Public Employee Post-Employment Benefits Commission
List of OPEB Survey Respondents and Non-Respondents

Data Received as of 12/21/07

Respondents to OPEB Survey – Annual Revenues Over $100 Million
The following list identifies those agencies who responded to the Commission’s OPEB Survey and who have annual revenues over $100 million.1 This list does not include agencies that responded to the survey and have annual revenues of less than $100 million. Survey participants submitted data with the understanding that all information would be reported in the aggregate.

Cities
Anaheim
Bakersfield
Berkeley
Beverly Hills
Brentwood
Burbank
Cerritos
Chino
Chula Vista
Clovis
Concord
Costa Mesa
Downey
Elk Grove
Escondido
Fairfield
Folsom
Fontana
Fremont
Fresno
Glendale
Hayward
Huntington Beach
La Quinta
Lancaster
Livermore
Long Beach
Los Angeles
Manteca
Merced
Moreno Valley
Mountain View
Oakland
Ontario
Palmdale
Palo Alto
Pittsburg
Pleasanton
Pomona
Poway
Rancho Cucamonga
Redding
Redwood City
Riverside
Roseville
Sacramento
San Diego
San Francisco
San Jose
San Leandro
San Marcos
San Mateo
Santa Ana
Santa Barbara
Santa Clarita
Santa Rosa
Stockton
Sunnyvale
Thousand Oaks
Torrance

1 Sources: 2004/05 revenue data for cities, counties, and special districts from the State Controller’s Office; 2005/06 revenue data for school districts from the California Department of Education; and 2005/06 revenue data for community college districts from the California Community Colleges Chancellor’s Office.
<table>
<thead>
<tr>
<th>Counties</th>
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<tbody>
<tr>
<td>Alameda County</td>
<td>Sacramento County</td>
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<tr>
<td>Butte County</td>
<td>San Bernardino County</td>
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<tr>
<td>Contra Costa County</td>
<td>San Diego County</td>
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<tr>
<td>El Dorado County</td>
<td>San Francisco City &amp; County</td>
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<tr>
<td>Fresno County</td>
<td>San Joaquin County</td>
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<tr>
<td>Humboldt County</td>
<td>San Luis Obispo County</td>
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<tr>
<td>Imperial County</td>
<td>San Mateo County</td>
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<td>Kern County</td>
<td>Santa Barbara County</td>
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<td>Kings County</td>
<td>Santa Clara County</td>
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<td>Santa Cruz County</td>
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<td>Madera County</td>
<td>Shasta County</td>
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<td>Marin County</td>
<td>Solano County</td>
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<td>Mendocino County</td>
<td>Sonoma County</td>
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<td>Merced County</td>
<td>Stanislaus County</td>
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<td>Monterey County</td>
<td>Sutter County</td>
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<td>Napa County</td>
<td>Tulare County</td>
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<td>Nevada County</td>
<td>Tuolumne County</td>
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<tr>
<td>Orange County</td>
<td>Ventura County</td>
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<tr>
<td>Placer County</td>
<td>Yolo County</td>
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<tr>
<td>Riverside County</td>
<td>Yuba County</td>
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<table>
<thead>
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<th>Special Districts</th>
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<tbody>
<tr>
<td>Alameda Contra Costa Transit</td>
<td>Orange County Sanitation District</td>
</tr>
<tr>
<td>Antelope Valley Hospital District</td>
<td>Palomar Pomerado Health</td>
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<tr>
<td>Coachella Valley Water District</td>
<td>Sacramento Metropolitan Fire District</td>
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<tr>
<td>Contra Costa Water District</td>
<td>Sacramento Municipal Utility District</td>
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<tr>
<td>East Bay Municipal Utility District</td>
<td>Sacramento Regional Transit District</td>
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<tr>
<td>East Bay Regional Park District</td>
<td>Salinas Valley Memorial Health Care System</td>
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<tr>
<td>Eastern Municipal Water District</td>
<td>San Diego Unified Port District</td>
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<tr>
<td>Imperial Irrigation District</td>
<td>San Francisco Bay Area Rapid Transit District</td>
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<td>Kaweah Delta Health Care District</td>
<td>San Mateo County Transit District</td>
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<tr>
<td>L.A. County Consolidated Fire Protection District</td>
<td>Santa Clara Valley Water District</td>
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<tr>
<td>Metropolitan Water District of Southern California</td>
<td>Sierra View District Hospital</td>
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<tr>
<td>Modesto Irrigation District</td>
<td>South Coast Air Quality Management District</td>
</tr>
<tr>
<td>Municipal Water District of Orange County</td>
<td>Tri-City Hospital District</td>
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</tbody>
</table>
School Districts
Alhambra Unified
Anaheim Elementary
Antelope Valley Union High
Bakersfield City Elementary
Baldwin Park Unified
Bellflower Unified
Burbank Unified
Cajon Valley Union Elementary
Capistrano Unified
Chula Vista Elementary
Clovis Unified
Colton Joint Unified
Desert Sands Unified
Downey Unified
East Side Union High
Elk Grove Unified
Escondido Union Elementary
Folsom-Cordova Unified
Fresno County Office of Education
Fresno Unified
Fullerton Joint Union High
Garden Grove Unified
Glendale Unified
Grant Joint Union High
Grossmont Union High
Hacienda La Puente Unified
Hemet Unified
Huntington Beach Union High
Kern County Office of Education
Kern High
La Mesa-Spring Valley
Long Beach Unified
Los Angeles County Office of Education
Los Angeles Unified
Madera Unified
Manteca Unified
Montebello Unified
Napa Valley Unified
Newport-Mesa Unified
Norwalk-La Mirada Unified
Orange County Office of Education
Orange Unified
Oxnard Elementary
Pajaro Valley Unified
Panama-Buena Vista Union
Paramount Unified
Placentia-Yorba Linda Unified
Pleasanton Unified
Pomona Unified
Porterville Unified
Poway Unified
Rialto Unified
Riverside County Office of Education
Rowland Unified
Sacramento City Unified
Sacramento County Office of Education
Saddleback Valley Unified
Salinas Union High
San Bernardino City Unified
San Bernardino County Office of Education
San Diego County Office of Education
San Diego Unified
San Francisco Unified
San Joaquin County Office of Education
San Juan Unified
Santa Ana Unified
Santa Barbara High
Santa Clara County Office of Education
Santa Monica-Malibu Unified
Santa Rosa High
Sonoma County Office of Education
Stanislaus County Office of Education
Temecula Valley Unified
Torrance Unified
Tulare County Office of Education
Tustin Unified
Ventura County Office of Education
Visalia Unified
Vista Unified
Walnut Valley Unified
West Contra Costa Unified
Whittier Union High
William S. Hart Union High
**Community College Districts**

- Coast Community College District
- Contra Costa Community College District
- Foothill-DeAnza Community College District
- Grossmont-Cuyamaca Community College District
- Kern Community College District
- Long Beach Community College District
- Los Angeles Community College District
- Los Rios Community College District
- Mt. San Antonio Community College District
- North Orange County Community College District
- Palomar Community College District
- Peralta Community College District
- Rancho Santiago Community College District
- Riverside Community College District
- San Diego Community College District
- San Francisco Community College District
- Santa Monica Community College District
- State Center Community College District
- Ventura County Community College District
- Yosemite Community College District

**NON-RESPONDENTS TO OPEB SURVEY – ANNUAL REVENUES OVER $100 MILLION**

The following list identifies those agencies who did not respond to the OPEB Survey and who have annual revenues over $100 million. Agencies with annual revenues under $100 million are not included.

*Please note:* Compliance dates for GASB 45 are based on an agency’s total annual revenue in the first fiscal year ending after June 15, 1999. The agencies on the following list were identified based on the most recent revenue data available. This list should not be used as an absolute indicator of the timing by which the following agencies must comply with GASB requirements.

**Cities**

- Alameda
- Antioch
- Carlsbad
- Colton
- Compton
- Corona
- Culver City
- El Centro
- Fullerton
- Garden Grove
- Inglewood
- Irvine
- Lodi
- Milpitas
- Napa
- Newport Beach
- Oceanside
- Orange
- Oxnard
- Palm Desert
- Palm Springs
- Pasadena
- Petaluma
- Salinas
- San Bernardino
- San Buenaventura
- Santa Clara
- Santa Cruz
- Santa Maria
- Santa Monica
- Simi Valley
- Tracy
- Vallejo
- Vernon
- Visalia
- West Sacramento
### Special Districts
- Sacramento Regional County Sanitation District
- Turlock Irrigation District
- Washington Township Healthcare District
- West Basin Municipal Water District

### School Districts
- ABC Unified
- Alum Rock Union Elementary
- Alvord Unified
- Anaheim Union High
- Antioch Unified
- Chaffey Joint Union High
- Chino Valley Unified
- Coachella Valley Unified
- Compton Unified
- Conejo Valley Unified
- Corona-Norco Unified
- Covina-Valley Unified
- Cupertino Unified
- Fairfield-Suisun Unified
- Fontana Unified
- Fremont Unified
- Hayward Unified
- Hesperia Unified
- Inglewood Unified
- Irvine Unified
- Jurupa Unified
- Lake Elsinore Unified
- Lancaster Elementary
- Lodi Unified
- Lynwood Unified
- Modesto City Elementary
- Moreno Valley Unified
- Mt. Diablo Unified
- Murrieta Valley Unified
- Oakland Unified
- Oceanside City Unified
- Ontario-Montclair
- Oxnard Union High
- Palm Springs Unified
- Palmdale Elementary
- Palo Alto Unified
- Pasadena Unified
- Redlands Unified
- Riverside Unified
- San Francisco County Office of Education
- San Jose Unified
- San Marcos Unified
- San Mateo County Office of Education
- San Ramon Valley Unified
- Santa Clara Unified
- Simi Valley Unified
- Stockton Unified
- Sweetwater Union High
- Tracy Joint Unified
- Turlock Unified
- Val Verde Unified
- Vallejo City Unified
- Ventura Unified

### Community College Districts
- El Camino Community College District
- Pasadena Area Community College District
- San Mateo County Community College District
- Sonoma County Community College District
- South Orange County Community College District