

CITY OF LAFOLLETTE

SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND
RELATED RATIOS - GOVERNMENTAL ACTIVITIES

Fiscal Year Ended June 30, 2018

Total OPEB Liability	
Service Cost	\$ 78,101
Interest	39,233
Change in Assumptions	(30,076)
Benefit Payments	<u>(72,531)</u>
Net Change in Total OPEB Liability	14,727
Total OPEB Liability - Beginning	<u>1,017,793</u>
Total OPEB Liability - Ending	\$ <u><u>1,032,520</u></u>
Covered Payroll	\$ 3,244,669
Total OPEB Liability as a Percentage of Covered Payroll	31.82%

Note: There are no assets accumulating in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 related to this OPEB plan. This schedule is intended to display ten years of information. Additional years will be displayed as they become available.