



TAMI RITTER, CHAIR
Supervisor, District #3

ADDISON WINSLOW, VICE CHAIR
Councilmember, Chico

BILL CONNELLY
Supervisor, District #1

PETER DURFEE
Supervisor, District #2

TOD KIMMELSHUE
Supervisor, District #4

DOUG TEETER
Supervisor, District #5

CHUCK NUCHOLS
Vice Mayor, Biggs

ANGEL CALDERON
Councilmember, Gridley

ERIC SMITH
Vice Mayor, Oroville

ROSE TRYON
Councilmember, Paradise

STEPHEN ERTL
Air Pollution Control Officer

PATRICK LUCEY
Assistant Air Pollution Control Officer

**REGULAR MEETING NOTICE OF THE
BUTTE COUNTY AIR QUALITY
MANAGEMENT DISTRICT GOVERNING BOARD
April 25, 2024 - 10:00 a.m.**

Meeting Location:

**Butte County Association of Governments Board Room
326 Huss Drive, Suite 100, Chico, California**

Members of the public are encouraged to attend the meeting in real time using the Zoom information listed below. Please note: To join the video conference, you will need a webcam and computer audio (speakers and microphone). If you do not have either, you may dial 1-669-900-9128 to join by audio only.

<https://us02web.zoom.us/j/87111751705?pwd=em1GWGk2cVJZTExqYmwraGw2T1pgdz09>

Zoom Meeting ID: 871 1175 1705 Passcode: 298155

The Governing Board is committed to making its proceedings accessible to all citizens. Individuals with special needs should call the Clerk of the Board at (530) 332-9400, Monday through Friday, 7:30 a.m. to 4:30 p.m. to request disability-related modifications, accommodations or to request materials in alternate formats. All requests for special accommodations and/or alternative format documents must be made 48 hours prior to the meeting. Every reasonable attempt will be made to provide such accommodations.

- | | |
|---|--------------|
| 1. Call to Order and Roll Call. | Chair |
| Consider approval of Directors request to participate remotely and utilize Just Cause or Emergency Circumstance per AB 2449. | |
| 2. Additions and Deletions to the Consent Agenda. | Chair |

CONSENT AGENDA

- | | |
|--|----------------------|
| 3.1 Minutes of the March 28, 2024 Meeting of the Board of Directors. | Kelly Towne |
| 3.2 Activity Report on Butte County Air Quality Management District Activities. | Stephen Ertle |
| 3.3 Financial Status Report Fiscal Year 2023-2024. | Aleah Ing |
| 3.4 FY 23-24 3 rd Quarter Grant Revenue Report. | Aleah Ing |
| 3.5 Calendar of Events. | Stephen Ertle |
| 3.6 Status Report on Communications. | Kelly Towne |

- 3.7 Authorization to Enter into a MOU with the Shasta County AQMD to Accept Additional Rx Fire Grant funds. **Stephen Ertle**

REGULAR AGENDA

ITEMS FOR ACTION

4. Items removed from the consent agenda for Board consideration and action - *if any* **Chair**
5. Audit Presentation for Fiscal Year 2022-2023. **Smith & Newell/
Aleah Ing**
6. AB617 Implementation Authorization for Residential Lawn and Garden Voucher Program. **Jason Mandly**
7. Annual Air Quality and Check Before You Light Report. **Jason Mandly**

ITEMS FOR INFORMATION

8. GASB 75 Valuation/Disclosure/Report of Fiduciary Change in Net Position. **Aleah Ing**
9. EICG/CTR/AERR Status Report. **Patrick Lucey**
10. APCO Report. **Stephen Ertle**
11. Other Business. **Chair**
12. **Public Comment Period.** Any person may address the Board of Directors on any matter within the jurisdiction of the Board that is not on the agenda for this meeting. Any person may address the Board on an agenda item when that time is called. The chair requests that each person addressing the Board limits their presentation to five (5) minutes. **Chair**
13. **Adjourn to Closed Session.** **Chair**
Conference with Labor Negotiators/Potential Litigation.
14. **Report from Closed Session.** **Chair**

ADJOURNMENT

15. The next Board of Directors Meeting is scheduled for May 23, 2024, at 10:00 a.m. at the Butte County Association of Governments Board Room, 326 Huss Drive, Suite 100, Chico, California. **Chair**

Questions, comments, and correspondence may be directed to:

Kelly Towne, Clerk of the Board

629 Entler Avenue, Suite 15

Chico, CA 95928

ktowne@bcaqmd.org or 530-332-9400 ext. 109





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Air Pollution Control Officer

PATRICK LUCEY
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Draft Minutes of the Butte County Air Quality Management District Governing Board of Directors Meeting of March 28, 2024

Members Present:

Tami Ritter	Supervisor, District 3
Bill Connelly	Supervisor, District 1
Doug Teeter	Supervisor, District 5
Rose Tryon	Councilmember, Town of Paradise
Eric Smith	Vice Mayor, City of Oroville
Addison Winslow	Councilmember, Chico
Tod Kimmelshue	Supervisor, District 4
Angel Calderon	Councilmember, Gridley

Members Absent:

Peter Durfee	Supervisor, District 2
Chuck Nuchols	Vice Mayor, Biggs

Staff Present:

Stephen Ertle	Air Pollution Control Officer (APCO)
Kelly Towne	Clerk of the Board
Aleah Ing	Administrative Services Officer (ASO)
Jason Mandly	Senior Air Quality Planner

Remote Staff:

Samuel Nassie	Air Quality Compliance Specialist II
David Campbell	Air Quality Compliance Specialist II
Patrick Lucey	Assistant Air Pollution Control Officer (Asst. APCO)

Others Present:

Cynthia Joy	Magalia Resident
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Others Remote:

Rhianna Dutra
Eric Sharberg

1. Call to Order and Roll Call.

Chair Ritter called the meeting to order at 10:45 a.m. at the BCAG Board Room, 326 Huss Drive, Suite 100, Chico, California.

629 Entler Avenue, Suite 15 ♦ Chico, CA 95928

Agenda Item 3.1

2. Additions and Deletions to the Consent or Regular Agenda.

No additions or deletions.

3. Consent Agenda.

- 3.1 Minutes of the February 28, 2024 Meeting of the Board of Directors.
- 3.2 Activity Report on Butte County Air Quality Management District Activities.
- 3.3 Financial Status Report Fiscal Year 2023-2024.
- 3.4 Status Report on Calendar of Events.
- 3.5 Status Report on Communications.

ACTION REQUESTED: Approve Consent Agenda Items.

Board comments: None.

Public comments: None.

A motion was made by Supervisor Kimmelshue and seconded by Council member Tryon to approve the Consent Agenda Items.

Motion carries by the following vote:

AYES: Supervisor Ritter, Supervisor Teeter, Supervisor Connelly, Supervisor Kimmelshue(motion), Councilmember Winslow, Councilmember Tryon(second), Councilmember Calderon and Vice Mayor Smith.

NOES: None.

ABSTAIN: None.

ABSENT: Supervisor Durfee and Vice Mayor Nuchols.

ITEMS FOR ACTION

4. Items removed from the Consent Agenda for Board consideration and actions.

No items removed from the Consent Agenda.

5. Budget Amendments.

ACTION REQUESTED: Approve budget transfers and amendment for FY 23-24.

The Budget Amendments report was presented by Aleah Ing, Administrative Services Officer.

Board Discussion: None.

Public comments: None.

A motion was made by Councilmember Tryon and seconded by Supervisor Kimmelshue to Approve the Budget Amendments.

Motion carries by the following vote:

AYES: Supervisor Ritter, Supervisor Teeter, Supervisor Connelly, Supervisor Kimmelshue(second), Councilmember Winslow, Councilmember Tryon(motion), Councilmember Calderon and Vice Mayor Smith.

NOES: None.

ABSTAIN: None.

ABSENT: Supervisor Durfee and Vice Mayor Nuchols.

6. FARMER Grant Program Policy & Procedure Update.

ACTION REQUESTED: Discuss funding priorities & approve amendments to the District's FARMER Program Policy & Procedure Manual Resolution 2024-03.

The FARMER Grant Program Policy & Procedure Update was presented by Jason Mandy, Senior Air Quality Planner.

Board discussion: Board discussion ensued.

Public comments: None.

A motion was made by Councilmember Tryon and seconded by Supervisor Kimmelshue to Approve Resolution 2024-03 Approval of the Farmer Program and procedure manual for FY 2023-2024 with the addition to the manual that the District caps its grant portion at 65% up to \$100,000.

Motion carries by the following vote:

AYES: Supervisor Ritter, Supervisor Teeter, Supervisor Connelly, Supervisor Kimmelshue(second), Councilmember Winslow, Councilmember Tryon(motion), Councilmember Calderon and Vice Mayor Smith.

NOES: None.

ABSTAIN: None.

ABSENT: Supervisor Durfee and Vice Mayor Nuchols.

7. Position Compensation Study Proposal Review and Approve.

ACTION REQUESTED: Receive update on options and provide direction.

The Position Compensation Study Proposal Review and Approve was presented by Stephen Ertle, APCO.

Board discussion: Board discussion ensued.

Public comments: None.

A motion was made by Supervisor Teeter and seconded by Councilmember Winslow to provide direction for a District Compensation study selecting options 2 & 3 which Staff will update a Study from 2021 with benefit information and staff will complete a new study for 2024.

Motion carries by the following vote:

Supervisor Ritter, Supervisor Teeter(motion), Supervisor Connelly, Supervisor Kimmelshue,
AYES: Councilmember Winslow(second), Councilmember Tryon, Councilmember Calderon and Vice Mayor
Smith.
NOES: None.
ABSTAIN: None.
ABSENT: Supervisor Durfee and Vice Mayor Nuchols.

8. CEQA Handbook Update Adoption Hearing.

ACTION REQUESTED: After holding a Public Hearing, adopt resolution 2024-04 approving the updates to the CEQA Air Quality Handbook.

The CEQA Handbook Update and Adoption was presented by Jason Mandly, Senior Air Quality Planner.

Board discussion: Board Discussion ensued.

Public comment: None.

Public Hearing closed: 11:35 a.m.

A motion was made by Vice Mayor Smith and seconded by Supervisor Kimmelshue to approve Resolution 2024-04 CEQA Air Quality Handbook Update with the caveat that the District can make fact based clarifications including updated links to resources without board approval.

Motion carries by the following vote:

Supervisor Ritter, Supervisor Teeter, Supervisor Connelly, Supervisor Kimmelshue(second),
AYES: Councilmember Winslow, Councilmember Tryon, Councilmember Calderon and Vice Mayor
Smith(motion).
NOES: None.
ABSTAIN: None.
ABSENT: Supervisor Durfee and Vice Mayor Nuchols.

ITEMS FOR INFORMATION

9. Ca Health & Safety Code Section 42409 Penalty Limits.

ACTION REQUESTED: None. This item is provided for information and discussion.

The Ca Health & Safety Code Section 42409 Penalty Limits report was presented by Patrick Lucey, Asst. APCO.

Board Discussion: None.

Public Comment: None.

10. APCO Report.

ACTION REQUESTED: None. This item is provided for information and discussion.

See Addendum to the minutes for the report.

Board Discussion: Board discussion ensued.

Public Comment: None.

11. Other Business.

None.

12. Public Comment Period. Any person may address the Board of Directors on any matter within the jurisdiction of the Board that is not on the agenda for this meeting. Any person may address the Board on an agenda item when that time is called. The Chair requests that each person addressing the Board limits their presentation to five (5) minutes.

Public Comment: Cynthia Joy, resident of the community of Magalia, residing in the POA, addressed the Board on the issue of residential burning in the County area known as Magalia. She expressed concerns that burning is allowed in an area with small lot sizes similar to the City of Chico where burning is not allowed. She asked that it be considered to change burning requirements in that area so that there is fewer potential impacts due to smoke.

13. Adjourn to Closed Session. No closed session was held.

14. Report From Closed Session. None.

12. The meeting adjourned at 11:50 a.m. The next Board of Directors Meeting is scheduled for April 25, 2024 at 10:00 a.m. at the Butte County Association of Governments Board Room, 326 Huss Drive, Suite 100, Chico, California.

Stephen Ertle, Air Pollution Control Officer
Butte County Air Quality Management District

I hereby attest that this is a true and correct copy of the action taken by the Butte County Air Quality Management District Board of Directors on March 28, 2024.

ATTEST: _____
Kelly Towne, Clerk of the Governing Board

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Assistant Air Pollution Control Officer

Date of Release: April 18, 2024

Board Consideration: April 25, 2024

To: Butte County Air Quality Management District Board of Directors

From: Stephen Ertle, Air Pollution Control Officer

Staff Contact: Stephen Ertle, Air Pollution Control Officer

Re: **Activity Report**

ISSUE:

Summary of District activities for calendar years 2022, 2023 and 2024 as of March 31, 2024.

ACTION REQUESTED:

Accept and file report.

DISCUSSION:

None.

Attachment:

2024 Activity Report.

Agenda Item 3.2

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2024 Activity Report

Activity (2024)	2022	2023	Jan	Feb*	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD ¹
Permits to Operate Issued/Renewed	813	804	51	71	69										191
Authority to Construct Permits Issued	50	38	1	3	1										5
Portable Equipment Registrations	34	38	2	6	1										9
Engine Registrations Issued/Renewed	261	0	0	246	0										246
Inspections Performed by Facility	496	348	38	42	30										110
Inspections Performed by Permits	658	472	52	67	32										151
Status Change Reports Received	3	84	4	16	4										24
Agricultural Burn Days ^{2*}	356	353	31	29	31										91
Agricultural No-Burn Days ^{2*}	9	12	0	0	0										0
Burn Permits Issued	750	727	55	33	79										167
Burn Notifications	5,152	4,826	257	299	422										978
Rice Fields Reported Harvested	375	394	0	0	0										0
Complaints Received	134	87	2	7	10										19
Notices of Noncompliance Issued	104	79	7	4	6										17
Notices to Comply Issued	23	5	0	1	1										2
Public Outreach	499	651	65	53	57										175
Environmental Documents Reviewed	5	1	0	0	0										0
Public Records Requests	64	31	9	4	3										16

¹ YTD = Year-to-date totals

² Burn Day Status reported below 3000' elevation

* Leap Year

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Date of Release: April 18, 2024

Board Consideration: April 25, 2024

To: Butte County Air Quality Management District Board of Directors

From: Stephen Ertle, Air Pollution Control Officer

Staff Contact: Aleah Ing, Administrative Services Officer

Re: **Financial Status Report Fiscal Year 2023-2024**

ISSUE:

Financial Status Report.

ACTION REQUESTED:

Accept and file report.

DISCUSSION:

The attached financial report summarizes the District's finances during the period of July 1, 2023 through March 31, 2024 and the Balance sheet for the period ending March 31, 2024.

Attachment:

1-Fiscal Year 23-24 March Balance Sheet.

2-Fiscal Year 23-24 March Revenue and Expense Report.

Agenda Item 3.3

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Butte Co. Air Quality Management Dist.
Balance Sheet
As of March 31, 2024

	March 31, 2024
ASSETS	
Current Assets	
Checking/Savings	
1002 · Cash on Hand - Change Box	200.00
1003 · Bank of America - General-0648	558,478.83
1004 · Bank of America - Payroll-0649	5,015.67
1007 · B of A Reserve Acct - 1789	329,679.85
1010 · B of A - 0980 (Grant 1)	58,854.85
1011 · Tri Counties - Carl Moyer 2618	601,752.41
1012 · Tri Counties - FARMER - 6831	1,583,616.75
1013 · Tri Counties - CAP-6855	1,488,389.93
1017 · Tri Counties - AB 617-6818	179,372.84
1018 · State LAIF Acct	1,259,257.91
Total Checking/Savings	6,064,619.04
Accounts Receivable	
1200 · Accounts Receivable	369,169.50
Total Accounts Receivable	369,169.50
Other Current Assets	
1102 · Due From Other Governments	119,279.72
1500 · Undeposited Funds	398.21
Total Other Current Assets	119,677.93
Total Current Assets	6,553,466.47
Other Assets	
1300 · Prepaid Costs	17,251.38
Total Other Assets	17,251.38
TOTAL ASSETS	6,570,717.85
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	33,405.64
2001 · A/P - Grantees	1,967,437.51
Total Accounts Payable	2,000,843.15
Other Current Liabilities	
2100 · Accrual Payroll & Benefits	
210004 · HI 125	1,028.53
210011 · PERS Survivor Benefits	0.78
210013 · MED FLEX	660.84
Total 2100 · Accrual Payroll & Benefits	1,690.15
2107 · Unearned Revenue	
210904 · FARMER	389,337.34

	March 31, 2024
210906 · Carl Moyer	66,852.73
210910 · Community (CAP)	339,522.55
210912 · WoodSmoke	14,538.24
210914 · AB 617	198,189.63
210917 · Prescribed Fire Grant	88,241.51
Total 2107 · Unearned Revenue	1,096,682.00
2109 · Unavailable Revenue	283,533.96
Total Other Current Liabilities	1,381,906.11
Total Current Liabilities	3,382,749.26
Total Liabilities	3,382,749.26
Equity	
3100 · Reserves	329,626.07
3200 · Restricted Fund	
3003 · Reserved for Encumbrances	8,300.00
3004 · Carl Moyer Program	201,725.57
3005 · Reserved FARMER Prgm	650,718.42
3009 · Woodsmoke Grant	296,361.00
3012 · Community (CAP)	1,228,202.42
Total 3200 · Restricted Fund	2,385,307.41
3900 · Retained Earnings	751,681.49
Net Income	-278,646.38
Total Equity	3,187,968.59
TOTAL LIABILITIES & EQUITY	6,570,717.85

Butte Co. Air Quality Management Dist.
Profit & Loss Budget vs. Actual
 July 2023 - March 2024 -75% of the Year

Accrual Basis

	Jul '23 - Feb '24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
421 · License and Permits				
4213010 · Ag Burn Permits	61,455.07	100,000.00	-38,544.93	61.46%
4213013 · Ag Engine Registration Program	14,446.79	14,450.00	-3.21	99.98%
4213020 · Title V Permits	4,681.55	4,682.00	-0.45	99.99%
4213030 · Operating Permits	368,816.02	477,000.00	-108,183.98	77.32%
4213035 · Portable Engine Registration	40,884.42	48,000.00	-7,115.58	85.18%
4213038 · Asbestos Program	1,932.87	5,000.00	-3,067.13	38.66%
4213040 · Auth to Construct	22,850.56	29,000.00	-6,149.44	78.8%
4213060 · Misc. Other Permits	0.00	600.00	-600.00	0.0%
Total 421 · License and Permits	515,067.28	678,732.00	-163,664.72	75.89%
430 · Fines, Forfeitures & Penalties				
4300001 · Civil Settlements	42,768.84	45,000.00	-2,231.16	95.04%
Total 430 · Fines, Forfeitures & Penalties	42,768.84	45,000.00	-2,231.16	95.04%
441 · Interest Income	38,757.53	2,000.00	36,757.53	1,937.88%
451 · Intergovernmental				
45000 · Governmental Funds				
4500001 · State Subvention	73,386.16	73,386.00	0.16	100.0%
4511001 · DMV Surcharge	532,563.46	740,000.00	-207,436.54	71.97%
Total 45000 · Governmental Funds	605,949.62	813,386.00	-207,436.38	74.5%
45105 · Direct Grant Funds				
4510500 · AB 2588 Hot Spots Fee	0.00	134.00	-134.00	0.0%
4510501 · 105 Pilot Project Grant Funding	0.00	61,012.00	-61,012.00	0.0%
4510502 · AB 197 Funding	0.00	8,583.00	-8,583.00	0.0%
4510503 · AB 617 Funding	13,904.93	212,071.75	-198,166.82	6.56%
4510504 · Prescribed Fire Grant	3,542.22	96,753.73	-93,211.51	3.66%
4510505 · GHG Oil & Gas Funding	0.00	6,000.00	-6,000.00	0.0%
Total 45105 · Direct Grant Funds	17,447.15	384,554.48	-367,107.33	4.54%
45109 · Pass Through Grants				
4510904 · FARMER Funding	1,224,474.50	1,224,474.50	0.00	100.0%
4510906 · Carl Moyer Grant	175,000.00	175,000.00	0.00	100.0%
4510909 · Woodsmoke Grant	463,270.00	463,270.00	0.00	100.0%
4510915 · Community Air Program (CAP)	0.00	967,559.27	-967,559.27	0.0%
Total 45109 · Pass Through Grants	1,862,744.50	2,830,303.77	-967,559.27	65.81%
Total 451 · Intergovernmental	2,486,141.27	4,028,244.25	-1,542,102.98	61.72%
471 · Miscellaneous Revenue				
4712523 · Other Misc. Revenue	24,495.37	28,495.00	-3,999.63	85.96%
4712550 · Implementation Funds				
Carl Moyer Implementation	43,130.70	109,983.43	-66,852.73	39.22%
Community CAP Implementation	70,293.67	548,038.95	-477,745.28	12.83%
FARMER Implementation	90,111.55	479,448.89	-389,337.34	18.8%
WoodSmoke Implementation	34,671.76	49,210.00	-14,538.24	70.46%
Total 4712550 · Implementation Funds	238,207.68	1,186,681.27	-948,473.59	20.07%
Total 471 · Miscellaneous Revenue	262,703.05	1,215,176.27	-952,473.22	21.62%
Total Income	3,345,437.97	5,969,152.52	-2,623,714.55	56.05%
Expense				
511 · Payroll Expenses				
511001 · Salaries & Wages	619,601.45	975,994.80	-356,393.35	63.48%
512000 · Extra Help	14,017.59	16,000.00	-1,982.41	87.61%
514000 · Overtime	0.00	4,000.00	-4,000.00	0.0%
518 · Employee Benefits				
518008 · Health Care	134,785.43	220,262.52	-85,477.09	61.19%
518009 · Cafeteria	27,403.99	28,597.32	-1,193.33	95.83%
518010 · Other Employee Benefits	17,805.71	27,716.43	-9,910.72	64.24%
518700 · Retirement Pension	104,513.40	160,237.53	-55,724.13	65.22%
518800 · Contrib to Pension Liability	122,440.00	155,627.85	-33,187.85	78.68%
518900 · Retiree's OPEB	39,624.51	54,136.20	-14,511.69	73.19%
518901 · Contrib to OPEB Liability	0.00	35,630.00	-35,630.00	0.0%

	Jul '23 - Feb '24	Budget	\$ Over Budget	% of Budget
Total 518 · Employee Benefits	446,573.04	682,207.85	-235,634.81	65.46%
Total 511 · Payroll Expenses	1,080,192.08	1,678,202.65	-598,010.57	64.37%
520 · Materials & Supplies				
521104 · Postage	3,220.00	3,722.42	-502.42	86.5%
522201 · Office Supplies	5,497.81	9,435.00	-3,937.19	58.27%
523001 · Telecommunications	9,982.67	16,480.00	-6,497.33	60.57%
524544 · Utilities - Elec/Gas/Wtr/Grbge	5,880.51	9,341.60	-3,461.09	62.95%
525545 · Auto Fuel Costs/ Road Expense	3,356.50	6,695.00	-3,338.50	50.13%
Total 520 · Materials & Supplies	27,937.49	45,674.02	-17,736.53	61.17%
530 · Services & Other Operating				
531201 · Household Janitorial	4,275.00	5,871.00	-1,596.00	72.82%
532527 · Insurance -Liability & Vehicle	14,735.77	17,410.09	-2,674.32	84.64%
533533 · Memberships, Dues & Subscript..	2,929.00	6,500.33	-3,571.33	45.06%
534537 · Public & Legal Notices	1,105.99	4,017.00	-2,911.01	27.53%
535540 · Public Outreach	10,253.03	17,149.50	-6,896.47	59.79%
536101 · Training	4,869.95	14,707.00	-9,837.05	33.11%
537202 · Travel & Conference Expenses	12,523.29	33,950.00	-21,426.71	36.89%
Total 530 · Services & Other Operating	50,692.03	99,604.92	-48,912.89	50.89%
540 · Rents Lease, Repair, NonCapital				
541538 · Property Rents & Leases	324.75	650.00	-325.25	49.96%
542539 · Equipment Rents & Leases	549.18	762.20	-213.02	72.05%
543103 · Office Furniture & Equip	0.00	16,789.00	-16,789.00	0.0%
543203 · Computer Equipment	3,612.99	12,875.00	-9,262.01	28.06%
543204 · Computer Software-Subscriptions	17,275.38	20,599.75	-3,324.37	83.86%
543541 · Air Monitoring Equipment & Main	822.36	5,907.05	-5,084.69	13.92%
544001 · Vehicles Maintenance	2,526.24	5,495.05	-2,968.81	45.97%
544042 · IT Maintenance	20,135.62	32,117.00	-11,981.38	62.7%
544103 · Building Maintenance	720.73	15,225.25	-14,504.52	4.73%
Total 540 · Rents Lease, Repair, NonCapital	45,967.25	110,420.30	-64,453.05	41.63%
550 · Professional/Consulting Service				
551137 · AB2588 Hot Spots Fee	134.00	134.00	0.00	100.0%
551536 · Professional Services	26,190.29	94,883.60	-68,693.31	27.6%
551547 · Legal Services	12,500.00	19,055.00	-6,555.00	65.6%
555580 · Contingencies	0.00	20,000.00	-20,000.00	0.0%
Total 550 · Professional/Consulting Service	38,824.29	134,072.60	-95,248.31	28.96%
560 · Grants				
560006 · Carl Moyer Grant	398,839.68	600,565.25	-201,725.57	66.41%
560007 · Community Air (CAP)	581,136.54	2,776,898.24	-2,195,761.70	20.93%
560009 · WoodSmoke Grant	166,909.00	463,270.00	-296,361.00	36.03%
560020 · Special Clean Air Grants	0.00	35,000.00	-35,000.00	0.0%
560021 · FARMER	1,191,735.99	1,842,454.41	-650,718.42	64.68%
Total 560 · Grants	2,338,621.21	5,718,187.90	-3,379,566.69	40.9%
565 · Debt Service				
565087 · GASB 87 Lease Principal	39,742.34	53,035.00	-13,292.66	74.94%
565987 · GASB 87 Lease Interest & Other	2,107.66	2,521.00	-413.34	83.6%
Total 565 · Debt Service	41,850.00	55,556.00	-13,706.00	75.33%
Total Expense	3,624,084.35	7,841,718.39	-4,217,634.04	46.22%
Net Ordinary Income	-278,646.38	-1,872,565.87	1,593,919.49	14.88%
Net Income	-278,646.38	-1,872,565.87	1,593,919.49	14.88%

The FY 23-24 Budget was adopted 6/22/2023; Amended 10/26/2023; Amended 3/28/2024



TAMI RITTER, CHAIR
Supervisor, District #3

ADDISON WINSLOW, VICE CHAIR
Councilmember, Chico

BILL CONNELLY
Supervisor, District #1

PETER DURFEE
Supervisor, District #2

TOD KIMMELSHUE
Supervisor, District #4

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ERIC SMITH
Vice Mayor, Oroville

ROSE TRYON
Councilmember, Paradise

STEPHEN ERTLE
Air Pollution Control Officer

PATRICK LUCEY
Assistant Air Pollution Control Officer

Date of Release: April 18, 2024

Board Consideration: April 25, 2024

To: Butte County Air Quality Management District Board of Directors

From: Stephen Ertle, Air Pollution Control Officer

Staff Contact: Aleah Ing, Administrative Services Officer

Re: **FY 23-24 3rd Quarter Grant Revenue Report**

ISSUE:

Quarterly status of the recognition of Grant Implementation Funds.

ACTION REQUESTED:

Accept and file report.

DISCUSSION:

The attached report summarized the recognition of grant funds from July 2023 through March 2024. Due to workload and the timing of implementation each of the grants, the number of hours and costs related to the implementation will vary between quarters.

Attachment:

2024-03-31 BCAQMD Quarterly Grant Status Report.

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Butte Co. Air Quality Management Dist.
Grant Status - Budget vs. Actual
 July 2023- March 2024 -75% of the Year

AB 617 Implementation Funds

	Jul - Mar 23	Budget	\$ Over Budget	% of Budget
6/30/2024 Projected Balances				
Unearned - Deferred Inflows				
AB617 Implementation Funds				
6/30/2023 Unearned Balance	46,239.75	46,239.75	0.00	100.0%
Unearned added during FY 23-24	165,854.81	165,832.00	22.81	100.01%
Implementation Funds Recognized during FY 23-24	13,904.93	54,562.94	-40,658.01	25.48%
6/30/2024 Projected Unearned Balance	198,189.63	157,508.81	40,680.82	125.83%
Budgeted Actual vs Budgeted Hours	30.00	50.00	-20.00	60.0%

More hours are anticipated to be recognized after February and March when Districts starts working on the Budgeted Support Grants. A large portion of the implementation costs budgeted will be used for outreach and air monitoring equipment and maintenance.

Carl Moyer, RAP & Reserve Grant Funds

	Jul - Mar 23	Budget	\$ Over Budget	% of Budget
6/30/2024 Projected Balances				
Unearned - Deferred Inflows				
Carl Moyer Implementation Funds				
6/30/2023 Unearned Balance	84,983.43	84,983.43	0.00	
Unearned added during FY 23-24	25,000.00	25,000.00	0.00	100.0%
Implementation Funds Recognized during FY 23-24	43,130.70	32,553.60	10,577.10	132.49%
6/30/2024 Projected Unearned Balance	66,852.73	77,429.83	-10,577.10	
Budgeted Actual vs Budgeted Hours	291.50	320.00	-28.50	91.09%

Carl Moyer, Farmer & Community (CAP) Incentive Grants are anticipated to recognize more budgeted hours from April through June. The indirect costs were a large portion of the funds recognized in the 1st quarter. October will also incur more hours due to the Lawn and Garden Voucher Program.

Restricted (budget to expend all grant pass through funds)

6/30/2023 Restricted Balance	425,565.25	425,565.25	0.00	
Restricted added during FY 23-24	175,000.00	175,000.00	0.00	100.0%
Restricted expended during FY 23-24	398,190.21	600,565.25	-202,375.04	66.3%
Balance	202,375.04	0.00	202,375.04	

Community CAP Grant Funds

	Jul - Mar 23	Budget	\$ Over Budget	% of Budget
6/30/2024 Projected Balances				
Unearned - Deferred Inflows				
CAP Implementation Funds				
6/30/2023 Unearned Balance	409,816.22	409,816.22	0.00	
Unearned added during FY 23-24	0.00	0.00	0.00	0.0%
Implementation Funds Recognized during FY 23-24	70,293.67	86,770.50	-16,476.83	81.01%
6/30/2024 Projected Unearned Balance	339,522.55	323,045.72	16,476.83	
Budgeted Actual vs Budgeted Hours	382.75	850.00	-467.25	45.03%

Carl Moyer, Farmer & Community (CAP) Incentive Grants are anticipated to recognize more budgeted hours from April through June. November will also incur more hours due to the Lawn and Garden Voucher Program.

Restricted (budget to expend all grant pass through funds)

6/30/2023 Restricted Balance	1,809,338.97	1,809,338.97	0.00	
Restricted added during FY 23-24	0.00	0.00	0.00	0.0%
Restricted expended during FY 23-24	599,371.78	1,809,338.97	-1,209,967.19	33.13%
Balance	1,209,967.19	0.00	1,209,967.19	

FARMER Grant Funds

	Jul - Mar 23	Budget	\$ Over Budget	% of Budget
6/30/2024 Projected Balances				
Unearned - Deferred Inflows				
FARMER Implementation Funds				
6/30/2023 Unearned Balance	304,523.39	304,523.39	0.00	
Unearned added during FY 23-24	87,462.50	87,462.50	0.00	100.0%
Implementation Funds Recognized during FY 23-24	69,183.43	81,384.00	-12,200.57	85.01%
6/30/2024 Projected Unearned Balance	322,802.46	310,601.89	12,200.57	
Budgeted Actual vs Budgeted Hours	402.50	800.00	-397.50	50.31%

Carl Moyer, Farmer & Community (CAP) Incentive Grants are anticipated to recognize more budgeted hours from April through June.

Restricted (budget to expend all grant pass through funds)

6/30/2023 Restricted Balance	617,979.91	617,979.91	0.00	
Restricted added during FY 23-24	612,607.25	612,237.50	369.75	100.06%
Restricted expended during FY 23-24	1,207,982.09	1,230,217.41	-22,235.32	98.19%
Balance	22,605.07	0.00	22,605.07	

WoodSmoke Grant Funds

	Jul - Mar 23	Budget	\$ Over Budget	% of Budget
6/30/2024 Projected Balances				
Unearned - Deferred Inflows				
WoodSmoke Implementation Funds				
6/30/2023 Unearned Balance	0.00	0.00	0.00	
Unearned added during FY 23-24	49,210.00	23,152.94	26,057.06	212.54%
Implementation Funds Recognized during FY 23-24	34,671.76	23,152.94	11,518.82	149.75%
6/30/2024 Projected Unearned Balance	14,538.24	0.00	14,538.24	
Budgeted Actual vs Budgeted Hours	255.50	227.59	27.91	112.26%

The greater hours and recognition of implementation funds is anticipated during voucher process in the 2nd Quarter (October-December).

Restricted (budget to expend all grant pass through funds)

6/30/2023 Restricted Balance	0.00	0.00	0.00	
Restricted added during FY 23-24	221,798.00	221,798.00	0.00	100.0%
Restricted expended during FY 23-24	159,798.00	221,798.00	-62,000.00	72.05%
Balance	62,000.00	0.00	62,000.00	



TAMI RITTER, CHAIR
Supervisor, District #3

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Supervisor, District #4

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Vice Mayor, Oroville

ROSE TRYON
Councilmember, Paradise

STEPHEN ERTLE
Air Pollution Control Officer

PATRICK LUCEY
Assistant Air Pollution Control Officer

Date of Release: April 18, 2024

Board Consideration: April 25, 2024

To: Butte County Air Quality Management District Board of Directors

From: Stephen Ertle, Air Pollution Control Officer

Staff Contact: Stephen Ertle, Air Pollution Control Officer

Re: **Calendar of Events**

DATE	EVENT	LOCATION
April 29-30	Engineering Managers	Virtual
May 1	Fire Safe Council Meeting	Paradise
May 7	Budget Public Workshop	District Office/Virtual
May 7	Breathe Better Butte Fair	Chico
May 15	Prescribed Fire Working Group Meeting	Virtual
May 15	Technical Advisory Committee (TAC)	Sacramento
May 22	CARB/District Workgroup for PM NAAQS Revision	Virtual
May 23	Butte County AQMD Board Meeting/Budget Hearing	Chico
May 27	District Office Closed in honor of Memorial Day	Chico
May 28-31	CAPCOA Spring Retreat	Placer
June 4-5	NASA Health and Air Quality Applied Sciences Team Panel	Cambridge, MA
June 5	Fire Safe Council Meeting	Paradise
June 7	Sacramento Valley BCC Meeting	Davis
June 19	District Office Close in honor of Juneteenth	Chico
June 27	Butte County AQMD Board Meeting/Budget Hearing	Chico
July 3	Fire Safe Council Meeting	Paradise
July 4	District Office Close in honor of Independence Day	Chico
July 9	Vapor Recovery	Virtual
July 17	Technical Advisory Committee (TAC)	Red Bluff
July 23-24	Enforcement Managers	Santa Barbara
July 25	Butte County AQMD Board Meeting	Chico

Agenda Item 3.5

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TAMI RITTER, CHAIR
Supervisor, District #3

ADDISON WINSLOW, VICE CHAIR
Councilmember, Chico

BILL CONNELLY
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Air Pollution Control Officer

PATRICK LUCEY
Assistant Air Pollution Control Officer

Date of Release: April 18, 2024

Board Consideration: April 25, 2024

To: Butte County Air Quality Management District Board of Directors

From: Stephen Ertle, Air Pollution Control Officer

Staff Contact: Kelly Towne, Board Clerk

Re: **Status Report on Communications**

ISSUE:

Status Report on Communications with Board Members.

ACTION REQUESTED:

None. For information only.

DISCUSSION:

No communications outside of regularly scheduled Board Meeting.

Attachment:

None.

Agenda Item 3.6

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TAMI RITTER, CHAIR
Supervisor, District #3

ADDISON WINSLOW, VICE CHAIR
Councilmember, Chico

BILL CONNELLY
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Supervisor, District #2

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Councilmember, Paradise

STEPHEN ERTLE
Air Pollution Control Officer

PATRICK LUCEY
Assistant Air Pollution Control Officer

Date of Release: April 18, 2024

Board Consideration: April 25, 2024

To: Butte County Air Quality Management District Board of Directors

From: Stephen Ertle, Air Pollution Control Officer

Staff Contact: Stephen Ertle, Air Pollution Control Officer

Re: **Shasta County AQMD MOU**

ISSUE:

The Shasta County AQMD has \$17,436.55 additional funds available from Year Two (2) of the Prescribed Fire Grant program.

ACTION REQUESTED:

Approve Resolution #2024-06 authorizing the Air Pollution Control Officer to negotiate, sign, and amend, as needed, a Memorandum of Understanding between the Shasta County Air Quality Management District related to these activities, and to accept funds and to implement associated projects, subject to District Counsel review and the existing authorizations set forth under District Resolution #2019-11.

DISCUSSION:

None.

Attachment:

Approved Resolution #2019-11.

Proposed Resolution #2024-05.

Agenda Item 3.7

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**RESOLUTION 2024-05
BEFORE THE BOARD OF DIRECTORS OF
BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
STATE OF CALIFORNIA**

**AUTHORIZATION TO ENTER INTO A MEMORANDUM OF UNDERSTANDING WITH THE SHASTA COUNTY AIR
QUALITY MANAGEMENT DISTRICT TO ACCEPT ADDITIONAL FUNDS FOR
IMPLEMENTATION OF THE DISTRICT’S SMOKE MANAGEMENT PROGRAM AND
ACTIVITIES RELATED TO PRESCRIBED BURNING**

Resolution 2024-05)
Authorization to Enter into a Memorandum of Understanding.....)
With the Shasta County Air Quality Management District and.....)
Amend Existing Grant Agreement (Resolution 2019-11) to.....)
Receive Additional Funds for Implementation of the District’s.....)
Smoke Management Program and Activities Related to.....)
Prescribed Burning.....)

WHEREAS, Existing Resolution 2019-11 authorizes the acceptance of funds from CARB and/or CAPCOA for implementation of the District’s Smoke Management Program, as well as for support of District activities associated with prescribed burning and smoke management; and

WHEREAS, Shasta County Air Quality Management District has \$17,436.55 from their Year Two (2) allocation available to transfer to Butte County to implement Butte’s smoke management programs, to enhance air quality and smoke monitoring, and to provide public awareness regarding prescribed burns; and

WHEREAS, Butte County Air Quality Management District will need to enter into a Memorandum of Understanding with Shasta County Air Quality Management District to accept the funds; and

BE IT FURTHER RESOLVED, that the District Board hereby authorizes the Air Pollution Control Officer to negotiate, sign, and amend, as needed, a Memorandum of Understanding between the Shasta County Air Quality Management District related to these activities, and to accept funds and to implement associated projects, subject to District Counsel review.

On Motion of Supervisor Durfee, Seconded by Vice Mayor Nuchols, the foregoing resolution is hereby PASSED AND ADOPTED by the Air Quality Management District Board of Directors on this 25th day of April, 2024 by the following:

AYES:
NOES:
ABSTAIN:
ABSENT:

I hereby attest that this is a true and correct copy of the action taken by the Butte County Air Quality Management District Board of Directors on April 25, 2024.

ATTEST: _____
Kelly Towne, Clerk of the Governing Board

Stephen Ertle, Air Pollution Control Officer
Butte County Air Quality Management District



**RESOLUTION 2019-11
BEFORE THE BOARD OF DIRECTORS OF
BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
STATE OF CALIFORNIA
AUTHORIZATION TO ACCEPT FUNDS FOR
IMPLEMENTATION OF THE DISTRICT'S SMOKE MANAGEMENT PROGRAM AND
ACTIVITIES RELATED TO PRESCRIBED BURNING**

Resolution 2019-11.....)
Authorization to Accept Funds and Enter into a Grant Agreement for...)
Implementation of the District's Smoke Management Program and.....)
Activities Related to Prescribed Burning.....)

WHEREAS, Local air districts operate smoke management programs which are intended to manage emissions from the use of fire, which includes the use of fire for residential burning, agricultural burning, and prescribed fire on the landscape; and

WHEREAS, In Butte County, with the exception of residential burning, this entails the submittal of smoke management plans by entities desiring to conduct prescribed burning, in most cases, which are reviewed by District staff, who then issues a District issued burn permit; and

WHEREAS, In 2018, the Legislature passed, and the Governor signed, several bills to improve forest resiliency and to reduce the risk of wildfires in California; and

WHEREAS, Senate Bill (SB) 901 addresses numerous issues concerning wildfire prevention, response and recovery; and provides authorization of \$200 million in funding per year for five years to CAL FIRE for healthy forests and fire prevention; and

WHEREAS, SB 1260 requires the California Department of Forestry and Fire Protection (CAL FIRE) and the California Air Resources Board (CARB), in coordination with local air districts, to develop and fund a program, upon appropriation by the Legislature, to enhance air quality and smoke monitoring, and to provide a public awareness campaign regarding prescribed burns. The program shall include adequate funding, upon appropriation by the Legislature, for local district participation and implementation costs; and

WHEREAS, SB 856 appropriates \$2 million to CARB for local air districts to support the implementation of SB 901 and SB 1260 related to air monitoring of prescribed fires and public outreach; and

WHEREAS, CARB is proposing that approximately \$1 million of these funds be made available through direct grants to local air districts to implement their smoke management programs, to enhance air quality and smoke monitoring, and to provide public awareness regarding prescribed burns; and that a portion of the remaining approximately \$1 million be made available to local air districts, on a reimbursement basis, through a contract with the California Air Pollution Control Officers Association (CAPCOA), for costs associated with training, travel, and deployment of air monitors in support of the use of prescribed fire by land managers; and

WHEREAS, because of delays associated with CARB developing appropriate grant agreements with local air districts and a memorandum of understanding (MOU) with CAPCOA, District staff are not yet in a position to bring a

proposed grant agreement or contract to the Butte County Air Quality Management District Board of Directors (Board); and

WHEREAS, because the funding must statutorily be encumbered by local air districts and CAPCOA this fiscal year, CARB is requiring the signing of the grant agreements as soon as they are finalized (most likely by the end of April 2019).

NOW THEREFORE BE IT RESOLVED, that the District Board hereby authorizes the acceptance of funds from CARB and/or CAPCOA for implementation of the District's Smoke Management Program, as well as for support of District activities associated with prescribed burning and smoke management; and

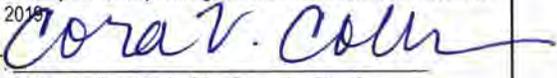
BE IT FURTHER RESOLVED, that the District Board hereby authorizes the Air Pollution Control Officer to negotiate, sign, and amend, as needed, future agreements and contracts related to these activities, and to accept funds and to implement associated projects, subject to District Counsel review.

On Motion of Councilmember Schwab, Seconded by Mayor Jones, the foregoing resolution is hereby PASSED AND ADOPTED by the Air Quality Management District Board of Directors on this 25th day of April, 2019 by the following:

AYES: Supervisor Connelly, Supervisor Teeter, Councilmember Thompson, Councilmember Schwab (motion), Mayor Reynolds, Mayor Jones (seconded).
NOES: None
ABSTAIN: None
ABSENT: Supervisor Ritter, Supervisor Lucero, Supervisor Lambert, Councilmember Borges.



W. James Wagoner, Air Pollution Control Officer
Butte County Air Quality Management District

I hereby attest that this is a true and correct copy of the action taken by the Butte County Air Quality Management District Board of Directors on April 25, 2019.

ATTEST: _____
Cora Collins, Clerk of the Governing Board



TAMI RITTER, CHAIR
Supervisor, District #3

ANGEL CALDERON, VICE CHAIR
Councilmember, Gridley

BILL CONNELLY
Supervisor, District #1

PETER DURFEE
Supervisor, District #2

TOD KIMMELSHUE
Supervisor, District #4

DOUG TEETER
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Vice Mayor, Biggs

ADDISON WINSLOW
Councilmember, Chico

ERIC SMITH
Vice Mayor, Oroville

ROSE TRYON
Vice Mayor, Paradise

STEPHEN ERTL
Air Pollution Control Officer

PATRICK LUCEY
Assistant Air Pollution Control Officer

Date of Release: April 18, 2024

Board Consideration: April 25, 2024

To: Butte County Air Quality Management District Board of Directors

From: Stephen Ertle, Air Pollution Control Officer

Staff Contact: Aleah Ing, Administrative Services Officer

Re: **Receive Audit Presentation for Fiscal Year 2022-2023**

ISSUE:

Annual audit is required pursuant to Government Code Section 26909 et. Seq.

ACTION REQUESTED:

Receive and file, Audit Report prepared by Smith & Newell, Certified Public Accountants.

DISCUSSION:

Smith & Newell, Certified Public Accountants, have completed the annual fiscal audit of the District's financial records. Smith and Newell will formally be presenting the audit before your Board at the April 25 Board Meeting.

The audit reports an unmodified opinion on the financial statements. An unmodified opinion provides a high level of assurance that the professional, independent examination of financial statements has not revealed any actual or possible material misstatements in those financial statements.

	Audited FY 21/22	Audited FY 22/23	Change
Operating Expenditures	2,151,258.00	1,698,298.00	(452,960)
Grant Pass Through	2,957,762.00	1,590,152.00	(1,367,610)
Total	5,109,020.00	3,288,450.00	(1,820,570)

Attachments:

Fiscal Audit for FY 2022-2023.

Smith & Newell Letter, Conclusion of Audit.

Agenda Item 5

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**BUTTE COUNTY AIR QUALITY
MANAGEMENT DISTRICT,
CALIFORNIA**

**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2023**

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BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Annual Financial Report
For the Year Ended June 30, 2023

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INTRODUCTORY SECTION

- **List of Officials**

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BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT

List of Officials

For the Year Ended June 30, 2023

Board of Directors

Tami Ritter	County of Butte – Chair
Angel Calderon	City of Gridley – Vice Chair
Bill Connelly	County of Butte
Peter Durfee	County of Butte
Tod Kimmelshue	County of Butte
Doug Teeter	County of Butte
Chuck Nuchols	City of Biggs
Addison Winslow	City of Chico
Eric Smith	City of Oroville
Rose Tryon	Town of Paradise

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FINANCIAL SECTION

- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Required Supplementary Information**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Butte County Air Quality Management District
Chico, California

Report on the Audit of the Financial Statements**Opinions**

We have audited the accompanying financial statements of the governmental activities and the major fund of Butte County Air Quality Management District, California (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of June 30, 2023, and the respective changes in financial position thereof 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District 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 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Board of Directors
Butte County Air Quality Management District
Chico, California

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 financial statements.
- 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 District'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 financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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.

To the Board of Directors
Butte County Air Quality Management District
Chico, California

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, District Pension Plan information, District OPEB plan information, and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

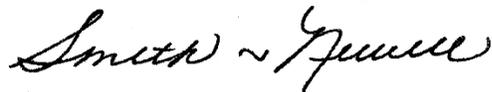
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 15, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.



Smith & Newell CPAs
Yuba City, California
April 15, 2024

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Management's Discussion and Analysis (Unaudited)

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BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Management’s Discussion and Analysis
For the Year Ended June 30, 2023

The Butte County Air Quality Management District (District) was created in 1967 by the California State Legislature through the “Mulford-Carrell Air Resources Act”, which provided local air districts with the primary responsibility for the control of non-vehicular sources of air pollution. The District’s Governing Board of Directors consists of ten members: the five members of the Butte County Board of Supervisors and five representatives appointed by each of the cities. The District is a special district, operating separate and apart from Butte County.

The District’s mission is to protect the people and environment of Butte County from the harmful effects of air pollution. The District is committed to achieving and maintaining healthful air quality throughout Butte County. This is accomplished through a comprehensive program of planning, regulation, enforcement, technical innovation, incentives to promote the reduction of air pollution, and promotion of the understanding of air quality issues.

As management of the District, we offer readers of our financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2023.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District’s basic financial statements. The District’s basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other required supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District’s finances, in a manner similar to a private sector business.

The *Statement of Net Position* presents information on all the District’s assets and liabilities, with the difference between the two reported as *net position*.

The *Statement of Activities* presents information showing how the District’s net position changed during the most recent fiscal year (FY). All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave). The statements of Net Position and Activities can be found on pages 9 and 10 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund financial statements report essentially the same functions as those reported in the government-wide financial statements. However, unlike the government-wide financial statements, fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the FY.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate the comparison between the governmental fund and government-wide

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2023

statements. The fund financial statements and reconciliations can be found on pages 11 to 14 of this report.

Notes to the Basic Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 15 to 35 of this report.

Government-Wide Financial Analysis

The District presents its financial statements under the reporting model required by the Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements – and Management's Discussion and Analysis (MD&A) – for State and Local Governments*. A comparative analysis of government-wide data is included with the prior FY.

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceed liabilities by \$2,436,451 at the close of the most recent FY due to GASB 68 reporting requirements. The most significant portion of the District's assets is the *Cash and Investment* account in the amount of \$6,356,285. This account represents cash in the District's bank accounts, including Carl Moyer funds, CAP funds, FARMER funds, other grant funds and reserves.

Another major District asset is accounts receivable with a total of \$419,074. This account represents primarily amounts due from the state but not received by June 30, 2023.

The District also reports accounts payable of \$2,178,502. With the majority representing Grants that are contracted but had not been expended at year-end.

The District's Net Position increased overall to \$2,436,451 during the current FY, compared to the prior year \$312,136 and is explained further in the Financial Analysis of the District's Governmental Fund, which follows. This increase and the most significant variance are due to an increase in restricted grant funds that support emission reduction grant projects.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2023

Comparing the original FY 22/23 budget to the final budget shows the most significant variance in *Intergovernmental (grant) revenue* and *Contributions to other Agencies (grant) expenses*. These funds are generally pass-through grants and were approved and restricted in the fund balance. A significant portion of these funds were re-appropriated to the subsequent budget year because they were not expended in the same year as initially appropriated. See the Budget Comparison Schedule on page 42 for detail.

Condensed Statement of Net Position

	FY 22/23	FY 21-22
Assets:		
Current assets	\$ 6,792,610	\$ 5,457,813
Non-current assets:		
Lease Deposit	4,100	4,100
Capital assets, net	447,562	510,634
Total Assets	7,244,272	5,972,547
Deferred Outflows of Resources:		
Deferred outflows related to pension and OPEB	1,123,129	576,770
Liabilities:		
Current liabilities	3,042,463	3,750,900
Non-current liabilities:		
Due within one year	95,921	98,433
Due in more than one year	2,581,985	1,553,857
Total Liabilities	5,720,369	5,403,190
Deferred Outflows of Resources:		
Deferred inflows related to pension and OPEB	210,581	833,991
Net Position:		
Investment in capital assets	16,647	27,044
Restricted	2,861,184	963,375
Unrestricted	(441,380)	(678,283)
Total Net Position	\$ 2,436,451	\$ 312,136

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2023

Condensed Statement of Activities

	FY 22/23	FY 21-22
Revenues:		
Program revenues:		
Licenses and permits	\$ 513,442	\$ 511,485
Fines, forfeitures and penalties	52,337	50,155
Operating grants and contributions	4,383,273	3,244,994
General revenues:		
Investment income	18,883	2,182
Miscellaneous revenue	363,749	15,943
Total Revenues	5,331,684	3,824,759
Expenses:		
Health and sanitation	3,204,245	4,226,289
Interest on long-term debt	3,124	3,178
Change in net position	2,124,315	(404,708)
Net Position - Beginning	312,136	716,844
Net Position - Ending	\$ 2,436,451	\$ 312,136

Financial Analysis of the District's Governmental Fund

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

For the year ended June 30, 2023, the District reported an ending fund balance of \$3,466,613 an increase of \$1,882,640 compared to the \$1,583,973 fund balance from the prior year. This increase represents the amount of revenue received less expenditures. A significant portion of this is restricted for grant expenditures.

Butte County Air Quality Management District
Comparison

	FY 2022/23	FY 2021/22
Total revenues	\$ 5,171,090	\$ 3,701,819
Total expenditures	3,288,450	5,109,020
Revenues less expenditures	\$ 1,882,640	\$ (1,407,201)

Total revenue (see above) primarily consisting of State subvention (1%), local permit fees (10%), civil penalties (1%), DMV Surcharges (14%), direct grants such as 105, AB617, GHG (3%), pass through grants such as Carl Moyer, CAP, FARMER (63%), and Implementation Funds of (6%). Revenue increased \$1,469,271 compared to FY 22/23 primarily due to pass through grant funding.

Total expenditures were \$3,288,450, a decrease of \$1,820,570 from the prior year. This expenditure decrease was primarily due to the timing of grant disbursements, a vacant permanent staff position that has been filled, and deferment of building maintenance.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2023

Capital Assets and Debt Administration

Capital Assets

At the end of the current FY, the District had net capital assets, comprised of vehicles totaling \$22,290 and the right to use building of \$425,272.

Debt Administration

At the end of the current FY year, the District had no bonded debt outstanding.

Economic Factors and 23/24 FY's Budget

The District is committed to pursuing grant opportunities as financial incentives to public and private entities to reduce air pollution. Approximately 58% of the proposed budgeted expenditures are for pass-through grants, with 11% of the proposed operating budget being funded by grant implementation funds. The District adopted a program cost recovery policy and will propose targeted fee increases to reduce operation reliance on grant revenues.

The following economic factors were considered in preparing the District's financial plan for FY 23/24:

- Continuing grants such as the Carl Moyer, CAP, AB617, the EPA 105 Grant and FARMER programs.
- Increase in grant implementation revenue.
- Filling all staff positions to address increasing State requirements.
- The effects of inflation on current and future expenditures.

Emission Reduction Credits (ERCs)

In accordance with District Rule 431-*Emission Reduction Credits and Banking*, the District maintains and controls a Community Bank of emission reduction credits available for loan at no cost to essential public services for compliance with the offset requirements specified in Rule 430- *State New Source Review (SNSR)*. While the District is not compensated for the use of these ERCs, they do have value in the open market.

In a previous fiscal audit, the District reported a potential ERC market value of \$2,700,000 for these credits. There has been insufficient recent activity to provide a new cost basis for all pollutants in the ERC register. Given that it is impossible to predict when or if the credits might be awarded, sold, or leased and at what price, management believes it would be misleading to record them in the financial statements at any value at this time.

Management, however, would like financial statement readers to be aware that the District is in possession of these credits and that they may be awarded, sold, or leased at some point in the future subject to the direction and approval of the Governing Board.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those interested. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Aleah Ing, Administrative Services Officer, Butte County Air Quality Management District, 629 Entler Avenue, Suite 15, Chico, California, 95928.

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Basic Financial Statements

- **Government-Wide Financial Statements**

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BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Statement of Net Position
June 30, 2023

	<u>Total Governmental Activities</u>
ASSETS	
Cash and investments	\$ 6,356,285
Receivables:	
Accounts	4,487
Intergovernmental	414,587
Prepaid costs	17,251
Lease deposit	4,100
Capital assets:	
Depreciable, net	<u>447,562</u>
Total Assets	<u>7,244,272</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pension adjustments	881,145
Deferred OPEB adjustments	<u>241,984</u>
Total Deferred Outflows of Resources	<u>1,123,129</u>
LIABILITIES	
Accounts payable	2,178,502
Salaries and benefits payable	18,398
Unearned revenues	845,563
Long-term liabilities:	
Due within one year	95,921
Due in more than one year	420,764
Net pension liability	1,875,032
Net OPEB liability	<u>286,189</u>
Total Liabilities	<u>5,720,369</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred pension adjustments	194,124
Deferred OPEB adjustments	<u>16,457</u>
Total Deferred Inflows of Resources	<u>210,581</u>
NET POSITION	
Net investment in capital assets	16,647
Restricted for:	
Health and sanitation	2,861,184
Unrestricted	<u>(441,380)</u>
Total Net Position	<u><u>\$ 2,436,451</u></u>

The notes to the basic financial statements are an integral part of this statement.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT

Statement of Activities

For the Year Ended June 30, 2023

Functions/Programs:	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions		
Governmental activities:					
Health and sanitation	\$ 3,204,245	\$ 565,779	\$ 4,383,273	\$ -	\$ 1,744,807
Interest on long-term debt	3,124	-	-	-	(3,124)
Total Governmental Activities	<u>3,207,369</u>	<u>565,779</u>	<u>4,383,273</u>	<u>-</u>	<u>1,741,683</u>
Total	<u>\$ 3,207,369</u>	<u>\$ 565,779</u>	<u>\$ 4,383,273</u>	<u>\$ -</u>	<u>1,741,683</u>
General revenues:					
					18,883
					363,749
					<u>382,632</u>
					Change in Net Position
					2,124,315
					<u>Net Position - Beginning</u>
					312,136
					<u>Net Position - Ending</u>
					<u>\$ 2,436,451</u>

The notes to the basic financial statements are an integral part of this statement.

Basic Financial Statements

- **Fund Financial Statements**

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BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Balance Sheet
Governmental Fund
June 30, 2023

	<u>Operating Fund</u>
ASSETS	
Cash and investments	\$ 6,356,285
Receivables:	
Accounts	4,487
Intergovernmental	414,587
Prepaid costs	<u>17,251</u>
Total Assets	<u><u>\$ 6,792,610</u></u>
LIABILITIES	
Accounts payable	\$ 2,178,502
Salaries and benefits payable	18,398
Unearned revenues	<u>845,563</u>
Total Liabilities	<u>3,042,463</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenues	<u>283,534</u>
Total Deferred Inflows of Resources	<u>283,534</u>
FUND BALANCE	
Restricted	2,861,184
Assigned	329,626
Unassigned	<u>275,803</u>
Total Fund Balance	<u>3,466,613</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u><u>\$ 6,792,610</u></u>

The notes to the basic financial statements are an integral part of this statement.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Reconciliation of the Governmental Fund Balance Sheet to the
Government-Wide Statement of Net Position - Governmental Activities
June 30, 2023

Total Fund Balance - Total Governmental Fund	\$ 3,466,613
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental fund balance sheet.	447,562
Other long-term assets are not available to pay for current period expenditures and therefore are not reported in the governmental fund.	
Lease deposit	4,100
Unavailable revenues	283,534
Deferred outflows of resources related to pension and OPEB are not reported in the governmental fund.	1,123,129
Deferred inflows of resources related to pension and OPEB are not reported in the governmental fund.	(210,581)
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental fund.	
Leases on right to use assets	(430,914)
Compensated absences	(85,771)
Net pension liability	(1,875,032)
Net OPEB liability	(286,189)
Net Position of Governmental Activities	<u>\$ 2,436,451</u>

The notes to the basic financial statements are an integral part of this statement.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Statement of Revenues, Expenditures and
Changes in Fund Balance
Governmental Fund
For the Year Ended June 30, 2023

	Operating Fund
REVENUES	
Licenses and permits	\$ 513,442
Fines, forfeitures and penalties	52,337
Use of money and property	18,883
Intergovernmental	4,222,679
Other revenues	363,749
Total Revenues	5,171,090
EXPENDITURES	
Current health and sanitation:	
Salaries and benefits	1,433,389
Communication	14,532
Household	5,657
Insurance	13,974
Maintenance	31,001
Membership dues and subscriptions	5,573
Office	11,950
Professional services	61,430
Public awareness	7,989
Publications and legal notices	1,634
Rents and leases	22,854
Training	6,405
Travel and transportation	13,906
Fuel	4,745
Utilities	7,459
Contributions to other agencies	1,590,152
Debt service:	
Principal	52,676
Interest and other charges	3,124
Total Expenditures	3,288,450
Net Change in Fund Balance	1,882,640
Fund Balance - Beginning	1,583,973
Fund Balance - Ending	\$ 3,466,613

The notes to the basic financial statements are an integral part of this statement.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balance of the Governmental Fund to the
Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2023

Net Change in Fund Balance - Total Governmental Fund	\$ 1,882,640
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Less current year depreciation	(63,072)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position, Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Principal retirements	52,676
Some revenues reported in the Statement of Activities will not be collected for several months after the District's year end and do not provide current financial resources and therefor are not reported as revenues in the governmental funds.	
Change in unavailable revenues	160,594
Certain changes in deferred outflows and deferred inflows of resources reported in the Statement of Activities relate to long-term liabilities and are not reported in the governmental fund.	
Change in deferred outflows of resources related to pension	551,609
Change in deferred outflows of resources related to OPEB	(5,250)
Change in deferred inflows of resources related to pension	618,595
Change in deferred inflows of resources related to OPEB	4,815
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental fund.	
Change in compensated absences	10,081
Change in net pension liability	(1,114,844)
Change in net OPEB liability	26,471
Change in Net Position of Governmental Activities	\$ 2,124,315

The notes to the basic financial statements are an integral part of this statement.

Basic Financial Statements

- **Notes to Basic Financial Statements**

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BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The District is one of the 35 local air pollution control agencies established pursuant to Section 40002 of the California Health and Safety Code (HSC). The District has primary responsibility for the control of air pollution from all local sources, other than the emissions from motor vehicles, which is the responsibility of the California Air Resources Board (ARB).

The District's objective is to maintain and improve Butte County's air quality for an aesthetically pleasing and healthful environment. Program activities include administration, enforcement, engineering, ambient air quality monitoring, and planning as related to air quality. This program is mandated by State and Federal laws and grant conditions to provide an active and effective air pollution control program.

The District, which became a separate legal entity July 1, 1994, has a governing board composed of 10 members. Five members are on the Butte County Board of Supervisors and five elected members are appointed by the City Councils of each of the cities incorporated within Butte County.

Component Units

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that there are no component units of the District.

Joint Agencies

The District is a member of the Special District Risk Management Authority (SDRMA). SDRMA is a joint powers authority organized for the purpose of providing coverage protection, risk management services, claims management as well as safety and loss prevention programs for its members. SDRMA is composed of member agencies and is governed by a board of directors appointed by the members. Complete audited financial statements can be obtained from SDRMA's office at 1112 I Street, Suite 300, Sacramento, CA 95814. The District is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

Related Organizations

The County of Butte appoints five members to the Board of Directors. However, the County is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information on all of the activities of the District. These statements include the financial activities of the overall District. These statements report on the governmental activities of the District, which are normally supported by licenses and permits and intergovernmental revenues. The District had no business-type activities at June 30, 2023.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions and 3) capital grants and contributions. Revenues not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

Fund financial statements of the District are organized into one fund, which is considered to be a separate accounting entity. The fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures. The fund of the District is organized into the governmental category and is treated as a major fund.

The District reports the following major governmental fund:

- The Operating fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the District.

C. Basis of Accounting and Measurement Focus

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants, entitlements and donations. Under the accrual basis, revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Interest and certain state and federal grants are considered susceptible to accrual and are accrued when their receipt occurs within sixty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the governmental fund. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Non-Current Governmental Assets/Liabilities

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide Statement of Net Position.

E. Cash and Investments

Cash consists of cash held in checking and savings accounts, the State of California Local Agency Investment Fund (LAIF), and cash on hand. State statutes authorize the District to invest its cash surplus in obligations of the U.S. Treasury agencies and instrumentalities, corporate bonds, medium-term notes, bankers' acceptances, certificates of deposit, commercial paper, repurchase agreements and LAIF.

F. Receivables

Receivables consist mainly of accounts and intergovernmental revenues. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

G. Other Assets

Inventory

Inventories are recorded as expenditures at the time the inventory is purchased rather than when consumed. Records are not maintained of inventory and supplies on hand, although these amounts are not considered material.

Prepaid Costs

Prepayments made for services that will benefit periods beyond June 30, 2023, are recorded as prepaid costs in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

H. Capital Assets

Capital assets are defined by the District as assets with a cost of \$25,000 or more and includes all vehicles regardless of cost. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their acquisition value at the date of donation.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets' estimated useful lives in the government-wide financial statements. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Equipment	3 to 7 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Unearned Revenues

Under the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. When assets are recognized in connection with a transaction before the earnings process is complete, those assets are offset by a corresponding liability for unearned revenues.

J. Compensated Absences

It is the District's policy to permit employees to accumulate a limited amount of earned but unused vacation leave, which will be paid to employees upon separation from District service. An unlimited amount of sick leave may be accrued and upon retirement an employee with over 240 hours may be compensated for the portion in excess of 240 hours at one-half the normal rate of pay for that employee up to \$3,000. It is the District's policy not to pay accumulated sick leave to employees who terminate prior to retirement. In the government-wide financial statements the accrued compensated absences are recorded as an expense and related liability, with the current portion estimated based on historical trends. In the governmental fund financial statements the expenditures and liabilities related to those obligations are recognized only when they mature.

K. Pension

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022

L. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	July 1, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has two items that qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District has three types of items which qualify for reporting in this category. One item, unavailable revenue, is reported only in the governmental fund balance sheet. The governmental fund reports unavailable revenues for receivables that have not been received within the modified accrual period. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second and third items relate to the inflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

N. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

O. Implementation of Governmental Accounting Standards Board (GASB) Statements

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable, in the current financial statements.

Statement No. 91, Conduit Debt Obligations. This statement improves the comparability of financial reporting for issuers by eliminating the option to recognize a liability for a conduit debt obligation.

Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. This statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions.

Statement No. 96, Subscription-Based Information Technology Arrangements. This statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The definition and uniform guidance will result in greater consistency in practice.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Implementation of Governmental Accounting Standards Board (GASB) Statements (Continued)

Statement No. 99, Omnibus 2022. This statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

P. Future Accounting Pronouncements

The following GASB Statements will be implemented, if applicable, in future financial statements:

Statement No. 99 “Omnibus 2022” The requirements of this statement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023. (FY 23/24)

Statement No. 100 “Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62” The requirements of this statement are effective for fiscal years beginning after June 15, 2023. (FY 23/24)

Statement No. 101 “Compensated Absences” The requirements of this statement are effective for fiscal years beginning after December 15, 2023. (FY 24/25)

NOTE 2: CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2023, the District’s cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 200
Deposits (less outstanding checks)	<u>5,130,120</u>
Total Cash	<u>5,130,320</u>
Investments:	
Local Agency Investment Fund (LAIF)	<u>1,225,965</u>
Total Investments	<u>1,225,965</u>
Total Cash and Investments	<u>\$ 6,356,285</u>

B. Cash

At year end, the carrying amount of the District’s cash deposits (including amounts in checking and savings accounts) was \$5,130,120 and the bank balance was \$3,498,881. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. In addition, the District had cash on hand of \$200.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT

Notes to Basic Financial Statements

For the Year Ended June 30, 2023

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

B. Cash (Continued)

Custodial Credit Risk for Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The District complies with the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The first \$250,000 of the District’s deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits of more than the \$250,000 insured amount are collateralized.

C. Investments

Investments are selected based on safety, liquidity, and yield. The District’s investment policy is more restrictive than the California Government Code. Under the provisions of the District’s investment policy and the California Government Code, the District may invest or deposit in the following:

- Bankers’ Acceptances
- Commercial Paper
- LAIF
- Mutual Funds
- Medium-Term Corporate Notes
- Money Market Funds
- Negotiable Certificates of Deposit
- Repurchase Agreements/Reverse Repurchase Agreements
- Securities of the Federal Government or its Agencies

Fair Value of Investments - The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs

The District’s position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the District’s investments in external investment pools are not recognized in the three-tiered fair value hierarchy described above.

At June 30, 2023, the District had the following recurring fair value measurements:

Investment Type	Fair Value	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Investments by Fair Value Level				
None	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Investments Measured at Fair Value	-	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ _____ -</u>
Investments in External Investment Pool				
LAIF	<u>1,225,965</u>			
Total Investments	<u>\$ 1,225,965</u>			

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. To limit exposure to fair value losses from increases in interest rates, the District's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the District to meet all projected obligations.

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment policy sets specific parameters by type of investment to be met at the time of purchase. As of June 30, 2023 the District's investments were held in LAIF which is not recognized by a nationally recognized statistical rating organization.

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. Custodial credit risk does not apply to a local government's indirect investments in securities through the use of mutual funds or government investment pools.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The District's investment policy contains limitations on the amount that can be invested in any one issuer. At June 30, 2023 all investments of the District are in LAIF which contains a diversification of investments.

D. Investments in External Pool

The District maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State statute. At June 30, 2023, the District's investment in LAIF valued at amortized cost was \$1,225,965 and is the same as the value of the pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in LAIF on that day was \$178.3 billion. Of that amount, 97.22 percent is invested in non-derivative financial products and 2.78 percent in structured notes and asset-backed securities.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2023, was as follows:

	Balance <u>July 1, 2022</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>June 30, 2023</u>
Capital Assets, Being Depreciated:				
Equipment	\$ 97,163	\$ -	-	\$ 97,163
Right to use building	<u>536,212</u>	<u>-</u>	<u>-</u>	<u>536,212</u>
Total Capital Assets, Being Depreciated	<u>633,375</u>	<u>-</u>	<u>-</u>	<u>633,375</u>
Less Accumulated Depreciation For:				
Equipment	(67,271)	(7,602)	-	(74,873)
Right to use building	<u>(55,470)</u>	<u>(55,470)</u>	<u>-</u>	<u>(110,940)</u>
Total Accumulated Depreciation	<u>(122,741)</u>	<u>(63,072)</u>	<u>-</u>	<u>(185,813)</u>
Total Capital Assets, Being Depreciated, Net	<u>\$ 510,634</u>	<u>(\$ 63,072)</u>	<u>\$ -</u>	<u>\$ 447,562</u>

Depreciation

Depreciation expense was charged to governmental activities as follows:

Health and Sanitation	\$ <u>63,072</u>
Total Depreciation Expense	\$ <u>63,072</u>

NOTE 4: ACCOUNTS PAYABLE

Accounts payable consists primary of amounts due to applicants of the Carl Moyer, FARMER Program, and Community (CAP) Grant of approximately \$2,172,128.

NOTE 5: UNEARNED REVENUES

At June 30, 2023, components of unearned revenues were as follows:

Operating fund	
Carl Moyer	\$ 84,984
AB 617	46,240
FARMER	304,523
Community (CAP)	<u>409,816</u>
Total	<u>\$ 845,563</u>

NOTE 6: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2023:

<u>Type of Indebtedness</u>	Balance <u>July 1, 2022</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>June 30, 2023</u>	Amounts Due Within <u>One Year</u>
Lease payable	\$ 483,590	\$ -	(\$ 52,676)	\$ 430,914	\$ 53,035
Compensated Absences	<u>95,852</u>	<u>75,309</u>	<u>(85,390)</u>	<u>85,771</u>	<u>42,886</u>
Total	<u>\$ 579,442</u>	<u>\$ 75,309</u>	<u>(\$ 138,066)</u>	<u>\$ 516,685</u>	<u>\$ 95,921</u>

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 7: LEASE PAYABLE

\$536,212 has been recorded as intangible right-to-use lease in capital assets. Due to the implementation of GASB Statement No. 87, this lease for the office building has met the criteria of a lease; thus, requiring it to be recorded by the District. This asset will be amortized over 9 years, and will end in February 2031. A summary of the principal and interest amounts for the remaining lease is as follows:

Year Ended June 30	Payments		
	Principal	Interest	Total
2024	\$ 53,035	\$ 2,765	\$ 55,800
2025	53,397	2,403	55,800
2026	54,742	2,038	56,780
2027	57,083	1,657	58,740
2028	57,473	1,267	58,740
2029-2033	<u>155,184</u>	<u>1,456</u>	<u>156,640</u>
Total	<u>\$ 430,914</u>	<u>\$ 11,586</u>	<u>\$ 442,500</u>

NOTE 8: NET POSITION

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 9: FUND BALANCE

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances for governmental funds can be made up of the following:

- **Nonspendable fund balance** - amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts.
- **Restricted fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- **Committed fund balance** - amounts that can only be used for the specific purposes determined by formal action of the District’s highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the District that can, by Board action, commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned fund balance** - amounts that are constrained by the District’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making authority, or by a body or an official designated for that purpose.
- **Unassigned fund balance** - the residual classification for the District’s Operating fund that includes all amounts not contained in the other classifications.

The fund balance for the governmental fund as of June 30, 2023, was distributed as follows:

	<u>Operating</u>
Restricted for:	
Carl Moyer	\$ 425,565
CAP	1,809,339
FARMER	617,980
Encumbrances	8,300
Subtotal	2,861,184
Assigned for:	
Reserves	329,626
Subtotal	329,626
Unassigned	275,803
Total	\$ 3,466,613

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 9: FUND BALANCE (CONTINUED)

Fund Balance Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policy

The District follows the requirements of GASB Statement No. 54 in establishing procedures for reporting fund balance classifications and establishing a hierarchy for fund balance expenditures.

NOTE 10: PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan (Plan), a cost-sharing multiple employer-defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Effective January 1, 2013, the District added retirement tiers for both the Miscellaneous and Safety Benefit Plan for new employees as required under the Public Employee Pension Reform Act (PEPRA). Classic employees are generally defined as employees who have been a member of any public retirement system who have had less than a six-month break in service. Applicable new hires to the District defined as classic employees as determined by PERS will be subject to the appropriate non-PEPRA benefit tier (i.e., Safety or Miscellaneous). New non-classic employees hired on or after January 1, 2013 will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new non-classic employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding. The cumulative effect of these PEPRA changes will ultimately reduce the District's retirement costs.

Summary of Rate Tiers and Eligible Participants

Open for New Enrollment	
Miscellaneous PEPRA	Miscellaneous members hired on or after January 1, 2013
Closed to New Enrollment	
Miscellaneous	Miscellaneous members hired before January 1, 2013

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 10: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (age 52 for Miscellaneous Plan members if membership date is on or after January 1, 2013) with statutorily reduced benefits. Retirement benefits are paid monthly for life. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for the plan are applied as specified by the Public Employees' Retirement Law.

Each Rate Tier's specific provisions and benefits in effect at June 30, 2023, are summarized as follows:

	<u>Benefit Formula</u>	<u>Retirement Age</u>	<u>Monthly Benefits as a % of Eligible Compensation</u>
Miscellaneous	2.0% @ 55	50-62	1.426% to 2.418%
Miscellaneous PEPRA	2.0% @ 62	52-67	1.000% to 2.500%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for all Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

	<u>Employer Contribution Rates</u>	<u>Employee Contribution Rates</u>	<u>Employer Paid Member Contribution Rates</u>
Miscellaneous	10.870%	7.000%	0.000%
Miscellaneous PEPRA	7.470%	6.750%	0.000%

For the year ended June 30, 2023, the contributions recognized as part of pension expense were as follows:

	<u>Contributions-Employer</u>	<u>Contributions-Employee (Paid by Employer)</u>
Miscellaneous	\$ 183,272	\$ -

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 10: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pension

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2022 and 2023 was as follows:

	<u>Proportion June 30, 2022</u>	<u>Proportion June 30, 2023</u>	<u>Change – Increase (Decrease)</u>
Miscellaneous	0.04004%	0.04007%	0.00003%

As of June 30, 2023, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ <u>1,875,032</u>
Total Net Pension Liability	\$ <u><u>1,875,032</u></u>

For the year ended June 30, 2023, the District recognized pension expense of \$154,798. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to the measurement date	\$ 210,158	\$ -
Change of assumptions	192,136	-
Differences between expected and actual experience	37,654	(25,219)
Differences between projected and actual earnings on pension plan investments	343,456	-
Difference between District contributions and proportionate share of contributions	-	(168,905)
Adjustments due to differences in proportions	<u>97,741</u>	<u>-</u>
Total	<u>\$ 881,145</u>	<u>(\$ 194,124)</u>

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 10: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

\$210,158 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

Fiscal Year Ended <u>June 30</u>		
2024		\$ 100,210
2025		105,047
2026		61,536
2027		210,070
Thereafter		<u>-</u>
Total		<u>\$ 476,863</u>

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Investment rate of return	6.90%
Inflation	2.30%
Projected Salary Increase	Varies by entry-age and service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80 percent of Scale MP-2020 published by the Society of Actuaries. For more details, please refer to the CalPERS 2021 experience study that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 10: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

Long-Term Expected Rate of Return

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long-term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The expected real rates of return by asset class are as follows:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10 (1, 2)</u>
Global Equity – Cap-Weighted	30.0%	4.54%
Global Equity – Non-Cap-Weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	(5.0%)	(0.59%)
Total	<u>100.0%</u>	

(1) An expected price inflation of 2.30% used for this period

(2) Figures are based on the 2021 Asset Liability Management Study

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability for the Plan as of the measurement date, calculated using the discount rate for the Plan, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease	Discount Rate	1% Increase
	<u>5.90%</u>	<u>6.90%</u>	<u>7.90%</u>
Miscellaneous	\$ 2,963,933	\$ 1,875,032	\$ 979,138

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. General Information about the OPEB Plan

Plan Description

The District sponsors a defined benefit OPEB plan (the Plan) that provides healthcare coverage under the California Public Employees Medical and Hospital Care Act (“PEMHCA”), commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options. The Plan is a multiple-employer plan administered by the California Public Employees’ Retirement System (CalPERS).

Benefits Provided

Eligible employees may retire and receive District-paid healthcare benefits in the amount of the PEMHCA minimum employer contribution for their lifetime.

Employees hired before October 1, 2018 are eligible to receive an additional benefit. Eligible employees retire with at least ten years of service and obtain age 55 or 62, depending on their CalPERS pension eligibility. The additional benefit is equal to one year of District-paid health premiums (medical, dental, and vision). Employees who have an unused sick leave balance at retirement can receive, in addition to the one year, one month of premium for every eight hours of unused sick leave. As an alternative option, retirees can receive an additional one month of premium for every 20 hours of unused sick leave for themselves and their spouse or domestic partner.

The additional benefit is paid until the earlier of when the balance is exhausted or age 65. After the unused sick leave balance is exhausted (or age 65), the retiree receives the PEMHCA minimum for life.

For the purposes of the valuation, it is assumed all employees have a year’s worth of unused sick leave at retirement, and therefore receive paid health premiums for a total of two years.

Employees Covered by Benefit Terms

At June 30, 2023, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	6
Active plan members	9
	15

Contributions

The District has assets accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75. For the fiscal year ending June 30, 2022, the District made a contribution of \$19,794 to the CERBT trust.

B. Net OPEB Liability

The District’s net OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2021. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

B. Net OPEB Liability (Continued)

Actuarial Assumptions

The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry age, level percent of pay
Salary increases	3.00%
Discount rate	6.25%
Inflation rate	2.50%
Investment rate of return	6.25%, net of OPEB plan investment expense
Healthcare cost trend rate	5.20% for 2022 through 2034; 5.00% from 2035 through 2049; 4.50% for 2050 through 2064; and 4.00% for 2065 and later years.

Mortality rates were based on the CalPERS Public Agency Miscellaneous Mortality, with fully generational mortality improvement using 80% of MP-2020, from the 2021 CalPERS Experience Study.

Actuarial assumptions used in the July 1, 2021 valuation were based on a review of plan experience during the period July 1, 2019 to June 30, 2021.

Long-Term Expected Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The assumed asset allocation and best estimates of real rates of return for each major asset class are summarized below:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Rate of Return</u>
Global ex-U.S. Equity	40.0%	5.5%
U.S. Fixed	43.0%	1.5%
TIPS	5.0%	1.2%
Real Estate	8.0%	3.7%
Commodities	4.0%	0.6%

Discount Rate

GASB 75 requires the use of a discount rate that considers the availability of the OPEB plan’s fiduciary net position associated with the OPEB of current active and inactive employees and the investment horizon of those resources.

OPEB plans with irrevocable trust accounts can utilize a discount rate equal to the long-term expected rate of return to the extent that the OPEB plan’s fiduciary net position is projected to be sufficient to make projected benefit payments and the OPEB plan assets are expected to be invested using a strategy to achieve that return.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

B. Net OPEB Liability (Continued)

Discount Rate (Continued)

To determine if the OPEB plan assets are sufficient, a calculation of the projected fiduciary net position and the amount of projected benefit payments is compared in each period. When OPEB plan assets are determined to not be sufficient, a blended rate is calculated.

For OPEB plans that do not have irrevocable trust accounts, GASB 75 requires a discount rate equal to the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

The District has an irrevocable trust account for prefunding OPEB liabilities. Plan assets are expected to be sufficient. The discount rate used to measure the total OPEB liability is equal to the long-term expected rate of return.

C. Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e. Fair value of the Plan assets), and the net OPEB liability during the measurement period ending on June 30, 2022 for the District's proportionate share.

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a) – (b)
Balance at fiscal year ended June 30, 2022	\$ 465,800	\$ 153,140	\$ 312,660
Changes for the year:			
Service cost	16,296	-	16,296
Interest	27,955	-	27,955
Net investment income	-	(19,724)	19,724
Contributions - employer	-	90,485	(90,485)
Benefit payments	(70,691)	(70,691)	-
Administrative expense	-	(39)	39
Net changes	(26,440)	31	(26,471)
Balance at fiscal year ended June 30, 2023	\$ 439,360	\$ 153,171	\$ 286,189

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

	1% Decrease 5.25%	Discount Rate 6.25%	1% Increase 7.25%
Net OPEB liability	\$ 331,260	\$ 286,189	\$ 247,168

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

C. Changes in the Net OPEB Liability (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	1% Decrease (4.20%)	Trend Rate (5.20%)	1% Increase (6.20%)
Net OPEB Liability	\$ 237,569	\$ 286,189	\$ 343,875

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized OPEB expense of \$64,323. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to the measurement date	\$ 90,352	\$ -
Net difference between expected and actual experience	112,225	-
Changes in assumptions and other inputs	15,369	(12,398)
Net difference between projected and actual return on investments	24,038	(4,059)
Total	\$ 241,984	(\$ 16,457)

\$90,352 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Year Ended June 30		\$
2024		30,184
2025		29,564
2026		29,359
2027		22,825
2028		17,882
Thereafter		5,361
		\$ 135,175

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in separately issued CalPERS financial reports and can be found on their website.

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Notes to Basic Financial Statements
For the Year Ended June 30, 2023

NOTE 12: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District is a member of the Special District Risk Management Authority (SDRMA). The SDRMA's members have pooled funds to be self-insured for workers' compensation, general liability, public officials' errors and omissions, employment practices liability, auto, property, boiler and machinery and crime and fidelity. The District participates in the property/liability and workers' compensation programs.

There are no significant reductions in insurance coverage from prior years and there have been no settlements exceeding the insurance coverages for each of the past three years.

NOTE 13: OTHER INFORMATION

A. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time. No additional liability has been accrued at June 30, 2023, based on the requirements of GASB Code Section C50.110, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

B. Subsequent Events

Management has evaluated events subsequent to June 30, 2023 through April 15, 2024, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

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**Required Supplementary Information
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BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Required Supplementary Information
District Pension Plan
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2023
Last 10 Years*

Measurement Date	2013/2014	2014/2015	2015/2016
Miscellaneous			
Proportion of the net pension liability	0.03590%	0.03297%	0.03384%
Proportionate share of the net pension liability	\$ 887,222	\$ 904,499	\$ 1,175,440
Covered payroll	924,409	944,106	799,894
Proportionate share of the net pension liability as a percentage of covered payroll	95.98%	95.80%	146.95%
Plan fiduciary net position as a percentage of the total pension liability	80.05%	80.56%	76.67%

* The District implemented GASB 68 for the fiscal year June 30, 2015, therefore only nine years are shown.

<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>
0.03449%	0.03459%	0.03542%	0.03629%	0.04004%	0.04007%
\$ 1,359,556 853,055	\$ 1,303,675 821,458	\$ 1,418,320 787,343	\$ 1,530,633 746,422	\$ 760,188 670,299	\$ 1,875,032 737,760
159.37%	158.70%	180.14%	205.06%	113.41%	254.15%
76.11%	78.53%	78.48%	78.06%	89.60%	76.53%

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Required Supplementary Information
District Pension Plan
Schedule of Contributions
For the Year Ended June 30, 2023
Last 10 Years*

Fiscal Year	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>
Miscellaneous			
Contractually required contribution (actuarially determined)	\$ 110,421	\$ 67,288	\$ 74,106
Contributions in relation to the actuarially determined contributions	<u>(110,421)</u>	<u>(128,428)</u>	<u>(143,025)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (61,140)</u>	<u>\$ (68,919)</u>
Covered payroll	\$ 944,106	\$ 799,894	\$ 853,055
Contributions as a percentage of covered payroll	11.70%	16.06%	16.77%

* The District implemented GASB 68 for the fiscal year June 30, 2015, therefore only nine years are shown.

<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>
\$ 62,640 (140,058)	\$ 59,458 (59,931)	\$ 57,028 (121,392)	\$ 66,068 (158,376)	\$ 71,659 (183,272)	\$ 79,272 (210,158)
<u>\$ (77,418)</u>	<u>\$ (473)</u>	<u>\$ (64,364)</u>	<u>\$ (92,308)</u>	<u>\$ (111,613)</u>	<u>\$ (130,886)</u>
\$ 821,458 17.05%	\$ 787,343 7.61%	\$ 746,422 16.26%	\$ 670,299 23.63%	\$ 737,760 24.84%	\$ 835,703 25.15%

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Required Supplementary Information
District Pension Plan
Notes to District Pension Plan
For the Year Ended June 30, 2023

NOTE 1: SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Summary of Changes of Benefits or Assumptions

Benefit Changes: None

Changes of Assumptions: None

NOTE 2: SCHEDULE OF CONTRIBUTIONS

Methods and assumptions used to determine the contribution rates were as follows:

Valuation Date	June 30, 2021
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Remaining amortization period	Differs by employer rate plan but no more than 30 years
Asset valuation method	Fair value
Discount rate	7.00%
Payroll Growth	2.75%
Inflation	2.50%
Salary increases	Varies based on entry age and service
Investment rate of return	7.00%

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BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Required Supplementary Information
District OPEB Plan
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2023
Last 10 Years*

Measurement Date	2016/2017	2017/2018	2018/2019
Total OPEB Liability			
Service cost	\$ 13,352	\$ 13,753	\$ 18,620
Interest	15,779	16,696	17,916
Changes in assumptions	-	5,043	12,083
Differences between expected and actual experience	-	-	60,854
Benefit payments	<u>(3,511)</u>	<u>(21,989)</u>	<u>(23,285)</u>
Net Change in Total OPEB Liability	25,620	13,503	86,188
Total OPEB Liability - Beginning	<u>285,516</u>	<u>311,136</u>	<u>324,639</u>
Total OPEB Liability - Ending (a)	<u>\$ 311,136</u>	<u>\$ 324,639</u>	<u>\$ 410,827</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 11,811	\$ 32,561	\$ 23,285
Investment income	-	542	1,362
Trustee fees	-	(4)	-
Administrative expenses	-	(11)	(4)
Benefit payments	<u>(3,511)</u>	<u>(21,989)</u>	<u>(23,285)</u>
Net Change in Plan Fiduciary Net Position	8,300	11,099	1,358
Plan Fiduciary Net Position - Beginning	<u>-</u>	<u>8,300</u>	<u>19,399</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 8,300</u>	<u>\$ 19,399</u>	<u>\$ 20,757</u>
Net OPEB Liability - Ending (a) - (b)	<u>\$ 302,836</u>	<u>\$ 305,240</u>	<u>\$ 390,070</u>
Plan fiduciary net position as a percentage of the total OPEB liability	2.67%	5.98%	5.05%
Covered payroll	\$ 813,249	\$ 746,937	\$ 790,181
Net OPEB liability as a percentage of covered payroll	37.24%	40.87%	49.36%

* The District implemented GASB 75 for the fiscal year June 30, 2018, therefore only five years are shown.

<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>
\$ 20,135	\$ 15,799	\$ 16,296
21,819	21,374	27,955
(22,727)	12,556	-
-	117,979	-
<u>(43,770)</u>	<u>(88,192)</u>	<u>(70,691)</u>
(24,543)	79,516	(26,440)
<u>410,827</u>	<u>386,284</u>	<u>465,800</u>
<u>\$ 386,284</u>	<u>\$ 465,800</u>	<u>\$ 439,360</u>
\$ 63,770	\$ 188,192	\$ 90,485
1,709	10,708	(19,724)
-	-	-
(15)	(19)	(39)
<u>(43,770)</u>	<u>(88,192)</u>	<u>(70,691)</u>
21,694	110,689	31
<u>20,757</u>	<u>42,451</u>	<u>153,140</u>
<u>\$ 42,451</u>	<u>\$ 153,140</u>	<u>\$ 153,171</u>
<u>\$ 343,833</u>	<u>\$ 312,660</u>	<u>\$ 286,189</u>
10.99%	32.88%	34.86%
\$ 746,422	\$ 658,133	\$ 737,760
46.06%	47.51%	38.79%

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Required Supplementary Information
District OPEB Plan
Schedule of Contributions
For the Year Ended June 30, 2023
Last 10 Years*

Fiscal Year	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>
Actuarially determined contribution	\$ 27,564	\$ 29,190	\$ 37,881	\$ 39,018
Contributions in relation to the actuarially determined contribution	<u>(11,811)</u>	<u>(32,561)</u>	<u>(23,285)</u>	<u>(63,770)</u>
Contribution deficiency (excess)	<u>\$ 15,753</u>	<u>\$ (3,371)</u>	<u>\$ 14,596</u>	<u>\$ (24,752)</u>
Covered payroll	\$ 813,249	\$ 746,937	\$ 790,181	\$ 746,422
Contributions as a percentage of covered payroll	1.45%	4.36%	2.95%	8.54%

* The District implemented GASB 75 for the fiscal year June 30, 2018, therefore only seven years are shown.

<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>
\$ 34,592 (188,192)	\$ 35,630 (90,478)	\$ - (90,352)
<u>\$ (153,600)</u>	<u>\$ (54,848)</u>	<u>\$ (90,352)</u>
\$ 658,133 28.59%	\$ 737,760 12.26%	\$ 835,703 10.81%

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Required Supplementary Information
District OPEB Plan
Notes to District OPEB Plan
For the Year Ended June 30, 2023

NOTE 1: SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

None.

NOTE 2: SCHEDULE OF CONTRIBUTIONS

Valuation date	July 1, 2021
Reporting period	July 1, 2022 to June 30, 2023
Measurement period	July 1, 2021 to June 30, 2022
Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Amortization period	30 years
Asset valuation method	Market value
Inflation	2.50 percent
Healthcare cost trend rates	5.20 percent for 2022 through 2034; 5.00 percent for 2035 through 2049; 4.50 percent for 2050 through 2064; and 4.00 percent for 2065 and later years.
Salary increases	3.00 percent
Investment rate of return	6.25 percent, net of OPEB plan investment expense
Retirement age	25.00 percent at age 59; 50.00 percent at age 60 through 61; 75.00 percent at age 62; and 100.00 percent at age 63.
Mortality	Based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Required Supplementary Information
Budgetary Comparison Schedule
Operating Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
REVENUES				
Licenses and permits	\$ 514,950	\$ 514,280	\$ 513,442	\$ (838)
Fines, forfeitures and penalties	24,000	52,340	52,337	(3)
Use of money and property	2,000	18,900	18,883	(17)
Intergovernmental	2,646,472	4,222,844	4,222,679	(165)
Other revenues	869,890	363,754	363,749	(5)
Total Revenues	4,057,312	5,172,118	5,171,090	(1,028)
EXPENDITURES				
Current health and sanitation:				
Salaries and benefits	1,554,057	1,521,057	1,433,389	87,668
Communication	16,000	16,000	14,532	1,468
Household	5,500	5,700	5,657	43
Insurance	16,872	16,872	13,974	2,898
Maintenance	52,235	55,285	31,001	24,284
Membership dues and subscriptions	6,000	6,000	5,573	427
Office	13,000	13,000	11,950	1,050
Professional services	104,834	104,834	61,430	43,404
Public awareness	13,700	13,700	7,989	5,711
Publications and legal notices	3,500	3,500	1,634	1,866
Rents and leases	52,115	53,475	22,854	30,621
Training	10,500	10,500	6,405	4,095
Travel and transportation	30,030	30,030	13,906	16,124
Fuel	5,000	6,500	4,745	1,755
Utilities	8,720	9,080	7,459	1,621
Contributions to other agencies	1,946,189	1,690,147	1,590,152	99,995
Debt service:				
Principal	56,460	52,950	52,676	274
Interest and other charges	-	2,850	3,124	(274)
Total Expenditures	3,894,712	3,611,480	3,288,450	323,030
Net Change in Fund Balances	162,600	1,560,638	1,882,640	322,002
Fund Balances - Beginning	1,583,973	1,583,973	1,583,973	-
Fund Balances - Ending	\$ 1,746,573	\$ 3,144,611	\$ 3,466,613	\$ -

BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT
Required Supplementary Information
Note to Budgetary Comparison Schedule
For the Year Ended June 30, 2023

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The District presents a comparison of annual budget to actual results for the Operating fund. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

The following procedures are performed by the District in establishing the budgetary data reflected in the financial statements:

- (1) The Air Pollution Control Officer submits to the Board of Directors a recommended budget for the fiscal year commencing the following July 1. The budget includes recommended expenditures and the means of financing them.
- (2) The Board of Directors reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Board also conducts a public hearing on the recommended budget to obtain comments from interested persons.
- (3) Prior to July 1, the budget is adopted through the passage of a resolution.
- (4) From the effective date of the budget, the amounts stated therein, as recommended expenditures become appropriations to the District. The Board may amend the budget by motion during the fiscal year.

OTHER REPORT

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Butte County Air Quality Management District
Chico, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America 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 governmental activities and the major fund of Butte County Air Quality Management District, California (District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated April 15, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

To the Board of Directors
Butte County Air Quality Management District
Chico, California

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Smith & Newell CPAs
Yuba City, California
April 15, 2024



TAMI RITTER, CHAIR
Supervisor, District #3

ADDISON WINSLOW, VICE CHAIR
Councilmember, Chico

BILL CONNELLY
Supervisor, District #1

PETER DURFEE
Supervisor, District #2

TOD KIMMELSHUE
Supervisor, District #4

DOUG TEETER
Supervisor, District #5

CHUCK NUCHOLS
Vice Mayor, Biggs

ANGEL CALDERON
Councilmember, Gridley

ERIC SMITH
Vice Mayor, Oroville

ROSE TRYON
Councilmember, Paradise

STEPHEN ERTL
Air Pollution Control Officer

PATRICK LUCEY
Assistant Air Pollution Control Officer

Date of Release: April 18, 2024

Board Consideration: April 25, 2024

To: Butte County Air Quality Management District Board of Directors

From: Stephen Ertle, Air Pollution Control Officer

Staff Contact: Jason Mandly, Senior Planner

Re: **AB617 Implementation Authorization for Residential Lawn and Garden Voucher Program & Community Air Protection Support Grants**

ISSUE:

District staff propose funding the Residential Lawn and Garden Voucher Program & Community Air Protection (CAP) Support Grants using AB617 Implementation funds to help further the goals of AB617 and the Community Air Protection Program.

ACTION REQUESTED:

Approve residential lawn and garden projects using AB617 Implementation Funds & the release of an RFP requesting projects from local community groups, public entities, and businesses.

DISCUSSION:

Your Board approved the receipt of State FY2022-23 & FY2023-24 funds to implement the goals of AB 617 and the statewide Community Air Protection (CAP) Program - a community focused action framework to improve air quality and reduce exposure to criteria air pollutants and toxic air contaminants, especially in California's most burdened communities. The District has used AB617 Implementation funding in the past to support a variety of activities as allowed by the grant agreement with CARB, including emissions inventory, wildfire response and recovery, air monitoring support, public outreach, and community support grants.

The District developed a Lawn and Garden Equipment (L&G) Program in 2023 meeting the requirements of the State Carl Moyer Guidelines. A commercial L&G program was successfully implemented using Carl Moyer funds and the District is now accepting applications for residential L&G projects in disadvantaged communities using CAP Incentives. Due to the wide interest in participating in the residential L&G program throughout the county, the District is proposing to use **\$35,000** budgeted for FY2023-24 towards eligible residential lawn and garden projects throughout Butte County. Applications will be processed in a first-come, first-served manner until funds are exhausted. The replacement of

Agenda Item 6

combustion lawn and garden equipment with zero-emission equipment reduces the emissions of smog-forming pollutants which benefits air quality throughout the entire air basin, particularly during the summer months.

In 2021 your Board approved CAP Support Grants which offered small grants ranging from \$500 - \$15,000 to community groups, public agencies, and businesses that were able to implement projects that met the goals of AB617 and the Community Air Protection Program. The District is requesting to use up to **\$60,000** during FY2024-25 towards CAP Support Grants ranging from \$500 - \$10,000.

Eligible projects are proposed to include:

1. Projects reducing emissions of criteria (particulates, smog-forming pollutants), toxic, or GHG air pollutants, particularly in Disadvantaged and Low-Income communities;
2. Projects reducing exposure to criteria or toxic air pollutants, particularly in Disadvantaged and Low-Income communities, or for sensitive populations;
3. Projects that indirectly reduce emissions of or exposure to air pollutants through outreach and community engagement;
4. Community air monitoring activities.

District staff will prioritize project proposals based on the following criteria which will be published in the RFP:

1. Projects benefitting Disadvantaged Communities;
2. Projects benefitting Low-Income Communities;
3. All other eligible projects;
4. Within each of the above categories, projects benefitting sensitive populations will be prioritized.

Eligible projects will be brought to your Board for approval after the application period. District staff will also work with CARB to ensure that proposed projects are within the scope of the AB617 Implementation Grant Agreement with CARB.

Attachment: None.



TAMI RITTER, CHAIR
Supervisor, District #3

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Air Pollution Control Officer

PATRICK LUCEY
Assistant Air Pollution Control Officer

Date of Release: April 18, 2024

Board Consideration: April 25, 2024

To: Butte County Air Quality Management District Board of Directors

From: Stephen Ertle, Air Pollution Control Officer

Staff Contact: Jason Mandly, Senior Air Quality Planner

Re: **Annual Air Quality/Check Before You Light Report**

ISSUE:

District staff to provide the Annual Air Quality Summary for 2023 and report on the 2023-2024 Check Before You Light Program season.

ACTION REQUESTED:

Receive report and approve.

DISCUSSION:

The attached Air Quality Summary for 2023 provides an overview of last year's ambient air quality. The report also summarizes the District's 2023-2024 Check Before You Light Program season.

Attachment:

Annual Air Quality Summary for 2023 and Check Before You Light Program Summary for the 2023-2024 Season.

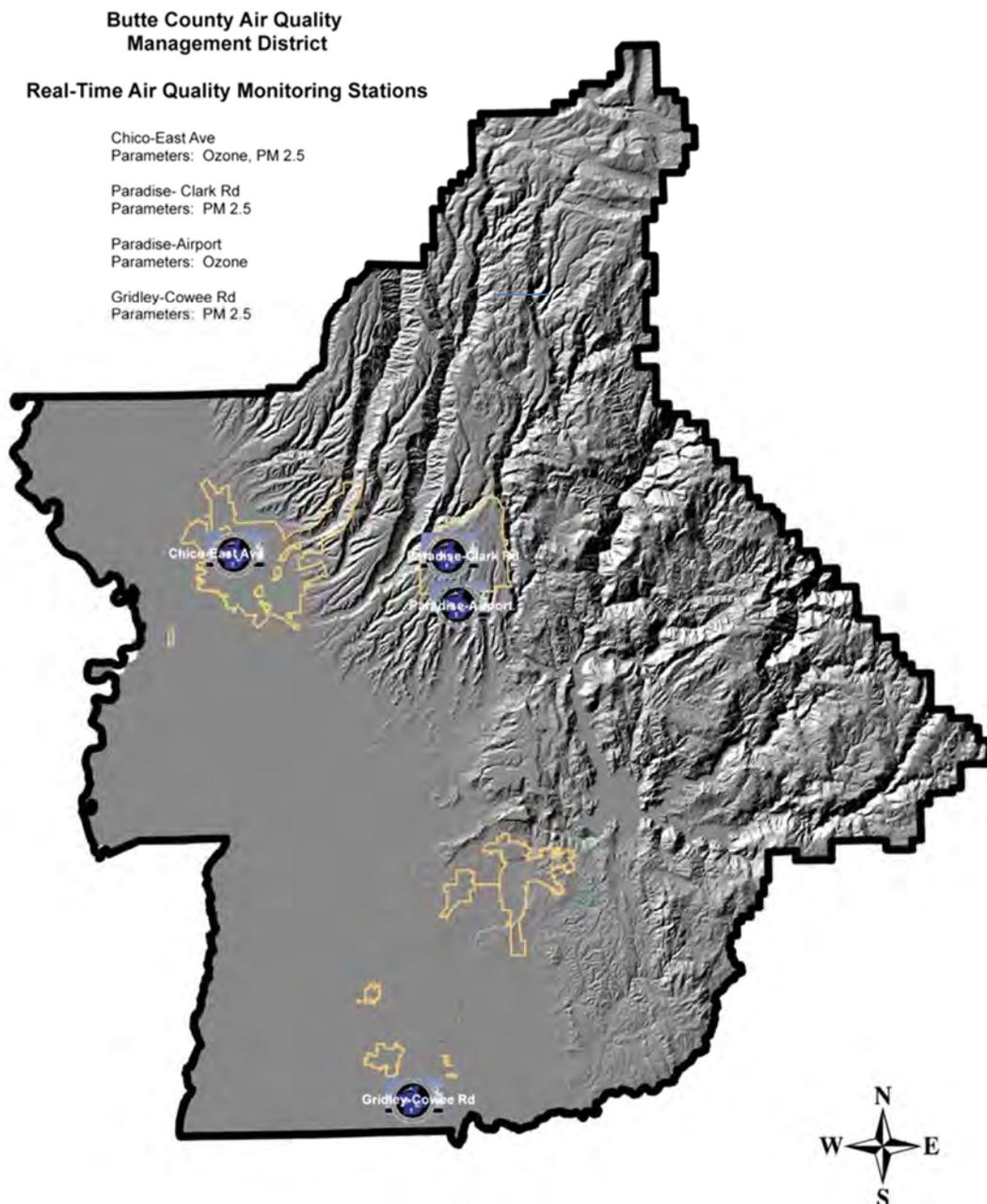
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BUTTE COUNTY AIR QUALITY MANAGEMENT DISTRICT

Air Quality Summary for 2023 and 2023 – 2024 Check Before You Light Program Summary

The following is a summary of Butte County’s air quality for 2023 and a summary of the 2023-2024 Check Before You Light Program. This document gives the reader an overview of the two (2) criteria pollutants of greatest concern - ozone (O₃) and particulate matter (PM_{2.5} and PM₁₀). The data was obtained from the official air monitoring sites located within Butte County. PM_{2.5} is monitored in Chico, South Butte County southeast of Gridley, and Paradise. Ozone is monitored in Chico and Paradise. PM₁₀ is only monitored in Chico. Official air monitoring in Butte County is conducted by the California Air Resource Board (CARB).



The **Ambient Air Quality Standards** establishes the concentration at which a pollutant is known to cause adverse health effects to sensitive groups within the population, such as children and the elderly. Both the California and federal governments have adopted health-based standards for the *criteria pollutants*, which for this report include Ozone and PM_{2.5}. In general, the air quality standards are expressed as a measure of the amount of pollutant per unit of air. For example, the ozone standards are expressed as parts per million (ppm) and the particulate matter standards are expressed as micrograms of particulate matter per cubic meter of air (ug/m3).

Ozone

Ozone is a colorless gas with a pungent odor. It is the chief component of urban smog. The name “smog” was created from the words smoke and fog. Ozone is not directly emitted as a pollutant but is formed in the atmosphere when reactive organic gases (ROG) and nitrogen oxides (NO_x) precursor emissions react in the presence of sunlight. Meteorology and terrain play major roles in ozone formation. Generally, low wind speeds or stagnant air coupled with warm temperatures and cloudless skies provide for the optimum conditions. As a result, summer is generally the peak ozone season. Because of the reaction time involved, peak ozone concentrations often occur far downwind of the precursor emissions. Therefore, ozone is a regional pollutant that often impacts a widespread area. The largest contribution of ozone-forming pollution that is transported to Butte County comes from vehicle emissions in urban areas to the south. Wildfires can also create emissions that increase ozone concentrations. Ozone concentrations tends to peak where the subsidence inversion above the Sacramento Valley meets the foothills of the Sierra Nevada mountains. This is the reason why ozone concentrations at the Paradise monitoring station are historically higher than the Chico monitoring station.

Ozone impacts lung function by irritating and damaging the respiratory system. In addition, ozone causes damage to vegetation, buildings, rubber, and some plastics. Recognizing the health impacts of daylong exposure, the United States Environmental Protection Agency (U.S. EPA) promulgated an 8-hour ozone standard in 1997 as a successor to the 1-hour standard, which was established in 1979. EPA revised the 8-hour federal standard in 2008 and again in 2015. CARB approved an 8-hour ozone state standard on April 28, 2005, which became effective in early 2006. Table 1 shows the State and National Ozone Standards effective in 2022.

TABLE 1 AMBIENT AIR QUALITY STANDARDS - OZONE	
State Ozone Standard: 0.09 ppm for 1 hour, not to be exceeded. 0.07 ppm for 8 hours, not to be exceeded.	National Ozone Standards: --- 0.070 ppm for 8 hours, not to be exceeded. Based on the fourth highest concentration averaged over three years.* * Federal 8-hour ozone standard revised October 2015.

Butte County was officially designated marginal nonattainment for the 2015 federal ozone standard in 2018 by the U. S. EPA. August 2021 was the deadline for marginal areas to attain the 2015 federal ozone standard. U.S. EPA took final action in October 2022 to determine that Butte County met the 2015 federal ozone standard by the required deadline.

Table 2 shows the ozone air quality summary for 2023 and Figures 1 & 2 (attached) graphically show the maximum 8-hour measurements for each day in Chico and Paradise. CARB installed a new ozone monitor in Paradise on Clark Road while continuing to use the existing Airport monitor. The Paradise-Airport ozone monitor is considered the monitor of record for 2023, however the new Paradise-Clark Road monitor will become the monitor of record in Paradise for future years. Based on preliminary data, monitors in Chico

and Paradise did not exceed the 2015 federal 8-hour ozone standard in 2023. This is also the first time since ozone monitoring began in Butte County (1976) where the 2015 federal 8-hour ozone standard was not exceeded two years in a row. CARB designated Butte County as nonattainment-transitional for the California Ambient Air Quality Standard for ozone in January 2024.

TABLE 2 BUTTE COUNTY OZONE AIR QUALITY DATA SUMMARY 2023 <i>(data is still preliminary as of April 2024)</i>		
	Chico	Paradise (Airport)
Max. 1-Hour Ozone Measurement	0.075 ppm	0.075 ppm
Date	7/1/2023	10/20/2023
Days Above State Std. (0.09ppm)	0	0
Max. 8-Hour Ozone Measurement	0.068 ppm (tie)	0.07 ppm
	7/19/2023	10/20/2023
	7/20/2023	
4th Highest 8-Hour Ozone Measurement (used for calculating Design Value)	0.066 ppm	0.066 ppm
Days Above State Std. (0.07ppm) – rounding differs from Fed. Std.)	0	0
Days Above 2015 Fed. Std. (0.07ppm)	0	0

Particulate Matter (PM_{2.5})

Particulate Matter (PM_{2.5}) refers to particles with an aerodynamic diameter of 2.5 microns or smaller. For comparison, the average diameter of a human hair is about 70 microns. PM_{2.5} is a mixture of substances that can include elements such as carbon, lead, and nickel; compounds such as nitrates, organic compounds, and sulfates; and complex mixtures such as diesel exhaust and soil. These substances occur in the form of solid particles or as liquid droplets. Some particles are emitted directly into the atmosphere. Other particles, referred to as secondary particles, result from gases that are transformed into particles through physical and chemical processes in the atmosphere. Emissions are dominated by contributions from area-wide sources, primarily fugitive dust from construction and demolition, residential fuel combustion (woodstoves and fireplaces), and open burning.

Particulate matter can be directly emitted into the air (primary PM) or, similar to ozone, it can be formed in the atmosphere (secondary PM) from the reaction of gaseous precursors such as NO_x, sulfur oxides (SO_x), ROG, and ammonia. On an annual average basis, directly emitted PM_{2.5} emissions contribute approximately 70 percent of the ambient PM_{2.5} in the Sacramento Valley Air Basin.

The fine particles pose an increased health risk because they can deposit deep in the lung and contain substances that are particularly harmful to human health; therefore, this report will look at PM_{2.5} data and trends. Table 3 shows the State and National PM_{2.5} standards effective in 2023. In early 2024, US EPA updated the annual PM_{2.5} standard from 12 µg/m³ to 9 µg/m³.

TABLE 3 AMBIENT AIR QUALITY STANDARDS – PM_{2.5}	
State PM_{2.5} Standards: 12 µg/m ³ annual arithmetic mean not to be exceeded.	National PM_{2.5} Standards: 35 µg/m ³ for 24 hours, not to be exceeded, based on the 98 th percentile concentration averaged over three years and 12 µg/m ³ annual arithmetic mean averaged over 3 years.

Butte County has continued to meet the federal PM_{2.5} standard since 2013 when the U. S. EPA officially recognized that Butte County’s monitoring data showed attainment of the standard. The U. S. EPA approved a PM_{2.5} Redesignation Request and Maintenance Plan effective August 2018. CARB designated Butte County as attainment for the California Ambient Air Quality Standard for PM_{2.5} in January 2024.

Table 4 shows the Chico, Paradise, and South Butte County PM_{2.5} monitoring summary for 2023. The Chico air monitoring station includes a continuous PM_{2.5} monitor known as a Beta Attenuation Monitor (BAM). This monitor has been approved as a federal equivalency method (FEM) monitor and therefore can be used for determining attainment with the federal PM_{2.5} standards. Paradise and South Butte County monitor PM_{2.5} using a non-FEM BAM. This data is useful for public reporting and understanding diurnal and episodic behavior of fine particles, background monitoring, and transport assessment. The Paradise-Theater monitoring location was closed by CARB in July 2023 and moved to the new Paradise-Clark Road location to be co-located with the ozone monitor.

TABLE 4 BUTTE COUNTY PM _{2.5} AIR QUALITY DATA 2023 <i>(data is still preliminary as of April 2024)</i>			
	Chico (FEM)	Paradise (Non-FEM)	South Butte Co. (Non-FEM)
Max 24-Hour PM_{2.5} Measurement Date	35.4 ug/m3 8/29/2023	22.9 ug/m3 6/14/2023	33.1 ug/m3 12/10/2023
98th Percentile 24-Hour PM_{2.5} Value (used for calculating Design Value)	21.7 ug/m3	n/a	n/a
Days Above Fed. Std. (35 ug/m3)	0	0	0
Annual Average	7.8 ug/m3	n/a	n/a

Figures 3, 4, and 5 (attached) charts the 2023 PM_{2.5} 24-hour average data for Chico, Paradise, and South Butte County respectively. There were no exceedances of the federal PM_{2.5} standards at any monitor in Butte County in 2023. Portions of Butte County experienced short-term wildfire smoke impacts in late August 2023 due to wildfires burning in far northwest California and southwest Oregon.

Particulate Matter (PM₁₀)

Particulate Matter (PM₁₀) refers to particles with an aerodynamic diameter of ten (10) microns or smaller. This measurement of particulate matter captures PM_{2.5} discussed above as well as coarser particulates that may still pose risks to human health at elevated concentrations. PM₁₀ includes larger particulates like dust from disturbed soil, rock crushing, traffic on dirt roads, or high wind events. Table 5 shows the State and National PM₁₀ standards.

TABLE 5 AMBIENT AIR QUALITY STANDARDS – PM ₁₀	
State PM₁₀ Standards: 20 µg/m ³ annual arithmetic mean not to be exceeded. 50 µg/m ³ for a 24-hour average not to be exceeded.	National PM₁₀ Standard: 150 µg/m ³ not to be exceeded more than once per year on average over 3 years.

The Chico monitoring location has the only permanent PM₁₀ monitor in Butte County. Table 6 shows the Chico PM₁₀ monitoring summary for 2023. The Chico air monitoring station includes a continuous PM₁₀ BAM that has been approved as a federal equivalency method (FEM) monitor, and therefore can be used for determining attainment with the federal PM₁₀ standards.

TABLE 6 BUTTE COUNTY PM₁₀ AIR QUALITY DATA 2023 <i>(data is still preliminary as of April 2024)</i>	
	Chico (FEM)
Max 24-Hour PM₁₀ Measurement	78.6 ug/m ³
Date	9/22/2023
Days Above Fed. Std. (150 µg/m³)	0
Days Above State Std. (50 µg/m³)	15
Annual Average	21.5 µg/m³

Although smoke transported from wildfires and dust generated during harvest season can lead to exceedances of the State PM₁₀ standard, most exceedances in 2024 were the result of construction activities generating localized dust at McMannus Elementary School and along East Avenue next to the monitoring station.

2023-2024 Check Before You Light Program Season

The 2023-2024 Check Before You Light (CBYL) Program was effective November 1, 2023 through February 29, 2024. The CBYL Program requests that the public voluntarily refrain from using woodstoves and fireplaces when an area in Butte County is expected to exceed the federal 24-hr PM_{2.5} health standard (35ug/m³). These conditions generally occur on cold winter nights with little air movement and strong inversions. The federal standard is also the threshold for the Air Quality Index (AQI) level of 101 which is considered Unhealthy for Sensitive Groups. People with respiratory or heart disease, the elderly and children are the groups most at risk. Advisories are issued for the following day based on air quality and meteorological data measured in Chico, Gridley, and Paradise. When advisories are issued for the Chico area a mandatory no-burn ordinance adopted by the Chico City Council restricts burning in non-EPA certified wood burning devices within the city limits.

There were no advisories issued for the 2023-2024 CBYL season. There were also no exceedances of the federal 24-hr PM_{2.5} standard at the Chico, Paradise, or South Butte County monitoring locations during the 2023-2024 CBYL season. This was the third season in a row with these conditions (Figure 7).

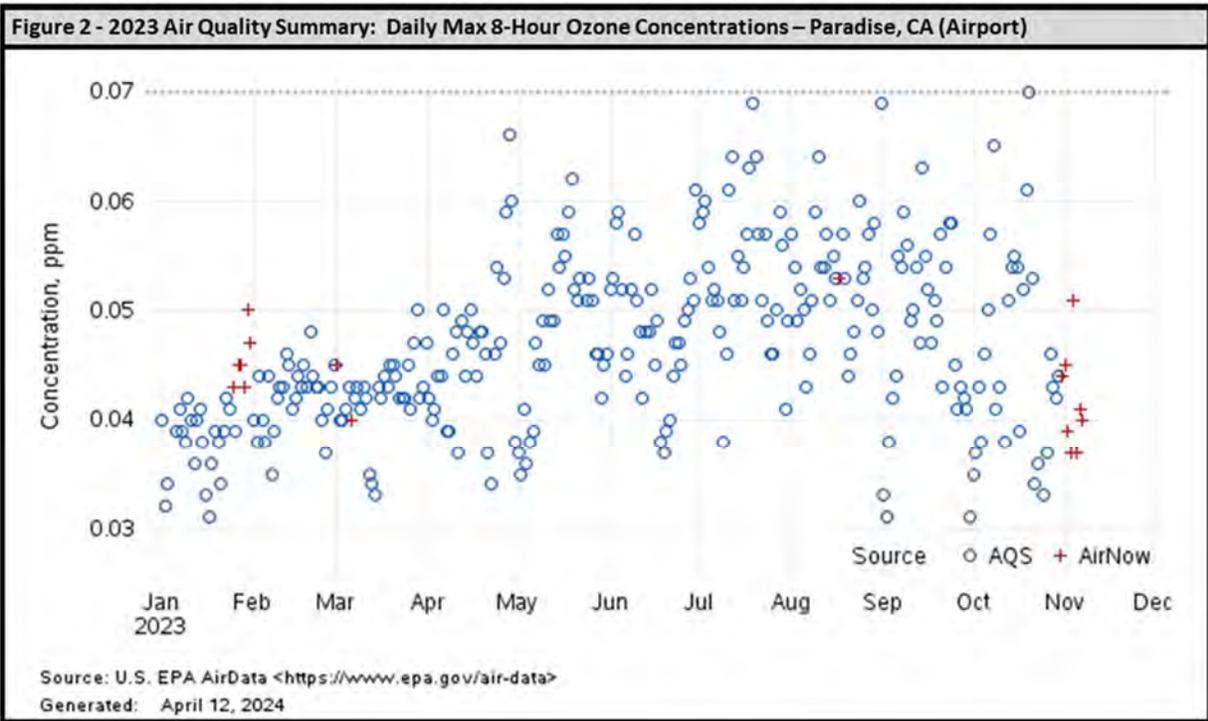
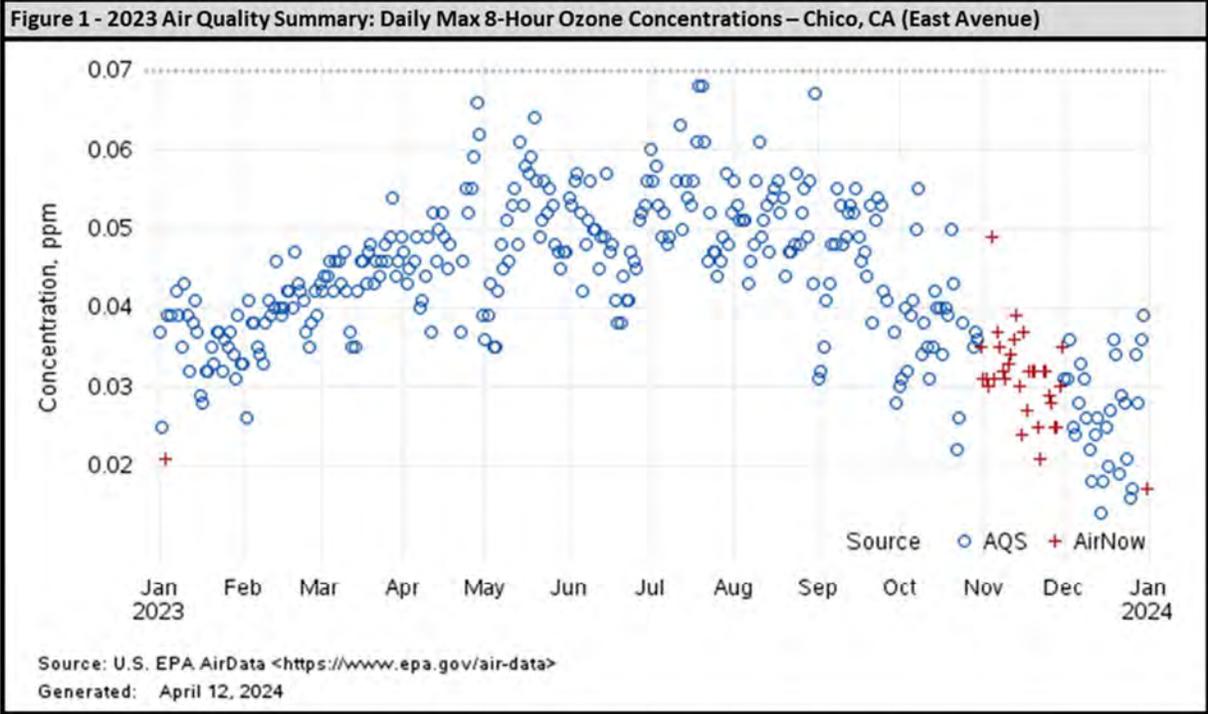


Figure 3 - 2023 Air Quality Summary: 24-hour Average PM2.5 Measurements – Chico, CA (East Avenue)

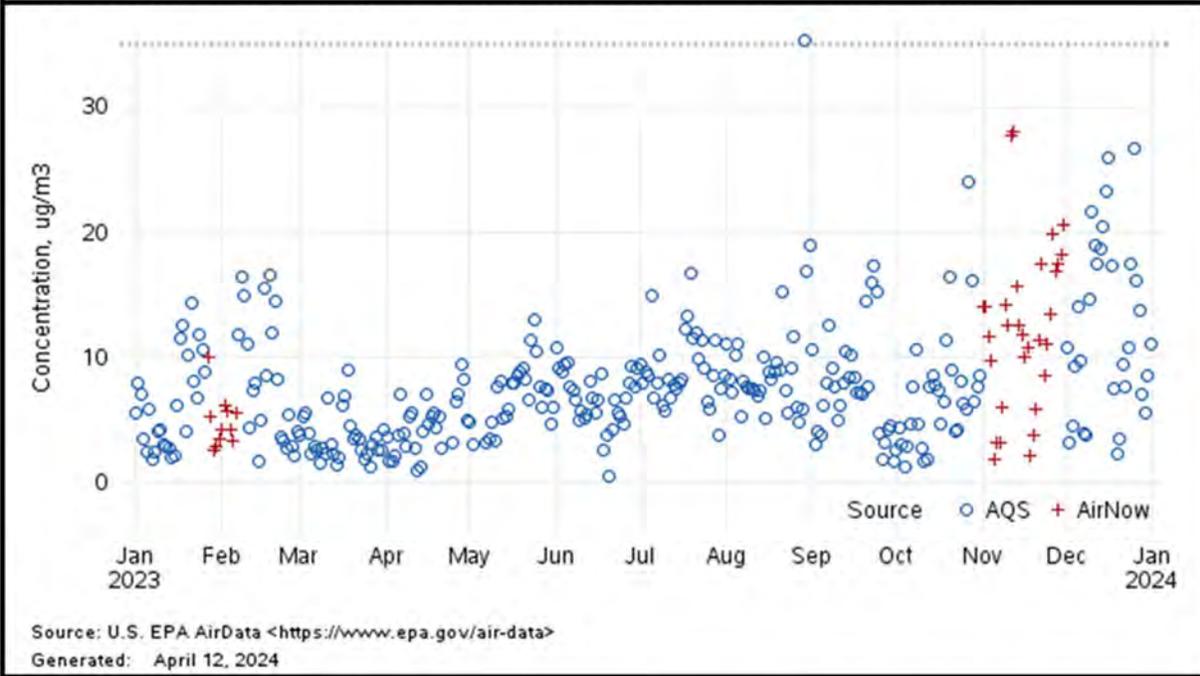


Figure 4 - 2023 Air Quality Summary: 24-hour Average PM2.5 Measurements – Paradise, CA (Clark Road)

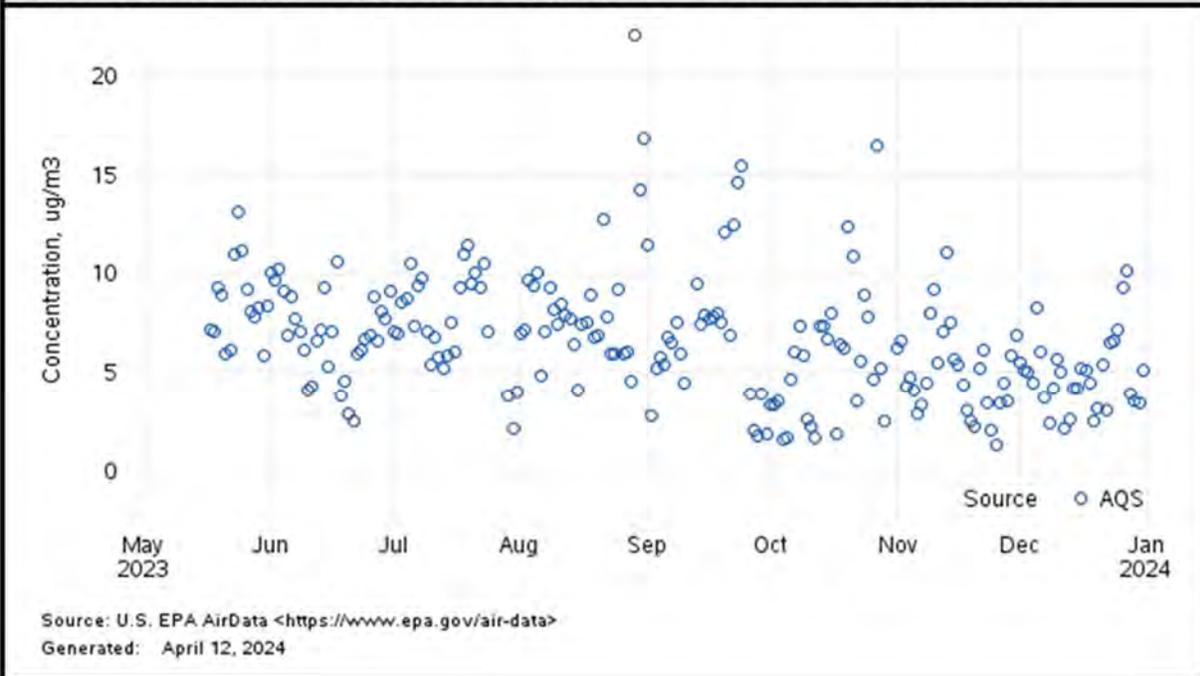


Figure 5 - 2023 Air Quality Summary: 24-hour Average PM2.5 Measurements – South Butte County (Cowee Avenue)

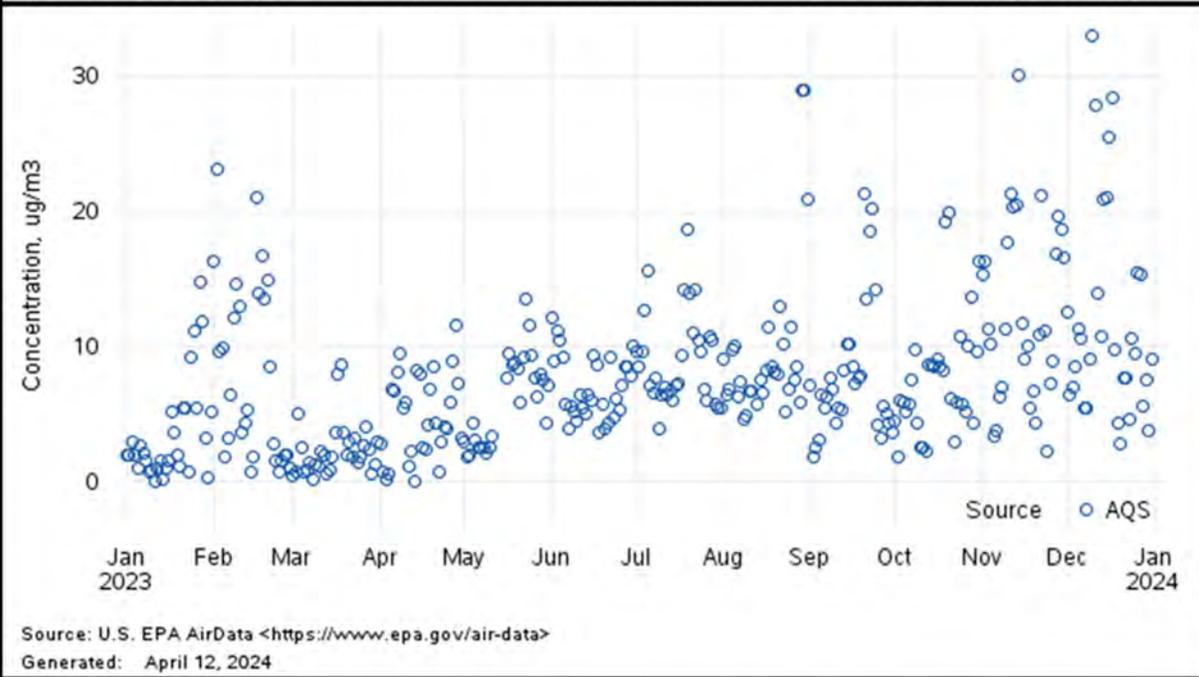


Figure 6 - 2023 Air Quality Summary: 24-hour Average PM10 Measurements – Chico, CA (East Avenue)

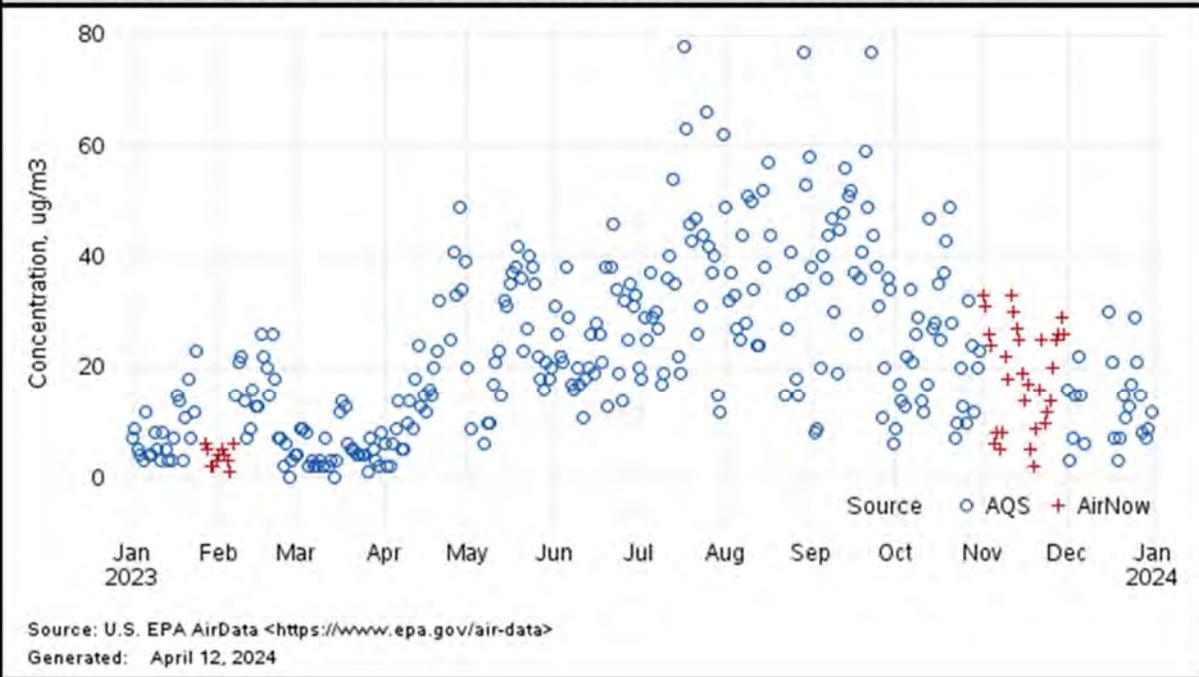
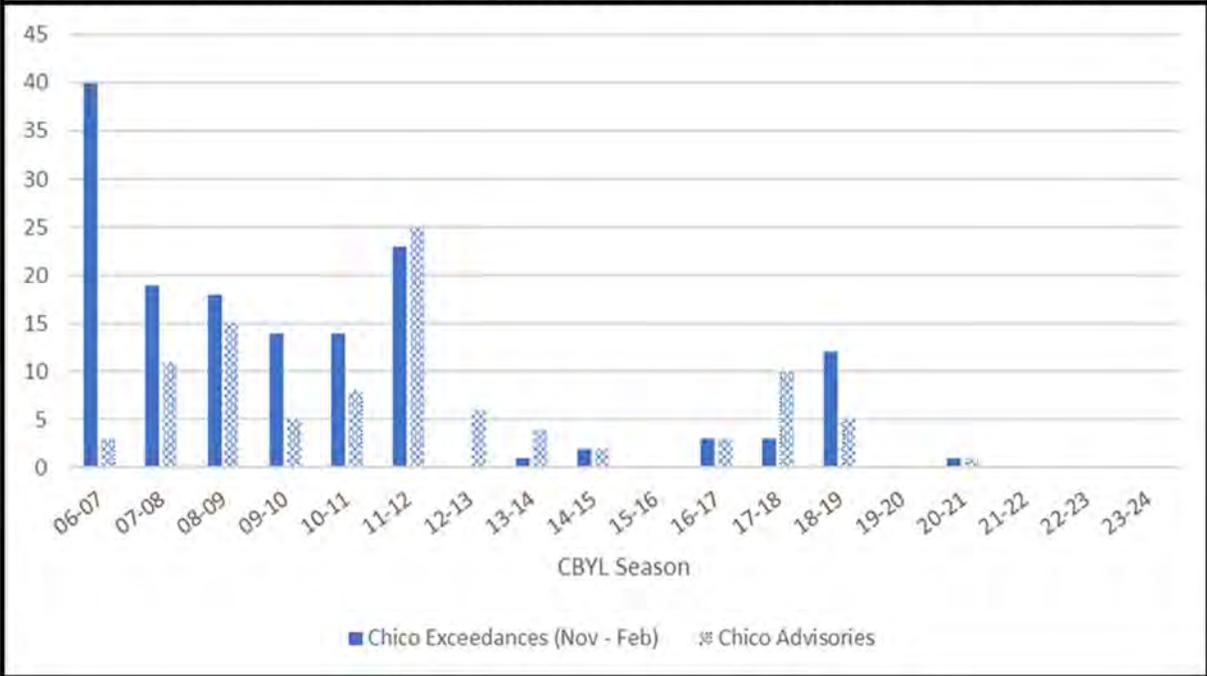


Figure 7 – Number of Exceedances of the Federal PM2.5 24-hr Standard in Chico & Number of CBYL Advisories



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STEPHEN ERTLE
Air Pollution Control Officer

PATRICK LUCEY
Assistant Air Pollution Control Officer

Date of Release: April 18, 2024

Board Consideration: April 25, 2024

To: Butte County Air Quality Management District Board of Directors

From: Stephen Ertle, Air Pollution Control Officer

Staff Contact: Aleah Ing, Administrative Services Officer

Re: **ARC GASB 75 Valuation and Disclosure Reports**

ISSUE:

GASB 75, Other Post Employment Benefit (OPEB) June 30, 2023, Valuation and June 30, 2024, Disclosure Reports, and the CalPERS CERBT Account Summary.

ACTION REQUESTED:

Accept and file the OPEB June 30, 2023, Valuation and June 30, 2024, Disclosure Reports and the CalPERS CERBT Account Summary Report for 12/31/2023.

DISCUSSION:

The District contracts with Actuarial Retirement Consulting to prepare the biannual valuation reports and the annual disclosure reports required by GABS 75. The valuation is for June 30, 2023, and the 2024 disclosure report is for the measurement period ending June 30, 2023.

The total OPEB Liability is \$493,493, with a trust balance of \$179,096 resulting in a net unfunded OPEB Liability as of June 30, 2023, of \$314,397, Net position of \$36.29%. The total OPEB Liability increased by \$28,208 from the period ending June 30, 2022.

To fund the District's OPEB obligation, the California Employer's Retiree Benefit Trust (CERBT) was established (resolution 2017-12) in 2017 with PERS investment to leverage these funds against the liability. The trust allows regular contributions by the district to decrease the liability and demonstrate prudent financial management. Future disbursement from the trust contributions will only take place when approved OPEB expenses are realized.

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The attached account summary is an update from CalPERS on the District's OPEB prefunding as of December 31, 2023, with assets totaling \$188,678.28.

During FY 23-24 the district has budgeted to contribute \$35,630 toward the CERBT account.

CalPERS released their Schedule of Changes in Fiduciary Net Position by Employer as of June 30, 2023. The District's position improved to \$179,096 with details listed on page 12 of this report.

Attachment:

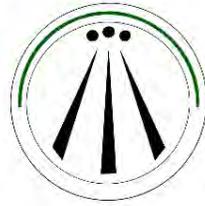
Actuarial Retirement Consulting June 30, 2023, GASB 75 Bi-annual Valuation Report.

Actuarial Retirement Consulting June 30, 2024, GASB Disclosure Report.

CalPERS CERBT Account Update Summary as of December 31, 2023.

CERBT Stmt as of December 31, 2023.

CalPERS GASB 75 schedule of changes in fiduciary net position 2023 report.



Actuarial Retirement Consulting

April 4, 2024

Aleah Ing
Administrative Services Officer
Butte County Air Quality Management District
629 Entler Avenue
Suite 15
Chico, CA 95928

Re: July 1, 2023 GASB 75 Valuation for the Butte County Air Quality Management District

This report sets forth the results of our GASB 75 actuarial valuation of the Butte County Air Quality Management District (District)'s other postemployment benefits (OPEB) plan as of July 1, 2023. Governmental Accounting Standards Board (GASB) Statement No. 75 requires an actuarial valuation of OPEB liabilities at least once every two years. This report may be compared with the valuation performed by Actuarial Retirement Consulting as of July 1, 2021, to see how the liabilities have changed since the last valuation.

Under GASB 75, actuarial valuations may be rolled forward, up to a reporting date of 30 months and 1 day following the valuation date, to produce note disclosures and required supplementary information for each fiscal year end. Separate GASB 75 disclosure reports will be provided annually.

The results set forth in this report are based on census, benefit provisions, employee agreements, premiums, contributions, and trust documents, if applicable, provided by the District. Certain assumptions were made regarding rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare inflation and interest rates. A complete list of the actuarial assumptions used in this valuation, as well as a glossary of terms, can be found at the end of the report.

We appreciate the opportunity to work on this report with the District. We are available to answer any questions the District or its auditors may have regarding this report.

Sincerely,


Molly McGee, ASA, EA, FCA, MAAA
Consulting Actuary

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**Butte County Air Quality Management District
GASB 75 Actuarial Valuation
as of July 1, 2023**

Executive Summary

This report presents the results of the District's July 1, 2023 actuarial valuation of the OPEB plan. Actuarial valuations determine, as of a valuation date, certain actuarial measurements that assess an employer's financial liability and annual costs.

Results of an actuarial valuation reflect plan census, benefit provisions, premium rates, decrement assumptions, discount rate, and assets, if applicable, as of the valuation date. Future valuation results may differ significantly to the extent that actual plan experience differs from the expected plan experience detailed in this report. Future results are also dependent on any change to the discount rate and actual experience of plan assets, if applicable.

The District's prior actuarial valuation was dated July 1, 2021 and the total OPEB liability at 6.25% was \$465,800. The District's current July 1, 2023 valuation has a discount rate of 5.50% and a total OPEB liability of \$493,493.

This valuation includes benefits for 6 retirees and 11 active employees who may become eligible to retire and receive benefits in the future. It excludes employees hired after the valuation date.

The District's net OPEB liability as of July 1, 2023 is:

Discount rate	5.50%
Total OPEB liability	\$493,493
Plan fiduciary net position	\$179,096
Net OPEB liability	\$314,397

Plan fiduciary net position as a percentage of the total OPEB liability 36.29 %

The total OPEB liability includes both explicit and implicit subsidies. The explicit subsidy includes any employer paid benefits for retirees. Explicit subsidies can include, but are not limited to, payments towards medical, dental and vision coverage. The implicit subsidy values the difference between the expected retiree claims and the actual premium charged for retiree coverage.

The District's total OPEB liability in this valuation reflects the value of an explicit subsidy liability equal to \$340,655 and an implicit subsidy liability equal to \$152,838.

The results of this actuarial valuation are intended to be used for the District's June 30, 2024 and June 30, 2025 disclosure reports. The next actuarial valuation is scheduled to be completed as of July 1, 2025. An updated actuarial valuation may need to be completed at an earlier date if the District experiences any significant changes to plan census, benefit provisions, or funding strategy. We are available to discuss any changes to determine the significance and, if needed, any adjustments to future reporting dates.



**Butte County Air Quality Management District
 GASB 75 Actuarial Valuation
 as of July 1, 2023**

Changes Since the Prior Valuation

The District's most recent prior valuation was completed as of July 1, 2021 and the total OPEB liability, at 6.25%, was \$465,800. The District's July 1, 2023 total OPEB liability, at 5.50%, is \$493,493.

Several factors can cause the total OPEB liability to change over time. Liabilities often increase as employees accrue more service and get closer to receiving benefits. Liabilities can decrease as benefits are paid out. Other factors include changes in the plan census (including actual versus expected termination, retirement, and mortality), changes in healthcare costs, and changes (updates) to the actuarial assumptions and methodology for the current valuation.

The changes from July 1, 2021 to July 1, 2023 are as follows:

Total OPEB Liability as of July 1, 2021	\$465,800
Changes due to plan experience	
Passage of time	(53,874)
Change in census - terminations, retirements, and mortality experience different than expected	73,735
Change in premium rates - healthcare premiums different than expected	(14,712)
Changes due to assumptions or other inputs	
Change in trend rate - update to assumed future trend rate	(10,898)
Change in salary increases - update to assumed future salary increase	1,716
Change in discount rate - 6.25% to 5.50%	31,726
Total OPEB Liability as of July 1, 2023	<u>\$493,493</u>



Results

Discount Rate

GASB 75 requires a discount rate that reflects the long-term expected rate of return on OPEB plan investments (if any) and a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

To determine the discount rate, the amount of the plan’s projected fiduciary net position (if any) and the amount of projected benefit payments are compared in each future period.

At July 1, 2023, the District has an irrevocable trust account for prefunding OPEB liabilities. Plan assets are expected to be sufficient. The discount rate used is 5.50%, equal to the long-term expected rate of return.

Liability Measurements

The present value of projected benefit payments for the District’s current and future retirees is \$675,091 as of July 1, 2023. If the District were to place this amount in a fund earning interest at the rate of 5.50% per year, and all other actuarial assumptions were exactly met, the fund would have exactly enough to pay all expected benefits to the current closed group of employees covered by benefit terms.

When the present value of projected benefit payments is allocated into past service and future service components under the Entry Age, Level Percent of Pay Cost Method, the total OPEB liability is \$493,493 as of July 1, 2023. This represents the present value of all benefits accrued through the valuation date if each employee's liability is expensed from hire date until retirement date as a level percentage of pay.

The service cost is the portion of the present value of all benefits expected to be paid that are attributed to the current valuation year.

These liability measurements could be visually represented as follows:

Present value of projected benefit payments		
Total OPEB liability	Service Cost	Future service costs



**Butte County Air Quality Management District
GASB 75 Actuarial Valuation
as of July 1, 2023**

Results (cont.)

Valuation Results

Valuation date	July 1, 2023
Discount rate	5.50%
Employees covered by benefit terms	
Actives	11
Retirees	6
Total	<u>17</u>
Present value of projected benefit payments	
Actives	\$458,126
Retirees	216,965
Total	<u>\$675,091</u>
Total OPEB liability (actuarial accrued liability)	
Actives	\$276,528
Retirees	216,965
Total	<u>\$493,493</u>
OPEB plan fiduciary net position	<u>\$179,096</u>
Net OPEB liability (unfunded actuarial accrued liability)	<u>\$314,397</u>
Service Cost (beginning of year)	\$21,076

Sensitivity of the net OPEB liability

The change in net OPEB liability, if the District used a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (4.50%)	Discount Rate (5.50%)	1% Increase (6.50%)
Net OPEB liability (asset)	<u>\$362,456</u>	<u>\$314,397</u>	<u>\$272,818</u>

The change in net OPEB liability, if the District used healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (4.50% current, 3.00% ultimate, 3.00% Medicare)	Trend Rate (5.50% current, 4.00% ultimate, 4.00% Medicare)	1% Increase (6.50% current, 5.00% ultimate, 5.00% Medicare)
Net OPEB liability (asset)	<u>\$265,811</u>	<u>\$314,397</u>	<u>\$372,099</u>



Actuarially Determined Contribution

An actuarially determined contribution is a potential payment to the plan determined using a contribution allocation procedure. It is not a required contribution, but a measurement commonly used to prefund OPEB benefits. The components of the actuarially determined contribution are an amortization of the net OPEB liability, using a 30-year amortization as a level percentage of pay, the service cost at the beginning of the year, and the interest amount to the end of the year.

Discount Rate	<u>5.50%</u>
Actuarially Determined Contribution (2023-24)	
Amortization of Net OPEB Liability	\$15,288
Service Cost (beginning of year)	21,076
Interest	<u>2,000</u>
Total	<u>\$38,364</u>
Actuarially Determined Contribution (2024-25)	
Amortization of Net OPEB Liability	15,716
Service Cost (beginning of year)	21,666
Interest	<u>2,056</u>
Total	<u>\$39,438</u>



**Butte County Air Quality Management District
 GASB 75 Actuarial Valuation
 as of July 1, 2023**

Projected Benefits

The following projection of future benefit payments shows expected explicit subsidy and implicit subsidy amounts separately.

An implicit subsidy is valued when claims costs for retirees are expected to be higher than the premium charged, due to a pooled environment. If an employer provides retired employees with the option to participate in the same health insurance pool as active employees, the premiums paid for coverage of active employees are higher than what the premiums would be if the active employees were rated separately.

Year Beginning	Explicit Subsidy (pay-as-you-go)	Implicit Subsidy	Total
2023	\$14,386	\$14,548	\$28,934
2024	20,738	19,895	40,633
2025	22,488	25,036	47,524
2026	16,851	16,272	33,123
2027	14,344	834	15,178
2028	19,506	3,518	23,024
2029	24,958	7,504	32,462
2030	31,707	11,190	42,897
2031	41,112	18,555	59,667
2032	40,232	21,547	61,779
2033	32,306	17,248	49,554
2034	26,139	19,019	45,158
2035	23,542	13,424	36,966
2036	29,882	10,014	39,896
2037	35,414	18,369	53,783
2038	32,500	19,630	52,130
2039	28,658	22,477	51,135
2040	24,044	23,197	47,241
2041	24,479	1,512	25,991
2042	35,062	6,418	41,480
2043	41,243	11,787	53,030
2044	37,084	14,645	51,729
2045	32,111	18,311	50,422
2046	27,165	24,618	51,783
2047	23,794	15,654	39,448
2048	24,024	22,815	46,839
2049	23,526	27,364	50,890
2050	22,683	30,165	52,848
2051	21,657	15,749	37,406
2052	20,813	0	20,813
2053	20,090	0	20,090
2054	19,321	0	19,321
2055	18,524	0	18,524
2060	17,417	26,623	44,040
2065	13,566	0	13,566
2070	10,589	0	10,589
2075	7,769	0	7,769



**Butte County Air Quality Management District
 GASB 75 Actuarial Valuation
 as of July 1, 2023**

Fiscal Year End Disclosure Report Tie In

The schedule of changes in the net OPEB liability shown below is consistent with the District's June 30, 2024 disclosure report. The District uses a lookback measurement period. For the reporting fiscal year ending June 30, 2024, the measurement period is for fiscal year ending June 30, 2023.

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2022	\$439,360	\$153,171	\$286,189
Changes for the year:			
Service cost	18,713		18,713
Interest	26,458		26,458
Changes of benefit terms	0		0
Difference between expected and actual experience	56,975		56,975
Changes in assumptions or other inputs	22,544		22,544
Contributions – employer		90,352	(90,352)
Net investment income		6,175	(6,175)
Benefit payments	(70,557)	(70,557)	0
Administrative expenses		(45)	45
Net changes	54,133	25,925	28,208
Balances at June 30, 2023	\$493,493	\$179,096	\$314,397



Actuarial Certification

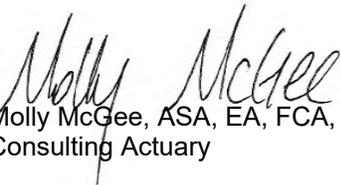
The results presented in this report are based on our actuarial valuation of the OPEB plan of the Butte County Air Quality Management District (District) as of July 1, 2023. The valuation was performed in accordance with generally accepted actuarial principles and practices. The actuarial assumptions and methodologies used in these calculations are believed to be reasonable under the requirements set forth in GASB 75 and the Actuarial Standards of Practice (ASOP).

Supporting documentation provided by the District was relied upon without audit. This information includes, but is not limited to, census data, premiums, OPEB plan provisions, contributions, payroll, and any applicable asset statements. The data was reviewed in accordance with ASOP 23. The valuation results, and subsequent disclosure information, depend on the integrity of the provided information.

The results in this report were calculated with the assistance of ProVal actuarial valuation software. The model was developed in 1994 and is maintained by Winklevoss Technologies (WinTech). Through ProVal, WinTech provides valuation and projection software for both pension and other postemployment benefit plans. We utilize ProVal in accordance with its intended purpose and have not identified any material inconsistencies in the ProVal assumptions or outputs that would affect this valuation.

The undersigned actuary is a member of the American Academy of Actuaries and meets the qualification standards to render the actuarial opinion contained in this report.

Certified by:


Molly McGee, ASA, EA, FCA, MAAA
Consulting Actuary



Plan Provisions

Plan Description

The District sponsors a defined benefit OPEB plan that provides healthcare coverage under the California Public Employees Medical and Hospital Care Act (PEMHCA), commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options.

Benefits Provided

Eligible employees may retire and receive District-paid healthcare benefits in the amount of the PEMHCA minimum employer contribution for their lifetime.

Employees hired before October 1, 2018 are eligible to receive an additional benefit. Eligible employees retire with at least 10 years of service and obtain age 55 or 62, depending on their CalPERS pension eligibility. The additional benefit is equal to one year of District-paid health premiums (medical, dental, and vision). Employees who have an unused sick leave balance at retirement can receive, in addition to the one year, one month of premium for every 8 hours of unused sick leave. As an alternative option, retirees can receive an additional one month of premium for every 20 hours of unused sick leave for themselves and their spouse or domestic partner.

The additional benefit is paid until the earlier of when the balance is exhausted or age 65. After the unused sick leave balance is exhausted (or age 65), the retiree receives the PEMHCA minimum for life.

For the purposes of this valuation, it is assumed the employees hired before October 1, 2018 have a year's worth of unused sick leave at retirement, and therefore receive paid health premiums for a total of 2 years.

The following select monthly premium rates were effective January 1, 2024:

<u>Coverage</u>	<u>Blue Shield Access+</u>	<u>PERS Platinum</u>	<u>PERS Gold</u>	<u>Delta Dental</u>	<u>VSP</u>
Single	\$946.84	\$1,314.27	\$914.82	\$45.27	\$13.75
2 Party	1,893.68	2,628.54	1,829.64	92.30	20.68
Family	2,461.78	3,417.10	2,378.53		



**Butte County Air Quality Management District
 GASB 75 Actuarial Valuation
 as of July 1, 2023**

Census Data

The following table shows the age distribution of retirees included in the valuation:

Age	Total
Under 55	0
55-59	0
60-64	2
65-69	3
70-74	0
75-79	0
80-84	0
85+	1
All Ages	6

Average Age: 67.9

The following table shows the age and service distribution of active employees included in the valuation:

Age	Years of Service								Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35+	
<25	0	0	0	0	0	0	0	0	0
25-29	1	0	0	0	0	0	0	0	1
30-34	0	0	0	0	0	0	0	0	0
35-39	2	0	0	0	0	0	0	0	2
40-44	0	0	1	0	0	0	0	0	1
45-49	1	0	0	0	1	0	0	0	2
50-54	0	0	0	1	1	0	0	0	2
55-59	1	1	0	0	0	0	0	0	2
60-64	0	0	1	0	0	0	0	0	1
65+	0	0	0	0	0	0	0	0	0
All Ages	5	1	2	1	2	0	0	0	11

Average Age: 46.8

Average Service: 9.6



**Butte County Air Quality Management District
 GASB 75 Actuarial Valuation
 as of July 1, 2023**

Assumptions

The liabilities set forth in this report are based on the actuarial assumptions described in this section.

Valuation Date:	July 1, 2023
Actuarial Cost Method:	Entry Age, Level Percent of Pay
Discount Rate:	5.50%
Salary Increases:	2.80%
Inflation Rate:	2.30%
Withdrawal:	CalPERS Public Agency Miscellaneous (2021 CalPERS Experience Study) Sample Rates:

Service	Male Entry Age			Female Entry Age		
	20	30	40	20	30	40
0	18.5%	16.3%	14.9%	19.4%	18.2%	17.3%
5	4.6	3.6	2.6	5.5	4.6	3.5
10	1.1	0.8	0.5	1.3	1.1	0.7
15	0.0	0.0	0.0	0.0	0.0	0.0

Pre-retirement Mortality: CalPERS Public Agency Miscellaneous and Schools Pre-Retirement Mortality, with fully generational mortality improvement using 80% of MP-2020 (2021 CalPERS Experience Study)

Post-retirement Mortality: CalPERS Public Agency Post-Retirement Mortality with fully generational mortality improvement using 80% of MP-2020 (2021 CalPERS Experience Study)

Retirement:	Age	Rate
	59	25%
	60	50%
	61	50%
	62	75%
	63	100%

Medical Claim Cost: Annual Per Retiree or Spouse

Age	Medical	Dental and Vision
50	\$11,556	\$723
55	14,328	723
60	17,580	723
64	20,988	723
65	4,572	723
70	4,404	723
75	4,716	723



**Butte County Air Quality Management District
 GASB 75 Actuarial Valuation
 as of July 1, 2023**

Assumptions (cont.)

Medical Trend:

Sample Rates:

<u>Year</u>	<u>Pre-Medicare</u>	<u>Medicare</u>	<u>Dental and Vision</u>
2023 – 2034	5.50%	4.00%	4.00%
2035 – 2074	4.50%	4.00%	4.00%
2075 +	4.00%	4.00%	4.00%

Increase in CalPERS minimum: 3.00%

Percent Electing Coverage: 100% for those eligible for the supplemental benefit
 50% for those eligible for PEMHCA minimum benefit

Spouse Coverage: Future retirees: 40%
 Current retirees: Actual dependent data used.
 Female spouses are assumed to be three years younger than male spouses.



Glossary

The following definitions are a selection of terms used throughout the report. A more extensive list of terms can be found in the glossary section of Statement No. 75 of the Governmental Accounting Standards Board. The definitions are intended to provide clarity in relation to how they are used in GASB 75. They are organized in the order they appear in this report.

Other postemployment benefits (OPEB)

Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.

Actuarial present value of projected benefit payments

Projected benefit payments discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment.

Total OPEB liability

The portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service.

Service costs

The portions of the actuarial present value of projected benefit payments that are attributed to valuation years.

Actuarially determined contribution

A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.

Projected benefit payments

All benefits (including refunds of employee contributions) estimated to be payable through the OPEB plan to current active and inactive employees as a result of their past service and their expected future service.

Explicit Subsidy (pay-as-you-go)

The explicit subsidy includes any employer benefits paid subsequent to the termination of employment. Explicit subsidies can include, but are not limited to, payments towards medical, dental and vision coverage.

Implicit Subsidy

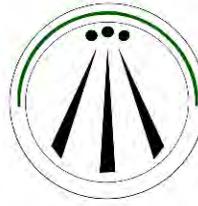
The implicit subsidy values the difference between the expected retiree claims and the actual premium charged for retiree coverage.

Healthcare cost trend rates

The rates of change in per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological developments.



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Actuarial Retirement Consulting

April 4, 2024

Aleah Ing
Administrative Services Officer
Butte County Air Quality Management District
629 Entler Avenue
Suite 15
Chico, CA 95928

Re: June 30, 2024 GASB 75 Disclosure for the Butte County Air Quality Management District

This report provides the note disclosures and required supplementary information for the Butte County Air Quality Management District (District)'s other postemployment benefits (OPEB) plan for the reporting period ending June 30, 2024.

Governmental Accounting Standards Board (GASB) Statement No. 75 allows for a roll forward of results from the prior actuarial valuation date to a reporting date no more than 30 months and 1 day following. If significant changes occur between the valuation date and the measurement date, consideration should be given to whether a new actuarial valuation is needed. The District provided changes since the July 1, 2023 (June 30, 2023) actuarial valuation and it was determined that a new actuarial valuation was not needed for this measurement period. The results set forth in this report are established from the District's July 1, 2023 (June 30, 2023) valuation and are based on the same census, benefit provisions, and assumptions. The District provided contributions, payroll, and any applicable asset information for the measurement period ending June 30, 2023.

We appreciate the opportunity to work on this report with the District and are available to answer any questions the District or its auditors may have regarding this report.

Sincerely,

A handwritten signature in black ink that reads "Molly McGee". The signature is written in a cursive, flowing style.

Molly McGee, ASA, EA, FCA, MAAA
Consulting Actuary

General Information about the OPEB Plan

Plan Description

The District sponsors a defined benefit OPEB plan that provides healthcare coverage under the California Public Employees Medical and Hospital Care Act (PEMHCA), commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options.

Benefits Provided

Eligible employees may retire and receive District-paid healthcare benefits in the amount of the PEMHCA minimum employer contribution for their lifetime.

Employees hired before October 1, 2018 are eligible to receive an additional benefit. Eligible employees retire with at least 10 years of service and obtain age 55 or 62, depending on their CalPERS pension eligibility. The additional benefit is equal to one year of District-paid health premiums (medical, dental, and vision). Employees who have an unused sick leave balance at retirement can receive, in addition to the one year, one month of premium for every 8 hours of unused sick leave. As an alternative option, retirees can receive an additional one month of premium for every 20 hours of unused sick leave for themselves and their spouse or domestic partner.

The additional benefit is paid until the earlier of when the balance is exhausted or age 65. After the unused sick leave balance is exhausted (or age 65), the retiree receives the PEMHCA minimum for life.

For the purposes of this valuation, it is assumed the employees hired before October 1, 2018 have a year's worth of unused sick leave at retirement, and therefore receive paid health premiums for a total of 2 years.

Employees Covered by Benefit Terms

Retirees or beneficiaries receiving benefit payments as of July 1, 2023	6
Active eligible employees as of July 1, 2023	11

Contributions

The District has assets accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75. For the fiscal year ending June 30, 2023, the District made a contribution of \$19,795 to the CERBT trust.



**Butte County Air Quality Management District
GASB 75 Note Disclosures and Required Supplementary Information
for the Reporting Year Ended June 30, 2024**

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2023 (June 30, 2023). Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

Actuarial Assumptions

The total OPEB liability in the July 1, 2023 (June 30, 2023) actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation rate	2.30 percent
Salary increases	2.80 percent
Discount rate	5.50 percent
Investment rate of return	5.50 percent, net of OPEB plan investment expense
Healthcare cost trend rate	5.50 percent for 2023 through 2034; 4.50 percent for 2035 through 2074; 4.00 percent for 2075 through 2074; and 4.00 percent for 2075 and later years

Mortality rates were based on the most recent experience study for CalPERS members.

The actuarial assumptions used in the July 1, 2023 valuation were based on the results of the most recent applicable experience study and a review of plan experience during the period July 1, 2021 to June 30, 2023.

Discount Rate

GASB 75 requires the use of a discount rate that considers the availability of the OPEB plan's fiduciary net position associated with the OPEB of current active and inactive employees and the investment horizon of those resources.

OPEB plans with irrevocable trust accounts can utilize a discount rate equal to the long-term expected rate of return to the extent that the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments and the OPEB plan assets are expected to be invested using a strategy to achieve that return.

To determine if the OPEB plan assets are sufficient, a calculation of the projected fiduciary net position and the amount of projected benefit payments is compared in each period. When OPEB plan assets are determined to not be sufficient, a blended rate is calculated.

For OPEB plans that do not have irrevocable trust accounts, GASB 75 requires a discount rate equal to the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

The District has an irrevocable trust account for prefunding OPEB liabilities. Plan assets are expected to be sufficient. The discount rate used to measure the total OPEB liability is equal to the long-term expected rate of return.



**Butte County Air Quality Management District
GASB 75 Note Disclosures and Required Supplementary Information
for the Reporting Year Ended June 30, 2024**

Discount Rate (cont.)

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of real rates of return for each major asset class, based on published capital market assumptions, are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Rate of Return</u>
Global Equity	34%	5.9%
U.S. Fixed	41%	0.9%
Real Estate	17%	3.3%
TIPS	5%	0.4%
Commodities	3%	0.4%



**Butte County Air Quality Management District
 GASB 75 Note Disclosures and Required Supplementary Information
 for the Reporting Year Ended June 30, 2024**

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2022	\$439,360	\$153,171	\$286,189
Changes for the year:			
Service cost	18,713		18,713
Interest	26,458		26,458
Changes of benefit terms	0		0
Difference between expected and actual experience	56,975		56,975
Changes in assumptions or other inputs	22,544		22,544
Contributions – employer		90,352	(90,352)
Net investment income		6,175	(6,175)
Benefit payments	(70,557)	(70,557)	0
Administrative expenses		(45)	45
Net changes	54,133	25,925	28,208
Balances at June 30, 2023	\$493,493	\$179,096	\$314,397

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (4.50%)	Discount Rate (5.50%)	1% Increase (6.50%)
Net OPEB liability (asset)	\$362,456	\$314,397	\$272,818

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (4.50% current, 3.00% ultimate, 3.00% Medicare)	Trend Rate (5.50% current, 4.00% ultimate, 4.00% Medicare)	1% Increase (6.50% current, 5.00% ultimate, 5.00% Medicare)
Net OPEB liability (asset)	\$265,811	\$314,397	\$372,099



**Butte County Air Quality Management District
 GASB 75 Note Disclosures and Required Supplementary Information
 for the Reporting Year Ended June 30, 2024**

OPEB Plan Experience

Reporting period July 1, 2023 to June 30, 2024
 Measurement period July 1, 2022 to June 30, 2023

Benefit Payments and Contributions

	<u>Benefit Payments</u>
Benefits paid from the trust	0
Benefits paid outside of trust	46,017
Implicit benefits paid	24,540
Total benefit payments	<u><u>\$70,557</u></u>
	<u>Contributions</u>
Contributions to the trust - employer	19,795
Contributions - benefits paid outside of trust	46,017
Contributions – implicit benefits paid	24,540
Total contributions	<u><u>\$90,352</u></u>

Investment Rate of Return

The District’s policy regarding the allocation of the plan’s invested assets is established and may be amended by District management. The primary objective is to maximize total Plan return, subject to the risk and quality constraints set forth in the investment guidelines. The investment objective the District has selected is CERBT Strategy 2, which has a dual goal to seek moderate growth of income and principal. The asset allocation ranges for this objective are listed below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Target Range</u>	<u>Benchmark</u>
Global Equity	34%	±5%	MSCI All Country World Index IMI (net)
Fixed Income	41%	±5%	Bloomberg Barclays Long Liability Index
Treasury Inflation Securities (TIPS)	5%	±3%	Bloomberg Barclays Barclays US TIPS Index
Real Estate Investment Trusts	17%	±5%	FTSE EPRA/NAREIT Developed Liquid Index (net)
Commodities	3%	±3%	S&P GSCI Total Return Index
Cash	0%	±2%	91 Day Treasury Bill

For the year ended on the measurement date, the annual money-weighted rate of return on investments, net of investment expense, was 3.79 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.



**Butte County Air Quality Management District
 GASB 75 Note Disclosures and Required Supplementary Information
 for the Reporting Year Ended June 30, 2024**

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

Annual OPEB Expense

The annual OPEB expense is the sum of the change in Net OPEB Liability, the change in deferred outflows, and the change in deferred inflows, reduced by the employer contributions.

Net OPEB liability at beginning of measurement period (a)	\$286,189
Net OPEB liability at end of measurement period (b)	\$314,397
Change in net OPEB liability (b)-(a)	28,208
Change in deferred outflows	(38,058)
Change in deferred inflows	(4,815)
Employer contributions	90,352
Net OPEB expense from June 30, 2022 to June 30, 2023	<u>\$75,687</u>

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the reporting year ending June 30, 2024, the District recognized deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	137,518	0
Changes in assumptions or other inputs	30,928	8,955
Differences between projected and actual return investments	21,244	2,687
Total	<u>\$189,690</u>	<u>\$11,642</u>

The District has a lookback measurement date. For the reporting year ending June 30, 2024, the District uses a measurement year ending June 30, 2023. The deferred resources listed above do not include any District contributions made after the measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Reporting Fiscal Year Ending June 30:</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2025	44,860	(4,787)	40,073
2026	44,654	(4,786)	39,868
2027	35,403	(2,069)	33,334
2028	28,388	0	28,388
2029	15,060	0	15,060
2030	9,699	0	9,699
2031	9,699	0	9,699
2032	1,927	0	1,927
2033	0	0	0
2034	0	0	0



**Butte County Air Quality Management District
 GASB 75 Note Disclosures and Required Supplementary Information
 for the Reporting Year Ended June 30, 2024**

Schedule of Deferred Outflows of Resources

Year	Source	Initial Amount	Initial Amortization Period (Years)	Annual Recognition	Current Balance
2019	Difference between expected and actual experience	0	0.0	0	0
2019	Changes in assumptions or other inputs	5,043	6.2	813	165
2019	Net difference between projected and actual earnings on OPEB plan investments	315	5.0	63	0
2020	Difference between expected and actual experience	60,854	7.1	8,571	17,999
2020	Changes in assumptions or other inputs	12,083	7.1	1,702	3,573
2020	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2021	Difference between expected and actual experience	0	0.0	0	0
2021	Changes in assumptions or other inputs	0	0.0	0	0
2021	Net difference between projected and actual earnings on OPEB plan investments	217	5.0	43	45
2022	Difference between expected and actual experience	117,979	7.3	16,162	69,493
2022	Changes in assumptions or other inputs	12,556	7.3	1,720	7,396
2022	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2023	Difference between expected and actual experience	0	0.0	0	0
2023	Changes in assumptions or other inputs	0	0.0	0	0
2023	Net difference between projected and actual earnings on OPEB plan investments	29,938	5.0	5,988	17,962
2024	Difference between expected and actual experience	56,975	8.2	6,949	50,026
2024	Changes in assumptions or other inputs	22,544	8.2	2,750	19,794
2024	Net difference between projected and actual earnings on OPEB plan investments	4,047	5.0	810	3,237
				Total	\$189,690



**Butte County Air Quality Management District
 GASB 75 Note Disclosures and Required Supplementary Information
 for the Reporting Year Ended June 30, 2024**

Schedule of Deferred Inflows of Resources

<u>Year</u>	<u>Source</u>	<u>Initial Amount</u>	<u>Initial Amortization Period (Years)</u>	<u>Annual Recognition</u>	<u>Current Balance</u>
2019	Difference between expected and actual experience	0	0.0	0	0
2019	Changes in assumptions or other inputs	0	0.0	0	0
2019	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2020	Difference between expected and actual experience	0	0.0	0	0
2020	Changes in assumptions or other inputs	0	0.0	0	0
2020	Net difference between projected and actual earnings on OPEB plan investments	146	5.0	29	1
2021	Difference between expected and actual experience	0	0.0	0	0
2021	Changes in assumptions or other inputs	22,727	6.6	3,443	8,955
2021	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2022	Difference between expected and actual experience	0	0.0	0	0
2022	Changes in assumptions or other inputs	0	0.0	0	0
2022	Net difference between projected and actual earnings on OPEB plan investments	6,715	5.0	1,343	2,686
2023	Difference between expected and actual experience	0	0.0	0	0
2023	Changes in assumptions or other inputs	0	0.0	0	0
2023	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2024	Difference between expected and actual experience	0	0.0	0	0
2024	Changes in assumptions or other inputs	0	0.0	0	0
2024	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
				Total	\$11,642



**Butte County Air Quality Management District
 GASB 75 Note Disclosures and Required Supplementary Information
 for the Reporting Year Ended June 30, 2024**

Schedules of Required Supplementary Information

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

Measurement period ending Reporting fiscal year ending	2023 2024	2022 2023	2021 2022	2020 2021	2019 2020
Discount rate	5.50%	6.25%	6.25%	5.96%	5.33%
Total OPEB liability					
Service cost	18,713	16,296	15,799	20,135	18,620
Interest	26,458	27,955	21,374	21,819	17,916
Changes of benefit terms	0	0	0	0	0
Differences between expected and actual experience	56,975	0	117,979	0	60,854
Change of assumptions	22,544	0	12,556	(22,727)	12,083
Benefit payments	(70,557)	(70,691)	(88,192)	(43,770)	(23,285)
Net change in total OPEB liability	54,133	(26,440)	79,516	(24,543)	86,188
Total OPEB liability – beginning	439,360	465,800	386,284	410,827	324,639
Total OPEB liability – ending (a)	\$493,493	\$439,360	\$465,800	\$386,284	\$410,827
Plan fiduciary net position					
Contributions - employer	90,352	90,485	188,192	63,770	23,285
Net investment income	6,175	(19,724)	10,708	1,709	1,362
Benefit payments	(70,557)	(70,691)	(88,192)	(43,770)	(23,285)
Administrative expense	(45)	(39)	(19)	(15)	(4)
Net change in plan fiduciary net position	25,925	31	110,689	21,694	1,358
Plan fiduciary net position - beginning	153,171	153,140	42,451	20,757	19,399
Plan fiduciary net position – ending (b)	\$179,096	\$153,171	\$153,140	\$42,451	\$20,757
District's net OPEB liability – ending (a) – (b)	\$314,397	\$286,189	\$312,660	\$343,833	\$390,070
Plan fiduciary net position as a percentage of the total OPEB liability	36.29%	34.86%	32.88%	10.99%	5.05%
Covered-employee payroll	\$835,703	\$737,760	\$658,133	\$746,422	\$790,181
District's net OPEB liability as a percentage of covered-employee payroll	37.62%	38.79%	47.51%	46.06%	49.36%



**Butte County Air Quality Management District
 GASB 75 Note Disclosures and Required Supplementary Information
 for the Reporting Year Ended June 30, 2024**

Schedule of Changes in the District's Net OPEB Liability and Related Ratios (cont.)

	2018	2017
	2019	2018
Measurement period ending		
Reporting fiscal year ending	<u>2019</u>	<u>2018</u>
Discount rate	5.40%	5.56%
Total OPEB liability		
Service cost	13,753	13,352
Interest	16,696	15,779
Changes of benefit terms	0	0
Differences between expected and actual experience	0	0
Change of assumptions	5,043	0
Benefit payments	<u>(21,989)</u>	<u>(3,511)</u>
Net change in total OPEB liability	13,503	26,620
Total OPEB liability – beginning	<u>311,136</u>	<u>285,516</u>
Total OPEB liability – ending (a)	<u><u>\$324,639</u></u>	<u><u>\$311,136</u></u>
Plan fiduciary net position		
Contributions - employer	32,561	11,811
Net investment income	542	0
Benefit payments	(21,989)	(3,511)
Administrative expense	<u>(15)</u>	<u>0</u>
Net change in plan fiduciary net position	11,099	8,300
Plan fiduciary net position - beginning	<u>8,300</u>	<u>0</u>
Plan fiduciary net position – ending (b)	<u><u>\$19,399</u></u>	<u><u>\$8,300</u></u>
District's net OPEB liability – ending (a) – (b)	<u><u>\$305,240</u></u>	<u><u>\$302,836</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	5.98%	2.67%
Covered-employee payroll	\$746,937	\$813,249
District's net OPEB liability as a percentage of covered-employee payroll	40.87%	37.24%



**Butte County Air Quality Management District
 GASB 75 Note Disclosures and Required Supplementary Information
 for the Reporting Year Ended June 30, 2024**

Schedule of District Contributions

Measurement period ending Reporting fiscal year ending	2023 2024	2022 2023	2021 2022	2020 2021	2019 2020
Actuarially determined contribution	\$38,364	\$35,630	\$34,592	39,018	37,881
Contributions in relation to the actuarially determined contribution	90,352	90,485	188,192	63,770	23,285
Contribution deficiency (excess)	<u>\$(51,988)</u>	<u>\$(54,855)</u>	<u>\$(153,600)</u>	<u>\$(24,752)</u>	<u>\$14,596</u>
Covered-employee payroll	\$835,703	\$737,760	\$658,133	\$746,422	\$790,181
Contributions as a percentage of covered-employee payroll	10.81%	12.26%	28.59%	8.54%	2.95%

Measurement period ending Reporting fiscal year ending	2018 2019	2017 2018
Actuarially determined contribution	29,190	27,564
Contributions in relation to the actuarially determined contribution	32,561	11,811
Contribution deficiency (excess)	<u>\$(3,371)</u>	<u>\$15,753</u>
Covered-employee payroll	\$746,937	\$813,249
Contributions as a percentage of covered-employee payroll	4.36%	1.45%



**Butte County Air Quality Management District
GASB 75 Note Disclosures and Required Supplementary Information
for the Reporting Year Ended June 30, 2024**

Schedule of District Contributions (cont.)

Notes to Schedule

Valuation date	July 1, 2023 (June 30, 2023)
Reporting period	July 1, 2023 to June 30, 2024
Measurement period	July 1, 2022 to June 30, 2023
Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Amortization period	30 years
Asset valuation method	Market value
Inflation	2.30 percent
Healthcare cost trend rates	5.50 percent for 2023 through 2034; 4.50 percent for 2035 through 2074; 4.00 percent for 2075 through 2074; and 4.00 percent for 2075 and later years
Salary increases	2.80 percent
Investment rate of return	5.50 percent, net of OPEB plan investment expense
Retirement age	25.00 percent at age 59; 50.00 percent at age 60 through 61; 75.00 percent at age 62; and 100.00 percent at age 63
Mortality	CalPERS Public Agency Miscellaneous Mortality, with fully generational mortality improvement using 80% of MP-2020



**Butte County Air Quality Management District
GASB 75 Note Disclosures and Required Supplementary Information
for the Reporting Year Ended June 30, 2024**

Actuarial Certification

The results presented in this disclosure are based on the District's July 1, 2023 (June 30, 2023) valuation. The valuation was performed in accordance with generally accepted actuarial principles and practices. The actuarial assumptions and methodologies used in these calculations are believed to be reasonable under the requirements set forth in GASB 75 and the Actuarial Standards of Practice (ASOP).

Supporting documentation provided by the District was relied upon without audit. This information includes, but is not limited to, census data, premiums, OPEB plan provisions, contributions, payroll, and any applicable asset statements. The data was reviewed in accordance with ASOP 23. The valuation results, and subsequent disclosure information, depend on the integrity of the provided information.

The results in this report were calculated with the assistance of ProVal actuarial valuation software. The model was developed in 1994 and is maintained by Winklevoss Technologies (WinTech). Through ProVal, WinTech provides valuation and projection software for both pension and other postemployment benefit plans. We utilize ProVal in accordance with its intended purpose and have not identified any material inconsistencies in the ProVal assumptions or outputs that would affect this valuation.

The undersigned actuary is a member of the American Academy of Actuaries and meets the qualification standards to render the actuarial opinion contained in this report.

Certified by:



Molly McGee, ASA, EA, FCA, MAAA
Consulting Actuary



CERBT Account Update Summary

Butte County Air Quality Management District

as of December 31, 2023



OPEB Valuation Report Summary

OPEB Actuarial Valuation Report by Actuarial Retirement Consulting, LLC	
Valuation Date	6/30/2021
Measurement Date	6/30/2021
Total OPEB Liability (TOL)	\$465,800
Valuation Assets	\$153,140
Net OPEB Liability (NOL)	\$312,660
Funded Status	33%
Actuarially Determined Contribution (ADC)	\$34,592
CERBT Asset Allocation Strategy	Strategy 2
Discount Rate	6.25%

CERBT Account Summary

As of December 31, 2023	Strategy 2
Initial contribution (06/30/2017)	\$8,300
Additional contributions	\$170,161
Disbursements	\$0
CERBT expenses	(\$442)
Investment earnings	\$10,659
Total assets	\$188,678
Annualized net rate of return (06/30/2017-12/31/2023 = 6.50 years)	2.05%

Cash Flow Summary by Fiscal Year

Fiscal Year	Contributions	Disbursements	Cumulative Investment Gains (Losses)	Cumulative Fees	Cumulative Ending Assets
2006-07	\$0	\$0	\$0	\$0	\$0
2007-08	\$0	\$0	\$0	\$0	\$0
2008-09	\$0	\$0	\$0	\$0	\$0
2009-10	\$0	\$0	\$0	\$0	\$0
2010-11	\$0	\$0	\$0	\$0	\$0
2011-12	\$0	\$0	\$0	\$0	\$0
2012-13	\$0	\$0	\$0	\$0	\$0
2013-14	\$0	\$0	\$0	\$0	\$0
2014-15	\$0	\$0	\$0	\$0	\$0
2015-16	\$0	\$0	\$0	\$0	\$0
2016-17	\$8,300	\$0	\$0	\$0	\$8,300
2017-18	\$10,572	\$0	\$544	(\$8)	\$19,409
2018-19	\$0	\$0	\$1,916	(\$25)	\$20,763
2019-20	\$20,000	\$0	\$3,638	(\$51)	\$42,459
2020-21	\$100,000	\$0	\$14,365	(\$100)	\$153,137
2021-22	\$19,794	\$0	(\$5,298)	(\$231)	\$153,137
2022-23	\$19,795	\$0	\$935	(\$366)	\$179,030
as of 12/31/2023	\$0	\$0	\$10,659	(\$442)	\$188,678

CERBT/CEPPT Investment Returns Outperform Benchmarks

Periods ended November 30, 2023

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	\$15,698,785,087	8.26%	0.21%	0.54%	4.93%	1.50%	5.95%	5.44%	4.86%
Benchmark		8.25%	0.16%	0.46%	4.67%	1.30%	5.71%	5.09%	4.47%
CERBT Strategy 2 (Inception October 1, 2011)	\$1,832,069,717	7.79%	-0.08%	-0.28%	3.14%	-0.51%	4.59%	4.40%	5.82%
Benchmark		7.78%	-0.08%	-0.29%	2.99%	-0.64%	4.42%	4.12%	5.57%
CERBT Strategy 3 (Inception January 1, 2012)	\$745,595,400	7.24%	-0.24%	-0.77%	1.91%	-1.50%	3.61%	3.61%	4.30%
Benchmark		7.24%	-0.23%	-0.78%	1.83%	-1.59%	3.49%	3.34%	4.04%
CERBT Total	\$18,276,450,204								
CEPPT Strategy 1 (Inception October 1, 2019)	\$144,299,927	6.99%	0.44%	0.47%	4.38%	0.08%	-	-	3.01%
Benchmark		7.00%	0.40%	0.40%	4.14%	-0.10%	-	-	2.89%
CEPPT Strategy 2 (Inception January 1, 2020)	\$47,109,342	5.88%	0.35%	0.09%	2.79%	-1.96%	-	-	0.33%
Benchmark		5.87%	0.32%	0.02%	2.74%	-2.07%	-	-	0.22%
CEPPT Total	\$191,409,269								

CERBT Portfolios

2022 Capital Market Assumptions	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Expected Return	6.0%	5.5%	5.0%
Risk	12.1%	9.9%	8.4%

CERBT Portfolio Details

Asset Classification	Benchmark	CERBT Strategy 1	CERBT Strategy 2	CERBT Strategy 3
Global Equity	MSCI All Country World Index IMI (Net)	49% ±5%	34% ±5%	23% ±5%
Fixed Income	Bloomberg Long Liability Index	23% ±5%	41% ±5%	51% ±5%
Global Real Estate (REITs)	FTSE EPRA/NAREIT Developed Index (Net)	20% ±5%	17% ±5%	14% ±5%
Treasury Inflation Protected Securities (TIPS)	Bloomberg US TIPS Index, Series L	5% ±3%	5% ±3%	9% ±3%
Commodities	S&P GSCI Total Return Index	3% ±3%	3% ±3%	3% ±3%
Cash	91-Day Treasury Bill	0% +2%	0% +2%	0% +2%

Total Participation Cost Fee Rate

- Total all-inclusive cost of participation
 - Combines administrative, custodial, and investment fees
 - Separate trust funds
 - Self-funded, fee rate may change in the future
 - Fee is applied daily to assets under management
 - 10 basis points - CERBT
 - 25 basis points - CEPPT

CEPPT/CERBT Consistently Low Fee Rate History

Fiscal Year	CERBT	CEPPT
2007-2008	2.00 basis points	-
2008-2009	6.00 basis points	-
2009-2010	9.00 basis points	-
2010-2012	12.00 basis points	-
2012-2013	15.00 basis points	-
2013-2014	14.00 basis points	-
2014-2019	10.00 basis points	-
2019-2023	10.00 basis points	25.00 basis points

629 Prefunding Program Employers

604 CERBT and 94 CEPPT

- State of California
- 158 Cities or Towns
- 10 Counties
- 83 School Employers
- 32 Courts
- 345 Special Districts and other Public Agencies
 - (103 Water, 37 Sanitation, 34 Fire, 27 Transportation)

Financial Reporting

- CERBT is the Plan
 - Provides audited and compliant GASB 75 report in a Schedule of Changes in Fiduciary Net Position (FNP)
 - Published in January each year

CERBT FNP Fiscal Year	Availability
<p style="text-align: center;"><u>2019-20</u></p> <p style="text-align: center;"><u>2020-21</u></p> <p style="text-align: center;"><u>2021-22</u></p>	<p style="text-align: center;">Available at <u>https://www.calpers.ca.gov/cerbt</u></p>
<p style="text-align: center;">2022-23</p>	<p style="text-align: center;">January 2024</p>

Questions? Where to Get Trust Fund Information?

Name	Title	E-mail	Desk	Mobile
Darren Lathrop	Outreach & Support Manager	Darren.Lathrop@calpers.ca.gov	(916) 795-0751	(916) 291-0391
Lee Lo	Outreach & Support Analyst	Lee.Lo@calpers.ca.gov	(916) 795-4034	(916) 612-4128
Therese Luo	Outreach & Support Analyst	Therese.Luo@calpers.ca.gov	(916) 795-2983	(916) 213-2879
Danny Kaufman	Outreach & Support Analyst	Daniel.Kaufman@calpers.ca.gov	(916) 795-8278	(916) 440-3821
Colleen Cain-Herrback	Administration & Reporting Program Manager	Colleen.Cain-Herrback@calpers.ca.gov	(916) 795-2474	(916) 505-2506
Vic Anderson	Administration & Reporting Manager	Victor.Anderson@calpers.ca.gov	(916) 795-3739	(916) 281-8214
Robert Sharp	Assistant Division Chief	Robert.Sharp@calpers.ca.gov	(916) 795-3878	(916) 397-0756

Program E-mail Addresses	Prefunding Programs Webpages
CEPPT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CEPPT
CERBT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CERBT
CERBTACCOUNT@calpers.ca.gov – Online Record Keeping System	www.your-fundaccount.com/calpers



Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$171,138.74	\$179,030.05
Contribution	0.00	0.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	17,577.01	9,723.72
Administrative Expenses	(21.64)	(43.61)
Investment Expense	(15.83)	(31.88)
Other	0.00	0.00
Ending Balance	\$188,678.28	\$188,678.28
FY End Contrib per GASB 74 Para 22	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$188,678.28	\$188,678.28

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	9,135.560	9,135.560
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	9,135.560	9,135.560
Period Beginning Unit Value	18.733255	19.597055
Period Ending Unit Value	20.653173	20.653173

Please note the Grand Total is your actual fund account balance at the end of the period, including all contributions per GASB 74 paragraph 22 and accrued disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CERBT4U@calpers.ca.gov.

Statement of Transaction Detail for the Quarter Ending 12/31/2023

Butte County Air Quality Management District

Entity #: SKB7-3225653892-001



Date	Description	Amount	Unit Value	Units	Check/Wire	Notes
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If you have any questions or comments regarding

t CERBT4U@CalPERS.ca.gov

Client Contact:
CERBT4U@CalPERS.ca.gov

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

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

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

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

California Public Employees' Retirement System

California Employers' Retiree Benefit Trust

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June 30, 2023

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



Independent Auditor's Report

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

Report on the Audit of the Schedule

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Schedule

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



Auditor's Responsibilities for the Audit of the Schedule

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

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



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

Restriction on Use

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

BDO USA, P.C.

San Francisco, California
January 8, 2024

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

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

Employer Name	Antelope Valley Mosquito and Vector Control District	Arrowbear Park County Water District	Association of Bay Area Governments	Association of California Water Agencies	Association of Monterey Bay Area Governments	Auburn Public Cemetery District	Barstow Community College District
Employer contributions outside of trust	\$ 124	\$ 56,973	\$ -	\$ 57,555	\$ 10,010	\$ 48,391	\$ 132,198
OPEB reimbursements outside of trust	124	56,973	-	57,555	10,010	48,391	132,198

(Continued)

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

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	\$ -	\$ -	\$ 70,000	\$ -	\$ 104,000	\$ 215,985	\$ -
Net investment and other income/expenses	20,850	4,374,966	35,617	28,704	2,936	17,466	34,194
Total Additions	20,850	4,374,966	105,617	28,704	106,936	233,451	34,194
Deductions							
OPEB reimbursements - direct	-	-	-	3,394	-	-	-
Administrative expenses	94	19,792	301	130	60	315	616
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	94	19,792	301	3,524	60	315	616
Net Increase (Decrease)	20,756	4,355,174	105,316	25,180	106,876	233,136	33,578
Net Position Restricted for OPEB Benefits							
Beginning of year	324,558	68,131,152	994,189	446,977	207,806	1,108,675	2,169,519
End of year	\$ 345,314	\$ 72,486,326	\$ 1,099,505	\$ 472,157	\$ 314,682	\$ 1,341,811	\$ 2,203,097

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

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

(Continued)

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

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	\$ -	\$ -	\$ -	\$ 161,747	\$ -	\$ -	\$ -
Net investment and other income/expenses	124,263	164,256	12,964	251,670	31,424	8,813	2,698
Total Additions	124,263	164,256	12,964	413,417	31,424	8,813	2,698
Deductions							
OPEB reimbursements - direct	81,021	-	-	-	-	-	-
Administrative expenses	562	743	59	1,137	566	71	12
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	81,583	743	59	1,137	566	71	12
Net Increase (Decrease)	42,680	163,513	12,905	412,280	30,858	8,742	2,686
Net Position Restricted for OPEB Benefits							
Beginning of year	1,935,417	2,557,970	201,856	3,908,164	1,993,562	247,426	42,015
End of year	\$ 1,978,097	\$ 2,721,483	\$ 214,761	\$ 4,320,444	\$ 2,024,420	\$ 256,168	\$ 44,701

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

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

(Continued)

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

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	\$ -	\$ -	\$ 19,795	\$ 100,000	\$ -	\$ -	\$ -
Net investment and other income/expenses	156,134	63,744	6,175	24,400	58,252	1,231,458	112,352
Total Additions	156,134	63,744	25,970	124,400	58,252	1,231,458	112,352
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	1,467,088	-
Administrative expenses	706	282	45	102	1,049	10,014	510
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	706	282	45	102	1,049	1,477,102	510
Net Increase (Decrease)	155,428	63,462	25,925	124,298	57,203	(245,644)	111,842
Net Position Restricted for OPEB Benefits							
Beginning of year	2,431,473	1,000,000	153,171	316,874	3,696,327	35,260,018	1,756,393
End of year	\$ 2,586,901	\$ 1,063,462	\$ 179,096	\$ 441,172	\$ 3,753,530	\$ 35,014,374	\$ 1,868,235

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

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

(Continued)

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

Employer Name	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	\$ 820,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net investment and other income/expenses	322,456	67,583	48,410	305,383	12,485	381,901	118,976
Total Additions	1,142,907	67,583	48,410	305,383	12,485	381,901	118,976
Deductions							
OPEB reimbursements - direct	-	-	43,583	359,710	-	-	-
Administrative expenses	2,532	306	391	1,382	225	3,073	538
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	2,532	306	43,974	361,092	225	3,073	538
Net Increase (Decrease)	1,140,375	67,277	4,436	(55,709)	12,260	378,828	118,438
Net Position Restricted for OPEB Benefits							
Beginning of year	8,714,047	1,052,425	1,376,509	4,755,452	793,232	10,720,663	1,852,776
End of year	\$ 9,854,422	\$ 1,119,702	\$ 1,380,945	\$ 4,699,743	\$ 805,492	\$ 11,099,491	\$ 1,971,214

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

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

(Continued)

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

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	\$ 23,294	\$ 200,000	\$ -	\$ -	\$ 44,157	\$ -
Net investment and other income/expenses	748,408	299,897	190,368	22,740	69,849	21,323	50,506
Total Additions	1,748,408	323,191	390,368	22,740	69,849	65,480	50,506
Deductions							
OPEB reimbursements - direct	-	-	-	-	-	-	-
Administrative expenses	3,214	1,356	800	410	316	97	406
Employer withdrawal	-	-	-	-	-	-	-
Total Deductions	3,214	1,356	800	410	316	97	406
Net Increase (Decrease)	1,745,194	321,835	389,568	22,330	69,533	65,383	50,100
Net Position Restricted for OPEB Benefits							
Beginning of year	10,798,212	4,667,384	2,611,294	1,442,197	1,087,594	316,029	1,418,283
End of year	\$ 12,543,406	\$ 4,989,219	\$ 3,000,862	\$ 1,464,527	\$ 1,157,127	\$ 381,412	\$ 1,468,383

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

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

See accompanying Independent Auditor's Report.

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

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

1. CERBT Description

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

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

2. Summary of Significant Accounting and Reporting Policies

Measurement Focus, Basis of Accounting and Basis of Presentation

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

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

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

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

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

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

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

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

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

Use of Estimates in the Preparation of the Schedule

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

Correction of Immaterial Error in Prior Period Balances

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

Relationship of the Schedule to the CalPERS' Financial Statements

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

Additional Financial Information

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

3. Subsequent Events

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

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

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

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

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

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

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

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TAMI RITTER, CHAIR
Supervisor, District #3

ADDISON WINSLOW, VICE CHAIR
Councilmember, Chico

BILL CONNELLY
Supervisor, District #1

PETER DURFEE
Supervisor, District #2

TOD KIMMELSHUE
Supervisor, District #4

DOUG TEETER
Supervisor, District #5

CHUCK NUCHOLS
Vice Mayor, Biggs

ANGEL CALDERON
Councilmember, Gridley

ERIC SMITH
Vice Mayor, Oroville

ROSE TRYON
Councilmember, Paradise

STEPHEN ERTL
Air Pollution Control Officer

PATRICK LUCEY
Assistant Air Pollution Control Officer

Date of Release: April 18, 2024

Board Consideration: April 25, 2024

To: Butte County Air Quality Management District Board of Directors

From: Stephen Ertle, Air Pollution Control Officer

Staff Contact: Patrick Lucey, Assistant Air Pollution Control Officer

Re: **EICG/CTR/AERR Status Report/Update**

ACTION REQUESTED:

None. For information only.

BACKGROUND:

The AB2588 Air Toxics “Hot Spots” Emission Inventory Criteria and Guidelines Regulation (EICG) was enacted by state law in 1987. The purpose of the law is to provide the public with information about the routine emissions and potential health impacts of toxic pollutants released to the air by facilities.

Certain facilities are subject to the program and are required to submit an emissions inventory. With that data, the District calculates a prioritization score for each facility. Depending on the prioritization score, some facilities are required to perform a health risk assessment.

Recent Amendments to Air Toxics Reporting Programs

On January 1, 2022, the California Air Resources Board (CARB) adopted amendments to the Criteria and Toxics Reporting (CTR) Regulation. This amendment requires all facilities that emit more than 10 tons per year of any criteria air pollutant, except for carbon monoxide, to report annual emissions of criteria pollutants and toxics to CARB beginning with 2024 emissions data reported in 2025. Additionally, the amendment requires certain facility types, or facilities that use certain fuels or chemicals, to also report. These reporting facilities will be phased into the reporting requirements over the next five years.

On March 21, 2022, CARB also made effective amendments to the AB 2588 Air Toxics “Hot Spots” Emission Inventory Criteria and Guidelines Regulation (EICG). This amendment added to the list of over 600 chemicals that must be reported under the EICG and under Appendix E, adds the same facility types, or facilities that use certain fuels or chemicals, to align with the CTR Regulation above, including the phase in schedule.

Agenda Item 9

On August 9, 2023, the U.S. Environmental Protection Agency (EPA) published its proposed updated Air Emissions Reporting Rule (AERR). The comment period for the AERR closed on October 18, 2023, and EPA expects to finalize the AERR in the Summer of 2024.

According to EPA, the updated AERR will cost more than \$3 billion over the next 10 years, impact over 120,000 facilities including approximately 43,000 small businesses. Reporting requirements begin in 2027, although companies and states will need to begin preparing before then.

The Updated AERR would require facilities to additionally submit their actual emissions of hazardous air pollutants (HAPs) to EPA — either directly or indirectly — in addition to their criteria air pollutants (CAPs) emissions.

TIMELINE:

AB2588 (EICG): The District has been collecting criteria pollutant emission inventories from all permitted facilities since the program's inception in 1987, submits the emission inventories to CARB and provides an annual report to the Governing Board each year.

CTR: The District will begin calculating toxic emission inventories from Sector Phase 1 permitted facilities in early 2025 for emissions created in 2024. The District will report these toxic emission inventories to CARB by the summer of 2025. Sector Phase 2 applicability begins with 2026 data reported in 2027. Sector Phase 3 begins with 2027 data reported in 2028. All remaining applicable facilities begin with 2028 data reported in 2029.

AERR: AERR amendments are scheduled to be completed in the Summer of 2024. Once the rulemaking is completed, it is anticipated that the reporting requirements should align with CTR. If it does align, CARB shall provide CTR emission inventories to EPA to satisfy the requirements of AERR. If it does not align with CTR, the District may need to do additional work to report the required data to EPA.

PLANS:

The District already collects production or throughput data from all permitted stationary sources. The data is currently used to generate emission inventories that are submitted to CARB annually to satisfy AB2588. This same data will be used to calculate the toxic emission inventories to satisfy CTR.

The applicable facility types for Sector Phase 1 are: internal combustion engines, auto body shops, dry cleaners, fumigation chambers, rubber/plastics production and any facility emitting greater than 10 TPY of criteria pollutants. The District estimates 300+ permits will need to be completely revamped in the HARP2 reporting tool and develop new spreadsheets to calculate toxic emissions for those facilities. Sector Phase 2 facility types are: print shops, hazardous waste treatment, welding/laser cutting/plasma cutting, aggregate processing facilities, bulk petroleum storage, gas stations, glass manufacturing. Sector Phase 3 facility types are: incineration and cremation units, fiberglass manufacturing, paper manufacturing, and wood preserving.

The District has been mandated through State and Federal actions to implement 24 new programs since 2000 with no staffing level increases over that period. The District continues to improve efficiencies to manage limited resources but serious challenges remain. CTR and AERR are new mandated programs that will put additional strain on the stationary source permitting program that currently operates at less than 50% cost recovery.

Attachment:

New District Programs since 2000.pdf

New Programs Managed by BCAQMD Since 2000			
		Population in 2000: 203,838	Population in 2020: 211,632
Program Name	Program Start Year	Basis for Program	Program Summary
Naturally Occuring Asbestos (NOA)	2001	2001 State Asbestos Airborne Toxic Control Measure (ATCM) for Construction, Grading, Quarrying, and Surface Mining	The Asbestos ATCM includes mitigation requirements when conducting certain ground-disturbing activities in areas known to contain NOA. The District provides outreach and is delegated authority to enforce the requirements of the ATCM.
		Rule 1000 – State Airborne Toxic Control Measures	
		HSC §39666(d) requires Districts to implement and enforce airborne toxic control measures (ATCMs) developed by the CARB or propose regulations enacting an ATCM that are equally effective or more stringent than the State ATCM.	
Source Permitting: Automotive Coatings - Hex Chrome	2001	2001 State ATCM for Emissions of Hexavalent Chromium and Cadmium from Motor Vehicle and Mobile Equipment Coatings	ATCM to control the concentration of hexavalent chromium and cadmium in automotive and mobile equipment coatings. Additional Permit requirements for affected automotive coating facilities.
		Rule 1000 – State Airborne Toxic Control Measures	
Burn Program: Smoke Management Plans for Prescribed Burning	2001	2001 Title 17 of the California Code of Regulations - Subchapter 2. Smoke Management Guidelines for Agricultural and Prescribed Burning	Title 17 required the development of Smoke Management Plans for eligible planned wildland vegetation management burning. District staff provide outreach and assistance with these plans and enforce the requirements of Title 17.
		Rule 300 - Open Burning Requirments	
Burn Program: Conditional Rice Straw Burning Permit Program	2001	HSC §41865, 1991 Connelly-Areias-Chandler Rice Straw Burn Act	Permitting program for burning rice straw adopted by the Sacramento Valley Basinwide Control Council (BCC) in 2001 and added to the Sacramento Valley Smoke Management Program. Requires permitting, tracking, and reporting of rice straw acres burned.
		Rule 300 - Open Burning Requirments	
Source Permitting: Enhanced Vapor Recovery	2001	2001 CARB Enhanced Vapor Recovery Regulations & ongoing Executive Orders	Requirements for new and existing gasoline dispensing facilities to install enhanced vapor recovery systems. Existing facilities were phased in through 2009. District staff continue with compliance assistance, permitting, and enforcement.
		Rule 221 - Phase I Vapor Recovery	
		Rule 222 - Phase II Vapor Recovery	
Burn Program : Additional Residential Burning Requirements	2003	2003 State ATCM to Reduce Emissions of Toxic Air Contaminants from Outdoor Residential Waste Burning	Additional requirements for residential burning regarding burn barrels and prohibited materials. District staff provide outreach and enforce the ATCM.
		Rule 1000 – State Airborne Toxic Control Measures	
		Rule 300 - Open Burning Requirments	
Portable Equipment Registration Program	2005	2004 State Airborne Toxic Control Measure (ATCM) for Diesel Particulate Matter from Portable Diesel-Fueled Engines Rated at 50 Brake Horsepower or Greater.	Registration program that allows eligible portable engines rated at 50 brake horsepower and greater and certain particulate matter generating portable emissions units to operate in Butte County that are not registered with the State Portable Equipment Registration Program or in another district’s comparable program.
		Rule 440 – Portable Equipment Registration.	
		Rule 1000 – State Airborne Toxic Control Measures	
Check Before You Light Program (Initially "Don't Light Tonight")	2005	Voluntary to assit with attaining PM2.5 NAAQS	
Source Permitting: Federal New Source Review	2006	Federal Clean Air Act (nonattainment areas)	Requirement for areas that are nonattainment for the National Ambient Air Quality Standards (NAAQS). Permitting process for new major sources, or existing major sources with major modifications.

		Rule 432 - Federal New Source Review	
Agricultural Engine Registration Program	2007	2006 Amendments to State Airborne Toxic Control Measure (ATCM) for Diesel Particulate Matter from Stationary Compression Ignition (CI) Engines Rated at 50 Brake Horsepower or Greater.	Registration program for stationary and portable agricultural engines >50hp in Butte County. Program elements include registration, inspections, tracking, and compliance activities.
		Rule 441 - Registration Requirements for Stationary Compression Ignition (CI) Engines Used in Agricultural Operations.	
		Rule 1001 - Airborne Toxic Control Measure For Stationary Compression Ignition (CI) Engines Used in Agricultural Operations	
State Portable Equipment Registration Program (PERP)	2007	2007 Amendments to the State Portable Equipment Registration Program	Portable equipment registered in the Statewide PERP are issued a home-district and the District conducts periodic inspections for equipment in Butte County and send inspection reporting to CARB.
Source Permitting: Dry Cleaner ATCM Amendments	2007	2006 Amendments - State ATCM for Emissions of Perchloroethylene (Perc) from Dry Cleaning Operations Rule 1000 – State Airborne Toxic Control Measures	Phase out of Perc machines. Amendments resulted in District outreach, tracking, and enforcement.
Source Permitting: Diesel Engine ATCM	2008	2004 State ATCM for Stationary Compression Ignition Engines 2006 Federal Standards of Performance for Stationary Compression-Ignition Internal Combustion Engines (NSPS) Rule 1002— Airborne Toxic Control Measure for Stationary Compression Ignition Engines Used at Stationary Sources	Requirements for new and existing stationary diesel engines, including backup emergency generators. District staff continue with compliance assistance, permitting, and enforcement.
Source Permitting: Enhanced Vapor Recovery - Aboveground Storage Tanks	2009	2009 CARB Enhanced Vapor Recovery Regulations & ongoing Executive Orders	Requirements for new and existing aboveground storage tanks dispensing gasoline to install enhanced vapor recovery systems and reduce standing loss of vapors. Existing facilities were phased in through 2014. District staff continue with compliance assistance, permitting, and enforcement.
Source Permitting: Automotive Coating 6H NESHAPS	2009	2008 National Emission Standards for Hazardous Air Pollutants (NESHAPS): Paint Stripping and Miscellaneous Surface Coating Operations at Area Sources	Federal regulation to reduce air emissions metals such as chromium, lead, cadmium, manganese, and nickel from surface coating operations, and to also reduce methylene chloride emissions from paint stripping operations. The District was delegated to implement and enforce these new regulations.
Burn Program: Updated Requirements	2010	SB 656: Air Quality - Particulate Matter Rule 300 - Open Burning Requirements	The 2010 Update to Rule 300 consolidated all Open Burning Rules and included new residential burn requirements including burn hours, pile size restrictions, and burn zones for the Magalia area. District staff continue with outreach and enforcement of open burning regulations.
Source Permitting: Prevention of Significant Deterioration (PSD) Permits	2012	Federal Clean Air Act (attainment or nonclassified areas) Rule 1107 - Prevention of Significant Deterioration (PSD) Permits	EPA Recommended that local Air Districts accept delegation of the federal PSD permitting program for major sources.
Oil & Gas Program	2017	2017 State Greenhouse Gas Emission Standards for Crude Oil and Natural Gas Facilities (Oil & Gas Regulation)	MOA with CARB to enforce and implement the State Oil & Gas Regulation.

Funding Agricultural Replacement Measures for Emission Reductions (FARMER) Program	2017	AB134 (Committee on Budget, Chapter 254, Statutes of 2017) and AB109 (Ting, Chapter 249, Statutes of 2017)	Incentives program providing funding for the replacement of eligible off-road and on-road agricultural equipment. District staff provide outreach and manage grant requirements.
AB617 Community Air Protection Program	2017	AB617 (C. Garcia, Chapter 136, Statutes of 2017)	Statewide Program involving CARB, Air Districts, and communities to improve air quality and reduce exposure to air contaminants in California - especially the most burdened communities. Implementation of this program includes outreach, air monitoring, reporting, and stationary source evaluations.
Community Air Protection Incentives	2017	AB134 (Committee on Budget, Chapter 254, Statutes of 2017)	Incentives program prioritizing zero-emission technology and other eligible projects in the District's low income and disadvantaged communities.
Woodsmoke Reduction Program	2017	AB1613 (Committee on Budget, Chapter 370, Budget Act of 2016)	Funding from the statewide Greenhouse Gas Reduction Fund to help replace older wood burning devices with cleaner devices. District staff conducts outreach and manages voucher payments when funding is available.
Prescribed Burn Reporting and Monitoring Support Program	2019	CARB & CAPCOA Pilot Program	Program to establish smoke monitoring capabilities and increase efficiency in planning and approving prescribed burning projects.
Asbestos (demolition)	2021	1973 Federal Asbestos NESHAPS 1992 State Asbestos NESHAPS ATCM	CARB is transitioning delegation of this program to the District in 2021.
Regulation for the Reporting of Criteria Air Pollutants and Toxic Air Contaminants (CTR)	2025	2020 Regulation for the Reporting of Criteria Air Pollutants and Toxic Air Contaminants (CTR)	The District will begin reporting toxic emissions created in 2025 by summer of 2025.

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TAMI RITTER, CHAIR
Supervisor, District #3

ADDISON WINSLOW, VICE CHAIR
Councilmember, Chico

BILL CONNELLY
Supervisor, District #1

PETER DURFEE
Supervisor, District #2

TOD KIMMELSHUE
Supervisor, District #4

DOUG TEETER
Supervisor, District #5

CHUCK NUCHOLS
Vice Mayor, Biggs

ANGEL CALDERON
Councilmember, Gridley

ERIC SMITH
Vice Mayor, Oroville

ROSE TRYON
Councilmember, Paradise

STEPHEN ERTLE
Air Pollution Control Officer

PATRICK LUCEY
Assistant Air Pollution Control Officer

Date of Release: April 18, 2024

Board Consideration: April 25, 2024

To: Butte County Air Quality Management District Board of Directors

From: Stephen Ertle, Air Pollution Control Officer

Staff Contact: Stephen Ertle, Air Pollution Control Officer

Re: **APCO Report**

ISSUE:

Report from the Air Pollution Control Officer on current areas of potential interest to your Board, including air-quality related activities at the local, State, and Federal scenes.

ACTION REQUESTED:

None. This item is provided for information and discussion.

Attachment:

None.

Agenda Item 10

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BCAQMD ACRONYM REFERENCE

Updated Oct. 2015

-Board of Director's Meeting -

Summarized below are acronyms commonly used in Board folders and accompanying staff reports.

A/C	Authority to Construct Permit
AB	Assembly Bill
AMOS	Automatic Meteorological Observation Stations
AP-42	EPA technical reference specifying specific Air Pollutant Emission Factors
APCD	Air Pollution Control District
APCO	Air Pollution Control Officer
AQMD	Air Quality Management District
ATCM	Airborne Toxic Control Measure
AQI	Air Quality Index
BACT	Best Available Control Technology
BAM	Beta Attenuation Monitor (records hourly ambient particulate data)
BCAG	Butte County Association of Governments
BCAQMD	Butte County Air Quality Management District
BCC	Sacramento Valley Basinwide Air Pollution Control Council
BOS	Board of Supervisors
CAA	Clean Air Act
CAAQS	California Ambient Air Quality Standards
CAP	Climate Action Plan
Cal-EPA	California Environmental Protection Agency
CAPCOA	California Air Pollution Control Officers Association
CARB	California Air Resources Board
CARPA	California Air Response Planning Alliance
CBYL	Check Before You Light
Cd	Chemical symbol for cadmium
CEQA	California Environmental Quality Act
CI	Compression Ignition
CO	Chemical symbol for carbon monoxide
CO2	Chemical symbol for carbon dioxide
CPA	Certified Public Accountant
CPI	Consumer Price Index
CSAC	California State Association of Counties
CUA	Chico Urbanized Area
DMV	Department of Motor Vehicles
DTSC	California Department of Toxic Substance Control
EG	Emission Guidelines
EI	Emission Inventory
Emfac	Emission Factor Computer Model
EPA	Environmental Protection Agency (Federal)
ERC	Emission Reduction Credit
ESA	Endangered Species Act
EVR	Enhanced Vapor Recovery
FIP	Federal Implementation Plan
FRM	Federal Reference Method
FY	Fiscal Year (June 30-July 1, unless otherwise stated)
GASB	Governmental Accounting Standards Board
GDF	Gasoline Dispensing Facilities
GFOA	Governmental Finance Officers Association
GHG	Greenhouse Gases
GWP	Global Warming Potential
HAP	Hazardous Air Pollutants
HCl	Hydrochloric Acid
Hg	Chemical symbol for mercury
HRA	Health Risk Assessments
HSC	Health & Safety Code
ICE	Internal Combustion Engine

BCAQMD ACRONYM REFERENCE

Updated Oct. 2015

-Board of Director's Meeting -

ISD	In-Station Diagnostics
ISR	Indirect Source Review
LESB	Lower Emission School Bus program
Mb	Millibar
Mg/Yr	Milligrams per year
Micron	Abbreviation of Micrometer or 1,000,000th of a meter in size
MPO	Metropolitan Planning Organization
Msl	Mean sea level
MMT CO2	Million Metric Tons of Carbon Dioxide equivalent emissions
MSW	Municipal Solid Waste
NAAQS	National Ambient Air Quality Standard
NACAA	National Association of Clean Air Agencies
NESHAPS	National Emission Standards for Hazardous Air Pollutants
NMOC	Non-Methane Organic Compound
NON	Notice of Noncompliance
NOx	Oxides of Nitrogen
NSPS	New Source Performance Standards
NSR	New Source Review
NTA	Notice to Apply for a Permit
NTC	Notice to Comply
OEHHA	California Office of Environmental Health Hazard Assessment
OAL	Office of Administrative Law
ORVR	Onboard Refueling Vapor Recovery
Pb	Chemical symbol for lead
PERP	Portable Equipment Registration Program
PM	Particulate Matter
PM 10-2.5	Particulate Matter 10 Microns in Size and smaller, but greater than 2.5 Microns
PM10	Particulate Matter 10 Microns in Size and smaller
PM2.5	Particulate Matter 2.5 Microns in Size and smaller
PSD	Prevention of Significant Deterioration
RACT	Reasonably Available Control Technology
RICE	Reciprocating Internal Combustion Engine
RCRC	Regional Council of Rural Counties
RRF	Relative Reduction Factor
RSD	Remote Sensing Device
SB	Senate Bill
SDRMA	Special District Risk Management Authority
SF	Square Foot
SIC	Standardized Industrial Classification
SIP	State Implementation Plan
SLCP	Short-lived Climate Pollutant
SO2	Chemical symbol for sulfur dioxide
SSI	Size Selective Inlet (applies to particulate samplers)
TAC	Technical Advisory Committee of the BCC
TARMAC	CAPCOA Toxics and Risk Managers Committee
TEIP	Toxic Emission Inventory Plan
TEIR	Toxic Emission Inventory Report
Title 17	California Code of Regulations, Administrative Law adopted by the California Air Resources Board, and referencing in this Board folder the Agricultural burn guidelines
ug/m3	Micrograms per cubic meter
USDA	United States Department of Agriculture
USEPA	United States Environmental Protection Agency
VEE	Visible Emission Evaluation Certification
VOC	Volatile Organic Compound
WUI	Wildland Urban Interface
YTD	Year to Date