

Peralta Community College District

Office of Finance and Administration

OPEB FUNDING PLAN

CASH FLOW ASSUMPTIONS

Fund 01* (General Fund)	+Retiree Pay-as-you-Go Reimbursement -Pay-as-you-Go costs -1/2 2011 Interest Cost -2011 Principal -2006 P&I
Fund 69 (OPEB Reserve)	+1/2 annual OPEB charge -SWAPS -1/2 2011 Interest Charge -Transactional Costs
Fund 94 (OPEB Trust)	+1/2 annual OPEB charge +ROI assumptions -Retiree Pay-as-you-Go Reimbursement -B2 Principal -Legal/Admin costs
Irrevocable Trust*	+3% (approximately) of annual State Revenue Apportionment

*[One OPEB long-term Plan objective: Commit approximately 6% of general fund revenues – specifically, of the State Apportionment Computational Revenues-- to OPEB bond debt service *and* the establishment and sustenance of an Irrevocable Trust.]

April 29, 2016