

**El Camino Real Charter High School**  
**Special Agreements**  
**7/1/2017 Valuation**

***Participant Information***

<b>Name</b>			
<b>ID Number</b>	404471	528601	907541
<b>Status</b>	Active	Active	Active
<b>Gender</b>	Female	Female	Female
<b>Date of Birth</b>			
<b>Seniority Date</b>	8/17/1998	4/15/2003	10/22/2000
<b>Date of Retirement (expected)</b>	12/31/2017	Per Assumptions	12/31/2017

***Current Elections\****

<b>Medical</b>	Single	None	Single
<b>Dental</b>	None	None	None
<b>Vision</b>	Two-Party	Family	Single

***Accounting Liabilities***

				<b><i>Total</i></b>
<b>Accrued Liability (APBO)</b>	\$132,936	\$127,240	\$188,635	\$448,811
(present value of lifetime payments)				
<b>Service Cost (benefit accrual)</b>	\$0	\$9,309	\$0	\$9,309
<b>Interest Cost (passage of time)</b>	\$5,227	\$5,051	\$7,322	\$17,600

***Projected Premium Payments***

				<b><i>Total</i></b>
<b>Fiscal Year</b>				
7/1/2017 - 6/30/2018	\$1,778	\$0	\$4,780	\$6,558
7/1/2018 - 6/30/2019	\$3,733	\$0	\$10,148	\$13,881
7/1/2019 - 6/30/2020	\$3,905	\$0	\$3,827	\$7,732
7/1/2020 - 6/30/2021	\$4,057	\$0	\$4,002	\$8,059
7/1/2021 - 6/30/2022	\$4,208	\$0	\$4,182	\$8,390
7/1/2022 - 6/30/2027	\$23,148	\$20,931	\$23,705	\$67,784

***Assumptions***

<b>Discount Rate</b>	3.97%; based on a cash flow matching analysis as of June 30, 2017.
<b>Mortality</b>	Per the most recent experience study performed for CalPERS.
<b>Other Assumptions</b>	Same as detailed in the June 30, 2017 disclosure report related to the post-employment benefits plan.
<b>* Retiree Elections</b>	Assumed that [REDACTED] and [REDACTED] select coverage upon retirement consistent with their current elections, and participate in Medicare. Assumed that [REDACTED] elects Single medical coverage and Two-Party vision coverage upon retirement, and participates in Medicare.

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