



## REQUIRED SUPPLEMENTARY INFORMATION OTHER POSTEMPLOYMENT BENEFITS

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*Required supplementary information for other postemployment benefits provides information on funding progress and employer contributions.*

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The following schedules are included in the Required Supplementary Information for Other Postemployment Benefits:

Schedule of Funding Progress: Other Postemployment Benefits

Schedule of Employer Contributions: Other Postemployment Benefits

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF FUNDING PROGRESS  
OTHER POSTEMPLOYMENT BENEFITS**

June 30, 2015

(Dollars in Thousands)

	<i>Valuation Date</i>	<i>Actuarial Value of Assets</i> (a)	<i>Actuarial Accrued Liability (AAL)</i> (b) <b>(1)</b>	<i>Unfunded AAL (UAAL)</i> (b) - (a)	<i>Funded Ratio</i> (a) / (b)	<i>Covered Payroll</i> (c) <b>(2)</b>	<i>UAAL as a Percentage of Covered Payroll</i> ((b-a)/c)
<b>Retiree Health Benefit</b>	12-31-14	\$ 944,955	\$ 27,559,481	\$ 26,614,526	3.4%	\$ 15,642,890	170.1%
	12-31-13	890,756	26,420,168	25,529,412	3.4%	15,080,627	169.3%
	12-31-12	765,828	23,883,107	23,117,279	3.2%	14,957,179	154.6%
<b>Disability Income</b>	12-31-14	\$ 450,599	\$ 503,060	\$ 52,461	89.6%	\$ 14,459,667	0.4%
	12-31-13	442,422	522,940	80,518	84.6%	14,294,017	0.6%
	12-31-12	432,667	503,192	70,525	86.0%	14,163,204	0.5%

(1) The Retiree Health Benefit AAL has been prepared using the projected unit credit cost method. The Disability Income AAL has been prepared using the entry age actuarial cost method. The information presented is intended to approximate the funding progress of the plan as required by GASB Statements 43 and 45.

(2) Buck Consulting reported the unadjusted covered payroll for the DIPNC long-term disability benefits. The Segal Company reported the adjusted, annualized payroll for postemployment health benefits.

**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**OTHER POSTEMPLOYMENT BENEFITS**

For the Fiscal Years Ended June 30, 2013-2015

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*(Dollars in Thousands)*

	<u>State Fiscal Year</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
<b>Retiree Health Benefit</b>	2015	\$ 2,223,032	36%
	2014	2,223,900	36%
	2013	2,021,026	42%
<b>Disability Income</b>	2015	\$ 63,219	100%
	2014	65,730	100%
	2013	64,065	100%