Segal Company Non-GASB 45 Valuation of Wayland OPEB published July 2014

Using Premiums

Fiscal Year ending June 30	Benefit Payments	Normal Cost	Amort of UAAL	Total Funding (NC + Amort.)	Funding Contribution	Asset Return	Funded Status as of Calendar Year ending	Assets at December 31	AAL at December 31	UAAL at December 31
2013	$1,689,478	$839,307	$1,006,384	$1,845,691	$0	$715,731	12/31/2012	$10,224,733	$28,032,955	$17,808,222
2014	1,710,588	881,273	1,051,291	1,932,564	221,976	781,371	12/31/2013	$10,940,464	29,085,579	18,145,115
2015	1,734,740	925,337	1,088,086	2,013,423	278,683	855,575	12/31/2014	$11,943,811	30,234,202	18,290,391
2016	1,809,930	971,604	1,126,169	2,097,773	287,843	935,614	12/31/2015	$13,078,069	31,484,535	18,406,466
2017	1,899,452	1,020,184	1,165,585	2,185,769	286,317	1,021,149	12/31/2016	$14,301,526	32,791,444	18,489,918
2018	1,997,248	1,071,193	1,206,380	2,277,573	280,325	1,112,252	12/31/2017	$15,608,992	34,146,028	18,537,036
2019	2,086,728	1,124,753	1,248,603	2,373,356	286,628	1,210,174	12/31/2018	$17,001,569	35,545,371	18,543,802
2020	2,188,024	1,180,991	1,292,304	2,473,295	285,271	1,314,855	12/31/2019	$18,498,371	37,004,234	18,505,863
2021	2,299,019	1,240,041	1,337,535	2,577,576	278,557	1,426,394	12/31/2020	$20,098,497	38,517,005	18,418,508
2022	2,369,207	1,302,043	1,384,349	2,686,392	317,185	1,548,444	12/31/2021	$21,803,448	40,080,089	18,276,641
2023	2,447,201	1,367,145	1,432,801	2,799,946	352,745	1,681,528	12/31/2022	$23,669,077	41,743,830	18,074,753
2024	2,569,561	1,435,502	1,482,949	2,918,451	348,890	1,823,657	12/31/2023	$25,703,350	43,510,238	17,806,888
2025	2,698,039	1,507,277	1,534,852	3,042,129	344,090	1,975,399	12/31/2024	$27,875,897	45,342,512	17,466,615
2026	2,832,941	1,582,641	1,588,572	3,171,213	338,272	2,137,356	12/31/2025	$30,195,386	47,242,373	17,046,987
2027	2,974,588	1,661,773	1,644,172	3,305,945	331,357	2,310,166	12/31/2026	$32,671,014	49,211,518	16,540,504
2028	3,123,318	1,744,862	1,701,718	3,446,580	323,262	2,494,506	12/31/2027	$35,312,537	51,251,612	15,939,075
2029	3,279,484	1,832,105	1,761,278	3,593,383	313,899	2,691,094	12/31/2028	$38,130,305	53,364,277	15,233,972
2030	3,443,458	1,923,710	1,822,923	3,746,633	303,175	2,900,693	12/31/2029	$41,135,298	55,551,081	14,415,783
2031	3,615,631	2,019,896	1,886,725	3,906,621	290,990	3,124,111	12/31/2030	$44,339,166	57,813,526	13,474,360
2032	3,796,413	2,120,891	1,952,760	4,073,651	277,238	3,362,205	12/31/2031	$47,754,267	60,153,036	12,398,769
2033	3,986,233	2,226,936	2,021,107	4,248,043	261,810	3,615,886	12/31/2032	$51,393,710	62,570,940	11,177,230
2034	4,185,545	2,338,283	2,091,846	4,430,129	244,584	3,886,119	12/31/2033	$55,271,406	65,068,458	9,797,052
2035	4,394,822	2,455,197	2,165,061	4,620,258	225,436	4,173,928	12/31/2034	$59,402,109	67,646,680	8,244,571
2036	4,614,564	2,577,957	2,240,838	4,818,795	204,231	4,480,399	12/31/2035	$63,801,473	70,306,549	6,505,076
2037	4,845,292	2,706,855	2,319,267	5,026,122	180,830	4,806,685	12/31/2036	$68,486,103	73,048,838	4,562,735
2038	4,963,470	2,842,198	2,400,511	5,242,709	279,239	5,162,700	12/31/2037	$73,473,618	75,874,129	2,400,511
2039	5,211,644	2,984,308	-	2,984,308	(2,227,336)	5,368,175	12/31/2038	$78,915,557	78,915,557	-
2040	5,472,226	3,133,523	-	3,133,523	(2,338,703)	5,580,239	12/31/2039	$82,056,396	82,056,396	-
2041	5,745,837	3,290,199	-	3,290,199	(2,455,638)	5,798,961	12/31/2040	$85,297,932	85,297,932	-
2042	6,033,129	3,454,709	-	3,454,709	(2,578,420)	6,024,398	12/31/2041	$88,641,255	88,641,255	-
2043	6,334,785	3,627,444	-	3,627,444	(2,707,341)	6,256,592	12/31/2042	$92,087,233	92,087,233	-
2044	6,651,524	3,808,816	-	3,808,816	(2,842,708)	6,495,564	12/31/2043	$95,636,484	95,636,484	-
2045	6,984,100	3,999,257	-	3,999,257	(2,984,843)	6,741,315	12/31/2044	$99,289,340	99,289,340	-
2046	7,333,305	4,199,220	-	4,199,220	(3,134,085)	6,993,821	12/31/2045	$103,045,812	103,045,812	-
2047	7,699,970	4,409,181	-	4,409,181	(3,290,789)	7,253,033	12/31/2046	$106,905,548	106,905,548	-
2048	8,084,969	4,629,640	-	4,629,640	(3,455,329)	7,518,872	12/31/2047	$110,867,792	110,867,792	-
2049	8,489,217	4,861,122	-	4,861,122	(3,628,095)	7,791,227	12/31/2048	$114,931,335	114,931,335	-
2050	8,913,678	5,104,178	-	5,104,178	(3,809,500)	8,069,948	12/31/2049	$119,094,467	119,094,467	-
2051	9,359,362	5,359,387	-	5,359,387	(3,999,975)	8,354,846	12/31/2050	$123,354,915	123,354,915	-
2052	9,827,330	5,627,356	-	5,627,356	(4,199,974)	8,645,687	12/31/2051	$127,709,786	127,709,786	-
2053	10,318,697	5,908,724	-	5,908,724	(4,409,973)	8,942,187	12/31/2052	$132,155,499	132,155,499	-

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