

BEST PRACTICES SURVEY RESPONSE

ATTACHMENT 1

Table from Lori Rose of Dublin San Ramon Services District (DSRSD)

Net OPEB Asset at June 30, 2011	<u>\$9,842,600</u>
Annual required contribution (ARC)	921,966
Interest on net OPEB asset	(749,022)
Adjustment to annual required contribution	<u>651,365</u>
Annual OPEB cost	<u>824,309</u>
Contributions made:	
Retiree premiums paid by the District	646,183
Contributions to CERBT	<u>486,200</u>
Total contributions	<u>1,132,383</u>
Change in net OPEB Asset	<u>308,074</u>
Net OPEB Asset at June 30, 2012	<u>\$10,150,674</u>

The Plan's annual OPEB cost and actual contributions for the prior three fiscal years are set forth below:

Fiscal Year	Annual OPEB Cost	Actual Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Asset
6/30/2010	\$1,029,983	\$855,073	83%	\$7,572,888
6/30/2011	791,226	3,060,938	387%	9,842,600
6/30/2012	824,309	1,132,383	137%	10,150,674