

CITY OF LAFOLLETTE
SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND
RELATED RATIOS - WATER DEPARTMENT

Fiscal Year Ended June 30, 2018

Total OPEB Liability	
Service Cost	\$ 4,945
Interest	9,657
Change in Assumptions	(6,726)
Benefit Payments	<u>(23,405)</u>
Net Change in Total OPEB Liability	(15,529)
Total OPEB Liability - Beginning	<u>264,804</u>
Total OPEB Liability - Ending	<u>\$ 249,275</u>
Covered Payroll	\$ 2,341,817
Total OPEB Liability as a Percentage of Covered Payroll	10.64%

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.