PEIA & RHBT
State Agency

OPEB Expense & Liability-Example

Year End 2008

RHBT Premium Billed							
Covered Months	2,000.00		Covered Months	2,000.00	Non-Gen Revenue EES Mos	333	
Rate	91.54		Rate	$ 500.00	Gen Reven EE Mos	1,667	
	$ 183,080.00		PEIA Billing	$ 1,000,000.00	Total Covered Months	2,000	
Less Mobths Credit Prem	$ (22,000.00)			==========		==========	
Net RHBT Billing	$ 161,080.00						
	==========						
Grand Total FY 2008 ARC	461.06	2,000.00		922,120.00			
Annual Opeb Expense				**922,120.00**			
Payment of Mo Cr Retiree Prem to RHBT				$ (22,000.00)			
Less Overreserve Credit		120.59	2,000	(241,180.00)			
General Revenue Credit		67.51	1,667	(112,539.17)			
Pay Go & AAL Reclass		195.99	2,000	(391,980.00)			
Remaining OPEB Liability				**(154,420.83)**			
				==========			

			Cash	Accts Payable	Opeb Liability	Non-Operating Revenue	PEIA Expense	OPEB Expense
Orig PEIA Billing	$ 500.00	2,000		$ (1,000,000.00)			$ 1,000,000.00	
Net RHBT Billing					$ (161,080.00)			$ 161,080.00
PEIA Billing Paymt			$ (1,000,000.00)	$ 1,000,000.00				
Reclass Overreserve Credit	$ 120.59	2,000				$ (241,180.00)		$ 241,180.00
Reclass PayGo & AAL	$ 195.99	2,000					$ (391,980.00)	$ 391,980.00
General Rev Transfer	$ 67.51	1,667			$ 112,539.17	$ (112,539.17)		
Reverse Original Gen Rev Cr	$ 52.95	2,000			(105,900.00)			105,900.00
Payment of Mo Cr Retiree Prem to RHBT							$ (22,000.00)	22,000.00
Rounding	$ 0.01	2,000			$ 20.00			$ (20.00)
Transactions Totals			**$ (1,000,000.00)**	**$ -**	**$ (154,420.83)**	**$ (353,719.17)**	**$ 608,020.00**	**$ 922,120.00**
			==========		==========	==========	==========	==========