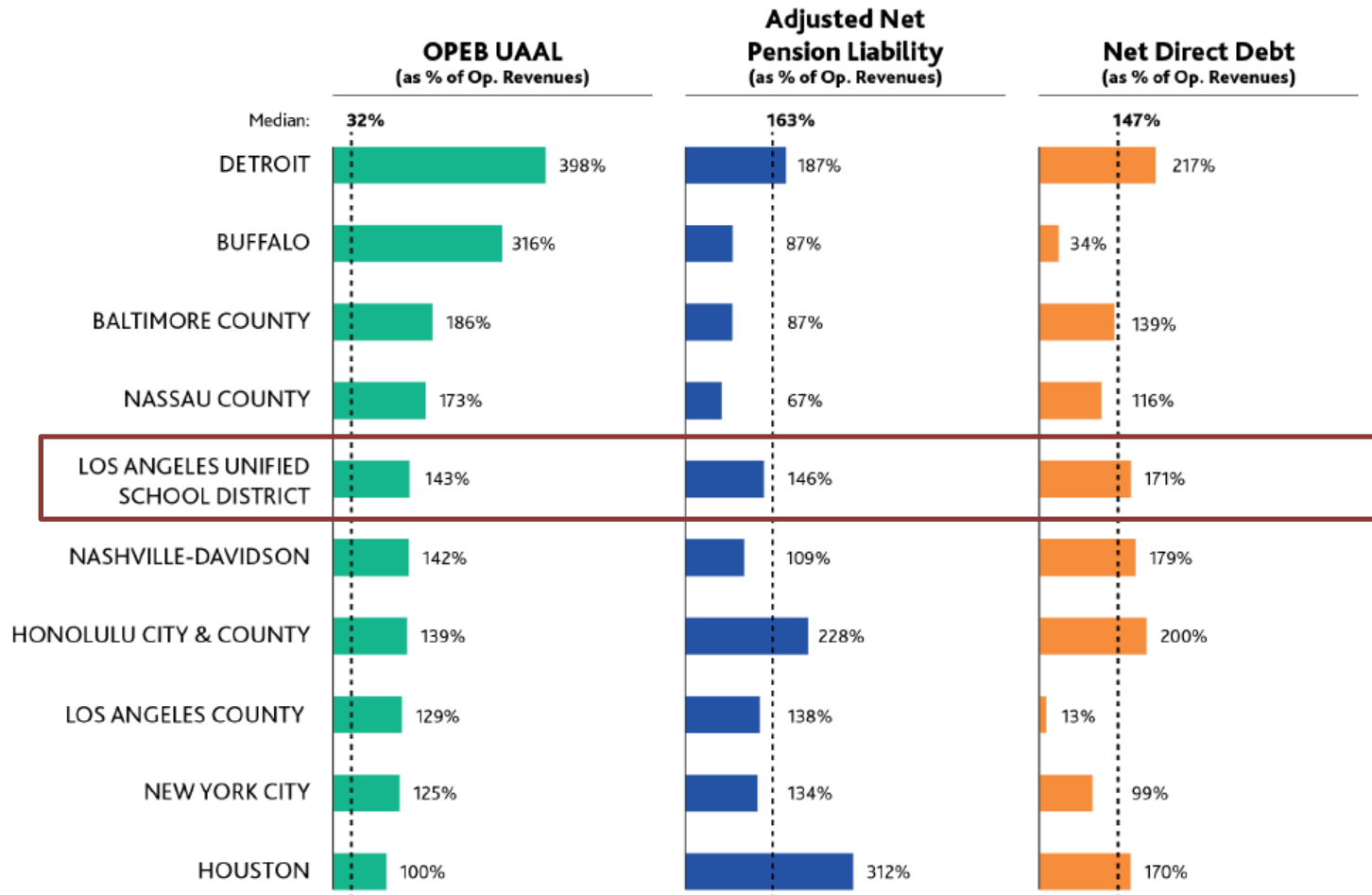


# OPEB – HOW LAUSD COMPARES

Top 10 Heaviest OPEB Liabilities Relative to Budget in Fiscal 2012 Significantly Exceed Median of 32%



Detroit figures evaluated prior to judicial approval of the bankruptcy settlement proceedings, which eliminated most of its OPEB liability

Source: Moody's Investors Service and issuer audited financial statements

