

**Table 1C**  
**Expected OPEB Disclosures**

The exhibit below develops the annual OPEB expense, estimates the expected OPEB contributions and projects the net OPEB obligation for the fiscal years ending June 30, 2016 and June 30, 2017. The calculations assume the District continues to follow the prefunding approach outlined on the prior page.

Fiscal Year End	Prefunding Basis	
	6/30/2016	6/30/2017
<b>1. Calculation of the Annual OPEB Expense</b>		
a. ARC for current fiscal year	\$ 160,788	\$ 156,704
b. Interest on Net OPEB Obligation (Asset) at beginning of year	(33,622)	(43,545)
c. Adjustment to the ARC	31,235	41,559
d. <b>Annual OPEB Expense (a. + b. + c.)</b>	158,401	154,718
<b>2. Calculation of Expected Contribution</b>		
a. Estimated payments on behalf of retirees	98,945	107,259
b. Estimated contribution to OPEB trust	200,000	200,000
c. <b>Total Expected Employer Contribution</b>	298,945	307,259
<b>3. Change in Net OPEB Obligation (1.d. minus 2.c.)</b>	(140,544)	(152,541)
Net OPEB Obligation (Asset), beginning of fiscal year	(476,238)	(616,782)
<b>Net OPEB Obligation (Asset) at fiscal year end</b>	(616,782)	(769,323)

Please note that the expected payments to retirees for the fiscal year ending June 30, 2016 and 2017 shown above are projections and should be replaced with the actual payments for reporting in the District's financial statements.