

Superior Courts of California
 Reconciliation of Net OPEB Obligation
 For the Year Ended June 30, 2014

No.	Court	Estimated Net OPEB Obligation (NOO) as of June 30, 2013	2013-14 Annual Required Contribution	2013-14 Interest on Net OPEB Obligation	2013-14 ARC Adjustment	2013-14 Annual OPEB Cost	2013-14 Projected Court Benefit Payments	2013-14 OPEB Trust Contributions	2013-14 Projected Court Contributions Current Year	2013-14 One-time Adjustment	Estimated Net OPEB Obligation (NOO) as of June 30, 2014
1	Alameda	0	0	0	0	0	0	0	0	0	0
2	Alpine	301,224	61,298	11,296	(19,254)	53,340	(2,489)	0	(2,489)	0	352,075
3	Amador	151,821	38,673	5,693	(5,821)	38,545	(614)	0	(614)	0	189,752
4	Butte	0	96,977	0	0	96,977	(47,266)	(416,802)	(464,068)	0	(367,091)
5	Calaveras	239,031	57,750	8,964	(9,165)	57,549	(2,772)	0	(2,772)	0	293,808
6	Colusa	258,846	29,758	9,707	(9,925)	29,540	(14,282)	0	(14,282)	0	274,104
7	Contra Costa	26,846,264	5,201,067	1,006,735	(1,029,396)	5,178,406	(1,691,736)	(4,525,125)	(6,216,861)	0	25,807,809
8	Del Norte	0	0	0	0	0	0	0	0	0	0
9	El Dorado	2,871,482	465,878	107,681	(110,105)	463,454	(93,688)	(258,363)	(352,051)	0	2,982,885
10	Fresno	0	0	0	0	0	0	0	0	0	0
11	Glenn	1,850,891	307,835	69,408	(70,971)	306,272	(25,100)	0	(25,100)	0	2,132,063
12	Humboldt	529,206	130,187	19,845	(20,291)	129,741	(41,482)	0	(41,482)	0	617,465
13	Imperial	4,672,256	1,568,698	175,210	(179,153)	1,564,755	(201,555)	(630,000)	(831,555)	0	5,405,456
14	Inyo	1,242,065	251,966	46,577	(47,625)	250,918	(40,459)	(176,000)	(216,459)	0	1,276,524
15	Kern	3,962,495	791,930	200,106	(181,990)	810,046	(193,146)	(13,420,000)	(13,613,146)	0	(8,840,605)
16	Kings	42,534	3,650	1,595	(1,631)	3,614	(95)	0	(95)	0	46,053
17	Lake	424,562	32,486	15,921	(16,279)	32,128	(6,609)	0	(6,609)	0	450,081
18	Lassen	(5,782)	0	(434)	367	(67)	0	(50,000)	(50,000)	(32,502)	(88,351)
19	Los Angeles	367,358,884	64,500,294	13,775,958	(14,086,049)	64,190,203	(11,232,405)	0	(11,232,405)	0	420,316,682
20	Madera	5,170,670	985,312	193,900	(198,265)	980,947	(195,748)	0	(195,748)	0	5,955,869
21	Marin	10,291,518	1,094,985	617,491	(534,728)	1,177,748	(537,575)	(2,066,000)	(2,603,575)	(1,600,000)	7,265,691
22	Mariposa	434,595	62,256	16,297	(16,664)	61,889	(31,379)	(152,000)	(183,379)	0	313,105
23	Mendocino	(0)	0	0	0	0	0	0	0	0	(0)
24	Merced	4,318,057	307,984	161,927	(165,573)	304,338	(180,385)	(180,385)	(360,770)	0	4,261,625
25	Modoc	0	0	0	0	0	0	0	0	0	0
26	Mono	108,159	29,042	4,056	(4,147)	28,951	(11,127)	0	(11,127)	0	125,983
27	Monterey	1,091,220	252,043	40,921	(41,842)	251,122	(29,752)	(5,000)	(34,752)	0	1,307,590
28	Napa	1,307,246	213,850	49,022	(50,125)	212,747	(37,425)	(50,000)	(87,425)	0	1,432,568
29	Nevada	2,213,875	444,708	83,020	(84,889)	442,839	(176,905)	0	(176,905)	(501,421)	1,978,388
30	Orange	(10,803,653)	2,815,020	(783,265)	739,297	2,771,052	0	(5,170,183)	(5,170,183)	0	(13,202,784)
31	Placer	15,024,909	2,684,829	547,497	(559,820)	2,672,506	(875,073)	(1,350,000)	(2,225,073)	(425,000)	15,047,342
32	Plumas	255,228	32,390	12,123	(11,257)	33,256	(7,737)	(240,000)	(247,737)	0	40,747
33	Riverside	4,885,069	975,439	183,190	(187,313)	971,316	(370,436)	(1,520,369)	(1,890,805)	0	3,965,580
34	Sacramento	45,070,622	6,416,628	1,690,148	(1,728,193)	6,378,583	(1,839,179)	(2,700,000)	(4,539,179)	0	46,910,026
35	San Benito	0	0	0	0	0	0	0	0	0	0
36	San Bernardino	0	430,567	0	0	430,567	(107,413)	(5,000)	(112,413)	0	318,154
37	San Diego	0	1,556,983	0	0	1,556,983	0	(1,556,983)	(1,556,983)	0	0
38	San Francisco	38,594,982	7,447,632	1,447,312	(1,479,890)	7,415,054	(2,550,708)	(5,215,150)	(7,765,858)	0	38,244,178
39	San Joaquin	3,006,028	620,966	112,726	(115,263)	618,429	(240,846)	0	(240,846)	0	3,383,611
40	San Luis Obispo	881,667	231,420	33,063	(33,807)	230,676	(45,620)	0	(45,620)	0	1,066,723
41	San Mateo	6,256,843	1,610,501	209,132	(213,839)	1,605,794	(749,130)	(810,000)	(1,559,130)	(680,000)	5,623,507
42	Santa Barbara	2,044,317	591,591	76,662	(78,387)	589,866	(316,741)	0	(316,741)	0	2,317,442
43	Santa Clara	51,916,536	8,526,721	3,348,617	(2,852,896)	9,022,442	(694,273)	(5,040,685)	(5,734,958)	0	55,204,020
44	Santa Cruz	10,248,845	1,369,326	346,832	(354,638)	1,361,520	(217,035)	0	(217,035)	(1,000,000)	10,393,330
45	Shasta	9,316,070	1,703,208	349,353	(357,216)	1,695,345	(456,576)	0	(456,576)	0	10,554,839
46	Sierra	76,466	3,987	4,886	(4,172)	4,701	(7,517)	(72,619)	(80,136)	0	1,031
47	Siskiyou	1,415,296	306,362	53,074	(54,269)	305,167	(73,256)	(400,000)	(473,256)	0	1,247,207
48	Solano	1,671,741	280,867	62,690	(64,102)	279,455	(65,047)	(61,320)	(126,367)	0	1,824,829
49	Sonoma	13,043,969	4,104,045	769,594	(669,215)	4,204,424	(1,717,079)	(1,600,000)	(3,317,079)	0	13,931,314
50	Stanislaus	0	0	0	0	0	0	0	0	0	0
51	Sutter	132,783	14,297	4,979	(5,091)	14,185	(365)	0	(365)	0	146,603
52	Tehama	104,696	18,155	3,926	(4,014)	18,067	(5,301)	0	(5,301)	0	117,462
53	Trinity	793,769	158,471	29,766	(30,436)	157,801	(26,630)	(30,000)	(56,630)	0	894,940
54	Tulare	755,085	151,174	28,316	(28,954)	150,536	(42,420)	0	(42,420)	0	863,201
55	Tuolumne	(65,939)	73,380	(2,473)	2,528	73,435	(27,669)	0	(27,669)	0	(20,173)
56	Ventura	2,018,596	369,041	75,697	(77,402)	367,336	(84,702)	0	(84,702)	0	2,301,230
57	Yolo (1)	(280,207)	231,909	(17,513)	16,440	230,836	(98,947)	(350,706)	(449,653)	0	(499,024)
58	Yuba	406,371	94,759	15,239	(15,582)	94,416	(10,973)	0	(10,973)	0	489,814
Totals		632,451,207	119,748,295	25,222,467	(25,051,012)	119,919,750	(25,424,667)	(48,052,690)	(73,477,357)	(4,238,923)	674,654,677

(1) Yolo's 6/30/2013 NOO differs from the \$0 previously reported, which was based on a 7/1/2011 valuation prepared by Bickmore. The \$(280,207) NOO reflects FY2012-13 contributions recognized in Bickmore's 7/1/2013 valuation.