Exhibit 1: Schedule of Changes in Net OPEB Liability

Une 30, 2018		D	iscount Rate	1	Total OPEB Liability (a)	Pla	n Fiduciary Net Position (b)	Net	OPEB Liability
Service Cost	June 30, 2018			\$		Ś		\$	942,652
Interest Cost 79,128 79, Changes In Benefit Terms				-		•	200,000	•	17,425
Changes In Benefit Terms Changes In Assumptions - Others Changes In Assumptions - Others 517 Differences Between Expected And Actual Experience Explicit Subsidy Septimizer Subsidy Septimizer Subsidy Septimizer Subsidy Septimizer Subsidy Septimizer Subsidy Septimizer Subsidy Total Contributions - Employer and Nonemployer Contributing Entities Employer Implicit Subsidy Septimizer Subsidy Total Contributions - Employer And Nonemployer Contributing Entities Employer Implicit Subsidy Total Contributions - Employer Septimizer Se									79,128
Changes in Assumptions - Others Others 517 Differences Between Expected And Actual Experience (51,593) (51,593) (51,593) Differences Between Expected And Actual Experience (51,593) (51,593) (51,593) Distability Spring (51,593) (51,593					79,120				73,120
Changes In Assumptions - Others Differences Between Expected And Actual Experience Explicit Subsidy S (70,524) Implicit Subsidy S (20,305) Total Contributions - Employer and Nonemployer Contributing Entities Employer Implicit Subsidy S 20,305 Total Contributions - Employer and Nonemployer Contributing Entities Employer Implicit Subsidy S 20,305 Total Contributions - Employer S 72,524 Implicit Subsidy Total S 92,829 (92,20) Contributions - Employee S 17,338 Differences Between Expected Investment Earnings S 17,338 Differences Between Projected And Actual Investment Earnings S 17,338 Differences Between Projected And Actual Investment Earnings S 1,508 Total File S 1,508 Total File S 20,305 Total File S 1,508 Total File S 20,305 Total File S	-				-				_
Differences Between Expected And Actual Experience (51,593) (51, 524) Benefit Payments (51, 524) Implicit Subsidy 5 (70,524) Implicit Subsidy 5 (20,305) Total (90,829) (90,829) Total (90,829) (92,829) Total (90,829) (92,829) Total (90,829) (92,829) Contributions - Employee (92,829) Contributions - E	-				-				-
Experted Subsidy									517
Explicit Subsidy \$ (70,524) milliot Subsidy \$ (20,305) (90,829) (90,829) (90,829) (70,524)					(51,593)				(51,593
Implicit Subsidy	-								
Total (90,829) (90,829) Contributions - Employer and Nonemployer Contributing Entities Employer	•								
Employer and Nonemployer Contributing Entities Employer Implicit Subsidy \$ 20.305 Total 92.829 (92.10 contributions - Employee Contributions - Retiree Administrative Expenses Net Investment Income Expected Investment Earnings Differences Between Projected And Actual Investment Earnings S 17,338 Differences Between Projected And Actual Investment Earnings S 1,508 Net Change \$ 1,508 Net Change \$ 1,508 Net Change \$ 1,508 Net CPBB Liability of Percentage Of Covered Payroll One Percentage point change in discount rate as of June 30, 2019 is as follows: One Percentage Decrease (5,75%) One Percentage Decrease (5,75%) One Percentage Decrease (5,75%) One Percentage Decrease (5,75%) One Percentage Decrease (2,0% grading down to 5,29%) One Percentage Increase (7,20% grading down to 5,29%) One Percentage Decrease (2,0% grading down to 5,29%) One Percentage Decrease (3,0% grading down to 5,29%) One Percentage Decrease (3,0	Implicit Subsidy	\$	(20,305)						
Employer	Total				(90,829)		(90,829)		-
Implicit Subsidy	Contributions - Employer and Nonemployer Contributing Entities								
Total	Employer	\$	72,524						
Contributions - Employee	Implicit Subsidy	\$	20,305						
Contributions - Retiree	Total						92,829		(92,829
Administrative Expenses Net Investment Income Expected Investment Earnings Differences Between Projected And Actual Investment Earnings Total Total Net Change 18,846 18,846 18,846 19,10,10,10,10,10,10,10,10,10,10,10,10,10,	Contributions - Employee						-		-
Net Investment Income Expected Investment Earnings \$ 17,338 Differences Between Projected And Actual Investment Earnings \$ 1,508 Total \$ 18,846 (18.8) Net Change \$ \$ (45,352) \$ 20,843 \$ (66, June 30, 2019 \$ 6,75% \$ 1,154,160 \$ 277,703 \$ 876,400 \$ 1,154,160 \$ 277,703 \$ 876,400 \$ 1,154,160 \$ 277,703 \$ 876,400 \$ 1,154,160 \$ 277,703 \$ 876,400 \$ 1,154,160 \$ 277,703 \$ 876,400 \$ 1,154,160 \$ 1,	Contributions - Retiree				-		-		-
Net Investment Income Expected Investment Earnings \$ 17,338 Differences Between Projected And Actual Investment Earnings \$ 1,508 Total \$ 18,846 (18.8) Net Change \$ \$ (45,352) \$ 20,843 \$ (66, June 30, 2019 \$ 6,75% \$ 1,154,160 \$ 277,703 \$ 876,400 \$ 1,154,160 \$ 277,703 \$ 876,400 \$ 1,154,160 \$ 277,703 \$ 876,400 \$ 1,154,160 \$ 277,703 \$ 876,400 \$ 1,154,160 \$ 277,703 \$ 876,400 \$ 1,154,160 \$ 1,	Administrative Expenses						(3)		3
Expected Investment Earnings 17,338 Differences Between Projected And Actual Investment Earnings 1,508							(-)		
Total 18,846 (18,846) Total		\$	17 338						
Total 18,846 (18,18) Net Change \$ (45,352) \$ 20,843 \$ (66, 19 time 30, 2019 6.75% \$ 1,154,160 \$ 277,703 \$ 876, 19 time 30, 2019 19 time 30, 2019 19 time 30, 2019 Plan Fiduciary Net Position As A Percentage Of Total OPEB Liability 24,11% 21									
Net Change \$ (45,352) \$ 20,843 \$ (66, June 30, 2019 6.75% \$ 1,154,160 \$ 277,703 \$ 876.	•	•	.,,,,,,,				10 0/16		(10 046
June 30, 2019 6.75% \$ 1,154,160 \$ 277,703 \$ 876,60 June 30, 2019 June 30, 2019 Plan Fiduciary Net Position As A Percentage Of Total OPEB Liability 24.1% 21 Covered Payroll \$ 626,384 \$ 591,100 Net OPEB Liability As A Percentage Of Covered Payroll 139,9% 155 Sensitivity of Net OPEB Liability to changes in Discount Rate A one percentage point change in discount rate would have the following effect on Total OPEB Liability at June 30, 2019 One Percentage Increase (7.75%) \$ (114,519) \$ One Percentage Increase (7.75%) \$ (114,519) \$ One Percentage Decrease (5.75%) \$ 137,642 Net OPEB Liability at a one percentage point change in discount rate as of June 30, 2019 is as follows: Net OPEB Liability at a one percentage point change in discount rate as of June 30, 2019 is as follows: Net OPEB Liability of Net OPEB Liability to changes in Trend Rate A one percentage Decrease (5.75%) \$ 1,014, Sensitivity of Net OPEB Liability to changes in Trend Rate A one percentage Increase (7.20% grading down to 5.29%) \$ 158,766 One Percentage Increase (7.20% grading down to 3.29%) \$ (130,753) Net OPEB Liability at a one percentage point change in trend rate as of June 30, 2019 is as follows: Net OPEB Liability at an one percentage point change in trend rate as of June 30, 2019 is as follows: Net OPEB Liability at an one percentage point change in trend rate as of June 30, 2019 is as follows: Net OPEB Liability at an one percentage point change in trend rate as of June 30, 2019 is as follows: Net OPEB Liability at an one percentage point change in trend rate as of June 30, 2019 is as follows: Net OPEB Liability at June 30, 2019 June 30, 2019 Net OPEB Liability at June 30, 2019 June 30, 2019 Net OPEB Liability at June 30, 2019 June 30, 2019 Net OPEB Liability at June 30, 2019 June 30, 2019 Net OPEB Liability at June 30, 2019 June 30, 2019 Net OPEB Liability at June 30, 2019 June 30, 2019 Net OPEB Liability at June 30, 2019 June 30, 2019 Net OPEB Liability at June 30, 2019 June 30, 2019 Net OPEB Liability at Ju				\$	(45.352)	\$		\$	(66,195
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One Percentage Increase (7.20% grading down to 5.29%) \$ 1,035, One Percentage Decrease (5.20% grading down to 3.29%) \$ 745, Key Assumptions June 30, 2019 June 30, 2018 Discount Rate 6.75% 6.75% Investment Rate of Return 6.75% 6.75% Inflation 2.75% 2.75% Initial Medical Trend Rate 1.2 6.20% 6.40%	One Percentage Decrease (5.20% grading down to 3.29%)					\$	(130,753)		-119
Key Assumptions June 30, 2019 June 30, 2018 Discount Rate 6.75% 6.75% Investment Rate of Return 6.75% 6.75% Inflation 2.75% 2.75% Initial Medical Trend Rate ^{1,2} 6.20% 6.40%	Net OPEB Liability at a one percentage point change in trend rate a	as of	June 30, 20	19 i	s as follows:			Net	OPEB Liability
Key Assumptions June 30, 2019 June 30, 2018 Discount Rate 6.75% 6.75% Investment Rate of Return 6.75% 6.75% Inflation 2.75% 2.75% Initial Medical Trend Rate ^{1,2} 6.20% 6.40%	One Percentage Increase (7.20% grading down to 5.29%)							\$	1,035,223
Discount Rate 6.75% 6.75% Investment Rate of Return 6.75% 6.75% Inflation 2.75% 2.75% Initial Medical Trend Rate 1.2 6.20% 6.40%	One Percentage Decrease (5.20% grading down to 3.29%)							\$	745,704
Discount Rate 6.75% 6.75% Investment Rate of Return 6.75% 6.75% Inflation 2.75% 2.75% Initial Medical Trend Rate 1.2 6.20% 6.40%	Key Assumptions					1	une 30, 2019	Jı	ine 30, 2018
Investment Rate of Return 6.75% 6.75% Inflation 2.75% 2.75% Initial Medical Trend Rate ^{1,2} 6.20% 6.40%								,,	
Initial Medical Trend Rate ^{1,2} 6.20% 6.40%	Investment Rate of Return								
<u>, </u>							2.75%		2.75%
Ultimate Medical Trend Rate' 4.29% 4.29%									
Year Ultimate Trend Rate Reached 2075 2075									

 $^{^{\}rm 1}$ Trend is limited to no more than inflation + 3% in any given year.

² Adjusted to reflect known premium increases from July 1, 2019 to July 1, 2020.

Exhibit 2: Development of OPEB Expense for Year Ended 06/30/2019

(All dollar amounts are in thousands)

Ultimate Medical Trend Rate¹

Year Ultimate Trend Rate Reached

Components of OPEB Expense		ar Ended /30/2019
Service Cost	\$	17,425
Interest	Ф	79,128
Expected Investment Earnings		(17,338)
Contributions - Employee		(17,336)
Administrative Expenses		- 3
Changes In Benefit Terms		3
Recognition of Current Period Deferred Outflows and (Inflows)		-
Changes in assumptions		100
Differences between expected and actual experience		(9,999)
Differences between expected and actual investment earnings		(302)
Recognition of Beginning Deferred Outflows		3,436
Recognition of Beginning Deferred Inflows		(3,648)
OPEB Expense	\$	68,805
	Ye	ar Ended
Assumptions Used to Determine OPEB Expense	06	/30/2019
Discount Rate as of Beginning of Year		6.75%
Investment Rate of Return		6.75%
Inflation		2.75%
Initial Medical Trend Rate ¹		6.40%

4.29%

2075

 $^{^{\}rm 1}$ Trend is limited to no more than inflation + 3% in any given year.

Exhibit 3: Schedule of Outflows/(Inflows) 1

				Deferred						
				Outflows of	De	ferred (Inflows)				Outflows/(Inflows)
Measurement			R	esources as of	of	Resources as of		Remaining		Recognized in Year
Date Established	ı	nitial Amount		06/30/2019		06/30/2019 ²	Initial Years	Years		Ended 06/30/2019
Changes In Assumentions										
Changes In Assumptions 06/30/2017	\$		\$		\$				\$	_
06/30/2017	\$	-	\$	-	\$	-		-	\$	-
06/30/2019	\$	517	\$	417	\$	_	5.16	4.16	\$	100
Tota		317	\$	417		-	3.10	4.10	\$	100
			_							
Differences Between Expe					_		5.46	2.46	_	1.010
06/30/2017	\$	9,854		4,124		-	5.16	2.16		1,910
06/30/2018 06/30/2019	\$ \$	7,872		4,820		- (41 504)	5.16 5.16	3.16 4.16		1,526
		(51,593)	_		\$	(41,594)		4.16	\$	(9,999)
Tota			\$	8,944	\$	(41,594)			\$	(6,563)
Net Difference Between Pr	ojeo	ted And Actual Ea	arn	ings On Investm	ent	5				
06/30/2017	\$	(12,806)	\$	-	\$	(5,123)	5.00	2.00	\$	(2,561)
06/30/2018	\$	(5,436)	\$	-	\$	(3,262)	5.00	3.00	\$	(1,087)
06/30/2019	\$	(1,508)	\$	-	\$	(1,206)	5.00	4.00	\$	(302)
Tota			\$	-	\$	(9,591)			\$	(3,950)
Balance as of 06/30/2019			\$	9,361	\$	(51,185)			\$	(10,413)
Deferred Outflows And D	efe	rred (Inflows) Of	Re	esources Will Be	e Re	cognized In Expe	ense As Follow	S:		
Year Ending:										Outflows/(Inflows)
06/30/2020									\$	(10,413)
06/30/2021									7	(10,414)
06/30/2022										(9,459)
06/30/2023										(9,957)
06/30/2024										(1,581)
Thereafter										0

¹ There will also be a Deferred Outflow for Contributions Made after the Measurement Date (\$88,618 for fiscal year ending 6/30/2020). ² Deferred (Inflows) should be disclosed as positive numbers in the CAFR.

Exhibit 4: 10-Year Schedule of Net OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Plan Fiduciary Net Position As A Percentage Of Total OPEB Liability	Covered Payroll	Net OPEB Liability As A Percentage Of Covered Payroll
Year Ended	(a)	(b)	(c)	(d)	(e)	(f)
			(a)-(b)	(b)/(a)		(c)/(e)
June 30, 2016	\$1,147,800	\$203,088	\$944,712	17.7%	\$574,663	164.4%
June 30, 2017	\$1,175,459	\$233,596	\$941,863	19.9%	\$582,934	161.6%
June 30, 2018	\$1,199,512	\$256,860	\$942,652	21.4%	\$591,521	159.4%
June 30, 2019	\$1,154,160	\$277,703	\$876,457	24.1%	\$626,384	139.9%

Exhibit 5: 10-Year Schedule of Employer Contributions

Year Ended	Actuarially Determined Contributions ¹ (a)	Contributions in Relation to Actuarially Determined Contributions (b)	Contribution Deficiency (Excess) (c)	Covered Payroll (d)	Contributions as a Percentage of Covered Payroll (e)
			(a)-(b)		(b)/(d)
June 30, 2016	\$88,000	\$67,142	\$20,858	\$574,663	11.7%
June 30, 2017	\$69,000	\$78,746	(\$9,746)	\$582,934	13.5%
June 30, 2018	\$71,179	\$80,612	(\$9,433)	\$591,521	13.6%
June 30, 2019	\$71,363	\$92,829	(\$21,466)	\$626,384	14.8%

 $^{^{1}\,}Actuarially\,Determined\,Contributions\,for\,year\,ended\,June\,30,\,2016\,and\,June\,30,\,2017\,were\,calculated\,by\,the\,prior\,plan\,actuary.$