Exhibit 1: Schedule of Changes in Net OPEB Liability

June 30, 2020 6,75% \$ 1,180,487 \$ 291,559 \$ 888 Service Cost 18,311		ı	Discount Rate	7	Fotal OPEB Liability (a)	Pł	an Fiduciary Net Position (b)	Ne	t OPEB Liability (a)-(b)
Service Cost	tune 30, 2020			\$		s		\$	888,928
Interest Cost	f .		5,,5,,	•		•		-	18,311
Changes in Benefit Terms									78,426
Changes in Assumptions - Discount Rate					•				554
Changes in Assumptions - Others	1 ~								26,375
Differences Detween Expected And Actual Experience (67,283) (68,283) (75,085)									(104,294
Benefit Payments Explict Subsidy \$ (44,155)									(67,383
Explicit Subsidy (26,940) (75,095) (75,	1				(07,505)				(5.,555
Implicit Subsidy	1	•	(48 155)						
Total (75,095) (75,09	•	*							
Contributions - Employer and Nonemployer Contributing Entities S 2,000	l ' · · · · · · ·		(2012.0)		(75.095)		(75.095)		_
Discretionary/Prefunded \$ 2,000					(73,033)		(75,055)		
Explicit Subsidy	, ,		2,000						
Total	_	,							
Total 177,095 177 Contributions - Employee 177,095 177 Contributions - Retiree 177,095 177 Cotal 177,095 177,095 177 Cotal 177,095 177,095 177 Cotal 177,095 177,095 177,095 177 Cotal 177,095 177,095 177,095 177,095 177 Cotal 177,095 1	1 .								
Contributions - Employee Contributions - Retiree Administrative Expenses Net Investment Income Expected Investment Earnings Differences Between Projected And Actual Investment Earnings Oile 19,800 Differences Between Projected And Actual Investment Earnings Oile 19,800 Differences Between Projected And Actual Investment Earnings Oile 19,800 Differences Between Projected And Actual Investment Earnings Oile 19,800 Differences Between Projected And Actual Investment Earnings Oile 19,800 Differences Between Projected And Actual Investment Earnings Oile 19,800 Differences Between Projected And Actual Investment Earnings Oile 19,800 Differences Between Projected And Actual Investment Earnings Oile 19,800 Differences Between Projected And Actual Investment Earnings Oile 19,800 Differences Between Projected And Actual Investment Earnings Oile 19,800 Differences Color		_	20,540				77.806		(77,095
Contributions - Retiree Administrative Expenses (3) Administrative Expenses (3) Net Investment Income Expected Investment Earnings Differences Between Projected And Actual Investment Earnings Differences Between Pro							77,095		(77,03)
Administrative Expenses Net Investment Income Expected Investment Earnings							-		•
Net Investment Income Expected Investment Earnings					*		(2)		
Expected Investment Earnings \$ 19,680 19660 1967erences Between Projected And Actual Investment Earnings 69,606 1967erences	1						(3)		3
Differences Between Projected And Actual Investment Earnings 69,606 Total Sep.286 88 88 80.006 \$ \$ \$ \$ \$ \$ \$ \$ \$									
Total Re, Change Re, Chan	· -	\$							
Net Change \$ (123,106) \$ 91,283 \$ (21 June 30, 2021 June 30, 2021 \$ 382,842 \$ 67.		-	69,606						
June 30, 2021 6.50% \$ 1,057,381 \$ 382,842 \$ 67.				¢	(122 106)	•		•	(89,286) (214,389)
Plan Fiduciary Net Position As A Percentage Of Total OPEB Liability 36.294 36.				-					674,539
Plan Fiduciary Net Position As A Percentage Of Total OPEB Liability Covered Payroll Net OPEB Liability As A Percentage Of Covered Payroll Net OPEB Liability As A Percentage Of Covered Payroll 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, 2021 One Percentage Debrease (5.50%) Net OPEB Liability at a one percentage point change in discount rate as of June 30, 2021 is as follows: One Percentage Increase (7.50%) One Percentage Decrease (5.50%) Net OPEB Liability at a one percentage point change in discount rate as of June 30, 2021 is as follows: One Percentage Decrease (5.50%) Sensitivity of Net OPEB Liability to changes in Trend Rate One Percentage Increase (7.50%) One Percentage Increase (7.50%) One Percentage Increase (7.00% grading down to 5.19%) One Percentage Increase (7.00% grading down to 3.19%) Net OPEB Liability at a one percentage point change in trend rate would have the following effect on Total OPEB Liability at June 30, 2021 Net OPEB Liability at a one percentage point change in trend rate as of June 30, 2021 is as follows: Net OPEB Liability at a one percentage point change in trend rate as of June 30, 2021 is as follows: Net OPEB Liability at a one percentage point change in trend rate as of June 30, 2021 is as follows: Net OPEB Liability at a one percentage point change in trend rate as of June 30, 2021 is as follows: Net OPEB Liability at a one percentage point change in trend rate as of June 30, 2021 is as follows: Net OPEB Liability at a one percentage point change in trend rate as of June 30, 2021 is as follows: Net OPEB Liability at a one percentage point change in trend rate as of June 30, 2021 is as follows: Net OPEB Liability at a one percentage point change in trend rate as of June 30, 2021 is as follows: Net OPEB Liability at a one percentage point change in trend rate as of June 30, 2021 is as follows: Net OPEB Liability at a one percentage point									
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One Percentage Increase (7.00% grading down to 5.19%) \$ 812 One Percentage Decrease (5.00% grading down to 3.19%) \$ 558 Key Assumptions June 30, 2021 June 30, 202 Discount Rate 6.50% 6.75% Investment Rate of Return 6.50% 6.75% Inflation 2.75% 2.75% Initial Medical Trend Rate 6.00% 6.00%	One Percentage Decrease (5.00% grading down to 3.19%)					Þ	(116,000)		-1170
Key Assumptions June 30, 2021 June 30, 2021 Discount Rate 6.50% 6.75% Investment Rate of Return 6.50% 6.75% Inflation 2.75% 2.75% Initial Medical Trend Rate ¹ 6.00% 6.00%	Net OPEB Liability at a one percentage point change in trend rate as of June 3	0, 2021	is as follows	5:				Net	OPEB Liability
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Discount Rate 6,50% 6,75% Investment Rate of Return 6,50% 6,75% Inflation 2,75% 2,75% Initial Medical Trend Rate ⁴ 6,00% 6,00%	One Percentage Decrease (5.00% grading down to 3.19%)							\$	558,479
Discount Rate 6,50% 6,75% Investment Rate of Return 6,50% 6,75% Inflation 2,75% 2,75% Initial Medical Trend Rate ⁴ 6,00% 6,00%	Kov Accumptions						une 30, 2021	- 1	ine 30, 2020
Investment Rate of Return 6.50% 6.75% Inflation 2.75% 2.75% Initial Medical Trend Rate ¹ 6.00% 6.00%									
Initial Medical Trend Rate 6.00% 6.00%							6.50%		6.75%
t Bitimate Madient Trand Date 1									
Year Ultimate Medical Frend Rate Reached 4.1578 4.2578 2075 2075	Ultimate Medical Trend Rate ¹						4.19%		4.29%

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

Exhibit 2: Development of OPEB Expense for Year Ended 06/30/2021

Components of OPEB Expense	Year Ended 06/30/2021
	\$ 18,311
Service Cost	
Interest	78,426
Expected Investment Earnings	(19,680
Contributions - Employee	-
Administrative Expenses	3
Changes In Benefit Terms	554
Recognition of Current Period Deferred Outflows and (Inflows)	
Changes in assumptions	(15,460
Differences between expected and actual experience	(13,370
Differences between expected and actual investment earnings	(13,921
Recognition of Beginning Deferred Outflows	5,110
Recognition of Beginning Deferred Inflows	(13,950
OPEB Expense	\$ 26,023
	Year Ended
Assumptions Used to Determine OPEB Expense	06/30/2021
Discount Rate as of Beginning of Year	6.75%
Investment Rate of Return	6.75%
Inflation	2.75%
Initial Medical Trend Rate ¹	6.00%
Ultimate Medical Trend Rate ¹	4.29%
Year Ultimate Trend Rate Reached	2075

¹ Trend applied to premium rates is limited to no more than inflation + 3% in any given year.

Exhibit 3: Schedule of Outflows/(Inflows) 1

Measurement Date Established		Initial Amount		Deferred Outflows of Resources as of 06/30/2021			initial Years	Remaining Years		Outflows/(Inflows) Recognized in Year Ended 06/30/2021
Changes in Assumptions										
06/30/2019	\$	517	:	\$ 217	\$	-	5,16	2,16	\$	100
06/30/2020		-		-		-	•			
06/30/2021		(77,919)		-	_	(62,459)		4.04	_	(15,460
Total			5	217	\$	(62,459)			\$	(15,360
Differences Between Exped	tec	d And Actual Plan E	E×	perience						
06/30/2017	\$	9,854	5	304	\$	-	5.16	0.16	\$	1,910
06/30/2018		7,872		1,768		-	5.16	1,16		1,526
06/30/2019		(51,593)		-		(21,596)		2.16		(9,999
06/30/2020		3,008		1,814		=	5.04	3.04		5 9 7
06/30/2021		(67,383)		.		(54,013)	5.04	4.04		(13,370
Total				3,886	\$	(75,609)			\$	(19,336
Net Difference Between Pr	nie	rted And Actual Ea	ari	nings On Investmen	ŧs					
06/30/2017	۔ \$	(12,806)			\$	-	5,00	-	\$	(2,562
06/30/2018	7	(5,436)				(1,088)	5.00	1.00		(1,087
06/30/2019		(1,508)		_		(602)	5.00	2.00		(302
06/30/2020		4,886		2,932		-	5,00	3.00		977
06/30/2021		(69,606)				(55,685)	5.00	4.00		(13,921
Total			:	2,932	\$	(57,375)			\$	(16,895
Balance as of 06/30/2021				\$ 7,035	\$	(195,443)			\$	(51,591)
Deferred Outflows And D	efe	erred (Inflows) Of	fF	tesources Will Be F	tec	ognized In Expen	se As Follows:			
Year Ending:										Outflows/(Inflows)
06/30/2022									\$	(50,636
06/30/2023										(51,134
06/30/2024										(42,757
06/30/2025										(42,729
06/30/2026										(1,152
Thereafter										•

There will also be a Deferred Outflow for Contributions Made after the Measurement Date (TBD for fiscal year ending 6/30/2022).

² Deferred (Inflows) should be disclosed as postive numbers in the Annual Comprehensive Financial Report.

Exhibit 4: 10-Year Schedule of Net OPEB Liability (All dollar amounts are in thousands)

Year Ended	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c)	Plan Fiduciary Net Position As A Percentage Of Total OPEB Liability (d)	Covered Payroll (e)	Net OPEB Liability As A Percentage Of Covered Payroll (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%
June 30, 2020	\$1,180,487	\$291,559	\$888,928	24.7%	\$698,462	127.3%
June 30, 2021	\$1,057,381	\$382,842	\$674,539	36.2%	\$736,411	91.6%

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 Payrolf (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%
June 30, 2020	\$56,241	\$71,200	(\$14,959)	\$698,462	10.2%
June 30, 2021	\$58,819	\$77,095	(\$18,276)	\$736,411	10.5%

¹ Actuarially Determined Contributions for year ended june 30, 2016 and June 30, 2017 were calculated by the prior plan actuary.