

Superior Courts of California
OPEB Actuarial Valuation
Report Summary
For Year Ended June 30, 2014

No.	Court	Plan type	Asset report	Enrolled Retirees and Spouses	Funding policy	Member contribution rate	Court contribution rate ¹	AV report valuation date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll
1	Alameda	N/A (no OPEB)	N/A	0	N/A			N/A	0	0	0	--	0
2	Alpine	Single-employer DB	None	0	Pay-as-you-go			July 1, 2013	0	958,989	958,989	0.000%	247,000
3	Amador	Single-employer DB	None	1	Pay-as-you-go			July 1, 2013	0	253,845	253,845	0.000%	1,403,118
4	Butte	Single-employer DB	PARS & CERBT	20	Primarily pay-as-you-go			July 1, 2013	764,363	1,317,385	553,022	58.021%	5,869,699
5	Calaveras	Single-employer DB	None	1	Pay-as-you-go			July 1, 2013	0	402,978	402,978	0.000%	1,715,163
6	Colusa	Single-employer DB	None	5	Pay-as-you-go			July 1, 2013	0	303,361	303,361	0.000%	735,000
7	Contra Costa	Single-employer DB	PARS	143	Primarily pay-as-you-go			July 1, 2013	0	58,922,379	58,922,379	0.000%	20,111,616
8	Del Norte	N/A (no OPEB)	N/A	0	N/A			N/A	0	0	0	--	0
9	El Dorado	Single-employer DB	CERBT	36	Primarily pay-as-you-go			July 1, 2013	0	5,964,129	5,964,129	0.000%	4,186,745
10	Fresno	N/A (no OPEB)	N/A	0	N/A			N/A	0	0	0	--	0
11	Glenn	Single-employer DB	None	4	Pay-as-you-go			July 1, 2013	0	2,323,943	2,323,943	0.000%	1,169,426
12	Humboldt	Single-employer DB	None	25	Pay-as-you-go			July 1, 2013	0	1,243,889	1,243,889	0.000%	4,315,267
13	Imperial	Single-employer DB	PARS	31	Pay-as-you-go, Assets, fixed future contributions (\$20,000)			July 1, 2013	0	12,797,514	12,797,514	0.000%	5,969,706
14	Inyo	Single-employer DB	PARS	9	Primarily pay-as-you-go			July 1, 2013	0	2,160,574	2,160,574	0.000%	1,076,649
15	Kern	Single-employer DB	PARS	112	Primarily pay-as-you-go			July 1, 2013	0	8,972,048	8,972,048	0.000%	21,427,532
16	Kings	Single-employer DB	None	0	Pay-as-you-go			July 1, 2013	0	26,489	26,489	0.000%	2,146,830
17	Lake	Single-employer DB	None	6	Pay-as-you-go			July 1, 2013	0	330,229	330,229	0.000%	2,003,395
18	Lassen	Single-employer DB	CERBT	4	At least ARC			July 1, 2013	645,695	327,905	-317,790	196.915%	1,140,494
19	Los Angeles	Single-employer DB	None	1,412	Pay-as-you-go			July 1, 2013	0	810,981,599	810,981,599	0.000%	290,150,469
20	Madera	Single-employer DB	None	47	Pay-as-you-go			July 1, 2013	0	9,088,829	9,088,829	0.000%	5,738,489
21	Marin	Single-employer DB	PARS	65	After initial contribution, pay-as-you-go plus 50% of direct subsidy amount until plan is fully funded			July 1, 2013	1,593,846	14,628,838	13,034,992	10.895%	8,476,366
22	Mariposa	Single-employer DB	CERBT	8	Primarily pay-as-you-go			July 1, 2013	0	743,847	743,847	0.000%	667,402
23	Mendocino	N/A (no OPEB)	N/A	0	N/A			N/A	0	0	0	--	0
24	Merced	Single-employer DB	PARS	35	Primarily pay-as-you-go			July 1, 2013	0	3,129,594	3,129,594	0.000%	5,500,000
25	Modoc	N/A (no OPEB)	N/A	0	N/A			N/A	0	0	0	--	0
26	Mono	Single-employer DB	None	9	Pay-as-you-go			July 1, 2013	0	329,116	329,116	0.000%	950,113
27	Monterey	Single-employer DB	CERBT	21	Primarily pay-as-you-go			July 1, 2013	0	2,340,577	2,340,577	0.000%	12,173,940
28	Napa	Single-employer DB	CERBT	14	Primarily pay-as-you-go			July 1, 2013	0	2,469,342	2,469,342	0.000%	4,928,838
29	Nevada	Single-employer DB	CERBT	44	Pay-as-you-go			July 1, 2013	579,589	5,401,561	4,821,972	10.730%	3,523,241
30	Orange	Single-employer DB	OCRMT	488	3.5% of payroll to county trust, unspecified amount to court trust			July 1, 2013	18,220,063	39,904,967	21,684,904	45.659%	103,870,924
31	Placer	Single-employer DB	CERBT	97	Primarily pay-as-you-go			July 1, 2013	429,649	31,291,062	30,861,413	1.373%	8,037,239
32	Plumas	Single-employer DB	CERBT	0	Primarily pay-as-you-go			July 1, 2013	0	209,830	209,830	0.000%	747,865
33	Riverside	Single-employer DB	CERBT	108	Primarily pay-as-you-go			July 1, 2013	0	9,199,269	9,199,269	0.000%	61,023,181
34	Sacramento	Single-employer DB	CERBT	210	Primarily pay-as-you-go			July 1, 2013	0	73,898,530	73,898,530	0.000%	46,135,000
35	San Benito	N/A (no OPEB)	N/A	0	N/A			N/A	0	0	0	--	0
36	San Bernardino	Single-employer DB	CERBT	18	Primarily pay-as-you-go			July 1, 2013	0	3,343,164	3,343,164	0.000%	57,121,867
37	San Diego	Cost-sharing DB	SDCERA	16	N/A			N/A	0	0	0	--	0
38	San Francisco	Single-employer DB	CERBT	322	Primarily pay-as-you-go			July 1, 2013	0	98,115,830	98,115,830	0.000%	39,396,334
39	San Joaquin	Single-employer DB	None+D9	24	Pay-as-you-go			July 1, 2013	0	5,504,116	5,504,116	0.000%	15,182,220
40	San Luis Obispo	Single-employer DB	None	33	Pay-as-you-go			July 1, 2013	0	2,327,566	2,327,566	0.000%	8,814,079
41	San Mateo	Single-employer DB	PARS	104	Primarily pay-as-you-go			July 1, 2013	673,763	18,072,905	17,399,142	3.728%	20,260,968
42	Santa Barbara	Single-employer DB	None	67	Pay-as-you-go			July 1, 2013	0	8,485,165	8,485,165	0.000%	15,991,252
43	Santa Clara	Single-employer DB	CERBT	265	Funding policy set by County, increasing to 70% of ARC long-term			July 1, 2013	0	90,421,730	90,421,730	0.000%	57,510,488
44	Santa Cruz	Single-employer DB	CERBT	41	Primarily pay-as-you-go			July 1, 2013	1,000,000	14,789,441	13,789,441	6.762%	8,224,255
45	Shasta	Single-employer DB	None	92	Pay-as-you-go			July 1, 2013	0	17,304,190	17,304,190	0.000%	8,712,937
46	Sierra	Single-employer DB	CERBT	1	Primarily pay-as-you-go			July 1, 2013	0	47,317	47,317	0.000%	91,980
47	Siskiyou	Single-employer DB	PARS	18	Primarily pay-as-you-go			July 1, 2013	0	3,349,946	3,349,946	0.000%	2,514,160
48	Solano	Single-employer DB	CERBT	53	Primarily pay-as-you-go			July 1, 2013	0	3,143,879	3,143,879	0.000%	12,541,386
49	Sonoma	Single-employer DB	PARS	139	After initial contribution, pay-as-you-go plus 50% of direct subsidy amount until plan is fully funded			July 1, 2013	4,409,130	46,531,322	42,122,192	9.476%	12,131,540
50	Stanislaus	N/A (no OPEB)	N/A	0	N/A			N/A	0	0	0	--	0
51	Sutter	Single-employer DB	None	0	Pay-as-you-go			July 1, 2013	0	95,464	95,464	0.000%	2,662,281
52	Tehama	Single-employer DB	None	7	Pay-as-you-go			July 1, 2013	0	155,997	155,997	0.000%	2,060,110
53	Trinity	Single-employer DB	CERBT	6	Primarily pay-as-you-go			July 1, 2013	0	1,402,432	1,402,432	0.000%	787,034
54	Tulare	Single-employer DB	None	12	Pay-as-you-go			July 1, 2013	0	1,129,987	1,129,987	0.000%	11,019,730
55	Tuolumne	Single-employer DB	None	6	Pay-as-you-go			July 1, 2013	0	760,647	760,647	0.000%	1,984,292
56	Ventura	Single-employer DB	None	34	Pay-as-you-go			July 1, 2013	0	2,955,755	2,955,755	0.000%	21,153,562
57	Yolo	Single-employer DB	CERBT	23	Pay full ARC			July 1, 2013	1,833,228	2,978,021	1,144,793	61.559%	4,509,076
58	Yuba	Single-employer DB	None	9	Pay-as-you-go			July 1, 2013	0	840,231	840,231	0.000%	2,890,442

Totals **4,245** **30,149,326** **1,421,677,723** **1,391,528,397** **2.12%** **930,998,700**

1 Court contribution rate = maximum monthly contribution from the Substantive Plan section of the trial court OPEB valuation report except as noted.
2 Contractually required contribution rate (cost-sharing multiple-employer defined benefit plan).

Superior Courts of California
 OPEB Actuarial Valuation
 Report Summary
 For Year Ended June 30, 2014

No.	Court	Ratio of UAAL to Payroll	Actuarial Cost Method	Method to value Plan assets	Investment Rate of Return	Health Care Trend Rate			Payroll Growth	Inflation Rate	UAAL Amortization		Open/Closed	
						First Year	Second Year	Ultimate Rate			Increments	Method		Period
1	Alameda	--	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
2	Alpine	388.255%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	N/A	2.75%	Level % of payroll	24 years	Closed
3	Amador	18.091%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
4	Butte	9.422%	Entry Age Normal	FMV of assets	6.00%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
5	Calaveras	23.495%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
6	Colusa	41.274%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
7	Contra Costa	292.977%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
8	Del Norte	--	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	El Dorado	142.453%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
10	Fresno	--	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Glenn	198.725%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
12	Humboldt	28.825%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
13	Imperial	214.374%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
14	Inyo	200.676%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
15	Kern	41.872%	Entry Age Normal	No assets	5.05%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
16	Kings	1.234%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
17	Lake	16.483%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
18	Lassen	-27.864%	Entry Age Normal	FMV of assets	7.50%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	29 years	Closed
19	Los Angeles	279.504%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
20	Madera	158.384%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
21	Marin	153.780%	Entry Age Normal	FMV of assets	6.00%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
22	Mariposa	111.454%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
23	Mendocino	--	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
24	Merced	56.902%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
25	Modoc	--	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	Mono	34.640%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
27	Monterey	19.226%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
28	Napa	50.120%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
29	Nevada	136.862%	Entry Age Normal	FMV of assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
30	Orange	20.877%	Entry Age Normal	FMV of assets	7.25%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	24 years	Closed
31	Placer	383.980%	Entry Age Normal	FMV of assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
32	Plumas	28.057%	Entry Age Normal	No assets	4.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
33	Riverside	15.075%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
34	Sacramento	160.179%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
35	San Benito	--	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
36	San Bernardino	5.853%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
37	San Diego	--	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
38	San Francisco	249.048%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
39	San Joaquin	36.254%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
40	San Luis Obispo	26.407%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
41	San Mateo	85.875%	Entry Age Normal	FMV of assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
42	Santa Barbara	53.061%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
43	Santa Clara	157.227%	Entry Age Normal	No assets	6.45%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
44	Santa Cruz	167.668%	Entry Age Normal	FMV of assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
45	Shasta	198.603%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
46	Sierra	51.443%	Entry Age Normal	No assets	6.39%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
47	Siskiyou	133.243%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
48	Solano	25.068%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
49	Sonoma	347.212%	Entry Age Normal	FMV of assets	5.90%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
50	Stanislaus	--	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
51	Sutter	3.586%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
52	Tehama	7.572%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
53	Trinity	178.192%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
54	Tulare	10.254%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
55	Tuolumne	38.333%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
56	Ventura	13.973%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open
57	Yolo	25.389%	Entry Age Normal	FMV of assets	6.25%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.25%	3.00%	Level % of payroll	25 years	Closed
58	Yuba	29.069%	Entry Age Normal	No assets	3.75%	8.25%	7.75%	5.00%	Average of 0.65% over 5 years	3.00%	2.75%	Level % of payroll	30 years	Open

Totals 149.466%

- 1 Court contribution rate = maximum
- 2 Contractually required contributic

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1	Alameda	N/A (no OPEB)	N/A	0	N/A	N/A	N/A	N/A	0	0	0	--	0	--
2	Alpine	Single-employer DB	None	0	Pay-as-you-go	766	July 1, 2011	0	861,087	861,087	0.000%	0	0	--
3	Amador	Single-employer DB	None	0	Pay-as-you-go	22	July 1, 2011	0	240,978	240,978	0.000%	1,538,665	15.661%	--
4	Butte	Single-employer DB	None	23	Pay-as-you-go	985	July 1, 2011	0	1,194,296	1,194,296	0.000%	0	0	--
5	Calaveras	Single-employer DB	None	1	Pay-as-you-go	112	July 1, 2011	0	315,922	315,922	0.000%	1,668,581	18.934%	--
6	Colusa	Single-employer DB	None	4	Pay-as-you-go	353	July 1, 2011	0	256,195	256,195	0.000%	861,731	29.730%	--
7	Contra Costa	Single-employer DB	None	106	Pay-as-you-go	2,215	July 1, 2011	0	51,781,826	51,781,826	0.000%	23,538,748	219.985%	--
8	Del Norte	N/A (no OPEB)	N/A	0	N/A	N/A	N/A	0	0	0	--	0	0	--
9	EI Dorado	Single-employer DB	None	23	Pay-as-you-go	543	July 1, 2011	0	5,438,190	5,438,190	0.000%	4,969,000	109.442%	--
10	Fresno	N/A (no OPEB)	N/A	0	N/A	N/A	N/A	0	0	0	--	0	0	--
11	Glenn	Single-employer DB	None	2	Pay-as-you-go	824	July 1, 2011	0	2,187,577	2,187,577	0.000%	1,080,289	202.499%	--
12	Humboldt	Single-employer DB	None	26	Pay-as-you-go	300	July 1, 2011	0	1,036,802	1,036,802	0.000%	5,312,351	19.517%	--
13	Imperial	Single-employer DB	None	23	Pay-as-you-go	452	July 1, 2011	0	7,116,668	7,116,668	0.000%	6,335,229	112.335%	--
14	Inyo	Single-employer DB	None	7	Pay-as-you-go	834	July 1, 2011	0	2,215,511	2,215,511	0.000%	1,852,973	119.565%	--
15	Kern	Single-employer DB	None	73	Pay-as-you-go	903	July 1, 2011	0	9,389,340	9,389,340	0.000%	23,311,526	40.278%	--
16	Kings	Single-employer DB	None	0	Pay-as-you-go	200	July 1, 2011	0	42,877	42,877	0.000%	3,450,748	1.243%	--
17	Lake	Single-employer DB	None	1	Pay-as-you-go	711	July 1, 2011	0	358,584	358,584	0.000%	2,887,190	12.420%	--
18	Lassen	Single-employer DB	CERBT	1	At lease ARC	300	July 1, 2011	517,995	477,102	-40,893	108.571%	1,753,042	-2.333%	--
19	Los Angeles	Single-employer DB	None	1,261	Pay-as-you-go	1,707	July 1, 2011	0	781,844,124	781,844,124	0.000%	320,772,934	243.738%	--
20	Madera	Single-employer DB	None	30	Pay-as-you-go	753	July 1, 2011	0	8,053,481	8,053,481	0.000%	5,002,445	160.991%	--
21	Marin	Single-employer DB	None	52	Pay-as-you-go	1,476	July 1, 2011	0	19,320,449	19,320,449	0.000%	8,711,078	221.792%	--
22	Mariposa	Single-employer DB	None	8	Pay-as-you-go	804	July 1, 2011	0	785,775	785,775	0.000%	580,500	135.362%	--
23	Mendocino	N/A (no OPEB)	N/A	0	N/A	N/A	N/A	0	0	0	--	0	0	--
24	Merced	Single-employer DB	None	29	Pay-as-you-go	403	July 1, 2011	0	10,152,862	10,152,862	0.000%	5,929,174	171.236%	--
25	Modoc	N/A (no OPEB)	N/A	0	N/A	N/A	N/A	0	0	0	--	0	0	--
26	Mono	Single-employer DB	None	5	Pay-as-you-go	190	July 1, 2011	0	227,333	227,333	0.000%	734,536	30.949%	--
27	Monterey	Single-employer DB	None	20	Pay-as-you-go	112	July 1, 2011	0	1,959,186	1,959,186	0.000%	11,712,379	16.727%	--
28	Napa	Single-employer DB	None	11	Pay-as-you-go	1,078	July 1, 2011	0	2,304,513	2,304,513	0.000%	6,069,319	37.970%	--
29	Nevada	Single-employer DB	None	37	Pay-as-you-go	612	July 1, 2011	36,542	5,854,289	5,817,747	0.624%	4,393,850	132.407%	--
30	Orange	Single-employer DB	OCRMT	437	3.5% of payroll	469	July 1, 2011	13,072,617	35,403,399	22,330,782	36.925%	112,860,668	19.786%	--
31	Placer	Single-employer DB	None	74	Pay-as-you-go	1,877	July 1, 2011	0	28,032,172	28,032,172	0.000%	10,849,961	258.362%	--
32	Plumas	Single-employer DB	None	0	Pay-as-you-go	675	July 1, 2011	0	393,805	393,805	0.000%	788,616	49.936%	--
33	Riverside	Single-employer DB	None	81	Pay-as-you-go	128	July 1, 2011	0	8,531,672	8,531,672	0.000%	61,701,720	13.827%	--
34	Sacramento	Single-employer DB	None	168	Pay-as-you-go	430	July 1, 2011	0	65,602,447	65,602,447	0.000%	49,593,049	132.282%	--
35	San Benito	N/A (no OPEB)	N/A	0	N/A	N/A	N/A	0	0	0	--	0	0	--
36	San Bernardino	N/A (no OPEB)	N/A	0	N/A	N/A	N/A	0	0	0	--	0	0	--
37	San Diego	Cost-sharing DB	SDCERA	0	N/A	1.91% ²	N/A	0	0	0	--	0	0	--
38	San Francisco	Single-employer DB	None	196	Pay-as-you-go	440	July 1, 2011	0	93,139,366	93,139,366	0.000%	54,038,754	172.357%	--
39	San Joaquin	Single-employer DB	None	7	Pay-as-you-go	0	July 1, 2011	0	5,952,721	5,952,721	0.000%	15,887,605	37.468%	--
40	San Luis Obispo	Single-employer DB	None	31	Pay-as-you-go	112	July 1, 2011	0	1,955,372	1,955,372	0.000%	8,775,192	22.283%	--
41	San Mateo	Single-employer DB	None	107	Pay-as-you-go	1,853	July 1, 2011	0	17,316,216	17,316,216	0.000%	19,629,892	88.214%	--
42	Santa Barbara	Single-employer DB	None	57	Pay-as-you-go	450	July 1, 2011	0	7,843,589	7,843,589	0.000%	16,579,863	47.308%	--
43	Santa Clara	Single-employer DB	None	238	20% of ARC	576	July 1, 2011	0	109,555,265	109,555,265	0.000%	54,208,414	202.100%	--
44	Santa Cruz	Single-employer DB	None	33	Pay-as-you-go	1,422	July 1, 2011	0	17,396,090	17,396,090	0.000%	8,182,488	212.601%	--
45	Shasta	Single-employer DB	None	25	Pay-as-you-go	745	July 1, 2011	0	17,076,810	17,076,810	0.000%	0	0	--
46	Sierra	Single-employer DB	None	1	Pay-as-you-go	1,537	July 1, 2011	0	61,253	61,253	0.000%	207,450	29.527%	--
47	Siskiyou	Single-employer DB	None	12	Pay-as-you-go	1,053	July 1, 2011	0	3,581,066	3,581,066	0.000%	2,957,171	121.098%	--
48	Solano	Single-employer DB	None	44	Pay-as-you-go	112	July 1, 2011	0	3,380,747	3,380,747	0.000%	13,683,350	24.707%	--
49	Sonoma	Single-employer DB	PARS	111	20% of ARC	1,348	July 1, 2011	2,003,485	45,527,388	43,523,903	4.401%	13,635,563	319.194%	--
50	Stanislaus	N/A (no OPEB)	N/A	0	N/A	N/A	N/A	0	0	0	--	0	0	--
51	Sutter	Single-employer DB	None	0	Pay-as-you-go	780	July 1, 2011	0	106,865	106,865	0.000%	3,168,081	3.373%	--
52	Tehama	Single-employer DB	None	1	Pay-as-you-go	0	July 1, 2011	0	125,695	125,695	0.000%	3,200,000	3.928%	--
53	Trinity	Single-employer DB	None	6	Pay-as-you-go	599	July 1, 2011	0	1,426,620	1,426,620	0.000%	701,113	203.479%	--
54	Tulare	Single-employer DB	None	8	Pay-as-you-go	0	July 1, 2011	0	1,372,671	1,372,671	0.000%	11,764,286	11.668%	--
55	Tuolumne	Single-employer DB	None	6	Pay-as-you-go	944	July 1, 2011	0	306,288	306,288	0.000%	758,076	40.403%	--
56	Ventura	Single-employer DB	None	32	Pay-as-you-go	0	July 1, 2011	0	4,064,980	4,064,980	0.000%	21,885,013	18.574%	--
57	Yolo	Single-employer DB	CERBT	13	Pay full ARC	1,493	July 1, 2011	1,116,274	2,512,469	1,396,195	44.429%	5,522,239	25.283%	--
58	Yuba	Single-employer DB	None	4	Pay-as-you-go	112	July 1, 2011	0	660,510	660,510	0.000%	4,165,244	15.858%	--
Totals				3,435					16,746,913	1,384,740,443	1,367,993,530	1.21%	937,210,096	145.964%

Court contribution rate = maximum monthly contribution from the Substantive Plan section of the trial court OPEB valuation report except as

1 noted.

2 Contractually required contribution rate (cost-sharing multiple-employer defined benefit plan).

Superior Courts of California
 OPEB Actuarial Valuation
 Report Summary
 For Year Ended June 30, 2012

No.	Court	Actuarial Cost Method	Method to value Plan assets	Investment Rate of Return	Health Care Trend Rate			Payroll Growth	Inflation Rate	UAAL Amortization		Open/ Closed	
					First Year	Second Year	Ultimate Rate			Method	Period		
1	Alameda	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
2	Alpine	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	N/A	3.00%	Level dollar amount	26 years	Closed
3	Amador	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
4	Butte	Entry Age Normal	No assets	6.00%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
5	Calaveras	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
6	Colusa	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
7	Contra Costa	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
8	Del Norte	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	EI Dorado	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
10	Fresno	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Glenn	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
12	Humboldt	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
13	Imperial	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
14	Inyo	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
15	Kern	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
16	Kings	Entry Age Normal	No assets	3.75%	N/A	N/A	N/A	N/A	3.25%	3.00%	Level % of payroll	30 years	Open
17	Lake	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
18	Lassen	Entry Age Normal	FMV of assets	7.50%	10.00%	9.50%	5.00%	5 percent over 10 years	3.25%	3.25%	Level % of payroll	1 Year	Closed
19	Los Angeles	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
20	Madera	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
21	Marin	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
22	Mariposa	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
23	Mendocino	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
24	Merced	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
25	Modoc	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	Mono	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
27	Monterey	Entry Age Normal	No assets	3.75%	4.00%	4.00%	4.00%	N/A	3.25%	3.00%	Level % of payroll	30 years	Open
28	Napa	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
29	Nevada	Entry Age Normal	FMV of assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
30	Orange	Entry Age Normal	FMV of assets	7.25%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level dollar amount	26 years	Closed
31	Placer	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
32	Plumas	Entry Age Normal	No assets	3.75%	7½-8¼%	7-9%	5-5½%	Variable, over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
33	Riverside	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
34	Sacramento	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
35	San Benito	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
36	San Bernardino	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
37	San Diego	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
38	San Francisco	Entry Age Normal	No assets	3.75%	7½-8¼%	7-9%	5-5½%	Variable, over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
39	San Joaquin	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
40	San Luis Obispo	Entry Age Normal	No assets	3.75%	4.00%	4.00%	4.00%	N/A	3.25%	3.00%	Level % of payroll	30 years	Open
41	San Mateo	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
42	Santa Barbara	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
43	Santa Clara	Entry Age Normal	No assets	4.50%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
44	Santa Cruz	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
45	Shasta	Projected Unit Credit	No assets	5.00%	8.00%	7.00%	5.00%	1 percent over 3 years	N/A	Not Disclosed	Level dollar amount	30 years	Open
46	Sierra	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
47	Siskiyou	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
48	Solano	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
49	Sonoma	Entry Age Normal	FMV of assets	4.50%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
50	Stanislaus	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
51	Sutter	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
52	Tehama	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
53	Trinity	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
54	Tulare	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
55	Tuolumne	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
56	Ventura	Entry Age Normal	No assets	3.75%	6.00%	8.75%	4.50%	Average of 0.61% over 7 years	3.25%	3.00%	Level % of payroll	30 years	Open
57	Yolo	Entry Age Normal	FMV of assets	6.25%	Actual	8.50%	4.50%	0.5 percent over 8 years	3.25%	3.25%	Level % of payroll	27 years	Closed
58	Yuba	Entry Age Normal	No assets	3.75%	4.00%	4.00%	4.00%	N/A	3.25%	3.00%	Level % of payroll	30 years	Open

Totals

- 1 Court contribution rate = maximum
- 2 Contractually required contribution

Superior Courts of California
 OPEB Actuarial Valuation
 Report Summary
 For Year Ended June 30, 2012

No.	Court	Plan type	Plan report	Enrolled Retirees and Spouses	Funding policy	Member contribution rate	Court contribution rate ¹	AV report valuation date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Ratio of UAAL to Payroll	Actuarial Cost Method
1	Alameda	Single-employer DB	None	125	Pay-as-you-go		565	July 1, 2009	0	87,083,760	87,083,760	0.000%	54,990,591	158.361%	Entry Age Normal
2	Alpine	Single-employer DB	None	0	Pay-as-you-go		613	July 1, 2009	0	856,512	856,512	0.000%	0	--	Entry Age Normal
3	Amador	Single-employer DB	None	0	Pay-as-you-go		11	July 1, 2009	0	201,496	201,496	0.000%	1,770,797	11.379%	Entry Age Normal
4	Butte	Single-employer DB	None	11	Pay-as-you-go		812	July 1, 2009	0	1,490,304	1,490,304	0.000%	5,750,432	25.916%	Entry Age Normal
5	Calaveras	Single-employer DB	None	1	Pay-as-you-go		105	July 1, 2009	0	255,222	255,222	0.000%	1,679,048	15.200%	Entry Age Normal
6	Colusa	Single-employer DB	None	4	Pay-as-you-go		353	July 1, 2009	0	213,228	213,228	0.000%	616,607	34.581%	Entry Age Normal
7	Contra Costa	Single-employer DB	None	89	Pay-as-you-go		1,054	July 1, 2009	0	56,909,484	56,909,484	0.000%	24,660,529	230.772%	Entry Age Normal
8	Del Norte	Single-employer DB	None	0	Pay-as-you-go		None	July 1, 2009	0	93,603	93,603	0.000%	1,349,748	6.935%	Entry Age Normal
9	EI Dorado	Single-employer DB	None	22	Pay-as-you-go		484	July 1, 2009	0	5,651,906	5,651,906	0.000%	4,560,232	123.939%	Entry Age Normal
10	Fresno	N/A (no OPEB)	N/A	0	N/A	N/A	N/A	N/A	0	0	0	--	0	--	N/A
11	Glenn	Single-employer DB	None	2	Pay-as-you-go		724	July 1, 2009	0	1,699,919	1,699,919	0.000%	897,042	189.503%	Entry Age Normal
12	Humboldt	Single-employer DB	None	18	Pay-as-you-go		300	July 1, 2009	0	267,337	267,337	0.000%	3,768,959	7.093%	Entry Age Normal
13	Imperial	Single-employer DB	None	20	Pay-as-you-go		430	July 1, 2009	0	9,178,422	9,178,422	0.000%	5,459,082	168.131%	Entry Age Normal
14	Inyo	Single-employer DB	None	7	Pay-as-you-go		494	July 1, 2009	0	1,833,377	1,833,377	0.000%	952,843	192.411%	Entry Age Normal
15	Kern	Single-employer DB	None	84	Pay-as-you-go		779	July 1, 2009	0	7,653,222	7,653,222	0.000%	17,151,447	44.621%	Entry Age Normal
16	Kings	Single-employer DB	None	0	Pay-as-you-go		200	July 1, 2009	0	45,629	45,629	0.000%	3,286,500	1.388%	Entry Age Normal
17	Lake	Single-employer DB	None	2	Pay-as-you-go		563	July 1, 2009	0	706,233	706,233	0.000%	1,974,305	35.771%	Entry Age Normal
18	Lassen	Single-employer DB	CERBT	0	At lease ARC		475	July 1, 2009	200,000	250,835	50,835	79.734%	1,732,759	2.934%	Entry Age Normal
19	Los Angeles	Single-employer DB	None	988	Pay-as-you-go		1,746	July 1, 2009	0	804,761,011	804,761,011	0.000%	345,249,566	233.095%	Entry Age Normal
20	Madera	Single-employer DB	None	48	Pay-as-you-go		681	July 1, 2009	0	9,843,161	9,843,161	0.000%	5,053,025	194.797%	Entry Age Normal
21	Marin	Single-employer DB	None	50	Pay-as-you-go		1,477	July 1, 2009	0	24,510,214	24,510,214	0.000%	9,403,402	260.653%	Entry Age Normal
22	Mariposa	Single-employer DB	None	6	Pay-as-you-go		804	July 1, 2009	0	697,774	697,774	0.000%	455,150	153.306%	Entry Age Normal
23	Mendocino	Single-employer DB	None	9	Pay-as-you-go		184	July 1, 2009	0	509,897	509,897	0.000%	901,472	56.563%	Entry Age Normal
24	Merced	Single-employer DB	None	24	Pay-as-you-go		367	July 1, 2009	0	8,137,616	8,137,616	0.000%	5,487,071	148.305%	Entry Age Normal
25	Modoc	N/A (no OPEB)	N/A	0	N/A	N/A	N/A	N/A	0	0	0	--	0	--	N/A
26	Mono	Single-employer DB	None	7	Pay-as-you-go		183	July 1, 2009	0	308,385	308,385	0.000%	488,319	63.152%	Entry Age Normal
27	Monterey	Single-employer DB	None	15	Pay-as-you-go		105	July 1, 2009	0	1,624,384	1,624,384	0.000%	11,878,596	13.675%	Entry Age Normal
28	Napa	Single-employer DB	None	10	Pay-as-you-go		936	July 1, 2009	0	2,856,150	2,856,150	0.000%	6,015,391	47.481%	Entry Age Normal
29	Nevada	Single-employer DB	None	26	Pay-as-you-go		566	July 1, 2009	0	4,826,072	4,826,072	0.000%	3,422,668	141.003%	Entry Age Normal
30	Orange	Single-employer DB	OCRMT	439	3.5% of payroll		456	July 1, 2009	7,846,815	27,262,048	19,415,233	28.783%	106,870,963	18.167%	Entry Age Normal
31	Placer	Single-employer DB	None	59	Pay-as-you-go		2,120	July 1, 2009	0	23,706,952	23,706,952	0.000%	8,555,976	277.081%	Entry Age Normal
32	Plumas	Single-employer DB	None	0	Pay-as-you-go		675	July 1, 2009	0	317,830	317,830	0.000%	739,751	42.964%	Entry Age Normal
33	Riverside	Single-employer DB	None	77	Pay-as-you-go		128	July 1, 2009	0	9,936,754	9,936,754	0.000%	57,340,298	17.329%	Entry Age Normal
34	Sacramento	Single-employer DB	None	137	Pay-as-you-go		427	July 1, 2009	0	94,826,569	94,826,569	0.000%	46,534,280	203.778%	Entry Age Normal
35	San Benito	N/A (no OPEB)	N/A	0	N/A	N/A	N/A	N/A	0	0	0	--	0	--	N/A
36	San Bernardino	N/A (no OPEB)	N/A	0	N/A	N/A	N/A	N/A	0	0	0	--	0	--	N/A
37	San Diego	Cost-sharing DB	SDCERA	42	N/A		1.80% ²	N/A	0	0	0	--	0	--	N/A
38	San Francisco	Single-employer DB	None	196	Pay-as-you-go		440	July 1, 2009	0	79,679,006	79,679,006	0.000%	50,690,340	157.188%	Entry Age Normal
39	San Joaquin	Single-employer DB	None	24	Pay-as-you-go		0	July 1, 2009	0	6,046,866	6,046,866	0.000%	18,089,582	33.427%	Entry Age Normal
40	San Luis Obispo	Single-employer DB	None	34	Pay-as-you-go		105	July 1, 2009	0	1,718,274	1,718,274	0.000%	8,942,954	19.214%	Entry Age Normal
41	San Mateo	Single-employer DB	None	81	Pay-as-you-go		1,649	July 1, 2009	0	17,359,778	17,359,778	0.000%	22,610,534	76.777%	Entry Age Normal
42	Santa Barbara	Single-employer DB	None	86	Pay-as-you-go		450	July 1, 2009	0	7,536,290	7,536,290	0.000%	14,691,963	51.295%	Entry Age Normal
43	Santa Clara	Single-employer DB	None	192	Pay-as-you-go		557	July 1, 2009	0	108,905,098	108,905,098	0.000%	60,079,298	181.269%	Entry Age Normal
44	Santa Cruz	Single-employer DB	None	32	Pay-as-you-go		1,351	July 1, 2009	0	17,386,426	17,386,426	0.000%	8,086,651	215.002%	Entry Age Normal
45	Shasta	Single-employer DB	None	63	Pay-as-you-go		731	July 1, 2009	0	17,519,619	17,519,619	0.000%	7,323,223	239.234%	Entry Age Normal
46	Sierra	Single-employer DB	None	0	Pay-as-you-go		1,250	July 1, 2009	0	124,046	124,046	0.000%	312,634	39.678%	Entry Age Normal
47	Siskiyou	Single-employer DB	None	11	Pay-as-you-go		475	July 1, 2009	0	1,921,576	1,921,576	0.000%	2,784,830	69.002%	Entry Age Normal
48	Solano	Single-employer DB	None	41	Pay-as-you-go		105	July 1, 2009	0	2,739,139	2,739,139	0.000%	14,147,034	19.362%	Entry Age Normal
49	Sonoma	Single-employer DB	PARS	96	1/2 month to PARS		1,208	July 1, 2009	50,009	33,752,411	33,702,402	0.148%	13,436,720	250.823%	Entry Age Normal
50	Stanislaus	N/A (no OPEB)	N/A	0	N/A	N/A	N/A	N/A	0	0	0	--	0	--	N/A
51	Sutter	Single-employer DB	None	0	Pay-as-you-go		691	July 1, 2009	0	540,510	540,510	0.000%	3,115,783	17.347%	Entry Age Normal
52	Tehama	Single-employer DB	None	0	Pay-as-you-go		0	July 1, 2009	0	195,099	195,099	0.000%	2,014,968	9.682%	Entry Age Normal
53	Trinity	Single-employer DB	None	5	Pay-as-you-go		589	July 1, 2009	0	1,142,797	1,142,797	0.000%	731,263	156.277%	Entry Age Normal
54	Tulare	Single-employer DB	None	8	Pay-as-you-go		0	July 1, 2009	0	1,098,131	1,098,131	0.000%	11,111,303	9.883%	Entry Age Normal
55	Tuolumne	Single-employer DB	None	6	Pay-as-you-go		894	July 1, 2009	0	327,115	327,115	0.000%	653,896	50.026%	Entry Age Normal
56	Ventura	Single-employer DB	None	32	Pay-as-you-go		0	July 1, 2009	0	3,141,780	3,141,780	0.000%	23,256,879	13.509%	Entry Age Normal
57	Yolo	Single-employer DB	CERBT	25	At lease ARC		1,363	July 1, 2009	565,606	2,320,671	1,755,065	24.373%	5,228,199	33.569%	Entry Age Normal
58	Yuba	Single-employer DB	None	1	Pay-as-you-go		105	July 1, 2009	0	452,079	452,079	0.000%	3,007,135	15.034%	Entry Age Normal

Totals 3,255 8,662,430 1,492,422,017 1,483,759,587 0.58% 1,009,312,040 147.007%

1 Court contribution rate = maximum monthly contribution from the Substantive Plan section of the trial court OPEB valuation report except as noted.
 2 Contractually required contribution rate (cost-sharing multiple-employer defined benefit plan).

Superior Courts of California
 OPEB Actuarial Valuation
 Report Summary
 For Year Ended June 30, 2012

No.	Court	Method to value	Investment Rate of Return	Assumptions			Payroll Growth	Inflation Rate	UAAL Amortization		
				Initial Rate	Ultimate Rate	Health Care Trend Rate			Method	Period	Open/Closed
1	Alameda	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
2	Alpine	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level dollar amount	28 years	Closed
3	Amador	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
4	Butte	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
5	Calaveras	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
6	Colusa	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
7	Contra Costa	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
8	Del Norte	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
9	Ei Dorado	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
10	Fresno	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Glenn	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
12	Humboldt	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
13	Imperial	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
14	Inyo	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
15	Kern	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
16	Kings	No assets	3.75%	N/A	N/A	N/A	3.25%	3.00%	Level % of payroll	30 years	Open
17	Lake	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
18	Lassen	FMV of assets	7.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Closed
19	Los Angeles	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
20	Madera	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
21	Marin	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
22	Mariposa	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
23	Mendocino	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level dollar amount	28 years	Closed
24	Merced	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
25	Modoc	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	Mono	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
27	Monterey	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
28	Napa	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
29	Nevada	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
30	Orange	FMV of assets	7.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	28 years	Closed
31	Placer	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
32	Plumas	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
33	Riverside	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
34	Sacramento	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
35	San Benito	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
36	San Bernardino	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
37	San Diego	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
38	San Francisco	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
39	San Joaquin	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
40	San Luis Obispo	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
41	San Mateo	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
42	Santa Barbara	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
43	Santa Clara	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
44	Santa Cruz	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
45	Shasta	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
46	Sierra	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
47	Siskiyou	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
48	Solano	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
49	Sonoma	FMV of assets	5.25%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Closed
50	Stanislaus	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
51	Sutter	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
52	Tehama	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
53	Trinity	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
54	Tulare	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
55	Tuolumne	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
56	Ventura	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open
57	Yolo	FMV of assets	7.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Closed
58	Yuba	No assets	3.75%	8.50%	5.00%	0.5 percent over 10 years	3.25%	3.00%	Level % of payroll	30 years	Open

Totals

- 1 Court contribution rate = maximum noted.
- 2 Contractually required contribution