

Schedule of Changes in Net OPEB Liability and Related Ratios

Current Reporting Period

Fiscal Year Ended September 30, 2024

A. Total OPEB liability	
1. Service cost	\$ 650,965
2. Interest on the total OPEB liability	4,748,664
3. Changes of benefit terms	0
4. Difference between expected and actual experience of the total OPEB liability	(1,022,043)
5. Changes of assumptions	0
6. Benefit payments, including refunds of employee contributions	(3,246,826)
7. Net change in total OPEB liability	1,130,760
8. Total OPEB liability – beginning	71,648,507
9. Total OPEB liability – ending	\$ 72,779,267
B. Plan fiduciary net position	
1. Contributions – employer	\$ 4,246,826
2. Contributions – nonemployer contributing entities	0
3. Contributions – employee	0
4. Net investment income	18,368,873
5. Benefit payments, including refunds of employee contributions	(3,246,826)
6. OPEB plan administrative expense	0
7. Other	0
8. Net change in plan fiduciary net position	19,368,873
9. Plan fiduciary net position – beginning	104,874,626
10. Plan fiduciary net position – ending	\$ 124,243,499
C. Net OPEB liability	\$ (51,464,232)
D. Plan fiduciary net position as a percentage of the total OPEB liability	170.71 %
E. Covered-employee payroll[^]	\$ 9,033,367
F. Net OPEB liability as a percentage of covered-employee payroll	(569.71)%

[^] Payroll separately provided by the employer.

