

## ALAMEDA COUNTY OFFICE OF EDUCATION

REVISION

**SCHEDULE OF CHANGES IN THE COE'S TOTAL OPEB LIABILITY  
AND RELATED RATIOS  
FOR THE YEAR ENDED JUNE 30, 2018**

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	<u>2018</u>
<b>Total OPEB Liability</b>	
Service cost	\$ 289,888
Interest	235,578
Benefit payments	<u>(296,935)</u>
<b>Net change in total OPEB liability</b>	228,531
<b>Total OPEB liability - beginning</b>	<u>6,738,316</u>
<b>Total OPEB liability - ending</b>	<u><u>\$ 6,966,847</u></u>
<b>Covered payroll</b>	<u>N/A<sup>1</sup></u>
<b>The COE's total OPEB liability as a percentage of covered payroll</b>	<u>N/A<sup>1</sup></u>

<sup>1</sup> The District's OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay. Therefore, no measure of payroll is presented.

*Note:* In the future, as data becomes available, ten years of information will be presented.

See accompanying note to required supplementary information