

**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.<sup>1</sup> 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	Moreno Valley
Bakersfield	Mountain View
Berkeley	Oakland
Beverly Hills	Ontario
Brentwood	Palmdale
Burbank	Palo Alto
Cerritos	Pittsburg
Chino	Pleasanton
Chula Vista	Pomona
Clovis	Poway
Concord	Rancho Cucamonga
Costa Mesa	Redding
Downey	Redwood City
Elk Grove	Riverside
Escondido	Roseville
Fairfield	Sacramento
Folsom	San Diego
Fontana	San Francisco
Fremont	San Jose
Fresno	San Leandro
Glendale	San Marcos
Hayward	San Mateo
Huntington Beach	Santa Ana
La Quinta	Santa Barbara
Lancaster	Santa Clarita
Livermore	Santa Rosa
Long Beach	Stockton
Los Angeles	Sunnyvale
Manteca	Thousand Oaks
Merced	Torrance

---

<sup>1</sup> 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.

Modesto

Vacaville

**Counties**

Alameda County  
Butte County  
Contra Costa County  
El Dorado County  
Fresno County  
Humboldt County  
Imperial County  
Kern County  
Kings County  
Los Angeles County  
Madera County  
Marin County  
Mendocino County  
Merced County  
Monterey County  
Napa County  
Nevada County  
Orange County  
Placer County  
Riverside County

Sacramento County  
San Bernardino County  
San Diego County  
San Francisco City & County  
San Joaquin County  
San Luis Obispo County  
San Mateo County  
Santa Barbara County  
Santa Clara County  
Santa Cruz County  
Shasta County  
Solano County  
Sonoma County  
Stanislaus County  
Sutter County  
Tulare County  
Tuolumne County  
Ventura County  
Yolo County  
Yuba County

**Special Districts**

Alameda Contra Costa Transit  
Antelope Valley Hospital District  
Coachella Valley Water District  
Contra Costa Water District  
East Bay Municipal Utility District  
East Bay Regional Park District  
Eastern Municipal Water District  
Imperial Irrigation District  
Kaweah Delta Health Care District  
L.A. County Consolidated Fire Protection District  
Metropolitan Water District of Southern California  
Modesto Irrigation District  
Municipal Water District of Orange County

Orange County Sanitation District  
Palomar Pomerado Health  
Sacramento Metropolitan Fire District  
Sacramento Municipal Utility District  
Sacramento Regional Transit District  
Salinas Valley Memorial Health Care System  
San Diego Unified Port District  
San Francisco Bay Area Rapid Transit District  
San Mateo County Transit District  
Santa Clara Valley Water District  
Sierra View District Hospital  
South Coast Air Quality Management District  
Tri-City Hospital District

### **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	Palomar Community College District
Contra Costa Community College District	Peralta Community College District
Foothill-DeAnza Community College District	Rancho Santiago Community College District
Grossmont-Cuyamaca Community College District	Riverside Community College District
Kern Community College District	San Diego Community College District
Long Beach Community College District	San Francisco Community College District
Los Angeles Community College District	Santa Monica Community College District
Los Rios Community College District	State Center Community College District
Mt. San Antonio Community College District	Ventura County Community College District
North Orange 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	Oxnard
Antioch	Palm Desert
Carlsbad	Palm Springs
Colton	Pasadena
Compton	Petaluma
Corona	Salinas
Culver City	San Bernardino
El Centro	San Buenaventura
Fullerton	Santa Clara
Garden Grove	Santa Cruz
Inglewood	Santa Maria
Irvine	Santa Monica
Lodi	Simi Valley
Milpitas	Tracy
Napa	Vallejo
Newport Beach	Vernon
Oceanside	Visalia
Orange	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 Union  
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