

Marin County Schools
Other Post Employment Benefits

AAL Actuarial Accrued Liability
UAAL Unfunded Actuarial Accrued Liability
ARC Annual Required Contribution

lkl 6/6/2017

District	Study Frequency*	Study Date	Next Study Date	AAL	UAAL	Change in UAAL since 2012-13 Grand Jury	ARC	Change In ARC	Fund 20 Ending Fd Bal as of 6/30/16	Trust Assets	Pay-As You-Go	2016-17 OPEB budget
Marin COE	Biennial	11/1/2015	6/30/2017	862,966	862,966	(1,234,445)	82,565	(78,141)			Yes	
Bolinas	Triennial	7/1/2015	7/1/2017	412,018	412,018	98,295	52,633	3,879	299,195		Yes	79,293
Dixie	Biennial	7/1/2016	7/1/2018	1,128,416	1,128,416	71,416	114,463	(14,400)			Yes	110,658
Kentfield	Triennial	7/1/2015	7/1/2017	1,340,399	1,340,399	(91,601)	199,312	90,776			Yes	42,162
Lagunitas	Triennial	7/1/2012	7/1/2015	77,913	77,913	(6,285)	8,487	(415)			Yes	8,660
Larkspur	Biennial	7/1/2014	7/1/2016	189,127	189,127	492	26,799	3,453			Yes	40,000
Mill Valley	Biennial	7/1/2015	7/1/2017	5,960,936	4,662,117	2,502,959	945,212	270,848	935,753	1,298,819	NO	945,212
Novato Unified	Biennial	7/1/2014	7/1/2016	1,503,161	784,250	(39,050)	175,235	86,194			Yes	8,125
Reed	Triennial	7/1/2015	7/1/2017	5,867,732	5,867,732	3,136,965	855,510	508,513			Yes	100,000
Ross	Triennial	7/1/2015	7/1/2017	3,086,992	3,086,992	1,001,992	338,061	92,775	134,345		Yes	128,623
Ross Valley	Biennial	6/30/2014	6/30/2016	1,561,792	1,561,792	(276,208)	91,639	1,436			Yes	142,592
San Rafael El	Biennial	1/1/2016	1/1/2018	6,106,316	6,106,316	644,258	918,393	38,016	1,737,519		Yes	112,837
San Rafael High	Biennial	1/1/2016	1/1/2018	5,379,267	5,379,267	436,113	726,362	35,213	2,002,465		Yes	159,429
Sausalito	Triennial	7/1/2013	7/1/2016	107,144	107,144	77,144	20,625	16,625			Yes	209,012
Shoreline	Triennial	7/1/2013	7/1/2016	2,013,470	2,013,470	215,359	286,133	40,179	111,857		Yes	120,000
Tamalpais	Biennial	6/30/2015	6/30/2017	6,588,735	3,053,537	(2,223,463)	505,711	(292,289)		3,535,198	NO	505,711
				42,186,384	36,633,456	4,313,941	5,347,140		5,221,134	4,834,017		2,712,314

*Study Frequency

GASB 75 replaces GASB 45 effective in the year ending June 30, 2018.

The new standard requires biennial studies. We recommend you consult with your auditor

The listing shows the frequency under GASB-45 so that you can determine if this represents a change for your district

It appears Bolinas, Kentfield, Reed and Ross may need to get a new study one year earlier than they would have been planning for under GASB-45