476,325	1,014,598	276,883	674,419
Total Additions	71,538	88,333	166,768	657,848	1,214,598	276,883	674,419
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	363	262	654	1,417	3,006	829	3,430
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	363	262	654	1,417	3,006	829	3,430
Net Increase (Decrease)	71,175	88,071	166,114	656,431	1,211,592	276,054	670,989
Net Position Restricted for OPEB Benefits							
Beginning of year	1,135,355	802,833	2,032,290	4,339,413	9,046,629	2,518,192	10,743,582
End of year	\$ 1,206,530	\$ 890,904	\$ 2,198,404	\$ 4,995,844	\$ 10,258,221	\$ 2,794,246	\$ 11,414,571

**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, 2024
(unaudited)**

Employer Name	Glenn County Superior Court	Gold Coast Transit	Golden Sierra Job Training Agency	Goleta Sanitary District	Greater Los Angeles County Vector Control District	Grossmont Healthcare District	Grossmont Union High School District
Employer contributions outside of trust	\$ 219,651	\$ 34,203	\$ 161,392	\$ 190,199	\$ 524,212	\$ 274,747	\$ 3,560,479
OPEB reimbursements outside of trust	219,651	34,203	161,392	190,199	524,212	274,747	3,560,479

(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, 2024**

Employer Name	Groveland Community Services District	Hartnell Community College District	Helix Water District	Heritage Ranch Community Services District	Hidden Valley Lake Community Services District	Housing Authority of the City of Alameda	Housing Authority of the City of Los Angeles
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 628,000	\$ 10,181	\$ 25,100	\$ -	\$ 673,566
Net investment and other income/expenses	73,639	839,894	2,396,701	72,550	4,119	160,218	3,632,171
Total Additions	73,639	839,894	3,024,701	82,731	29,219	160,218	4,305,737
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	45,617	-
Administrative expenses	373	2,483	7,141	215	11	474	10,800
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	373	2,483	7,141	215	11	46,091	10,800
Net Increase (Decrease)	73,266	837,411	3,017,560	82,516	29,208	114,127	4,294,937
Net Position Restricted for OPEB Benefits							
Beginning of year	1,168,877	7,613,396	21,319,812	660,465	25,552	1,452,155	32,890,883
End of year	\$ 1,242,143	\$ 8,450,807	\$ 24,337,372	\$ 742,981	\$ 54,760	\$ 1,566,282	\$ 37,185,820

**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, 2024
(unaudited)**

Employer Name	Groveland Community Services District	Hartnell Community College District	Helix Water District	Heritage Ranch Community Services District	Hidden Valley Lake Community Services District	Housing Authority of the City of Alameda	Housing Authority of the City of Los Angeles
Employer contributions outside of trust	\$ 84,848	\$ 437,519	\$ 2,511,204	\$ 85,551	\$ 35,635	\$ 448	\$ 1,576,434
OPEB reimbursements outside of trust	84,848	437,519	2,511,204	85,551	35,635	448	1,576,434

(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, 2024**

Employer Name	Housing Authority of the County of Butte	Housing Authority of the County of San Mateo	Housing Authority of the County of Santa Cruz	Igo, Ono, Platina Union Elementary School District	Imperial Irrigation District	Indian Wells Valley Water District	Inland Empire Utilities Agency
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 96,858	\$ -	\$ -	\$ 6,400,000	\$ -	\$ -
Net investment and other income/expenses	59,683	91,957	104,977	2,555	14,082,231	140,388	1,705,334
Total Additions	59,683	188,815	104,977	2,555	20,482,231	140,388	1,705,334
Deductions							
OPEB reimbursements - direct	-	50,465	-	-	-	-	-
Administrative expenses	234	469	312	7	55,518	418	6,675
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	234	50,934	312	7	55,518	418	6,675
Net Increase (Decrease)	59,449	137,881	104,665	2,548	20,426,713	139,970	1,698,659
Net Position Restricted for OPEB Benefits							
Beginning of year	725,856	1,441,861	957,075	23,134	169,209,866	1,283,140	20,729,643
End of year	\$ 785,305	\$ 1,579,742	\$ 1,061,740	\$ 25,682	\$ 189,636,579	\$ 1,423,110	\$ 22,428,302

**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, 2024
(unaudited)**

Employer Name	Housing Authority of the County of Butte	Housing Authority of the County of San Mateo	Housing Authority of the County of Santa Cruz	Igo, Ono, Platina Union Elementary School District	Imperial Irrigation District	Indian Wells Valley Water District	Inland Empire Utilities Agency
Employer contributions outside of trust	\$ 22,580	\$ 7,568	\$ 31,857	\$ -	\$ 6,719,885	\$ 157,530	\$ 1,232,566
OPEB reimbursements outside of trust	22,580	7,568	31,857	-	6,719,885	157,530	1,232,566

(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, 2024**

Employer Name	Inverness Public Utility District	Ironhouse Sanitary District	Jurupa Community Services District	Kaweah Delta Water Conservation District	Kensington Fire Protection District	Kensington Police Protection and Community Services District	Kentfield Fire Protection District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 88,512	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 149,940
Net investment and other income/expenses	36,537	399,144	950,720	149,074	105,242	235,019	368,649
Total Additions	36,537	487,656	1,950,720	149,074	105,242	235,019	518,589
Deductions							
OPEB reimbursements - direct	28,579	-	-	-	59,444	-	-
Administrative expenses	143	1,187	2,876	584	419	699	1,440
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	28,722	1,187	2,876	584	59,863	699	1,440
Net Increase (Decrease)	7,815	486,469	1,947,844	148,490	45,379	234,320	517,149
Net Position Restricted for OPEB Benefits							
Beginning of year	445,464	3,641,389	7,923,077	1,813,035	1,298,526	2,143,717	4,406,771
End of year	\$ 453,279	\$ 4,127,858	\$ 9,870,921	\$ 1,961,525	\$ 1,343,905	\$ 2,378,037	\$ 4,923,920

**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, 2024
(unaudited)**

Employer Name	Inverness Public Utility District	Ironhouse Sanitary District	Jurupa Community Services District	Kaweah Delta Water Conservation District	Kensington Fire Protection District	Kensington Police Protection and Community Services District	Kentfield Fire Protection District
Employer contributions outside of trust	\$ 7,769	\$ 311,488	\$ 975,496	\$ 43,261	\$ 22,657	\$ 195,318	\$ 203,227
OPEB reimbursements outside of trust	7,769	311,488	975,496	43,261	22,657	195,318	203,227

(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, 2024**

Employer Name	Kenwood Fire Protection District	Kern County Housing Authority	Kern County Law Library	Kern County Water Agency	La Puente Valley County Water District	Lafayette School District	Laguna Beach Unified School District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 100,000	\$ -
Net investment and other income/expenses	81,622	659,683	15,999	376,232	92,393	228,385	254,475
Total Additions	81,622	1,159,683	15,999	876,232	92,393	328,385	254,475
Deductions							
OPEB reimbursements - direct	-	-	10,303	-	-	-	-
Administrative expenses	320	1,963	48	1,119	469	676	1,286
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	320	1,963	10,351	1,119	469	676	1,286
Net Increase (Decrease)	81,302	1,157,720	5,648	875,113	91,924	327,709	253,189
Net Position Restricted for OPEB Benefits							
Beginning of year	992,370	6,010,256	148,659	3,432,404	1,469,743	2,024,986	4,026,232
End of year	\$ 1,073,672	\$ 7,167,976	\$ 154,307	\$ 4,307,517	\$ 1,561,667	\$ 2,352,695	\$ 4,279,421

**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, 2024
(unaudited)**

Employer Name	Kenwood Fire Protection District	Kern County Housing Authority	Kern County Law Library	Kern County Water Agency	La Puente Valley County Water District	Lafayette School District	Laguna Beach Unified School District
Employer contributions outside of trust	\$ 11,681	\$ 650,095	\$ -	\$ 798,480	\$ 134,273	\$ 378,969	\$ 415,606
OPEB reimbursements outside of trust	11,681	650,095	-	798,480	134,273	378,969	415,606

(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, 2024**

Employer Name	Lake County Fire Protection District	Lake County Superior Court	Lakeside Fire Protection District	Lakeside Union Elementary School District	Lakeside Water District	Las Gallinas Valley Sanitary District	Las Lomas Elementary School District
Additions							
Contributions:							
Employer contributions - direct	\$ 15,000	\$ 200,000	\$ 246,800	\$ -	\$ -	\$ 162,820	\$ -
Net investment and other income/expenses	19,042	29,760	695,551	90,702	46,905	189,461	788,834
Total Additions	34,042	229,760	942,351	90,702	46,905	352,281	788,834
Deductions							
OPEB reimbursements - direct	-	-	-	-	4,602	-	-
Administrative expenses	57	159	2,062	270	185	732	2,340
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	57	159	2,062	270	4,787	732	2,340
Net Increase (Decrease)	33,985	229,601	940,289	90,432	42,118	351,549	786,494
Net Position Restricted for OPEB Benefits							
Beginning of year	173,583	493,438	6,245,032	829,010	573,706	2,197,820	7,179,546
End of year	\$ 207,568	\$ 723,039	\$ 7,185,321	\$ 919,442	\$ 615,824	\$ 2,549,369	\$ 7,966,040

**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, 2024
(unaudited)**

Employer Name	Lake County Fire Protection District	Lake County Superior Court	Lakeside Fire Protection District	Lakeside Union Elementary School District	Lakeside Water District	Las Gallinas Valley Sanitary District	Las Lomas Elementary School District
Employer contributions outside of trust	\$ 61,470	\$ 94,861	\$ 674,838	\$ 951,027	\$ -	\$ 133,348	\$ 109,401
OPEB reimbursements outside of trust	61,470	94,861	674,838	951,027	-	133,348	109,401

(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, 2024**

Employer Name	Las Virgenes Municipal Water District	Lassen County Superior Court	Lassen Municipal Utility District	Leucadia Wastewater District	Liberty Union High School District	Livermore/Amador Valley Transit Authority	Livermore-Pleasanton Fire Department
Additions							
Contributions:							
Employer contributions - direct	\$ 1,121,833	\$ -	\$ -	\$ -	\$ 500,000	\$ 126,860	\$ -
Net investment and other income/expenses	970,682	100,048	482,444	60,245	60,053	334,676	2,989,957
Total Additions	2,092,515	100,048	482,444	60,245	560,053	461,536	2,989,957
Deductions							
OPEB reimbursements - direct	-	51,636	-	-	-	-	576,000
Administrative expenses	4,904	392	1,428	179	313	980	8,870
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	4,904	52,028	1,428	179	313	980	584,870
Net Increase (Decrease)	2,087,611	48,020	481,016	60,066	559,740	460,556	2,405,087
Net Position Restricted for OPEB Benefits							
Beginning of year	14,903,721	1,222,506	4,379,472	549,712	964,299	2,932,665	27,346,380
End of year	\$ 16,991,332	\$ 1,270,526	\$ 4,860,488	\$ 609,778	\$ 1,524,039	\$ 3,393,221	\$ 29,751,467

**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, 2024
(unaudited)**

Employer Name	Las Virgenes Municipal Water District	Lassen County Superior Court	Lassen Municipal Utility District	Leucadia Wastewater District	Liberty Union High School District	Livermore/Amador Valley Transit Authority	Livermore-Pleasanton Fire Department
Employer contributions outside of trust	\$ 1,268,837	\$ 163	\$ 363,233	\$ 22,195	\$ 265,243	\$ 96,736	\$ 1,093,114
OPEB reimbursements outside of trust	1,268,837	163	363,233	22,195	265,243	96,736	1,093,114

(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, 2024**

Employer Name	Local Agency Formation Commission - Los Angeles	Los Angeles Community College District	Los Angeles County Development Authority	Los Angeles County Law Library	Los Angeles County Office of Education	Los Angeles County Sanitation District No. 2	Los Angeles County West Vector Control District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 7,645,925	\$ -	\$ -	\$ 972,722	\$ 34,000	\$ -
Net investment and other income/expenses	51,729	21,057,803	3,301,376	189,799	800,339	29,544,409	390,905
Total Additions	51,729	28,703,728	3,301,376	189,799	1,773,061	29,578,409	390,905
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	203	61,885	9,813	741	4,121	87,756	1,164
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	203	61,885	9,813	741	4,121	87,756	1,164
Net Increase (Decrease)	51,526	28,641,843	3,291,563	189,058	1,768,940	29,490,653	389,741
Net Position Restricted for OPEB Benefits							
Beginning of year	632,007	183,694,568	30,108,591	2,301,692	12,870,560	269,239,131	3,562,282
End of year	\$ 683,533	\$ 212,336,411	\$ 33,400,154	\$ 2,490,750	\$ 14,639,500	\$ 298,729,784	\$ 3,952,023

**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, 2024
(unaudited)**

Employer Name	Local Agency Formation Commission - Los Angeles	Los Angeles Community College District	Los Angeles County Development Authority	Los Angeles County Law Library	Los Angeles County Office of Education	Los Angeles County Sanitation District No. 2	Los Angeles County West Vector Control District
Employer contributions outside of trust	\$ 20,364	\$ 30,428,896	\$ 1,310,304	\$ 332,786	\$ 1,583,186	\$ 19,489,138	\$ 96,090
OPEB reimbursements outside of trust	20,364	30,428,896	1,310,304	332,786	1,583,186	19,489,138	96,090

(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, 2024**

Employer Name	Los Angeles Unified School District	Lowell Joint School District	Lower Tule River Irrigation District	March Joint Powers Authority	Marin Community College District	Marin Local Agency Formation Commission	Marin Municipal Water District
Additions							
Contributions:							
Employer contributions - direct	\$ 244,300,000	\$ 154,485	\$ 285,045	\$ -	\$ -	\$ 2,156	\$ -
Net investment and other income/expenses	75,713,286	62,393	8,163	37,378	162,081	5,979	4,494,647
Total Additions	320,013,286	216,878	293,208	37,378	162,081	8,135	4,494,647
Deductions							
OPEB reimbursements - direct	-	-	-	-	171,324	-	-
Administrative expenses	206,869	185	32	111	813	24	13,349
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	206,869	185	32	111	172,137	24	13,349
Net Increase (Decrease)	319,806,417	216,693	293,176	37,267	(10,056)	8,111	4,481,298
Net Position Restricted for OPEB Benefits							
Beginning of year	499,930,397	568,128	-	340,039	2,558,080	72,287	40,955,652
End of year	\$ 819,736,814	\$ 784,821	\$ 293,176	\$ 377,306	\$ 2,548,024	\$ 80,398	\$ 45,436,950

**California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
Supplementary Schedule the Contributions and Reimbursements Outside the Trust
As of and for the Year Ended June 30, 2024
(unaudited)**

Employer Name	Los Angeles Unified School District	Lowell Joint School District	Lower Tule River Irrigation District	March Joint Powers Authority	Marin Community College District	Marin Local Agency Formation Commission	Marin Municipal Water District
Employer contributions outside of trust	\$ 245,841,548	\$ 476,832	\$ 252,745	\$ 12,095	\$ -	\$ 4,868	\$ 3,847,342
OPEB reimbursements outside of trust	245,841,548	476,832	252,745	12,095	-	4,868	3,847,342

(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, 2024**

Employer Name	Marin/Sonoma Mosquito and Vector Control District	Marinwood Community Services District	Mariposa County Superior Court	McCloud Community Services District	McKinleyville Community Services District	Meeks Bay Fire Protection District	Menlo Park City School District
Additions							
Contributions:							
Employer contributions - direct	\$ 130,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ -	\$ -	171,819
Net investment and other income/expenses	890,737	54,767	52,952	45,628	160,767	63,450	360,054
Total Additions	1,020,737	154,767	152,952	120,628	160,767	63,450	531,873
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	51,952	-
Administrative expenses	2,652	208	269	180	816	189	1,069
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	2,652	208	269	180	816	52,141	1,069
Net Increase (Decrease)	1,018,085	154,559	152,683	120,448	159,951	11,309	530,804
Net Position Restricted for OPEB Benefits							
Beginning of year	8,094,762	598,684	842,964	557,071	2,554,252	579,781	3,275,538
End of year	\$ 9,112,847	\$ 753,243	\$ 995,647	\$ 677,519	\$ 2,714,203	\$ 591,090	\$ 3,806,342

**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, 2024
(unaudited)**

Employer Name	Marin/Sonoma Mosquito and Vector Control District	Marinwood Community Services District	Mariposa County Superior Court	McCloud Community Services District	McKinleyville Community Services District	Meeks Bay Fire Protection District	Menlo Park City School District
Employer contributions outside of trust	\$ 354,951	\$ 202,879	\$ 67,296	\$ 147,472	\$ 175,683	\$ -	488,096
OPEB reimbursements outside of trust	354,951	202,879	67,296	147,472	175,683	-	488,096

(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, 2024**

Employer Name	Merced Irrigation District	Metropolitan Education District	Metropolitan Water District of Southern California	Midpeninsula Regional Open Space District	Midway City Sanitary District	Mill Valley School District	Modoc County Superior Court
Additions							
Contributions:							
Employer contributions - direct	\$ 300,000	\$ -	\$ 15,349,000	\$ -	\$ -	\$ -	\$ -
Net investment and other income/expenses	238,974	171,914	38,993,807	783,861	714,760	645,511	2,436
Total Additions	538,974	171,914	54,342,807	783,861	714,760	645,511	2,436
Deductions							
OPEB reimbursements - direct	-	-	20,734,576	-	193,796	-	-
Administrative expenses	705	674	117,121	2,330	2,121	1,913	12
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	705	674	20,851,697	2,330	195,917	1,913	12
Net Increase (Decrease)	538,269	171,240	33,491,110	781,531	518,843	643,598	2,424
Net Position Restricted for OPEB Benefits							
Beginning of year	2,048,225	2,094,275	345,327,075	7,148,709	6,519,423	5,867,601	38,979
End of year	\$ 2,586,494	\$ 2,265,515	\$ 378,818,185	\$ 7,930,240	\$ 7,038,266	\$ 6,511,199	\$ 41,403

**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, 2024
(unaudited)**

Employer Name	Merced Irrigation District	Metropolitan Education District	Metropolitan Water District of Southern California	Midpeninsula Regional Open Space District	Midway City Sanitary District	Mill Valley School District	Modoc County Superior Court
Employer contributions outside of trust	\$ 300,142	\$ 77,233	\$ 6,636,000	\$ 269,125	\$ 54,292	\$ 381,420	\$ 8,678
OPEB reimbursements outside of trust	300,142	77,233	6,636,000	269,125	54,292	381,420	8,678

(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, 2024**

Employer Name	Mojave Air and Space Port	Mojave Public Utility District	Mojave Water Agency	Monte Vista County Water District	Monterey County Superior Court	Monterey Peninsula Regional Park District	Morongo Basin Transit Authority
Additions							
Contributions:							
Employer contributions - direct	\$ 250,000	\$ -	\$ 48,920	\$ 150,000	\$ -	\$ -	\$ 169,980
Net investment and other income/expenses	150,666	111,392	212,462	230,079	204,916	331,406	36,833
Total Additions	400,666	111,392	261,382	380,079	204,916	331,406	206,813
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	407	331	631	692	802	984	132
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	407	331	631	692	802	984	132
Net Increase (Decrease)	400,259	111,061	260,751	379,387	204,114	330,422	206,681
Net Position Restricted for OPEB Benefits							
Beginning of year	1,084,817	1,014,389	1,936,103	1,987,944	2,489,639	3,019,245	332,419
End of year	\$ 1,485,076	\$ 1,125,450	\$ 2,196,854	\$ 2,367,331	\$ 2,693,753	\$ 3,349,667	\$ 539,100

**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, 2024
(unaudited)**

Employer Name	Mojave Air and Space Port	Mojave Public Utility District	Mojave Water Agency	Monte Vista County Water District	Monterey County Superior Court	Monterey Peninsula Regional Park District	Morongo Basin Transit Authority
Employer contributions outside of trust	\$ 335,216	\$ 38,766	\$ 217,095	\$ 326,686	\$ 221,423	\$ 107,953	\$ 34,345
OPEB reimbursements outside of trust	335,216	38,766	217,095	326,686	221,423	107,953	34,345

(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, 2024**

Employer Name	Mosquito and Vector Management District of Santa Barbara County	Moulton Niguel Water District	Mt. San Jacinto Community College District	Mt. View Sanitary District	Municipal Pooling Authority	Napa Community College District	Napa County Mosquito Abatement District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 1,000,000	\$ 233,212	\$ -	\$ -	\$ -
Net investment and other income/expenses	34,608	360,148	1,290,704	406,503	65,825	281,420	278,552
Total Additions	34,608	360,148	2,290,704	639,715	65,825	281,420	278,552
Deductions							
OPEB reimbursements - direct	6,333	-	-	-	-	-	-
Administrative expenses	176	1,413	3,735	1,211	196	834	1,420
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	6,509	1,413	3,735	1,211	196	834	1,420
Net Increase (Decrease)	28,099	358,735	2,286,969	638,504	65,629	280,586	277,132
Net Position Restricted for OPEB Benefits							
Beginning of year	551,892	4,389,503	11,258,660	3,707,037	600,672	2,557,911	4,447,246
End of year	\$ 579,991	\$ 4,748,238	\$ 13,545,629	\$ 4,345,541	\$ 666,301	\$ 2,838,497	\$ 4,724,378

**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, 2024
(unaudited)**

Employer Name	Mosquito and Vector Management District of Santa Barbara County	Moulton Niguel Water District	Mt. San Jacinto Community College District	Mt. View Sanitary District	Municipal Pooling Authority	Napa Community College District	Napa County Mosquito Abatement District
Employer contributions outside of trust	\$ -	\$ 417,234	\$ 1,204,270	\$ 210,033	\$ 62,458	\$ 1,424,979	\$ 62,667
OPEB reimbursements outside of trust	-	417,234	1,204,270	210,033	62,458	1,424,979	62,667

(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, 2024**

Employer Name	Napa County Office of Education	Napa County Superior Court	Napa County Transportation and Planning Agency	Napa Sanitation District	Nevada County Superior Court	Nevada Irrigation District	Nipomo Community Services District
Additions							
Contributions:							
Employer contributions - direct	\$ 210,438	\$ -	\$ 42,000	\$ 53,000	\$ 400,000	\$ 1,314,000	\$ 130,000
Net investment and other income/expenses	545,453	113,850	36,122	780,640	132,630	2,594,701	300,666
Total Additions	755,891	113,850	78,122	833,640	532,630	3,908,701	430,666
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	1,627	579	183	2,325	398	7,730	889
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	1,627	579	183	2,325	398	7,730	889
Net Increase (Decrease)	754,264	113,271	77,939	831,315	532,232	3,900,971	429,777
Net Position Restricted for OPEB Benefits							
Beginning of year	4,990,711	1,813,221	565,767	7,106,557	1,219,715	23,339,507	2,676,098
End of year	\$ 5,744,975	\$ 1,926,492	\$ 643,706	\$ 7,937,872	\$ 1,751,947	\$ 27,240,478	\$ 3,105,875

**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, 2024
(unaudited)**

Employer Name	Napa County Office of Education	Napa County Superior Court	Napa County Transportation and Planning Agency	Napa Sanitation District	Nevada County Superior Court	Nevada Irrigation District	Nipomo Community Services District
Employer contributions outside of trust	\$ 192,385	\$ 433,026	\$ 25,803	\$ 647,894	\$ 350,880	\$ 1,279,277	\$ 168,388
OPEB reimbursements outside of trust	192,385	433,026	25,803	647,894	350,880	1,279,277	168,388

(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, 2024**

Employer Name	North Tahoe Fire Protection District	Northern California Power Agency	Northwest Mosquito and Vector Control District	Novato Fire Protection District	Oakland City Housing Authority	Ojai Valley Sanitary District	Olympic Valley Public Service District
Additions							
Contributions:							
Employer contributions - direct	\$ 50,000	\$ -	\$ -	\$ 1,186,754	\$ -	\$ -	\$ 50,000
Net investment and other income/expenses	73,194	3,587,933	38,195	2,022,030	12,224,169	659,226	16,713
Total Additions	123,194	3,587,933	38,195	3,208,784	12,224,169	659,226	66,713
Deductions							
OPEB reimbursements - direct	-	918,193	-	-	-	167,724	-
Administrative expenses	217	14,144	114	5,888	36,300	1,965	44
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	217	932,337	114	5,888	36,300	169,689	44
Net Increase (Decrease)	122,977	2,655,596	38,081	3,202,896	12,187,869	489,537	66,669
Net Position Restricted for OPEB Benefits							
Beginning of year	661,872	43,936,335	349,144	17,825,162	111,370,644	6,030,043	104,051
End of year	\$ 784,849	\$ 46,591,931	\$ 387,225	\$ 21,028,058	\$ 123,558,513	\$ 6,519,580	\$ 170,720

**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, 2024
(unaudited)**

Employer Name	North Tahoe Fire Protection District	Northern California Power Agency	Northwest Mosquito and Vector Control District	Novato Fire Protection District	Oakland City Housing Authority	Ojai Valley Sanitary District	Olympic Valley Public Service District
Employer contributions outside of trust	\$ 561,709	\$ 1,416,231	\$ 10,437	\$ 1,333,334	\$ 2,551,558	\$ -	\$ 22,152
OPEB reimbursements outside of trust	561,709	1,416,231	10,437	1,333,334	2,551,558	-	22,152

(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, 2024**

Employer Name	Orchard Dale Water District	Orinda Union School District	Oro Loma Sanitary District	Otay Water District	Oxnard Harbor District	Padre Dam Municipal Water District	Palo Alto Unified School District
Additions							
Contributions:							
Employer contributions - direct	\$ 75,000	\$ 10,000	\$ -	\$ 1,138,661	\$ 500,000	\$ -	\$ 5,000,000
Net investment and other income/expenses	120,171	166,837	980,537	3,532,940	317,198	2,112,795	993,924
Total Additions	195,171	176,837	980,537	4,671,601	817,198	2,112,795	5,993,924
Deductions							
OPEB reimbursements - direct	-	-	323,740	-	-	-	-
Administrative expenses	357	492	2,921	10,423	947	6,280	2,550
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	357	492	326,661	10,423	947	6,280	2,550
Net Increase (Decrease)	194,814	176,345	653,876	4,661,178	816,251	2,106,515	5,991,374
Net Position Restricted for OPEB Benefits							
Beginning of year	1,094,125	1,502,779	8,931,636	31,446,524	2,898,642	19,267,987	5,021,712
End of year	\$ 1,288,939	\$ 1,679,124	\$ 9,585,512	\$ 36,107,702	\$ 3,714,893	\$ 21,374,502	\$ 11,013,086

**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, 2024
(unaudited)**

Employer Name	Orchard Dale Water District	Orinda Union School District	Oro Loma Sanitary District	Otay Water District	Oxnard Harbor District	Padre Dam Municipal Water District	Palo Alto Unified School District
Employer contributions outside of trust	\$ 65,467	\$ 563,783	\$ 54,310	\$ 1,637,067	\$ 551,023	\$ 1,955,220	\$ 1,347,000
OPEB reimbursements outside of trust	65,467	563,783	54,310	1,637,067	551,023	1,955,220	1,347,000

(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, 2024**

Employer Name	Palo Verde Irrigation District	Paradise Recreation and Park District	Peninsula Traffic Congestion Relief Alliance	Pico Water District	Pine Cove Water District	Placer County Cemetery District #1	Placer County Superior Court
Additions							
Contributions:							
Employer contributions - direct	\$ 310,000	\$ -	\$ -	\$ -	\$ -	\$ 96,427	\$ 1,400,000
Net investment and other income/expenses	118,369	14,467	12,574	83,115	17,560	172,823	1,132,931
Total Additions	428,369	14,467	12,574	83,115	17,560	269,250	2,532,931
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	597	57	49	326	52	514	4,441
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	597	57	49	326	52	514	4,441
Net Increase (Decrease)	427,772	14,410	12,525	82,789	17,508	268,736	2,528,490
Net Position Restricted for OPEB Benefits							
Beginning of year	1,788,997	180,000	152,953	1,011,492	159,641	1,573,461	13,793,659
End of year	\$ 2,216,769	\$ 194,410	\$ 165,478	\$ 1,094,281	\$ 177,149	\$ 1,842,197	\$ 16,322,149

**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, 2024
(unaudited)**

Employer Name	Palo Verde Irrigation District	Paradise Recreation and Park District	Peninsula Traffic Congestion Relief Alliance	Pico Water District	Pine Cove Water District	Placer County Cemetery District #1	Placer County Superior Court
Employer contributions outside of trust	\$ 129,199	\$ 22,510	\$ -	\$ 37,733	\$ -	\$ 82,045	\$ 1,959,393
OPEB reimbursements outside of trust	129,199	22,510	-	37,733	-	82,045	1,959,393

(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, 2024**

Employer Name	Placer County Transportation Planning Agency	Placer County Water Agency	Placer Mosquito and Vector Control District	Planning and Service Area II Area Agency On Aging	Pleasanton Unified School District	Plumas County Community Development Commission	Plumas County Superior Court
Additions							
Contributions:							
Employer contributions - direct	\$ 3,866	\$ 1,623,000	\$ 100,226	\$ -	\$ -	\$ -	\$ -
Net investment and other income/expenses	146,100	2,550,406	164,053	4,327	709,683	68,858	17,576
Total Additions	149,966	4,173,406	264,279	4,327	709,683	68,858	17,576
Deductions							
OPEB reimbursements - direct	-	-	-	-	1,240,000	24,082	-
Administrative expenses	433	10,001	646	13	2,109	205	89
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	433	10,001	646	13	1,242,109	24,287	89
Net Increase (Decrease)	149,533	4,163,405	263,633	4,314	(532,426)	44,571	17,487
Net Position Restricted for OPEB Benefits							
Beginning of year	1,326,208	30,022,282	2,005,165	39,412	6,469,450	629,328	278,631
End of year	\$ 1,475,741	\$ 34,185,687	\$ 2,268,798	\$ 43,726	\$ 5,937,024	\$ 673,899	\$ 296,118

**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, 2024
(unaudited)**

Employer Name	Placer County Transportation Planning Agency	Placer County Water Agency	Placer Mosquito and Vector Control District	Planning and Service Area II Area Agency On Aging	Pleasanton Unified School District	Plumas County Community Development Commission	Plumas County Superior Court
Employer contributions outside of trust	\$ 121,417	\$ 1,547,288	\$ 40,879	\$ -	\$ 769,600	\$ -	\$ 9,866
OPEB reimbursements outside of trust	121,417	1,547,288	40,879	-	769,600	-	9,866

(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, 2024**

Employer Name	Port of Oakland	Public Agency Risk Sharing Authority of California	Public Risk Innovation, Solutions and Management	Quartz Hill Water District	Ramona Municipal Water District	Rancho Cucamonga Fire Protection District	Rancho Murieta Community Services District
Additions							
Contributions:							
Employer contributions - direct	\$ 4,300,000	\$ -	\$ 115,044	\$ 92,000	\$ -	\$ -	\$ 2,762,422
Net investment and other income/expenses	12,876,620	(23,089)	194,162	12,824	93,691	1,806,046	21,785
Total Additions	17,176,620	(23,089)	309,206	104,824	93,691	1,806,046	2,784,207
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	1,408,030	-
Administrative expenses	38,303	96	578	43	278	9,314	59
Employer withdrawal	-	2,004,017	-	-	-	-	-
Total Deductions	38,303	2,004,113	578	43	278	1,417,344	59
Net Increase (Decrease)	17,138,317	(2,027,202)	308,628	104,781	93,413	388,702	2,784,148
Net Position Restricted for OPEB Benefits							
Beginning of year	116,170,420	2,027,202	1,770,126	118,269	851,450	29,062,090	-
End of year	\$ 133,308,737	\$ -	\$ 2,078,754	\$ 223,050	\$ 944,863	\$ 29,450,792	\$ 2,784,148

**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, 2024
(unaudited)**

Employer Name	Port of Oakland	Public Agency Risk Sharing Authority of California	Public Risk Innovation, Solutions and Management	Quartz Hill Water District	Ramona Municipal Water District	Rancho Cucamonga Fire Protection District	Rancho Murieta Community Services District
Employer contributions outside of trust	\$ 9,811,030	\$ -	\$ 50,639	\$ 80,391	\$ 144,690	\$ -	\$ 316,454
OPEB reimbursements outside of trust	9,811,030	-	50,639	80,391	144,690	-	316,454

(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, 2024**

Employer Name	Rancho Santa Fe Elementary School District	Reclamation District No. 1000	Reclamation District No. 900	Redding Elementary School District	Reed Union School District	Regional Housing Authority	Regional Water Authority
Additions							
Contributions:							
Employer contributions - direct	\$ 62,475	\$ 218,684	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Net investment and other income/expenses	14,176	151,069	26,487	114,528	137,529	56,973	157,983
Total Additions	76,651	369,753	26,487	164,528	137,529	56,973	157,983
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	78	446	104	339	407	169	471
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	78	446	104	339	407	169	471
Net Increase (Decrease)	76,573	369,307	26,383	164,189	137,122	56,804	157,512
Net Position Restricted for OPEB Benefits							
Beginning of year	214,808	1,368,561	323,825	1,039,542	1,249,871	518,988	1,446,371
End of year	\$ 291,381	\$ 1,737,868	\$ 350,208	\$ 1,203,731	\$ 1,386,993	\$ 575,792	\$ 1,603,883

**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, 2024
(unaudited)**

Employer Name	Rancho Santa Fe Elementary School District	Reclamation District No. 1000	Reclamation District No. 900	Redding Elementary School District	Reed Union School District	Regional Housing Authority	Regional Water Authority
Employer contributions outside of trust	\$ 130,212	\$ 97,827	\$ 22,011	\$ 235,946	\$ 169,244	\$ 17,892	\$ 81,729
OPEB reimbursements outside of trust	130,212	97,827	22,011	235,946	169,244	17,892	81,729

(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, 2024**

Employer Name	Rialto Unified School District	Richardson Bay Sanitary District	Rincon del Diablo Municipal Water District	Rio Alto Water District	Rio Linda Elverta Community Water District	Riverside Community College District	Riverside County Flood Control and Water Conservation District
Additions							
Contributions:							
Employer contributions - direct	\$ 2,980,053	\$ 53,049	\$ -	\$ -	\$ 20,000	\$ 2,347,047	\$ -
Net investment and other income/expenses	1,524,109	78,214	392,041	26,429	9,275	519,778	357,478
Total Additions	4,504,162	131,263	392,041	26,429	29,275	2,866,825	357,478
Deductions							
OPEB reimbursements - direct	-	-	169,077	-	-	1,930,000	-
Administrative expenses	7,593	304	1,168	104	33	1,758	1,063
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	7,593	304	170,245	104	33	1,931,758	1,063
Net Increase (Decrease)	4,496,569	130,959	221,796	26,325	29,242	935,067	356,415
Net Position Restricted for OPEB Benefits							
Beginning of year	21,075,124	938,098	3,566,147	321,542	99,941	3,839,952	3,262,846
End of year	\$ 25,571,693	\$ 1,069,057	\$ 3,787,943	\$ 347,867	\$ 129,183	\$ 4,775,019	\$ 3,619,261

**California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
Supplementary Schedule the Contributions and Reimbursements Outside the Trust
As of and for the Year Ended June 30, 2024
(unaudited)**

Employer Name	Rialto Unified School District	Richardson Bay Sanitary District	Rincon del Diablo Municipal Water District	Rio Alto Water District	Rio Linda Elverta Community Water District	Riverside Community College District	Riverside County Flood Control and Water Conservation District
Employer contributions outside of trust	\$ 4,335,447	\$ 64,924	\$ 32,137	\$ 35,306	\$ 14,133	\$ 1,962,119	\$ 373,729
OPEB reimbursements outside of trust	4,335,447	64,924	32,137	35,306	14,133	1,962,119	373,729

(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, 2024**

Employer Name	Riverside County Law Library	Riverside County Regional Park and Open Space District	Riverside County Superior Court	Riverside County Transportation Commission	Riverside Transit Agency	Robla Elementary School District	Rocklin Unified School District
Additions							
Contributions:							
Employer contributions - direct	\$ 3,000	\$ 300,000	\$ 1,037,094	\$ 889,000	\$ 1,000,000	\$ 500,000	\$ -
Net investment and other income/expenses	411	97,105	218,245	959,657	2,900,889	384,576	309,228
Total Additions	3,411	397,105	1,255,339	1,848,657	3,900,889	884,576	309,228
Deductions							
OPEB reimbursements - direct	-	-	-	-	1,215,512	-	592,282
Administrative expenses	-	286	1,133	3,751	14,937	1,346	1,567
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	-	286	1,133	3,751	1,230,449	1,346	593,849
Net Increase (Decrease)	3,411	396,819	1,254,206	1,844,906	2,670,440	883,230	(284,621)
Net Position Restricted for OPEB Benefits							
Beginning of year	-	832,861	3,523,613	11,300,260	47,318,408	3,792,623	4,909,047
End of year	\$ 3,411	\$ 1,229,680	\$ 4,777,819	\$ 13,145,166	\$ 49,988,848	\$ 4,675,853	\$ 4,624,426

**California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
Supplementary Schedule the Contributions and Reimbursements Outside the Trust
As of and for the Year Ended June 30, 2024
(unaudited)**

Employer Name	Riverside County Law Library	Riverside County Regional Park and Open Space District	Riverside County Superior Court	Riverside County Transportation Commission	Riverside Transit Agency	Robla Elementary School District	Rocklin Unified School District
Employer contributions outside of trust	\$ 14,405	\$ 72,059	\$ 1,026,533	\$ 470,176	\$ 248,023	\$ 178,496	\$ -
OPEB reimbursements outside of trust	14,405	72,059	1,026,533	470,176	248,023	178,496	-

(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, 2024**

Employer Name	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	Sacramento City Housing Authority
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 209,278	\$ 353,129	\$ 500,000	\$ -	\$ -
Net investment and other income/expenses	313,725	113,083	611,201	174,220	125,779	697,761	1,899,987
Total Additions	313,725	113,083	820,479	527,349	625,779	697,761	1,899,987
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	141,329	-
Administrative expenses	933	445	1,815	517	297	2,075	5,649
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	933	445	1,815	517	297	143,404	5,649
Net Increase (Decrease)	312,792	112,638	818,664	526,832	625,482	554,357	1,894,338
Net Position Restricted for OPEB Benefits							
Beginning of year	2,861,383	1,382,187	5,564,907	1,584,997	542,212	6,366,461	17,333,244
End of year	\$ 3,174,175	\$ 1,494,825	\$ 6,383,571	\$ 2,111,829	\$ 1,167,694	\$ 6,920,818	\$ 19,227,582

**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, 2024
(unaudited)**

Employer Name	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	Sacramento City Housing Authority
Employer contributions outside of trust	\$ 405,653	\$ 84,452	\$ 499,767	\$ 74,760	\$ 94,889	\$ 591,457	\$ 1,671,842
OPEB reimbursements outside of trust	405,653	84,452	499,767	74,760	94,889	591,457	1,671,842

(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, 2024**

Employer Name	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	Sacramento Municipal Utility District
Additions							
Contributions:							
Employer contributions - direct	\$ 3,979,030	\$ -	\$ -	\$ 300,197	\$ -	\$ 4,270,966	\$ 10,650,000
Net investment and other income/expenses	15,432,613	190,478	897,701	193,464	69,538	8,523,890	33,053,406
Total Additions	19,411,643	190,478	897,701	493,661	69,538	12,794,856	43,703,406
Deductions							
OPEB reimbursements - direct	-	-	1,212,608	-	-	-	24,144,000
Administrative expenses	45,768	746	3,498	996	273	25,005	119,787
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	45,768	746	1,216,106	996	273	25,005	24,263,787
Net Increase (Decrease)	19,365,875	189,732	(318,405)	492,665	69,265	12,769,851	19,439,619
Net Position Restricted for OPEB Benefits							
Beginning of year	140,359,905	2,317,093	10,859,242	3,107,732	846,930	74,641,781	372,364,598
End of year	\$ 159,725,780	\$ 2,506,825	\$ 10,540,837	\$ 3,600,397	\$ 916,195	\$ 87,411,632	\$ 391,804,217

**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, 2024
(unaudited)**

Employer Name	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	Sacramento Municipal Utility District
Employer contributions outside of trust	\$ 18,484,016	\$ 55,506	\$ 1,177,098	\$ 198,908	\$ 69,334	\$ 15,181,434	\$ 600,464
OPEB reimbursements outside of trust	18,484,016	55,506	1,177,098	198,908	69,334	15,181,434	600,464

(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, 2024**

Employer Name	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	San Benito County Superior Court
Additions							
Contributions:							
Employer contributions - direct	\$ 63,800	\$ 198,399	\$ 55,366	\$ -	\$ 150,000	\$ -	\$ 10,000
Net investment and other income/expenses	94,425	4,392,508	976,583	128,032	93,753	44,174	-
Total Additions	158,225	4,590,907	1,031,949	128,032	243,753	44,174	10,000
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	14,850	-
Administrative expenses	276	13,030	2,901	655	436	131	-
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	276	13,030	2,901	655	436	14,981	-
Net Increase (Decrease)	157,949	4,577,877	1,029,048	127,377	243,317	29,193	10,000
Net Position Restricted for OPEB Benefits							
Beginning of year	817,975	39,972,838	8,877,822	2,050,879	1,244,773	401,263	-
End of year	\$ 975,924	\$ 44,550,715	\$ 9,906,870	\$ 2,178,256	\$ 1,488,090	\$ 430,456	\$ 10,000

**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, 2024
(unaudited)**

Employer Name	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	San Benito County Superior Court
Employer contributions outside of trust	\$ 457,773	\$ 2,886,099	\$ 620,698	\$ 140,553	\$ 22,119	\$ 20	\$ 2,593
OPEB reimbursements outside of trust	457,773	2,886,099	620,698	140,553	22,119	20	2,593

(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, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ -	\$ -	681,386	\$ -
Net investment and other income/expenses	103,504	10,245	10,095	415,167	72,111	592,979	14,808
Total Additions	103,504	10,245	10,095	415,167	72,111	1,274,365	14,808
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	307,472	-
Administrative expenses	308	31	51	1,625	214	2,355	76
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	308	31	51	1,625	214	309,827	76
Net Increase (Decrease)	103,196	10,214	10,044	413,542	71,897	964,538	14,732
Net Position Restricted for OPEB Benefits							
Beginning of year	944,290	94,582	159,203	5,045,092	657,849	7,276,459	236,881
End of year	\$ 1,047,486	\$ 104,796	\$ 169,247	\$ 5,458,634	\$ 729,746	\$ 8,240,997	\$ 251,613

**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, 2024
(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	\$ 53,314	\$ 5,522,553	\$ 30,290	\$ 310,621	\$ 67,185	\$ 291,439	\$ 156,194
OPEB reimbursements outside of trust	53,314	5,522,553	30,290	310,621	67,185	291,439	156,194

(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, 2024**

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
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 39,711	\$ -	\$ -	\$ 138,700
Net investment and other income/expenses	3,831,579	1,917,257	654,986	49,006	150,009	903,278	252,117
Total Additions	3,831,579	1,917,257	654,986	88,717	150,009	903,278	390,817
Deductions							
OPEB reimbursements - direct	-	-	474,443	28,849	-	2,180,869	-
Administrative expenses	11,386	9,755	1,954	149	445	4,417	748
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	11,386	9,755	476,397	28,998	445	2,185,286	748
Net Increase (Decrease)	3,820,193	1,907,502	178,589	59,719	149,564	(1,282,008)	390,069
Net Position Restricted for OPEB Benefits							
Beginning of year	34,933,650	30,558,752	6,066,185	421,950	1,365,327	13,907,875	2,295,788
End of year	\$ 38,753,843	\$ 32,466,254	\$ 6,244,774	\$ 481,669	\$ 1,514,891	\$ 12,625,867	\$ 2,685,857

**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, 2024
(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	\$ 1,597,630	\$ 1,099,493	\$ 6,665	\$ 10,535	\$ 14,807	\$ (443,225)	\$ 103,584
OPEB reimbursements outside of trust	1,597,630	1,099,493	6,665	10,535	14,807	(443,225)	103,584

(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, 2024**

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 Gorgonio Pass Water Agency	San Joaquin County Mosquito and Vector Control District	San Joaquin County Schools
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 500,000	\$ 50,000	\$ 400,000	\$ 67,000	\$ 34,000	\$ -
Net investment and other income/expenses	6,832,721	368,843	119,230	68,152	108,783	113,187	873,587
Total Additions	6,832,721	868,843	169,230	468,152	175,783	147,187	873,587
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	26,814	1,460	468	289	324	572	4,412
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	26,814	1,460	468	289	324	572	4,412
Net Increase (Decrease)	6,805,907	867,383	168,762	467,863	175,459	146,615	869,175
Net Position Restricted for OPEB Benefits							
Beginning of year	83,283,708	4,512,973	1,438,434	580,464	991,074	1,759,824	13,815,174
End of year	\$ 90,089,615	\$ 5,380,356	\$ 1,607,196	\$ 1,048,327	\$ 1,166,533	\$ 1,906,439	\$ 14,684,349

**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, 2024
(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 Gorgonio Pass Water Agency	San Joaquin County Mosquito and Vector Control District	San Joaquin County Schools
Employer contributions outside of trust	\$ 32,090,581	\$ 166,267	\$ 63,875	\$ 159,880	\$ 64,821	\$ 98,142	\$ 1,323,009
OPEB reimbursements outside of trust	32,090,581	166,267	63,875	159,880	64,821	98,142	1,323,009

(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, 2024**

Employer Name	San Joaquin Delta Community College District	San Juan Water District	San Lorenzo Valley Water District	San Luis Obispo Council of Governments	San Marcos Unified School District	San Mateo County Transit District	San Ramon Valley Fire Protection District
Additions							
Contributions:							
Employer contributions - direct	\$ 800,000	\$ 284,632	\$ 20,000	\$ 60,000	\$ 2,000,000	\$ 4,000,000	\$ 6,956,679
Net investment and other income/expenses	1,766,904	604,890	1,648	30,581	114,852	4,679,535	6,637,202
Total Additions	2,566,904	889,522	21,648	90,581	2,114,852	8,679,535	13,593,881
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	6,775	1,771	6	131	246	13,925	19,444
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	6,775	1,771	6	131	246	13,925	19,444
Net Increase (Decrease)	2,560,129	887,751	21,642	90,450	2,114,606	8,665,610	13,574,437
Net Position Restricted for OPEB Benefits							
Beginning of year	20,532,013	5,373,461	-	363,648	-	42,551,811	57,818,838
End of year	\$ 23,092,142	\$ 6,261,212	\$ 21,642	\$ 454,098	\$ 2,114,606	\$ 51,217,421	\$ 71,393,275

**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, 2024
(unaudited)**

Employer Name	San Joaquin Delta Community College District	San Juan Water District	San Lorenzo Valley Water District	San Luis Obispo Council of Governments	San Marcos Unified School District	San Mateo County Transit District	San Ramon Valley Fire Protection District
Employer contributions outside of trust	\$ 4,858,174	\$ 687,115	\$ 56,812	\$ 41,677	\$ 4,444,730	\$ 3,752,623	\$ 5,193,365
OPEB reimbursements outside of trust	4,858,174	687,115	56,812	41,677	4,444,730	3,752,623	5,193,365

(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, 2024**

Employer Name	San Ramon Valley Unified School District	Sanitary District No. 5 of Marin County	Santa Ana Unified School District	Santa Ana Watershed Project Authority	Santa Barbara County Association of Governments	Santa Barbara Metropolitan Transit District	Santa Clara County Central Fire Protection District
Additions							
Contributions:							
Employer contributions - direct	\$ 4,213,623	\$ -	\$ -	\$ 18,942	\$ 25,000	\$ -	\$ 1,802,020
Net investment and other income/expenses	3,316,880	135,648	3,046,569	159,482	28,391	143,359	5,457,847
Total Additions	7,530,503	135,648	3,046,569	178,424	53,391	143,359	7,259,867
Deductions							
OPEB reimbursements - direct	3,459,557	-	-	-	-	-	-
Administrative expenses	10,093	415	15,544	627	84	560	16,210
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	3,469,650	415	15,544	627	84	560	16,210
Net Increase (Decrease)	4,060,853	135,233	3,031,025	177,797	53,307	142,799	7,243,657
Net Position Restricted for OPEB Benefits							
Beginning of year	32,081,913	1,274,037	48,699,488	1,943,596	247,973	1,739,757	49,133,924
End of year	\$ 36,142,766	\$ 1,409,270	\$ 51,730,513	\$ 2,121,393	\$ 301,280	\$ 1,882,556	\$ 56,377,581

**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, 2024
(unaudited)**

Employer Name	San Ramon Valley Unified School District	Sanitary District No. 5 of Marin County	Santa Ana Unified School District	Santa Ana Watershed Project Authority	Santa Barbara County Association of Governments	Santa Barbara Metropolitan Transit District	Santa Clara County Central Fire Protection District
Employer contributions outside of trust	\$ 389	\$ 96,033	\$ 12,112,422	\$ 88,983	\$ 77,085	\$ 85,628	\$ 4,546,493
OPEB reimbursements outside of trust	389	96,033	12,112,422	88,983	77,085	85,628	4,546,493

(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, 2024**

Employer Name	Santa Clara County Health Authority	Santa Clara County Housing Authority	Santa Clara County Schools	Santa Clara County Superior Court	Santa Clara Valley Water District	Santa Clarita Valley Water Agency	Santa Cruz County Office of Education
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 149,438	\$ -	\$ 900,000	\$ 1,190,678
Net investment and other income/expenses	2,054,579	1,321,707	2,057,780	4,246,085	15,208,452	3,528,629	1,411,214
Total Additions	2,054,579	1,321,707	2,057,780	4,395,523	15,208,452	4,428,629	2,601,892
Deductions							
OPEB reimbursements - direct	-	-	1,033,560	-	-	-	748,795
Administrative expenses	6,107	5,199	8,149	12,510	45,180	10,485	4,125
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	6,107	5,199	1,041,709	12,510	45,180	10,485	752,920
Net Increase (Decrease)	2,048,472	1,316,508	1,016,071	4,383,013	15,163,272	4,418,144	1,848,972
Net Position Restricted for OPEB Benefits							
Beginning of year	18,739,421	16,152,369	25,229,185	38,279,528	138,619,178	32,159,390	12,064,358
End of year	\$ 20,787,893	\$ 17,468,877	\$ 26,245,256	\$ 42,662,541	\$ 153,782,450	\$ 36,577,534	\$ 13,913,330

**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, 2024
(unaudited)**

Employer Name	Santa Clara County Health Authority	Santa Clara County Housing Authority	Santa Clara County Schools	Santa Clara County Superior Court	Santa Clara Valley Water District	Santa Clarita Valley Water Agency	Santa Cruz County Office of Education
Employer contributions outside of trust	\$ 792,262	\$ 577,383	\$ -	\$ 5,822,325	\$ 13,143,849	\$ 1,182,043	\$ 65,730
OPEB reimbursements outside of trust	792,262	577,383	-	5,822,325	13,143,849	1,182,043	65,730

(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, 2024**

Employer Name	Santa Cruz County Regional Transportation Commission	Santa Cruz County Superior Court	Santa Fe Irrigation District	Santa Monica Community College District	Santa Monica-Malibu Unified School District	Sausalito-Marin City Sanitary District	Scotts Valley Fire Protection District
Additions							
Contributions:							
Employer contributions - direct	\$ 237,745	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 155,000
Net investment and other income/expenses	26,830	155,742	709,648	1,003,107	785,429	188,968	55,597
Total Additions	264,575	180,742	709,648	1,003,107	785,429	188,968	210,597
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	142,642	-
Administrative expenses	79	792	2,108	2,975	2,324	749	216
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	79	792	2,108	2,975	2,324	143,391	216
Net Increase (Decrease)	264,496	179,950	707,540	1,000,132	783,105	45,577	210,381
Net Position Restricted for OPEB Benefits							
Beginning of year	82,948	2,480,531	6,467,242	9,125,209	7,126,676	2,312,384	619,779
End of year	\$ 347,444	\$ 2,660,481	\$ 7,174,782	\$ 10,125,341	\$ 7,909,781	\$ 2,357,961	\$ 830,160

**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, 2024
(unaudited)**

Employer Name	Santa Cruz County Regional Transportation Commission	Santa Cruz County Superior Court	Santa Fe Irrigation District	Santa Monica Community College District	Santa Monica-Malibu Unified School District	Sausalito-Marin City Sanitary District	Scotts Valley Fire Protection District
Employer contributions outside of trust	\$ 118,871	\$ 527,005	\$ 652,788	\$ 5,622,622	\$ 1,906,638	\$ 13,995	\$ 107,651
OPEB reimbursements outside of trust	118,871	527,005	652,788	5,622,622	1,906,638	13,995	107,651

(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, 2024**

Employer Name	Selma-Kingsburg- Fowler County Sanitation District	Sequoia Union High School District	Shasta County Schools	Shasta Lake Fire Protection District	Shasta Mosquito and Vector Control District	Shasta Regional Transportation Agency	Shasta Union Elementary School District
Additions							
Contributions:							
Employer contributions - direct	\$ 105,104	\$ -	\$ -	\$ -	\$ -	\$ 47,849	\$ -
Net investment and other income/expenses	131,027	975,902	196,611	12,369	91,650	36,422	9,016
Total Additions	236,131	975,902	196,611	12,369	91,650	84,271	9,016
Deductions							
OPEB reimbursements - direct	65,274	-	-	-	-	-	-
Administrative expenses	512	2,904	1,018	49	360	108	27
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	65,786	2,904	1,018	49	360	108	27
Net Increase (Decrease)	170,345	972,998	195,593	12,320	91,290	84,163	8,989
Net Position Restricted for OPEB Benefits							
Beginning of year	1,579,253	8,913,221	3,191,098	150,943	1,118,459	326,015	81,772
End of year	\$ 1,749,598	\$ 9,886,219	\$ 3,386,691	\$ 163,263	\$ 1,209,749	\$ 410,178	\$ 90,761

**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, 2024
(unaudited)**

Employer Name	Selma-Kingsburg- Fowler County Sanitation District	Sequoia Union High School District	Shasta County Schools	Shasta Lake Fire Protection District	Shasta Mosquito and Vector Control District	Shasta Regional Transportation Agency	Shasta Union Elementary School District
Employer contributions outside of trust	\$ -	\$ 2,425,663	\$ 299,400	\$ -	\$ 99,092	\$ 40,444	\$ 3,195
OPEB reimbursements outside of trust	-	2,425,663	299,400	-	99,092	40,444	3,195

(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, 2024**

Employer Name	Shasta Union High School District	Sierra County Superior Court	Sierra-Sacramento Valley Emergency Medical Services Agency	Silicon Valley Clean Water	Siskiyou County Office of Education	Solano County Mosquito Abatement District	Solano County Superior Court
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 975,000
Net investment and other income/expenses	214,526	9,183	244,365	568,541	567,169	205,799	313,203
Total Additions	214,526	59,183	244,365	568,541	567,169	205,799	1,288,203
Deductions							
OPEB reimbursements - direct	-	-	-	365,085	211,497	-	-
Administrative expenses	638	47	726	2,936	1,691	808	1,228
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	638	47	726	368,021	213,188	808	1,228
Net Increase (Decrease)	213,888	59,136	243,639	200,520	353,981	204,991	1,286,975
Net Position Restricted for OPEB Benefits							
Beginning of year	1,959,359	148,243	2,225,683	9,329,941	5,190,524	2,509,674	3,814,245
End of year	\$ 2,173,247	\$ 207,379	\$ 2,469,322	\$ 9,530,461	\$ 5,544,505	\$ 2,714,665	\$ 5,101,220

**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, 2024
(unaudited)**

Employer Name	Shasta Union High School District	Sierra County Superior Court	Sierra-Sacramento Valley Emergency Medical Services Agency	Silicon Valley Clean Water	Siskiyou County Office of Education	Solano County Mosquito Abatement District	Solano County Superior Court
Employer contributions outside of trust	\$ 776,370	\$ 16,705	\$ 67,250	\$ 210,125	\$ -	\$ 123,074	\$ 290,234
OPEB reimbursements outside of trust	776,370	16,705	67,250	210,125	-	123,074	290,234

(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, 2024**

Employer Name	Solano County Water Agency	Sonoma County Fire District	Sonoma County Library	Soquel Creek Water District	South Bay Regional Public Communications Authority	South Coast Water District	South Placer Municipal Utility District
Additions							
Contributions:							
Employer contributions - direct	\$ 138,106	\$ 100,000	\$ 750,000	\$ 576,400	\$ 179,652	\$ 337,325	\$ -
Net investment and other income/expenses	193,404	424,871	606,911	727,022	55,108	929,078	474,643
Total Additions	331,510	524,871	1,356,911	1,303,422	234,760	1,266,403	474,643
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	369,446	-
Administrative expenses	765	1,263	3,110	2,124	216	2,764	1,867
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	765	1,263	3,110	2,124	216	372,210	1,867
Net Increase (Decrease)	330,745	523,608	1,353,801	1,301,298	234,544	894,193	472,776
Net Position Restricted for OPEB Benefits							
Beginning of year	2,340,044	3,870,930	9,725,549	6,189,629	597,329	8,439,991	5,799,237
End of year	\$ 2,670,789	\$ 4,394,538	\$ 11,079,350	\$ 7,490,927	\$ 831,873	\$ 9,334,184	\$ 6,272,013

**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, 2024
(unaudited)**

Employer Name	Solano County Water Agency	Sonoma County Fire District	Sonoma County Library	Soquel Creek Water District	South Bay Regional Public Communications Authority	South Coast Water District	South Placer Municipal Utility District
Employer contributions outside of trust	\$ 50,254	\$ 278,291	\$ 815,727	\$ 519,681	\$ 123,822	\$ 59,000	\$ 498,638
OPEB reimbursements outside of trust	50,254	278,291	815,727	519,681	123,822	59,000	498,638

(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, 2024**

Employer Name	South San Joaquin Irrigation District	Southern California Association of Governments	Southern California Regional Rail Authority	Special District Risk Management Authority	St. Helena Unified School District	Stanislaus County Housing Authority	State Bar Of California
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 97,900	\$ 734,676	\$ -	\$ 50,000	\$ -	\$ 2,754,000
Net investment and other income/expenses	501,450	913,295	2,107,674	130,274	30,819	1,277,820	2,565,015
Total Additions	501,450	1,011,195	2,842,350	130,274	80,819	1,277,820	5,319,015
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	1,492	2,707	6,260	387	93	3,799	13,241
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	1,492	2,707	6,260	387	93	3,799	13,241
Net Increase (Decrease)	499,958	1,008,488	2,836,090	129,887	80,726	1,274,021	5,305,774
Net Position Restricted for OPEB Benefits							
Beginning of year	4,578,108	8,253,531	19,186,745	1,187,161	271,537	11,658,415	40,125,359
End of year	\$ 5,078,066	\$ 9,262,019	\$ 22,022,835	\$ 1,317,048	\$ 352,263	\$ 12,932,436	\$ 45,431,133

**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, 2024
(unaudited)**

Employer Name	South San Joaquin Irrigation District	Southern California Association of Governments	Southern California Regional Rail Authority	Special District Risk Management Authority	St. Helena Unified School District	Stanislaus County Housing Authority	State Bar Of California
Employer contributions outside of trust	\$ 265,912	\$ 651,489	\$ 1,573,324	\$ 54,002	\$ 278,964	\$ 503,938	\$ 2,041,400
OPEB reimbursements outside of trust	265,912	651,489	1,573,324	54,002	278,964	503,938	2,041,400

(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, 2024**

Employer Name	State of California - BU - Service Employees International Union 1,3,4,11,14,15,17,20, &21	State of California - BU 10 - Professional Scientists	State of California - BU 12 - Craft and Maintenance	State of California - BU 13 - International Union of Operating Engineers (IUOE)	State of California - BU 16 - Physicians, Dentists, and Podiatrists	State of California - BU 18 - California Association of Psychiatric Technicians	State of California - BU 19 - American Federation of State, County and Municipal Employees
Additions							
Contributions:							
Employer contributions - direct	\$ 578,856,498	\$ 23,226,041	\$ 61,539,386	\$ 5,160,887	\$ 10,123,631	\$ 32,052,006	\$ 35,079,104
Net investment and other income/expenses	285,387,015	13,841,327	40,217,695	3,843,753	9,160,929	20,599,099	20,979,099
Total Additions	864,243,513	37,067,368	101,757,081	9,004,640	19,284,560	52,651,105	56,058,203
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	814,508	39,711	116,077	11,084	26,722	59,236	60,130
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	814,508	39,711	116,077	11,084	26,722	59,236	60,130
Net Increase (Decrease)	863,429,005	37,027,657	101,641,004	8,993,556	19,257,838	52,591,869	55,998,073
Net Position Restricted for OPEB Benefits							
Beginning of year	2,235,158,497	111,479,084	328,741,503	31,671,102	78,032,797	167,278,150	168,974,218
End of year	\$ 3,098,587,502	\$ 148,506,741	\$ 430,382,507	\$ 40,664,658	\$ 97,290,635	\$ 219,870,019	\$ 224,972,291

**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, 2024
(unaudited)**

Employer Name	State of California - BU - Service Employees International Union 1,3,4,11,14,15,17,20,& 21	State of California - BU 10 - Professional Scientists	State of California - BU 12 - Craft and Maintenance	State of California - BU 13 - International Union of Operating Engineers (IUOE)	State of California - BU 16 - Physicians, Dentists, and Podiatrists	State of California - BU 18 - California Association of Psychiatric Technicians	State of California - BU 19 - American Federation of State, County and Municipal Employees
Employer contributions outside of trust	\$ 978,078,000	\$ 33,209,000	\$ 148,314,000	\$ 15,054,000	\$ 22,168,000	\$ 64,194,000	\$ 49,274,000
OPEB reimbursements outside of trust	978,078,000	33,209,000	148,314,000	15,054,000	22,168,000	64,194,000	49,274,000

(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, 2024**

Employer Name	State of California - BU 2 - California Attorneys, Administrative Law Judges, Hearing Officers in State Employment	State of California - BU 5 - California Highway Patrol	State of California - BU 6 - California Correctional Peace Officers Association	State of California - BU 7 - California Statewide Law Enforcement Association	State of California - BU 8 - California Department of Forestry and Fire Protection Firefighters	State of California - BU 9 - Professional Engineers in California Government	State of California - Excluded/Exempt
Additions							
Contributions:							
Employer contributions - direct	\$ 21,525,126	\$ 73,118,640	\$ 249,909,210	\$ 58,936,957	\$ 56,101,802	\$ 76,723,108	\$ 35,592,831
Net investment and other income/expenses	17,219,400	89,803,391	204,114,863	36,343,823	33,366,094	46,206,863	15,135,365
Total Additions	38,744,526	162,922,031	454,024,073	95,280,780	89,467,896	122,929,971	50,728,196
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	49,725	261,882	591,663	104,280	95,165	132,161	42,717
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	49,725	261,882	591,663	104,280	95,165	132,161	42,717
Net Increase (Decrease)	38,694,801	162,660,149	453,432,410	95,176,500	89,372,731	122,797,810	50,685,479
Net Position Restricted for OPEB Benefits							
Beginning of year	142,918,876	770,749,475	1,703,632,965	293,911,903	265,844,058	370,812,261	115,311,558
End of year	\$ 181,613,677	\$ 933,409,624	\$ 2,157,065,375	\$ 389,088,403	\$ 355,216,789	\$ 493,610,071	\$ 165,997,037

**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, 2024
(unaudited)**

Employer Name	State of California - BU 2 - California Attorneys, Administrative Law Judges, Hearing Officers in State Employment	State of California - BU 5 - California Highway Patrol	State of California - BU 6 - California Correctional Peace Officers Association	State of California - BU 7 - California Statewide Law Enforcement Association	State of California - BU 8 - California Department of Forestry and Fire Protection Firefighters	State of California - BU 9 - Professional Engineers in California Government	State of California - Excluded/Exempt
Employer contributions outside of trust	\$ 40,122,000	\$ 149,973,000	\$ 533,140,000	\$ 102,273,000	\$ 75,315,000	\$ 141,088,000	\$ 63,789,000
OPEB reimbursements outside of trust	40,122,000	149,973,000	533,140,000	102,273,000	75,315,000	141,088,000	63,789,000

(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, 2024**

Employer Name	State of California - State Employees of the Judicial Branch (Excluding Justices/Judges)	Stege Sanitary District	Stinson Beach County Water District	Successor Agency to the Redevelopment Agency of the City & County of San Francisco	Sunnyslope County Water District	Superior Court of California County of San Luis Obispo	Superior Court of Contra Costa
Additions							
Contributions:							
Employer contributions - direct	\$ 9,830,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net investment and other income/expenses	7,376,776	30,339	29,502	1,749,910	74,959	21,249	844,749
Total Additions	17,207,278	30,339	29,502	1,749,910	74,959	21,249	844,749
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	21,267	90	116	5,203	222	83	4,311
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	21,267	90	116	5,203	222	83	4,311
Net Increase (Decrease)	17,186,011	30,249	29,386	1,744,707	74,737	21,166	840,438
Net Position Restricted for OPEB Benefits							
Beginning of year	60,862,097	276,767	358,721	15,963,860	681,225	258,832	13,507,271
End of year	\$ 78,048,108	\$ 307,016	\$ 388,107	\$ 17,708,567	\$ 755,962	\$ 279,998	\$ 14,347,709

**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, 2024
(unaudited)**

Employer Name	State of California - State Employees of the Judicial Branch (Excluding Justices/Judges)	Stege Sanitary District	Stinson Beach County Water District	Successor Agency to the Redevelopment Agency of the City & County of San Francisco	Sunnyslope County Water District	Superior Court of California County of San Luis Obispo	Superior Court of Contra Costa
Employer contributions outside of trust	\$ 17,170,000	\$ 22,688	\$ 10,625	\$ 899,000	\$ 72,052	\$ 191,034	\$ 3,357,261
OPEB reimbursements outside of trust	17,170,000	22,688	10,625	899,000	72,052	191,034	3,357,261

(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, 2024**

Employer Name	Superior Court of Madera County	Sutter County Superior Court	Sweetwater Authority	Sweetwater Springs Water District	Tahoe City Public Utility District	Tahoe-Truckee Sanitation Agency	Tamalpais Community Services District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 100,000	\$ 100,000	\$ 3,000	\$ 170,856	\$ -	\$ 60,000
Net investment and other income/expenses	6,601	79,386	359,318	7,478	360,458	1,390,524	31,795
Total Additions	6,601	179,386	459,318	10,478	531,314	1,390,524	91,795
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	34	236	1,068	22	1,073	4,141	94
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	34	236	1,068	22	1,073	4,141	94
Net Increase (Decrease)	6,567	179,150	458,250	10,456	530,241	1,386,383	91,701
Net Position Restricted for OPEB Benefits							
Beginning of year	105,263	723,376	3,248,071	64,483	3,222,165	12,661,312	285,510
End of year	\$ 111,830	\$ 902,526	\$ 3,706,321	\$ 74,939	\$ 3,752,406	\$ 14,047,695	\$ 377,211

**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, 2024
(unaudited)**

Employer Name	Superior Court of Madera County	Sutter County Superior Court	Sweetwater Authority	Sweetwater Springs Water District	Tahoe City Public Utility District	Tahoe-Truckee Sanitation Agency	Tamalpais Community Services District
Employer contributions outside of trust	\$ 422,356	\$ 113,186	\$ 471,390	\$ 13,617	\$ 307,117	\$ 793,297	\$ 61,174
OPEB reimbursements outside of trust	422,356	113,186	471,390	13,617	307,117	793,297	61,174

(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, 2024**

Employer Name	Tamalpais Union High School District	Tehachapi-Cummings County Water District	Templeton Community Services District	Tiburon Fire Protection District	Town of Corte Madera	Town of Fairfax	Town of Hillsborough
Additions							
Contributions:							
Employer contributions - direct	\$ 747,126	\$ 7,743	\$ -	\$ -	\$ 300,000	\$ 150,000	\$ -
Net investment and other income/expenses	651,097	9,747	233,749	368,199	586,123	185,272	1,078,436
Total Additions	1,398,223	17,490	233,749	368,199	886,123	335,272	1,078,436
Deductions							
OPEB reimbursements - direct	574,139	-	189,382	-	-	-	-
Administrative expenses	1,958	49	930	1,874	1,736	552	3,202
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	576,097	49	190,312	1,874	1,736	552	3,202
Net Increase (Decrease)	822,126	17,441	43,437	366,325	884,387	334,720	1,075,234
Net Position Restricted for OPEB Benefits							
Beginning of year	5,919,320	151,990	2,888,266	5,870,328	5,309,165	1,686,104	9,823,826
End of year	\$ 6,741,446	\$ 169,431	\$ 2,931,703	\$ 6,236,653	\$ 6,193,552	\$ 2,020,824	\$ 10,899,060

**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, 2024
(unaudited)**

Employer Name	Tamalpais Union High School District	Tehachapi-Cummings County Water District	Templeton Community Services District	Tiburon Fire Protection District	Town of Corte Madera	Town of Fairfax	Town of Hillsborough
Employer contributions outside of trust	\$ 165,585	\$ 7,837	\$ 22,520	\$ 496,977	\$ 581,458	\$ 164,191	\$ 1,388,330
OPEB reimbursements outside of trust	165,585	7,837	22,520	496,977	581,458	164,191	1,388,330

(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, 2024**

Employer Name	Town of Los Altos Hills	Town of Los Gatos	Town of Portola Valley	Town of Ross	Town of San Anselmo	Town of Truckee	Trabuco Canyon Water District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ -	76,457	169,999	-
Net investment and other income/expenses	284,082	2,672,858	59,039	42,986	24,700	108,758	347,481
Total Additions	284,082	2,672,858	59,039	42,986	101,157	278,757	347,481
Deductions							
OPEB reimbursements - direct	130,709	-	-	25,978	-	-	188,637
Administrative expenses	848	7,928	167	169	100	540	1,032
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	131,557	7,928	167	26,147	100	540	189,669
Net Increase (Decrease)	152,525	2,664,930	58,872	16,839	101,057	278,217	157,812
Net Position Restricted for OPEB Benefits							
Beginning of year	2,600,556	24,321,780	510,034	532,271	310,884	1,612,163	3,150,993
End of year	\$ 2,753,081	\$ 26,986,710	\$ 568,906	\$ 549,110	\$ 411,941	\$ 1,890,380	\$ 3,308,805

**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, 2024
(unaudited)**

Employer Name	Town of Los Altos Hills	Town of Los Gatos	Town of Portola Valley	Town of Ross	Town of San Anselmo	Town of Truckee	Trabuco Canyon Water District
Employer contributions outside of trust	\$ 24,083	\$ 1,801,144	\$ 6,456	\$ -	\$ 117,512	\$ 77,094	\$ 9,205
OPEB reimbursements outside of trust	24,083	1,801,144	6,456	-	117,512	77,094	9,205

(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, 2024**

Employer Name	Transbay Joint Powers Authority	Transportation Authority of Marin	Trinity County Superior Court	Truckee Donner Public Utilities District	Truckee Fire Protection District	Truckee Sanitary District	Tuolumne Utilities District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ 244,000	\$ 122,502	\$ -	\$ -	\$ 196,760
Net investment and other income/expenses	32,256	2,466	174,573	393,093	564,458	741,772	1,177,216
Total Additions	32,256	2,466	418,573	515,595	564,458	741,772	1,373,976
Deductions							
OPEB reimbursements - direct	16,283	-	-	-	-	-	-
Administrative expenses	163	10	688	1,160	1,676	2,203	3,483
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	16,446	10	688	1,160	1,676	2,203	3,483
Net Increase (Decrease)	15,810	2,456	417,885	514,435	562,782	739,569	1,370,493
Net Position Restricted for OPEB Benefits							
Beginning of year	511,103	30,165	2,124,653	3,497,410	5,140,258	6,757,213	10,655,819
End of year	\$ 526,913	\$ 32,621	\$ 2,542,538	\$ 4,011,845	\$ 5,703,040	\$ 7,496,782	\$ 12,026,312

**California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
Supplementary Schedule the Contributions and Reimbursements Outside the Trust
As of and for the Year Ended June 30, 2024
(unaudited)**

Employer Name	Transbay Joint Powers Authority	Transportation Authority of Marin	Trinity County Superior Court	Truckee Donner Public Utilities District	Truckee Fire Protection District	Truckee Sanitary District	Tuolumne Utilities District
Employer contributions outside of trust	\$ -	\$ 12,170	\$ 107,755	\$ 781,751	\$ 589,794	\$ 341,300	\$ 916,143
OPEB reimbursements outside of trust	-	12,170	107,755	781,751	589,794	341,300	916,143

(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, 2024**

Employer Name	Turlock Irrigation District	Turlock Mosquito Abatement District	Twentynine Palms Water District	Union Sanitary District	United Water Conservation District	Upper San Gabriel Valley Municipal Water District	Vacaville Unified School District
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ -	\$ -	\$ 926,714	\$ -	\$ -	\$ 3,196,457
Net investment and other income/expenses	2,958,887	29,320	45,302	968,368	124,867	258,466	2,285,188
Total Additions	2,958,887	29,320	45,302	1,895,082	124,867	258,466	5,481,645
Deductions							
OPEB reimbursements - direct	1,853,050	16,617	-	-	-	132,692	-
Administrative expenses	8,805	150	230	3,811	370	767	6,312
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	1,861,855	16,767	230	3,811	370	133,459	6,312
Net Increase (Decrease)	1,097,032	12,553	45,072	1,891,271	124,497	125,007	5,475,333
Net Position Restricted for OPEB Benefits							
Beginning of year	27,018,956	469,402	719,330	11,572,411	1,136,164	2,353,206	17,986,300
End of year	\$ 28,115,988	\$ 481,955	\$ 764,402	\$ 13,463,682	\$ 1,260,661	\$ 2,478,213	\$ 23,461,633

**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, 2024
(unaudited)**

Employer Name	Turlock Irrigation District	Turlock Mosquito Abatement District	Twentynine Palms Water District	Union Sanitary District	United Water Conservation District	Upper San Gabriel Valley Municipal Water District	Vacaville Unified School District
Employer contributions outside of trust	\$ -	\$ 906	\$ 27,803	\$ 721,757	\$ 39,579	\$ 3,132	\$ 1,735,584
OPEB reimbursements outside of trust	-	906	27,803	721,757	39,579	3,132	1,735,584

(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, 2024**

Employer Name	Vallecitos Water District	Vallejo Flood and Wastewater District	Valley Center Municipal Water District	Valley County Water District	Valley of the Moon Water District	Valley Sanitary District	Ventura County Law Library
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 259,050	\$ -	\$ 300,000	\$ -	\$ 68,000	\$ -
Net investment and other income/expenses	445,281	1,686,829	899,701	237,143	167,207	39,529	11,797
Total Additions	445,281	1,945,879	899,701	537,143	167,207	107,529	11,797
Deductions							
OPEB reimbursements - direct	431,853	-	324,783	-	93,209	-	-
Administrative expenses	1,775	5,004	2,672	710	497	115	46
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	433,628	5,004	327,455	710	93,706	115	46
Net Increase (Decrease)	11,653	1,940,875	572,246	536,433	73,501	107,414	11,751
Net Position Restricted for OPEB Benefits							
Beginning of year	5,513,272	15,237,823	8,196,878	2,167,163	1,525,890	347,608	142,937
End of year	\$ 5,524,925	\$ 17,178,698	\$ 8,769,124	\$ 2,703,596	\$ 1,599,391	\$ 455,022	\$ 154,688

**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, 2024
(unaudited)**

Employer Name	Vallecitos Water District	Vallejo Flood and Wastewater District	Valley Center Municipal Water District	Valley County Water District	Valley of the Moon Water District	Valley Sanitary District	Ventura County Law Library
Employer contributions outside of trust	\$ 180,680	\$ 1,511,473	\$ 249,152	\$ 192,382	\$ -	\$ 34,243	\$ 28,085
OPEB reimbursements outside of trust	180,680	1,511,473	249,152	192,382	-	34,243	28,085

(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, 2024**

Employer Name	Ventura County Transportation Commission	Vista Irrigation District	Water Replenishment District of Southern California	West Basin Municipal Water District	West Contra Costa Unified School District	West Valley Sanitation District of Santa Clara County	West Valley Water District
Additions							
Contributions:							
Employer contributions - direct	\$ 33,656	\$ -	\$ 1,800,000	\$ 338,838	\$ -	\$ -	621,153
Net investment and other income/expenses	145,884	475,649	1,051,013	1,599,888	3,249,969	433,853	652,804
Total Additions	179,540	475,649	2,851,013	1,938,726	3,249,969	433,853	1,273,957
Deductions							
OPEB reimbursements - direct	-	508,738	-	401,549	-	123,580	-
Administrative expenses	574	1,444	4,087	4,723	9,600	1,293	1,801
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	574	510,182	4,087	406,272	9,600	124,873	1,801
Net Increase (Decrease)	178,966	(34,533)	2,846,926	1,532,454	3,240,369	308,980	1,272,156
Net Position Restricted for OPEB Benefits							
Beginning of year	1,780,246	4,612,345	11,579,205	14,405,477	29,435,610	3,966,402	5,055,143
End of year	\$ 1,959,212	\$ 4,577,812	\$ 14,426,131	\$ 15,937,931	\$ 32,675,979	\$ 4,275,382	\$ 6,327,299

**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, 2024
(unaudited)**

Employer Name	Ventura County Transportation Commission	Vista Irrigation District	Water Replenishment District of Southern California	West Basin Municipal Water District	West Contra Costa Unified School District	West Valley Sanitation District of Santa Clara County	West Valley Water District
Employer contributions outside of trust	\$ 59,344	\$ 82,876	\$ 638,673	\$ 61,790	\$ 16,242,258	\$ 27,113	\$ 351,969
OPEB reimbursements outside of trust	59,344	82,876	638,673	61,790	16,242,258	27,113	351,969

(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, 2024**

Employer Name	West Valley-Mission Community College District	Westborough Water District	Western Placer Unified School District	Western Riverside County Regional Conservation Authority	Westlands Water District	Woodside Fire Protection District	Yolo County Housing Authority
Additions							
Contributions:							
Employer contributions - direct	\$ -	\$ 9,315	\$ -	\$ -	\$ -	\$ -	20,381
Net investment and other income/expenses	432,110	75,282	626,951	18,138	1,575,774	1,843,236	473,554
Total Additions	432,110	84,597	626,951	18,138	1,575,774	1,843,236	493,935
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	16,776	224	1,865	54	4,680	5,469	1,404
Employer withdrawal	35,000,000	-	-	-	-	-	-
Total Deductions	35,016,776	224	1,865	54	4,680	5,469	1,404
Net Increase (Decrease)	(34,584,666)	84,373	625,086	18,084	1,571,094	1,837,767	492,531
Net Position Restricted for OPEB Benefits							
Beginning of year	79,800,694	685,437	5,721,706	165,320	14,357,246	16,777,031	4,307,739
End of year	\$ 45,216,028	\$ 769,810	\$ 6,346,792	\$ 183,404	\$ 15,928,340	\$ 18,614,798	\$ 4,800,270

**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, 2024
(unaudited)**

Employer Name	West Valley-Mission Community College District	Westborough Water District	Western Placer Unified School District	Western Riverside County Regional Conservation Authority	Westlands Water District	Woodside Fire Protection District	Yolo County Housing Authority
Employer contributions outside of trust	\$ 5,082,071	\$ 38,140	\$ 228,439	\$ -	\$ 1,001,130	\$ 1,166,943	\$ 188,429
OPEB reimbursements outside of trust	5,082,071	38,140	228,439	-	1,001,130	1,166,943	188,429

(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, 2024**

Employer Name	Yolo County Public Agency Risk Management Insurance Authority	Yolo County Superior Court	Yolo County Transportation District	Yolo-Solano Air Quality Management District	Yorba Linda Water District	Yreka Union Elementary School District	Yreka Union High School District
Additions							
Contributions:							
Employer contributions - direct	\$ 61,677	\$ 460,000	\$ -	\$ 128,121	\$ -	\$ -	\$ -
Net investment and other income/expenses	5,367	640,338	140,696	226,774	336,022	186,931	53,002
Total Additions	67,044	1,100,338	140,696	354,895	336,022	186,931	53,002
Deductions							
OPEB reimbursements - direct	-	-	35,339	-	-	197,179	-
Administrative expenses	21	2,508	419	675	998	952	159
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	21	2,508	35,758	675	998	198,131	159
Net Increase (Decrease)	67,023	1,097,830	104,938	354,220	335,024	(11,200)	52,843
Net Position Restricted for OPEB Benefits							
Beginning of year	65,217	7,791,084	1,280,582	2,064,256	3,062,691	3,031,674	486,713
End of year	\$ 132,240	\$ 8,888,914	\$ 1,385,520	\$ 2,418,476	\$ 3,397,715	\$ 3,020,474	\$ 539,556

**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, 2024
(unaudited)**

Employer Name	Yolo County Public Agency Risk Management Insurance Authority	Yolo County Superior Court	Yolo County Transportation District	Yolo-Solano Air Quality Management District	Yorba Linda Water District	Yreka Union Elementary School District	Yreka Union High School District
Employer contributions outside of trust	\$ 32,877	\$ 351,660	\$ 16,997	\$ 238,392	\$ 227,716	\$ -	\$ -
OPEB reimbursements outside of trust	32,877	351,660	16,997	238,392	227,716	-	-

(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, 2024**

Employer Name	Yuba Community College District	Yuba County Superior Court	Yuba County Water Agency	Yuima Municipal Water District	Total
Additions					
Contributions:					
Employer contributions - direct	\$ 6,394,252	\$ -	\$ -	\$ -	1,986,331,520
Net investment and other income/expenses	1,657,736	46,796	864,031	94,467	1,953,571,336
Total Additions	8,051,988	46,796	864,031	94,467	3,939,902,856
Deductions					
OPEB reimbursements - direct	-	-	-	39,507	197,073,221
Administrative expenses	6,343	210	3,396	484	5,977,026
Employer withdrawal	-	-	-	-	408,932,771
Total Deductions	6,343	210	3,396	39,991	611,983,018
Net Increase (Decrease)	8,045,645	46,586	860,635	54,476	3,327,919,838
Net Position Restricted for OPEB Benefits					
Beginning of year	14,813,549	659,349	10,548,750	1,517,434	17,659,343,951
End of year	\$ 22,859,194	\$ 705,935	\$ 11,409,385	\$ 1,571,910	\$ 20,987,263,789

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

**California Public Employees' Retirement System
California Employers' Retiree Benefit Trust
Schedule of Contributions and Reimbursements Outside the Trust
As of and for the Year Ended June 30, 2024
(unaudited)**

Employer Name	Yuba Community College District	Yuba County Superior Court	Yuba County Water Agency	Yuima Municipal Water District	Total
Employer contributions outside of trust	\$ 3,755,010	\$ 132,193	\$ 414,138	\$ -	3,551,976,026
OPEB reimbursements outside of trust	3,755,010	132,193	414,138	-	3,551,976,026

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, 2024

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, 2024, and received by July 12, 2024.

Eligible OPEB costs incurred by an employer as of and for the fiscal year ended June 30, 2024, and for which CERBT received a reimbursement request by July 31, 2024, are reflected as reimbursements in the accompanying Schedule.

During the fiscal year ended June 30, 2024, six employers (City of Arcadia, City of Lancaster, City of Lodi, City of Newport Beach, County of Riverside, and Public Agency Risk Sharing Authority of California) concluded their participation in the CERBT. In addition, four employers (City of Indian Wells, City of Ontario, County of Placer, and West Valley-Mission Community College District) requested a partial liquidation. Accordingly, the withdrawal totaling approximately \$409 million has been classified as an employer withdrawal in the accompanying Schedule.

**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, 2024**

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.

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.

Relationship of the Schedule to the CalPERS' Financial Statements

The Schedule totals were reconciled to the CERBT's Statement of Changes in Fiduciary Net Position in CalPERS' ACFR for the year ended June 30, 2024, with no differences noted.

Additional Financial Information

Additional financial information is located in CalPERS' ACFR for the year ended June 30, 2024, which can be found on CalPERS' website at <https://www.calpers.ca.gov/docs/forms-publications/acfr-2024.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.

3. Subsequent Events

On August 6, 2024, City of Santa Fe Springs terminated their trust within the CERBT and transferred out the full balance in the amount of \$32,343,178.