

State of South Carolina Public Employee Benefit Authority Basic Long-Term Disability Income Plan

GASB Statement No. 75 Accounting and Financial
Reporting for Postemployment Benefits Other Than
Pensions as of June 30, 2022





July 20, 2023

State of South Carolina
Public Employee Benefit Authority
South Carolina Retirement System
P.O. Box 11960
Columbia, SC 29211-1960

Dear Members of the Board:

This report provides information on behalf of the State of South Carolina Public Employee Benefit Authority (PEBA) in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" for the Basic Long-Term Disability Income Plan.

The calculation of the liability associated with the benefits described in this report was performed for the purpose of satisfying the requirements of GASB Statement No. 75. The calculation of the plan's liability for this report is not applicable for funding purposes of the plan. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement No. 75 may produce significantly different results. This report may be provided to parties other than PEBA only in its entirety and only with the permission of PEBA. GRS is not responsible for unauthorized use of this report.

This report complements the actuarial valuation report as of June 30, 2021, provided for GASB Statement No. 74 purposes, which was also provided to the Board and should be considered together as a complete report for the measurement period that ended June 30, 2022. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2022, using generally accepted actuarial principles. Please see the actuarial valuation report as of June 30, 2021 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

This report is based upon information furnished by PEBA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by PEBA.

This report was prepared using our proprietary valuation model and related software which in our professional judgment has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

This report provides the collective OPEB amounts under GASB Statement No. 75 which will be allocated to participating employers. The proportionate share of the collective OPEB amounts for the participating employers is provided in the appendix to this report.

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. Mr. Newton and Mr. Fritz are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. Mr. Newton is experienced in performing valuations for large public retirement systems.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



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SECTION 1

DISCUSSION

Discussion

Accounting Standards

GASB Statement No. 75 replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployments Benefits Other Than OPEBs, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

Reporting under GASB 75 is effective for fiscal years commencing after June 15, 2017.

The following discussion provides a summary of the information that is required to be disclosed under this new accounting standard. A number of these disclosure items are provided in this report. However, certain information, such as notes regarding accounting policies and investments, is not included in this report. As a result, the employer is responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards.

Financial Statements

GASB Statement No. 75 requires state and local government employers that participate in a cost-sharing multiple-employer plan to recognize a proportionate share of the collective net OPEB liability, collective OPEB expense, as well as deferred outflows of resources and deferred inflows of resources related to OPEB. The net OPEB liability is the difference between the total OPEB liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets.

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of June 30, 2022.

Notes to Financial Statements

Paragraphs 89 through 98 of GASB Statement No. 75 discuss the note disclosures and RSI for cost-sharing employers. We recommend that employers review these paragraphs and also illustration 2 in Appendix C of GASB Statement No. 75, which provides a sample footnote disclosure for a cost-sharing employer.

Contributions from Nonemployer Contributing Entities

According to part (b) of paragraph 69 of GASB Statement No. 75, participating employers should recognize revenue in an amount equal to "the employer's proportionate share of the change in the collective net OPEB liability arising from contributions to the OPEB plan during the measurement period from nonemployer contributing entities for purposes other than the separate financing of specific liabilities to the OPEB plan." Each employer's proportionate share of the contributions from nonemployer contributing entities is provided in Appendix A of this report. As noted in question 4.200 of Implementation Guide No. 2017-3, "The employer should classify this revenue in the same manner as it classifies grants from other entities."



Timing and Frequency of the Actuarial Valuation

An actuarial valuation to determine the total OPEB liability is required to be performed at least every two years. For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year end-date. If the actuarial valuation used to determine the total OPEB liability is not calculated as of the measurement date, the total OPEB liability is required to be rolled forward from the actuarial valuation date to the measurement date. The total OPEB liability shown in this report is based on an actuarial valuation performed as of June 30, 2021 and a measurement date of June 30, 2022. Please see the actuarial valuation report as of June 30, 2021 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 3.00%; the municipal bond rate is 3.69% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 3.41%. The projection of cash flows used to determine this Single Discount Rate assumed that employer contributions will remain \$38.64/year for each covered active employee. Based on these assumptions, the OPEB plan's fiduciary net position and future contributions were sufficient to finance the benefit payments through the year 2034. As a result, the long-term expected rate of return on OPEB plan investments was applied to projected benefit payments through the year 2034, and the municipal bond rate was applied to all benefit payments after that date.

Methodology for Proportionate Shares

The proportionate share of the collective OPEB amounts for employers that participate in the cost-sharing multiple-employer retiree health care plan maintained by PEBA, are provided in Appendix A of this report. The allocation of the employers' proportionate share of the collective Net OPEB Liability and collective OPEB Expense was determined using the employers' premium contributions over the measurement period. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.



Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of July 1, 2021:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	975
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	0
Active Plan Members	195,430
Total Plan Members	196,405

Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 86 of GASB Statement No. 75, *differences between expected and actual experience and changes in assumptions* are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2022 fiscal year, the expected remaining service lives of all employees was approximately 2,004,241. Additionally, the total plan membership (active employees and inactive employees) was 196,405. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows established in the current measurement period is 10.2046.

Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.

Deferred Outflows and Inflows Specific to Cost-Sharing Employers

As noted in paragraph 64 of GASB Statement No. 75, the net effect of changes in the employer's proportionate share on the collective net OPEB liability and collective deferred outflows and deferred inflows of resources should be recognized in the employer's OPEB expense over a closed period.

According to paragraph 65 of GASB Statement No. 75, differences between (a) the amount of contributions from an employer and (b) the amount of the employer's proportionate share of the total of such contributions should be recognized in the employer's OPEB expense over a closed period.

These deferred outflows and inflows specific to cost-sharing employers are to be recognized over a period equal to the average of the expected remaining service lives of all employees (similar to differences between expected and actual experience and changes in assumptions). Amounts not recognized in the employer's expense should be reported as a deferred outflow or deferred inflow of resources related to OPEB. Appendix B provides the component of the current year's OPEB expense related to changes in proportionate shares and differences between employer contributions and proportionate share of plan contributions and also the deferred amounts remaining at the end of the measurement period. Note, the amounts provided in columns (12) through (17) of Appendix B include amounts related to these deferred outflows and inflows specific to cost-sharing employers.



SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Collective Net OPEB Liability

Fiscal Year Ending	Total OPEB Liability	Plan Fiduciary Net Position	Employers Net OPEB Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
(1)	(2)	(3)	(4)	(5)
June 30, 2017	38,510,568	36,697,589	1,812,979	95.29%
June 30, 2018	39,261,091	36,199,863	3,061,228	92.20%
June 30, 2019	40,743,755	38,775,500	1,968,255	95.17%
June 30, 2020	42,782,316	42,479,106	303,210	99.29%
June 30, 2021	44,378,931	41,201,247	3,177,684	92.84%
June 30, 2022	46,410,320	34,824,847	11,585,473	75.04%

The single discount rate changed from 2.48% as of June 30, 2021 to 3.41% as of June 30, 2022.
The single discount rate changed from 2.83% as of June 30, 2020 to 2.48% as of June 30, 2021.
The single discount rate changed from 3.04% as of June 30, 2019 to 2.83% as of June 30, 2020.
The single discount rate changed from 3.91% as of June 30, 2018 to 3.04% as of June 30, 2019.
The single discount rate changed from 3.87% as of June 30, 2017 to 3.91% as of June 30, 2018.
The single discount rate changed from 3.74% as of June 30, 2016 to 3.87% as of June 30, 2017.

Exhibit 2

Schedule of Changes in the Employers' Collective Net OPEB Liability for the Measurement Period Ending June 30, 2022

Total OPEB liability	
Service cost	\$ 8,740,142
Interest on the total OPEB liability	1,091,274
Changes of benefit terms	0
Difference between expected and actual experience of the total OPEB liability	3,404,056
Changes of assumptions	(1,712,085)
Benefit payments	(9,491,998)
Net change in total OPEB liability	<u>\$ 2,031,389</u>
Total OPEB liability – beginning	<u>\$ 44,378,931</u>
Total OPEB liability – ending	<u><u>\$ 46,410,320</u></u>
Plan fiduciary net position	
Contributions – employer	\$ 7,571,283
Contributions – nonemployer contributing entities	0
Contributions – employee	0
Net investment income	(4,376,285)
Benefit payments	(9,491,998)
OPEB plan administrative expense	(79,400)
Other	0
Net change in plan fiduciary net position	<u>\$ (6,376,400)</u>
Plan fiduciary net position – beginning	<u>\$ 41,201,247</u>
Plan fiduciary net position – ending	<u><u>\$ 34,824,847</u></u>
Net OPEB liability	<u><u>\$ 11,585,473</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	75.04 %

Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 86 of GASB Statement No. 75, *differences between expected and actual experience and changes in assumptions* are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2022 fiscal year, the expected remaining service lives of all employees was approximately 2,004,241. Additionally, the total plan membership (active employees and inactive employees) was 196,405. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows established in the current measurement period is 10.2046.

Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.

Exhibit 3

Statement of Outflows and Inflows Arising from Current Reporting Period For Fiscal Year Ending June 30, 2022

	Recognition Period (or amortization years)	Total (Inflow) or Outflow	2022 Recognized in current OPEB expense	Deferred (Inflow) or Outflow in future expense
<u>Due to Liabilities:</u>				
Differences in expected and actual experience	10.2046	\$ 3,404,056	\$ 333,581	\$ 3,070,475
Assumption changes	10.2046	\$ (1,712,085)	\$ (167,776)	\$ (1,544,309)
<u>Due to Assets:</u>				
Net Difference between projected and actual earnings on OPEB plan investments	5.0000	\$ 5,582,321	\$ 1,116,465	\$ 4,465,856
Total		\$ 7,274,292	\$ 1,282,270	\$ 5,992,022

This table is not a required disclosure. Exhibit 3 is provided to document sources of the new deferred inflows and outflows resulting from the current reporting year.



Exhibit 4

Components of Collective OPEB Expense for the Fiscal Year Ending June 30, 2022

1. Service Cost	\$	8,740,142
2. Interest on the Total OPEB Liability		1,091,274
3. Current-Period Benefit Changes		0
4. Employee Contributions (made negative for addition here)		0
5. Projected Earnings on Plan Investments (made negative for addition here)		(1,206,036)
6. OPEB Plan Administrative Expense		79,400
7. Other Changes in Plan Fiduciary Net Position		0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		165,726
9. Recognition of Outflow (Inflow) of Resources due to Assets		780,955
10. Total OPEB Expense	\$	9,651,461



Exhibit 5

Deferred Outflows and Inflows Related to OPEB

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 3,070,475	\$ 2,060,976
Changes in assumptions	2,317,295	1,647,602
Net difference between projected and actual earnings on OPEB plan investments	5,327,259	1,500,288
Changes in proportion and differences between contributions and proportionate share of contributions	TBD	TBD
Contributions subsequent to the measurement date	TBD	
Total	<u>\$ 10,715,029</u>	<u>\$ 5,208,866</u>

The table above provides the collective Deferred Inflows and Outflows of resources remaining as of the measurement date. The deferred inflows/outflows related to changes in proportion, differences between contributions and proportionate share of contributions, and contributions subsequent to the measurement date are specific to each employer.

The deferred inflows/outflows recognized in the current year's OPEB expense that are related to changes in proportion and differences between contributions and proportionate share of contributions are provided in Appendix B.

Employer contributions made subsequent to the measurement date of the total OPEB liability (June 30, 2022) and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow related to OPEB. See paragraph 68 of GASB Statement No. 75 for cost-sharing employers.

Exhibit 6

Collective Deferred Outflows and Inflows to be recognized in Future OPEB Expense

Year Ending June 30	Net Deferred Outflows (Inflows)
2023	\$ 665,895
2024	972,469
2025	1,569,324
2026	1,282,979
2027	184,092
Thereafter	831,404
Total	<u>\$ 5,506,163</u>



Exhibit 7

Statement of Deferred Outflows and Inflows of Resources by Year to be recognized in Future OPEB Expense

		(Inflow) or Outflow at Beginning of Period (or created during the year)	Measurement Year							(Inflow) or Outflow at End of Measurement Period	
Remaining Recognition Period			2022	2023	2024	2025	2026	2027	Thereafter		
<u>Due to Liabilities:</u>											
Differences in Experience											
2022	10.2046	3,404,056	333,581	333,581	333,581	333,581	333,581	333,581	1,402,570	3,070,475	
2021	9.4338	(1,236,066)	(131,026)	(131,026)	(131,026)	(131,026)	(131,026)	(131,026)	(449,910)	(1,105,040)	
2020	8.4152	(32,689)	(3,885)	(3,885)	(3,885)	(3,885)	(3,885)	(3,885)	(9,379)	(28,804)	
2019	7.4233	(947,187)	(127,597)	(127,597)	(127,597)	(127,597)	(127,597)	(127,597)	(181,605)	(819,590)	
2018	6.4006	(127,455)	(19,913)	(19,913)	(19,913)	(19,913)	(19,913)	(19,913)	(7,977)	(107,542)	
2017	4.9570	0	0	0	0	0	0	0	0	0	
Total			\$ 51,160	\$ 51,160	\$ 51,160	\$ 51,160	\$ 51,160	\$ 51,160	\$ 753,699	\$ 1,009,499	
Assumption Changes											
2022	10.2046	(1,712,085)	(167,776)	(167,776)	(167,776)	(167,776)	(167,776)	(167,776)	(705,429)	(1,544,309)	
2021	9.4338	1,500,371	159,043	159,043	159,043	159,043	159,043	159,043	546,113	1,341,328	
2020	8.4152	251,123	29,842	29,842	29,842	29,842	29,842	29,842	72,071	221,281	
2019	7.4233	872,178	117,492	117,492	117,492	117,492	117,492	117,492	167,226	754,686	
2018	6.4006	(36,290)	(5,669)	(5,669)	(5,669)	(5,669)	(5,669)	(5,669)	(2,276)	(30,621)	
2017	4.9570	(91,038)	(18,366)	(18,366)	(18,366)	(18,366)	(17,574)	0	0	(72,672)	
Total			\$ 114,566	\$ 114,566	\$ 114,566	\$ 114,566	\$ 115,358	\$ 132,932	\$ 77,705	\$ 669,693	
<u>Due to Assets:</u>											
Investment Experience											
2022	5.0000	5,582,321	1,116,465	1,116,465	1,116,465	1,116,465	1,116,461	0	0	4,465,856	
2021	4.0000	1,148,538	287,135	287,135	287,135	287,133	0	0	0	861,403	
2020	3.0000	(1,790,579)	(596,861)	(596,861)	(596,857)	0	0	0	0	(1,193,718)	
2019	2.0000	(613,144)	(306,574)	(306,570)	0	0	0	0	0	(306,570)	
2018	1.0000	280,790	280,790	0	0	0	0	0	0	0	
Total			\$ 780,955	\$ 500,169	\$ 806,743	\$ 1,403,598	\$ 1,116,461	\$ 0	\$ 0	\$ 3,826,971	
Total Recognized in Future Expense				\$ 665,895	\$ 972,469	\$ 1,569,324	\$ 1,282,979	\$ 184,092	\$ 831,404	\$ 5,506,163	

This table is not a required disclosure. Exhibit 7 is provided to document all sources of collective deferred inflows and outflows.



Exhibit 8

Actuarial Assumptions and Methods

Valuation Date: June 30, 2021

Methods and Assumptions:

Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.25%
Investment Rate of Return	3.00%, net of plan investment expense, including inflation
Single Discount Rate	3.41% as of June 30, 2022
Salary, Termination Rates and Retirement Rates	Based on the experience study performed for the South Carolina Retirement Systems for the 5-year period ending June 30, 2019
Disability Incidence	The disability incidence rates used in the LTD valuation are 165% of the rates developed for the pension plans.
Disability Recovery	For participants in payment, 1987 CGDT Group Disability For active employees, 60% were assumed to recover after the first year and 93% were assumed to recover after the first two years.
Offsets	45% are assumed to be eligible for Social Security benefits. Assumed percentage who will be eligible for a pension plan offset varies based on employee group.
Expenses	Third party administrative expenses are included in the benefit projections.

Other Information:

Notes The Single Discount Rate changed from 2.48% as of June 30, 2021 to 3.41% as of June 30, 2022.



Exhibit 9

Asset Allocation and Real Return Assumptions

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Allocation-Weighted Long-Term Expected Real Rate of Return</u>
U.S. Domestic Fixed Income	80.00 %	0.95 %	0.76 %
Cash	20.00 %	0.35 %	0.07 %
Total	100.00 %		0.83 %
Expected Inflation			2.25 %
Total Return			3.08 %
Investment Return Assumption			3.00 %

Exhibit 10

Sensitivity of the Collective Net OPEB Liability to Changes in the Discount Rate

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 3.41%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

1% Decrease 2.41%	Current Single Discount Rate Assumption 3.41%	1% Increase 4.41%
\$ 13,426,023	\$ 11,585,473	\$ 9,805,378

APPENDIX A

ALLOCATION OF THE NET OPEB LIABILITY, CONTRIBUTIONS FROM NONEMPLOYER CONTRIBUTING ENTITIES AND OPEB EXPENSE

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2022	Proportionate Share 2021	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2021	Net OPEB Liability as of June 30, 2022			OPEB Expense		
						Discount Rate Baseline 3.41%	Discount Rate Less 1.00% 2.41%	Discount Rate Plus 1.00% 4.41%	Deferred Amounts from Changes in		
									Proportionate Share of Aggregate Plan OPEB Expense	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,571,283	100.00%	100.00%	-	3,177,684	11,585,473	13,426,023	9,805,378	9,651,461	N/A	N/A
Employer											
5016000	14,216	0.187766%	0.185870%	-	5,906	21,754	25,210	18,411	18,122	(95)	18,027
5020100	97,031	1.281573%	1.300452%	-	41,324	148,476	172,064	125,663	123,691	(680)	123,011
5030100	5,889	0.077786%	0.085773%	-	2,726	9,012	10,444	7,627	7,507	(105)	7,402
5040000	1,845	0.024369%	0.026012%	-	827	2,823	3,272	2,389	2,352	(14)	2,338
5040100	39,500	0.521705%	0.491644%	-	15,623	60,442	70,044	51,155	50,352	29	50,381
5040200	16,284	0.215070%	0.213583%	-	6,787	24,917	28,875	21,088	20,757	(70)	20,687
5040300	12,400	0.163780%	0.159730%	-	5,076	18,975	21,989	16,059	15,807	(64)	15,743
5040400	13,456	0.177729%	0.173714%	-	5,520	20,591	23,862	17,427	17,153	(65)	17,088
5040500	55,307	0.730480%	0.738719%	-	23,474	84,630	98,074	71,626	70,502	(377)	70,125
5040600	522	0.006890%	0.006801%	-	216	798	925	676	665	(2)	663
5040700	789	0.010420%	0.010711%	-	340	1,207	1,399	1,022	1,006	(7)	999
5050100	6,298	0.083187%	0.087261%	-	2,773	9,638	11,169	8,157	8,029	(66)	7,963
5050200	3,236	0.042742%	0.047732%	-	1,517	4,952	5,739	4,191	4,125	(57)	4,068
5060000	689	0.009101%	0.009223%	-	293	1,054	1,222	892	878	(4)	874
5061900	3,181	0.042019%	0.039614%	-	1,259	4,868	5,641	4,120	4,055	(31)	4,024
5062900	4,315	0.056989%	0.056063%	-	1,782	6,602	7,651	5,588	5,500	(28)	5,472
5064500	10,884	0.143748%	0.141666%	-	4,502	16,654	19,300	14,095	13,874	(61)	13,813
5070000	898	0.011866%	0.011774%	-	374	1,375	1,593	1,164	1,145	(3)	1,142
5070100	90,894	1.200512%	1.242179%	-	39,473	139,085	161,181	117,715	115,867	(577)	115,290
5080100	137,391	1.814633%	1.849221%	-	58,762	210,234	243,633	177,932	175,139	(919)	174,220
5090100	8,755	0.115637%	0.116418%	-	3,699	13,397	15,525	11,339	11,161	(68)	11,093
5100100	197,656	2.610608%	2.722253%	-	86,505	302,451	350,501	255,980	251,962	(1,255)	250,707
5110100	39,600	0.523023%	0.545241%	-	17,326	60,595	70,221	51,284	50,479	(366)	50,113
5120100	21,023	0.277673%	0.297740%	-	9,461	32,170	37,280	27,227	26,800	(269)	26,531
5130100	31,411	0.414872%	0.409994%	-	13,028	48,065	55,701	40,680	40,041	(232)	39,809
5140200	11,814	0.156039%	0.160793%	-	5,109	18,078	20,950	15,300	15,060	(121)	14,939
5140800	9,493	0.125376%	0.000000%	-	-	14,525	16,833	12,294	12,101	492	12,593
5150100	26,330	0.347761%	0.361114%	-	11,475	40,290	46,690	34,099	33,564	(232)	33,332
5160100	50,551	0.667665%	0.662807%	-	21,062	77,352	89,641	65,467	64,439	(329)	64,110
5170000	728	0.009612%	0.009648%	-	307	1,114	1,291	942	928	(4)	924
5170200	6,182	0.081656%	0.084965%	-	2,700	9,460	10,963	8,007	7,881	(54)	7,827
5170400	17,108	0.225957%	0.232837%	-	7,399	26,178	30,337	22,156	21,808	(153)	21,655
5180000	1,488	0.019648%	0.020487%	-	651	2,276	2,638	1,927	1,896	(9)	1,887
5180100	12,149	0.160462%	0.165086%	-	5,246	18,590	21,544	15,734	15,487	(82)	15,405
5180200	89,902	1.187413%	1.189942%	-	37,813	137,567	159,422	116,430	114,603	(727)	113,876
5190100	16,010	0.211455%	0.213795%	-	6,794	24,498	28,390	20,734	20,408	(119)	20,289
5200100	17,791	0.234973%	0.248223%	-	7,888	27,223	31,548	23,040	22,678	(179)	22,499
5210100	74,057	0.978127%	1.024219%	-	32,546	113,321	131,324	95,909	94,404	(661)	93,743
5210200	5,207	0.068770%	0.069792%	-	2,218	7,967	9,233	6,743	6,637	(46)	6,591
5210300	15,491	0.204608%	0.211755%	-	6,729	23,705	27,471	20,063	19,748	(162)	19,586
5210400	2,547	0.033641%	0.033111%	-	1,052	3,897	4,517	3,299	3,247	(27)	3,220
5210500	5,770	0.076212%	0.075742%	-	2,407	8,830	10,232	7,473	7,356	(43)	7,313
5220100	41,528	0.548498%	0.572401%	-	18,189	63,546	73,641	53,782	52,938	(438)	52,500
5230100	327,113	4.320448%	4.254692%	-	135,199	500,560	580,081	423,662	416,995	(1,187)	415,808
5245000	43,029	0.568317%	0.557780%	-	17,724	65,842	76,302	55,726	54,851	(180)	54,671
5245100	4,804	0.063453%	0.065754%	-	2,089	7,351	8,519	6,222	6,124	(34)	6,090
5245200	6,321	0.083485%	0.080418%	-	2,555	9,672	11,209	8,186	8,058	(12)	8,046
5250300	14,030	0.185299%	0.000000%	-	-	21,468	24,878	18,169	17,884	727	18,611
5260100	202,287	2.671764%	2.724166%	-	86,565	309,536	358,712	261,977	257,864	(1,373)	256,491
5270100	10,752	0.142005%	0.144854%	-	4,603	16,452	19,066	13,924	13,706	(140)	13,566
5280100	44,723	0.590687%	0.581667%	-	18,484	68,434	79,306	57,919	57,010	(162)	56,848
5290100	59,345	0.783812%	0.780076%	-	24,788	90,808	105,235	76,856	75,649	(193)	75,456
5305500	26,230	0.346442%	0.353251%	-	11,225	40,137	46,513	33,970	33,437	(187)	33,250
5305600	13,714	0.181132%	0.181067%	-	5,754	20,985	24,319	17,761	17,482	(77)	17,405
5310100	8,027	0.106025%	0.104942%	-	3,335	12,283	14,235	10,396	10,233	(123)	10,110
5320100	130,059	1.717794%	1.669089%	-	53,038	199,015	230,631	168,436	165,792	(439)	165,353
5320200	38,386	0.506990%	0.505245%	-	16,055	58,737	68,069	49,712	48,932	(248)	48,684
5320300	11,531	0.152297%	0.151867%	-	4,826	17,644	20,447	14,933	14,699	(64)	14,635
5320400	16,026	0.211667%	0.206654%	-	6,567	24,523	28,418	20,755	20,429	(49)	20,380

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2022	Proportionate Share 2021	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2021	Net OPEB Liability as of June 30, 2022			OPEB Expense		
						Discount Rate Baseline 3.41%	Discount Rate Less 1.00% 2.41%	Discount Rate Plus 1.00% 4.41%	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		
									Proportionate Share of Aggregate Plan OPEB Expense		Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,571,283	100.00%	100.00%	-	3,177,684	11,585,473	13,426,023	9,805,378	9,651,461	N/A	N/A
Employer											
5320500	86,277	1.139525%	1.142337%	-	36,300	132,019	152,993	111,735	109,981	(465)	109,516
5330400	3,671	0.048483%	0.050240%	-	1,596	5,617	6,509	4,754	4,679	(67)	4,612
5340100	20,779	0.274440%	0.289027%	-	9,184	31,795	36,846	26,910	26,487	(284)	26,203
5350100	16,557	0.218685%	0.227609%	-	7,233	25,336	29,361	21,443	21,106	(238)	20,868
5360100	29,824	0.393905%	0.390994%	-	12,425	45,636	52,886	38,624	38,018	(154)	37,864
5370100	51,633	0.681954%	0.691030%	-	21,959	79,008	91,559	66,868	65,819	(352)	65,467
5381200	55,967	0.739199%	0.792529%	-	25,184	85,640	99,245	72,481	71,344	(838)	70,506
5390100	66,957	0.884351%	0.876220%	-	27,844	102,456	118,733	86,714	85,353	(407)	84,946
5400100	126,353	1.668843%	1.710021%	-	54,339	193,343	224,059	163,636	161,068	(1,207)	159,861
5400200	116,484	1.538491%	1.557814%	-	49,502	178,241	206,558	150,855	148,487	(818)	147,669
5400500	828	0.010930%	0.008713%	-	277	1,266	1,467	1,072	1,055	(1,767)	(712)
5400700	345	0.004551%	0.004080%	-	130	527	611	446	439	(2)	437
5410100	11,408	0.150681%	0.144854%	-	4,603	17,457	20,230	14,775	14,543	(46)	14,497
5420000	1,018	0.013439%	0.026820%	-	852	1,557	1,804	1,318	1,297	(51)	1,246
5420100	20,086	0.265297%	0.271346%	-	8,623	30,736	35,619	26,013	25,605	(196)	25,409
5420200	39,026	0.515453%	0.515361%	-	16,377	59,718	69,205	50,542	49,749	(227)	49,522
5420300	14,104	0.186278%	0.190545%	-	6,055	21,581	25,010	18,265	17,979	(157)	17,822
5420400	11,022	0.145577%	0.142856%	-	4,540	16,866	19,545	14,274	14,050	(33)	14,017
5420500	40,079	0.529360%	0.514596%	-	16,352	61,329	71,072	51,906	51,091	(56)	51,035
5420600	55,043	0.726993%	0.684527%	-	21,752	84,226	97,606	71,284	70,165	(72)	70,093
5420700	43,200	0.570571%	0.574314%	-	18,250	66,103	76,605	55,947	55,068	(273)	54,795
5428000	1,063	0.014035%	0.014154%	-	450	1,626	1,884	1,376	1,355	(12)	1,343
5430100	64,500	0.851901%	0.894369%	-	28,420	98,697	114,376	83,532	82,221	(903)	81,318
5440100	15,849	0.209328%	0.204572%	-	6,501	24,252	28,104	20,525	20,203	(135)	20,068
5450100	15,755	0.208095%	0.208397%	-	6,622	24,109	27,939	20,405	20,084	(272)	19,812
5460100	24,788	0.327389%	0.325326%	-	10,338	37,930	43,955	32,102	31,598	(161)	31,437
5460200	38,695	0.511072%	0.508263%	-	16,151	59,210	68,617	50,113	49,326	(120)	49,206
5460300	75,979	1.003517%	0.996124%	-	31,654	116,262	134,732	98,399	96,854	(303)	96,551
5460400	67,781	0.895238%	0.847275%	-	26,924	103,718	120,195	87,781	86,404	287	86,691
7010200	3,049	0.040275%	0.041229%	-	1,310	4,666	5,407	3,949	3,887	(27)	3,860
7010400	380	0.005018%	0.005100%	-	162	581	674	492	484	1	485
7010600	193	0.002552%	0.002550%	-	81	296	343	250	246	(1)	245
7011000	5,480	0.072385%	0.070514%	-	2,241	8,386	9,718	7,098	6,986	(40)	6,946
7020200	8,604	0.113638%	0.116418%	-	3,699	13,165	15,257	11,143	10,968	(69)	10,899
7020900	573	0.007570%	0.000340%	-	11	877	1,016	742	731	30	761
7021100	348	0.004593%	0.004590%	-	146	532	617	450	443	(2)	441
7021200	354	0.004678%	0.003740%	-	119	542	628	459	451	3	454
7021300	412	0.005444%	0.006928%	-	220	631	731	534	525	(18)	507
7021400	631	0.008336%	0.011306%	-	359	966	1,119	817	805	(2)	803
7021500	422	0.005571%	0.005738%	-	182	645	748	546	538	(2)	536
7021600	113	0.001489%	0.001403%	-	45	173	200	146	144	-	144
7021700	1,082	0.014290%	0.015684%	-	498	1,656	1,919	1,401	1,379	(20)	1,359
7021800	274	0.003615%	0.001148%	-	36	419	485	354	349	14	363
7022100	122	0.001616%	0.002040%	-	65	187	217	158	156	(1)	155
7022200	106	0.001403%	0.000978%	-	31	163	188	138	135	4	139
7030100	4,495	0.059371%	0.058273%	-	1,852	6,878	7,971	5,822	5,730	(28)	5,702
7030200	3,719	0.049121%	0.050452%	-	1,603	5,691	6,595	4,816	4,741	107	4,848
7030300	621	0.008208%	0.011901%	-	378	951	1,102	805	792	(23)	769
7030500	464	0.006124%	0.007056%	-	224	709	822	600	591	(15)	576
7040100	1,369	0.018075%	0.020359%	-	647	2,094	2,427	1,772	1,745	(22)	1,723
7040400	1,626	0.021477%	0.021635%	-	687	2,488	2,884	2,106	2,073	(14)	2,059
7040500	1,050	0.013864%	0.013686%	-	435	1,606	1,861	1,359	1,338	(10)	1,328
7040600	380	0.005018%	0.005270%	-	167	581	674	492	484	(10)	474
7040700	782	0.010335%	0.009818%	-	312	1,197	1,388	1,013	997	(9)	988
7041000	177	0.002339%	0.002550%	-	81	271	314	229	226	(5)	221
7041100	348	0.004593%	0.004590%	-	146	532	617	450	443	(1)	442
7041200	309	0.004083%	0.004080%	-	130	473	548	400	394	(2)	392
7041400	232	0.003062%	0.003060%	-	97	355	411	300	296	(2)	294
7041500	232	0.003062%	0.003060%	-	97	355	411	300	296	(1)	295

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2022	Proportionate Share 2021	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2021	Net OPEB Liability as of June 30, 2022			OPEB Expense		
						Discount Rate Baseline 3.41%	Discount Rate Less 1.00% 2.41%	Discount Rate Plus 1.00% 4.41%	Deferred Amounts from Changes in		
									Proportionate Share of Aggregate Plan OPEB Expense	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,571,283	100.00%	100.00%	-	3,177,684	11,585,473	13,426,023	9,805,378	9,651,461	N/A	N/A
Employer											
7041600	155	0.002041%	0.001445%	-	46	236	274	200	197	6	203
7041700	4,215	0.055671%	0.063203%	-	2,008	6,450	7,474	5,459	5,373	(87)	5,286
7042000	1,426	0.018840%	0.019934%	-	633	2,183	2,529	1,847	1,818	(17)	1,801
7042100	592	0.007825%	0.008288%	-	263	907	1,051	767	755	17	772
7050100	3,017	0.039850%	0.038849%	-	1,234	4,617	5,350	3,907	3,846	(29)	3,817
7050200	634	0.008378%	0.008118%	-	258	971	1,125	821	809	(10)	799
7050300	895	0.011823%	0.012624%	-	401	1,370	1,587	1,159	1,141	-	1,141
7050400	818	0.010802%	0.011349%	-	361	1,251	1,450	1,059	1,043	(8)	1,035
7050600	1,385	0.018288%	0.017937%	-	570	2,119	2,455	1,793	1,765	6	1,771
7050700	113	0.001489%	0.001530%	-	49	173	200	146	144	(1)	143
7050800	866	0.011440%	0.011944%	-	380	1,325	1,536	1,122	1,104	(6)	1,098
7060100	554	0.007315%	0.007523%	-	239	847	982	717	706	(16)	690
7060200	5,944	0.078509%	0.073744%	-	2,343	9,096	10,541	7,698	7,577	(11)	7,566
7060300	348	0.004593%	0.004463%	-	142	532	617	450	443	3	446
7060600	406	0.005359%	0.005441%	-	173	621	720	525	517	(7)	510
7060700	3,558	0.046995%	0.050325%	-	1,599	5,445	6,310	4,608	4,536	(32)	4,504
7060800	596	0.007868%	0.008798%	-	280	912	1,056	771	759	(7)	752
7070400	6,707	0.088588%	0.083435%	-	2,651	10,263	11,894	8,686	8,550	(21)	8,529
7070500	873	0.011525%	0.011561%	-	367	1,335	1,547	1,130	1,112	(1)	1,111
7070600	48	0.000638%	0.000510%	-	16	74	86	63	62	1	63
7070700	1,298	0.017139%	0.016279%	-	517	1,986	2,301	1,681	1,654	(7)	1,647
7070800	2,045	0.027006%	0.027500%	-	874	3,129	3,626	2,648	2,606	60	2,666
7071400	1,478	0.019521%	0.019339%	-	615	2,262	2,621	1,914	1,884	(4)	1,880
7071600	676	0.008931%	0.008246%	-	262	1,035	1,199	876	862	20	882
7071700	4,824	0.063709%	0.065754%	-	2,089	7,381	8,554	6,247	6,149	(24)	6,125
7080200	4,489	0.059286%	0.060228%	-	1,914	6,869	7,960	5,813	5,722	(24)	5,698
7080400	322	0.004253%	0.004718%	-	150	493	571	417	410	(6)	404
7080500	480	0.006337%	0.006121%	-	195	734	851	621	612	(1)	611
7080600	3,584	0.047335%	0.048072%	-	1,528	5,484	6,355	4,641	4,569	12	4,581
7080800	898	0.011866%	0.012029%	-	382	1,375	1,593	1,164	1,145	(5)	1,140
7080900	554	0.007315%	0.008628%	-	274	847	982	717	706	(26)	680
7081000	10,014	0.132266%	0.130955%	-	4,161	15,324	17,758	12,969	12,766	250	13,016
7081200	1,594	0.021052%	0.021124%	-	671	2,439	2,826	2,064	2,032	6	2,038
7081400	454	0.005997%	0.002890%	-	92	695	805	588	579	21	600
7090200	499	0.006592%	0.007736%	-	246	764	885	646	636	(26)	610
7090300	119	0.001574%	0.002040%	-	65	182	211	154	152	(2)	150
7090500	2,383	0.031472%	0.034981%	-	1,112	3,646	4,225	3,086	3,038	(49)	2,989
7100100	85,678	1.131615%	1.177148%	-	37,406	131,103	151,931	110,959	109,217	(661)	108,556
7101200	1,900	0.025092%	0.024482%	-	778	2,907	3,369	2,460	2,422	(1)	2,421
7101400	4,434	0.058563%	0.052110%	-	1,656	6,785	7,863	5,742	5,652	5	5,657
7101600	3,268	0.043167%	0.045862%	-	1,457	5,001	5,796	4,233	4,166	(47)	4,119
7101900	6,804	0.089864%	0.005696%	-	181	10,411	12,065	8,812	8,673	347	9,020
7102400	705	0.009314%	0.010116%	-	321	1,079	1,250	913	899	(5)	894
7102500	3,597	0.047505%	0.047987%	-	1,525	5,504	6,378	4,658	4,585	(22)	4,563
7102600	840	0.011100%	0.011731%	-	373	1,286	1,490	1,088	1,071	(17)	1,054
7102700	158	0.002084%	0.002338%	-	74	241	280	204	201	(1)	200
7102800	52	0.000680%	0.001020%	-	32	79	91	67	66	(2)	64
7103100	467	0.006167%	0.006036%	-	192	714	828	605	595	(2)	593
7103200	602	0.007953%	0.007226%	-	230	921	1,068	780	768	(9)	759
7103300	551	0.007272%	0.006163%	-	196	842	976	713	702	4	706
7103400	296	0.003913%	0.003570%	-	113	453	525	384	378	(3)	375
7104000	2,128	0.028112%	0.027075%	-	860	3,257	3,774	2,756	2,713	(11)	2,702
7104400	3,291	0.043465%	0.047307%	-	1,503	5,036	5,836	4,262	4,195	(55)	4,140
7110100	3,214	0.042444%	0.040889%	-	1,299	4,917	5,699	4,162	4,096	(5)	4,091
7110300	9,747	0.128736%	0.126704%	-	4,026	14,915	17,284	12,623	12,425	(60)	12,365
7110500	5,310	0.070131%	0.073617%	-	2,339	8,125	9,416	6,877	6,769	120	6,889
7110800	335	0.004423%	0.004888%	-	155	512	594	434	427	(3)	424
7111200	1,900	0.025092%	0.026948%	-	856	2,907	3,369	2,460	2,422	(27)	2,395
7111500	451	0.005954%	0.006078%	-	193	690	799	584	575	(3)	572

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

						Net OPEB Liability as of June 30, 2022			OPEB Expense		
Participating Employer	Employer Contributions	Proportionate Share 2022	Proportionate Share 2021	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2021	Discount Rate Baseline 3.41%	Discount Rate Less 1.00% 2.41%	Discount Rate Plus 1.00% 4.41%	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		
									Proportionate Share of Aggregate Plan OPEB Expense		Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,571,283	100.00%	100.00%	-	3,177,684	11,585,473	13,426,023	9,805,378	9,651,461	N/A	N/A
Employer											
7120200	10,471	0.138305%	0.139838%	-	4,444	16,023	18,569	13,561	13,348	(57)	13,291
7120600	1,719	0.022711%	0.022017%	-	700	2,631	3,049	2,227	2,192	-	2,192
7120700	586	0.007740%	0.008033%	-	255	897	1,039	759	747	(6)	741
7121000	232	0.003062%	0.003060%	-	97	355	411	300	296	1	297
7121600	77	0.001021%	0.000170%	-	5	118	137	100	99	5	104
7130100	3,632	0.047973%	0.049687%	-	1,579	5,558	6,441	4,704	4,630	(31)	4,599
7130200	1,088	0.014375%	0.015089%	-	479	1,665	1,930	1,410	1,387	(12)	1,375
7130300	7,731	0.102112%	0.100692%	-	3,200	11,830	13,710	10,012	9,855	(63)	9,792
7130500	357	0.004721%	0.004080%	-	130	547	634	463	456	(1)	455
7130700	87	0.001148%	0.000510%	-	16	133	154	113	111	1	112
7130900	9,995	0.132010%	0.134228%	-	4,265	15,294	17,724	12,944	12,741	(76)	12,665
7131000	148	0.001956%	0.002465%	-	78	227	263	192	189	(1)	188
7131200	596	0.007868%	0.007651%	-	243	912	1,056	771	759	(2)	757
7140100	11,888	0.157018%	0.156882%	-	4,985	18,191	21,081	15,396	15,155	(4)	15,151
7140200	2,450	0.032365%	0.033621%	-	1,068	3,750	4,345	3,174	3,124	(17)	3,107
7140300	5,683	0.075064%	0.069579%	-	2,211	8,697	10,078	7,360	7,245	(13)	7,232
7140600	380	0.005018%	0.004080%	-	130	581	674	492	484	(3)	481
7140700	184	0.002424%	0.001870%	-	59	281	325	238	234	(9)	225
7140800	309	0.004083%	0.004080%	-	130	473	548	400	394	(3)	391
7150100	14,390	0.190063%	0.193436%	-	6,147	22,020	25,518	18,636	18,344	(97)	18,247
7150400	3,954	0.052226%	0.050622%	-	1,609	6,051	7,012	5,121	5,041	(30)	5,011
7150500	1,636	0.021605%	0.026395%	-	839	2,503	2,901	2,118	2,085	(47)	2,038
7150600	1,095	0.014460%	0.013686%	-	435	1,675	1,941	1,418	1,396	(8)	1,388
7150700	264	0.003487%	0.003953%	-	126	404	468	342	337	6	343
7160100	11,763	0.155359%	0.158795%	-	5,046	17,999	20,859	15,234	14,994	(55)	14,939
7160200	171	0.002254%	0.002550%	-	81	261	303	221	218	(5)	213
7160400	1,607	0.021222%	0.023632%	-	751	2,459	2,849	2,081	2,048	(34)	2,014
7160500	4,582	0.060519%	0.061333%	-	1,949	7,011	8,125	5,934	5,841	(36)	5,805
7160800	39	0.000510%	0.000510%	-	16	59	68	50	49	(0)	49
7160900	1,475	0.019478%	0.017597%	-	559	2,257	2,615	1,910	1,880	1	1,881
7161000	2,058	0.027176%	0.030603%	-	972	3,148	3,649	2,665	2,623	(38)	2,585
7161100	325	0.004295%	0.004548%	-	145	498	577	421	415	(5)	410
7170100	7,422	0.098030%	0.101032%	-	3,210	11,357	13,162	9,612	9,461	(86)	9,375
7170200	3,149	0.041593%	0.043397%	-	1,379	4,819	5,584	4,078	4,014	116	4,130
7170500	448	0.005912%	0.006248%	-	199	685	794	580	571	(14)	557
7171000	132	0.001744%	0.001530%	-	49	202	234	171	168	(2)	166
7171400	39	0.000510%	0.000510%	-	16	59	68	50	49	(0)	49
7180300	29,676	0.391948%	0.400345%	-	12,722	45,409	52,623	38,432	37,829	(155)	37,674
7180800	2,267	0.029941%	0.031793%	-	1,010	3,469	4,020	2,936	2,890	(27)	2,863
7181000	889	0.011738%	0.010754%	-	342	1,360	1,576	1,151	1,133	(3)	1,130
7181200	155	0.002041%	0.001743%	-	55	236	274	200	197	-	197
7181500	193	0.002552%	0.002635%	-	84	296	343	250	246	(5)	241
7190100	5,455	0.072044%	0.070982%	-	2,256	8,347	9,673	7,064	6,953	(40)	6,913
7190200	116	0.001531%	0.001530%	-	49	177	206	150	148	(1)	147
7190400	744	0.009824%	0.009946%	-	316	1,138	1,319	963	948	(6)	942
7190700	258	0.003402%	0.003655%	-	116	394	457	334	328	3	331
7191000	663	0.008761%	0.006418%	-	204	1,015	1,176	859	846	5	851
7200100	3,036	0.040105%	0.042632%	-	1,355	4,646	5,385	3,932	3,871	(24)	3,847
7200200	9,795	0.129374%	0.132527%	-	4,211	14,989	17,370	12,686	12,486	(78)	12,408
7200300	71	0.000936%	0.001020%	-	32	108	126	92	90	(2)	88
7200600	39	0.000510%	0.000510%	-	16	59	68	50	49	(69)	(20)
7200700	409	0.005401%	0.004718%	-	150	626	725	530	521	-	521
7201000	184	0.002424%	0.001658%	-	53	281	325	238	234	1	235
7210100	17,336	0.228977%	0.229139%	-	7,281	26,528	30,743	22,452	22,100	(124)	21,976
7210200	26,336	0.347846%	0.368765%	-	11,718	40,300	46,702	34,108	33,572	(297)	33,275
7210300	158	0.002084%	0.001360%	-	43	241	280	204	201	7	208
7210800	348	0.004593%	0.004420%	-	140	532	617	450	443	(6)	437
7210900	90	0.001191%	0.001530%	-	49	138	160	117	115	(3)	112
7211100	119	0.001574%	0.001488%	-	47	182	211	154	152	1	153

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

						Net OPEB Liability as of June 30, 2022			OPEB Expense		
Participating Employer	Employer Contributions	Proportionate Share 2022	Proportionate Share 2021	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2021	Discount Rate Baseline 3.41%	Discount Rate Less 1.00% 2.41%	Discount Rate Plus 1.00% 4.41%	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		
									Proportionate Share of Aggregate Plan OPEB Expense		Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,571,283	100.00%	100.00%	-	3,177,684	11,585,473	13,426,023	9,805,378	9,651,461	N/A	N/A
Employer											
7211200	1,633	0.021562%	0.021635%	-	687	2,498	2,895	2,114	2,081	(24)	2,057
7211300	116	0.001531%	0.001785%	-	57	177	206	150	148	(5)	143
7211500	6,147	0.081188%	0.091299%	-	2,901	9,406	10,900	7,961	7,836	(135)	7,701
7211700	489	0.006464%	0.006248%	-	199	749	868	634	624	1	625
7212200	641	0.008463%	0.009181%	-	292	980	1,136	830	817	(2)	815
7212300	386	0.005103%	0.004973%	-	158	591	685	500	493	(4)	489
7212600	39	0.000510%	0.000510%	-	16	59	68	50	49	(0)	49
7212800	116	0.001531%	0.000765%	-	24	177	206	150	148	7	155
7220100	837	0.011058%	0.011986%	-	381	1,281	1,485	1,084	1,067	(7)	1,060
7220300	232	0.003062%	0.003060%	-	97	355	411	300	296	(1)	295
7220400	2,888	0.038149%	0.038679%	-	1,229	4,420	5,122	3,741	3,682	(25)	3,657
7220500	2,138	0.028239%	0.031028%	-	986	3,272	3,791	2,769	2,725	(25)	2,700
7220600	158	0.002084%	0.001275%	-	41	241	280	204	201	5	206
7220800	5,638	0.074468%	0.075445%	-	2,397	8,627	9,998	7,302	7,187	(55)	7,132
7220900	2,054	0.027134%	0.024822%	-	789	3,144	3,643	2,661	2,619	(15)	2,604
7230100	731	0.009654%	0.009818%	-	312	1,118	1,296	947	932	(1)	931
7230200	924	0.012206%	0.009648%	-	307	1,414	1,639	1,197	1,178	(1)	1,177
7230600	6,688	0.088333%	0.089513%	-	2,844	10,234	11,860	8,661	8,525	(57)	8,468
7230700	116	0.001531%	0.000765%	-	24	177	206	150	148	7	155
7231000	541	0.007145%	0.007906%	-	251	828	959	701	690	(5)	685
7231400	6,157	0.081316%	0.081140%	-	2,578	9,421	10,918	7,973	7,848	2	7,850
7231800	155	0.002041%	0.002720%	-	86	236	274	200	197	1	198
7231900	2,750	0.036320%	0.065881%	-	2,093	4,208	4,876	3,561	3,505	(128)	3,377
7232100	9,238	0.122016%	0.067836%	-	2,156	14,136	16,382	11,964	11,776	315	12,091
7232700	3,700	0.048866%	0.046159%	-	1,467	5,661	6,561	4,791	4,716	(65)	4,651
7232800	364	0.004806%	0.005058%	-	161	557	645	471	464	(1)	463
7233000	193	0.002552%	0.002423%	-	77	296	343	250	246	4	250
7233200	4,334	0.057244%	0.000000%	-	-	6,632	7,686	5,613	5,525	225	5,750
7233500	847	0.011185%	0.010583%	-	336	1,296	1,502	1,097	1,080	18	1,098
7234200	1,629	0.021520%	0.020019%	-	636	2,493	2,889	2,110	2,077	(5)	2,072
7234700	638	0.008421%	0.008118%	-	258	976	1,131	826	813	23	836
7234900	438	0.005784%	0.005611%	-	178	670	777	567	558	8	566
7235000	39	0.000510%	0.000128%	-	4	59	68	50	49	3	52
7240300	13,501	0.178325%	0.186508%	-	5,927	20,660	23,942	17,485	17,211	(163)	17,048
7240400	6,440	0.085058%	0.085688%	-	2,723	9,854	11,420	8,340	8,209	(65)	8,144
7240500	438	0.005784%	0.007268%	-	231	670	777	567	558	(8)	550
7240600	386	0.005103%	0.005568%	-	177	591	685	500	493	(7)	486
7240700	770	0.010164%	0.009691%	-	308	1,178	1,365	997	981	15	996
7240800	554	0.007315%	0.007056%	-	224	847	982	717	706	(6)	700
7240900	7,274	0.096073%	0.100522%	-	3,194	11,131	12,899	9,420	9,272	(133)	9,139
7241000	828	0.010930%	0.010711%	-	340	1,266	1,467	1,072	1,055	19	1,074
7241300	799	0.010547%	0.011094%	-	353	1,222	1,416	1,034	1,018	(15)	1,003
7241500	219	0.002892%	0.002933%	-	93	335	388	284	279	(3)	276
7241600	8,330	0.110023%	0.116333%	-	3,697	12,747	14,772	10,788	10,619	(112)	10,507
7250100	6,070	0.080167%	0.086538%	-	2,750	9,288	10,763	7,861	7,737	(59)	7,678
7250200	821	0.010845%	0.009691%	-	308	1,256	1,456	1,063	1,047	(11)	1,036
7250400	77	0.001021%	0.001020%	-	32	118	137	100	99	0	99
7250600	773	0.010207%	0.010243%	-	325	1,183	1,370	1,001	985	(7)	978
7250900	715	0.009441%	0.008883%	-	282	1,094	1,268	926	911	24	935
7251000	399	0.005274%	0.005653%	-	180	611	708	517	509	13	522
7251400	477	0.006294%	0.007056%	-	224	729	845	617	607	(8)	599
7252000	386	0.005103%	0.005100%	-	162	591	685	500	493	(8)	485
7260100	85,816	1.133444%	1.078411%	-	34,268	131,315	152,176	111,138	109,394	(245)	109,149
7260200	2,318	0.030621%	0.025885%	-	823	3,548	4,111	3,003	2,955	(5)	2,950
7260400	10,497	0.138645%	0.133548%	-	4,244	16,063	18,615	13,595	13,381	4	13,385
7260500	77	0.001021%	0.001020%	-	32	118	137	100	99	1	100
7260600	1,333	0.017607%	0.016832%	-	535	2,040	2,364	1,726	1,699	(13)	1,686
7261100	2,209	0.029175%	0.027075%	-	860	3,380	3,917	2,861	2,816	4	2,820
7261200	77	0.001021%	0.000978%	-	31	118	137	100	99	3	102

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

						Net OPEB Liability as of June 30, 2022			OPEB Expense		
Participating Employer	Employer Contributions	Proportionate Share 2022	Proportionate Share 2021	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2021	Discount Rate Baseline 3.41%	Discount Rate Less 1.00% 2.41%	Discount Rate Plus 1.00% 4.41%	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		
									Proportionate Share of Aggregate Plan OPEB Expense		Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,571,283	100.00%	100.00%	-	3,177,684	11,585,473	13,426,023	9,805,378	9,651,461	N/A	N/A
Employer											
7261300	167	0.002212%	0.002040%	-	65	256	297	217	213	7	220
7261400	309	0.004083%	0.004293%	-	136	473	548	400	394	(3)	391
7261500	4,788	0.063241%	0.069324%	-	2,203	7,327	8,491	6,201	6,104	(74)	6,030
7261600	3,249	0.042912%	0.043992%	-	1,398	4,972	5,761	4,208	4,142	30	4,172
7262100	425	0.005614%	0.005185%	-	165	650	754	550	542	(1)	541
7270100	8,131	0.107386%	0.106940%	-	3,398	12,441	14,418	10,530	10,364	(40)	10,324
7270200	1,784	0.023561%	0.024270%	-	771	2,730	3,163	2,310	2,274	(12)	2,262
7270400	1,311	0.017309%	0.019424%	-	617	2,005	2,324	1,697	1,671	(36)	1,635
7270500	4,038	0.053332%	0.048965%	-	1,556	6,179	7,160	5,229	5,147	15	5,162
7270600	77	0.001021%	0.000255%	-	8	118	137	100	99	5	104
7280100	5,522	0.072937%	0.074595%	-	2,370	8,450	9,793	7,152	7,039	(33)	7,006
7280200	12,635	0.166884%	0.167593%	-	5,326	19,334	22,406	16,364	16,107	(67)	16,040
7280300	869	0.011483%	0.013134%	-	417	1,330	1,542	1,126	1,108	(16)	1,092
7280600	306	0.004040%	0.003358%	-	107	468	542	396	390	1	391
7280900	1,021	0.013482%	0.013261%	-	421	1,562	1,810	1,322	1,301	3	1,304
7281000	116	0.001531%	0.001530%	-	49	177	206	150	148	(0)	148
7290100	19,536	0.258024%	0.255789%	-	8,128	29,893	34,642	25,300	24,903	(36)	24,867
7290200	5,204	0.068727%	0.073744%	-	2,343	7,962	9,227	6,739	6,633	(58)	6,575
7290400	77	0.001021%	0.000510%	-	16	118	137	100	99	4	103
7290500	3,555	0.046952%	0.045054%	-	1,432	5,440	6,304	4,604	4,532	-	4,532
7290700	2,776	0.036660%	0.038636%	-	1,228	4,247	4,922	3,595	3,538	(61)	3,477
7300100	2,238	0.029558%	0.031325%	-	995	3,424	3,968	2,898	2,853	(15)	2,838
7300200	12,275	0.162121%	0.164490%	-	5,227	18,782	21,766	15,897	15,647	(91)	15,556
7300300	2,885	0.038106%	0.038891%	-	1,236	4,415	5,116	3,736	3,678	(25)	3,653
7300400	377	0.004976%	0.005143%	-	163	576	668	488	480	4	484
7300500	87	0.001148%	0.001020%	-	32	133	154	113	111	1	112
7300600	5,168	0.068259%	0.071109%	-	2,260	7,908	9,164	6,693	6,588	(39)	6,549
7301000	1,546	0.020414%	0.018404%	-	585	2,365	2,741	2,002	1,970	-	1,970
7301100	3,094	0.040870%	0.039741%	-	1,263	4,735	5,487	4,007	3,945	(18)	3,927
7301200	4,360	0.057584%	0.059378%	-	1,887	6,671	7,731	5,646	5,558	(18)	5,540
7301300	116	0.001531%	0.001530%	-	49	177	206	150	148	2	150
7310100	3,996	0.052779%	0.053980%	-	1,715	6,115	7,086	5,175	5,094	(45)	5,049
7310200	1,852	0.024454%	0.024695%	-	785	2,833	3,283	2,398	2,360	(17)	2,343
7310500	2,260	0.029855%	0.029795%	-	947	3,459	4,008	2,927	2,881	(21)	2,860
7320200	7,667	0.101262%	0.104220%	-	3,312	11,732	13,595	9,929	9,773	142	9,915
7320300	7,113	0.093947%	0.096782%	-	3,075	10,884	12,613	9,212	9,067	(47)	9,020
7320500	6,527	0.086207%	0.085646%	-	2,722	9,987	11,574	8,453	8,320	(1)	8,319
7320600	2,003	0.026453%	0.028053%	-	891	3,065	3,552	2,594	2,553	(16)	2,537
7320700	3,890	0.051375%	0.053343%	-	1,695	5,952	6,898	5,038	4,958	(45)	4,913
7320800	2,447	0.032322%	0.030390%	-	966	3,745	4,340	3,169	3,120	37	3,157
7320900	805	0.010632%	0.010073%	-	320	1,232	1,427	1,043	1,026	8	1,034
7321200	193	0.002552%	0.002550%	-	81	296	343	250	246	1	247
7321500	309	0.004083%	0.003698%	-	118	473	548	400	394	(1)	393
7321600	1,011	0.013354%	0.012836%	-	408	1,547	1,793	1,309	1,289	(2)	1,287
7321700	1,674	0.022115%	0.021507%	-	683	2,562	2,969	2,168	2,134	(3)	2,131
7322200	1,140	0.015055%	0.014196%	-	451	1,744	2,021	1,476	1,453	(7)	1,446
7322300	174	0.002297%	0.001190%	-	38	266	308	225	222	0	222
7322700	39	0.000510%	0.000510%	-	16	59	68	50	49	(0)	49
7322800	93	0.001233%	0.000255%	-	8	143	166	121	119	5	124
7330100	7,734	0.102155%	0.105962%	-	3,367	11,835	13,715	10,017	9,859	(66)	9,793
7330200	261	0.003445%	0.003060%	-	97	399	463	338	332	(1)	331
7330300	1,694	0.022370%	0.020954%	-	666	2,592	3,003	2,193	2,159	(10)	2,149
7330800	976	0.012886%	0.011391%	-	362	1,493	1,730	1,264	1,244	2	1,246
7331000	3,284	0.043380%	0.049305%	-	1,567	5,026	5,824	4,254	4,187	(51)	4,136
7331200	609	0.008038%	0.007566%	-	240	931	1,079	788	776	(5)	771
7340100	6,768	0.089396%	0.093849%	-	2,982	10,357	12,002	8,766	8,628	(33)	8,595
7340200	4,572	0.060391%	0.062906%	-	1,999	6,997	8,108	5,922	5,829	(57)	5,772
7340500	660	0.008718%	0.009053%	-	288	1,010	1,170	855	841	(6)	835
7340600	419	0.005529%	0.005356%	-	170	641	742	542	534	(9)	525

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2022	Proportionate Share 2021	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2021	Net OPEB Liability as of June 30, 2022			OPEB Expense		
						Discount Rate Baseline 3.41%	Discount Rate Less 1.00% 2.41%	Discount Rate Plus 1.00% 4.41%	Deferred Amounts from Changes in		
									Proportionate Share of Aggregate Plan OPEB Expense	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,571,283	100.00%	100.00%	-	3,177,684	11,585,473	13,426,023	9,805,378	9,651,461	N/A	N/A
Employer											
7340700	193	0.002552%	0.002253%	-	72	296	343	250	246	1	247
7340800	254	0.003360%	0.003570%	-	113	389	451	329	324	(3)	321
7350100	322	0.004253%	0.004165%	-	132	493	571	417	410	2	412
7350200	4,093	0.054055%	0.050665%	-	1,610	6,263	7,257	5,300	5,217	(1)	5,216
7350300	576	0.007613%	0.007438%	-	236	882	1,022	746	735	(7)	728
7360100	5,748	0.075914%	0.077570%	-	2,465	8,795	10,192	7,444	7,327	(40)	7,287
7360200	7,522	0.099348%	0.102010%	-	3,242	11,510	13,338	9,741	9,589	(62)	9,527
7360400	1,855	0.024497%	0.025672%	-	816	2,838	3,289	2,402	2,364	(14)	2,350
7360600	541	0.007145%	0.006758%	-	215	828	959	701	690	1	691
7360700	679	0.008974%	0.008926%	-	284	1,040	1,205	880	866	(5)	861
7360900	502	0.006635%	0.006163%	-	196	769	891	651	640	(3)	637
7361100	599	0.007910%	0.008161%	-	259	916	1,062	776	763	(3)	760
7361300	2,293	0.030281%	0.030518%	-	970	3,508	4,066	2,969	2,923	(22)	2,901
7361400	670	0.008846%	0.009181%	-	292	1,025	1,188	867	854	(3)	851
7370600	97	0.001276%	0.001020%	-	32	148	171	125	123	4	127
7370700	2,096	0.027686%	0.028563%	-	908	3,208	3,717	2,715	2,672	(10)	2,662
7370800	1,336	0.017650%	0.016747%	-	532	2,045	2,370	1,731	1,703	14	1,717
7370900	660	0.008718%	0.008798%	-	280	1,010	1,170	855	841	11	852
7371000	190	0.002509%	0.003060%	-	97	291	337	246	242	(2)	240
7371100	934	0.012333%	0.012921%	-	411	1,429	1,656	1,209	1,190	(11)	1,179
7371200	3,700	0.048866%	0.055000%	-	1,748	5,661	6,561	4,791	4,716	(78)	4,638
7380300	16,541	0.218472%	0.217025%	-	6,896	25,311	29,332	21,422	21,086	(120)	20,966
7380600	116	0.001531%	0.001488%	-	47	177	206	150	148	(2)	146
7380700	187	0.002467%	0.002168%	-	69	286	331	242	238	(2)	236
7380900	77	0.001021%	0.000723%	-	23	118	137	100	99	(1)	98
7381100	171	0.002254%	0.002380%	-	76	261	303	221	218	(1)	217
7381200	760	0.010037%	0.010116%	-	321	1,163	1,348	984	969	(8)	961
7381500	5,435	0.071789%	0.078547%	-	2,496	8,317	9,638	7,039	6,929	(67)	6,862
7381700	116	0.001531%	0.000765%	-	24	177	206	150	148	7	155
7382300	32,403	0.427971%	0.211925%	-	6,734	49,582	57,459	41,964	41,305	1,451	42,756
7382400	1,546	0.020414%	0.010881%	-	346	2,365	2,741	2,002	1,970	70	2,040
7382500	68	0.000893%	0.000723%	-	23	103	120	88	86	4	90
7390100	5,918	0.078169%	0.076125%	-	2,419	9,056	10,495	7,665	7,544	6	7,550
7390700	1,027	0.013567%	0.014961%	-	475	1,572	1,822	1,330	1,309	(15)	1,294
7390900	1,359	0.017947%	0.018999%	-	604	2,079	2,410	1,760	1,732	(17)	1,715
7391000	151	0.001999%	0.001828%	-	58	232	268	196	193	7	200
7391200	39	0.000510%	0.000510%	-	16	59	68	50	49	(0)	49
7391300	415	0.005486%	0.005568%	-	177	636	737	538	529	(2)	527
7391400	39	0.000510%	0.000510%	-	16	59	68	50	49	(0)	49
7391500	267	0.003530%	0.003995%	-	127	409	474	346	341	(2)	339
7391700	309	0.004083%	0.004080%	-	130	473	548	400	394	(1)	393
7400200	10,555	0.139410%	0.136778%	-	4,346	16,151	18,717	13,670	13,455	359	13,814
7400500	70,776	0.934790%	1.003987%	-	31,904	108,300	125,505	91,660	90,221	1,531	91,752
7400800	1,797	0.023731%	0.023462%	-	746	2,749	3,186	2,327	2,290	(8)	2,282
7400900	4,865	0.064262%	0.068984%	-	2,192	7,445	8,628	6,301	6,202	(62)	6,140
7401000	6,137	0.081061%	0.078292%	-	2,488	9,391	10,883	7,948	7,824	31	7,855
7401100	277	0.003658%	0.003018%	-	96	424	491	359	353	5	358
7401300	2,689	0.035512%	0.035108%	-	1,116	4,114	4,768	3,482	3,427	(11)	3,416
7401600	77	0.001021%	0.000935%	-	30	118	137	100	99	3	102
7401700	1,864	0.024624%	0.027245%	-	866	2,853	3,306	2,414	2,377	(17)	2,360
7402100	522	0.006890%	0.007991%	-	254	798	925	676	665	2	667
7410100	831	0.010973%	0.011009%	-	350	1,271	1,473	1,076	1,059	(8)	1,051
7410200	4,634	0.061199%	0.062523%	-	1,987	7,090	8,217	6,001	5,907	(47)	5,860
7410300	345	0.004551%	0.004590%	-	146	527	611	446	439	(6)	433
7410600	232	0.003062%	0.003188%	-	101	355	411	300	296	4	300
7410900	518	0.006847%	0.006546%	-	208	793	919	671	661	5	666
7420000	725	0.009569%	0.009733%	-	309	1,109	1,285	938	924	(5)	919
7420100	164	0.002169%	0.002550%	-	81	251	291	213	209	(3)	206
7420200	763	0.010079%	0.010456%	-	332	1,168	1,353	988	973	-	973

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

						Net OPEB Liability as of June 30, 2022			OPEB Expense		
Participating Employer	Employer Contributions	Proportionate Share 2022	Proportionate Share 2021	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2021	Discount Rate Baseline 3.41%	Discount Rate Less 1.00% 2.41%	Discount Rate Plus 1.00% 4.41%	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		
									Proportionate Share of Aggregate Plan OPEB Expense		Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,571,283	100.00%	100.00%	-	3,177,684	11,585,473	13,426,023	9,805,378	9,651,461	N/A	N/A
Employer											
7420300	45,524	0.601277%	0.599434%	-	19,048	69,661	80,728	58,957	58,032	(294)	57,738
7420400	873	0.011525%	0.007268%	-	231	1,335	1,547	1,130	1,112	32	1,144
7420500	232	0.003062%	0.001700%	-	54	355	411	300	296	11	307
7421100	525	0.006932%	0.007396%	-	235	803	931	680	669	(2)	667
7421400	902	0.011908%	0.010371%	-	330	1,380	1,599	1,168	1,149	4	1,153
7421500	245	0.003232%	0.006503%	-	207	374	434	317	312	(5)	307
7421600	1,330	0.017565%	0.015726%	-	500	2,035	2,358	1,722	1,695	4	1,699
7421700	502	0.006635%	0.006163%	-	196	769	891	651	640	4	644
7421800	374	0.004933%	0.005441%	-	173	572	662	484	476	(4)	472
7421900	1,034	0.013652%	0.013941%	-	443	1,582	1,833	1,339	1,318	1	1,319
7422200	689	0.009101%	0.009691%	-	308	1,054	1,222	892	878	(3)	875
7422300	151	0.001999%	0.000765%	-	24	232	268	196	193	9	202
7422400	251	0.003317%	0.003910%	-	124	384	445	325	320	(2)	318
7422800	1,230	0.016246%	0.015769%	-	501	1,882	2,181	1,593	1,568	(1)	1,567
7422900	1,156	0.015268%	0.015386%	-	489	1,769	2,050	1,497	1,474	(2)	1,472
7423000	14,171	0.187171%	0.188080%	-	5,977	21,685	25,130	18,353	18,065	265	18,330
7424300	1,204	0.015906%	0.017724%	-	563	1,843	2,136	1,560	1,535	27	1,562
7430100	18,319	0.241948%	0.247161%	-	7,854	28,031	32,484	23,724	23,352	(148)	23,204
7430200	18,064	0.238588%	0.245418%	-	7,799	27,642	32,033	23,394	23,027	(171)	22,856
7430500	708	0.009356%	0.010881%	-	346	1,084	1,256	917	903	(7)	896
7430700	638	0.008421%	0.010796%	-	343	976	1,131	826	813	(11)	802
7430900	39	0.000510%	0.000510%	-	16	59	68	50	49	(0)	49
7431100	4,144	0.054735%	0.055383%	-	1,760	6,341	7,349	5,367	5,283	(46)	5,237
7440100	6,549	0.086504%	0.085348%	-	2,712	10,022	11,614	8,482	8,349	(45)	8,304
7440200	4,389	0.057967%	0.058273%	-	1,852	6,716	7,783	5,684	5,595	(29)	5,566
7440600	293	0.003870%	0.003145%	-	100	448	520	379	374	1	375
7440700	2,041	0.026963%	0.031623%	-	1,005	3,124	3,620	2,644	2,602	(43)	2,559
7440800	477	0.006294%	0.006631%	-	211	729	845	617	607	(6)	601
7441500	126	0.001659%	0.000893%	-	28	192	223	163	160	7	167
7450100	155	0.002041%	0.001870%	-	59	236	274	200	197	1	198
7450200	8,894	0.117465%	0.126534%	-	4,021	13,609	15,771	11,518	11,337	(136)	11,201
7450400	39	0.000510%	0.000510%	-	16	59	68	50	49	(0)	49
7450800	1,034	0.013652%	0.015514%	-	493	1,582	1,833	1,339	1,318	(30)	1,288
7450900	367	0.004848%	0.005951%	-	189	562	651	475	468	(9)	459
7452600	850	0.011228%	0.010541%	-	335	1,301	1,507	1,101	1,084	(4)	1,080
7460200	39,587	0.522853%	0.524839%	-	16,678	60,575	70,198	51,268	50,463	(219)	50,244
7460300	4,534	0.059881%	0.057550%	-	1,829	6,937	8,040	5,872	5,779	86	5,865
7460700	815	0.010760%	0.010881%	-	346	1,247	1,445	1,055	1,038	21	1,059
7460800	74	0.000978%	0.000765%	-	24	113	131	96	94	3	97
7461200	5,757	0.076042%	0.087048%	-	2,766	8,810	10,209	7,456	7,339	(106)	7,233
7461300	3,951	0.052183%	0.052237%	-	1,660	6,046	7,006	5,117	5,036	70	5,106
7461800	232	0.003062%	0.003825%	-	122	355	411	300	296	6	302
7462300	116	0.001531%	0.001530%	-	49	177	206	150	148	(1)	147
7462400	77	0.001021%	0.001020%	-	32	118	137	100	99	2	101
7462500	109	0.001446%	0.002083%	-	66	168	194	142	140	-	140
7500100	2,273	0.030026%	0.028733%	-	913	3,479	4,031	2,944	2,898	(1)	2,897
7500700	1,262	0.016671%	0.017682%	-	562	1,931	2,238	1,635	1,609	(18)	1,591
7502100	232	0.003062%	0.003315%	-	105	355	411	300	296	(3)	293
7502200	1,671	0.022073%	0.021932%	-	697	2,557	2,964	2,164	2,130	4	2,134
7502500	100	0.001318%	0.001020%	-	32	153	177	129	127	-	127
7502600	316	0.004168%	0.004080%	-	130	483	560	409	402	(1)	401
7700200	612	0.008081%	0.008118%	-	258	936	1,085	792	780	0	780
7700400	589	0.007783%	0.007651%	-	243	902	1,045	763	751	(3)	748
7700600	2,508	0.033130%	0.032643%	-	1,037	3,838	4,448	3,249	3,198	(15)	3,183
7700700	232	0.003062%	0.003060%	-	97	355	411	300	296	(2)	294
7701000	7,474	0.098710%	0.116673%	-	3,707	11,436	13,253	9,679	9,527	(181)	9,346
7701200	316	0.004168%	0.003825%	-	122	483	560	409	402	-	402
7701300	77	0.001021%	0.001020%	-	32	118	137	100	99	0	99
7701400	2,995	0.039552%	0.040804%	-	1,297	4,582	5,310	3,878	3,817	(48)	3,769

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

						Net OPEB Liability as of June 30, 2022			OPEB Expense		
Participating Employer	Employer Contributions	Proportionate Share 2022	Proportionate Share 2021	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2021	Discount Rate Baseline 3.41%	Discount Rate Less 1.00% 2.41%	Discount Rate Plus 1.00% 4.41%	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		
									Proportionate Share of Aggregate Plan OPEB Expense		Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,571,283	100.00%	100.00%	-	3,177,684	11,585,473	13,426,023	9,805,378	9,651,461	N/A	N/A
Employer											
7701500	52	0.000680%	0.001020%	-	32	79	91	67	66	(2)	64
7701600	502	0.006635%	0.007013%	-	223	769	891	651	640	(3)	637
7701700	116	0.001531%	0.001530%	-	49	177	206	150	148	0	148
7701900	351	0.004636%	0.004718%	-	150	537	622	455	447	(5)	442
7702100	196	0.002594%	0.003018%	-	96	301	348	254	250	(3)	247
7702200	399	0.005274%	0.004463%	-	142	611	708	517	509	-	509
7702300	316	0.004168%	0.004760%	-	151	483	560	409	402	1	403
7702400	1,320	0.017437%	0.015896%	-	505	2,020	2,341	1,710	1,683	10	1,693
7702500	6,524	0.086164%	0.080035%	-	2,543	9,983	11,568	8,449	8,316	(17)	8,299
7702800	1,520	0.020074%	0.021465%	-	682	2,326	2,695	1,968	1,937	(10)	1,927
7702900	1,620	0.021392%	0.021252%	-	675	2,478	2,872	2,098	2,065	3	2,068
7703200	1,446	0.019096%	0.021380%	-	679	2,212	2,564	1,872	1,843	(111)	1,732
7703300	77	0.001021%	0.001020%	-	32	118	137	100	99	0	99
7703700	728	0.009612%	0.011094%	-	353	1,114	1,291	942	928	(52)	876
7703800	1,774	0.023434%	0.022655%	-	720	2,715	3,146	2,298	2,262	(16)	2,246
7703900	2,653	0.035044%	0.042164%	-	1,340	4,060	4,705	3,436	3,382	(68)	3,314
7704300	116	0.001531%	0.001488%	-	47	177	206	150	148	1	149
7704400	39	0.000510%	0.000510%	-	16	59	68	50	49	(0)	49
7704500	193	0.002552%	0.002550%	-	81	296	343	250	246	(1)	245
7704600	2,006	0.026496%	0.025715%	-	817	3,070	3,557	2,598	2,557	(21)	2,536
7707000	1,381	0.018245%	0.018447%	-	586	2,114	2,450	1,789	1,761	(8)	1,753
7710100	116	0.001531%	0.001658%	-	53	177	206	150	148	(3)	145
7710200	425	0.005614%	0.005100%	-	162	650	754	550	542	(4)	538
7710300	39	0.000510%	0.000510%	-	16	59	68	50	49	(0)	49
7710400	348	0.004593%	0.004548%	-	145	532	617	450	443	-	443
7710500	2,360	0.031174%	0.028180%	-	895	3,612	4,185	3,057	3,009	5	3,014
7710600	383	0.005061%	0.004548%	-	145	586	679	496	488	5	493
7710800	299	0.003955%	0.004080%	-	130	458	531	388	382	(4)	378
7711000	773	0.010207%	0.009691%	-	308	1,183	1,370	1,001	985	1	986
7711100	77	0.001021%	0.001020%	-	32	118	137	100	99	3	102
7711200	155	0.002041%	0.002040%	-	65	236	274	200	197	(1)	196
7711300	39	0.000510%	0.000510%	-	16	59	68	50	49	(0)	49
7711400	97	0.001276%	0.001530%	-	49	148	171	125	123	(2)	121
7711500	1,156	0.015268%	0.014834%	-	471	1,769	2,050	1,497	1,474	(4)	1,470
7711600	116	0.001531%	0.001530%	-	49	177	206	150	148	(1)	147
7711800	4,186	0.055288%	0.062906%	-	1,999	6,405	7,423	5,421	5,336	(110)	5,226
7711900	1,269	0.016756%	0.017937%	-	570	1,941	2,250	1,643	1,617	(11)	1,606
7712000	1,932	0.025517%	0.029455%	-	936	2,956	3,426	2,502	2,463	(30)	2,433
7712100	155	0.002041%	0.002040%	-	65	236	274	200	197	(3)	194
7712300	895	0.011823%	0.012114%	-	385	1,370	1,587	1,159	1,141	(8)	1,133
7712500	457	0.006039%	0.005568%	-	177	700	811	592	583	4	587
7712700	7,696	0.101645%	0.100607%	-	3,197	11,776	13,647	9,967	9,810	(10)	9,800
7712800	97	0.001276%	0.001020%	-	32	148	171	125	123	0	123
7712900	209	0.002764%	0.003145%	-	100	320	371	271	267	(3)	264
7713200	129	0.001701%	0.001955%	-	62	197	228	167	164	(4)	160
7713600	667	0.008804%	0.008671%	-	276	1,020	1,182	863	850	(2)	848
7713700	232	0.003062%	0.002975%	-	95	355	411	300	296	(5)	291
7714000	4,795	0.063326%	0.059931%	-	1,904	7,337	8,502	6,209	6,112	(39)	6,073
7714200	39	0.000510%	0.000510%	-	16	59	68	50	49	(0)	49
7714400	254	0.003360%	0.003315%	-	105	389	451	329	324	(2)	322
7714500	155	0.002041%	0.001785%	-	57	236	274	200	197	-	197
7714600	425	0.005614%	0.004930%	-	157	650	754	550	542	6	548
7720400	14,406	0.190275%	0.195518%	-	6,213	22,044	25,546	18,657	18,364	(96)	18,268
7720700	9,293	0.122739%	0.123347%	-	3,920	14,220	16,479	12,035	11,846	(59)	11,787
7721000	190	0.002509%	0.002040%	-	65	291	337	246	242	3	245
7721100	270	0.003572%	0.003613%	-	115	414	480	350	345	4	349
7721600	18,927	0.249986%	0.237385%	-	7,543	28,962	33,563	24,512	24,127	60	24,187
7721800	773	0.010207%	0.008628%	-	274	1,183	1,370	1,001	985	3	988
7722100	2,599	0.034321%	0.034216%	-	1,087	3,976	4,608	3,365	3,312	(3)	3,309

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2022	Proportionate Share 2021	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2021	Net OPEB Liability as of June 30, 2022			OPEB Expense		
						Discount Rate Baseline 3.41%	Discount Rate Less 1.00% 2.41%	Discount Rate Plus 1.00% 4.41%	Deferred Amounts from Changes in		
									Proportionate Share of Aggregate Plan OPEB Expense	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,571,283	100.00%	100.00%	-	3,177,684	11,585,473	13,426,023	9,805,378	9,651,461	N/A	N/A
Employer											
7722300	6,855	0.090545%	0.097462%	-	3,097	10,490	12,157	8,878	8,739	(90)	8,649
7722600	4,134	0.054607%	0.058485%	-	1,858	6,326	7,332	5,354	5,270	(54)	5,216
7722900	573	0.007570%	0.007566%	-	240	877	1,016	742	731	4	735
7723200	351	0.004636%	0.004505%	-	143	537	622	455	447	1	448
7723800	444	0.005869%	0.006121%	-	195	680	788	575	566	(9)	557
7723900	345	0.004551%	0.004590%	-	146	527	611	446	439	(3)	436
7724000	39	0.000510%	0.000510%	-	16	59	68	50	49	(0)	49
7724200	1,491	0.019691%	0.018659%	-	593	2,281	2,644	1,931	1,900	(18)	1,882
7724400	77	0.001021%	0.000808%	-	26	118	137	100	99	2	101
7724600	444	0.005869%	0.005313%	-	169	680	788	575	566	(3)	563
7728100	77	0.001021%	0.001020%	-	32	118	137	100	99	2	101
7730200	74	0.000978%	0.000765%	-	24	113	131	96	94	(1)	93
7730400	747	0.009867%	0.008628%	-	274	1,143	1,325	967	952	(1)	951
7731200	979	0.012929%	0.012794%	-	407	1,498	1,736	1,268	1,248	(9)	1,239
7731300	3,890	0.051375%	0.052322%	-	1,663	5,952	6,898	5,038	4,958	(4)	4,954
7731900	4,820	0.063666%	0.063033%	-	2,003	7,376	8,548	6,243	6,145	(28)	6,117
7732100	164	0.002169%	0.002040%	-	65	251	291	213	209	3	212
7732200	444	0.005869%	0.005993%	-	190	680	788	575	566	(6)	560
7732300	155	0.002041%	0.001785%	-	57	236	274	200	197	(3)	194
7732900	345	0.004551%	0.004080%	-	130	527	611	446	439	-	439
7733800	135	0.001786%	0.001615%	-	51	207	240	175	172	-	172
7734000	64	0.000851%	0.000765%	-	24	99	114	83	82	2	84
7734200	4,186	0.055288%	0.048667%	-	1,546	6,405	7,423	5,421	5,336	28	5,364
7734300	348	0.004593%	0.004803%	-	153	532	617	450	443	(6)	437
7738100	109	0.001446%	0.002508%	-	80	168	194	142	140	(3)	137
7740200	248	0.003275%	0.003145%	-	100	379	440	321	316	1	317
7740400	969	0.012801%	0.013091%	-	416	1,483	1,719	1,255	1,235	(4)	1,231
7741000	1,426	0.018840%	0.019509%	-	620	2,183	2,529	1,847	1,818	1	1,819
7741300	464	0.006124%	0.006461%	-	205	709	822	600	591	(4)	587
7742100	567	0.007485%	0.008118%	-	258	867	1,005	734	722	(5)	717
7742300	116	0.001531%	0.001955%	-	62	177	206	150	148	(6)	142
7742600	464	0.006124%	0.006036%	-	192	709	822	600	591	(3)	588
7742900	39	0.000510%	0.000510%	-	16	59	68	50	49	(0)	49
7743800	39	0.000510%	0.000510%	-	16	59	68	50	49	(0)	49
7744000	3,326	0.043933%	0.047222%	-	1,501	5,090	5,898	4,308	4,240	(77)	4,163
7744600	216	0.002849%	0.003273%	-	104	330	383	279	275	(4)	271
7750200	5,078	0.067068%	0.061673%	-	1,960	7,770	9,005	6,576	6,473	47	6,520
7750400	467	0.006167%	0.003825%	-	122	714	828	605	595	7	602
7751000	177	0.002339%	0.002550%	-	81	271	314	229	226	(5)	221
7754000	338	0.004466%	0.004930%	-	157	517	600	438	431	(5)	426
7761000	496	0.006549%	0.006121%	-	195	759	879	642	632	1	633
7762100	415	0.005486%	0.005568%	-	177	636	737	538	529	(5)	524
7764200	544	0.007187%	0.005270%	-	167	833	965	705	694	5	699
7771000	1,075	0.014205%	0.015344%	-	488	1,646	1,907	1,393	1,371	(15)	1,356
7772100	196	0.002594%	0.003358%	-	107	301	348	254	250	(2)	248
7774000	2,103	0.027772%	0.027033%	-	859	3,218	3,729	2,723	2,680	(22)	2,658
7774200	126	0.001659%	0.002040%	-	65	192	223	163	160	2	162
7782100	477	0.006294%	0.006503%	-	207	729	845	617	607	(4)	603
7784000	1,417	0.018713%	0.018192%	-	578	2,168	2,512	1,835	1,806	(5)	1,801
7794000	238	0.003147%	0.003060%	-	97	365	423	309	304	(4)	300
A010000	5,654	0.074681%	0.075742%	-	2,407	8,652	10,027	7,323	7,208	(25)	7,183
A050000	7,586	0.100199%	0.099162%	-	3,151	11,609	13,453	9,825	9,671	(34)	9,637
A150000	1,214	0.016033%	0.016279%	-	517	1,857	2,153	1,572	1,547	(11)	1,536
A170000	1,088	0.014375%	0.014451%	-	459	1,665	1,930	1,410	1,387	(10)	1,377
A200000	705	0.009314%	0.009096%	-	289	1,079	1,250	913	899	(3)	896
A850000	196	0.002594%	0.002125%	-	68	301	348	254	250	3	253
B040000	20,389	0.269294%	0.264970%	-	8,420	31,199	36,155	26,405	25,991	(102)	25,889
C050000	1,230	0.016246%	0.016194%	-	515	1,882	2,181	1,593	1,568	(8)	1,560
CS00100	612	0.008081%	0.006801%	-	216	936	1,085	792	780	21	801

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2022	Proportionate Share 2021	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2021	Net OPEB Liability as of June 30, 2022			OPEB Expense		
						Discount Rate Baseline 3.41%	Discount Rate Less 1.00% 2.41%	Discount Rate Plus 1.00% 4.41%	Deferred Amounts from Changes in		
									Proportionate Share of Aggregate Plan OPEB Expense	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,571,283	100.00%	100.00%	-	3,177,684	11,585,473	13,426,023	9,805,378	9,651,461	N/A	N/A
Employer											
CS00200	753	0.009952%	0.009308%	-	296	1,153	1,336	976	961	17	978
CS00300	934	0.012333%	0.011944%	-	380	1,429	1,656	1,209	1,190	24	1,214
CS00400	6,118	0.080805%	0.073787%	-	2,345	9,362	10,849	7,923	7,799	197	7,996
CS00500	889	0.011738%	0.010456%	-	332	1,360	1,576	1,151	1,133	25	1,158
CS00600	618	0.008166%	0.005483%	-	174	946	1,096	801	788	18	806
CS00700	2,215	0.029260%	0.025885%	-	823	3,390	3,928	2,869	2,824	54	2,878
CS00800	5,072	0.066983%	0.064266%	-	2,042	7,760	8,993	6,568	6,465	110	6,575
CS00900	367	0.004848%	0.004165%	-	132	562	651	475	468	10	478
CS01000	1,713	0.022625%	0.017427%	-	554	2,621	3,038	2,218	2,184	58	2,242
CS01100	190	0.002509%	0.003528%	-	112	291	337	246	242	4	246
CS01200	799	0.010547%	0.007608%	-	242	1,222	1,416	1,034	1,018	31	1,049
CS01300	1,542	0.020371%	0.020487%	-	651	2,360	2,735	1,997	1,966	46	2,012
CS01400	1,816	0.023986%	0.022442%	-	713	2,779	3,220	2,352	2,315	57	2,372
CS01500	341	0.004508%	0.005526%	-	176	522	605	442	435	11	446
CS01600	1,575	0.020797%	0.017979%	-	571	2,409	2,792	2,039	2,007	52	2,059
CS01700	908	0.011993%	0.011519%	-	366	1,389	1,610	1,176	1,157	28	1,185
CS01800	1,230	0.016246%	0.015939%	-	506	1,882	2,181	1,593	1,568	39	1,607
CS01900	528	0.006975%	0.007396%	-	235	808	936	684	673	15	688
CS02000	1,900	0.025092%	0.024567%	-	781	2,907	3,369	2,460	2,422	60	2,482
CS02100	1,359	0.017947%	0.017724%	-	563	2,079	2,410	1,760	1,732	43	1,775
CS02300	621	0.008208%	0.006461%	-	205	951	1,102	805	792	26	818
CS02400	1,108	0.014630%	0.013006%	-	413	1,695	1,964	1,435	1,412	40	1,452
CS02500	2,428	0.032067%	0.030220%	-	960	3,715	4,305	3,144	3,095	78	3,173
CS02600	2,908	0.038404%	0.039146%	-	1,244	4,449	5,156	3,766	3,707	88	3,795
CS02700	1,581	0.020882%	0.019807%	-	629	2,419	2,804	2,048	2,015	51	2,066
CS02800	1,043	0.013779%	0.014154%	-	450	1,596	1,850	1,351	1,330	29	1,359
CS03000	3,574	0.047207%	0.040549%	-	1,289	5,469	6,338	4,629	4,556	124	4,680
CS03100	831	0.010973%	0.010541%	-	335	1,271	1,473	1,076	1,059	25	1,084
CS03200	1,443	0.019053%	0.019212%	-	610	2,207	2,558	1,868	1,839	44	1,883
CS03300	7,960	0.105132%	0.101670%	-	3,231	12,180	14,115	10,309	10,147	254	10,401
CS03400	5,268	0.069578%	0.066859%	-	2,125	8,061	9,342	6,822	6,715	162	6,877
CS03500	1,716	0.022668%	0.023335%	-	742	2,626	3,043	2,223	2,188	51	2,239
CS03600	364	0.004806%	0.003910%	-	124	557	645	471	464	15	479
CS03700	4,473	0.059073%	0.060101%	-	1,910	6,844	7,931	5,792	5,701	129	5,830
CS03800	718	0.009484%	0.010541%	-	335	1,099	1,273	930	915	18	933
CS03900	2,186	0.028877%	0.023377%	-	743	3,346	3,877	2,831	2,787	77	2,864
CS04000	5,580	0.073703%	0.062268%	-	1,979	8,539	9,895	7,227	7,113	188	7,301
CS04100	882	0.011653%	0.008033%	-	255	1,350	1,565	1,143	1,125	36	1,161
CS04200	914	0.012078%	0.010031%	-	319	1,399	1,622	1,184	1,166	37	1,203
CS04300	7,181	0.094840%	0.076890%	-	2,443	10,988	12,733	9,299	9,153	290	9,443
CS04400	808	0.010675%	0.008331%	-	265	1,237	1,433	1,047	1,030	34	1,064
CS04500	3,655	0.048271%	0.029455%	-	936	5,592	6,481	4,733	4,659	158	4,817
CS04600	1,958	0.025858%	0.016704%	-	531	2,996	3,472	2,535	2,496	84	2,580
CS04700	151	0.001999%	0.001530%	-	49	232	268	196	193	7	200
CS04800	1,014	0.013397%	0.000000%	-	-	1,552	1,799	1,314	1,293	53	1,346
CS04900	1,104	0.014587%	0.000000%	-	-	1,690	1,958	1,430	1,408	58	1,466
CS05000	876	0.011568%	0.000000%	-	-	1,340	1,553	1,134	1,116	46	1,162
CS05100	1,063	0.014035%	0.000000%	-	-	1,626	1,884	1,376	1,355	55	1,410
CS05200	196	0.002594%	0.000000%	-	-	301	348	254	250	11	261
CS05300	1,230	0.016246%	0.000000%	-	-	1,882	2,181	1,593	1,568	64	1,632
CS05400	1,179	0.015566%	0.000000%	-	-	1,803	2,090	1,526	1,502	62	1,564
CS05500	5,155	0.068089%	0.000000%	-	-	7,888	9,142	6,676	6,572	267	6,839
CS05600	309	0.004083%	0.000000%	-	-	473	548	400	394	16	410
CS05700	715	0.009441%	0.000000%	-	-	1,094	1,268	926	911	38	949
CS05900	576	0.007613%	0.000000%	-	-	882	1,022	746	735	30	765
CS06100	2,109	0.027857%	0.000000%	-	-	3,227	3,740	2,731	2,689	110	2,799
CS06200	1,333	0.017607%	0.000000%	-	-	2,040	2,364	1,726	1,699	69	1,768
CS06300	560	0.007400%	0.000000%	-	-	857	994	726	714	30	744
CS06400	370	0.004891%	0.000000%	-	-	567	657	480	472	20	492

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2022	Proportionate Share 2021	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2021	Net OPEB Liability as of June 30, 2022			OPEB Expense		
						Discount Rate Baseline 3.41%	Discount Rate Less 1.00% 2.41%	Discount Rate Plus 1.00% 4.41%	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		
									Proportionate Share of Aggregate Plan OPEB Expense		Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,571,283	100.00%	100.00%	-	3,177,684	11,585,473	13,426,023	9,805,378	9,651,461	N/A	N/A
Employer											
CS06500	1,906	0.025177%	0.000000%	-	-	2,917	3,380	2,469	2,430	99	2,529
CS06600	3,848	0.050822%	0.000000%	-	-	5,888	6,823	4,983	4,905	200	5,105
CS06700	338	0.004466%	0.000000%	-	-	517	600	438	431	18	449
CS06800	39	0.000510%	0.000000%	-	-	59	68	50	49	3	52
CS06900	2,325	0.030706%	0.000000%	-	-	3,557	4,123	3,011	2,964	121	3,085
CS07100	1,130	0.014928%	0.000000%	-	-	1,729	2,004	1,464	1,441	59	1,500
CS07200	869	0.011483%	0.000000%	-	-	1,330	1,542	1,126	1,108	45	1,153
CS07300	364	0.004806%	0.000000%	-	-	557	645	471	464	19	483
D050000	731	0.009654%	0.009053%	-	288	1,118	1,296	947	932	8	940
D100000	22,109	0.292005%	0.293235%	-	9,318	33,830	39,205	28,632	28,183	(115)	28,068
D200000	193	0.002552%	0.002465%	-	78	296	343	250	246	2	248
D250000	193	0.002552%	0.002593%	-	82	296	343	250	246	(1)	245
D300000	1,488	0.019648%	0.005058%	-	161	2,276	2,638	1,927	1,896	73	1,969
D500000	16,303	0.215325%	0.247203%	-	7,855	24,946	28,910	21,113	20,782	(520)	20,262
E080000	1,111	0.014673%	0.015216%	-	484	1,700	1,970	1,439	1,416	(8)	1,408
E120000	947	0.012504%	0.012284%	-	390	1,449	1,679	1,226	1,207	(11)	1,196
E160000	2,618	0.034576%	0.035958%	-	1,143	4,006	4,642	3,390	3,337	(16)	3,321
E190000	1,488	0.019648%	0.020869%	-	663	2,276	2,638	1,927	1,896	(16)	1,880
E200000	8,717	0.115126%	0.115781%	-	3,679	13,338	15,457	11,289	11,111	(19)	11,092
E210000	1,356	0.017905%	0.017767%	-	565	2,074	2,404	1,756	1,728	(7)	1,721
E230000	2,241	0.029600%	0.029838%	-	948	3,429	3,974	2,902	2,857	(21)	2,836
E240000	11,995	0.158421%	0.167338%	-	5,317	18,354	21,270	15,534	15,290	(60)	15,230
E260000	686	0.009059%	0.007268%	-	231	1,050	1,216	888	874	27	901
E280000	866	0.011440%	0.012199%	-	388	1,325	1,536	1,122	1,104	(7)	1,097
E500000	2,463	0.032535%	0.035491%	-	1,128	3,769	4,368	3,190	3,140	(37)	3,103
E550000	4,234	0.055926%	0.056615%	-	1,799	6,479	7,509	5,484	5,398	(34)	5,364
F270000	1,848	0.024412%	0.025545%	-	812	2,828	3,278	2,394	2,356	(19)	2,337
F500000	9,167	0.121080%	0.121774%	-	3,870	14,028	16,256	11,872	11,686	(60)	11,626
G010000	943	0.012461%	0.013176%	-	419	1,444	1,673	1,222	1,203	(18)	1,185
G020000	544	0.007187%	0.007821%	-	249	833	965	705	694	(7)	687
G040000	1,005	0.013269%	0.012369%	-	393	1,537	1,781	1,301	1,281	(2)	1,279
G050000	725	0.009569%	0.008713%	-	277	1,109	1,285	938	924	(1)	923
G060000	1,111	0.014673%	0.014324%	-	455	1,700	1,970	1,439	1,416	(11)	1,405
G070000	1,079	0.014247%	0.013176%	-	419	1,651	1,913	1,397	1,375	(23)	1,352
H030000	1,272	0.016799%	0.017554%	-	558	1,946	2,255	1,647	1,621	(17)	1,604
H060000	155	0.002041%	0.002040%	-	65	236	274	200	197	(1)	196
H090000	22,241	0.293749%	0.304159%	-	9,665	34,032	39,439	28,803	28,351	(200)	28,151
H120000	188,518	2.489910%	2.493879%	-	79,248	288,468	334,296	244,145	240,313	(816)	239,497
H150000	50,483	0.666772%	0.689585%	-	21,913	77,249	89,521	65,380	64,353	(520)	63,833
H170000	50,889	0.672130%	0.648398%	-	20,604	77,869	90,240	65,905	64,870	(442)	64,428
H180000	18,164	0.239907%	0.245376%	-	7,797	27,794	32,210	23,524	23,155	(152)	23,003
H210000	17,192	0.227063%	0.218428%	-	6,941	26,306	30,486	22,264	21,915	(8)	21,907
H240000	17,617	0.232677%	0.238362%	-	7,574	26,957	31,239	22,815	22,457	(117)	22,340
H270000	258,920	3.419767%	3.535610%	-	112,351	396,196	459,139	335,321	330,057	(2,272)	327,785
H470000	27,109	0.358053%	0.394097%	-	12,523	41,482	48,072	35,108	34,557	(390)	34,167
H510000	172,206	2.274457%	2.247229%	-	71,410	263,507	305,369	223,019	219,518	(790)	218,728
H590000	5,065	0.066898%	0.068601%	-	2,180	7,750	8,982	6,560	6,457	(7)	6,450
H590801	20,251	0.267466%	0.285117%	-	9,060	30,987	35,910	26,226	25,814	(302)	25,512
H590802	2,966	0.039169%	0.038891%	-	1,236	4,538	5,259	3,841	3,780	(12)	3,768
H590803	8,047	0.106280%	0.115653%	-	3,675	12,313	14,269	10,421	10,258	(154)	10,104
H590804	23,802	0.314375%	0.325368%	-	10,339	36,422	42,208	30,826	30,342	(223)	30,119
H590805	12,513	0.165268%	0.169718%	-	5,393	19,147	22,189	16,205	15,951	(99)	15,852
H590806	22,810	0.301276%	0.314572%	-	9,996	34,904	40,449	29,541	29,078	(288)	28,790
H590807	6,195	0.081826%	0.080290%	-	2,551	9,480	10,986	8,023	7,897	(47)	7,850
H590808	9,805	0.129501%	0.130997%	-	4,163	15,003	17,387	12,698	12,499	(59)	12,440
H590809	12,291	0.162334%	0.159985%	-	5,084	18,807	21,795	15,917	15,668	(61)	15,607
H590810	7,680	0.101432%	0.106217%	-	3,375	11,751	13,618	9,946	9,790	(87)	9,703
H590811	14,265	0.188404%	0.190715%	-	6,060	21,827	25,295	18,474	18,184	(67)	18,117
H590812	9,010	0.118996%	0.131252%	-	4,171	13,786	15,976	11,668	11,485	(132)	11,353

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2022	Proportionate Share 2021	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2021	Net OPEB Liability as of June 30, 2022			OPEB Expense		
						Discount Rate Baseline 3.41%	Discount Rate Less 1.00% 2.41%	Discount Rate Plus 1.00% 4.41%	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Employer OPEB Expense
									Proportionate Share of Aggregate Plan OPEB Expense		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,571,283	100.00%	100.00%	-	3,177,684	11,585,473	13,426,023	9,805,378	9,651,461	N/A	N/A
Employer											
H590813	4,279	0.056521%	0.056148%	-	1,784	6,548	7,589	5,542	5,455	(23)	5,432
H590814	4,308	0.056904%	0.057975%	-	1,842	6,593	7,640	5,580	5,492	(36)	5,456
H590816	2,380	0.031429%	0.033111%	-	1,052	3,641	4,220	3,082	3,033	(56)	2,977
H590817	2,325	0.030706%	0.030603%	-	972	3,557	4,123	3,011	2,964	(8)	2,956
H630000	45,360	0.599108%	0.584090%	-	18,561	69,409	80,436	58,745	57,823	(141)	57,682
H670000	4,675	0.061752%	0.064564%	-	2,052	7,154	8,291	6,055	5,960	(35)	5,925
H710000	2,061	0.027219%	0.028138%	-	894	3,153	3,654	2,669	2,627	(28)	2,599
H730000	31,572	0.416998%	0.452370%	-	14,375	48,311	55,986	40,888	40,246	(594)	39,652
H750000	11,412	0.150723%	0.163725%	-	5,203	17,462	20,236	14,779	14,547	(155)	14,392
H790000	1,426	0.018840%	0.017257%	-	548	2,183	2,529	1,847	1,818	(8)	1,810
H870000	1,507	0.019904%	0.021762%	-	692	2,306	2,672	1,952	1,921	(15)	1,906
H910000	650	0.008591%	0.007523%	-	239	995	1,153	842	829	4	833
H950000	1,265	0.016714%	0.016747%	-	532	1,936	2,244	1,639	1,613	(15)	1,598
H960000	232	0.003062%	0.002550%	-	81	355	411	300	296	-	296
J020000	43,921	0.580097%	0.586428%	-	18,635	67,207	77,884	56,881	55,988	(222)	55,766
J040000	112,011	1.479418%	1.540175%	-	48,942	171,398	198,627	145,063	142,785	(676)	142,109
J120000	126,063	1.665015%	1.822444%	-	57,912	192,900	223,545	163,261	160,698	(1,549)	159,149
J160000	42,900	0.566615%	0.683634%	-	21,724	65,645	76,074	55,559	54,687	(952)	53,735
J200000	1,407	0.018585%	0.016364%	-	520	2,153	2,495	1,822	1,794	(9)	1,785
J510000	246,359	3.253861%	3.194728%	-	101,518	376,975	436,864	319,053	314,045	(728)	313,317
J520000	8,588	0.113425%	0.087601%	-	2,784	13,141	15,228	11,122	10,947	292	11,239
J530000	18,116	0.239269%	0.236620%	-	7,519	27,720	32,124	23,461	23,093	475	23,568
J540000	31,414	0.414914%	0.418834%	-	13,309	48,070	55,706	40,684	40,045	819	40,864
J550000	8,407	0.111044%	0.122454%	-	3,891	12,865	14,909	10,888	10,717	192	10,909
K050000	43,473	0.574186%	0.600199%	-	19,072	66,522	77,090	56,301	55,417	(418)	54,999
L040000	140,305	1.853121%	1.899971%	-	60,375	214,693	248,800	181,706	178,853	(899)	177,954
L060000	1,542	0.020371%	0.019807%	-	629	2,360	2,735	1,997	1,966	42	2,008
L080000	6,050	0.079912%	0.084668%	-	2,690	9,258	10,729	7,836	7,713	177	7,890
L120000	1,558	0.020584%	0.017469%	-	555	2,385	2,764	2,018	1,987	2	1,989
L240000	3,024	0.039935%	0.041994%	-	1,334	4,627	5,362	3,916	3,854	(34)	3,820
L320000	4,550	0.060094%	0.057423%	-	1,825	6,962	8,068	5,892	5,800	(16)	5,784
L360000	1,272	0.016799%	0.015429%	-	490	1,946	2,255	1,647	1,621	(6)	1,615
L460000	560	0.007400%	0.005908%	-	188	857	994	726	714	8	722
N040000	133,839	1.767723%	1.987699%	-	63,163	204,799	237,335	173,332	170,611	(2,374)	168,237
N080000	23,776	0.314035%	0.333061%	-	10,584	36,382	42,162	30,792	30,309	(167)	30,142
N120000	34,776	0.459315%	0.512046%	-	16,271	53,214	61,668	45,038	44,331	(654)	43,677
N200000	4,209	0.055586%	0.056828%	-	1,806	6,440	7,463	5,450	5,365	(29)	5,336
P120000	12,381	0.163524%	0.161643%	-	5,137	18,945	21,955	16,034	15,782	(64)	15,718
P160000	4,991	0.065920%	0.067709%	-	2,152	7,637	8,850	6,464	6,362	(33)	6,329
P240000	31,154	0.411469%	0.404128%	-	12,842	47,671	55,244	40,346	39,713	(129)	39,584
P260000	721	0.009527%	0.009436%	-	300	1,104	1,279	934	919	3	922
P280000	17,034	0.224979%	0.213370%	-	6,780	26,065	30,206	22,060	21,714	(25)	21,689
P320000	3,394	0.044826%	0.046499%	-	1,478	5,193	6,018	4,395	4,326	(68)	4,258
P340000	77	0.001021%	0.001020%	-	32	118	137	100	99	0	99
P360000	2,196	0.029005%	0.031113%	-	989	3,360	3,894	2,844	2,799	(45)	2,754
P400000	77	0.001021%	0.001360%	-	43	118	137	100	99	(2)	97
P450000	377	0.004976%	0.005058%	-	161	576	668	488	480	(1)	479
R040000	1,224	0.016161%	0.015259%	-	485	1,872	2,170	1,585	1,560	(11)	1,549
R060000	3,014	0.039807%	0.036128%	-	1,148	4,612	5,344	3,903	3,842	2	3,844
R080000	1,761	0.023263%	0.024185%	-	769	2,695	3,123	2,281	2,245	(19)	2,226
R120000	2,518	0.033258%	0.035873%	-	1,140	3,853	4,465	3,261	3,210	(11)	3,199
R200000	3,181	0.042019%	0.038126%	-	1,212	4,868	5,641	4,120	4,055	(4)	4,051
R230000	1,623	0.021435%	0.021890%	-	696	2,483	2,878	2,102	2,069	(7)	2,062
R280000	1,552	0.020499%	0.020274%	-	644	2,375	2,752	2,010	1,978	(5)	1,973
R360000	13,540	0.178835%	0.182342%	-	5,794	20,719	24,010	17,535	17,260	(108)	17,152
R400000	38,588	0.509669%	0.530067%	-	16,844	59,048	68,428	49,975	49,191	(297)	48,894
R440000	23,026	0.304126%	0.318312%	-	10,115	35,234	40,832	29,821	29,353	(219)	29,134
R520000	535	0.007060%	0.007523%	-	239	818	948	692	681	3	684
R600000	19,671	0.259810%	0.261867%	-	8,321	30,100	34,882	25,475	25,075	(230)	24,845

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

						Net OPEB Liability as of June 30, 2022			OPEB Expense		
Participating Employer	Employer Contributions	Proportionate Share 2022	Proportionate Share 2021	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2021				Deferred Amounts from Changes in		
						Discount Rate Baseline 3.41%	Discount Rate Less 1.00% 2.41%	Discount Rate Plus 1.00% 4.41%	Proportionate Share of Aggregate Plan OPEB Expense	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,571,283	100.00%	100.00%	-	3,177,684	11,585,473	13,426,023	9,805,378	9,651,461	N/A	N/A
Employer											
S600000	77	0.001021%	0.001020%	-	32	118	137	100	99	3	102
T030000	145	0.001914%	0.002338%	-	74	222	257	188	185	(2)	183
T040000	251	0.003317%	0.003358%	-	107	384	445	325	320	(1)	319
T050000	39	0.000510%	0.000510%	-	16	59	68	50	49	(2)	47
U120000	130,874	1.728554%	1.898228%	-	60,320	200,261	232,076	169,491	166,831	(2,242)	164,589
U150000	148	0.001956%	0.001743%	-	55	227	263	192	189	1	190
U300000	364	0.004806%	0.004973%	-	158	557	645	471	464	(5)	459
X220000	2,209	0.029175%	0.028818%	-	916	3,380	3,917	2,861	2,816	(12)	2,804
Y040000	1,314	0.017352%	0.016109%	-	512	2,010	2,330	1,701	1,675	(23)	1,652
Y080000	1,455	0.019223%	0.020444%	-	650	2,227	2,581	1,885	1,855	(11)	1,844
Y080200	1,507	0.019904%	0.017724%	-	563	2,306	2,672	1,952	1,921	14	1,935
Y080300	982	0.012971%	0.013984%	-	444	1,503	1,741	1,272	1,252	(7)	1,245
Y080500	1,082	0.014290%	0.013899%	-	442	1,656	1,919	1,401	1,379	-	1,379
Y080600	30,113	0.397732%	0.346365%	-	11,006	46,079	53,400	38,999	38,387	251	38,638
Y080800	193	0.002552%	0.002550%	-	81	296	343	250	246	(1)	245
Y180000	59,435	0.785003%	0.801923%	-	25,483	90,946	105,395	76,973	75,764	(683)	75,081
Y200000	3,951	0.052183%	0.052280%	-	1,661	6,046	7,006	5,117	5,036	(31)	5,005
5250100	23	0.000298%	0.052960%	-	1,683	35	40	29	29	(246)	(217)
7211800	77	0.001021%	0.000000%	-	-	118	137	100	99	4	103
7390600	1,304	0.017224%	0.000000%	-	-	1,995	2,312	1,689	1,662	68	1,730
7422100	293	0.003870%	0.000000%	-	-	448	520	379	374	16	390
CS05800	757	0.009994%	0.000000%	-	-	1,158	1,342	980	965	40	1,005
CS06000	196	0.002594%	0.000000%	-	-	301	348	254	250	11	261
CS07000	438	0.005784%	0.000000%	-	-	670	777	567	558	23	581
J560000	18,747	0.247605%	0.000000%	-	-	28,686	33,244	24,279	23,898	971	24,869
J570000	11,814	0.156039%	0.000000%	-	-	18,078	20,950	15,300	15,060	612	15,672
J580000	19,326	0.255260%	0.000000%	-	-	29,573	34,271	25,029	24,636	1,001	25,637
CS07400	174	0.002297%	0.000000%	-	-	266	308	225	222	9	231
7211900	45	0.000595%	0.000000%	-	-	69	80	58	57	3	60
7235300	90	0.001191%	0.000000%	-	-	138	160	117	115	5	120
7390400	1,597	0.021094%	0.000000%	-	-	2,444	2,832	2,068	2,036	83	2,119
7460400	32	0.000425%	0.000085%	-	3	49	57	42	41	3	44
7050500	19	0.000255%	0.000000%	-	-	30	34	25	25	(3)	22
7262300	4,666	0.061625%	0.000000%	-	-	7,140	8,274	6,043	5,948	242	6,190
7731600	29	0.000383%	0.000255%	-	8	44	51	38	37	(2)	35
7081600	64	0.000851%	0.000000%	-	-	99	114	83	82	4	86
7291500	10	0.000128%	0.000000%	-	-	15	17	13	12	1	13
7042600	10	0.000128%	0.000000%	-	-	15	17	13	12	-	12
7321300	6	0.000085%	0.000000%	-	-	10	11	8	8	1	9
7330400	151	0.001999%	0.000000%	-	-	232	268	196	193	8	201

APPENDIX B

ALLOCATION OF THE DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES RELATED TO OPEB

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
											2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	3,070,475	2,317,295	5,327,259	N/A	10,715,029	2,060,976	1,647,602	1,500,288	N/A	5,208,866	665,895	972,469	1,569,324	1,282,979	184,092	831,404
Employer																
5016000	5,765	4,351	10,003	69	20,188	3,870	3,094	2,817	607	10,388	1,155	1,731	2,852	2,314	261	1,488
5020100	39,350	29,698	68,273	15	137,336	26,413	21,115	19,227	4,203	70,958	7,854	11,783	19,432	15,762	1,745	9,803
5030100	2,388	1,803	4,144	-	8,335	1,603	1,282	1,167	729	4,781	413	651	1,116	893	41	440
5040000	748	565	1,298	12	2,623	502	402	366	117	1,387	148	223	368	299	31	167
5040100	16,019	12,089	27,793	1,571	57,472	10,752	8,596	7,827	838	28,013	3,503	5,102	8,216	6,722	1,008	4,908
5040200	6,604	4,984	11,457	82	23,127	4,433	3,543	3,227	461	11,664	1,362	2,021	3,305	2,689	333	1,753
5040300	5,029	3,795	8,725	159	17,708	3,375	2,698	2,457	477	9,007	1,027	1,529	2,506	2,037	242	1,360
5040400	5,457	4,119	9,468	222	19,266	3,663	2,928	2,666	525	9,782	1,118	1,663	2,724	2,215	268	1,495
5040500	22,429	16,927	38,915	-	78,271	15,055	12,035	10,959	2,272	40,321	4,487	6,727	11,087	8,995	1,003	5,651
5040600	212	160	367	9	748	142	114	103	25	384	44	65	108	86	10	51
5040700	320	241	555	7	1,123	215	172	156	48	591	63	95	158	127	11	78
5050100	2,554	1,928	4,432	-	8,914	1,714	1,371	1,248	422	4,755	487	742	1,238	1,003	91	598
5050200	1,312	990	2,277	-	4,579	881	704	641	405	2,631	228	359	614	493	25	229
5060000	279	211	485	16	991	188	150	137	22	497	57	85	139	116	18	79
5061900	1,290	974	2,238	111	4,613	866	692	630	256	2,444	249	378	629	511	49	353
5062900	1,750	1,321	3,036	43	6,150	1,175	939	855	189	3,158	351	526	866	703	79	467
5064500	4,414	3,331	7,658	83	15,486	2,963	2,368	2,157	425	7,913	896	1,337	2,195	1,783	205	1,157
5070000	364	275	632	24	1,295	245	196	178	25	644	77	113	184	152	23	102
5070100	36,861	27,819	63,954	673	129,307	24,742	19,780	18,011	4,302	66,835	7,417	11,098	18,263	14,831	1,694	9,168
5080100	55,718	42,050	96,670	311	194,749	37,399	29,898	27,225	5,910	100,432	11,165	16,728	27,558	22,369	2,517	13,980
5090100	3,551	2,680	6,160	-	12,391	2,383	1,905	1,735	393	6,416	702	1,057	1,747	1,416	150	904
5100100	80,158	60,495	139,074	1,418	281,145	53,804	43,012	39,167	9,575	145,558	16,129	24,132	39,714	32,248	3,682	19,682
5110100	16,059	12,120	27,863	-	56,042	10,779	8,617	7,847	2,428	29,671	3,117	4,720	7,842	6,350	626	3,716
5120100	8,526	6,435	14,792	-	29,753	5,723	4,575	4,166	1,874	16,338	1,580	2,431	4,089	3,293	254	1,768
5130100	12,739	9,614	22,101	174	44,628	8,550	6,835	6,224	1,544	23,153	2,531	3,803	6,279	5,091	552	3,219
5140200	4,791	3,616	8,313	-	16,720	3,216	2,571	2,341	842	8,970	918	1,396	2,328	1,881	171	1,056
5140800	3,850	2,905	6,679	4,522	17,956	2,584	2,066	1,881	-	6,531	1,327	1,711	2,460	2,101	723	3,103
5150100	10,678	8,059	18,526	77	37,340	7,167	5,730	5,217	1,542	19,656	2,084	3,150	5,225	4,235	428	2,562
5160100	20,500	15,472	35,568	282	71,822	13,760	11,000	10,017	2,117	36,894	4,117	6,164	10,149	8,241	936	5,321
5170000	295	223	512	3	1,034	198	158	144	28	528	60	89	147	118	13	78
5170200	2,507	1,892	4,350	-	8,749	1,683	1,345	1,225	361	4,614	490	740	1,227	994	96	588
5170400	6,938	5,236	12,037	-	24,211	4,657	3,723	3,390	1,011	12,781	1,352	2,044	3,393	2,746	271	1,624
5180000	603	455	1,047	13	2,118	405	324	295	66	1,090	123	183	300	245	27	150
5180100	4,927	3,718	8,548	194	17,387	3,307	2,644	2,407	683	9,041	987	1,478	2,436	1,977	217	1,251
5180200	36,459	27,516	63,257	-	127,232	24,472	19,564	17,815	4,660	66,511	7,180	10,820	17,907	14,507	1,521	8,786
5190100	6,493	4,900	11,265	-	22,658	4,358	3,484	3,172	731	11,745	1,289	1,937	3,199	2,594	280	1,614
5200100	7,215	5,445	12,518	57	25,235	4,843	3,871	3,525	1,254	13,493	1,386	2,106	3,508	2,836	264	1,642
5210100	30,033	22,666	52,107	87	104,893	20,159	16,116	14,675	4,544	55,494	5,852	8,851	14,689	11,888	1,192	6,927
5210200	2,112	1,594	3,664	-	7,370	1,417	1,133	1,032	274	3,856	412	623	1,033	839	87	520
5210300	6,282	4,741	10,900	36	21,959	4,217	3,371	3,070	1,072	11,730	1,200	1,828	3,049	2,463	225	1,465
5210400	1,033	780	1,792	42	3,647	693	554	505	195	1,947	197	300	501	405	35	263
5210500	2,340	1,766	4,060	17	8,183	1,571	1,256	1,143	256	4,226	464	698	1,153	936	102	604
5220100	16,841	12,710	29,220	95	58,866	11,304	9,037	8,229	2,960	31,530	3,214	4,896	8,170	6,600	604	3,852
5230100	132,664	100,127	230,170	4,038	466,999	89,035	71,179	64,809	9,280	234,303	27,599	40,812	66,615	54,254	6,959	36,456
5245000	17,450	13,170	30,276	666	61,562	11,713	9,364	8,526	1,500	31,103	3,604	5,347	8,739	7,112	894	4,763
5245100	1,948	1,470	3,380	24	6,822	1,308	1,045	952	241	3,546	389	583	962	780	83	479
5245200	2,563	1,935	4,447	229	9,174	1,721	1,376	1,253	233	4,583	544	800	1,298	1,059	145	745
5250300	5,690	4,294														

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
											2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	3,070,475	2,317,295	5,327,259	N/A	10,715,029	2,060,976	1,647,602	1,500,288	N/A	5,208,866	665,895	972,469	1,569,324	1,282,979	184,092	831,404
Employer																
5460200	15,692	11,843	27,226	310	55,071	10,533	8,420	7,668	875	27,496	3,283	4,850	7,900	6,441	845	4,255
5460300	30,813	23,254	53,460	1,184	108,711	20,682	16,534	15,056	2,530	54,802	6,379	9,456	15,445	12,576	1,594	8,459
5460400	27,488	20,745	47,692	3,878	99,803	18,451	14,750	13,431	913	47,545	6,248	8,993	14,336	11,774	1,968	8,938
7010200	1,237	933	2,146	22	4,338	830	664	604	186	2,284	241	365	605	490	47	306
7010400	154	116	267	19	556	103	83	75	10	271	34	51	80	66	11	44
7010600	78	59	136	-	273	53	42	38	-	133	17	25	40	33	5	20
7011000	2,223	1,677	3,856	67	7,823	1,492	1,193	1,086	293	4,064	442	664	1,096	890	97	570
7020200	3,489	2,633	6,054	-	12,176	2,342	1,872	1,705	419	6,338	688	1,036	1,714	1,389	145	866
7020900	232	175	403	270	1,080	156	125	114	-	395	80	104	149	127	44	181
7021100	141	106	245	-	492	95	76	69	4	244	30	44	71	58	8	37
7021200	144	108	249	42	543	96	77	70	12	255	35	49	77	64	13	50
7021300	167	126	290	-	583	112	90	82	108	392	19	36	69	55	(5)	18
7021400	256	193	444	76	969	172	137	125	138	572	54	79	129	104	12	19
7021500	171	129	297	19	616	115	92	84	18	309	35	52	87	71	12	50
7021600	46	35	79	2	162	31	25	22	1	79	10	15	23	19	3	13
7021700	439	331	761	4	1,535	295	235	214	134	878	75	119	204	163	6	90
7021800	111	84	193	115	503	75	60	54	-	189	38	49	71	60	21	75
7022100	50	37	86	27	200	33	27	24	28	112	11	16	25	21	3	12
7022200	43	33	75	24	175	29	23	21	-	73	13	17	25	21	6	20
7030100	1,823	1,376	3,163	115	6,477	1,224	978	891	270	3,363	367	549	904	734	83	477
7030200	1,508	1,138	2,617	880	6,143	1,012	809	737	100	2,658	434	585	878	737	197	654
7030300	252	190	437	2	881	169	135	123	170	597	32	59	107	83	(6)	8
7030500	188	142	326	-	656	126	101	92	103	422	26	45	81	65	(2)	18
7040100	555	419	963	5	1,942	373	298	271	162	1,104	98	154	262	210	12	102
7040400	659	498	1,144	-	2,301	443	354	322	88	1,207	128	194	322	261	25	164
7040500	426	321	739	19	1,505	286	228	208	79	801	82	125	209	169	17	101
7040600	154	116	267	-	537	103	83	75	61	322	23	39	69	54	(1)	31
7040700	317	239	551	30	1,137	213	170	155	64	602	61	93	154	125	14	88
7041000	72	54	125	-	251	48	39	35	22	144	12	19	33	26	2	15
7041100	141	106	245	8	500	95	76	69	5	245	31	45	73	61	8	37
7041200	125	95	218	3	441	84	67	61	7	219	25	39	64	52	8	35
7041400	94	71	163	-	328	63	50	46	1	160	19	30	48	39	6	26
7041500	94	71	163	-	328	63	50	46	1	160	19	30	48	39	6	26
7041600	63	47	109	32	251	42	34	31	3	110	19	25	37	31	7	22
7041700	1,709	1,290	2,966	-	5,965	1,147	917	835	647	3,546	284	454	787	631	19	244
7042000	578	437	1,004	39	2,058	388	310	283	123	1,104	108	166	279	225	23	154
7042100	240	181	417	112	950	161	129	117	17	424	69	93	140	117	30	77
7050100	1,224	923	2,123	36	4,306	821	657	598	204	2,280	236	359	596	482	45	308
7050200	257	194	446	10	907	173	138	126	57	494	47	72	122	98	8	67
7050300	363	274	630	47	1,314	244	195	177	56	672	79	115	186	151	21	91
7050400	332	250	575	19	1,176	223	178	162	59	622	65	98	163	133	16	79
7050600	562	424	974	88	2,048	377	301	274	44	996	128	185	294	241	39	166
7050700	46	35	79	4	164	31	25	22	9	87	10	13	22	17	2	13
7050800	351	265	609	34	1,259	236	188	172	51	647	71	106	176	143	19	97
7060100	225	170	390	-	785	151	121	110	90	472	33	55	99	78	(1)	49
7060200	2,411	1,819	4,182	214	8,626	1,618	1,294	1,178	200	4,290	512	752	1,221	999	138	713
7060300	141	106	245	39	531	95	76	69	12	252	34	48	76	64	14	43
7060600	165	124	285	-	574	110	88	80	53	331	28	44	76	63	4	28
7060700	1,443	1,089	2,504	57	5,093	969	774	705	274	2,722	281	425	706	571	55	332
7060800	242	182	419	16	859	162	130	118	45	455	45	72	119	97	11	59
7070400	2,720	2,053	4,719	192	9,684	1,826	1,460	1,329	262	4,877	569	840	1,369	1,116	144	769
7070500	354	267	614	24	1,259	238	190	173	11	612	77	112	184	151	25	99
7070600	20	15	34	5	74	13	11	10	-	34	6	7	11	9	2	6
7070700	526	397	913	31	1,867	353	282	257	52	944	107	160	263	217	32	144
7070800	829	626	1,439	474	3,368	557	445	405	38	1,445	240	323	484	406	110	360
7071400	599	452	1,040	19	2,110	402	322	293	38	1,055	126	186	302	248	32	161
7071600	274	207	476	154	1,111											

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
											2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	3,070,475	2,317,295	5,327,259	N/A	10,715,029	2,060,976	1,647,602	1,500,288	N/A	5,208,866	665,895	972,469	1,569,324	1,282,979	184,092	831,404
Employer																
7104400	1,335	1,007	2,315	-	4,657	896	716	652	394	2,658	234	368	627	506	28	236
7110100	1,303	984	2,261	56	4,604	875	699	637	57	2,268	279	409	662	542	76	368
7110300	3,953	2,983	6,858	87	13,881	2,653	2,121	1,931	406	7,111	797	1,192	1,960	1,595	184	1,042
7110500	2,153	1,625	3,736	963	8,477	1,445	1,155	1,052	153	3,805	587	802	1,221	1,020	249	793
7110800	136	102	236	8	482	91	73	66	31	261	26	40	66	54	5	30
7111200	770	581	1,337	-	2,688	517	413	376	174	1,480	140	218	369	297	23	161
7111500	183	138	317	20	658	123	98	89	20	330	37	56	92	76	12	54
7120200	4,247	3,205	7,368	94	14,914	2,850	2,279	2,075	403	7,607	864	1,288	2,113	1,718	205	1,119
7120600	697	526	1,210	75	2,508	468	374	341	60	1,243	151	221	356	291	43	203
7120700	238	179	412	4	833	160	128	116	39	443	46	69	113	91	9	62
7121000	94	71	163	6	334	63	50	46	4	163	21	31	48	39	6	26
7121600	31	24	54	32	141	21	17	15	-	53	12	15	21	17	6	17
7130100	1,473	1,112	2,556	-	5,141	989	790	720	185	2,684	289	437	724	588	61	358
7130200	441	333	766	-	1,540	296	237	216	77	826	84	128	215	173	15	99
7130300	3,135	2,366	5,440	51	10,992	2,105	1,682	1,532	417	5,736	617	930	1,539	1,252	131	787
7130500	145	109	251	26	531	97	78	71	22	268	30	45	73	62	9	44
7130700	35	27	61	23	146	24	19	17	5	65	9	13	20	17	5	17
7130900	4,053	3,059	7,033	-	14,145	2,721	2,175	1,981	462	7,339	803	1,208	1,996	1,619	174	1,006
7131000	60	45	104	16	225	40	32	29	23	124	12	18	30	24	3	13
7131200	242	182	419	9	852	162	130	118	22	432	50	75	120	99	12	64
7140100	4,821	3,639	8,365	386	17,211	3,236	2,587	2,356	284	8,463	1,042	1,523	2,460	2,011	291	1,421
7140200	994	750	1,724	23	3,491	667	533	486	126	1,812	199	298	492	400	45	245
7140300	2,305	1,739	3,999	211	8,254	1,547	1,237	1,126	265	4,175	487	717	1,165	950	125	635
7140600	154	116	267	35	572	103	83	75	43	304	30	46	75	61	7	49
7140700	74	56	129	21	280	50	40	36	70	196	7	15	29	22	(5)	16
7140800	125	95	218	8	446	84	67	61	12	224	24	38	63	54	8	35
7150100	5,836	4,404	10,125	-	20,365	3,917	3,131	2,851	576	10,475	1,169	1,751	2,886	2,345	263	1,476
7150400	1,604	1,210	2,782	57	5,653	1,076	860	784	209	2,929	318	478	790	642	69	427
7150500	663	501	1,151	-	2,315	445	356	324	346	1,471	97	164	294	232	(4)	62
7150600	444	335	770	27	1,576	298	238	217	62	815	88	134	220	179	20	119
7150700	107	81	186	80	454	72	57	52	42	223	29	40	61	51	12	38
7160100	4,770	3,600	8,276	215	16,861	3,202	2,560	2,331	502	8,595	980	1,456	2,383	1,940	239	1,269
7160200	69	52	120	-	241	46	37	34	34	151	9	16	30	24	(1)	12
7160400	652	492	1,131	8	2,283	437	350	318	232	1,337	107	173	301	240	5	120
7160500	1,858	1,402	3,224	-	6,484	1,247	997	908	207	3,359	367	553	914	741	78	472
7160800	16	12	27	-	55	11	8	8	-	27	3	5	8	7	1	4
7160900	598	451	1,038	71	2,158	401	321	292	48	1,062	131	189	307	252	38	179
7161000	834	630	1,448	-	2,912	560	448	408	266	1,682	143	226	388	313	14	146
7161100	132	100	229	-	461	89	71	64	18	242	25	38	63	52	6	35
7170100	3,010	2,272	5,222	-	10,504	2,020	1,615	1,471	532	5,638	567	867	1,452	1,173	100	707
7170200	1,277	964	2,216	1,041	5,498	857	685	624	64	2,230	393	520	769	650	193	743
7170500	182	137	315	-	634	122	97	89	90	398	25	43	79	63	1	25
7171000	54	40	93	7	194	36	29	26	16	107	10	15	25	20	1	16
7171400	16	12	27	-	55	11	8	8	-	27	3	5	8	7	1	4
7180300	12,035	9,083	20,880	106	42,104	8,078	6,458	5,880	1,073	21,489	2,455	3,657	5,996	4,879	586	3,042
7180800	919	694	1,595	-	3,208	617	493	449	158	1,717	172	264	445	359	31	219
7181000	360	272	625	35	1,292	242	193	176	30	641	77	113	183	150	22	106
7181200	63	47	109	10	229	42	34	31	12	119	14	20	32	26	4	14
7181500	78	59	136	-	273	53	42	38	21	154	12	21	37	30	4	15
7190100	2,212	1,669	3,838	40	7,759	1,485	1,187	1,081	250	4,003	440	661	1,091	885	97	582
7190200	47	35	82	-	164	32	25	23	0	80	10	15	24	20	3	12
7190400	302	228	523	-	1,053	202	162	147	35	546	60	91	149	121	13	73
7190700	104	79	181	20	384	70	56	51	8	185	26	36	56	47	8	27
7191000	269	203	467	82	1,021	181	144	131	20	476	63	91	143	119	24	105
7200100	1,231	929	2,136	39	4,335	827	661	602	202	2,292	243	366	605	491	51	287
7200200	3,972	2,998	6,892	38	13,900	2,666	2,132	1,9								

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
											2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	3,070,475	2,317,295	5,327,259	N/A	10,715,029	2,060,976	1,647,602	1,500,288	N/A	5,208,866	665,895	972,469	1,569,324	1,282,979	184,092	831,404
Employer																
7231000	219	166	381	13	779	147	118	107	46	418	43	64	107	89	8	50
7231400	2,497	1,884	4,332	50	8,763	1,676	1,340	1,220	33	4,269	543	793	1,277	1,043	153	685
7231800	63	47	109	27	246	42	34	31	24	131	15	21	33	26	4	16
7231900	1,115	842	1,935	116	4,008	749	598	545	1,221	3,113	114	225	442	338	(59)	(165)
7232100	3,746	2,827	6,500	3,582	16,655	2,515	2,010	1,831	496	6,852	1,127	1,502	2,230	1,880	543	2,521
7232700	1,500	1,132	2,603	97	5,332	1,007	805	733	529	3,074	260	410	702	562	26	298
7232800	148	111	256	12	527	99	79	72	17	267	31	46	75	62	7	39
7233000	78	59	136	21	294	53	42	38	3	136	21	29	44	36	7	21
7233200	1,758	1,327	3,050	2,063	8,198	1,180	943	859	-	2,982	606	782	1,123	959	330	1,416
7233500	343	259	596	129	1,327	231	184	168	9	592	92	127	194	162	40	120
7234200	661	499	1,146	54	2,360	444	355	323	56	1,179	138	204	333	274	41	192
7234700	259	195	449	166	1,069	174	139	126	-	439	79	105	155	131	39	121
7234900	178	134	308	41	661	119	95	87	3	304	47	64	99	83	16	48
7235000	16	12	27	15	70	11	8	8	-	27	6	8	10	9	3	8
7240300	5,475	4,132	9,500	-	19,107	3,675	2,938	2,675	1,068	10,356	1,024	1,571	2,635	2,129	176	1,216
7240400	2,612	1,971	4,531	-	9,114	1,753	1,401	1,276	397	4,827	501	762	1,270	1,027	97	630
7240500	178	134	308	10	630	119	95	87	72	373	31	48	83	69	5	21
7240600	157	118	272	26	573	105	84	77	71	337	27	43	73	58	2	33
7240700	312	236	541	86	1,175	209	167	152	-	528	82	113	174	144	33	100
7240800	225	170	390	8	793	151	121	110	30	412	44	67	111	91	11	57
7240900	2,950	2,226	5,118	-	10,294	1,980	1,583	1,441	904	5,908	507	801	1,375	1,105	51	547
7241000	336	253	582	138	1,309	225	180	164	22	591	92	125	191	159	39	112
7241300	324	244	562	-	1,130	217	174	158	71	620	55	89	152	122	12	80
7241500	89	67	154	7	317	60	48	43	12	163	16	25	43	37	6	27
7241600	3,378	2,550	5,861	-	11,789	2,268	1,813	1,651	752	6,484	621	958	1,615	1,303	98	710
7250100	2,462	1,858	4,271	6	8,597	1,652	1,321	1,203	435	4,611	475	721	1,199	968	89	534
7250200	333	251	578	42	1,204	224	179	163	90	656	61	95	160	129	11	92
7250400	31	24	54	-	109	21	17	15	-	53	7	10	16	13	2	8
7250600	313	237	544	3	1,097	210	168	153	61	592	61	92	153	123	12	64
7250900	290	219	503	172	1,184	195	156	142	-	493	87	116	172	145	41	130
7251000	162	122	281	109	674	109	87	79	13	288	48	64	96	81	23	74
7251400	193	146	335	1	675	130	104	94	56	384	34	53	92	74	5	33
7252000	157	118	272	-	547	105	84	77	39	305	27	43	73	58	4	36
7260100	34,802	26,265	60,381	2,001	123,449	23,360	18,675	17,005	2,617	61,657	7,303	10,777	17,542	14,298	1,897	9,975
7260200	940	710	1,631	170	3,451	631	505	459	139	1,734	199	293	478	390	53	305
7260400	4,257	3,213	7,386	295	15,151	2,857	2,284	2,080	150	7,371	927	1,352	2,180	1,785	265	1,271
7260500	31	24	54	-	109	21	17	15	-	53	7	10	16	13	2	8
7260600	541	408	938	28	1,915	363	290	264	99	1,016	104	158	263	214	24	136
7261100	896	676	1,554	104	3,230	601	481	438	52	1,572	198	288	463	379	59	271
7261200	31	24	54	9	118	21	17	15	-	53	10	12	18	15	2	8
7261300	68	51	118	54	291	46	36	33	-	115	22	29	42	35	11	37
7261400	125	95	218	8	446	84	67	61	22	234	24	38	62	50	6	32
7261500	1,942	1,465	3,369	-	6,776	1,303	1,042	949	524	3,818	347	541	918	737	46	369
7261600	1,318	994	2,286	207	4,805	884	707	644	50	2,285	316	447	703	581	111	362
7262100	172	130	299	15	616	116	92	84	11	303	37	55	89	73	11	48
7270100	3,297	2,488	5,721	50	11,556	2,213	1,769	1,611	291	5,884	675	1,004	1,645	1,338	162	848
7270200	723	546	1,255	20	2,544	486	388	353	90	1,317	145	217	358	290	34	183
7270400	531	401	922	-	1,854	357	285	260	245	1,147	79	132	236	186	(4)	79
7270500	1,638	1,236	2,841	231	5,946	1,099	879	800	50	2,828	371	535	853	701	118	540
7270600	31	24	54	32	141	21	17	15	-	53	12	15	21	18	6	15
7280100	2,240	1,690	3,886	57	7,873	1,503	1,202	1,094	244	4,043	453	676	1,112	905	104	581
7280200	5,124	3,867	8,890	14	17,895	3,439	2,750	2,504	398	9,091	1,044	1,556	2,552	2,074	245	1,333
7280300	353	266	612	6	1,237	237	189	172	102	700	60	97	165	132	10	73
7280600	124	94	215	25	458	83	67	61	15	226	27	39	64	54	9	39
7280900	414	312	718	22	1,466	278	222	202	14	716	93	132	213	174	26	112
7281000	47	35	82	1	165	32	25									

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Oustanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
											2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	3,070,475	2,317,295	5,327,259	N/A	10,715,029	2,060,976	1,647,602	1,500,288	N/A	5,208,866	665,895	972,469	1,569,324	1,282,979	184,092	831,404
Employer																
7322200	462	349	802	28	1,641	310	248	226	45	829	93	139	231	190	27	131
7322300	71	53	122	37	283	47	38	34	10	129	17	24	38	31	6	38
7322700	16	12	27	-	55	11	8	8	-	27	3	5	8	7	1	4
7322800	38	29	66	39	172	25	20	18	-	63	13	17	24	21	6	27
7330100	3,137	2,367	5,442	-	10,946	2,105	1,683	1,533	422	5,743	614	927	1,537	1,245	125	755
7330200	106	80	184	13	383	71	57	52	14	194	22	33	53	45	7	29
7330300	687	518	1,192	59	2,456	461	369	336	99	1,265	139	208	341	277	31	195
7330800	396	299	686	65	1,446	266	212	193	33	704	89	128	205	168	27	125
7331000	1,332	1,005	2,311	-	4,648	894	715	651	356	2,616	238	371	632	509	32	250
7331200	247	186	428	16	877	166	132	121	33	452	49	73	121	99	14	69
7340100	2,745	2,072	4,762	133	9,712	1,842	1,473	1,341	359	5,015	562	836	1,370	1,114	133	683
7340200	1,854	1,399	3,217	-	6,470	1,245	995	906	373	3,519	345	530	891	722	58	405
7340500	268	202	464	3	937	180	144	131	35	490	52	79	132	107	12	65
7340600	170	128	295	4	597	114	91	83	43	331	28	45	79	66	5	44
7340700	78	59	136	15	288	53	42	38	12	145	18	26	41	34	6	18
7340800	103	78	179	-	360	69	55	50	12	186	18	30	51	41	5	29
7350100	131	99	227	18	475	88	70	64	6	228	30	43	68	56	9	41
7350200	1,660	1,253	2,880	185	5,978	1,114	891	811	124	2,940	359	525	847	693	99	515
7350300	234	176	406	6	822	157	125	114	48	444	43	66	111	93	9	56
7360100	2,331	1,759	4,044	33	8,167	1,565	1,251	1,139	275	4,230	466	698	1,151	935	104	582
7360200	3,050	2,302	5,293	29	10,674	2,048	1,637	1,491	419	5,595	600	904	1,497	1,213	122	743
7360400	752	568	1,305	27	2,652	505	404	368	114	1,391	149	224	370	300	31	187
7360600	219	166	381	21	787	147	118	107	14	386	49	70	113	93	14	63
7360700	276	208	478	0	962	185	148	135	27	495	55	83	137	111	13	69
7360900	204	154	353	18	729	137	109	100	29	375	41	62	101	82	10	59
7361100	243	183	421	2	849	163	130	119	21	433	50	72	119	97	14	64
7361300	930	702	1,613	-	3,245	624	499	454	114	1,691	180	272	455	368	37	243
7361400	272	205	471	14	962	182	146	133	38	499	56	83	136	109	12	67
7370600	39	30	68	20	157	26	21	19	-	66	13	17	24	20	4	13
7370700	850	642	1,475	43	3,010	571	456	415	108	1,550	174	259	424	345	41	216
7370800	542	409	940	122	2,013	364	291	265	35	955	132	186	291	239	45	165
7370900	268	202	464	84	1,018	180	144	131	7	462	71	98	150	125	29	83
7371000	77	58	134	7	276	52	41	38	21	152	15	22	37	30	2	18
7371100	379	286	657	19	1,341	254	203	185	70	712	72	111	186	150	18	91
7371200	1,500	1,132	2,603	-	5,235	1,007	805	733	580	3,125	247	397	689	549	12	216
7380300	6,708	5,063	11,639	52	23,462	4,503	3,600	3,278	758	12,139	1,335	2,005	3,309	2,686	294	1,694
7380600	47	35	82	4	168	32	25	23	5	85	8	15	24	21	3	12
7380700	76	57	131	10	274	51	41	37	8	137	15	23	40	33	6	19
7380900	31	24	54	9	118	21	17	15	9	62	6	9	17	14	2	7
7381100	69	52	120	20	261	46	37	34	22	140	14	21	34	28	4	21
7381200	308	233	535	-	1,076	207	165	151	36	559	60	91	154	125	14	73
7381500	2,204	1,664	3,824	38	7,730	1,480	1,183	1,077	519	4,259	411	631	1,060	854	68	447
7381700	47	35	82	43	207	32	25	23	-	80	17	22	31	27	10	20
7382300	13,141	9,917	22,799	12,879	58,736	8,820	7,051	6,421	-	22,292	4,301	5,613	8,167	6,942	2,239	9,182
7382400	627	473	1,088	602	2,790	421	336	306	-	1,063	206	269	390	332	108	422
7382500	27	21	48	20	116	18	15	13	-	46	10	13	18	15	6	9
7390100	2,400	1,811	4,164	223	8,598	1,611	1,288	1,173	195	4,267	527	766	1,233	1,009	151	646
7390700	417	314	723	12	1,466	280	224	204	99	807	75	118	199	160	15	91
7390900	551	416	956	5	1,928	370	296	269	107	1,042	103	158	265	213	17	130
7391000	61	46	106	44	257	41	33	30	-	104	20	26	38	33	10	26
7391200	16	12	27	-	55	11	8	8	-	27	3	5	8	7	1	4
7391300	168	127	292	8	595	113	90	82	10	295	35	52	85	69	9	49
7391400	16	12	27	-	55	11	8	8	-	27	3	5	8	7	1	4
7391500	108	82	188	6	384	73	58	53	21	205	22	32	53	43	5	23
7391700	125	95	218	8	446	84	67	61	8	220	26	39	63	52	8	38
7400200	4,281	3,231	7,427	2,859	17,798	2,873	2,297	2,092	-	7,262	1,287	1,715	2,547	2,148	616	2,223
7400500	28,702	21,662	49,799	13,490	113,653	19,266	15,402	14,025	3,506	52,199	7,756	10,622				

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
											2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	3,070,475	2,317,295	5,327,259	N/A	10,715,029	2,060,976	1,647,602	1,500,288	N/A	5,208,866	665,895	972,469	1,569,324	1,282,979	184,092	831,404
Employer																
7422400	102	77	177	16	372	68	55	50	29	202	20	30	50	42	5	23
7422800	499	376	865	40	1,780	335	268	244	35	882	107	157	255	206	31	142
7422900	469	354	813	45	1,681	315	252	229	39	835	101	147	241	197	30	130
7423000	5,747	4,337	9,971	1,787	21,842	3,858	3,084	2,808	100	9,850	1,511	2,085	3,202	2,666	610	1,918
7424300	488	369	847	289	1,993	328	262	239	113	942	133	182	277	231	56	172
7430100	7,429	5,607	12,889	-	25,925	4,986	3,986	3,630	937	13,539	1,463	2,205	3,649	2,956	310	1,803
7430200	7,326	5,529	12,710	-	25,565	4,917	3,931	3,580	1,118	13,546	1,418	2,149	3,573	2,890	277	1,712
7430500	287	217	498	23	1,025	193	154	140	79	566	56	85	141	112	12	53
7430700	259	195	449	-	903	174	139	126	94	533	45	71	121	97	5	31
7430900	16	12	27	-	55	11	8	8	-	27	3	5	8	7	1	4
7431100	1,681	1,268	2,916	-	5,865	1,128	902	821	289	3,140	318	486	813	656	59	393
7440100	2,656	2,005	4,608	40	9,309	1,783	1,425	1,298	274	4,780	531	796	1,313	1,069	120	700
7440200	1,780	1,343	3,088	11	6,222	1,195	955	870	170	3,190	357	535	881	715	80	464
7440600	119	90	206	25	440	80	64	58	7	209	27	39	62	52	10	41
7440700	828	625	1,436	30	2,919	556	444	405	334	1,739	137	219	380	305	10	129
7440800	193	146	335	0	674	130	104	94	29	357	35	54	92	78	9	49
7441500	51	38	88	47	224	34	27	25	-	86	18	23	33	28	10	26
7450100	63	47	109	14	233	42	34	31	5	112	15	21	33	27	6	19
7450200	3,607	2,722	6,258	-	12,587	2,421	1,935	1,762	980	7,098	646	1,006	1,707	1,371	85	674
7450400	16	12	27	-	55	11	8	8	-	27	3	5	8	7	1	4
7450800	419	316	727	-	1,462	281	225	205	198	909	61	103	184	145	(3)	63
7450900	149	112	258	11	530	100	80	73	69	322	23	38	67	54	3	23
7452600	345	260	598	25	1,228	231	185	168	38	622	71	105	172	142	19	96
7460200	16,054	12,116	27,854	55	56,079	10,776	8,615	7,844	1,327	28,562	3,263	4,866	7,986	6,489	770	4,143
7460300	1,839	1,388	3,190	548	6,965	1,234	987	898	-	3,119	485	668	1,026	854	196	617
7460700	330	249	573	145	1,297	222	177	161	3	563	92	125	189	159	41	128
7460800	30	23	52	18	123	20	16	15	-	51	10	13	18	16	4	11
7461200	2,335	1,762	4,051	-	8,148	1,567	1,253	1,141	798	4,759	400	633	1,087	874	39	356
7461300	1,602	1,209	2,780	458	6,049	1,075	860	783	0	2,718	418	578	890	740	167	538
7461800	94	71	163	53	381	63	50	46	28	187	26	36	54	45	10	22
7462300	47	35	82	-	164	32	25	23	0	80	10	15	24	20	3	12
7462400	31	24	54	6	115	21	17	15	-	53	9	12	18	13	2	8
7462500	44	34	77	26	181	30	24	22	30	106	10	14	23	19	5	4
7500100	922	696	1,600	79	3,297	619	495	450	70	1,634	199	291	470	384	52	267
7500700	512	386	888	-	1,786	344	275	250	95	964	93	144	244	198	22	121
7502100	94	71	163	3	331	63	50	46	24	183	16	26	44	34	2	26
7502200	678	511	1,176	87	2,452	455	364	331	41	1,191	151	219	351	290	50	200
7502500	40	31	70	12	153	27	22	20	7	76	9	13	21	18	4	12
7502600	128	97	222	2	449	86	69	63	2	220	28	41	65	53	8	34
7700200	248	187	430	29	894	167	133	121	16	437	55	80	129	106	17	70
7700400	239	180	415	4	838	160	128	117	14	419	49	74	121	100	13	62
7700600	1,017	768	1,765	40	3,590	683	546	497	123	1,849	206	307	506	412	48	262
7700700	94	71	163	-	328	63	50	46	4	163	18	29	47	39	6	26
7701000	3,031	2,287	5,259	-	10,577	2,034	1,626	1,481	1,400	6,541	476	779	1,368	1,089	8	316
7701200	128	97	222	11	458	86	69	63	13	231	28	41	65	54	9	30
7701300	31	24	54	-	109	21	17	15	-	53	7	10	16	13	2	8
7701400	1,214	917	2,107	-	4,238	815	652	593	310	2,370	215	337	575	462	28	251
7701500	21	16	36	-	73	14	11	10	11	46	3	5	9	7	(1)	4
7701600	204	154	353	5	716	137	109	100	24	370	41	62	100	80	10	53
7701700	47	35	82	2	166	32	25	23	-	80	11	16	24	20	3	12
7701900	142	107	247	-	496	96	76	70	12	254	26	42	70	58	9	37
7702100	80	60	138	12	290	53	43	39	28	163	15	23	40	32	1	16
7702200	162	122	281	29	594	109	87	79	15	290	35	51	84	71	13	50
7702300	128	97	222	22	469	86	69	63	19	237	29	42	66	54	9	32
7702400	535	404	929	163	2,031	359	287	262	52	960	126	180	285	235	46	199
7702500	2,646	1,997	4,590	226	9,459	1,776	1,420	1,293	259	4,748	557	821	1,335	1,088	145	765
7702800	616	465	1,069	30	2,180	414	331	301	88	1,134	124	186				

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Oustanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
											2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	3,070,475	2,317,295	5,327,259	N/A	10,715,029	2,060,976	1,647,602	1,500,288	N/A	5,208,866	665,895	972,469	1,569,324	1,282,979	184,092	831,404
Employer																
7712100	63	47	109	-	219	42	34	31	8	115	10	17	31	26	4	16
7712300	363	274	630	9	1,276	244	195	177	47	663	71	108	179	145	17	93
7712500	185	140	322	30	677	124	99	91	12	326	44	63	98	80	14	52
7712700	3,121	2,355	5,415	233	11,124	2,095	1,675	1,525	209	5,504	667	978	1,585	1,298	182	910
7712800	39	30	68	9	146	26	21	19	10	76	8	12	20	16	1	13
7712900	85	64	147	7	303	57	46	41	22	166	15	24	40	33	4	22
7713200	52	39	91	-	182	35	28	26	23	112	7	13	23	18	(1)	10
7713600	270	204	469	8	951	181	145	132	23	481	57	83	135	110	14	72
7713700	94	71	163	0	328	63	50	46	19	178	14	24	42	38	6	26
7714000	1,944	1,467	3,374	123	6,908	1,305	1,043	950	365	3,663	383	577	955	773	79	477
7714200	16	12	27	-	55	11	8	8	-	27	3	5	8	7	1	4
7714400	103	78	179	7	367	69	55	50	11	185	20	31	51	42	7	30
7714500	63	47	109	12	231	42	34	31	7	114	14	20	32	27	5	19
7714600	172	130	299	43	644	116	92	84	-	292	44	62	95	79	17	55
7720400	5,842	4,409	10,136	67	20,454	3,922	3,135	2,855	667	10,579	1,171	1,754	2,890	2,348	264	1,448
7720700	3,769	2,844	6,539	-	13,152	2,530	2,022	1,841	348	6,741	758	1,135	1,867	1,516	172	964
7721000	77	58	134	25	294	52	41	38	-	131	20	27	42	35	8	31
7721100	110	83	190	10	393	74	59	54	-	187	27	38	59	47	7	28
7721600	7,676	5,793	13,317	850	27,636	5,152	4,119	3,751	247	13,269	1,725	2,491	3,983	3,267	527	2,374
7721800	313	237	544	72	1,166	210	168	153	38	569	72	103	164	133	19	106
7722100	1,054	795	1,828	78	3,755	707	565	515	73	1,860	226	332	538	439	61	300
7722300	2,780	2,098	4,824	-	9,702	1,866	1,492	1,358	631	5,347	513	791	1,331	1,072	79	569
7722600	1,677	1,265	2,909	6	5,857	1,125	900	819	400	3,244	310	477	803	645	47	331
7722900	232	175	403	31	841	156	125	114	6	401	53	77	123	102	19	66
7723200	142	107	247	16	512	96	76	70	9	251	32	46	74	61	11	38
7723800	180	136	313	-	629	121	97	88	51	357	30	48	83	66	3	42
7723900	140	105	242	1	488	94	75	68	12	249	27	41	69	56	8	39
7724000	16	12	27	-	55	11	8	8	-	27	3	5	8	7	1	4
7724200	605	456	1,049	36	2,146	406	324	295	142	1,167	113	173	291	236	20	147
7724400	31	24	54	12	121	21	17	15	-	53	9	12	18	15	3	11
7724600	180	136	313	28	657	121	97	88	47	353	36	54	89	72	7	45
7728100	31	24	54	1	110	21	17	15	1	54	7	10	16	13	2	8
7730200	30	23	52	7	112	20	16	15	3	54	7	10	15	14	3	9
7730400	303	229	526	44	1,102	203	163	148	33	547	65	95	154	126	19	96
7731200	397	300	689	3	1,389	266	213	194	40	713	77	119	196	158	19	106
7731300	1,577	1,191	2,737	43	5,548	1,059	846	771	74	2,750	338	496	801	654	88	421
7731900	1,955	1,475	3,392	31	6,853	1,312	1,049	955	185	3,501	396	591	971	789	87	517
7732100	67	50	116	10	243	45	36	33	-	114	17	24	36	29	5	18
7732200	180	136	313	-	629	121	97	88	19	325	33	51	87	73	10	49
7732300	63	47	109	9	228	42	34	31	14	121	12	19	31	25	3	17
7732900	140	105	242	19	506	94	75	68	14	251	30	44	70	58	8	45
7733800	55	41	95	6	197	37	29	27	6	99	12	17	28	23	3	15
7734000	26	20	45	8	99	18	14	13	-	45	8	10	15	12	3	6
7734200	1,698	1,281	2,945	320	6,244	1,139	911	829	66	2,945	396	566	896	739	130	571
7734300	141	106	245	-	492	95	76	69	24	264	25	39	67	55	7	36
7738100	44	34	77	10	165	30	24	22	37	113	7	11	20	16	(0)	(2)
7740200	101	76	174	39	390	67	54	49	24	194	23	33	52	42	12	34
7740400	393	297	682	21	1,393	264	211	192	31	698	82	121	198	161	25	108
7741000	578	437	1,004	94	2,113	388	310	283	68	1,049	126	184	298	244	38	174
7741300	188	142	326	4	660	126	101	92	28	347	38	57	91	74	8	45
7742100	230	173	399	6	808	154	123	112	37	426	45	68	112	91	9	57
7742300	47	35	82	-	164	32	25	23	44	124	4	9	18	15	(2)	(4)
7742600	188	142	326	3	659	126	101	92	19	338	37	56	92	77	9	50
7742900	16	12	27	-	55	11	8	8	-	27	3	5	8	7	1	4
7743800	16	12	27	-	55	11	8	8	-	27	3	5	8	7	1	4
7744000	1,349	1,018	2,340	-	4,707	905	724	659	572	2,860	216	350	612	487	7	175
7744600	87	66	152	7	312	59	47	43	24	173	15	24	42	36	4	18
7750200	2,059	1,554	3,573	425	7,611	1,382	1,105	1,006	28	3,521	494	699	1,100	907	172	718
7750400	189	143	329	88	749	127										

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
											2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	3,070,475	2,317,295	5,327,259	N/A	10,715,029	2,060,976	1,647,602	1,500,288	N/A	5,208,866	665,895	972,469	1,569,324	1,282,979	184,092	831,404
Employer																
CS00700	898	678	1,559	388	3,523	603	482	439	-	1,524	250	340	514	430	109	356
CS00800	2,057	1,552	3,568	767	7,944	1,381	1,104	1,005	27	3,517	556	761	1,161	969	233	747
CS00900	149	112	258	74	593	100	80	73	10	263	42	57	86	72	18	55
CS01000	695	524	1,205	451	2,875	466	373	339	-	1,178	209	278	413	348	100	349
CS01100	77	58	134	61	330	52	41	38	41	172	21	28	43	36	9	21
CS01200	324	244	562	242	1,372	217	174	158	-	549	101	134	197	166	50	175
CS01300	625	472	1,085	339	2,521	420	336	306	1	1,063	182	245	367	308	85	271
CS01400	736	556	1,278	453	3,023	494	395	360	32	1,281	217	290	433	365	101	336
CS01500	138	104	240	95	577	93	74	68	36	271	41	55	82	69	19	41
CS01600	639	482	1,108	402	2,631	429	343	312	-	1,084	191	255	379	320	91	311
CS01700	368	278	639	209	1,494	247	198	180	0	625	109	146	217	183	51	163
CS01800	499	376	865	276	2,016	335	268	244	-	847	147	196	293	246	68	220
CS01900	214	162	372	124	872	144	115	105	18	382	61	83	124	104	29	89
CS02000	770	581	1,337	440	3,128	517	413	376	-	1,306	227	304	454	382	106	349
CS02100	551	416	956	320	2,243	370	296	269	-	935	163	218	325	273	76	253
CS02300	252	190	437	190	1,069	169	135	123	-	427	81	106	155	131	41	128
CS02400	449	339	779	302	1,869	302	241	219	-	762	137	182	270	228	67	223
CS02500	985	743	1,708	571	4,007	661	528	481	-	1,670	292	390	581	489	135	450
CS02600	1,179	890	2,046	673	4,788	791	633	576	27	2,027	344	461	691	581	159	524
CS02700	641	484	1,112	373	2,610	430	344	313	-	1,087	190	254	379	319	89	292
CS02800	423	319	734	258	1,734	284	227	207	42	760	121	163	245	206	54	184
CS03000	1,449	1,094	2,515	975	6,033	973	778	708	-	2,459	438	583				

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer (1)	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience (2)	Assumption Changes (3)	Investment Experience (4)	Outstanding Outflow Balance & Proportionate Share of Plan Contributions (5)	Total Deferred Outflow of Resources (6)	Liability Experience (7)	Assumption Changes (8)	Investment Experience (9)	Outstanding Inflow Balance & Proportionate Share of Plan Contributions (10)	Total Deferred Inflow of Resources (11)	2023 (12)	2024 (13)	2025 (14)	2026 (15)	2027 (16)	Thereafter (17)
Aggregate	3,070,475	2,317,295	5,327,259	N/A	10,715,029	2,060,976	1,647,602	1,500,288	N/A	5,208,866	665,895	972,469	1,569,324	1,282,979	184,092	831,404
Employer																
G050000	294	222	510	31	1,057	197	158	144	26	525	63	92	150	123	19	85
G060000	451	340	782	12	1,585	302	242	220	78	842	87	132	220	179	18	107
G070000	437	330	759	39	1,565	294	235	214	173	916	72	116	201	160	4	95
H030000	516	389	895	-	1,800	346	277	252	106	981	96	147	248	201	17	110
H060000	63	47	109	-	219	42	34	31	1	108	13	20	32	26	4	16
H090000	9,019	6,807	15,649	-	31,475	6,054	4,840	4,407	1,324	16,625	1,756	2,657	4,410	3,570	357	2,100
H120000	76,452	57,699	132,644	223	267,018	51,316	41,024	37,356	4,770	134,466	15,764	23,398	38,259	31,130	3,887	20,114
H150000	20,473	15,451	35,521	-	71,445	13,742	10,986	10,004	3,548	38,280	3,920	5,964	9,944	8,035	741	4,561
H170000	20,638	15,575	35,806	855	72,874	13,852	11,074	10,084	3,702	38,712	4,034	6,094	10,106	8,181	828	4,919
H180000	7,366	5,559	12,780	-	25,705	4,944	3,953	3,599	963	13,459	1,446	2,181	3,613	2,927	303	1,776
H210000	6,972	5,262	12,096	526	24,856	4,680	3,741	3,407	390	12,218	1,504	2,200	3,555	2,906	420	2,054
H240000	7,144	5,392	12,395	167	25,098	4,795	3,834	3,491	852	12,972	1,432	2,146	3,534	2,868	321	1,825
H270000	105,003	79,246	182,180	-	366,429	70,481	56,344	51,306	15,186	193,317	20,500	30,984	51,395	41,612	4,209	24,412
H470000	10,994	8,297	19,074	-	38,365	7,379	5,899	5,372	2,864	21,514	1,994	3,092	5,229	4,204	286	2,046
H510000	69,837	52,706	121,166	1,423	245,132	46,876	37,474	34,123	5,447	123,920	14,355	21,328	34,904	28,397	3,510	18,718
H590000	2,054	1,550	3,564	28	7,196	1,379	1,102	1,004	90	3,575	438	643	1,043	853	118	526
H590801	8,212	6,198	14,249	-	28,659	5,512	4,407	4,013	2,105	16,037	1,479	2,299	3,895	3,134	207	1,608
H590802	1,203	908	2,087	64	4,262	807	645	588	126	2,166	249	369	603</			

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
											2023	2024	2025	2026	2027	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	3,070,475	2,317,295	5,327,259	N/A	10,715,029	2,060,976	1,647,602	1,500,288	N/A	5,208,866	665,895	972,469	1,569,324	1,282,979	184,092	831,404
Employer																
R520000	217	164	376	36	793	146	116	106	20	388	50	72	114	95	17	58
R600000	7,977	6,021	13,841	73	27,912	5,355	4,281	3,898	1,488	15,022	1,500	2,297	3,847	3,103	262	1,881
S600000	31	24	54	7	116	21	17	15	-	53	9	12	18	14	2	8
T030000	59	44	102	11	216	39	32	29	23	123	11	17	28	24	4	10
T040000	102	77	177	14	370	68	55	50	8	181	21	31	53	44	8	32
T050000	16	12	27	-	55	11	8	8	1	28	2	5	8	7	1	4
U120000	53,075	40,056	92,085	-	185,216	35,625	28,480	25,933	16,172	106,210	9,268	14,568	24,885	19,938	1,054	9,293
U150000	60	45	104	12	221	40	32	29	3	104	14	20	32	27	5	19
U300000	148	111	256	-	515	99	79	72	30	280	27	42	70	58	5	33
X220000	896	676	1,554	26	3,152	601	481	438	80	1,600	182	272	448	365	46	239
Y040000	533	402	924	102	1,961	358	286	260	186	1,090	93	147	250	201	13	167
Y080000	590	445	1,024	17	2,076	396	317	288	82	1,083	117	176	291	236	25	147
Y080200	611	461	1,060	175	2,307	410	328	299	42	1,079	147	209	327	270	52	223
Y080300	398	301	691	23	1,413	267	214	195	76	752	79	120	198	160	16	88
Y080500	439	331	761	31	1,562	295	235	214	18	762	96	140	225	184	30	126
Y080600	12,212	9,217	21,188	2,488	45,105	8,197	6,553	5,967	193	20,910	2,899	4,119	6,493	5,357	996	4,331
Y080800	78	59	136	4	277	53	42	38	5	138	17	24	40	33	5	20
Y180000	24,103	18,191	41,819	-	84,113	16,179	12,934	11,777	4,439	45,329	4,544	6,951	11,636	9,390	809	5,454
Y200000	1,602	1,209	2,780	-	5,591	1,075	860	783	171	2,889	316	476	789	641	69	411
5250100	9	7	16	34	66	6	5	4	2,170	2,185	(244)	(243)	(241)	(242)	(243)	(906)
7211800	31	24	54	36	145	21	17	15	-	53	11	14	20	17	6	24
7390600	529	399	918	620	2,466	355	284	258	-	897	183	235	338	289	100	424
7422100	119	90	206	138	553	80	64	58	-	202	42	54	77	66	23	89
CS05800	307	232	532	360	1,431	206	165	150	-	521	107	137	197	168	58	243
CS06000	80	60	138	93	371	53	43	39	-	135	28	36	52	44	16	60
CS07000	178	134	308	208	828	119	95	87	-	301	62	79	114	97	34	141
J560000	7,603	5,738	13,191	8,930	35,462	5,103	4,080	3,715	-	12,898	2,620	3,379	4,857	4,148	1,427	6,133
J570000	4,791	3,616	8,313	5,628	22,348	3,216	2,571	2,341	-	8,128	1,651	2,129	3,061	2,614	899	3,866
J580000	7,838	5,915	13,598	9,208	36,559	5,261	4,206	3,830	-	13,297	2,701	3,483	5,007	4,276	1,471	6,324
CS07400	71	53	122	82	328	47	38	34	-	119	24	31	45	38	13	58
7211900	18	14	32	21	85	12	10	9	-	31	7	9	12	11	4	11
7235300	37	28	63	43	171	25	20	18	-	63	13	17	24	20	7	27
7390400	648	489	1,124	760	3,021	435	348	316	-	1,099	223	288	414	354	122	521
7460400	13	10	23	12	58	9	7	6	-	22	6	6	9	7	3	4
7050500	8	6	14	7	35	5	4	4	8	21	-	1	3	3	1	6
7262300	1,892	1,428	3,283	2,223	8,826	1,270	1,015	925	-	3,210	652	841	1,209	1,033	355	1,526
7731600	12	9	20	6	47	8	6	6	11	31	1	2	4	4	2	3
7081600	26	20	45	31	122	18	14	13	-	45	10	12	17	15	6	17
7291500	4	3	7	5	19	3	2	2	-	7	2	2	3	3	1	1
7042600	4	3	7	5	19	3	2	2	1	8	1	2	3	3	1	1
7321300	3	2	5	1	11	2	1	1	-	4	2	1	1	1	-	2
7330400	61	46	106	73	286	41	33	30	-	104	21	27	39	34	12	49