**Notes to Required Supplementary Information**

**for the Year Ended June 30, 20\_\_**

OPEB Schedules (Insert specific titles of schedules)

**(NOTE: GASB Statement No. 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions is effective for fiscal years beginning after June 15, 2017. GASB 75 requires specific notes to required supplementary information of which examples are not currently provided in this section. The preparer should CONSULT AND REVIEW THE APPLICABLE GASB REQUIREMENTS TO ASSURE THAT PROPER notes to required supplementary information are PRESENTED.)**