PUBLIC AGENCY RETIREMENT SERVICES **PARS**

Making retirement work for you.

March 3, 2010

Ann-Marie Gabel
Vice President, Administrative Services
Long Beach Community College District
4901 East Carson Street
Long Beach, CA 90808-1780

You recently received a packet containing a copy of the Financial Statements and Report of Independent Certified Public Accountants for the PARS Trust.

As required by law, this information must be made available to PARS participants. Please prepare an announcement similar to the enclosed sample announcement to inform employees of the location of this information.

If you require an additional copy of the report, or have any further questions, please call me at (800) 540-6369, ext. 106.

Sincerely,

Phillip Muschetto
Manager, Plan Accounting
Public Agency Retirement Services, PARS Trust Administrator

Enclosure

3/12/10
Called Phillip Muschetto w/ PARS - We do not need to notify individual PARS participants — We need to inform them if a PARS participant calls and asks.
1. PUT ON WEBSITE
2. INFORM PAYROLL L. Roseth

PO Box 12919, Newport Beach, CA 92658-2919 800.540.6369 fax 949.250.1250 www.pars.org

PUBLIC AGENCY RETIREMENT SERVICES **PARS**

Making retirement work for you.

John

TO: PARS Plan Administrator

FROM: Public Agency Retirement Services, PARS Trust Administrator

SUBJECT: Financial Statements and Report of Independent Certified Public Accountants

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The Financial Statements and Report of Independent Certified Public Accountants for the PARS Trust are now available. Enclosed is your Agency's copy.

If you have any questions, please contact us at (800) 540-6369.

PO Box 12919, Newport Beach, CA 92658-2919 800.540.6369 fax 949.250.1250 www.pars.org

PUBLIC AGENCY RETIREMENT SERVICES **PARS**

Making retirement work for you.

Public Agency Retirement Services (PARS)

IMPORTANT ANNOUNCEMENT!

TO ALL EMPLOYEES PARTICIPATING IN THE
PUBLIC AGENCY RETIREMENT SYSTEM (PARS)

The Financial Statements and Report of Independent Certified Public Accountants for the PARS Trust are now available.

Information regarding the fiduciary net assets of the Public Agency Retirement System (PARS) Trust as of June 30, 2009 can be found in this report.

LOCATION:

PERSON TO CONTACT:

PO Box 12919, Newport Beach, CA 92658-2919 800.540.6369 fax 949.250.1250 www.pars.org

PUBLIC AGENCY RETIREMENT SYSTEM TRUST

FINANCIAL STATEMENTS

WITH REPORT ON AUDIT BY INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

JUNE 30, 2009

PUBLIC AGENCY RETIREMENT SYSTEM TRUST

TABLE OF CONTENTS

June 30, 2009

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*WILLIAM C. PENTZ, CPA

*A PROFESSIONAL CORPORATION

January 29, 2010

INDEPENDENT AUDITORS' REPORT

The Plan Administrators of the
Public Agency Retirement System Trust
Newport Beach, California

We have audited the accompanying statement of fiduciary net assets of the Public Agency Retirement System (PARS) Trust as of June 30, 2009, and the related statement of changes in fiduciary net assets for the year then ended. These statements include only the net assets of qualified retirement plans of California public agencies that are members of the PARS Trust. These financial statements are the responsibility of the Trust Administrator. Our responsibility is to express an opinion on these financial statements based on our audit. We have not audited the retirement plans of the PARS Trust member agencies and, accordingly, do not express an opinion on these plans.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fiduciary net assets of the Public Agency Retirement System Trust as of June 30, 2009, and its changes in fiduciary net assets for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The actuarial data included as supplementary information on pages 9 and 10 is not a required part of the financial statements, but is information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consist principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit this information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 11 through 16 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Diehl, Evans and Company, LLP

OTHER OFFICES AT:

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ESCONDIDO, CALIFORNIA 92025-2598
(760) 741-3141 • FAX (760) 741-9890

PUBLIC AGENCY RETIREMENT SYSTEM TRUST

STATEMENT OF FIDUCIARY NET ASSETS

June 30, 2009

	Defined Contribution Plans	Defined Benefit Plans	Totals
ASSETS:			
Short-term investments in money market funds (Note 3)	$ 58,334,254	$ 38,640,902	$ 96,975,156
Receivables:			
Contributions	5,027,033	832,580	5,859,613
Investment earnings	1,361,405	-	1,361,405
Total receivables	6,388,438	832,580	7,221,018
Other Investments (Note 3):			
U.S. government securities	18,243,943	3,164,180	21,408,123
U.S. government sponsored obligations	26,384,338	4,045,014	30,429,352
Mutual funds	64,572,221	97,314,563	161,886,784
Common stocks	-	3,002,113	3,002,113
Common/collective funds	46,590	294,651	341,241
Los Angeles County Investment Pool	92,460,627	-	92,460,627
Corporate debt securities	102,843,756	22,872,601	125,716,357
Investment contracts	7,231,981	-	7,231,981
Total other investments	311,783,456	130,693,122	442,476,578
TOTAL ASSETS	376,506,148	170,166,604	546,672,752
LIABILITIES:			
Accrued administrative expenses	212,721	17,859	230,580
FIDUCIARY NET ASSETS	$ 376,293,427	$ 170,148,745	$ 546,442,172

See independent auditors' report and notes to financial statements.

PUBLIC AGENCY RETIREMENT SYSTEM TRUST

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

For the year ended June 30, 2009

	Defined Contribution Plans	Defined Benefit Plans	Totals
ADDITIONS TO FIDUCIARY NET ASSETS:			
Contributions:			
Employer	$ 11,758,313	$ 55,283,418	$ 67,041,731
Employee	20,152,626	4,489,080	24,641,706
Total contributions	31,910,939	59,772,498	91,683,437
Transfers in (Note 5)	4,919,353	43,268,789	48,188,142
Investment income (loss)	2,812,099	(11,655,526)	(8,843,427)
Less: investment expense	(222,112)	(68,978)	(291,090)
Net investment income	2,589,987	(11,724,504)	(9,134,517)
TOTAL ADDITIONS	39,420,279	91,316,783	130,737,062
DEDUCTIONS FROM FIDUCIARY NET ASSETS:			
Benefits and refunds	36,484,883	13,675,896	50,160,779
Purchases of allocated annuity contracts (Note 4)	-	30,121,912	30,121,912
Administrative expenses	2,244,837	2,259,220	4,504,057
Transfers out (Note 5)	22,897,514	5,467,175	28,364,689
TOTAL DEDUCTIONS	61,627,234	51,524,203	113,151,437
NET INCREASES	(22,206,955)	39,792,580	17,585,625
FIDUCIARY NET ASSETS - BEGINNING OF YEAR	398,500,382	130,356,165	528,856,547
FIDUCIARY NET ASSETS - END OF YEAR	$ 376,293,427	$ 170,148,745	$ 546,442,172

See independent auditors' report and notes to financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Basis of Accounting:

The financial statements of the Public Agency Retirement System Trust (the Trust) have been prepared under the accrual basis of accounting. Contributions are recognized in the period in which the contributions are due and there exists a formal commitment to provide the contributions. Interest income due, but not yet received, is accrued at year end.

Liabilities related to investment and administrative expenses are recognized when incurred. Those related to obligations for employee benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

B. Escheated Funds:

Unclaimed benefits in defined contribution plans that were escheated to the State of California totaled $3,674,905 during the year ended June 30, 2009. Outstanding benefit payment checks for participants of defined contribution and defined benefit plans that cannot be located are subject to Union Bank's escheat policy, in compliance with each state's unclaimed property laws.

C. Investment Valuation:

Short-term investments consist of deposits held by money market funds which are invested in short-term U.S. government securities. These investments, as well as investments in U.S. government sponsored obligations, mutual funds, corporate debt securities and common stocks, are carried at current fair market value.

Investments in group annuity contracts with insurance companies are valued at contract value. Contract value represents contributions made under the contract, plus interest at the contract rate, less funds used to make benefit payments and pay administrative expenses.

D. Concentration:

All investments of the Trust as described in Note 3 are held by the Trustee, Union Bank, except for the investments held by Reliastar Life Insurance Company.

See independent auditors' report.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

E. Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that reflect the reported amount of assets and liabilities at the date of the financial statements and the reported amount of additions and deductions. Actual results could differ from these estimates.

2. HISTORY AND ORGANIZATION:

The Public Agency Retirement System Trust (the Trust) is a public agency multiple-employer retirement trust under Sections 401(a) and 501 of the Internal Revenue Code. Any public agency may join the Trust by formal adoption of the Trust and establishment of a retirement plan. The Trust was established on July 1, 1991, to provide member public agencies economies of scale while allowing each agency to design its own retirement plan(s). The accompanying statements present the fiduciary net assets and changes in fiduciary net assets for the qualified retirement plans of California public agencies that are members of the Trust.

The basic duties of the Trust are receiving and tracking contributions based solely on data received from the member public agencies; accumulating and transferring those contributions into investment accounts; and paying benefits to the participants of the qualified retirement plans contained within the Trust. Member agencies include cities, counties, school districts and other special districts. The Trust holds assets of 453 governmental agency plans. Each agency plan in the Trust stands alone as an independent entity for tax and legal purposes. As a governmental plan not subject to Title I of ERISA, the Trust and its plans operate under the Pre-ERISA (pre 1974) rules of the Internal Revenue Code.

The governing body of the Trust is composed of a coalition of public agency employers. Each member public agency appoints its individual Plan administrator to serve as a member of the governing body. The Trust has appointed a Trust Administrator to perform administrative services as deemed necessary by the Trustee. Certain provisions of the Trust may be changed by a two-thirds vote of the members of the governing body.

The plans of participating agencies in the Trust are qualified under Section 401(a) of the Internal Revenue Code (the Code) and are, therefore, exempt from Federal income taxes under Section 501(a) of the Code, and from applicable state income taxes.

3. INVESTMENTS:

Investments of the Trust at June 30, 2009, by investment type, are as follows:

	Defined Contribution Plans	Defined Benefit Plans	Total
Money Market Funds	$ 58,334,254	$ 38,640,902	$ 96,975,156
U.S. Government Securities	18,243,943	3,164,180	21,408,123
U.S. Government Sponsored Obligations	26,384,338	4,045,014	30,429,352
Mutual Funds	64,572,221	97,314,563	161,886,784
Common Stocks	-	3,002,113	3,002,113
Common/Collective Funds	46,590	294,651	341,241
Los Angeles County Investment Pool	92,460,627	-	92,460,627
Corporate Debt Securities	102,843,756	22,872,601	125,716,357
Investment Contracts	7,231,981	-	7,231,981
Totals	$ 370,117,710	$ 169,334,024	$ 539,451,734

Investment Management

Most investments of the Trust are managed by HighMark Capital Management, Inc. (HighMark), a registered investment advisor and wholly-owned subsidiary of UnionBanCal Corporation (the holding company for Union Bank, the Trustee). HighMark offers Trust participants a variety of principal investment strategies.

The Trust utilizes the HighMark 100% U.S. Treasury Money Market Fund at the Union Bank as a depository for plan contributions. Cash contributions into the Trust are received in the depository accounts and invested in the Money Market Fund within 24 hours. Periodically, but no less frequently than once each month, contributions, net of funds scheduled for immediate participant distributions, are transferred from the depository accounts to other investments. At June 30, 2009, the Money Market Fund had an effective interest rate of 2.00%.

3. INVESTMENTS (CONTINUED):

Investment Management (Continued)

One plan invests a portion of its funds with the Los Angeles County Investment Pool (LACPIF), which is a pooled investment fund program governed by the Los Angeles County Board of Supervisors and administered by the Los Angeles County Treasurer and Tax Collector. The fair value of the Trust's investment in this pool is based upon the Trust's prorata share of the fair value, provided by LACPIF, for the entire LACPIF portfolio.

A Laddered U.S. Treasury account with investments totaling $43,934,971, and an account for the Monterey Peninsula Regional Park District with investments totaling $323,380, are also held by Union Bank but are managed separately from other Trust investments by certain agencies' plan administrators.

Investment Contracts

Reliastar Life Insurance Company

Reliastar Life Insurance Company (Reliastar) is custodian of a group annuity contract on behalf of one agency. The group annuity contract has a guaranteed effective annual interest rate of 3%. At June 30, 2009, the value of the investment contract with Reliastar was $7,231,981.

4. ALLOCATED ANNUITY CONTRACTS:

The Trust purchases allocated annuity contracts from various life insurance companies for certain retiring employees of participating retirement plans. Allocated annuity contracts are contracts under which these companies have the legal obligation to make all benefit payments for which they have received the premiums or consideration requested. Accordingly, funds in the allocated contracts have been excluded from the fiduciary net assets of the Trust. In 2009, at the direction of certain participating plan administrators, the Trust purchased $30,121,912 of annuity contracts to pay benefits to named employees or their beneficiaries.

5. TRANSFERS:

Transfers in consists of funds received for new plans of the Trust. Total transfers in for the year ended June 30, 2009, were $48,188,142.

Transfers out consists of funds for plans that were transferred to successor trustees and administrators during the year. In addition, during the year select benefit plans were transferred to John Hancock trust and the amount transferred was $21,528,153. Total transfers out for the year ended June 30, 2009, were $28,364,689.

See independent auditors' report.

REQUIRED SUPPLEMENTARY INFORMATION

PUBLIC AGENCY RETIREMENT SYSTEM TRUST

ACTUARIAL INFORMATION

June 30, 2009

Schedule of Funding Progress
Aggregate Agency
PARS Supplementary Defined Benefit Retirement Plans

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annualized Covered Payroll (c)	UAAL as a % of Covered Payroll [(b-a)/c]
6/30/2008	$ 11,404,355	$ 14,035,905	$ 2,631,550	81.25%	$ 0	N/A

Schedule of Employer Contributions
Aggregate Agency

Year Ended June 30,	Annual Required Contributions	Percent Contributed
2008	$ 712,017	100%

The information presented in the required supplementary schedules was determined as part of the actuarial valuation at the date indicated.

See independent auditors' report and notes to required supplementary information.

PUBLIC AGENCY RETIREMENT SYSTEM TRUST

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2009

ACTUARIAL INFORMATION

The information presented in the required supplementary information is an aggregate of the following systems:

1. City of Newport Beach
2. City of Newport Beach
3. City of Newport Beach
4. Ontario-Montclair School District
5. Ontario-Montclair School District
6. San Francisco Unified School District
7. Fullerton Joint Union High School District
8. Newport Mesa Unified School District
9. Pomona Unified School District
10. Riverside Community College District
11. City of Westminster
12. Carlsbad Unified School District
13. Grant Joint Union High School District
14. Lassen Community College District
15. Clovis Unified School District
16. El Dorado Union High School District
17. Southern California Association of Governments

Actuarial assumptions may be obtained from the individual certifications for each system.

See independent auditors' report.

SUPPLEMENTARY INFORMATION – SCHEDULE OF MEMBER PLANS

PUBLIC AGENCY RETIREMENT SYSTEM TRUST

SCHEDULE OF MEMBER PLANS

June 30, 2009

1 Alameda County Med Ctr PARS SEPARATION INCENTIVE
2 Alhambra USD PARS SRP-STRS
3 Allan Hancock Joint CCD PARS ARS
4 Anaheim City School District PARS ARS
5 Azusa USD PARS SRP-STRS
6 Baker CSD PARS ARS
7 Baldwin Park USD PARS REP-DC
8 Baldwin Park USD PARS SRP-STRS
9 Baldwin Park USD PARS SRP-STRS
10 Barstow CCD PARS ARS
11 Bellflower USD PARS SRP-STRS
12 Benicia USD PARS SRP
13 Benicia USD PARS SRP
14 Benicia USD PARS SRP-PERS
15 Benicia USD PARS SRP-STRS & PERS
16 Benicia USD PARS SRP-STRS & PERS
17 Benicia USD PARS SRP-STRS & PERS
18 Benicia USD PARS SRP-STRS & PERS
19 Brea-Olinda USD PARS ARS
20 Brea-Olinda USD PARS SRP-STRS
21 Buena Park SD PARS SRP
22 Buena Park SD PARS SRP
23 Burlingame SD PARS SRP-STRS
24 Burlingame SD PARS SRP-STRS
25 California JPIA PARS REP-DB
26 California JPIA PARS REP-DB
27 Capistrano USD PARS ARS
28 Capistrano USD PARS SRP-STRS
29 Capistrano USD PARS SRP-STRS & PERS
30 Capistrano USD PARS SRP-STRS & PERS
31 Carlsbad Unified School District PARS SRP-PERS
32 Carlsbad Unified School District PARS SRP-STRS
33 Carlsbad Unified School District PARS SRP-STRS
34 Center USD PARS SRP-CERTIFICATED
35 Center USD PARS SRP-STRS
36 Central Basin Municipal Water District PARS REP-DB
37 Central Region School Insurance Group PARS ARS
38 Central School District PARS ARS
39 Central School District PARS SRP-MGMT
40 Central Unified School District PARS ARS
41 Central Unified School District PARS SRP
42 Cerritos CCD PARS ARS
43 Cerritos CCD PARS SRP-PERS (CL)
44 Cerritos CCD PARS SRP-PERS (CR)
45 Cerritos CCD PARS SRP-STRS (#1)
46 Cerritos CCD PARS SRP-STRS (#2)
47 Chabot-Las Positas CCD PARS ARS
48 Chaffey JUHSD PARS ARS
49 Charter Oak USD PARS SRP-STRS
50 Chula Vista ESD PARS ARS
51 City of Alameda PARS ARS
52 City of Alameda PARS REP-DB
53 City of Alhambra PARS ARS
54 City of Anderson PARS SEPARATION INCENTIVE
55 City of Antioch PARS SEPARATION INCENTIVE
56 City of Arroyo Grande PARS ARS
57 City of Azusa PARS ARS
58 City of Azusa PARS REP-DB
59 City of Azusa PARS REP-DB (AMMA)
60 City of Azusa PARS REP-DB (EXEC)
61 City of Azusa PARS REP-DB (SEIU)
62 City of Azusa PARS SEPARATION INCENTIVE
63 City of Belvedere PARS REP-DB
64 City of Berkeley PARS ARS
65 City of Bishop PARS REP-DB
66 City of Brea PARS ALP-DB
67 City of Brea PARS SEPARATION INCENTIVE
68 City of Brisbane PARS REP-DB
69 City of Burbank PARS SEPARATION INCENTIVE
70 City of Capitola PARS ARS
71 City of Carlsbad PARS SEPARATION INCENTIVE
72 City of Carson PARS ARS
73 City of Cerritos PARS 401(a)-DC Floor Offset
74 City of Cerritos PARS REP-DB (Exempt)
75 City of Cerritos PARS REP-DB (Non-Exempt)
76 City of Chula Vista PARS ARS
77 City of Commerce PARS SEPARATION INCENTIVE
78 City of Concord PARS REP-DB
79 City of Costa Mesa PARS ARS
80 City of Crescent City PARS SRP-PERS

See independent auditors' report.

PUBLIC AGENCY RETIREMENT SYSTEM TRUST

SCHEDULE OF MEMBER PLANS (CONTINUED)

June 30, 2009

81 City of Cudahy PARS ARS
82 City of Culver City PARS ARS
83 City of Cypress PARS SRP-PERS
84 City of Del Mar PARS SEPARATION INCENTIVE
85 City of Downey PARS ARS
86 City of Duarte PARS ARS
87 City of El Monte PARS 401(a)-DC Floor Offset
88 City of El Monte PARS REP-DB
89 City of El Monte PARS REP-DB Safety Employees
90 City of El Monte PARS SRP-PERS
91 City of El Segundo PARS REP-DB
92 City of Emeryville PARS ARS
93 City of Escondido PARS ARS
94 City of Escondido PARS SEPARATION INCENTIVE
95 City of Fontana PARS ARS
96 City of Fountain Valley PARS ARS
97 City of Fremont PARS SEPARATION INCENTIVE
98 City of Gardena PARS ARS
99 City of Gilroy PARS ARS
100 City of Glendale PARS ARS
101 City of Glendora PARS ARS
102 City of Hawthorne PARS ARS
103 City of Hayward PARS ARS
104 City of Healdsburg PARS SEPARATION INCENTIVE
105 City of Hollister PARS SRP-PERS
106 City of Huntington Beach PARS ARS
107 City of Huntington Park PARS ARS
108 City of Inglewood PARS SEPARATION INCENTIVE
109 City of Irvine PARS ARS #1
110 City of Irvine PARS ARS #2
111 City of Irwindale PARS REP-DB
112 City of La Mesa PARS REP-DB
113 City of La Mesa PARS SEPARATION INCENTIVE
114 City of La Mirada PARS REP-DB
115 City of La Palma PARS ARS
116 City of La Quinta PARS SRP-PERS
117 City of Laguna Beach PARS ARS
118 City of Lake Forest PARS ARS
119 City of Lakewood PARS ARS
120 City of Lakewood PARS REP-DB
121 City of Lakewood PARS REP-DB
122 City of Lancaster PARS REP-DB
123 City of Lawndale PARS REP-DB
124 City of Long Beach PARS DB ARS-CC
125 City of Long Beach PARS DB ARS-PST
126 City of Manhattan Beach PARS ARS
127 City of Manteca PARS REP-DB
128 City of Marysville PARS ARS
129 City of Maywood PARS ARS
130 City of Milpitas PARS ARS
131 City of Modesto PARS ARS
132 City of Monrovia PARS ARS
133 City of Montebello PARS SEPARATION INCENTIVE
134 City of Morro Bay PARS ARS
135 City of Murrieta PARS SEPARATION INCENTIVE
136 City of Napa PARS ARS
137 City of Napa PARS SEPARATION INCENTIVE
138 City of National City PARS ALP-DB
139 City of National City PARS ARS
140 City of Newport Beach PARS ALP-DB
141 City of Newport Beach PARS ARS
142 City of Newport Beach PARS SEPARATION INCENTIVE
143 City of Newport Beach PARS SRP-PERS
144 City of Newport Beach PARS SRP-PERS
145 City of Newport Beach PARS SRP-PERS
146 City of Norwalk PARS ARS
147 City of Oxnard PARS REP-DB
148 City of Oxnard PARS SRP-PERS
149 City of Pacific Grove PARS SEPARATION INCENTIVE
150 City of Pacifica PARS ARS
151 City of Pacifica PARS REP-DB
152 City of Pacifica PARS SEPARATION INCENTIVE
153 City of Palmdale PARS ARS
154 City of Pasadena PARS ARS
155 City of Pasadena PARS SEPARATION INCENTIVE
156 City of Petaluma PARS ARS
157 City of Pico Rivera PARS ARS
158 City of Pico Rivera PARS REP-DB
159 City of Pittsburg PARS REP-DB
160 City of Pomona PARS REP-DB

See independent auditors' report.

PUBLIC AGENCY RETIREMENT SYSTEM TRUST

SCHEDULE OF MEMBER PLANS (CONTINUED)

June 30, 2009

161 City of Poway PARS ARS
162 City of Poway PARS REP-DB
163 City of Rancho Cucamonga PARS REP-DB
164 City of Redding PARS REP-DB Exec Mgmt/Unrep EE's
165 City of Redding PARS REP-DB IBEW-Electric
166 City of Redding PARS REP-DB IBEW-Maintenance
167 City of Redding PARS REP-DB RPOA
168 City of Redding PARS REP-DB SEIU
169 City of Redwood City PARS SEPARATION INCENTIVE
170 City of Ridgecrest PARS ARS
171 City of Rosemead PARS REP-DB
172 City of San Bernardino PARS ALP-DB
173 City of San Bernardino PARS REP-DB
174 City of San Bernardino PARS SEPARATION INCENTIVE
175 City of San Carlos PARS SEPARATION INCENTIVE
176 City of San Marcos PARS ARS
177 City of San Marino PARS ARS
178 City of San Rafael PARS ARS
179 City of San Rafael PARS SEPARATION INCENTIVE
180 City of Santa Maria PARS ARS
181 City of Santee PARS ARS
182 City of Scotts Valley PARS ARS
183 City of Seal Beach PARS ARS
184 City of Seaside PARS REP-DB
185 City of Signal Hill PARS ARS
186 City of Simi Valley PARS REP-DB
187 City of South Gate PARS REP-DB
188 City of South Gate PARS SRP-PERS
189 City of Stockton PARS REP-DB
190 City of Sunnyvale PARS SEPARATION INCENTIVE
191 City of Temple City PARS ARS
192 City of Torrance PARS REP-DB
193 City of Tracy PARS SEPARATION INCENTIVE
194 City of Tulare PARS REP-DB
195 City of Twentynine Palms PARS SEPARATION INCENTIVE
196 City of Vacaville PARS REP-DB
197 City of Vacaville PARS REP-DB SAFETY
198 City of Vallejo PARS ALP-DB #1
199 City of Visalia PARS SRP-PERS
200 City of West Covina PARS REP-DB (EPMC)
201 City of West Covina PARS REP-DB (EXEC)
202 City of West Sacramento PARS ARS
203 City of Westminster PARS ARS
204 City of Westminster PARS SRP-PERS
205 City of Westminster PARS SRP-PERS
206 City of Woodland PARS ARS
207 City of Yuba City PARS ARS
208 Clovis Unified School District PARS SRP
209 Coalinga-Huron R & PD PARS ARS
210 Coast CCD PARS ARS
211 College of the Sequoias PARS ARS
212 Cotati-Rohnert Park USD PARS SRP-STRS
213 County of Butte PARS SEPARATION INCENTIVE
214 County of Humboldt PARS ALP-DB
215 County of Imperial PARS SEPARATION INCENTIVE
216 County of Inyo PARS SEPARATION INCENTIVE
217 County of San Mateo PARS ARS
218 County of Santa Cruz PARS ALP-DB
219 County of Santa Cruz PARS SEPARATION INCENTIVE
220 County of Shasta PARS ALP-DB
221 County of Solano PARS REP-DB
222 County of Stanislaus PARS REP-DB
223 County of Tuolumne PARS SRP-PERS
224 County of Yolo PARS SEPARATION INCENTIVE
225 County of Yuba PARS ARS
226 Cucamonga Valley Water Dist PARS REP-DB
227 Cutler-Orosi USD PARS SRP-STRS
228 Del Paso Heights SD PARS SRP-STRS & PERS
229 East Side Mosquito Abatement District PARS ARS
230 East Side UHSD PARS SRP-STRS & PERS
231 East Side Union High School District PARS ARS
232 El Dorado UHSD PARS SRP
233 Elk Grove Unified School District PARS SRP-STRS
234 Escondido UHSD PARS SRP-STRS
235 Escondido Union SD PARS SRP-STRS & PERS
236 Etiwanda SD PARS ARS
237 Etiwanda SD PARS SRP
238 Exposition Metro Line Construction Authority PARS REP-DB
239 Fenton Avenue Charter School PARS ARS
240 Foothill-De Anza CCD PARS ARS

See independent auditors' report.

PUBLIC AGENCY RETIREMENT SYSTEM TRUST

SCHEDULE OF MEMBER PLANS (CONTINUED)

June 30, 2009

241 Fountain Valley SD PARS ARS
242 Fountain Valley SD PARS SRP-STRS
243 Fountain Valley SD PARS SRP-STRS
244 Fullerton JUHSD PARS SRP-PERS
245 Fullerton JUHSD PARS SRP-STRS
246 Fullerton JUHSD PARS SRP-STRS
247 Fullerton JUHSD PARS SRP-STRS
248 Galt JUHSD PARS SRP-STRS & PERS
249 Garvey School District PARS SRP-STRS
250 Gilroy Unified School District PARS ARS
251 Glendora USD PARS SRP-STRS & PERS
252 Golden Hills Community Services District PARS REP-DB
253 Granada Hills Charter High School PARS ARS
254 Grant JUHSD PARS SRP-STRS
255 Hayward Unified School District PARS ARS
256 Huntington Beach City SD PARS ARS
257 Huntington Beach City SD PARS SRP
258 Huntington Beach City SD PARS SRP-MGMT
259 Huntington Beach City SD PARS SRP-MGMT
260 Huntington Beach City SD PARS SRP-STRS
261 Huntington Beach City SD PARS SRP-STRS & PERS
262 Huntington Beach UHSD PARS ARS
263 Huntington Beach UHSD PARS SRP
264 Huntington Beach UHSD PARS SRP
265 Huntington Beach UHSD PARS SRP-PERS MGMT & CONF
266 Huntington Beach UHSD PARS SRP-STRS
267 Inglewood USD PARS SRP-STRS
268 Irvine USD PARS ARS
269 Irvine USD PARS SRP-PERS
270 Irvine USD PARS SRP-STRS
271 Jefferson UHSD PARS SRP-STRS
272 La Habra City SD PARS ARS
273 Laguna Salada SD PARS SRP-STRS
274 Lassen Community College District PARS SRP-STRS
275 Lincoln USD PARS SRP-STRS
276 Lindsay Unified School District PARS SRP-STRS
277 Lindsay Unified School District PARS SRP-STRS
278 Little Lake City SD PARS SRP-STRS
279 Live Oak USD PARS SRP-STRS & PERS
280 Long Beach CCD PARS SRP-PERS
281 Long Beach CCD PARS SRP-STRS & PERS
282 Long Beach USD PARS ARS
283 Long Beach USD PARS ARS AMENDED & RESTATED
284 Los Alamitos USD PARS SRP-STRS
285 Los Angeles CCD PARS ARS
286 Los Angeles CCD PARS SRP-STRS (CR)
287 Los Angeles CCD PARS SRP-STRS MGMT
288 Los Angeles USD PARS ARS
289 Lucia Mar USD PARS SRP-PERS & STRS
290 Management of Emeryville Svcs Authority PARS ARS
291 McSwain Union ESD PARS SEPARATION INCENTIVE
292 Merced City SD PARS SRP-STRS & PERS
293 Merced County OOE PARS SEPARATION INCENTIVE
294 Milpitas Unified School District PARS ARS
295 MiraCosta Community College District PARS ARS
296 Monrovia USD PARS SRP-STRS
297 Montague Charter Academy PARS ARS
298 Monterey Peninsula Regional Park District PARS REP-DB
299 Moreno Valley USD PARS ARS
300 Moreno Valley USD PARS SRP-STRS & PERS
301 Morongo USD PARS ARS
302 Mountain View SD PARS ARS
303 Mt. Diablo USD PARS ARS
304 Mt. San Antonio College PARS SRP-PERS
305 Mt. San Antonio College PARS SRP-PERS
306 Mt. San Antonio College PARS SRP-STRS
307 Mt. San Antonio College PARS SRP-STRS
308 Mt. San Antonio College PARS SRP-STRS & PERS
309 Natomas USD PARS SRP-STRS
310 New Haven USD PARS SRP-STRS
311 Newark Unified School District PARS ARS
312 Newhall School District PARS SRP-STRS
313 Newport-Mesa USD PARS ARS
314 Newport-Mesa USD PARS SRP-STRS & PERS
315 North Sacramento SD PARS SRP-STRS
316 Oakland USD PARS ARS
317 Oakley Union ESD PARS SRP-STRS
318 Ocean View SD PARS SRP-PERS
319 Ocean View SD PARS SRP-STRS
320 Oceanside USD PARS SRP

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PUBLIC AGENCY RETIREMENT SYSTEM TRUST

SCHEDULE OF MEMBER PLANS (CONTINUED)

June 30, 2009

321 Oceanside USD PARS SRP-PERS MGMT
322 Oceanside USD PARS SRP-STRS
323 Oceanside USD PARS SRP-STRS MGMT
324 Ontario-Montclair SD PARS ARS
325 Ontario-Montclair SD PARS SRP-PERS
326 Ontario-Montclair SD PARS SRP-STRS
327 Ontario-Montclair SD PARS SRP-STRS & PERS
328 Ontario-Montclair SD PARS SRP-STRS MGMT
329 Orange County DOE PARS ARS
330 Orange County DOE PARS SRP-OCERS
331 Orange County DOE PARS SRP-PERS
332 Orange County DOE PARS SRP-STRS
333 Orange USD PARS SRP-STRS & PERS
334 Pacoima Charter School PARS ARS
335 Palmdale School District PARS ARS
336 Palomar CCD PARS SRP-STRS & PERS
337 Palos Verdes Peninsula USD PARS ARS
338 Palos Verdes Peninsula USD PARS SRP-STRS
339 Paramount USD PARS SRP-STRS
340 Paramount USD PARS SRP-STRS
341 Paramount USD PARS SRP-STRS & PERS
342 Partnership Health Plan of CA PARS REP-DB
343 Pasadena USD PARS SEPARATION INCENTIVE (SRP)
344 Pasadena USD PARS SRP-STRS
345 Perris Union High School District PARS SRP
346 Placentia Library District of OC PARS REP-DC
347 Placentia-Yorba Linda USD PARS ARS
348 Placentia-Yorba Linda USD PARS SRP-STRS
349 Pleasant Valley School District PARS SRP-STRS
350 Point Arena Schools PARS SRP-STRS
351 Pomona USD PARS ARS
352 Pomona USD PARS SRP
353 Pomona USD PARS SRP-STRS
354 Poway USD PARS ARS
355 Rancho Santiago CCD PARS ARS
356 Redding School District PARS SRP-STRS
357 Rio Linda USD PARS SRP-STRS
358 Riverside CCD PARS ARS
359 Riverside CCD PARS SRP-PERS
360 Riverside CCD PARS SRP-STRS
361 Riverside CCD PARS SRP-STRS
362 Riverside CCD PARS SRP-STRS
363 Riverside CCD PARS SRP-STRS
364 Riverside CCD PARS SRP-STRS & PERS
365 Roseville City SD PARS SRP-STRS & PERS
366 Sacramento City USD PARS SRP-STRS & PERS
367 Sacramento County OOE PARS SRP-PERS
368 Saddleback Valley USD PARS ARS
369 Saddleback Valley USD PARS SRP-STRS
370 Saddleback Valley USD PARS SRP-STRS
371 Saddleback Valley USD PARS SRP-STRS
372 Saddleback Valley USD PARS SRP-STRS
373 Saddleback Valley USD PARS SRP-STRS
374 San Bernardino CCD PARS SRP-PERS
375 San Bernardino CCD PARS SRP-STRS
376 San Bernardino City USD PARS ARS
377 San Bernardino City USD PARS SRP-STRS
378 San Bernardino County SOS PARS SRP-STRS
379 San Bruno Park SD PARS SRP-STRS
380 San Diego Trolley, Inc. PARS REP-DB
381 San Diego USD PARS SRP-STRS & PERS
382 San Francisco USD PARS ARS
383 San Francisco USD PARS SRP-STRS & CRS
384 San Francisco USD PARS TARGET BENEFIT PLAN
385 San Jose USD PARS SRP-PERS
386 San Jose USD PARS SRP-PERS
387 San Jose USD PARS SRP-PERS & STRS
388 San Jose USD PARS SRP-STRS
389 San Jose USD PARS SRP-STRS
390 San Jose USD PARS SRP-STRS & PERS
391 San Juan USD PARS SRP-STRS
392 San Juan USD PARS SRP-STRS & PERS
393 San Juan USD PARS SRP-STRS & PERS
394 San Lorenzo Valley USD PARS SRP-STRS
395 San Marcos USD PARS SRP-STRS
396 San Marcos USD PARS SRP-STRS
397 San Mateo UHSD PARS SRP-STRS
398 San Rafael City ESD PARS SRP-STRS
399 Santa Maria-Bonita SD PARS SRP-PERS
400 Santa Maria-Bonita SD PARS SRP-STRS

See independent auditors' report.

PUBLIC AGENCY RETIREMENT SYSTEM TRUST

SCHEDULE OF MEMBER PLANS (CONTINUED)

June 30, 2009

401 Santa Maria-Bonita SD PARS SRP-STRS
402 Santa Maria-Bonita SD PARS SRP-STRS & PERS
403 Santa Maria-Bonita SD PARS SRP-STRS & PERS
404 Santa Monica Blvd Community Charter School PARS ARS
405 Santee Elementary School District PARS SRP-PERS
406 Savanna SD PARS ARS
407 SCAG PARS REP-DB
408 School Employers Assoc. of CA PARS ARS
409 Scotts Valley USD PARS SRP-STRS
410 Shasta County OOE PARS SRP-STRS
411 Shasta-Trinity Schools Insurance Group PARS ARS
412 Shoreline USD PARS SRP-STRS
413 Silver Valley Unified School District PARS ARS
414 South Orange County CCD PARS SRP-STRS
415 South San Francisco USD PARS SRP-STRS
416 South San Francisco USD PARS SRP-STRS
417 South San Francisco USD PARS SRP-STRS & PERS
418 Southwestern CCD PARS SRP-STRS & PERS
419 St. Helena USD PARS SRP-PERS
420 St. Helena USD PARS SRP-PERS
421 St. Helena USD PARS SRP-STRS
422 St. Helena USD PARS SRP-STRS
423 St. Helena USD PARS SRP-STRS
424 State Center CCD PARS ARS
425 Superior Court of CA-County of Ventura PARS REP-DB
426 Sweetwater Authority PARS REP-DB
427 Town of Mammoth Lakes PARS REP-DB
428 Truckee Fire Protection District PARS ARS
429 Tulare City School District PARS SRP-STRS
430 Twin Ridges School District PARS ARS
431 Upland Unified School District PARS ARS
432 Vacaville USD PARS SRP
433 Vallejo City USD PARS SRP-STRS
434 Vallejo S & FCD PARS ARS
435 Ventura Regional Sanitation Dist PARS REP-DB
436 Visalia USD PARS ARS
437 Visalia USD PARS SRP-PERS
438 Visalia USD PARS SRP-STRS
439 Visalia USD PARS SRP-STRS
440 Vista Unified School District PARS ARS
441 Vista Unified School District PARS SRP
442 Vista Unified School District PARS SRP
443 Vista Unified School District PARS SRP
444 Walnut Valley Unified School District PARS ARS
445 Water Replenishment Dist of SoCal PARS REP-DB
446 West Basin Municipal Water Dist PARS REP-DB
447 Westminster SD PARS ARS
448 Westminster SD PARS SRP-STRS
449 Westminster SD PARS SRP-STRS
450 Westside Union School District PARS ARS
451 Whittier City School District PARS SRP-STRS
452 Yuba City USD PARS ARS
453 Yucaipa-Calimesa Joint USD PARS SRP-STRS

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