

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT  
 SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY  
 FUNDING PROGRESS  
 For the Year Ended June 30, 2019

Last 10 Fiscal Years

	<u>2018</u>	<u>2019</u>
Total OPEB liability		
Service cost	\$ 6,133,912	\$ 6,302,595
Interest	7,014,048	6,679,330
Change in assumptions	-	3,210,649
Benefit payments	<u>(6,920,426)</u>	<u>(7,197,243)</u>
Net change in total OPEB liability	6,227,534	8,995,331
Total OPEB liability, beginning of year	<u>185,057,802</u>	<u>191,285,336</u>
Total OPEB liability, end of year	<u>\$ 191,285,336</u>	<u>\$ 200,280,667</u>
Covered employee payroll	\$ 44,154,167	\$ 35,128,792
Total OPEB liability as a percentage of covered-employee payroll	433.22%	570.13%

This is a 10-year schedule, however the information in this schedule is not required to be presented retrospectively. The amounts presented for each fiscal year were determined as of the year end that occurred one year prior. All years prior to 2018 are not available.

See accompanying note to required supplementary information.