

EXHIBIT 6-A

September 7, 2010
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SECTION 3 KEY RESULTS AND SENSITIVITY ANALYSIS

This exhibit provides the key results from the GASB 45 and GASB 43 OPEB valuation, which may be used in preparation of financial statements. A sensitivity analysis is also included to help you understand how your liability will change based on your assumed discount rate. As more assets are set aside to fund OPEB liabilities, your expected investment return may increase, offsetting more of your liability cost.

Key Results

Valuation Date: 6/30/2010

Annual Required Contribution (ARC)	Normal Cost (NC)	Amortization Payment	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)
\$217,905	\$90,019	\$127,887	\$0	\$2,177,710	\$2,177,710

Healthcare Cost Trend Rates

Sensitivity of Results to Change In Discount Rate Assumption

Your discount rate baseline is:

The discount rate baseline was calculated using your Plan Asset Return Rate, Employer Asset Return Rate and funds irrevocably set aside for OPEB.

The discount rate is based on the long-term earnings potential of any investments set up in a trust to prefund these benefits. If the benefits are not prefunded, the discount rate must be set based on the expected earnings of your general fund. We show the baseline scenario based on your inputs for discount rate, as well as two other scenarios for comparison purposes. You can see that, as the discount rate you are able to use increases, your liability decreases. We want to highlight the importance of choosing an appropriate discount rate assumption; whatever assumption you use must be able to be substantiated by your investment policy.

Discount Rate

	Baseline	Sensitivity Analysis 1 Discount Rate + 1%	Sensitivity Analysis 2 Discount Rate + 3%
Rate	7.000%	8.000%	10.000%
Unfunded Actuarial Accrued Liability (UAAL)	\$2,177,710	\$1,905,431	\$1,474,761
Change from Baseline	\$0	(\$272,279)	(\$702,949)