

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, 2023





April 10, 2024

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, 2022, 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, 2023. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2023, using generally accepted actuarial principles. Please see the actuarial valuation report as of June 30, 2022 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.

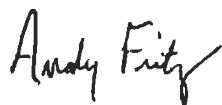
This report provides the collective OPEB amounts under GASB Statement No. 75 which will be allocated to participating employers. The proportionate share of the collective OPEB amounts for the participating employers is provided in the appendix to this report.

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,
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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 Postemployment 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, 2023.

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, 2022 and a measurement date of June 30, 2023. Please see the actuarial valuation report as of June 30, 2022 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 3.86% (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 3.57%. 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 2033. As a result, the long-term expected rate of return on OPEB plan investments was applied to projected benefit payments through the year 2033, 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, 2022:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	1,016
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	0
Active Plan Members	<u>195,075</u>
Total Plan Members	196,091

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 2023 fiscal year, the expected remaining service lives of all employees was approximately 1,980,978. Additionally, the total plan membership (active employees and inactive employees) was 196,091. 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 10.1023.

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%
June 30, 2023	47,855,524	32,544,441	15,311,083	68.01%

The single discount rate changed from 3.41% as of June 30, 2022 to 3.57% as of June 30, 2023.

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, 2023

Total OPEB liability	
Service cost	\$ 8,454,529
Interest on the total OPEB liability	1,561,081
Changes of benefit terms	0
Difference between expected and actual experience	
of the total OPEB liability	1,444,821
Changes of assumptions	(299,067)
Benefit payments	(9,716,160)
Net change in total OPEB liability	\$ 1,445,204
Total OPEB liability – beginning	\$ 46,410,320
Total OPEB liability – ending	\$ 47,855,524
Plan fiduciary net position	
Contributions – employer	\$ 7,638,864
Contributions – nonemployer contributing entities	0
Contributions – employee	0
Net investment income	(117,342)
Benefit payments	(9,716,160)
OPEB plan administrative expense	(85,768)
Other	0
Net change in plan fiduciary net position	\$ (2,280,406)
Plan fiduciary net position – beginning	\$ 34,824,847
Plan fiduciary net position – ending	\$ 32,544,441
Net OPEB liability	
Plan fiduciary net position as a percentage of the total OPEB liability	68.01 %

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 2023 fiscal year, the expected remaining service lives of all employees was approximately 1,980,978. Additionally, the total plan membership (active employees and inactive employees) was 196,091. 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 10.1023.

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, 2023

	Recognition Period (or amortization years)	Total (Inflow) or Outflow	2023 Recognized in current OPEB expense	Deferred (Inflow) or Outflow in future expense
<u>Due to Liabilities:</u>				
Differences in expected and actual experience	10.1023	\$ 1,444,821	\$ 143,020	\$ 1,301,801
Assumption changes	10.1023	\$ (299,067)	\$ (29,604)	\$ (269,463)
<u>Due to Assets:</u>				
Net Difference between projected and actual earnings on OPEB plan investments	5.0000	\$ 1,129,641	\$ 225,929	\$ 903,712
Total		\$ 2,275,395	\$ 339,345	\$ 1,936,050

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, 2023

1. Service Cost	\$ 8,454,529
2. Interest on the Total OPEB Liability	1,561,081
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)	(1,012,299)
6. OPEB Plan Administrative Expense	85,768
7. Other Changes in Plan Fiduciary Net Position	0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	279,142
9. Recognition of Outflow (Inflow) of Resources due to Assets	726,098
10. Total OPEB Expense	\$ 10,094,319

Exhibit 5

Deferred Outflows and Inflows Related to OPEB

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 4,038,695	\$ 1,778,555
Changes in assumptions	2,010,918	1,725,254
Net difference between projected and actual earnings on OPEB plan investments	4,827,371	596,857
Changes in proportion and differences between contributions and proportionate share of contributions	TBD	TBD
Contributions subsequent to the measurement date	TBD	
Total	\$ 10,876,984	\$ 4,100,666

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, 2023) 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)	
2024	\$ 1,311,814	
2025	1,908,669	
2026	1,622,324	
2027	523,433	
2028	312,837	
Thereafter	1,097,241	
Total	\$ 6,776,318	

Exhibit 7

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

Remaining Recognition Period	(Inflow) or Outflow at Beginning of Period (or created during the year)	Measurement Year						(Inflow) or Outflow at End of Measurement Period		
		2023	2024	2025	2026	2027	2028			
<u>Due to Liabilities:</u>										
Differences in Experience										
2023	10.1023	1,444,821	143,020	143,020	143,020	143,020	143,020	586,701		
2022	9.2046	3,070,475	333,581	333,581	333,581	333,581	333,581	1,068,989		
2021	8.4338	(1,105,040)	(131,026)	(131,026)	(131,026)	(131,026)	(131,026)	(318,884)		
2020	7.4152	(28,804)	(3,885)	(3,885)	(3,885)	(3,885)	(3,885)	(5,494)		
2019	6.4233	(819,590)	(127,597)	(127,597)	(127,597)	(127,597)	(127,597)	(54,008)		
2018	5.4006	(107,542)	(19,913)	(19,913)	(19,913)	(19,913)	(7,977)	0		
2017	3.9570	0	0	0	0	0	0	0		
Total		\$ 194,180	\$ 194,180	\$ 194,180	\$ 194,180	\$ 194,180	\$ 206,116	\$ 1,277,304		
								\$ 2,260,140		
Assumption Changes										
2023	10.1023	(299,067)	(29,604)	(29,604)	(29,604)	(29,604)	(29,604)	(121,443)		
2022	9.2046	(1,544,309)	(167,776)	(167,776)	(167,776)	(167,776)	(167,776)	(537,653)		
2021	8.4338	1,341,328	159,043	159,043	159,043	159,043	159,043	387,070		
2020	7.4152	221,281	29,842	29,842	29,842	29,842	29,842	42,229		
2019	6.4233	754,686	117,492	117,492	117,492	117,492	117,492	49,734		
2018	5.4006	(30,621)	(5,669)	(5,669)	(5,669)	(5,669)	(2,276)	0		
2017	3.9570	(72,672)	(18,366)	(18,366)	(18,366)	(17,574)	0	0		
Total		\$ 84,962	\$ 84,962	\$ 84,962	\$ 85,754	\$ 103,328	\$ 106,721	\$ (180,063)		
								\$ 285,664		
<u>Due to Assets:</u>										
Investment Experience										
2023	5.0000	1,129,641	225,929	225,929	225,929	225,925	0	0		
2022	4.0000	4,465,856	1,116,465	1,116,465	1,116,465	1,116,461	0	0		
2021	3.0000	861,403	287,135	287,135	287,133	0	0	0		
2020	2.0000	(1,193,718)	(596,861)	(596,857)	0	0	0	(596,857)		
2019	1.0000	(306,570)	(306,570)	0	0	0	0	0		
Total		\$ 726,098	\$ 1,032,672	\$ 1,629,527	\$ 1,342,390	\$ 225,925	\$ 0	\$ 4,230,514		
Total Recognized in Future Expense										
			\$ 1,311,814	\$ 1,908,669	\$ 1,622,324	\$ 523,433	\$ 312,837	\$ 1,097,241		
								\$ 6,776,318		

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, 2022

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	3.57% as of June 30, 2023
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 3.41% as of June 30, 2022 to 3.57% as of June 30, 2023.

Exhibit 9

Asset Allocation and Real Return Assumptions

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
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 3.57%, 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:

Current Single Discount		
1% Decrease	Rate Assumption	1% Increase
2.57%	3.57%	4.57%
\$ 17,199,965	\$ 15,311,083	\$ 13,485,832

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 2023	Proportionate Share 2022	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2022	Net OPEB Liability as of June 30, 2023			OPEB Expense			
						Discount Rate Baseline 3.57%	Discount Rate Less 1.00% 2.57%	Discount Rate Plus 1.00% 4.57%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Employer OPEB Expense
										(10)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Aggregate	7,638,864	100.00%	100.00%	-	11,585,473	15,311,083	17,199,965	13,485,832	10,094,319	N/A	N/A	
Employer												
5016000	13,572	0.177674%	0.187766%	-	21,754	27,204	30,560	23,961	17,935	(156)	17,779	
5020100	95,589	1.251350%	1.281573%	-	148,476	191,595	215,232	168,755	126,315	(862)	125,453	
5030100	5,996	0.078489%	0.077786%	-	9,012	12,018	13,500	10,585	7,923	(100)	7,823	
5040000	1,864	0.024407%	0.024369%	-	2,823	3,737	4,198	3,291	2,464	(13)	2,451	
5040100	40,475	0.529862%	0.521705%	-	60,442	81,128	91,136	71,456	53,486	79	53,565	
5040200	16,139	0.211270%	0.215070%	-	24,917	32,348	36,338	28,492	21,326	(93)	21,233	
5040300	12,771	0.167178%	0.163780%	-	18,975	25,597	28,755	22,545	16,875	(43)	16,832	
5040400	13,852	0.181342%	0.177729%	-	20,591	27,765	31,191	24,455	18,305	(43)	18,262	
5040500	55,519	0.726800%	0.730480%	-	84,630	111,281	125,009	98,015	73,366	(400)	72,966	
5040600	525	0.006871%	0.006890%	-	798	1,052	1,182	927	694	(2)	692	
5040700	731	0.009569%	0.010420%	-	1,207	1,465	1,646	1,290	966	(12)	954	
5050100	39	0.000506%	0.083187%	-	9,638	77	87	68	51	(565)	(514)	
5050400	9,847	0.128903%	0.000000%	-	-	19,736	22,171	17,384	13,012	776	13,788	
5060000	689	0.009021%	0.009101%	-	1,054	1,381	1,552	1,217	911	(5)	906	
5060700	7,351	0.096235%	0.000000%	-	-	14,735	16,552	12,978	9,714	580	10,294	
5064500	10,616	0.138978%	0.143748%	-	16,654	21,279	23,904	18,742	14,029	(90)	13,939	
5070000	847	0.011086%	0.011866%	-	1,375	1,697	1,907	1,495	1,119	(7)	1,112	
5070100	90,981	1.191029%	1.200512%	-	139,085	182,359	204,857	160,620	120,226	(635)	119,591	
5080100	135,543	1.774383%	1.814633%	-	210,234	271,677	305,193	239,290	179,112	(1,162)	177,950	
5090100	8,333	0.109092%	0.115637%	-	13,397	16,703	18,764	14,712	11,012	(108)	10,904	
5100100	200,110	2.619632%	2.610608%	-	302,451	401,094	450,576	353,279	264,434	(1,200)	263,234	
5110100	38,411	0.502842%	0.523023%	-	60,595	76,991	86,489	67,812	50,758	(488)	50,270	
5120100	20,350	0.266406%	0.277673%	-	32,170	40,790	45,822	35,927	26,892	(337)	26,555	
5130100	30,538	0.399778%	0.414872%	-	48,065	61,210	68,762	53,913	40,355	(323)	40,032	
5140900	21,638	0.283267%	0.000000%	-	-	43,371	48,722	38,201	28,594	1,705	30,299	
5150100	24,704	0.323397%	0.347761%	-	40,290	49,516	55,624	43,613	32,645	(379)	32,266	
5160100	51,916	0.679631%	0.667665%	-	77,352	104,059	116,896	91,654	68,604	(256)	68,348	
5170000	734	0.009611%	0.009612%	-	1,114	1,472	1,653	1,296	970	(3)	967	
5170200	6,224	0.081481%	0.081656%	-	9,460	12,476	14,015	10,988	8,225	(56)	8,169	
5170400	16,354	0.214094%	0.225957%	-	26,178	32,780	36,824	28,872	21,611	(225)	21,386	
5180000	1,552	0.020318%	0.019648%	-	2,276	3,111	3,495	2,740	2,051	(4)	2,047	
5180100	12,023	0.157399%	0.160462%	-	18,590	24,099	27,073	21,227	15,888	(101)	15,787	
5180200	89,613	1.173114%	1.187413%	-	137,567	179,616	201,775	158,204	118,418	(814)	117,604	
5190100	16,203	0.212113%	0.211455%	-	24,498	32,477	36,483	28,605	21,411	(114)	21,297	
5200100	17,040	0.223073%	0.234973%	-	27,223	34,155	38,368	30,083	22,518	(251)	22,267	
5210100	73,084	0.956744%	0.978127%	-	113,321	146,488	164,560	129,025	96,577	(790)	95,787	
5210200	5,155	0.067487%	0.068770%	-	7,967	10,333	11,608	9,101	6,812	(54)	6,758	
5210300	15,057	0.197107%	0.204608%	-	23,705	30,179	33,902	26,582	19,897	(208)	19,689	
5210500	5,841	0.076465%	0.076212%	-	8,830	11,708	13,152	10,312	7,719	(41)	7,678	
5220100	41,058	0.537491%	0.548498%	-	63,546	82,296	92,448	72,485	54,256	(505)	53,751	
5230100	336,236	4.401644%	4.320448%	-	500,560	673,947	757,075	593,603	444,313	(692)	443,621	
5245000	42,343	0.554310%	0.568317%	-	65,842	84,871	95,341	74,753	55,954	(265)	55,689	
5245100	4,782	0.062597%	0.063453%	-	7,351	9,584	10,767	8,442	6,319	(40)	6,279	
5245200	6,202	0.081186%	0.083485%	-	9,672	12,430	13,964	10,949	8,195	(26)	8,169	
5250300	13,344	0.174681%	0.185299%	-	21,468	26,746	30,045	23,557	17,633	663	18,296	
5260100	202,860	2.655630%	2.671764%	-	309,536	406,606	456,767	358,134	268,068	(1,471)	266,597	
5270100	10,272	0.134468%	0.142005%	-	16,452	20,589	23,128	18,134	13,574	(186)	13,388	
5280100	43,464	0.568979%	0.590687%	-	68,434	87,117	97,864	76,732	57,435	(293)	57,142	
5290100	61,534	0.805541%	0.783812%	-	90,808	123,337	138,553	108,634	81,314	(62)	81,252	
5305500	26,011	0.340511%	0.346442%	-	40,137	52,136	58,568	45,921	34,372	(223)	34,149	
5305600	13,811	0.180794%	0.181132%	-	20,985	27,682	31,097	24,382	18,250	(80)	18,170	
5310100	8,092	0.105930%	0.106025%	-	12,283	16,219	18,220	14,286	10,693	(124)	10,569	
5320100	132,271	1.731555%	1.717794%	-	199,015	265,120	297,827	233,515	174,789	(356)	174,433	
5320200	38,353	0.502083%	0.506990%	-	58,737	76,874	86,358	67,710	50,682	(278)	50,404	
5320300	11,540	0.151076%	0.152297%	-	17,644	23,131	25,985	20,374	15,250	(72)	15,178	
5320400	16,416	0.214895%	0.211667%	-	24,523	32,903	36,962	28,980	21,692	(29)	21,663	
5320500	87,774	1.149045%	1.139525%	-	132,019	175,931	197,635	154,958	115,988	(407)	115,581	
5330400	3,693	0.048349%	0.048483%	-	5,617	7,403	8,316	6,520	4,881	(68)	4,813	
5340100	18,782	0.245878%	0.274440%	-	31,795	37,647	42,291	33,159	24,820	(456)	24,364	

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

Participating Employer	Employer Contributions					Net OPEB Liability as of June 30, 2023			OPEB Expense			
		Proportionate Share 2023	Proportionate Share 2022	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2022	Discount Rate Baseline 3.57%	Discount Rate Less 1.00% 2.57%	Discount Rate Plus 1.00% 4.57%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Employer OPEB Expense
										(10)	(11)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Aggregate	7,638,864	100.00%	100.00%	-	11,585,473	15,311,083	17,199,965	13,485,832	10,094,319	N/A	N/A	
Employer												
5350100	15,691	0.205411%	0.218685%	-	25,336	31,451	35,331	27,701	20,735	(318)	20,417	
5360100	28,967	0.379207%	0.393905%	-	45,636	58,061	65,223	51,139	38,278	(243)	38,035	
5370100	50,625	0.662727%	0.681954%	-	79,008	101,471	113,989	89,374	66,898	(468)	66,430	
5381200	55,790	0.730341%	0.739199%	-	85,640	111,823	125,618	98,493	73,723	(892)	72,831	
5390100	67,794	0.887486%	0.884351%	-	102,456	135,884	152,647	119,685	89,586	(388)	89,198	
5400100	121,681	1.592915%	1.668843%	-	193,343	243,893	273,981	214,818	160,794	(1,664)	159,130	
5400200	113,917	1.491284%	1.538491%	-	178,241	228,332	256,500	201,112	150,535	(1,103)	149,432	
5400500	1,005	0.013152%	0.010930%	-	1,266	2,014	2,262	1,774	1,328	(1,753)	(425)	
5400700	299	0.003920%	0.004551%	-	527	600	674	529	396	(5)	391	
5410100	11,846	0.155080%	0.150681%	-	17,457	23,744	26,674	20,914	15,654	(19)	15,635	
5420100	20,640	0.270200%	0.265297%	-	30,736	41,371	46,474	36,439	27,275	(166)	27,109	
5420200	39,905	0.522400%	0.515453%	-	59,718	79,985	89,853	70,450	52,733	(186)	52,547	
5420300	14,155	0.185304%	0.186278%	-	21,581	28,372	31,872	24,990	18,705	(163)	18,542	
5420400	11,083	0.145090%	0.145577%	-	16,866	22,215	24,955	19,567	14,646	(37)	14,609	
5420500	40,739	0.533318%	0.529360%	-	61,329	81,657	91,731	71,922	53,835	(32)	53,803	
5420600	56,337	0.737507%	0.726993%	-	84,226	112,920	126,851	99,459	74,446	(8)	74,438	
5420700	43,190	0.565396%	0.570571%	-	66,103	86,568	97,248	76,248	57,073	(305)	56,768	
5428000	1,104	0.014458%	0.014035%	-	1,626	2,214	2,487	1,950	1,459	(9)	1,450	
5430100	60,974	0.798207%	0.851901%	-	98,697	122,214	137,291	107,645	80,574	(1,227)	79,347	
5440100	15,475	0.202587%	0.209328%	-	24,252	31,018	34,845	27,321	20,450	(176)	20,274	
5450100	15,714	0.205706%	0.208095%	-	24,109	31,496	35,381	27,741	20,765	(287)	20,478	
5460100	24,865	0.325504%	0.327389%	-	37,930	49,838	55,987	43,897	32,857	(173)	32,684	
5460200	39,725	0.520040%	0.511072%	-	59,210	79,624	89,447	70,132	52,494	(66)	52,428	
5460300	75,786	0.992110%	1.003517%	-	116,262	151,903	170,643	133,794	100,147	(372)	99,775	
5460400	68,493	0.896634%	0.895238%	-	103,718	137,284	154,221	120,919	90,509	296	90,805	
7010200	3,020	0.039539%	0.040275%	-	4,666	6,054	6,801	5,332	3,991	(32)	3,959	
7010400	367	0.004805%	0.005018%	-	581	736	826	648	485	(1)	484	
7010600	193	0.002529%	0.002552%	-	296	387	435	341	255	(1)	254	
7011000	5,699	0.074611%	0.072385%	-	8,386	11,424	12,833	10,062	7,531	(26)	7,505	
7020200	8,623	0.112885%	0.113638%	-	13,165	17,284	19,416	15,223	11,395	(74)	11,321	
7020900	564	0.007377%	0.007570%	-	877	1,129	1,269	995	745	28	773	
7021100	348	0.004553%	0.004593%	-	532	697	783	614	460	(2)	458	
7021200	396	0.005185%	0.004678%	-	542	794	892	699	523	8	531	
7021300	477	0.006239%	0.005444%	-	631	955	1,073	841	630	(12)	618	
7021400	596	0.007798%	0.008336%	-	966	1,194	1,341	1,052	787	(6)	781	
7021500	431	0.005648%	0.005571%	-	645	865	971	762	570	(1)	569	
7021600	116	0.001518%	0.001489%	-	173	232	261	205	153	1	154	
7021700	1,040	0.013615%	0.014290%	-	1,656	2,085	2,342	1,836	1,374	(25)	1,349	
7021800	316	0.004131%	0.003615%	-	419	633	711	557	417	18	435	
7022100	106	0.001391%	0.001616%	-	187	213	239	188	140	(2)	138	
7022200	106	0.001391%	0.001403%	-	163	213	239	188	140	4	144	
7030100	4,315	0.056485%	0.059371%	-	6,878	8,648	9,715	7,617	5,702	(46)	5,656	
7030200	3,407	0.044598%	0.049121%	-	5,691	6,828	7,671	6,014	4,502	79	4,581	
7030300	676	0.008852%	0.008208%	-	951	1,355	1,523	1,194	894	(19)	875	
7030400	19	0.000253%	0.000000%	-	-	39	44	34	26	2	28	
7030500	415	0.005438%	0.006124%	-	709	833	935	733	549	(20)	529	
7040100	1,240	0.016229%	0.018075%	-	2,094	2,485	2,791	2,189	1,638	(33)	1,605	
7040400	1,571	0.020571%	0.021477%	-	2,488	3,150	3,538	2,774	2,077	(21)	2,056	
7040500	1,172	0.015344%	0.013864%	-	1,606	2,349	2,639	2,069	1,549	(1)	1,548	
7040600	486	0.006365%	0.005018%	-	581	975	1,095	858	643	(1)	642	
7040700	918	0.012014%	0.010335%	-	1,197	1,839	2,066	1,620	1,213	3	1,216	
7041000	155	0.002023%	0.002339%	-	271	310	348	273	204	(6)	198	
7041100	319	0.004173%	0.004593%	-	532	639	718	563	421	(3)	418	
7041200	296	0.003878%	0.004083%	-	473	594	667	523	391	(4)	387	
7041400	232	0.003035%	0.003062%	-	355	465	522	409	306	(2)	304	
7041500	232	0.003035%	0.003062%	-	355	465	522	409	306	(2)	304	
7041600	119	0.001560%	0.002041%	-	236	239	268	210	157	2	159	
7041700	3,993	0.052270%	0.055671%	-	6,450	8,003	8,990	7,049	5,276	(108)	5,168	
7042000	1,465	0.019180%	0.018840%	-	2,183	2,937	3,299	2,587	1,936	(15)	1,921	

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

Participating Employer	Employer Contributions					Net OPEB Liability as of June 30, 2023			OPEB Expense			
		Proportionate Share 2023	Proportionate Share 2022	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2022	Discount Rate Baseline 3.57%	Discount Rate Less 1.00% 2.57%	Discount Rate Plus 1.00% 4.57%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Employer OPEB Expense
										(10)	(11)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Aggregate	7,638,864	100.00%	100.00%	-	11,585,473	15,311,083	17,199,965	13,485,832	10,094,319	N/A	N/A	
Employer												
7042100	506	0.006618%	0.007825%	-	907	1,013	1,138	892	668	9	677	
7042600	39	0.000506%	0.000128%	-	15	77	87	68	51	3	54	
7050100	3,165	0.041436%	0.039850%	-	4,617	6,344	7,127	5,588	4,183	(19)	4,164	
7050200	557	0.007292%	0.008378%	-	971	1,116	1,254	983	736	(16)	720	
7050300	766	0.010032%	0.011823%	-	1,370	1,536	1,726	1,353	1,013	(11)	1,002	
7050400	763	0.009990%	0.010802%	-	1,251	1,530	1,718	1,347	1,008	(12)	996	
7050500	10	0.000126%	0.000255%	-	30	19	22	17	13	(3)	10	
7050600	1,256	0.016440%	0.018288%	-	2,119	2,517	2,828	2,217	1,660	(6)	1,654	
7050700	116	0.001518%	0.001489%	-	173	232	261	205	153	1	154	
7050800	721	0.009442%	0.011440%	-	1,325	1,446	1,624	1,273	953	(18)	935	
7060100	554	0.007250%	0.007315%	-	847	1,110	1,247	978	732	(17)	715	
7060200	5,976	0.078236%	0.078509%	-	9,096	11,979	13,457	10,551	7,897	(13)	7,884	
7060300	364	0.004763%	0.004593%	-	532	729	819	642	481	4	485	
7060400	396	0.005185%	0.000000%	-	-	794	892	699	523	32	555	
7060600	386	0.005058%	0.005359%	-	621	774	870	682	511	(10)	501	
7060700	3,233	0.042321%	0.046995%	-	5,445	6,480	7,279	5,707	4,272	(61)	4,211	
7060800	580	0.007588%	0.007868%	-	912	1,162	1,305	1,023	766	(9)	757	
7070400	6,714	0.087889%	0.088588%	-	10,263	13,457	15,117	11,853	8,872	(26)	8,846	
7070500	866	0.011339%	0.011525%	-	1,335	1,736	1,950	1,529	1,145	(2)	1,143	
7070600	77	0.001012%	0.000638%	-	74	155	174	136	102	5	107	
7070700	1,336	0.017493%	0.017139%	-	1,986	2,678	3,009	2,359	1,766	(4)	1,762	
7070800	2,099	0.027484%	0.027006%	-	3,129	4,208	4,727	3,706	2,774	63	2,837	
7071000	499	0.006534%	0.000000%	-	-	1,000	1,124	881	660	40	700	
7071400	1,536	0.020107%	0.019521%	-	2,262	3,079	3,458	2,712	2,030	-	2,030	
7071600	667	0.008726%	0.008931%	-	1,035	1,336	1,501	1,177	881	18	899	
7071700	4,952	0.064831%	0.063709%	-	7,381	9,926	11,151	8,743	6,544	(17)	6,527	
7080200	4,089	0.053534%	0.059286%	-	6,869	8,197	9,208	7,220	5,404	(59)	5,345	
7080400	261	0.003414%	0.004253%	-	493	523	587	460	345	(12)	333	
7080500	480	0.006281%	0.006337%	-	734	962	1,080	847	634	(1)	633	
7080600	3,829	0.050120%	0.047335%	-	5,484	7,674	8,621	6,759	5,059	29	5,088	
7080800	892	0.011676%	0.011866%	-	1,375	1,788	2,008	1,575	1,179	(7)	1,172	
7080900	496	0.006492%	0.007315%	-	847	994	1,117	876	655	(31)	624	
7081000	10,616	0.138978%	0.132266%	-	15,324	21,279	23,904	18,742	14,029	291	14,320	
7081200	1,536	0.020107%	0.021052%	-	2,439	3,079	3,458	2,712	2,030	-	2,030	
7081400	747	0.009779%	0.005997%	-	695	1,497	1,682	1,319	987	44	1,031	
7081600	293	0.003836%	0.000851%	-	99	587	660	517	387	22	409	
7090100	2,518	0.032964%	0.000000%	-	-	5,047	5,670	4,445	3,327	199	3,526	
7090200	554	0.007250%	0.006592%	-	764	1,110	1,247	978	732	(22)	710	
7090300	116	0.001518%	0.001574%	-	182	232	261	205	153	(3)	150	
7090500	2,128	0.027863%	0.031472%	-	3,646	4,266	4,792	3,758	2,813	(71)	2,742	
7100100	83,260	1.089947%	1.131615%	-	131,103	166,883	187,471	146,988	110,023	(912)	109,111	
7101200	1,932	0.025292%	0.025092%	-	2,907	3,872	4,350	3,411	2,553	1	2,554	
7101400	4,634	0.060658%	0.058563%	-	6,785	9,287	10,433	8,180	6,123	18	6,141	
7101600	3,172	0.041521%	0.043167%	-	5,001	6,357	7,142	5,599	4,191	(58)	4,133	
7101900	7,097	0.092905%	0.08964%	-	10,411	14,225	15,980	12,529	9,378	366	9,744	
7102400	654	0.008557%	0.009314%	-	1,079	1,310	1,472	1,154	864	(10)	854	
7102500	3,581	0.046874%	0.047505%	-	5,504	7,177	8,062	6,321	4,732	(26)	4,706	
7102600	805	0.010538%	0.011100%	-	1,286	1,613	1,813	1,421	1,064	(21)	1,043	
7102700	203	0.002656%	0.002084%	-	241	407	457	358	268	3	271	
7102800	48	0.000632%	0.0006680%	-	79	97	109	85	64	(3)	61	
7103100	464	0.006070%	0.006167%	-	714	929	1,044	819	613	(3)	610	
7103200	618	0.008093%	0.007953%	-	921	1,239	1,392	1,091	817	(8)	809	
7103300	557	0.007292%	0.007272%	-	842	1,116	1,254	983	736	5	741	
7103400	299	0.003920%	0.003913%	-	453	600	674	529	396	(3)	393	
7104000	2,351	0.030772%	0.028112%	-	3,257	4,712	5,293	4,150	3,106	6	3,112	
7104400	3,123	0.040888%	0.043465%	-	5,036	6,260	7,033	5,514	4,127	(71)	4,056	
7110100	3,159	0.041352%	0.042444%	-	4,917	6,331	7,113	5,577	4,174	(11)	4,163	
7110300	9,712	0.127133%	0.128736%	-	14,915	19,465	21,867	17,145	12,833	(70)	12,763	
7110500	5,278	0.069089%	0.070131%	-	8,125	10,578	11,883	9,317	6,974	113	7,087	

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

Participating Employer	Employer Contributions					Net OPEB Liability as of June 30, 2023			OPEB Expense			
		Proportionate Share 2023	Proportionate Share 2022	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2022	Discount Rate Baseline 3.57%	Discount Rate Less 1.00% 2.57%	Discount Rate Plus 1.00% 4.57%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Employer OPEB Expense
										(10)	(11)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Aggregate	7,638,864	100.00%	100.00%	-	11,585,473	15,311,083	17,199,965	13,485,832	10,094,319	N/A	N/A	
Employer												
7110800	325	0.004257%	0.004423%	-	512	652	732	574	430	(5)	425	
7111200	1,964	0.025713%	0.025092%	-	2,907	3,937	4,423	3,468	2,596	(23)	2,573	
7111500	457	0.005986%	0.005954%	-	690	917	1,030	807	604	(2)	602	
7120200	10,240	0.134046%	0.138305%	-	16,023	20,524	23,056	18,077	13,531	(83)	13,448	
7120600	1,777	0.023268%	0.022711%	-	2,631	3,563	4,002	3,138	2,349	4	2,353	
7120700	583	0.007630%	0.007740%	-	897	1,168	1,312	1,029	770	(7)	763	
7121000	232	0.003035%	0.003062%	-	355	465	522	409	306	-	306	
7121600	113	0.001475%	0.001021%	-	118	226	254	199	149	8	157	
7121700	10	0.000126%	0.000000%	-	19	22	27	17	13	1	14	
7130100	3,568	0.046705%	0.047973%	-	5,558	7,151	8,033	6,299	4,715	(38)	4,677	
7130200	1,153	0.015091%	0.014375%	-	1,665	2,311	2,596	2,035	1,523	(7)	1,516	
7130300	7,570	0.099101%	0.102112%	-	11,830	15,173	17,045	13,365	10,004	(82)	9,922	
7130500	361	0.004721%	0.004721%	-	547	723	812	637	477	(2)	475	
7130700	116	0.001518%	0.001148%	-	133	232	261	205	153	4	157	
7130900	9,724	0.127302%	0.132010%	-	15,294	19,491	21,896	17,168	12,850	(105)	12,745	
7131000	180	0.002361%	0.001956%	-	227	361	406	318	238	2	240	
7131200	615	0.008051%	0.007868%	-	912	1,233	1,385	1,086	813	(1)	812	
7140100	12,159	0.159169%	0.157018%	-	18,191	24,370	27,377	21,465	16,067	9	16,076	
7140200	2,447	0.032036%	0.032365%	-	3,750	4,905	5,510	4,320	3,234	(19)	3,215	
7140300	6,385	0.083589%	0.075064%	-	8,697	12,798	14,377	11,273	8,438	39	8,477	
7140600	374	0.004890%	0.005018%	-	581	749	841	659	494	(4)	490	
7140700	174	0.002276%	0.002424%	-	281	348	391	307	230	(11)	219	
7140800	332	0.004342%	0.004083%	-	473	665	747	586	438	(1)	437	
7150100	14,429	0.188887%	0.190063%	-	22,020	28,921	32,488	25,473	19,067	(105)	18,962	
7150400	3,887	0.050879%	0.052226%	-	6,051	7,790	8,751	6,861	5,136	(39)	5,097	
7150500	1,665	0.021793%	0.021605%	-	2,503	3,337	3,748	2,939	2,200	(45)	2,155	
7150600	934	0.012224%	0.014460%	-	1,675	1,872	2,103	1,649	1,234	(22)	1,212	
7150700	328	0.004300%	0.003487%	-	404	658	740	580	434	11	445	
7160100	11,573	0.151497%	0.155359%	-	17,999	23,196	26,057	20,431	15,293	(79)	15,214	
7160200	235	0.003077%	0.002254%	-	261	471	529	415	311	(1)	310	
7160400	1,478	0.019348%	0.021222%	-	2,459	2,962	3,328	2,609	1,953	(46)	1,907	
7160500	4,666	0.061080%	0.060519%	-	7,011	9,352	10,506	8,237	6,166	(32)	6,134	
7160800	29	0.000379%	0.000510%	-	59	58	65	51	38	(1)	37	
7160900	1,481	0.019390%	0.019478%	-	2,257	2,969	3,335	2,615	1,957	(0)	1,957	
7161000	1,839	0.024069%	0.027176%	-	3,148	3,685	4,140	3,246	2,430	(57)	2,373	
7161100	296	0.003878%	0.004295%	-	498	594	667	523	391	(7)	384	
7170100	6,820	0.089280%	0.089030%	-	11,357	13,670	15,356	12,040	9,012	(139)	8,873	
7170200	3,268	0.042785%	0.041593%	-	4,819	6,551	7,359	5,770	4,319	124	4,443	
7170500	460	0.006028%	0.005912%	-	685	923	1,037	813	608	(13)	595	
7171000	180	0.002361%	0.001744%	-	202	361	406	318	238	2	240	
7171400	39	0.000506%	0.000510%	-	59	77	87	68	51	1	52	
7180300	30,603	0.400621%	0.391948%	-	45,409	61,339	68,907	54,027	40,440	(102)	40,338	
7180800	2,380	0.031151%	0.029941%	-	3,469	4,770	5,358	4,201	3,144	(19)	3,125	
7181000	1,011	0.013236%	0.011738%	-	1,360	2,027	2,277	1,785	1,336	8	1,344	
7181200	171	0.002234%	0.002041%	-	236	342	384	301	226	2	228	
7181500	177	0.002318%	0.002552%	-	296	355	399	313	234	(7)	227	
7190100	5,548	0.072629%	0.072044%	-	8,347	11,120	12,492	9,795	7,331	(36)	7,295	
7190200	119	0.001560%	0.001531%	-	177	239	268	210	157	1	158	
7190400	718	0.009400%	0.009824%	-	1,138	1,439	1,617	1,268	949	(8)	941	
7190700	248	0.003246%	0.003402%	-	394	497	558	438	328	2	330	
7191000	547	0.007166%	0.008761%	-	1,015	1,097	1,233	966	723	(5)	718	
7200100	3,036	0.039750%	0.040105%	-	4,646	6,086	6,837	5,361	4,012	(27)	3,985	
7200200	9,251	0.121105%	0.129374%	-	14,989	18,542	20,830	16,332	12,225	(128)	12,097	
7200300	55	0.000717%	0.000936%	-	108	110	123	97	72	(4)	68	
7200600	39	0.000506%	0.000510%	-	59	77	87	68	51	(68)	(17)	
7200700	390	0.005100%	0.005401%	-	626	781	877	688	515	(2)	513	
7201000	206	0.002698%	0.002424%	-	281	413	464	364	272	3	275	
7210100	17,626	0.230745%	0.228977%	-	26,528	35,330	39,688	31,118	23,292	(113)	23,179	
7210200	26,204	0.343040%	0.347846%	-	40,300	52,523	59,003	46,262	34,628	(326)	34,302	

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

Participating Employer	Employer Contributions					Net OPEB Liability as of June 30, 2023			OPEB Expense			
		Proportionate Share 2023	Proportionate Share 2022	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2022	Discount Rate Baseline 3.57%	Discount Rate Less 1.00% 2.57%	Discount Rate Plus 1.00% 4.57%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Employer OPEB Expense
										(10)	(11)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Aggregate	7,638,864	100.00%	100.00%	-	11,585,473	15,311,083	17,199,965	13,485,832	10,094,319	N/A	N/A	
Employer												
7210300	135	0.001770%	0.002084%	-	241	271	304	239	179	5	184	
7210800	325	0.004257%	0.004593%	-	532	652	732	574	430	(9)	421	
7210900	77	0.001012%	0.001191%	-	138	155	174	136	102	(4)	98	
7211100	126	0.001644%	0.001574%	-	182	252	283	222	166	2	168	
7211200	1,797	0.023521%	0.021562%	-	2,498	3,601	4,046	3,172	2,374	(12)	2,362	
7211300	135	0.001770%	0.001531%	-	177	271	304	239	179	(3)	176	
7211500	5,429	0.071070%	0.081188%	-	9,406	10,882	12,224	9,584	7,174	(196)	6,978	
7211700	531	0.006955%	0.006464%	-	749	1,065	1,196	938	702	3	705	
7211800	55	0.000717%	0.001021%	-	118	110	123	97	72	2	74	
7211900	109	0.001433%	0.000595%	-	69	219	246	193	145	8	153	
7212200	663	0.008683%	0.008463%	-	980	1,329	1,493	1,171	876	-	876	
7212300	441	0.005775%	0.005103%	-	591	884	993	779	583	1	584	
7212600	39	0.000506%	0.000510%	-	59	77	87	68	51	1	52	
7212800	116	0.001518%	0.001531%	-	177	232	261	205	153	6	159	
7220100	747	0.009779%	0.011058%	-	1,281	1,497	1,682	1,319	987	(14)	973	
7220300	229	0.002993%	0.003062%	-	355	458	515	404	302	-	302	
7220400	2,875	0.037643%	0.038149%	-	4,420	5,764	6,475	5,076	3,800	(29)	3,771	
7220500	1,984	0.025966%	0.028239%	-	3,272	3,976	4,466	3,502	2,621	(39)	2,582	
7220600	138	0.001813%	0.002084%	-	241	278	312	244	183	3	186	
7220800	5,442	0.071238%	0.074468%	-	8,627	10,907	12,253	9,607	7,191	(75)	7,116	
7220900	2,009	0.026303%	0.027134%	-	3,144	4,027	4,524	3,547	2,655	(21)	2,634	
7230100	782	0.010243%	0.009654%	-	1,118	1,568	1,762	1,381	1,034	3	1,037	
7230200	1,056	0.013826%	0.012206%	-	1,414	2,117	2,378	1,865	1,396	10	1,406	
7230600	6,723	0.088015%	0.088333%	-	10,234	13,476	15,139	11,870	8,885	(60)	8,825	
7230700	81	0.001054%	0.001531%	-	177	161	181	142	106	4	110	
7231000	525	0.006871%	0.007145%	-	828	1,052	1,182	927	694	(7)	687	
7231400	7,049	0.092273%	0.081316%	-	9,421	14,128	15,871	12,444	9,314	68	9,382	
7231800	155	0.002023%	0.002041%	-	236	310	348	273	204	-	204	
7232100	8,781	0.114951%	0.122016%	-	14,136	17,600	19,772	15,502	11,604	272	11,876	
7232700	3,932	0.051469%	0.048866%	-	5,661	7,880	8,853	6,941	5,195	(49)	5,146	
7232800	390	0.005100%	0.004806%	-	557	781	877	688	515	1	516	
7233000	187	0.002445%	0.002552%	-	296	374	421	330	247	3	250	
7233200	4,795	0.062766%	0.057244%	-	6,632	9,610	10,796	8,465	6,336	259	6,595	
7233500	831	0.010875%	0.011185%	-	1,296	1,665	1,870	1,467	1,098	15	1,113	
7234200	1,713	0.022425%	0.021520%	-	2,493	3,434	3,857	3,024	2,264	1	2,265	
7234700	641	0.008388%	0.008421%	-	976	1,284	1,443	1,131	847	22	869	
7234900	515	0.006744%	0.005784%	-	670	1,033	1,160	909	681	14	695	
7235000	39	0.000506%	0.000510%	-	59	77	87	68	51	4	55	
7235300	145	0.001897%	0.001191%	-	138	290	326	256	191	10	201	
7240100	528	0.006913%	0.000000%	-	-	1,058	1,189	932	698	29	727	
7240300	13,231	0.173206%	0.178325%	-	20,660	26,520	29,791	23,358	17,484	(194)	17,290	
7240400	6,559	0.085865%	0.085058%	-	9,854	13,147	14,769	11,580	8,667	(60)	8,607	
7240500	364	0.004763%	0.005784%	-	670	729	819	642	481	(15)	466	
7240600	251	0.003288%	0.005103%	-	591	503	566	443	332	(18)	314	
7240700	808	0.010580%	0.010164%	-	1,178	1,620	1,820	1,427	1,068	17	1,085	
7240800	576	0.007545%	0.007315%	-	847	1,155	1,298	1,018	762	(3)	759	
7240900	6,566	0.085950%	0.096073%	-	11,131	13,160	14,783	11,591	8,676	(194)	8,482	
7241000	869	0.011381%	0.010930%	-	1,266	1,743	1,958	1,535	1,149	22	1,171	
7241300	853	0.011171%	0.010547%	-	1,222	1,710	1,921	1,507	1,128	(11)	1,117	
7241500	187	0.002445%	0.002892%	-	335	374	421	330	247	(6)	241	
7241600	7,515	0.098385%	0.110023%	-	12,747	15,064	16,922	13,268	9,931	(183)	9,748	
7250100	5,744	0.075201%	0.080167%	-	9,288	11,514	12,935	10,141	7,591	(89)	7,502	
7250200	831	0.010875%	0.010845%	-	1,256	1,665	1,870	1,467	1,098	(10)	1,088	
7250400	77	0.001012%	0.001021%	-	118	155	174	136	102	(1)	101	
7250600	663	0.008683%	0.010207%	-	1,183	1,329	1,493	1,171	876	(17)	859	
7250900	631	0.008262%	0.009441%	-	1,094	1,265	1,421	1,114	834	16	850	
7251000	512	0.006702%	0.005274%	-	611	1,026	1,153	904	677	22	699	
7251400	544	0.007124%	0.006294%	-	729	1,091	1,225	961	719	(2)	717	
7252000	390	0.005100%	0.005103%	-	591	781	877	688	515	(7)	508	

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

Participating Employer	Employer Contributions	Proportionate Share 2023	Proportionate Share 2022	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2022	Net OPEB Liability as of June 30, 2023			OPEB Expense			
						Discount Rate Baseline 3.57%	Discount Rate Less 1.00% 2.57%	Discount Rate Plus 1.00% 4.57%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Employer OPEB Expense
										(10)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Aggregate	7,638,864	100.00%	100.00%	-	11,585,473	15,311,083	17,199,965	13,485,832	10,094,319	N/A	N/A	
Employer												
7260100	90,872	1.189596%	1.133444%	-	131,315	182,140	204,610	160,427	120,082	93	120,175	
7260200	2,328	0.030477%	0.030621%	-	3,548	4,666	5,242	4,110	3,076	(6)	3,070	
7260400	10,681	0.139821%	0.138645%	-	16,063	21,408	24,049	18,856	14,114	12	14,126	
7260500	77	0.001012%	0.001021%	-	118	155	174	136	102	(1)	101	
7260600	1,417	0.018547%	0.017607%	-	2,040	2,840	3,190	2,501	1,872	(7)	1,865	
7261100	1,993	0.026093%	0.029175%	-	3,380	3,995	4,488	3,519	2,634	(15)	2,619	
7261200	77	0.001012%	0.001021%	-	118	155	174	136	102	2	104	
7261300	235	0.003077%	0.002212%	-	256	471	529	415	311	13	324	
7261400	328	0.004300%	0.004083%	-	473	658	740	580	434	(1)	433	
7261500	3,938	0.051553%	0.063241%	-	7,327	7,893	8,867	6,952	5,204	(145)	5,059	
7261600	3,375	0.044176%	0.042912%	-	4,972	6,764	7,598	5,958	4,459	38	4,497	
7262100	454	0.005944%	0.005614%	-	650	910	1,022	802	600	2	602	
7262300	9,100	0.119124%	0.061625%	-	7,140	18,239	20,489	16,065	12,025	588	12,613	
7270100	8,771	0.114824%	0.107386%	-	12,441	17,581	19,750	15,485	11,591	5	11,596	
7270200	1,594	0.020866%	0.023561%	-	2,730	3,195	3,589	2,814	2,106	(29)	2,077	
7270400	1,365	0.017873%	0.017309%	-	2,005	2,737	3,074	2,410	1,804	(32)	1,772	
7270500	4,653	0.060911%	0.053332%	-	6,179	9,326	10,477	8,214	6,149	62	6,211	
7270600	113	0.001475%	0.001021%	-	118	226	254	199	149	8	157	
7280100	5,313	0.069552%	0.072937%	-	8,450	10,649	11,963	9,380	7,021	(54)	6,967	
7280200	13,025	0.170508%	0.166884%	-	19,334	26,107	29,327	22,994	17,212	(45)	17,167	
7280300	860	0.011255%	0.011483%	-	1,330	1,723	1,936	1,518	1,136	(18)	1,118	
7280600	364	0.004763%	0.004040%	-	468	729	819	642	481	5	486	
7280900	805	0.010538%	0.013482%	-	1,562	1,613	1,813	1,421	1,064	(15)	1,049	
7281000	106	0.001391%	0.001531%	-	177	213	239	188	140	(1)	139	
7290100	19,803	0.259240%	0.258024%	-	29,893	39,692	44,589	34,961	26,169	(28)	26,141	
7290200	5,278	0.069089%	0.068727%	-	7,962	10,578	11,883	9,317	6,974	(55)	6,919	
7290400	71	0.000927%	0.001021%	-	118	142	159	125	94	3	97	
7290500	3,581	0.046874%	0.046952%	-	5,440	7,177	8,062	6,321	4,732	(1)	4,731	
7290700	2,628	0.034397%	0.036660%	-	4,247	5,267	5,916	4,639	3,472	(75)	3,397	
7290800	419	0.005480%	0.000000%	-	-	839	943	739	553	34	587	
7291500	39	0.000506%	0.000128%	-	15	77	87	68	51	4	55	
7300100	2,302	0.030139%	0.029558%	-	3,424	4,615	5,184	4,064	3,042	(11)	3,031	
7300200	13,176	0.172490%	0.162121%	-	18,782	26,410	29,668	23,262	17,412	(28)	17,384	
7300300	2,904	0.038022%	0.038106%	-	4,415	5,822	6,540	5,128	3,838	(26)	3,812	
7300400	412	0.005396%	0.004976%	-	576	826	928	728	545	7	552	
7300500	77	0.001012%	0.001148%	-	133	155	174	136	102	-	102	
7300600	4,820	0.063103%	0.068259%	-	7,908	9,662	10,854	8,510	6,370	(71)	6,299	
7301000	1,542	0.020191%	0.020414%	-	2,365	3,091	3,473	2,723	2,038	(2)	2,036	
7301100	3,226	0.042237%	0.040870%	-	4,735	6,467	7,265	5,696	4,264	(9)	4,255	
7301200	4,308	0.056401%	0.057584%	-	6,671	8,636	9,701	7,606	5,693	(26)	5,667	
7301300	116	0.001518%	0.001531%	-	177	232	261	205	153	2	155	
7310100	4,176	0.054672%	0.052779%	-	6,115	8,371	9,404	7,373	5,519	(33)	5,486	
7310200	1,794	0.023479%	0.024454%	-	2,833	3,595	4,038	3,166	2,370	(23)	2,347	
7310500	2,022	0.026472%	0.029855%	-	3,459	4,053	4,553	3,570	2,672	(42)	2,630	
7320200	7,602	0.099523%	0.101262%	-	11,732	15,238	17,118	13,422	10,046	131	10,177	
7320300	7,654	0.100197%	0.093947%	-	10,884	15,341	17,234	13,512	10,114	(9)	10,105	
7320500	6,295	0.082409%	0.086207%	-	9,987	12,618	14,174	11,114	8,319	(24)	8,295	
7320600	1,855	0.024280%	0.026453%	-	3,065	3,718	4,176	3,274	2,451	(30)	2,421	
7320700	3,964	0.051890%	0.051375%	-	5,952	7,945	8,925	6,998	5,238	(41)	5,197	
7320800	2,541	0.033259%	0.032322%	-	3,745	5,092	5,721	4,485	3,357	43	3,400	
7320900	744	0.009737%	0.010632%	-	1,232	1,491	1,675	1,313	983	2	985	
7321200	232	0.003035%	0.002552%	-	296	465	522	409	306	5	311	
7321300	39	0.000506%	0.000085%	-	10	77	87	68	51	4	55	
7321500	306	0.004005%	0.004083%	-	473	613	689	540	404	(1)	403	
7321600	1,127	0.014754%	0.013354%	-	1,547	2,259	2,538	1,990	1,489	8	1,497	
7321700	1,745	0.022847%	0.022115%	-	2,562	3,498	3,930	3,081	2,306	2	2,308	
7322200	1,111	0.014543%	0.015055%	-	1,744	2,227	2,501	1,961	1,468	(10)	1,458	
7322300	180	0.002361%	0.002297%	-	266	361	406	318	238	3	241	
7322700	39	0.000506%	0.000510%	-	59	77	87	68	51	1	52	

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

Participating Employer	Employer Contributions					Net OPEB Liability as of June 30, 2023			OPEB Expense			
		Proportionate Share 2023	Proportionate Share 2022	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2022	Discount Rate Baseline 3.57%	Discount Rate Less 1.00% 2.57%	Discount Rate Plus 1.00% 4.57%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in 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)
Aggregate	7,638,864	100.00%	100.00%	-	11,585,473	15,311,083	17,199,965	13,485,832	10,094,319	N/A	N/A	
Employer												
7322800	116	0.001518%	0.001233%	-	143	232	261	205	153	7	160	
7330100	7,432	0.097289%	0.102155%	-	11,835	14,896	16,734	13,120	9,821	(96)	9,725	
7330200	280	0.003667%	0.003445%	-	399	561	631	495	370	1	371	
7330300	1,465	0.019180%	0.022370%	-	2,592	2,937	3,299	2,587	1,936	(30)	1,906	
7330400	2,148	0.028116%	0.001999%	-	232	4,305	4,836	3,792	2,838	166	3,004	
7330800	1,021	0.013362%	0.012886%	-	1,493	2,046	2,298	1,802	1,349	6	1,355	
7331000	3,098	0.040551%	0.043380%	-	5,026	6,209	6,975	5,469	4,093	(69)	4,024	
7331200	638	0.008346%	0.008038%	-	931	1,278	1,436	1,126	842	(3)	839	
7340100	7,171	0.093874%	0.089396%	-	10,357	14,373	16,146	12,660	9,476	(5)	9,471	
7340200	4,434	0.058044%	0.060391%	-	6,997	8,887	9,984	7,828	5,859	(72)	5,787	
7340500	673	0.008810%	0.008718%	-	1,010	1,349	1,515	1,188	889	(5)	884	
7340600	364	0.004763%	0.005529%	-	641	729	819	642	481	(14)	467	
7340700	158	0.020655%	0.002552%	-	296	316	355	278	208	(2)	206	
7340800	238	0.003119%	0.003360%	-	389	478	536	421	315	(6)	309	
7350100	232	0.003035%	0.004253%	-	493	465	522	409	306	(6)	300	
7350200	3,719	0.048687%	0.054055%	-	6,263	7,455	8,374	6,566	4,915	(34)	4,881	
7350300	589	0.007714%	0.007613%	-	882	1,181	1,327	1,040	779	(7)	772	
7360100	5,767	0.075496%	0.075914%	-	8,795	11,559	12,985	10,181	7,621	(43)	7,578	
7360200	7,590	0.099354%	0.099348%	-	11,510	15,212	17,089	13,399	10,029	(63)	9,966	
7360400	2,025	0.026514%	0.024497%	-	2,838	4,060	4,560	3,576	2,676	(1)	2,675	
7360600	515	0.006744%	0.007145%	-	828	1,033	1,160	909	681	(2)	679	
7360700	702	0.009189%	0.008974%	-	1,040	1,407	1,581	1,239	928	(3)	925	
7360900	567	0.007419%	0.006635%	-	769	1,136	1,276	1,001	749	2	751	
7361100	692	0.009063%	0.007910%	-	916	1,388	1,559	1,222	915	4	919	
7361300	2,061	0.026978%	0.030281%	-	3,508	4,131	4,640	3,638	2,723	(42)	2,681	
7361400	618	0.008093%	0.008846%	-	1,025	1,239	1,392	1,091	817	(8)	809	
7370600	116	0.001518%	0.001276%	-	148	232	261	205	153	7	160	
7370700	2,267	0.029676%	0.027686%	-	3,208	4,544	5,104	4,002	2,996	2	2,998	
7370800	1,285	0.016819%	0.017650%	-	2,045	2,575	2,893	2,268	1,698	8	1,706	
7370900	647	0.008473%	0.008718%	-	1,010	1,297	1,457	1,143	855	11	866	
7371000	103	0.001349%	0.002509%	-	291	207	232	182	136	(9)	127	
7371100	911	0.011929%	0.012333%	-	1,429	1,826	2,052	1,609	1,204	(13)	1,191	
7371200	3,497	0.045778%	0.048866%	-	5,661	7,009	7,874	6,174	4,621	(97)	4,524	
7380300	16,705	0.218689%	0.218472%	-	25,311	33,484	37,614	29,492	22,075	(118)	21,957	
7380600	116	0.001518%	0.001531%	-	177	232	261	205	153	(3)	150	
7380700	148	0.001939%	0.002467%	-	286	297	334	261	196	(5)	191	
7380900	77	0.001012%	0.001021%	-	118	155	174	136	102	(2)	100	
7381100	216	0.002824%	0.002254%	-	261	432	486	381	285	3	288	
7381200	753	0.009864%	0.010037%	-	1,163	1,510	1,697	1,330	996	(9)	987	
7381500	4,820	0.063103%	0.071789%	-	8,317	9,662	10,854	8,510	6,370	(120)	6,250	
7381700	116	0.001518%	0.001531%	-	177	232	261	205	153	6	159	
7382300	21,867	0.286260%	0.427971%	-	49,582	43,830	49,237	38,605	28,896	598	29,494	
7382400	1,314	0.017198%	0.020414%	-	2,365	2,633	2,958	2,319	1,736	50	1,786	
7382500	116	0.001518%	0.000893%	-	103	232	261	205	153	8	161	
7390100	4,257	0.055726%	0.078169%	-	9,056	8,532	9,585	7,515	5,625	(130)	5,495	
7390200	242	0.003161%	0.000000%	-	-	484	544	426	319	19	338	
7390400	2,763	0.036167%	0.021094%	-	2,444	5,538	6,221	4,877	3,651	174	3,825	
7390600	1,233	0.016145%	0.017224%	-	1,995	2,472	2,777	2,177	1,630	61	1,691	
7390700	972	0.012730%	0.013567%	-	1,572	1,949	2,190	1,717	1,285	(21)	1,264	
7390900	1,394	0.018252%	0.017947%	-	2,079	2,795	3,139	2,461	1,842	(14)	1,828	
7391000	148	0.001939%	0.001999%	-	232	297	334	261	196	6	202	
7391200	39	0.000506%	0.000510%	-	59	77	87	68	51	1	52	
7391300	390	0.005100%	0.005486%	-	636	781	877	688	515	(5)	510	
7391400	39	0.000506%	0.000510%	-	59	77	87	68	51	1	52	
7391500	280	0.003667%	0.003530%	-	409	561	631	495	370	(1)	369	
7391700	267	0.003499%	0.004083%	-	473	536	602	472	353	(5)	348	
7400200	9,882	0.129367%	0.139410%	-	16,151	19,807	22,251	17,446	13,059	298	13,357	
7400300	30,883	0.404288%	0.000000%	-	-	61,901	69,537	54,522	40,810	2,433	43,243	
7400500	69,034	0.903715%	0.934790%	-	108,300	138,369	155,439	121,873	91,224	1,343	92,567	

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

Participating Employer	Employer Contributions					Net OPEB Liability as of June 30, 2023			OPEB Expense			
		Proportionate Share 2023	Proportionate Share 2022	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2022	Discount Rate Baseline 3.57%	Discount Rate Less 1.00% 2.57%	Discount Rate Plus 1.00% 4.57%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in 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)
Aggregate	7,638,864	100.00%	100.00%	-	11,585,473	15,311,083	17,199,965	13,485,832	10,094,319	N/A	N/A	
Employer												
7400800	1,806	0.023648%	0.023731%	-	2,749	3,621	4,067	3,189	2,387	(9)	2,378	
7400900	4,708	0.061627%	0.064262%	-	7,445	9,436	10,600	8,311	6,221	(78)	6,143	
7401000	6,614	0.086582%	0.081061%	-	9,391	13,257	14,892	11,676	8,740	65	8,805	
7401100	261	0.003414%	0.003658%	-	424	523	587	460	345	3	348	
7401300	2,808	0.036757%	0.035512%	-	4,114	5,628	6,322	4,957	3,710	(3)	3,707	
7401600	77	0.001012%	0.001021%	-	118	155	174	136	102	2	104	
7401700	1,913	0.025039%	0.024624%	-	2,853	3,834	4,307	3,377	2,528	(14)	2,514	
7402100	538	0.007040%	0.006890%	-	798	1,078	1,211	949	711	3	714	
7410100	779	0.010201%	0.010973%	-	1,271	1,562	1,755	1,376	1,030	(12)	1,018	
7410200	4,750	0.062175%	0.061199%	-	7,090	9,520	10,694	8,385	6,276	(40)	6,236	
7410300	345	0.004510%	0.004551%	-	527	691	776	608	455	(6)	449	
7410600	206	0.002698%	0.003062%	-	355	413	464	364	272	0	272	
7410900	586	0.007672%	0.006847%	-	793	1,175	1,320	1,035	774	11	785	
7420000	882	0.011550%	0.009569%	-	1,109	1,768	1,987	1,558	1,166	7	1,173	
7420100	138	0.001813%	0.002169%	-	251	278	312	244	183	(5)	178	
7420200	837	0.010960%	0.010079%	-	1,168	1,678	1,885	1,478	1,106	6	1,112	
7420300	45,350	0.593681%	0.601277%	-	69,661	90,899	102,113	80,063	59,928	(340)	59,588	
7420400	1,104	0.014458%	0.011525%	-	1,335	2,214	2,487	1,950	1,459	50	1,509	
7420500	213	0.002782%	0.003062%	-	355	426	479	375	281	9	290	
7421100	583	0.007630%	0.006932%	-	803	1,168	1,312	1,029	770	2	772	
7421400	969	0.012688%	0.011908%	-	1,380	1,943	2,182	1,711	1,281	9	1,290	
7421600	1,394	0.018252%	0.017565%	-	2,035	2,795	3,139	2,461	1,842	9	1,851	
7421700	580	0.007588%	0.006663%	-	769	1,162	1,305	1,023	766	9	775	
7421800	480	0.006281%	0.004933%	-	572	962	1,080	847	634	4	638	
7421900	1,088	0.014248%	0.013652%	-	1,582	2,182	2,451	1,921	1,438	7	1,445	
7422100	325	0.004257%	0.003870%	-	448	652	732	574	430	19	449	
7422200	683	0.008936%	0.009101%	-	1,054	1,368	1,537	1,205	902	(5)	897	
7422300	148	0.001939%	0.001999%	-	232	297	334	261	196	8	204	
7422400	161	0.002108%	0.003317%	-	384	323	363	284	213	(10)	203	
7422800	1,291	0.016903%	0.016246%	-	1,882	2,588	2,907	2,280	1,706	3	1,709	
7422900	1,307	0.017114%	0.015268%	-	1,769	2,620	2,944	2,308	1,728	10	1,738	
7423000	14,416	0.188718%	0.187171%	-	21,685	28,895	32,459	25,450	19,050	275	19,325	
7424300	1,233	0.016145%	0.015906%	-	1,843	2,472	2,777	2,177	1,630	29	1,659	
7424400	45	0.000590%	0.000000%	-	-	90	101	80	60	4	64	
7430100	17,716	0.231925%	0.241948%	-	28,031	35,510	39,891	31,277	23,411	(209)	23,202	
7430200	18,241	0.238796%	0.238588%	-	27,642	36,562	41,073	32,204	24,105	(169)	23,936	
7430500	721	0.009442%	0.009356%	-	1,084	1,446	1,624	1,273	953	(5)	948	
7430700	605	0.007925%	0.008421%	-	976	1,213	1,363	1,069	800	(15)	785	
7430900	39	0.000506%	0.000510%	-	59	77	87	68	51	1	52	
7431100	3,928	0.051426%	0.054735%	-	6,341	7,874	8,845	6,935	5,191	(66)	5,125	
7440100	6,269	0.082072%	0.086504%	-	10,022	12,566	14,116	11,068	8,285	(72)	8,213	
7440200	4,225	0.055305%	0.057967%	-	6,716	8,468	9,512	7,458	5,583	(46)	5,537	
7440600	287	0.003752%	0.003870%	-	448	574	645	506	379	-	379	
7440700	1,958	0.025629%	0.026963%	-	3,124	3,924	4,408	3,456	2,587	(52)	2,535	
7440800	457	0.005986%	0.006294%	-	729	917	1,030	807	604	(9)	595	
7441500	151	0.001981%	0.001659%	-	192	303	341	267	200	9	209	
7450100	155	0.002023%	0.002041%	-	236	310	348	273	204	(0)	204	
7450200	8,208	0.107448%	0.117465%	-	13,609	16,451	18,481	14,490	10,846	(197)	10,649	
7450400	39	0.000506%	0.000510%	-	59	77	87	68	51	1	52	
7450800	972	0.012730%	0.013652%	-	1,582	1,949	2,190	1,717	1,285	(36)	1,249	
7450900	399	0.005227%	0.004848%	-	562	800	899	705	528	(6)	522	
7452600	902	0.011803%	0.011228%	-	1,301	1,807	2,030	1,592	1,191	-	1,191	
7460200	39,835	0.521473%	0.522853%	-	60,575	79,843	89,693	70,325	52,639	(228)	52,411	
7460300	4,653	0.060911%	0.059881%	-	6,937	9,326	10,477	8,214	6,149	93	6,242	
7460400	77	0.001012%	0.000425%	-	49	155	174	136	102	7	109	
7460500	2,148	0.028116%	0.000000%	-	-	4,305	4,836	3,792	2,838	170	3,008	
7460700	886	0.011592%	0.010760%	-	1,247	1,775	1,994	1,563	1,170	25	1,195	
7460800	29	0.000379%	0.000978%	-	113	58	65	51	38	(1)	37	
7461200	5,377	0.070395%	0.070604%	-	8,810	10,778	12,108	9,493	7,106	(141)	6,965	

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

Participating Employer	Employer Contributions					Net OPEB Liability as of June 30, 2023			OPEB Expense			
		Proportionate Share 2023	Proportionate Share 2022	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2022	Discount Rate Baseline 3.57%	Discount Rate Less 1.00% 2.57%	Discount Rate Plus 1.00% 4.57%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Employer OPEB Expense
										(10)	(11)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Aggregate	7,638,864	100.00%	100.00%	-	11,585,473	15,311,083	17,199,965	13,485,832	10,094,319	N/A	N/A	
Employer												
7461300	4,089	0.053534%	0.052183%	-	6,046	8,197	9,208	7,220	5,404	80	5,484	
7461800	155	0.002023%	0.003062%	-	355	310	348	273	204	(1)	203	
7462300	116	0.001518%	0.001531%	-	177	232	261	205	153	(1)	152	
7462400	77	0.001012%	0.001021%	-	118	155	174	136	102	1	103	
7462500	90	0.001180%	0.001446%	-	168	181	203	159	119	(2)	117	
7500100	2,318	0.030350%	0.030026%	-	3,479	4,647	5,220	4,093	3,064	2	3,066	
7500700	1,253	0.016397%	0.016671%	-	1,931	2,511	2,820	2,211	1,655	(20)	1,635	
7501600	19	0.000253%	0.000000%	-	-	39	44	34	26	2	28	
7502100	216	0.002824%	0.003062%	-	355	432	486	381	285	(6)	279	
7502200	1,774	0.023226%	0.022073%	-	2,557	3,556	3,995	3,132	2,345	11	2,356	
7502500	116	0.001518%	0.001318%	-	153	232	261	205	153	2	155	
7502600	303	0.003962%	0.004168%	-	483	607	681	534	400	(2)	398	
7700200	689	0.009021%	0.008081%	-	936	1,381	1,552	1,217	911	7	918	
7700400	605	0.007925%	0.007783%	-	902	1,213	1,363	1,069	800	(2)	798	
7700600	2,566	0.033596%	0.033130%	-	3,838	5,144	5,779	4,531	3,391	(12)	3,379	
7700700	248	0.003246%	0.003062%	-	355	497	558	438	328	(0)	328	
7701000	6,566	0.085950%	0.08710%	-	11,436	13,160	14,783	11,591	8,676	(258)	8,418	
7701200	345	0.004510%	0.004168%	-	483	691	776	608	455	3	458	
7701300	77	0.001012%	0.001021%	-	118	155	174	136	102	(1)	101	
7701400	2,766	0.036209%	0.039552%	-	4,582	5,544	6,228	4,883	3,655	(68)	3,587	
7701500	39	0.000506%	0.000680%	-	79	77	87	68	51	(3)	48	
7701600	473	0.006196%	0.006635%	-	769	949	1,066	836	625	(6)	619	
7701700	116	0.001518%	0.001531%	-	177	232	261	205	153	-	153	
7701900	348	0.004553%	0.004636%	-	537	697	783	614	460	(6)	454	
7702100	122	0.001602%	0.002594%	-	301	245	276	216	162	(9)	153	
7702200	412	0.005396%	0.005274%	-	611	826	928	728	545	1	546	
7702300	280	0.003667%	0.004168%	-	483	561	631	495	370	(3)	367	
7702400	1,227	0.016060%	0.017437%	-	2,020	2,459	2,762	2,166	1,621	1	1,622	
7702500	6,440	0.084306%	0.086164%	-	9,983	12,908	14,501	11,369	8,510	(29)	8,481	
7702800	1,430	0.018716%	0.020074%	-	2,326	2,866	3,219	2,524	1,889	(19)	1,870	
7702900	1,594	0.020866%	0.021392%	-	2,478	3,195	3,589	2,814	2,106	-	2,106	
7703200	1,150	0.015049%	0.019096%	-	2,212	2,304	2,588	2,029	1,519	(136)	1,383	
7703300	77	0.001012%	0.001021%	-	118	155	174	136	102	(1)	101	
7703700	715	0.009358%	0.009612%	-	1,114	1,433	1,610	1,262	945	(54)	891	
7703800	1,639	0.021456%	0.023434%	-	2,715	3,285	3,690	2,894	2,166	(28)	2,138	
7703900	2,434	0.031868%	0.035044%	-	4,060	4,879	5,481	4,298	3,217	(88)	3,129	
7704300	116	0.001518%	0.001531%	-	177	232	261	205	153	(1)	152	
7704400	97	0.001265%	0.000510%	-	59	194	218	171	128	5	133	
7704500	193	0.002529%	0.002552%	-	296	387	435	341	255	(1)	254	
7704600	1,787	0.023395%	0.026496%	-	3,070	3,582	4,024	3,155	2,362	(40)	2,322	
7707000	1,423	0.018632%	0.018245%	-	2,114	2,853	3,205	2,513	1,881	(5)	1,876	
7710100	90	0.001180%	0.001531%	-	177	181	203	159	119	(6)	113	
7710200	419	0.005480%	0.005614%	-	650	839	943	739	553	(5)	548	
7710300	39	0.000506%	0.000510%	-	59	77	87	68	51	1	52	
7710400	348	0.004553%	0.004593%	-	532	697	783	614	460	(1)	459	
7710500	2,212	0.028959%	0.031174%	-	3,612	4,434	4,981	3,905	2,923	(9)	2,914	
7710600	528	0.006913%	0.005061%	-	586	1,058	1,189	932	698	17	715	
7710800	270	0.003541%	0.003955%	-	458	542	609	478	357	(7)	350	
7711000	902	0.011803%	0.010207%	-	1,183	1,807	2,030	1,592	1,191	11	1,202	
7711100	77	0.001012%	0.001021%	-	118	155	174	136	102	2	104	
7711200	167	0.002192%	0.002041%	-	236	336	377	296	221	1	222	
7711300	39	0.000506%	0.000510%	-	59	77	87	68	51	1	52	
7711400	32	0.000422%	0.001276%	-	148	65	73	57	43	(7)	36	
7711500	1,166	0.015259%	0.015268%	-	1,769	2,336	2,625	2,058	1,540	(5)	1,535	
7711600	116	0.001518%	0.001531%	-	177	232	261	205	153	(1)	152	
7711800	3,883	0.050836%	0.055288%	-	6,405	7,784	8,744	6,856	5,132	(137)	4,995	
7711900	1,153	0.015091%	0.016756%	-	1,941	2,311	2,596	2,035	1,523	(21)	1,502	
7712000	1,729	0.022636%	0.025517%	-	2,956	3,466	3,893	3,053	2,285	(48)	2,237	
7712100	155	0.002023%	0.002041%	-	236	310	348	273	204	(5)	199	

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

Participating Employer	Employer Contributions					Net OPEB Liability as of June 30, 2023			OPEB Expense			
		Proportionate Share 2023	Proportionate Share 2022	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2022	Discount Rate Baseline 3.57%	Discount Rate Less 1.00% 2.57%	Discount Rate Plus 1.00% 4.57%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in 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)
Aggregate	7,638,864	100.00%	100.00%	-	11,585,473	15,311,083	17,199,965	13,485,832	10,094,319	N/A	N/A	
Employer												
7712300	879	0.011508%	0.011823%	-	1,370	1,762	1,979	1,552	1,162	(10)	1,152	
7712500	509	0.006660%	0.006039%	-	700	1,020	1,146	898	672	8	680	
7712700	7,606	0.099565%	0.101645%	-	11,776	15,244	17,125	13,427	10,050	(23)	10,027	
7712800	116	0.001518%	0.001276%	-	148	232	261	205	153	2	155	
7712900	222	0.002909%	0.002764%	-	320	445	500	392	294	(2)	292	
7713200	116	0.001518%	0.001701%	-	197	232	261	205	153	(6)	147	
7713600	663	0.008683%	0.008804%	-	1,020	1,329	1,493	1,171	876	(3)	873	
7713700	232	0.003035%	0.003062%	-	355	465	522	409	306	(7)	299	
7714000	5,017	0.065674%	0.063326%	-	7,337	10,055	11,296	8,857	6,629	(24)	6,605	
7714200	39	0.000506%	0.000510%	-	59	77	87	68	51	1	52	
7714400	290	0.003794%	0.003360%	-	389	581	653	512	383	1	384	
7714500	151	0.001981%	0.002041%	-	236	303	341	267	200	(1)	199	
7714600	547	0.007166%	0.005614%	-	650	1,097	1,233	966	723	17	740	
7720400	14,635	0.191585%	0.190275%	-	22,044	29,334	32,953	25,837	19,339	(88)	19,251	
7720700	9,715	0.127175%	0.122739%	-	14,220	19,472	21,874	17,151	12,837	(32)	12,805	
7721000	296	0.003878%	0.002509%	-	291	594	667	523	391	12	403	
7721100	232	0.003035%	0.003572%	-	414	465	522	409	306	(1)	305	
7721600	19,719	0.258144%	0.249986%	-	28,962	39,525	44,401	34,813	26,058	110	26,168	
7721800	544	0.007124%	0.010207%	-	1,183	1,091	1,225	961	719	(15)	704	
7722100	2,467	0.032289%	0.034321%	-	3,976	4,944	5,554	4,354	3,259	(16)	3,243	
7722300	6,469	0.084685%	0.090545%	-	10,490	12,966	14,566	11,420	8,548	(126)	8,422	
7722600	3,883	0.050836%	0.054607%	-	6,326	7,784	8,744	6,856	5,132	(77)	5,055	
7722900	544	0.007124%	0.007570%	-	877	1,091	1,225	961	719	0	719	
7723200	380	0.004974%	0.004636%	-	537	762	856	671	502	3	505	
7723800	467	0.006112%	0.005869%	-	680	936	1,051	824	617	(7)	610	
7723900	348	0.004553%	0.004551%	-	527	697	783	614	460	(4)	456	
7724000	39	0.000506%	0.000510%	-	59	77	87	68	51	1	52	
7724200	1,526	0.019980%	0.019691%	-	2,281	3,059	3,437	2,694	2,017	(16)	2,001	
7724400	77	0.001012%	0.001021%	-	118	155	174	136	102	1	103	
7724600	431	0.005648%	0.005869%	-	680	865	971	762	570	(5)	565	
7728100	77	0.001012%	0.001021%	-	118	155	174	136	102	(0)	102	
7730200	77	0.001012%	0.000978%	-	113	155	174	136	102	1	103	
7730400	728	0.009527%	0.009867%	-	1,143	1,459	1,639	1,285	962	(4)	958	
7731200	998	0.013067%	0.012929%	-	1,498	2,001	2,248	1,762	1,319	(8)	1,311	
7731300	4,048	0.052986%	0.051375%	-	5,952	8,113	9,114	7,146	5,349	6	5,355	
7731600	39	0.000506%	0.000383%	-	44	77	87	68	51	(1)	50	
7731900	4,695	0.061459%	0.063666%	-	7,376	9,410	10,571	8,288	6,204	(42)	6,162	
7732100	145	0.001897%	0.002169%	-	251	290	326	256	191	1	192	
7732200	470	0.006154%	0.005869%	-	680	942	1,058	830	621	(4)	617	
7732300	135	0.001770%	0.002041%	-	236	271	304	239	179	(4)	175	
7732900	412	0.005396%	0.004551%	-	527	826	928	728	545	5	550	
7733800	87	0.001138%	0.001786%	-	207	174	196	153	115	(4)	111	
7734000	39	0.000506%	0.000851%	-	99	77	87	68	51	(1)	50	
7734200	5,261	0.068878%	0.055288%	-	6,405	10,546	11,847	9,289	6,953	110	7,063	
7734300	403	0.005269%	0.004593%	-	532	807	906	711	532	(1)	531	
7738100	77	0.001012%	0.001446%	-	168	155	174	136	102	(6)	96	
7740200	264	0.003457%	0.003275%	-	379	529	595	466	349	3	352	
7740400	989	0.012941%	0.012801%	-	1,483	1,981	2,226	1,745	1,306	(2)	1,304	
7741000	1,359	0.017789%	0.018840%	-	2,183	2,724	3,060	2,399	1,796	(6)	1,790	
7741300	496	0.006492%	0.006124%	-	709	994	1,117	876	655	(0)	655	
7742100	570	0.007461%	0.007485%	-	867	1,142	1,283	1,006	753	(4)	749	
7742300	155	0.002023%	0.001531%	-	177	310	348	273	204	(3)	201	
7742600	480	0.006281%	0.006124%	-	709	962	1,080	847	634	(3)	631	
7742900	39	0.000506%	0.000510%	-	59	77	87	68	51	1	52	
7743800	39	0.000506%	0.000510%	-	59	77	87	68	51	1	52	
7744000	3,127	0.040930%	0.043933%	-	5,090	6,267	7,040	5,520	4,132	(96)	4,036	
7744600	196	0.002571%	0.002849%	-	330	394	442	347	260	(6)	254	
7750200	5,001	0.065463%	0.067068%	-	7,770	10,023	11,260	8,828	6,608	37	6,645	
7750400	583	0.007630%	0.006167%	-	714	1,168	1,312	1,029	770	16	786	

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

Participating Employer	Employer Contributions					Net OPEB Liability as of June 30, 2023			OPEB Expense			
		Proportionate Share 2023	Proportionate Share 2022	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2022	Discount Rate Baseline 3.57%	Discount Rate Less 1.00% 2.57%	Discount Rate Plus 1.00% 4.57%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in 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)
Aggregate	7,638,864	100.00%	100.00%	-	11,585,473	15,311,083	17,199,965	13,485,832	10,094,319	N/A	N/A	
Employer												
7751000	155	0.002023%	0.002339%	-	271	310	348	273	204	(8)	196	
7754000	374	0.004890%	0.004466%	-	517	749	841	659	494	(2)	492	
7761000	522	0.006829%	0.006549%	-	759	1,046	1,175	921	689	3	692	
7762100	412	0.005396%	0.005486%	-	636	826	928	728	545	(6)	539	
7764200	583	0.007630%	0.007187%	-	833	1,168	1,312	1,029	770	8	778	
7771000	1,185	0.015512%	0.014205%	-	1,646	2,375	2,668	2,092	1,566	(7)	1,559	
7772100	193	0.002529%	0.002594%	-	301	387	435	341	255	(3)	252	
7774000	2,231	0.029212%	0.027772%	-	3,218	4,473	5,024	3,939	2,949	(13)	2,936	
7774200	148	0.001939%	0.001659%	-	192	297	334	261	196	4	200	
7782100	483	0.006323%	0.006294%	-	729	968	1,088	853	638	(3)	635	
7784000	1,539	0.020149%	0.018713%	-	2,168	3,085	3,466	2,717	2,034	4	2,038	
7794000	225	0.002951%	0.003147%	-	365	452	508	398	298	(7)	291	
A0100000	5,497	0.071955%	0.074681%	-	8,652	11,017	12,376	9,704	7,263	(42)	7,221	
A0500000	7,734	0.101251%	0.100199%	-	11,609	15,503	17,415	13,655	10,221	(27)	10,194	
A1500000	1,236	0.016187%	0.016033%	-	1,857	2,478	2,784	2,183	1,634	(10)	1,624	
A1700000	1,121	0.014669%	0.014375%	-	1,665	2,246	2,523	1,978	1,481	(8)	1,473	
A2000000	741	0.009695%	0.009314%	-	1,079	1,484	1,668	1,307	979	-	979	
A8500000	219	0.002866%	0.002594%	-	301	439	493	387	289	5	294	
B0400000	20,492	0.268261%	0.269294%	-	31,199	41,074	46,141	36,177	27,079	(109)	26,970	
C0500000	1,217	0.015934%	0.016246%	-	1,882	2,440	2,741	2,149	1,608	(10)	1,598	
CS00100	753	0.009864%	0.008081%	-	936	1,510	1,697	1,330	996	32	1,028	
CS00200	770	0.010075%	0.009952%	-	1,153	1,543	1,733	1,359	1,017	18	1,035	
CS00300	731	0.009569%	0.012333%	-	1,429	1,465	1,646	1,290	966	7	973	
CS00400	6,163	0.080681%	0.080805%	-	9,362	12,353	13,877	10,881	8,144	196	8,340	
CS00500	1,014	0.013278%	0.011738%	-	1,360	2,033	2,284	1,791	1,340	35	1,375	
CS00600	811	0.010623%	0.008166%	-	946	1,626	1,827	1,433	1,072	33	1,105	
CS00700	2,183	0.028580%	0.029260%	-	3,390	4,376	4,916	3,854	2,885	50	2,935	
CS00800	5,574	0.072967%	0.066983%	-	7,760	11,172	12,550	9,840	7,366	147	7,513	
CS00900	441	0.005775%	0.004848%	-	562	884	993	779	583	16	599	
CS01000	2,199	0.028790%	0.022625%	-	2,621	4,408	4,952	3,883	2,906	96	3,002	
CS01100	164	0.002150%	0.002509%	-	291	329	370	290	217	1	218	
CS01200	818	0.010707%	0.010547%	-	1,222	1,639	1,842	1,444	1,081	32	1,113	
CS01300	1,414	0.018505%	0.020371%	-	2,360	2,833	3,183	2,496	1,868	34	1,902	
CS01400	1,839	0.024069%	0.023986%	-	2,779	3,685	4,140	3,246	2,430	58	2,488	
CS01500	348	0.004553%	0.004508%	-	522	697	783	614	460	12	472	
CS01600	1,465	0.019180%	0.020797%	-	2,409	2,937	3,299	2,587	1,936	43	1,979	
CS01700	953	0.012477%	0.011993%	-	1,389	1,910	2,146	1,683	1,259	32	1,291	
CS01800	1,336	0.017493%	0.016246%	-	1,882	2,678	3,009	2,359	1,766	47	1,813	
CS01900	657	0.008599%	0.006975%	-	808	1,317	1,479	1,160	868	25	893	
CS02000	1,900	0.024870%	0.025092%	-	2,907	3,808	4,278	3,354	2,510	58	2,568	
CS02100	1,317	0.017241%	0.017947%	-	2,079	2,640	2,965	2,325	1,740	38	1,778	
CS02300	531	0.006955%	0.008028%	-	951	1,065	1,196	938	702	18	720	
CS02400	1,307	0.017114%	0.014630%	-	1,695	2,620	2,944	2,308	1,728	55	1,783	
CS02500	2,521	0.033006%	0.032067%	-	3,715	5,054	5,677	4,451	3,332	84	3,416	
CS02600	2,882	0.037727%	0.038404%	-	4,449	5,776	6,489	5,088	3,808	83	3,891	
CS02700	1,639	0.021456%	0.020882%	-	2,419	3,285	3,690	2,894	2,166	55	2,221	
CS02800	103	0.001349%	0.013779%	-	1,596	207	232	182	136	(46)	90	
CS03000	4,060	0.053155%	0.047207%	-	5,469	8,139	9,143	7,168	5,366	160	5,526	
CS03100	863	0.011297%	0.010973%	-	1,271	1,730	1,943	1,523	1,140	28	1,168	
CS03200	1,265	0.016566%	0.019053%	-	2,207	2,536	2,849	2,234	1,672	29	1,701	
CS03300	8,530	0.111663%	0.105132%	-	12,180	17,097	19,206	15,059	11,272	294	11,566	
CS03400	5,696	0.074568%	0.069578%	-	8,061	11,417	12,826	10,056	7,527	192	7,719	
CS03500	1,958	0.025629%	0.022668%	-	2,626	3,924	4,408	3,456	2,587	69	2,656	
CS03600	367	0.004805%	0.004806%	-	557	736	826	648	485	15	500	
CS03700	4,708	0.061627%	0.059073%	-	6,844	9,436	10,600	8,311	6,221	145	6,366	
CS03800	660	0.008641%	0.009484%	-	1,099	1,323	1,486	1,165	872	13	885	
CS03900	2,389	0.031277%	0.028877%	-	3,346	4,789	5,380	4,218	3,157	92	3,249	
CS04000	7,029	0.092020%	0.073703%	-	8,539	14,089	15,827	12,410	9,289	299	9,588	
CS04100	1,056	0.013826%	0.011653%	-	1,350	2,117	2,378	1,865	1,396	50	1,446	

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

Participating Employer	Employer Contributions					Net OPEB Liability as of June 30, 2023			OPEB Expense			
		Proportionate Share 2023	Proportionate Share 2022	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2022	Discount Rate Baseline 3.57%	Discount Rate Less 1.00% 2.57%	Discount Rate Plus 1.00% 4.57%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Employer OPEB Expense
										(10)	(11)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Aggregate	7,638,864	100.00%	100.00%	-	11,585,473	15,311,083	17,199,965	13,485,832	10,094,319	N/A	N/A	
Employer												
CS04200	1,291	0.016903%	0.012078%	-	1,399	2,588	2,907	2,280	1,706	67	1,773	
CS04300	7,416	0.097078%	0.094840%	-	10,988	14,864	16,697	13,092	9,799	304	10,103	
CS04400	847	0.011086%	0.010675%	-	1,237	1,697	1,907	1,495	1,119	37	1,156	
CS04500	4,328	0.056653%	0.048271%	-	5,592	8,674	9,744	7,640	5,719	209	5,928	
CS04600	1,864	0.024407%	0.025858%	-	2,996	3,737	4,198	3,291	2,464	75	2,539	
CS04700	161	0.002108%	0.001999%	-	232	323	363	284	213	8	221	
CS04800	1,391	0.018210%	0.013397%	-	1,552	2,788	3,132	2,456	1,838	83	1,921	
CS04900	1,265	0.016566%	0.014587%	-	1,690	2,536	2,849	2,234	1,672	70	1,742	
CS05000	886	0.011592%	0.011568%	-	1,340	1,775	1,994	1,563	1,170	47	1,217	
CS05100	1,030	0.013489%	0.014035%	-	1,626	2,065	2,320	1,819	1,362	51	1,413	
CS05200	225	0.002951%	0.002594%	-	301	452	508	398	298	14	312	
CS05300	1,433	0.018758%	0.016246%	-	1,882	2,872	3,226	2,530	1,893	80	1,973	
CS05400	1,169	0.015301%	0.015566%	-	1,803	2,343	2,632	2,063	1,545	60	1,605	
CS05500	5,410	0.070817%	0.068089%	-	7,888	10,843	12,180	9,550	7,148	284	7,432	
CS05600	328	0.004300%	0.004083%	-	473	658	740	580	434	18	452	
CS05700	692	0.009063%	0.009441%	-	1,094	1,388	1,559	1,222	915	35	950	
CS05800	1,072	0.014037%	0.009994%	-	1,158	2,149	2,414	1,893	1,417	65	1,482	
CS05900	580	0.007588%	0.007613%	-	882	1,162	1,305	1,023	766	30	796	
CS06000	299	0.003920%	0.002594%	-	301	600	674	529	396	19	415	
CS06100	2,080	0.027231%	0.027857%	-	3,227	4,169	4,684	3,672	2,749	106	2,855	
CS06200	1,459	0.019095%	0.017607%	-	2,040	2,924	3,284	2,575	1,928	78	2,006	
CS06300	586	0.007672%	0.007400%	-	857	1,175	1,320	1,035	774	32	806	
CS06400	377	0.004932%	0.004891%	-	567	755	848	665	498	21	519	
CS06500	1,823	0.023859%	0.025177%	-	2,917	3,653	4,104	3,218	2,408	90	2,498	
CS06600	3,887	0.050879%	0.050822%	-	5,888	7,790	8,751	6,861	5,136	201	5,337	
CS06700	348	0.004553%	0.004466%	-	517	697	783	614	460	19	479	
CS06800	45	0.000590%	0.000510%	-	59	90	101	80	60	4	64	
CS06900	2,521	0.033006%	0.030706%	-	3,557	5,054	5,677	4,451	3,332	135	3,467	
CS07000	525	0.006871%	0.005784%	-	670	1,052	1,182	927	694	30	724	
CS07100	1,153	0.015091%	0.014928%	-	1,729	2,311	2,596	2,035	1,523	61	1,584	
CS07200	985	0.012899%	0.011483%	-	1,330	1,975	2,219	1,740	1,302	54	1,356	
CS07300	216	0.002824%	0.004806%	-	557	432	486	381	285	7	292	
CS07400	396	0.005185%	0.002297%	-	266	794	892	699	523	27	550	
CS07500	319	0.004173%	0.000000%	-	-	639	718	563	421	26	447	
D050000	696	0.009105%	0.009654%	-	1,118	1,394	1,566	1,228	919	4	923	
D100000	23,081	0.302152%	0.292005%	-	33,830	46,263	51,970	40,748	30,500	(53)	30,447	
D200000	193	0.002529%	0.002552%	-	296	387	435	341	255	-	255	
D250000	258	0.003372%	0.002552%	-	296	516	580	455	340	4	344	
D300000	1,562	0.020444%	0.019648%	-	2,276	3,130	3,516	2,757	2,064	78	2,142	
D500000	15,598	0.204188%	0.215325%	-	24,946	31,263	35,120	27,536	20,611	(587)	20,024	
E080000	1,201	0.015723%	0.014673%	-	1,700	2,407	2,704	2,120	1,587	(1)	1,586	
E120000	924	0.012098%	0.012504%	-	1,449	1,852	2,081	1,632	1,221	(14)	1,207	
E160000	2,531	0.033132%	0.034576%	-	4,006	5,073	5,699	4,468	3,344	(25)	3,319	
E190000	1,394	0.018252%	0.019648%	-	2,276	2,795	3,139	2,461	1,842	(26)	1,816	
E200000	8,794	0.115119%	0.115126%	-	13,338	17,626	19,800	15,525	11,620	(19)	11,601	
E210000	1,446	0.018927%	0.017905%	-	2,074	2,898	3,255	2,552	1,911	-	1,911	
E230000	2,219	0.029043%	0.029600%	-	3,429	4,447	4,995	3,917	2,932	(24)	2,908	
E240000	11,186	0.146439%	0.158421%	-	18,354	22,421	25,187	19,749	14,782	(133)	14,649	
E260000	947	0.012393%	0.009059%	-	1,050	1,898	2,132	1,671	1,251	48	1,299	
E280000	966	0.012646%	0.011440%	-	1,325	1,936	2,175	1,705	1,277	2	1,279	
E500000	2,444	0.031994%	0.032535%	-	3,769	4,899	5,503	4,315	3,230	(41)	3,189	
E550000	4,025	0.052691%	0.055926%	-	6,479	8,068	9,063	7,106	5,319	(54)	5,265	
F270000	1,819	0.023816%	0.024412%	-	2,828	3,646	4,096	3,212	2,404	(23)	2,381	
F500000	9,003	0.117859%	0.121080%	-	14,028	18,045	20,272	15,894	11,897	(80)	11,817	
G010000	940	0.012309%	0.012461%	-	1,444	1,885	2,117	1,660	1,243	(19)	1,224	
G020000	554	0.007250%	0.007187%	-	833	1,110	1,247	978	732	(6)	726	
G040000	924	0.012098%	0.013269%	-	1,537	1,852	2,081	1,632	1,221	(9)	1,212	
G050000	731	0.009569%	0.009559%	-	1,109	1,465	1,646	1,290	966	(1)	965	
G060000	1,146	0.015006%	0.014673%	-	1,700	2,298	2,581	2,024	1,515	(8)	1,507	

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

Participating Employer	Employer Contributions	Proportionate Share 2023	Proportionate Share 2022	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2022	Net OPEB Liability as of June 30, 2023			OPEB Expense			
						Discount Rate Baseline 3.57%	Discount Rate Less 1.00% 2.57%	Discount Rate Plus 1.00% 4.57%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Employer OPEB Expense
										(10)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Aggregate	7,638,864	100.00%	100.00%	-	11,585,473	15,311,083	17,199,965	13,485,832	10,094,319	N/A	N/A	
Employer												
G070000	1,001	0.013110%	0.014247%	-	1,651	2,007	2,255	1,768	1,323	(31)	1,292	
H030000	1,539	0.020149%	0.016799%	-	1,946	3,085	3,466	2,717	2,034	5	2,039	
H060000	155	0.002023%	0.002041%	-	236	310	348	273	204	(2)	202	
H090000	21,104	0.276270%	0.293749%	-	34,032	42,300	47,518	37,257	27,888	(306)	27,582	
H120000	191,258	2.503754%	2.489910%	-	288,468	383,352	430,645	337,652	252,737	(732)	252,005	
H150000	49,089	0.642620%	0.666772%	-	77,249	98,392	110,530	86,663	64,868	(666)	64,202	
H170000	52,302	0.684689%	0.672130%	-	77,869	104,833	117,766	92,336	69,115	(366)	68,749	
H180000	18,042	0.236183%	0.239907%	-	27,794	36,162	40,623	31,851	23,841	(175)	23,666	
H210000	16,940	0.221766%	0.227063%	-	26,306	33,955	38,144	29,907	22,386	(40)	22,346	
H240000	17,295	0.226403%	0.232677%	-	26,957	34,665	38,941	30,532	22,854	(155)	22,699	
H270000	261,062	3.417544%	3.419767%	-	396,196	523,263	587,816	460,884	344,978	(2,286)	342,692	
H470000	24,659	0.322807%	0.358053%	-	41,482	49,425	55,523	43,533	32,585	(603)	31,982	
H510000	177,535	2.324098%	2.274457%	-	263,507	355,845	399,744	313,424	234,602	(491)	234,111	
H590000	5,464	0.071533%	0.066898%	-	7,750	10,952	12,304	9,647	7,221	21	7,242	
H590801	20,122	0.263413%	0.267466%	-	30,987	40,331	45,307	35,523	26,590	(327)	26,263	
H590802	2,872	0.037600%	0.039169%	-	4,538	5,757	6,467	5,071	3,795	(22)	3,773	
H590803	7,802	0.102136%	0.106280%	-	12,313	15,638	17,567	13,774	10,310	(179)	10,131	
H590804	22,730	0.297557%	0.314375%	-	36,422	45,559	51,180	40,128	30,036	(325)	29,711	
H590805	12,941	0.169412%	0.165268%	-	19,147	25,939	29,139	22,847	17,101	(73)	17,028	
H590806	22,434	0.293679%	0.301276%	-	34,904	44,965	50,513	39,605	29,645	(334)	29,311	
H590807	6,092	0.079753%	0.081826%	-	9,480	12,211	13,717	10,755	8,051	(60)	7,991	
H590808	9,840	0.128819%	0.129501%	-	15,003	19,724	22,157	17,372	13,003	(64)	12,939	
H590809	12,323	0.161319%	0.162334%	-	18,807	24,700	27,747	21,755	16,284	(68)	16,216	
H590810	7,274	0.095223%	0.101432%	-	11,751	14,580	16,378	12,842	9,612	(125)	9,487	
H590811	13,917	0.182185%	0.188404%	-	21,827	27,894	31,336	24,569	18,390	(105)	18,285	
H590812	8,855	0.115920%	0.118996%	-	13,786	17,749	19,938	15,633	11,701	(151)	11,550	
H590813	4,379	0.057328%	0.056521%	-	6,548	8,778	9,860	7,731	5,787	(18)	5,769	
H590814	4,495	0.058845%	0.056904%	-	6,593	9,010	10,121	7,936	5,940	(24)	5,916	
H590816	2,724	0.035661%	0.031429%	-	3,641	5,460	6,134	4,809	3,600	(30)	3,570	
H590817	2,418	0.031657%	0.030706%	-	3,557	4,847	5,445	4,269	3,196	(2)	3,194	
H630000	40,598	0.531463%	0.599108%	-	69,409	81,373	91,411	71,672	53,648	(549)	53,099	
H640000	2,772	0.036294%	0.000000%	-	-	5,557	6,243	4,895	3,664	219	3,883	
H650000	3,024	0.039582%	0.000000%	-	-	6,060	6,808	5,338	3,996	239	4,235	
H670000	4,640	0.060742%	0.061752%	-	7,154	9,300	10,448	8,192	6,131	(41)	6,090	
H710000	2,122	0.027779%	0.027219%	-	3,153	4,253	4,778	3,746	2,804	(24)	2,780	
H730000	31,112	0.407281%	0.416998%	-	48,311	62,359	70,052	54,925	41,112	(653)	40,459	
H750000	11,212	0.146776%	0.150723%	-	17,462	22,473	25,245	19,794	14,816	(179)	14,637	
H790000	1,410	0.018463%	0.018840%	-	2,183	2,827	3,176	2,490	1,864	(11)	1,853	
H870000	1,517	0.019854%	0.019904%	-	2,306	3,040	3,415	2,677	2,004	(16)	1,988	
H910000	799	0.010454%	0.008591%	-	995	1,601	1,798	1,410	1,055	16	1,071	
H950000	1,375	0.017999%	0.016714%	-	1,936	2,756	3,096	2,427	1,817	(7)	1,810	
H960000	213	0.002782%	0.003062%	-	355	426	479	375	281	(2)	279	
J020000	46,616	0.610247%	0.580097%	-	67,207	93,435	104,962	82,297	61,600	(40)	61,560	
J040000	112,529	1.473116%	1.479418%	-	171,398	225,550	253,375	198,662	148,701	(715)	147,986	
J120000	122,302	1.601050%	1.665015%	-	192,900	245,138	275,380	215,915	161,615	(1,935)	159,680	
J160000	40,485	0.529988%	0.566615%	-	65,645	81,147	91,158	71,473	53,499	(1,173)	52,326	
J200000	1,491	0.019517%	0.018585%	-	2,153	2,988	3,357	2,632	1,970	(3)	1,967	
J510000	243,390	3.186209%	3.253861%	-	376,975	487,843	548,027	429,687	321,626	(1,136)	320,490	
J520000	9,766	0.127850%	0.113425%	-	13,141	19,575	21,990	17,242	12,906	379	13,285	
J530000	18,924	0.247732%	0.239269%	-	27,720	37,930	42,610	33,409	25,007	526	25,533	
J540000	33,784	0.442268%	0.414914%	-	48,070	67,716	76,070	59,644	44,644	984	45,628	
J550000	7,660	0.100282%	0.111044%	-	12,865	15,354	17,248	13,524	10,123	127	10,250	
J560000	23,036	0.301562%	0.247605%	-	28,686	46,172	51,869	40,668	30,441	1,296	31,737	
J570000	12,629	0.165324%	0.156039%	-	18,078	25,313	28,436	22,295	16,688	668	17,356	
J580000	34,238	0.448211%	0.255260%	-	29,573	68,626	77,092	60,445	45,244	2,163	47,407	
J590000	10,037	0.131390%	0.000000%	-	-	20,117	22,599	17,719	13,263	791	14,054	
K050000	44,401	0.581246%	0.574186%	-	66,522	88,995	99,974	78,386	58,673	(375)	58,298	
L040000	141,902	1.857635%	1.853121%	-	214,693	284,424	319,513	250,518	187,516	(871)	186,645	
L060000	1,678	0.021962%	0.020371%	-	2,360	3,363	3,777	2,962	2,217	52	2,269	

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

Participating Employer	Employer Contributions					Net OPEB Liability as of June 30, 2023			OPEB Expense			
		Proportionate Share 2023	Proportionate Share 2022	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2022	Discount Rate Baseline 3.57%	Discount Rate Less 1.00% 2.57%	Discount Rate Plus 1.00% 4.57%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total Employer OPEB Expense
										(10)	(11)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Aggregate	7,638,864	100.00%	100.00%	-	11,585,473	15,311,083	17,199,965	13,485,832	10,094,319	N/A	N/A	
Employer												
L080000	6,189	0.081018%	0.079912%	-	9,258	12,405	13,935	10,926	8,178	184	8,362	
L120000	1,823	0.023855%	0.020584%	-	2,385	3,653	4,104	3,218	2,408	22	2,430	
L240000	2,904	0.038022%	0.039935%	-	4,627	5,822	6,540	5,128	3,838	(46)	3,792	
L320000	4,817	0.063061%	0.060094%	-	6,962	9,655	10,846	8,504	6,366	2	6,368	
L360000	1,304	0.017072%	0.016799%	-	1,946	2,614	2,936	2,302	1,723	(4)	1,719	
L460000	547	0.007166%	0.007400%	-	857	1,097	1,233	966	723	6	729	
N040000	134,132	1.755920%	1.767723%	-	204,799	268,850	302,018	236,800	177,248	(2,446)	174,802	
N080000	24,118	0.315725%	0.314035%	-	36,382	48,341	54,305	42,578	31,870	(156)	31,714	
N120000	33,636	0.440329%	0.459315%	-	53,214	67,419	75,736	59,382	44,448	(769)	43,679	
N200000	4,057	0.053113%	0.055586%	-	6,440	8,132	9,135	7,163	5,361	(44)	5,317	
P120000	12,136	0.158874%	0.163524%	-	18,945	24,325	27,326	21,425	16,037	(92)	15,945	
P160000	4,527	0.059267%	0.065920%	-	7,637	9,074	10,194	7,993	5,983	(74)	5,909	
P240000	32,805	0.429454%	0.411469%	-	47,671	65,754	73,866	57,915	43,350	(20)	43,330	
P260000	712	0.009316%	0.009527%	-	1,104	1,426	1,602	1,256	940	1	941	
P280000	16,267	0.212956%	0.224979%	-	26,065	32,606	36,628	28,719	21,496	(98)	21,398	
P320000	3,610	0.047253%	0.044826%	-	5,193	7,235	8,127	6,372	4,770	(53)	4,717	
P340000	100	0.001307%	0.001021%	-	118	200	225	176	132	2	134	
P360000	2,254	0.029507%	0.029005%	-	3,360	4,518	5,075	3,979	2,979	(41)	2,938	
P400000	113	0.001475%	0.001021%	-	118	226	254	199	149	2	151	
P450000	448	0.005859%	0.004976%	-	576	897	1,008	790	591	6	597	
R040000	1,236	0.016187%	0.016161%	-	1,872	2,478	2,784	2,183	1,634	(10)	1,624	
R060000	3,346	0.043797%	0.039807%	-	4,612	6,706	7,533	5,906	4,421	27	4,448	
R080000	1,777	0.023268%	0.023263%	-	2,695	3,563	4,002	3,138	2,349	(19)	2,330	
R120000	2,615	0.034228%	0.033258%	-	3,853	5,241	5,887	4,616	3,455	(4)	3,451	
R200000	3,111	0.040720%	0.042019%	-	4,868	6,235	7,004	5,491	4,110	(12)	4,098	
R230000	1,671	0.021877%	0.021435%	-	2,483	3,350	3,763	2,950	2,208	(4)	2,204	
R280000	1,475	0.019306%	0.020499%	-	2,375	2,956	3,321	2,604	1,949	(13)	1,936	
R360000	13,846	0.181257%	0.178835%	-	20,719	27,752	31,176	24,444	18,297	(93)	18,204	
R400000	38,975	0.510218%	0.509669%	-	59,048	78,120	87,757	68,807	51,503	(293)	51,210	
R440000	22,553	0.295239%	0.304126%	-	35,234	45,204	50,781	39,815	29,802	(273)	29,529	
R520000	609	0.007967%	0.007060%	-	818	1,220	1,370	1,074	804	9	813	
R600000	19,227	0.251695%	0.259810%	-	30,100	38,537	43,291	33,943	25,407	(279)	25,128	
S600000	77	0.001012%	0.001021%	-	118	155	174	136	102	1	103	
T030000	155	0.002023%	0.001914%	-	222	310	348	273	204	(1)	203	
T040000	245	0.003204%	0.003317%	-	384	491	551	432	323	(2)	321	
T050000	39	0.000506%	0.000510%	-	59	77	87	68	51	(1)	50	
U120000	129,074	1.689698%	1.728554%	-	200,261	258,711	290,627	227,870	170,564	(2,476)	168,088	
U150000	100	0.001307%	0.001956%	-	227	200	225	176	132	(3)	129	
U300000	312	0.004089%	0.004806%	-	557	626	703	551	413	(10)	403	
X220000	2,202	0.028833%	0.029175%	-	3,380	4,415	4,959	3,888	2,910	(15)	2,895	
Y040000	1,262	0.016524%	0.017352%	-	2,010	2,530	2,842	2,228	1,668	(28)	1,640	
Y080000	1,349	0.017662%	0.019223%	-	2,227	2,704	3,038	2,382	1,783	(21)	1,762	
Y080200	1,694	0.022172%	0.019904%	-	2,306	3,395	3,814	2,990	2,238	28	2,266	
Y080300	927	0.012140%	0.012971%	-	1,503	1,859	2,088	1,637	1,225	(13)	1,212	
Y080500	1,014	0.013278%	0.014290%	-	1,656	2,033	2,284	1,791	1,340	(6)	1,334	
Y080600	34,071	0.446019%	0.397732%	-	46,079	68,290	76,715	60,149	45,023	542	45,565	
Y080800	184	0.002403%	0.002552%	-	296	368	413	324	243	(2)	241	
Y180000	58,446	0.765117%	0.785003%	-	90,946	117,148	131,600	103,182	77,233	(803)	76,430	
Y200000	3,977	0.052059%	0.052183%	-	6,046	7,971	8,954	7,021	5,255	(32)	5,223	

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 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	2024		2025		2026		2027		2028		Thereafter						
											(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	4,038,695	2,010,918	4,827,371	N/A	10,876,984	1,778,555	1,725,254	596,857	N/A	4,100,666	1,311,814	1,908,669	1,622,324	523,433	312,837	1,097,241											
Employer																											
5016000	7,176	3,573	8,577	61	19,387	3,160	3,065	1,060	1,058	8,343	2,175	3,235	2,726	784	431	1,693											
5020100	50,538	25,164	60,407	13	136,122	22,556	21,589	7,469	5,175	56,489	15,553	23,022	19,439	5,754	3,275	12,591											
5030100	3,170	1,578	3,789	38	8,575	1,396	1,354	468	624	3,842	930	1,398	1,173	314	162	756											
5040000	986	491	1,178	10	2,665	434	421	146	101	1,102	306	452	382	114	62	247											
5040100	21,400	10,655	25,578	1,838	59,471	9,424	9,141	3,163	688	22,416	7,030	10,192	8,675	2,871	1,801	6,487											
5040200	8,533	4,248	10,199	72	23,052	3,758	3,645	1,261	588	9,252	2,678	3,939	3,334	1,020	596	2,233											
5040300	6,752	3,362	8,070	328	18,512	2,973	2,884	998	395	7,250	2,150	3,148	2,669	836	508	1,950											
5040400	7,324	3,647	8,754	393	20,118	3,225	3,129	1,082	434	7,870	2,336	3,418	2,899	912	556	2,127											
5040500	29,353	14,615	35,085	-	79,053	12,927	12,539	4,338	2,095	31,899	9,134	13,472	11,391	3,439	2,003	7,715											
5040600	277	138	332	6	753	122	119	41	20	302	88	131	109	33	18	72											
5040700	386	192	462	5	1,045	170	165	57	86	478	114	171	142	36	20	83											
5050000	30	10	24	54	9	9	8	4,882	4,903	(555)	(555)	(555)	(555)	(555)	(555)	(555)	(555)	(555)	(555)	(555)	(555)	(555)	(555)	(555)	(555)		
5050400	5,206	2,595	6,223	7,060	21,056	2,289	2,224	769	-	5,266	2,467	2,326	2,897	1,451	1,479	4,955											
5060000	364	181	433	14	994	160	156	54	20	390	113	167	144	47	30	103											
5060700	3,887	1,935	4,646	5,270	15,728	1,712	1,660	574	3,046	1,843	2,417	2,141	1,084	881	3,427												
5064500	5,613	2,795	6,709	72	15,189	2,472	2,398	829	614	6,313	1,733	2,563	2,165	1,367	1,409	3,407											
5070000	448	223	535	20	1,226	197	191	66	65	519	138	205	175	54	31	105											
5070100	48,102	23,951	57,495	593	130,141	21,183	20,548	7,109	4,165	53,005	14,989	22,098	18,693	5,660	3,282	12,413											
5080100	71,662	35,681	85,656	272	193,271	31,558	30,613	10,591	7,157	79,919	22,115	32,705	27,631	8,221	4,701	17,980											
5090100	4,406	2,194	5,266	-	11,866	1,940	1,882	651	682	5,155	1,323	1,974	1,662	468	255	1,029											
5100100	105,799	52,679	126,459	1,742	286,679	46,592	45,195	15,635	8,151	115,573	33,165	48,800	41,308	12,643	7,388	27,801											
5110100	20,308	10,112	24,274	-	54,694	8,943	8,675	3,001	3,166	23,785	6,108	9,110	7,676	2,173	4,669												
5120100	10,759	5,357	12,860	-	28,976	4,738	4,596	1,590	2,222	13,146	3,158	4,748	3,985	1,069	555	2,315											
5130100	16,146	8,039	19,299	154	43,638	7,110	6,897	2,386	2,119	18,512	4,921	7,307	6,163	1,790	1,003	3,942											
5140900	11,440	5,696	13,674	15,516	46,326	5,038	4,887	1,691	-	11,616	5,421	7,112	6,301	3,188	2,591	10,097											
5150100	13,061	6,503	15,612	67	35,243	5,752	5,579	1,930	2,634	15,895	5,863	5,794	4,873	1,334	706	2,778											
5160000	27,448	13,667	32,866	904	74,827	12,088	11,725	4,065	1,754	29,623	8,689	17,716	10,737	3,397	1,995	7,721											
5170000	388	193	346	2	1,047	171	156	57	23	1,266	171	151	45	27	106												
5170200	3,291	1,639	3,933	-	8,863	1,449	1,406	406	315	3,656	1,013	1,499	1,266	370	210	849											
5170400	8,647	4,205	10,335	-	23,287	3,808	3,694	1,278	1,507	10,287	2,584	3,861	3,248	904	482	1,921											
5180000	821	409	383	45	2,256	361	351	121	55	888	263	384	327	101	58	235											
5180100	6,357	3,165	7,598	170	17,290	2,799	2,716	939	745	7,199	1,964	2,903	2,453	727	415	1,630											
5180200	47,378	23,590	56,631	-	127,599	20,864	20,239	7,002	4,716	52,821	14,575	21,577	18,218	5,388	3,050	11,970											
5190100	8,567	4,265	10,239	37	23,108	3,773	3,659	1,266	612	9,310	2,669	3,935	3,327	1,006	582	2,279											
5200100	9,009	4,486	10,769	50	24,314	3,967	3,849	1,331	1,720	10,867	2,675	4,007	3,368	927	491	1,979											
5210100	38,640	19,239	46,186	75	104,140	17,016	16,500	5,710	5,044	44,276	11,761	17,471	14,731	4,270	2,386	9,245											
5210200	2,726	1,357	3,258	-	7,341	1,200	1,164	403	297	3,064	831	1,234	1,044	305	170	693											
5210300	7,961	3,964	9,515	31	21,471	3,506	3,401	1,176	3,137	9,400	2,378	3,554	2,990	834	453	1,862											
5210500	3,088	4,321	4,211	42	23,204	3,844	3,707	1,263	3,137	9,187	2,790	4,073	3,457	1,103	677	2,514											
5220100	22,030	10,309	38,886	1,529	89,147	13,899	4,808	1,094	2,293	49,411	14,666	21,524	18,664	5,644	3,747	12,755											
5230500	1,953	972	2,334	-	26,743	4,373	4,242	1,468	3,210	13,203	3,555	555	555	185	98	155											
5240100	9,930	4,944	11,869	50	19,716	3,216	3,119	1,079	2,103	10,526	2,377	3,603	3,017	771	373	1,974											
5250100	8,296	4,131	9,916	-	22,343	3,653	3,544	1,226	1,565	17,114	4,732	6,996	5,910	1,763	1,012	3,811											
5260100	15,315	7,626	18,306	92	41,339	6,744	6,542	2,263	1,565	17,114	4,732	6,996	5,910	1,763	1,012	3,811											
5270100	26,766	13,327	31,992	-	72,085	11,878	11,434	3,956	2,854	22,082	6,308	7,872	2,377	1,387	5,336												
5281200	29,496	14,687	35,256	-	79,439	12,990	12,600	4,359	5,523	35,472	8,688	13,															

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	2024	2025	2026	2027	2028	Thereafter			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)		
Aggregate	4,038,695	2,010,918	4,827,371	N/A	10,876,984	1,778,555	1,725,254	596,857	N/A	4,100,666	1,311,814	1,908,669	1,622,324	523,433	312,837	1,097,241			
Employer																			
7010400	194	97	232	15	538	85	83	29	17	215	63	91	78	25	15	52			
7010600	102	51	122	-	275	45	44	15	1	105	32	48	41	13	8	28			
7011000	3,013	1,500	3,602	181	8,296	1,327	1,287	445	245	3,304	953	1,398	1,185	369	221	866			
7020200	4,559	2,270	5,449	-	12,278	2,008	1,948	674	389	5,019	1,407	2,081	1,757	522	306	1,187			
7020900	298	148	356	240	1,042	131	127	44	13	315	125	169	148	67	51	167			
7021100	184	92	220	-	496	81	79	27	6	193	58	85	72	24	14	50			
7021200	209	104	250	64	627	92	89	31	10	222	76	107	92	35	22	72			
7021300	252	125	301	43	721	111	108	37	91	347	70	108	91	23	15	67			
7021400	315	157	376	62	910	139	135	47	150	471	96	143	120	34	12	34			
7021500	228	114	273	18	633	100	97	34	13	244	73	109	93	32	20	63			
7021600	61	31	73	1	166	27	26	16	-	62	21	29	25	8	5	16			
7021700	550	274	657	3	1,484	242	235	81	149	707	154	235	196	46	23	122			
7024800	167	83	199	128	577	73	71	25	-	159	72	97	85	40	31	83			
7023100	56	28	23	174	25	24	8	34	91	16	25	21	5	3	12	12			
7023200	56	28	20	171	35	24	8	-	57	21	30	26	10	7	20	20			
7030100	2,281	1,136	2,727	100	6,244	1,005	975	337	384	2,701	695	1,032	870	252	136	557			
7030200	1,801	897	2,153	760	5,611	793	769	266	335	2,163	664	930	803	312	219	520			
7030300	358	178	427	35	998	157	153	53	146	509	99	151	126	29	16	68			
7030400	10	5	12	13	40	4	2	-	10	5	7	6	3	3	6	6			
7030500	220	109	263	-	592	97	94	32	125	348	51	84	69	10	2	28			
7040100	655	326	783	4	1,768	289	280	97	238	904	180	277	230	53	23	101			
7040400	831	414	993	-	2,238	366	355	123	123	967	249	372	313	87	48	202			
7040500	620	309	741	97	1,767	273	265	92	66	696	200	293	249	80	48	201			
7040600	257	128	307	73	765	113	110	38	51	312	82	120	102	32	25	92			
7040700	485	242	580	116	1,423	214	207	72	51	544	161	232	198	69	51	168			
7041000	82	41	98	-	221	36	35	12	35	118	21	33	27	7	2	12			
7041100	169	84	202	6	460	74	72	25	26	197	52	78	67	19	10	37			
7041200	157	78	187	2	424	69	67	23	12	171	52	72	61	18	11	43			
7041400	123	61	147	-	331	54	52	18	1	125	30	58	49	16	9	35			
7041500	123	61	147	-	331	54	52	18	1	125	39	58	49	16	9	35			
7041600	63	31	75	26	195	28	27	9	27	91	22	32	27	8	5	10			
7041700	2,111	1,051	2,523	-	5,685	930	902	312	745	2,889	578	890	744	170	62	352			
7042000	775	386	926	52	2,139	341	331	114	101	887	237	351	296	90	57	222			
7042100	267	133	319	93	812	118	114	39	80	351	96	135	116	43	24	46			
7042600	20	10	24	25	79	9	9	3	-	21	11	14	12	7	5	9			
7050100	1,673	833	2,000	117	4,623	737	715	247	170	1,869	525	772	653	199	125	480			
7050200	295	147	352	8	802	130	126	44	107	407	80	123	102	24	13	54			
7050300	405	202	484	39	1,130	178	173	60	146	557	121	180	151	41	18	62			
7050400	403	201	482	16	1,102	178	172	60	92	502	119	179	151	43	22	86			
7050500	5	3	6	20	20	2	1	-	12	17	(0)	-	1	1	-	1			
7050600	864	331	794	74	1,863	255	284	98	137	811	213	309	263	79	44	149			
7050700	61	31	73	2	167	27	26	9	7	69	19	28	7	5	16	16			
7050800	381	190	456	-	1,056	168	163	56	150	537	106	163	136	34	16	54			
7060100	293	146	350	-	789	129	125	43	77	374	78	121	101	24	13	78			
7060200	3,160	1,573	3,777	189	8,699	1,391	1,350	467	180	3,388	1,013	1,480	1,259	401	250	908			
7060300	192	96	230	40	558	85	82	28	8	203	66	96	83	32	22	56			
7060400	209	104	250	284	847	92	89	31	-	212	100	131	116	59	48	181			
7060600	204	102	244	-	550	90	87	30	61	268	56	87	74	18	9	38			
7060700	1,709	851	2,043	49	4,652	753	730	253	488	2,224	494	747	626	161	85	314			
7060800	306	153	366	14	839	135	131	45	52	363	93	139	117	35	20	72			
7070400	3,550	1,767	4,243	170	9,730	1,563	1,516	525	257	3,861	1,127	1,652	1,400	436	259	994			
7070500	458	228	547	20	1,253	202	196	68	16	482	147	217	185	61	38	124			
7070600	41	20	49	23	133	18	17	6	-	41	17	23	20	9	6	17			
7070700	706	352	844	45	1,947	311	302	104	41	758	225	331	284	95	59	195			
7070800	1,110	553	1,327	434	3,424	489	474	164	33	1,160	424	588	509	207	149	387			
7070900	264	131	315	357	1,067	131	116	39	-	268	126	165	146	60	22	228			
7071000	812	404	971	73	2,260	358	347	120	70	895	265	386	384	303	66	231			
7080200	2,162	1,077	2,584	47	5,870	952	924	320	475	2,671	643	963	810	224	116	443			
7080400	138	69	165	1	373	61	59	20	75	215	33	54	44	7	2	18			
7080500	254	126	303	7	690	112	108	37	8	265	81	121	103	33	19	68			
7080600	2,024	1,008	2,419	339	5,790	891	865	299	69	2,124	686	987	844	294	199	656			
7080800	472	235	564	7	1,278	208	201	70	37	516	147	219	184	55	31	126			
7080900	262	131	313	-	706	115	112	39	190	456	55	94	75	4	(6)	28			
7081000	5,613	2,795	6,709	1,872	16,989	2,472	2,398	829	-	5,699	2,114	2,944	2,546	1,018	726	1,943			
7081200	812	404	971	73	2,260	358	347	120	70	895	265	386	328	107	67	212			
7081400	395	197	472	349	1,413	174	169	58	-	401	172	231	203	95	75	236			
7081600	155	77	185	189	606	68	66	23	-	157	72	95	84	42	34	122			
7090100	1,331	663	1,591	1,806	5,391	586	569	197	-	1,352	631	828	734	372	302	1,172			
7090200	263	146	350	34	823	129	125	43	-	1,485	445	74	117	97	17	30			
7090500	51	21	72	1	165	27	26	9	19	31	17	25	26	6	3	12			
7100100	44,020	21,918	52,616	104	18,658	19,385	18,804	6,505	6,079	50,773	13,386	19,891	16,770	4,852	2,690	10,296			
7101200	1,021	509</td																	

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	2024	2025	2026	2027	2028	Thereafter	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	4,038,695	2,010,918	4,827,371	N/A	10,876,984	1,778,555	1,725,254	596,857	N/A	4,100,666	1,311,814	1,908,669	1,622,324	523,433	312,837	1,097,241	
Employer																	
7103300	295	147	352	38	832	130	126	44	1	301	102	145	123	43	28	91	
7103400	158	79	189	8	434	70	68	23	12	173	48	73	63	22	12	42	
7104000	1,243	619	1,485	178	3,525	547	531	184	81	1,343	410	593	505	168	107	399	
7104400	1,651	822	1,974	-	4,447	727	705	244	480	2,156	465	709	595	146	64	312	
7110100	1,670	832	1,996	49	4,547	735	713	247	106	1,801	531	778	661	207	125	444	
7110300	5,135	2,557	6,137	77	13,906	2,261	2,193	759	424	5,637	1,598	2,357	1,996	602	346	1,370	
7110500	2,790	1,389	3,335	825	8,339	1,229	1,192	412	191	3,024	1,019	1,432	1,234	475	329	826	
7110800	172	86	206	6	470	76	73	25	35	209	51	76	64	17	9	44	
7111200	1,038	517	1,241	34	2,830	457	444	153	147	1,201	315	470	396	116	65	267	
7111500	242	120	289	18	669	106	103	36	14	259	78	113	97	32	21	68	
7120200	5,414	2,696	6,471	82	14,663	2,384	2,313	800	567	6,064	1,675	2,475	2,093	626	358	1,373	
7120600	940	468	1,123	94	2,625	414	401	139	49	1,003	309	448	381	127	80	277	
7120800	308	153	568	2	831	136	132	46	36	350	93	137	115	34	22	80	
7121000	123	61	147	4	335	54	52	18	4	132	40	58	49	9	5	35	
7121600	60	30	75	51	213	26	25	9	60	27	36	31	15	12	31	31	
7121700	9	3	6	6	20	2	1	-	5	3	3	2	1	1	3	3	
7130100	1,886	939	2,255	-	5,080	831	806	279	223	2,139	575	854	723	209	116	464	
7130200	609	303	728	40	1,680	268	260	90	65	683	191	282	239	73	44	168	
7130300	4,002	1,993	4,784	45	10,824	1,763	1,710	591	513	4,577	1,218	1,810	1,531	443	251	994	
7130500	191	95	228	22	536	84	81	28	19	212	60	89	78	25	17	57	
7130700	61	31	73	39	204	27	26	9	3	65	25	34	30	14	11	25	
7130900	5,141	2,560	6,145	-	13,846	2,264	2,196	760	644	5,864	1,565	2,325	1,961	568	315	1,248	
7131000	95	47	114	36	292	42	41	14	20	117	33	47	40	14	10	31	
7131200	325	162	389	16	892	143	139	48	18	348	105	152	130	41	26	90	
7140100	6,428	3,201	7,684	455	17,768	2,831	2,746	950	231	6,758	2,097	3,047	2,591	848	532	1,895	
7140200	1,294	644	1,546	19	3,503	570	553	191	71	1,437	401	593	503	151	90	328	
7140400	3,376	1,681	4,035	652	9,744	1,467	1,442	469	227	3,655	1,136	1,634	1,575	477	300	1,146	
7140600	197	97	236	30	541	87	84	29	42	342	60	88	75	23	15	58	
7140700	92	46	110	18	265	40	39	14	67	160	19	32	26	1	1	27	
7140800	175	87	210	22	494	77	75	26	7	185	57	84	74	25	16	53	
7150100	7,629	3,798	9,118	-	20,545	3,359	3,259	1,127	543	8,288	2,373	3,500	2,963	894	522	2,006	
7150400	2,055	1,023	2,456	50	5,584	905	878	304	244	2,331	628	788	730	136	539	539	
7150500	880	438	1,052	11	2,381	388	376	130	299	1,193	242	373	311	72	33	157	
7150600	494	246	590	23	1,353	217	211	73	173	674	139	212	177	43	23	86	
7150700	174	86	208	112	580	76	74	26	36	212	67	93	81	34	24	69	
7160100	6,119	3,046	7,313	187	16,665	2,694	2,614	904	631	6,843	1,908	2,813	2,381	722	424	1,574	
7160200	124	62	149	44	379	55	53	18	28	154	39	59	50	16	11	50	
7160400	781	389	934	6	2,110	344	334	115	297	1,090	209	325	270	55	20	141	
7160500	2,467	1,228	2,949	30	6,674	1,086	1,054	365	171	2,676	769	1,134	960	291	174	670	
7160800	15	8	18	-	41	7	7	2	6	2	4	6	5	1	-	3	
7160900	783	390	936	62	2,171	345	335	115	399	1,386	253	402	370	103	63	227	
7161000	972	484	1,162	-	2,616	428	415	144	399	1,386	253	402	370	71	28	137	
7161100	157	78	187	-	422	69	67	23	36	195	44	57	57	15	8	36	
7170100	3,606	1,795	4,310	-	9,711	1,588	1,540	533	924	4,585	1,032	1,565	1,310	334	167	718	
7170200	1,728	860	2,065	982	5,635	761	738	255	56	1,810	685	941	818	348	258	775	
7170500	243	121	299	7	662	107	104	36	76	323	66	102	86	23	10	52	
7171000	95	47	114	-	296	42	41	14	13	110	33	47	40	14	11	41	
7171400	20	10	24	-	54	9	9	3	-	21	7	10	8	3	2	3	
7180300	16,180	8,056	19,339	566	44,141	7,125	6,912	2,391	903	17,331	5,153	7,545	6,402	2,014	1,205	4,491	
7180800	1,258	626	1,504	67	3,455	554	537	186	131	1,408	390	578	488	147	93	350	
7181000	535	266	639	112	1,552	235	228	79	25	567	182	261	223	78	51	190	
7181200	90	45	108	17	260	40	39	13	10	102	31	45	38	14	8	23	
7181500	94	47	112	-	253	41	40	14	30	125	24	39	33	9	4	19	
7190100	2,933	1,461	3,506	65	7,965	1,292	1,253	433	205	3,183	917	1,350	1,143	348	210	814	
7190200	63	31	75	2	171	28	27	9	-	64	21	31	25	8	5	17	
7190400	380	189	454	-	1,023	167	162	56	53	149	45	64	55	18	10	29	
7190700	131	65	157	16	369	56	55	19	16	149	45	64	55	18	10	29	
7191000	209	144	246	72	151	137	124	43	101	305	30	133	133	26	20	54	
7200100	1,605	799	1,919	33	4,356	707	686	237	191	1,821	494	732	618	182	104	405	
7200200	4,891	2,435	5,846	33	13,205	2,154	2,089	723	880	5,846	1,461	2,183	1,837	513	272	1,093	
7200300	29	14	35	-	78	13	12	4	17	46	5	10	8	1	(0)	8	
7200600	20	10	24	-	54	9	9	3	350	371	(62)	(59)	(60)	(53)	(19)		
7200700	206	103	246	33	588	91	88	30	45	254	65	95	81	25	14	54	
7201000	109	54	130	52	345	48	47	16	5	116	39	56	51	21	15	47	
7210100	9,319	4,640	11,139	97	25,195	4,104	3,981	1,377	627	10,089	2,914	4,291	3,630	1,107	649	2,516	
7210200	13,854	6,898	16,560	-	37,312	6,101	5,918	2,047	2,074	16,140	4,174	6,221	5,239	1,485	805	3,248	
7210300	71	36	85	31	223	31	31	11	14	37	21	33	29	11	7	21	
7210800	172	86	206	5	469	76	73	25	39	213	47	73	63	18	10	44	
7210900	41	20	49	5	115	18	17	6	25	66	9	16	13	1	(1)	11	
7211100	66	33	79	5	183	29	28	10	-	67							

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	2024		2025		2026		2027		2028		Thereafter	
											(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Aggregate	4,038,695	2,010,918	4,827,371	N/A	10,876,984	1,778,555	1,725,254	596,857	N/A	4,100,666	1,311,814	1,908,669	1,622,324	523,433	312,837	1,097,241						
Employer																						
7220800	2,877	1,433	3,439	-	7,749	1,267	1,229	425	473	3,394	860	1,285	1,081	301	159	669						
7220900	1,062	529	1,270	73	2,934	468	454	157	155	1,234	325	483	408	119	72	294						
7230100	414	206	494	41	1,155	182	177	61	15	435	137	200	168	55	36	123						
7230200	558	278	667	184	1,687	246	239	83	63	631	191	274	236	84	55	216						
7230600	3,555	1,770	4,249	42	9,616	1,565	1,518	525	329	3,937	1,095	1,620	1,368	405	236	955						
7230700	43	21	51	36	151	19	18	6	27	70	18	24	21	10	5	3						
7231000	277	138	332	10	757	122	119	41	52	334	83	124	106	29	13	68						
7231400	3,727	1,856	4,454	642	10,679	1,641	1,592	551	27	3,811	1,278	1,828	1,563	552	358	1,289						
7231800	82	41	98	23	244	36	35	12	21	104	28	40	33	11	6	22						
7232100	4,643	2,312	5,549	3,175	15,679	2,044	1,983	686	794	5,507	1,780	2,466	2,137	877	685	2,227						
7232700	2,079	1,035	2,485	226	5,825	915	888	307	453	2,563	626	933	786	221	122	575						
7233000	266	103	246	25	580	91	88	30	13	222	68	99	85	27	17	62						
7233000	99	49	118	16	332	43	42	15	9	109	55	82	74	14	8	24						
7233200	2,535	1,262	3,030	2,141	8,968	1,116	1,083	375	-	2,574	1,032	1,457	1,277	588	455	1,535						
7233500	429	219	535	109	1,393	193	188	65	24	470	158	232	191	73	51	126						
7234200	906	451	1,083	96	2,536	399	387	134	45	966	295	429	368	124	77	278						
7234700	339	169	405	143	1,056	149	145	50	2	346	132	182	159	67	48	122						
7234900	272	136	326	85	819	120	116	40	2	278	102	143	124	46	27	98						
7235000	20	10	24	12	66	9	3	-	-	21	10	12	10	5	4	5						
7235300	77	38	92	75	282	34	33	11	-	78	35	46	41	20	16	46						
7240100	279	139	334	377	1,129	123	119	41	62	345	120	161	142	67	53	241						
7240300	6,995	3,483	8,361	-	18,839	3,081	2,988	1,034	1,184	8,287	2,078	3,112	2,620	724	381	1,637						
7240400	3,468	1,727	4,145	44	9,384	1,527	1,481	512	332	3,852	1,066	1,579	1,334	394	230	929						
7240500	192	96	230	8	526	85	82	28	117	312	47	76	65	12	2	12						
7240600	133	66	159	22	380	58	57	20	160	295	25	45	35	3	(1)	(5)	(14)					
7240700	427	213	511	95	1,246	188	183	63	-	434	156	219	189	72	47	129						
7240900	3,471	1,728	4,145	-	9,365	1,524	1,481	512	23	332	97	142	127	39	24	84						
7241000	460	229	549	140	1,378	202	196	68	82	484	934	1,447	1,205	263	104	546						
7241300	451	225	539	34	1,249	199	193	67	56	515	137	203	172	55	34	133						
7241500	99	49	118	6	272	43	42	15	33	133	26	42	37	11	6	17						
7241600	3,973	1,978	4,749	-	10,700	1,750	1,697	587	1,277	5,311	1,108	1,695	1,416	339	152	680						
7250100	3,037	1,512	3,630	4	8,183	1,337	1,297	449	645	3,728	897	1,346	1,129	305	153	624						
7250200	439	219	525	37	1,220	193	188	65	74	520	133	198	166	48	29	126						
7250400	41	20	49	-	110	18	17	6	-	41	13	19	16	5	3	13						
7250600	351	175	419	2	947	154	150	52	136	492	97	149	123	28	10	48						
7250900	334	166	399	148	1,047	147	143	49	65	404	124	174	150	59	42	94						
7251000	271	135	324	170	900	119	116	40	11	286	110	150	131	57	43	123						
7251400	288	143	344	45	820	127	123	43	47	340	91	135	115	36	22	81						
7252000	206	103	246	-	555	91	88	30	32	241	60	90	76	22	13	52						
7260100	4,233	2,322	5,746	4,858	134,250	21,158	20,524	7,108	2,154	50,936	15,838	22,798	19,383	6,375	3,995	15,054						
7260200	615	1,471	3,447	151	3,466	542	526	182	122	1,372	394	578	490	156	91	385						
7260400	5,647	2,812	6,750	323	15,533	2,487	2,412	835	119	5,853	1,846	2,631	2,322	750	476	1,644						
7260500	41	20	49	-	110	18	17	6	-	41	13	19	16	5	3	13						
7260600	749	373	895	77	2,094	330	320	111	82	843	236	347	295	95	58	220						
7261100	1,054	525	1,260	91	2,930	464	450	156	213	1,283	327	484	409	123	68	237						
7261200	41	20	49	6	116	18	17	6	-	41	15	21	18	5	3	13						
7261300	124	62	149	93	428	55	53	18	-	126	53	72	63	29	22	63						
7261400	174	86	208	19	487	76	74	26	18	194	889	308	1,091	3,205	531	839	691	129	35	178		
7261500	2,082	1,037	2,489	-	5,608	917	889	308	388	3,240	858	1,274	1,076	313	180	675						
7262100	240	120	287	30	677	106	103	35	8	252	80	116	99	34	22	74						
7262300	4,811	2,395	5,751	5,130	18,087	2,119	2,055	711	-	4,885	2,151	2,862	2,521	1,212	961	3,495						
7270100	4,637	2,309	5,543	450	12,939	2,042	1,981	685	244	4,952	1,511	2,197	1,868	610	383	1,418						
7270200	843	420	1,007	17	2,287	371	360	125	222	1,078	245	369	310	83	41	160						
7270400	722	359	863	30	1,974	318	308	107	209	942	205	309	258	62	29	173						
7270500	2,460	1,225	2,940	619	619	612	593	205	496	1,906	376	584	486	108	39	242						
7270600	60	35	75	24	78	9	8	3	-	225	106	139	123	63	51	189						
7280100	2,809	1,399	3,358	49	7,615	1,237	1,200	415	523	3,111	757	1,133	953	259	138	5						

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	2024	2025	2026	2027	2028	Thereafter	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	4,038,695	2,010,918	4,827,371	N/A	10,876,984	1,778,555	1,725,254	596,857	N/A	4,100,666	1,311,814	1,908,669	1,622,324	523,433	312,837	1,097,241	
Employer																	
7320300	4,047	2,015	4,837	363	11,262	1,782	1,729	598	274	4,383	1,303	1,903	1,621	520	315	1,215	
7320500	3,328	1,657	3,978	134	9,097	1,466	1,422	492	293	3,673	1,057	1,549	1,317	411	249	842	
7320600	981	488	1,172	-	2,641	432	419	145	214	1,210	289	433	364	98	47	200	
7320700	2,096	1,043	2,505	28	5,672	923	895	310	243	2,371	640	949	801	233	134	543	
7320800	1,343	669	1,606	295	3,913	592	574	199	57	1,422	479	678	583	217	141	393	
7320900	393	196	470	61	1,120	173	168	58	60	459	130	188	162	54	33	94	
7321200	123	61	147	27	358	54	52	18	-	124	44	62	52	19	12	45	
7321300	20	10	24	25	79	9	9	3	-	21	10	13	11	6	5	13	
7321500	162	81	193	9	445	71	69	24	13	177	51	74	63	22	14	44	
7321600	596	297	712	97	1,702	262	255	88	24	629	202	290	245	83	54	199	
7321700	923	459	1,103	74	2,559	406	394	136	39	975	302	438	373	125	79	267	
7322200	587	292	702	24	1,605	259	251	87	60	657	181	270	230	72	43	151	
7322700	95	47	116	37	239	42	41	14	8	105	34	48	41	15	11	39	
7322800	20	10	24	-	54	9	9	3	-	21	7	10	8	3	2	3	
7323000	64	31	72	51	216	37	36	8	-	62	27	36	32	14	11	23	
7330100	3,929	1,956	4,697	-	10,582	1,730	1,678	581	622	4,611	1,180	1,761	1,482	416	226	905	
7330200	148	74	177	22	421	65	63	22	11	161	49	71	62	22	14	42	
7330300	775	386	926	52	2,139	341	331	114	258	1,044	222	336	281	70	33	153	
7330400	1,136	565	1,357	1,494	4,552	500	485	168	-	1,153	535	703	622	313	254	972	
7330800	540	269	645	83	1,537	238	231	80	28	577	181	261	223	76	48	172	
7331000	1,638	815	1,958	-	4,411	721	700	242	459	2,122	463	707	592	146	72	309	
7331200	337	168	403	31	939	148	144	50	26	368	106	156	133	45	28	102	
7340100	3,791	1,888	4,532	359	10,570	1,670	1,620	560	307	4,157	1,226	1,787	1,518	487	298	1,098	
7340200	2,344	1,167	2,802	-	6,313	1,032	1,001	346	446	2,825	689	1,036	874	236	122	532	
7340500	356	177	425	7	965	157	152	53	28	390	111	164	139	43	27	91	
7340600	272	96	230	3	521	85	82	28	75	270	48	78	67	15	8	36	
7340700	83	42	109	12	237	37	36	12	37	132	25	37	32	9	1	11	
7340800	126	65	151	-	340	55	54	19	19	147	36	56	47	13	8	32	
7350100	123	61	147	15	346	54	52	18	71	195	34	51	42	9	2	12	
7350200	1,666	979	2,350	163	5,458	866	840	291	392	2,389	605	895	756	221	132	459	
7350300	312	155	372	11	850	137	133	46	39	355	94	140	121	36	22	81	
7360100	3,049	1,518	3,644	29	8,240	1,343	1,302	451	254	3,350	947	1,398	1,183	356	204	801	
7360200	4,013	1,998	4,796	25	10,832	1,767	1,714	593	353	4,427	1,241	1,834	1,550	459	261	1,060	
7360400	1,071	533	1,280	132	3,016	472	457	158	96	1,183	347	505	429	138	89	326	
7360600	272	136	326	17	751	120	116	40	33	309	86	127	107	33	20	70	
7360700	371	185	444	10	1,010	163	159	55	22	399	119	173	147	46	27	100	
7360900	300	149	358	58	865	132	128	44	24	328	99	144	122	42	27	103	
7361100	366	182	438	63	1,049	161	156	54	16	387	121	175	150	53	34	128	
7361300	1,090	543	1,302	-	2,935	480	465	161	272	1,378	312	475	398	102	57	214	
7361400	327	163	391	11	892	144	140	48	74	406	98	146	122	33	16	71	
7370600	61	31	73	28	193	27	26	9	-	52	27	35	31	12	7	19	
7370700	1,199	597	1,433	143	3,372	528	512	177	90	1,207	394	568	483	157	99	366	
7370900	679	338	812	102	1,931	299	290	100	76	765	229	329	280	95	59	175	
7370990	342	170	406	70	991	151	146	51	18	366	122	173	148	55	38	89	
7371000	54	27	65	5	151	24	23	8	80	135	40	57	49	19	15	41	
7371100	482	240	576	16	1,314	212	206	71	79	568	144	217	183	54	29	119	
7371200	1,849	921	2,210	-	4,980	814	790	273	672	2,549	504	777	646	143	58	303	
7380300	8,832	4,398	10,557	58	23,845	3,890	3,773	1,305	632	9,600	2,751	4,056	3,433	1,039	600	2,366	
7380600	61	31	73	3	168	27	26	9	2	64	20	29	26	8	5	16	
7380700	78	39	94	8	219	34	33	12	35	114	20	34	28	7	2	13	
7380900	41	20	49	7	117	18	17	6	6	47	12	20	17	5	2	13	
7381100	114	57	136	48	355	50	49	17	18	135	40	57	49	19	15	41	
7381200	398	198	476	-	1,072	175	170	59	37	441	120	182	154	46	26	102	
7381500	2,549	1,269	3,046	32	6,896	1,122	1,089	377	921	3,509	708	1,084	904	213	92	385	
7381700	61	31	73	36	201	27	26	9	0	62	27	36	32	15	10	19	
7382300	11,561	5,756	13,819	11,428	42,564	5,081	4,939	1,709	7,760	19,499	4,353	6,062	5,242	2,096	1,494	3,818	
7382400	695	346	880	532	2,403	306	297	103	174	850	276	378	320	140	104	296	
7382500	61	31	73	51	216	37	36	3	-	53	26	37	33	16	10	31	
7389000	2,254	1,121	2,690	187	6,249	991	961	333	1,395	3,680	601	934	774	163	34	64	
7390200	128	64	153	173	518	55	55	19	-	130	60	79	70	36	29	114	
7390400	1,461	727	1,746	1,503	5,437	643	624	216	-	1,483	648	864	761	363	287	1,031	
7390600	652	325	779	552	2,308	287	279	96	58	720	273	369	323	146	112	365	
7390700	514	256	615	10	1,395	226	220	76	129	651	147	223	187	51	27	109	
7390900	737	367	881	21	2,006	325	315	109	89	838	225	334	282	83	49	195	
7391000	78	39	94	37	248	34	33	12	5	84	31	43	37	15	10	28	
7391300	206	103	246	7	562	91	88	30	29	238	63	93	79	23	14	51	
7391400	20	10	24	-	54	9	9	3	-	21	7	10	8	3	2	3	
7391500	148	74	177	11	410	65	63	22	18	168	47	69	58	19	11	38	
7391700	141	70	169	7	387	62	60	21	35	178	41	62	53	14	8	30	
7400200	5,225	2,601	6,245	2,500	16,571	2,303	2,232	772	549	3,654	1,945	2,767	2,497	975	703	1,860	

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	2024	2025	2026	2027	2028	Thereafter	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	4,038,695	2,010,918	4,827,371	N/A	10,876,984	1,778,555	1,725,254	596,857	N/A	4,100,666	1,311,814	1,908,669	1,622,324	523,433	312,837	1,097,241	
Employer																	
7410900	310	154	370	68	902	136	132	46	-	314	113	156	134	50	33	101	
7420000	466	232	558	110	1,366	205	199	69	34	507	159	227	194	66	43	171	
7420100	73	36	88	7	204	32	31	11	35	109	19	31	25	4	1	15	
7420200	443	220	529	53	1,245	195	189	65	16	465	149	213	182	61	37	137	
7420300	23,977	11,938	28,659	83	64,657	10,559	10,243	3,543	1,910	26,255	7,448	10,991	9,291	2,798	1,616	6,258	
7420400	584	291	698	382	1,955	257	249	86	-	592	240	326	285	126	95	291	
7420500	112	56	134	78	380	49	48	17	14	128	45	62	54	24	18	48	
7421100	308	153	368	42	871	136	132	46	19	334	102	149	126	42	26	93	
7421400	512	255	612	122	1,501	226	219	76	35	556	175	251	215	75	54	175	
7421600	737	367	881	97	2,082	325	315	109	16	765	249	357	306	107	68	230	
7421700	306	153	366	75	900	135	131	45	4	315	109	154	134	51	33	104	
7422000	264	126	303	77	760	112	108	37	34	291	86	124	104	35	22	98	
7422400	575	287	688	59	1,609	253	246	85	15	599	194	279	236	81	52	168	
7422100	172	86	206	141	605	76	73	25	-	174	75	100	88	41	32	95	
7422300	261	180	423	5	977	159	154	53	43	409	112	164	137	40	24	92	
7422300	78	39	94	52	263	34	33	12	5	84	33	45	39	18	12	32	
7422400	85	42	102	13	242	37	36	13	89	175	18	30	25	2	(3)	(5)	
7422800	683	340	816	68	1,907	301	292	101	27	721	225	327	276	93	61	204	
7422900	691	344	826	137	1,998	304	295	102	31	732	235	339	290	103	70	229	
7423000	7,622	3,795	9,110	1,590	22,117	3,356	3,256	1,126	86	7,824	2,751	3,877	3,337	1,263	865	2,200	
7424300	652	325	779	260	2,016	287	279	96	99	761	241	337	291	114	80	192	
7424400	24	12	28	31	95	10	10	4	-	24	12	15	14	7	6	17	
7430100	9,367	4,664	11,196	-	25,227	4,125	4,001	1,384	1,338	10,848	2,833	4,218	3,554	1,018	556	2,200	
7430200	9,644	4,802	11,528	9	25,983	4,247	4,120	1,425	947	10,739	2,964	4,389	3,705	1,090	625	2,471	
7430500	381	190	456	22	1,049	168	163	56	68	455	119	175	146	45	24	85	
7430700	320	159	383	-	862	141	137	47	110	385	89	136	114	26	10	52	
7430900	20	10	24	-	54	9	9	3	-	21	7	10	8	3	2	3	
7431100	2,077	1,038	2,483	-	5,594	915	887	207	424	2,533	609	916	768	267	114	447	
7440100	3,315	1,650	3,962	35	8,963	1,460	1,416	490	467	3,833	1,005	1,494	1,263	364	203	800	
7440200	2,234	1,112	2,670	9	6,025	984	954	330	285	2,553	679	1,010	851	245	141	545	
7440600	152	75	181	22	430	67	65	22	11	165	49	72	62	22	14	46	
7440700	1,035	515	1,237	26	2,813	456	442	153	359	1,410	284	437	366	85	38	193	
7440800	242	120	289	-	651	106	103	36	38	283	70	105	92	26	15	59	
7441500	80	40	96	57	273	35	34	12	-	81	35	47	41	19	15	35	
7450100	82	41	98	11	232	36	35	12	4	87	28	40	34	13	8	24	
7450200	4,339	2,161	5,187	-	11,687	1,911	1,854	641	1,391	5,797	1,213	1,854	1,546	370	167	740	
7450400	20	10	24	-	54	9	9	3	-	21	7	10	8	3	2	3	
7450800	514	256	615	-	1,385	226	220	76	219	741	131	207	171	33	15	87	
7450900	211	105	252	27	595	93	90	31	58	272	63	94	80	24	12	50	
7452600	477	237	570	53	1,337	210	204	70	31	515	155	225	193	64	40	145	
7460200	21,171	10,486	25,173	46	56,768	9,275	8,997	3,112	1,175	22,559	6,613	9,725	8,232	2,528	1,481	5,629	
7460400	2,460	1,225	2,940	519	7,144	1,038	1,058	364	-	2,498	892	1,256	1,000	412	267	738	
7460400	41	20	49	41	151	18	6	-	41	19	25	22	11	7	25		
7460500	1,136	565	1,357	1,540	4,598	500	485	168	-	1,153	539	707	626	317	258	998	
7460700	468	233	560	168	1,429	206	200	69	2	477	177	246	214	87	62	166	
7460800	15	8	18	15	56	7	7	2	31	47	4	6	5	-	(1)	(5)	
7461200	2,843	1,416	3,398	-	7,657	1,252	1,214	420	1,002	3,888	782	1,203	1,005	232	100	447	
7461300	2,162	1,077	2,584	460	6,283	952	924	320	-	2,196	782	1,102	948	360	242	653	
7461800	82	41	98	43	264	36	35	12	81	164	26	38	32	8	(0)	(4)	
7462300	61	31	73	-	165	27	26	9	0	62	20	29	25	8	5	16	
7462400	41	20	49	4	114	18	17	6	-	41	15	21	16	5	3	13	
7462500	48	24	57	21	150	21	20	7	41	89	13	21	17	6	(0)	5	
7500100	1,226	610	1,465	85	3,386	540	524	181	57	1,302	400	581	494	159	105	345	
7500700	662	330	792	-	1,784	292	283	98	92	765	195	293	248	75	45	164	
7501600	10	5	12	13	40	4	2	2	-	10	5	7	6	3	3	6	
7502100	114	57	136	2	309	50	49	17	31	147	31	48	39	9	7	28	
7503000	98	467	1,121	138	2,664	413	401	139	31	322	985	316	455	391	138	89	290
7503200	61	31	73	13	193	27	26	9	5	57	23	31	28	12	7	16	
7502600	160	80	191	1	432	70	68	24	12	174	50	74	62	19	10	43	
7700200	364	181	435	76	1,056	160	156	54	13	383	125	180	154	55	36	123	
7700400	320	159	383	10	872	141	137	47	10	335	103	151	130	41	25	87	
7700600	1,357	676	1,622	61	3,716	598	580	201	102	1,481	429	630	535	166	96	379	
7700700	131	65	157	9	362	58	56	19	2	135	44	63	55	19	11	35	
7701000	3,471	1,728	4,149	-	9,348	1,529	1,483	513	1,916	5,441	870	1,383	1,140	199	24	291	
7701200	182	91	218	26	517	80	78	27	11	196	62	89	77	28	17	49	
7701300	41	20	49	-	110	18	17	6	-	41	13	19	16	5	3	13	
7701400	1,462	728	1,748	-	3,938	644	625	216	444	1,929	407	625	522	125	54	276	
7701500	20	10	24	-	54	9	9	3	18	39	4	7	5	-	(0)	(0)	
7701600	250	125	299	3	677	110	107	37	42	296	75	111	93	27	14	60	
7701700	61	31	73	1	166	27	26	9	0	62	21	29	25	8	5	16	
7701900	88	92	220	-	496	81	79	27	14	201	56	83	72	23	13	49	
7702000	6																

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	2024	2025	2026	2027	2028	Thereafter			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)		
Aggregate	4,038,695	2,010,918	4,827,371	N/A	10,876,984	1,778,555	1,725,254	596,857	N/A	4,100,666	1,311,814	1,908,669	1,622,324	523,433	312,837	1,097,241			
Employer																			
7704500	102	51	122	-	275	45	44	15	1	105	32	48	41	13	8	28			
7704600	945	470	1,129	24	2,568	416	404	140	292	1,252	268	409	342	84	40	173			
7707000	752	375	899	37	2,063	331	321	111	35	798	239	351	298	100	64	212			
7710100	48	24	57	-	129	21	20	7	28	76	9	17	14	2	1	10			
7710200	221	110	265	15	611	97	95	33	19	244	69	103	88	29	17	61			
7710300	20	10	24	-	54	9	9	3	-	21	7	10	8	3	2	3			
7710400	184	92	220	3	499	81	79	27	4	191	59	87	74	24	14	50			
7710500	1,170	582	1,398	129	3,279	515	500	173	170	1,358	371	544	461	145	92	308			
7710600	279	139	334	133	885	123	119	41	9	292	108	149	129	51	35	121			
7710800	143	71	171	1	386	63	61	21	40	185	39	60	49	13	8	32			
7711000	477	237	570	112	1,396	210	204	70	13	497	166	236	203	74	49	171			
7711100	41	20	49	3	113	18	17	6	-	41	15	20	16	5	3	13			
7711200	89	44	106	8	247	39	38	13	-	90	30	43	37	12	8	27			
7711300	20	10	24	-	54	9	9	3	-	21	7	10	8	3	2	3			
7711400	17	8	20	-	45	8	7	3	53	70	(1)	1	(4)	(4)	(17)				
7711500	616	307	737	37	1,697	271	263	91	46	671	195	288	245	77	50	171			
7711600	61	31	73	-	165	27	26	9	0	62	20	29	25	8	5	16			
7711800	2,053	1,022	2,454	-	5,529	904	877	303	967	3,051	530	833	689	133	34	259			
7711900	609	303	728	7	1,647	268	260	90	156	774	177	267	225	61	31	112			
7712000	914	455	1,093	-	2,462	403	391	135	350	1,279	250	386	321	72	25	129			
7712100	82	41	98	-	221	36	35	12	5	88	24	38	33	11	6	22			
7712300	465	231	556	7	1,259	205	199	69	54	527	142	211	178	53	31	117			
7712500	269	134	322	58	783	118	115	40	10	283	95	134	115	42	26	88			
7712700	4,021	2,002	4,806	204	11,033	1,771	1,718	594	283	4,366	1,283	1,877	1,596	503	305	1,103			
7712800	61	31	73	19	184	27	26	9	8	70	22	31	27	9	7	19			
7712900	117	58	140	15	330	52	50	17	18	137	36	54	46	15	9	33			
7713200	61	31	73	-	165	27	26	9	29	91	14	23	19	2	2	14			
7713400	259	175	419	5	1,900	154	150	52	25	361	110	162	137	42	25	94			
7713700	123	61	147	-	331	54	52	18	15	139	33	53	48	16	9	35			
7714000	2,652	1,321	3,170	236	7,379	1,168	1,133	392	312	3,005	838	1,229	1,041	321	199	747			
7714200	20	10	24	-	54	9	9	3	-	21	7	10	8	3	2	3			
7714400	153	76	183	30	442	67	65	23	8	163	51	73	64	24	16	51			
7714500	80	40	96	10	226	35	34	12	9	90	25	37	32	11	7	25			
7714600	289	144	346	122	901	127	124	43	-	294	111	154	133	55	37	117			
77120400	7,738	3,853	9,249	125	20,965	3,407	3,305	1,143	561	8,416	2,425	3,569	3,023	925	546	2,061			
7720700	5,136	2,557	6,139	245	14,077	2,626	2,194	759	289	5,504	1,636	2,395	2,031	639	388	1,485			
7721000	157	78	187	96	518	69	67	23	-	159	63	86	75	32	24	79			
7721100	123	61	147	-	496	81	79	27	8	195	56	85	72	24	14	50			
7721600	10,426	5,191	12,462	1,191	29,270	4,591	4,454	1,541	203	10,789	3,496	5,037	4,298	1,468	932	3,251			
7721800	288	143	344	61	836	127	123	43	197	490	78	121	99	18	7	22			
7722100	3,804	649	1,559	67	3,579	576	557	65	169	1,493	60	602	510	88	324				
7722200	3,424	1,703	4,088	9,211	9,211	1,506	1,461	505	861	4,333	895	1,490	1,248	319	155	681			
7722500	2,053	1,002	2,454	4	5,533	904	877	303	549	2,633	590	746	893	189	93	389			
7722900	288	143	344	25	800	127	123	43	-	321	93	137	118	39	24	68			
7723200	201	100	240	31	572	88	86	30	7	211	68	86	85	30	19	62			
7723800	247	123	295	12	677	109	105	36	42	292	73	110	92	26	19	65			
7723900	184	92	220	-	496	81	79	27	8	195	56	85	72	24	14	50			
7724000	20	10	24	-	54	9	9	3	-	21	7	10	8	3	2	3			
7724200	807	402	965	46	2,220	355	345	119	119	938	246	365	309	91	53	219			
7724400	41	20	49	10	120	18	17	6	-	41	15	21	18	6	4	15			
7724600	228	114	273	23	638	100	97	34	52	283	69	103	87	25	14	57			
7728100	41	20	49	-	110	18	17	6	-	41	13	19	16	5	3	13			
7730200	41	20	49	7	117	18	17	6	2	43	14	19	17	6	4	14			
7730400	385	192	460	39	1,076	169	164	57	46	436	121	178	151	48	30	113			
7731200	528	263	631	9	1,431	232	225	78	31	566	165	243	205	64	40	148			
7731400	2,140	1,066	2,558	122	5,886	942	914	316	62	2,234	701	1,016	865	280	177	612			
7731900	2,403	1,232	2,957	26	6,711	1,023	1,000	367	272	2,702	764	1,131	2,055	279	169	621			
7732100	77	38	92	7	214	34	33	11	15	93	26	36	30	9	4	16			
7732200	249	124	297	14	684	109	106	37	13	265	77	114	100	33	21	73			
7732300	71	36	85	8	200	31	31	11	25	98	20	31	26	6	3	17			
7732900	218	109	260	61	648	96	93	32	11	232	76	107	93	33	23	84			
7733800	46	23	55	4	128	20	20	7	40	87	11	18	14	2	0	(4)			
7734000	20	10	24	6	60	9	9	3	18	39	6	9	6	1	(1)	(0)			
7734200	2,782	1,385	3,325	1,026	8,518	1,225	1,188	411	55	2,879	1,014	1,425	1,229	471	323	1,176			
7734300	213	106	254	36	609	94	91	31	18	234	68	101	86	32	20	68			
7738100	41	20	49	8	118	18	17	6	57	98	7	13	10	(1)	(5)	(4)			
7740200	140	70	167	41	418	61	60	21	18	160	48	69	58	26	18	39			
7740400	523	260	625	24	1,432	230	223	77	24	554	168	245	208	70	42	145			
7741000	718	358	859	81	2,016	316	307	106	113	842	227	335	284	89	55	183			
7741300	262	131	313	22	728	115	112	39	23	289	85	122	113	34	20	75			
7742400	201	150	346	5	816	133	129	45	31	338	93	137	116	34	21	77			
7742300	82	41	98	27	246	36	35	12	38	121	24	36	31	9	4	23			
7742600	254	126	303	10	693	112	108	37	14	271									

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	2024	2025	2026	2027	2028	Thereafter			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)		
Aggregate	4,038,695	2,010,918	4,827,371	N/A	10,876,984	1,778,555	1,725,254	596,857	N/A	4,100,666	1,311,814	1,908,669	1,622,324	523,433	312,837	1,097,241			
Employer																			
7771000	626	312	749	96	1,783	276	268	93	106	743	196	290	246	75	44	190			
7772100	102	51	122	12	287	45	44	15	36	140	30	45	38	11	6	17			
7774000	1,180	587	1,410	125	3,302	520	504	174	142	1,340	370	546	463	142	83	357			
7774200	78	39	94	21	232	34	33	12	10	89	29	39	32	10	6	27			
7782100	255	127	305	28	715	112	109	38	31	290	80	117	102	32	20	74			
7784000	814	405	973	93	2,285	358	348	120	28	854	268	390	333	114	72	254			
7794000	119	59	142	-	320	52	51	18	21	142	32	51	44	11	7	32			
A010000	2,906	1,447	3,474	68	7,895	1,280	1,241	429	318	3,268	902	1,331	1,129	339	190	736			
A050000	4,089	2,036	4,888	90	11,103	1,801	1,747	604	168	4,320	1,302	1,907	1,618	510	306	1,140			
A150000	654	326	781	8	1,769	288	279	97	44	708	202	300	254	79	49	178			
A170000	708	295	25	1,620	261	253	88	48	650	186	274	232	71	41	167				
A200000	392	195	465	33	1,086	172	167	58	20	407	127	185	165	55	32	111			
A850000	116	58	138	36	348	51	49	17	6	123	43	60	53	20	12	39			
B040000	10,834	5,395	12,950	238	29,417	4,771	4,638	1,601	699	11,696	3,410	5,011	4,246	1,309	781	2,963			
C050000	644	320	769	6	1,739	388	375	96	61	714	199	393	349	75	43	165			
C500100	398	198	476	225	1,297	175	170	59	-	404	161	220	192	84	63	174			
C500200	407	203	486	107	1,203	179	174	60	6	419	150	210	181	73	52	118			
C500300	386	192	462	128	1,168	170	165	57	150	542	133	190	162	57	35	49			
C500400	3,258	1,622	3,895	1,337	10,112	1,435	1,392	482	5	3,314	1,254	1,736	1,505	618	448	1,237			
C500500	536	267	641	232	1,676	236	229	79	10	554	209	288	250	105	73	197			
C500600	429	214	513	293	1,449	189	183	63	43	478	172	236	205	89	64	205			
C500700	1,154	575	1,380	333	3,442	508	493	171	37	1,209	425	595	514	200	139	360			
C500800	2,947	1,467	3,522	980	8,916	1,298	1,259	436	23	3,016	1,104	1,540	1,331	529	375	1,021			
C500900	233	116	279	111	739	103	100	34	8	245	92	126	110	45	31	90			
C501000	1,163	579	1,390	730	3,862	512	497	172	-	1,181	474	646	563	247	183	568			
C501100	87	43	104	52	286	38	37	13	56	144	29	42	36	12	9	15			
C501200	432	215	517	220	1,384	190	185	64	-	439	172	236	205	68	65	178			
C501300	747	372	893	292	2,304	329	319	110	103	861	278	388	335	132	93	216			
C501400	972	464	1,162	395	3,013	428	415	144	-	1,015	374	517	448	184	132	344			
C501500	184	92	220	80	576	81	79	27	32	219	71	98	85	35	25	44			
C501600	775	386	926	349	2,436	341	331	114	89	875	295	409	354	143	103	258			
C501700	504	251	602	206	1,563	222	215	74	-	511	196	270	234	97	71	184			
C501800	706	352	844	304	2,206	311	302	104	-	717	275	380	330	138	101	265			
C501900	347	173	415	195	1,130	153	148	51	15	367	138	189	165	71	53	147			
C502000	1,004	500	1,201	380	3,085	442	429	148	11	1,030	384	533	461	188	136	353			
C502100	696	347	832	277	2,152	307	297	103	37	744	264	367	318	128	92	239			
C502300	281	140	336	164	921	124	120	42	68	354	109	151	131	54	40	83			
C502400	691	344	826	396	2,257	304	295	102	-	701	280	382	333	145	109	307			
C502500	1,333	664	1,593	545	4,135	587	569	197	-	1,353	517	714	619	255	185	491			
C502600	1,524	759	1,821	582	4,686	671	651	225	60	1,607	578	803	695	280	201	521			
C502700	431	103	1,036	353	2,687	382	370	128	-	880	386	465	465	167	122	314			
C502900	54	27	65	223	1,269	24	23	8	716	771	281	(20)	(24)	(39)	(42)	(20)			
C503000	2,147	1,069	2,566	1,176	6,955	945	917	317	-	2,179	657	1,175	1,023	438	326	961			
C503100	456	227	545	198	1,426	201	195	67	21	484	176	244	211	87	63	160			
C503200	669	333	800	280	2,082	295	286	99	139	819	246	345	298	117	82	175			
C503300	4,510	2,245	5,390	2,046	14,191	1,986	1,926	666	-	4,578	1,759	2,425	2,106	878	643	1,802			
C503400	3,012	1,500	3,600	1,337	9,449	1,326	1,286	445	17	3,074	1,170	1,615	1,402	582	425	1,181			
C503500	1,035	515	1,237	499	3,286	456	442	153	23	1,074	404	557	484	202	148	417			
C503600	194	97	232	94	617	85	83	29	-	197	78	107	93	40	30	72			
C503700	2,489	1,239	2,975	1,051	7,754	1,096	1,063	368	90	2,617	953	1,321	1,145	468	338	911			
C503800	349	174	417	162	1,102	154	149	52	91	446	126	178	153	58	40	100			
C503900	1,263	629	1,510	657	4,059	556	540	187	-	1,283	502	689	599	256	190	540			
C504000	3,716	1,850	4,442	2,296	12,304	1,637	1,588	549	-	3,774	1,506	2,055	1,792	781	587	1,809			
C504100	558	278	667	368	1,871	246	239	83	-	568	231	314	274	122	93	269			
C504200	683	340	816	541	2,380	301	292	101	-	694	289	390	341	155	120	391			
C504300	3,931	1,952	4,686	2,326	12,885	1,727	1,675	579	-	3,981	1,577	2,157	1,979	812	608	1,711			
C504400	448	223	535	270	1,476	187	191	65	-	454	182	249	217	95	72	207			
C504500	2,298	1,130	2,793	1,085	7,447	977	923	338	-	2,323	952	1,200	1,130	506	395	1,262			
C504600	986	491	1,178	646	3,301	434	421	146	80	1,081	395	541	471	203	151	460			
C504700	85	42	102	50	279	37	36	13	-	86	36	48	42	19	14	34			
C504800	735	366	879	693	2,673	324	314	109	-	747	322	431	378	178	140	477			
C504900	669	333	800	576	2,378	295	286	99	-	680	287	386	339	157	122	407			
C505000	468	233	560	372	1,633	206	200	69	-	475	198	267	234	107	82	270			
C505100	545	271	651	451	1,918	240	233	81	29	583	228	308	270	122	93	314			
C505200	119	59	142	102	422	52	51	18	-	121	53	70	62	29	23	64			
C505300	758	377	906	659	2,700	334	324	112	-	770	326	438	384	178	139	465			
C505400	618	308	739	499	2,164	272	264	91	15	642	261	352	308	140	108	352			
C505500	2,860	1,424	3,419	2,339	10,042	1,260	1,222	423	-	2,905	1,213	1,636	1,433	655	506	1,694			
C505600	174	86	208	142	610	76													

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	2024	2025	2026	2027	2028	Thereafter	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	4,038,695	2,010,918	4,827,371	N/A	10,876,984	1,778,555	1,725,254	596,857	N/A	4,100,666	1,311,814	1,908,669	1,622,324	523,433	312,837	1,097,241	
Employer																	
CS07300	114	57	136	154	461	50	49	17	108	224	44	61	53	22	16	41	
CS07400	209	104	250	232	795	92	89	31	212	95	126	111	54	43	154		
CS07500	169	84	201	228	682	74	72	25	-	171	81	106	94	48	39	143	
D050000	368	183	440	34	1,025	162	157	54	38	411	121	175	149	49	27	93	
D100000	12,203	6,076	14,586	556	33,421	5,374	5,213	1,803	549	12,939	3,911	5,714	4,849	1,539	937	3,532	
D200000	102	51	122	4	279	45	44	15	1	105	33	49	42	14	8	28	
D250000	136	68	163	49	416	60	58	20	5	143	48	68	60	24	17	56	
D300000	826	411	987	617	2,841	364	353	122	-	839	346	468	410	185	142	451	
D500000	8,247	4,106	9,857	-	22,210	3,632	3,523	1,219	3,848	12,222	2,092	3,310	2,729	501	125	1,231	
E080000	635	316	759	65	1,775	280	271	94	42	687	206	301	257	83	49	193	
E120000	489	243	584	6	1,322	215	209	72	63	159	146	218	185	55	33	126	
E160000	1,338	666	1,599	31	3,634	589	572	198	176	1,135	410	608	515	93	322		
E190000	737	367	883	-	1,985	325	315	109	166	915	213	322	270	71	38	16	
E200000	4,640	2,315	5,557	86	12,607	2,047	1,986	687	171	4,921	1,491	2,178	1,853	588	340	1,266	
E310000	764	381	914	62	2,121	337	327	113	-	811	248	361	307	103	62	339	
E230000	1,173	584	1,402	-	3,159	517	501	173	111	1,302	357	532	449	134	76	310	
E240000	5,914	2,945	7,069	179	16,107	2,604	2,526	874	1,158	7,162	1,788	2,248	642	352	1,254		
E260000	501	249	598	358	1,706	220	214	74	-	508	211	285	249	113	87	253	
E280000	511	254	610	80	1,455	225	218	75	54	572	168	243	207	67	39	159	
E500000	1,292	643	1,544	-	3,479	569	552	191	238	1,150	379	570	478	129	73	300	
E550000	2,128	1,060	2,544	8	5,740	937	909	314	356	2,516	637	952	801	224	120	490	
F270000	962	479	1,150	-	2,591	424	411	142	136	1,113	289	432	363	105	61	228	
F500000	4,760	2,370	5,689	-	12,819	2,096	2,033	703	470	5,303	1,466	2,170	1,832	541	306	1,201	
G010000	497	248	594	16	1,355	219	212	73	110	614	142	216	181	45	33	124	
G020000	293	146	350	6	795	129	125	43	34	331	89	132	115	35	20	73	
G040000	469	243	584	50	1,366	215	209	72	102	598	150	222	187	55	35	119	
G050000	386	192	462	27	1,067	170	165	57	21	413	125	183	165	51	31	109	
G060000	606	302	726	29	1,461	267	259	90	65	621	189	279	237	73	42	160	
G070000	529	264	633	34	1,460	233	226	78	209	746	141	219	182	39	18	134	
H030000	814	405	973	182	2,374	358	348	120	90	916	269	390	333	112	74	280	
H060000	82	41	98	-	221	36	35	12	0	83	27	39	33	11	6	22	
H090000	11,158	5,556	13,337	-	30,051	4,914	4,766	1,649	2,082	13,411	3,318	4,967	4,177	1,156	613	2,409	
H120000	101,119	50,348	120,865	951	273,283	44,531	43,196	14,944	3,923	105,594	32,113	47,056	39,888	12,492	7,471	27,669	
H150000	25,953	12,923	31,022	-	69,898	11,429	11,087	3,836	4,351	30,703	7,764	11,599	9,759	2,732	1,470	5,871	
H170000	27,653	13,769	33,052	1,450	75,924	12,178	11,813	4,087	3,167	31,245	8,616	17,702	10,742	3,251	1,896	7,472	
H180000	9,539	4,749	11,401	-	25,689	4,201	4,075	1,410	1,013	10,699	2,923	3,658	1,074	605	2,397		
H210000	8,956	4,460	10,705	464	24,585	3,944	3,826	1,324	609	9,703	2,869	4,193	3,559	1,131	684	2,446	
H240000	9,144	4,553	10,929	146	24,772	4,027	3,906	1,351	1,058	10,342	2,815	3,518	1,040	599	2,292		
H270000	138,024	68,724	164,978	-	371,726	60,783	58,961	20,398	13,035	153,177	42,546	62,944	53,167	15,788	9,008	35,096	
H470000	13,037	6,491	15,583	-	35,111	5,741	5,569	1,927	4,403	17,640	3,632	5,558	4,634	1,104	473	2,070	
H510000	93,883	46,736	112,193	3,983	256,775	41,335	40,097	13,927	4,487	99,880	29,272	43,868	37,020	11,877	7,442	26,961	
H550000	2,889	1,438	3,495	275	8,055	1,722	1,238	427	1,035	9,558	1,386	1,183	337	244	87		
H590001	10,638	5,235	12,716	-	10,551	4,685	4,445	1,572	2,035	12,827	3,128	4,701	3,050	1,069	558	2,448	
H590002	1,519	756	1,815	54	4,144	669	649	224	188	1,730	471	696	588	176	100	383	
H590003	4,125	2,054	4,890	-	11,109	1,817	1,762	610	1,173	5,362	1,161	1,770	1,478	360	815		
H590004	12,017	5,984	14,364	-	32,365	5,292	5,134	1,776	2,146	14,348	3,578	5,354	4,507	1,251	659	2,668	
H590005	6,842	3,407	8,178	227	18,654	3,013	2,923	1,011	508	7,455	2,149	3,161	2,676	823	492	1,898	
H590006	11,861	5,906	14,177	-	31,944	5,223	5,067	1,753	2,065	14,108	3,519	5,271	4,430	1,218	651	2,747	
H590007	3,221	1,604	3,850	49	8,724	1,418	1,376	476	372	3,642	986	1,462	1,239	362	204	829	
H590008	5,203	2,590	6,219	26	14,038	2,291	2,222	769	353	5,635	1,626	2,395	2,029	617	360	1,376	
H590009	6,515	3,244	7,787	73	17,619	2,869	2,783	963	390	7,005	2,048	3,011	2,549	784	462	1,760	
H590010	3,846	1,915	4,597	-	10,358	1,694	1,643	568	827	4,732	1,124	1,692	1,422	381	812		
H590011	7,358	3,664	8,795	43	19,860	3,240	3,143	1,087	701	8,171	2,285	3,372	2,851	858	496	1,826	
H590012	4,682	2,331	5,596	-	12,609	2,062	2,000	692	965	5,719	1,370	2,062	1,730	460	232	1,036	
H590013	2,315	1,153	2,767	65	6,300	1,020	988	342	125	2,476	734	1,076	913	285	647		
H590014	2,377	1,183	2,841	108	6,509	1,047	1,015	951	178	2,591	748	1,099	931	286	173	682	
H590015	1,440	717	1,723	230	4,108	634	615	213	291	1,753	458	652	552	160	98	345	
H590016	1,279	637	1,324	71	1,565	543	546	109	56	1,254	341	339	288	91	54	216	
H590000	24,645	12,272	29,469	1,719	68,096	10,854	10,528	3,642	1,262	25,268	7,475	11,668	9,030	3,181	1,834	7,262	
J040000	50,495	29,623	71,113	2,010	16,241	26,400	25,415	8,792	5,740	66,147	18,610	27,187	7,071	4,130	1,944		
J120000	64,663	32,196	77,208	588	174,735	27,652	27,652	9,556	13,678	79,532	19,068	28,624	24,039	6,541	3,424	13,506	
J160000	21,405	10,658	25,584	35	35	57,682	28,476	9,144	3,163	8,404	30,137	5,779	8,943	7,425	1,638	3,137	
J200000	788	392	942	122	2,244	347	337	116	95	895	252	369	313	99	60	256	
J510000	128,681	64,072	153,810	2,711	349,274	56,668	54,970	19,017	8,629	130,284	40,66						

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	2024	2025	2026	2027	2028	Thereafter			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)		
Aggregate	4,038,695	2,010,918	4,827,371	N/A	10,876,984	1,778,555	1,725,254	596,857	N/A	4,100,666	1,311,814	1,908,669	1,622,324	523,433	312,837	1,097,241			
Employer																			
L040000	75,024	37,356	89,675	948	203,003	33,039	32,049	11,087	5,299	81,474	23,498	34,585	29,269	8,948	5,265	19,964			
L060000	887	442	1,060	332	2,721	391	379	131	-	901	340	471	408	167	121	313			
L080000	3,272	1,629	3,911	1,330	10,142	1,441	1,398	484	153	3,476	1,247	1,730	1,498	608	437	1,146			
L120000	964	480	1,152	423	3,019	424	412	142	159	1,137	335	477	409	148	106	407			
L240000	1,536	765	1,835	14	4,150	676	656	227	301	1,860	453	680	571	153	85	348			
L320000	2,547	1,268	3,044	294	7,153	1,122	1,088	376	161	2,747	829	1,206	1,025	334	208	803			
L360000	689	343	824	65	1,921	304	295	102	55	756	220	323	276	89	56	201			
L460000	289	144	346	71	850	127	124	43	14	308	101	145	124	46	30	97			
N040000	70,916	35,310	84,765	-	190,991	31,230	30,294	10,480	16,204	88,208	20,588	31,069	26,049	6,857	3,403	14,817			
N080000	12,751	6,349	15,241	217	34,558	5,615	5,447	1,884	1,150	14,096	3,986	5,870	4,966	1,510	867	3,263			
N120000	17,784	8,855	21,256	-	47,895	7,831	7,597	2,628	5,145	23,201	5,007	6,765	6,380	1,567	710	3,395			
N240000	2,145	1,068	2,564	2	5,779	945	916	317	278	4,656	653	971	730	237	137	506			
P120000	6,416	3,195	7,669	117	1,397	2,026	2,741	948	1,043	7,158	1,892	9,340	2,485	744	435	1,643			
P160000	2,394	1,192	2,851	38	6,485	1,054	1,023	354	866	2,997	703	1,057	888	236	127	478			
P240000	17,244	8,636	20,721	1,354	48,055	7,638	7,409	2,563	833	18,443	5,614	8,177	6,947	2,244	1,393	5,247			
P260000	376	187	450	10	1,023	166	161	56	16	399	123	178	150	47	28	98			
P280000	8,601	4,282	10,280	495	23,658	3,788	3,674	1,271	1,089	9,822	2,696	3,967	3,357	1,023	598	2,195			
P320000	1,908	950	2,281	174	5,313	840	815	282	453	2,390	567	850	717	196	97	496			
P340000	53	26	63	16	158	23	23	8	-	54	19	27	23	9	6	20			
P360000	1,192	593	1,424	42	3,251	525	509	176	282	1,492	346	522	438	116	68	269			
P400000	60	30	71	42	203	26	25	9	15	75	21	30	28	12	9	28			
P450000	237	118	283	56	694	104	101	35	5	246	83	118	102	39	25	82			
R040000	654	326	781	30	1,791	288	279	97	89	753	201	298	252	74	40	173			
R060000	1,769	881	2,114	359	5,123	779	756	261	68	1,864	602	863	742	260	174	617			
R080000	940	468	1,123	-	2,531	414	401	139	98	1,052	286	425	358	103	60	247			
R120000	1,382	688	1,652	154	3,876	609	591	204	146	1,550	446	651	553	177	114	385			
R160000	1,645	819	1,966	-	4,566	724	703	243	173	1,838	527	765	703	263	124	359			
R230000	894	440	1,055	34	1,144	389	377	134	50	947	283	414	352	111	63	244			
R280000	780	368	932	30	2,130	343	333	115	104	895	241	357	302	93	52	190			
R360000	7,220	3,645	8,750	132	19,847	3,224	3,127	1,082	584	8,017	2,285	3,367	2,848	862	501	1,967			
R400000	20,606	10,260	24,630	118	55,614	9,075	8,803	3,045	1,724	22,647	6,400	9,445	7,985	2,405	1,388	5,345			
R440000	11,924	5,937	14,252	12	32,125	5,251	5,094	1,762	1,724	13,831	3,600	5,362	4,518	1,289	710	2,814			
R520000	322	160	385	80	947	142	137	48	17	344	114	161	139	52	33	104			
R600000	10,165	5,061	12,150	64	27,440	4,477	4,342	1,502	1,694	12,015	3,023	4,525	3,804	1,052	563	2,459			
S600000	41	20	49	5	115	18	17	6	-	41	15	21	17	5	3	13			
T030000	82	41	98	14	235	36	35	12	19	102	26	38	33	12	6	18			
T040000	129	64	155	12	360	57	55	19	9	140	40	61	52	18	12	37			
T050000	20	10	24	-	54	9	9	3	-	21	7	10	8	3	2	3			
U120000	68,242	33,978	81,568	-	183,788	30,052	29,152	10,085	16,057	85,346	19,690	29,775	24,939	6,482	3,231	14,325			
U150000	53	26	63	10	152	23	23	8	37	91	14	22	19	4	1	1			
U360000	165	82	197	-	3,444	73	71	24	63	2,311	4	68	57	12	5	27			
X220000	1,654	580	1,392	21	3,157	513	407	172	81	1,453	363	537	495	140	84	314			
Y040000	667	332	793	89	1,396	294	285	99	195	873	190	288	241	62	47	185			
Y080000	713	355	853	15	1,936	314	305	105	155	879	211	316	266	72	42	149			
Y080200	895	446	1,070	277	2,688	394	383	132	34	943	320	452	389	145	100	339			
Y080300	490	244	586	18	1,338	216	209	72	108	605	147	220	185	50	25	106			
Y080500	536	267	643	25	1,469	236	229	79	68	612	168	247	209	67	39	129			
Y080600	18,013	8,969	21,531	4,843	53,356	7,933	7,695	2,662	154	18,444	6,393	9,055	7,781	2,890	1,956	6,837			
Y080800	97	48	116	2	263	43	41	14	11	109	29	44	37	11	8	25			
Y180000	30,901	15,386	36,935	-	83,222	13,608	13,200	4,567	4,844	36,219	9,234	13,801	11,612	3,249	1,747	7,360			
Y200000	2,103	1,047	2,513	-	5,663	926	898	311	148	2,283	651	963	816	244	139	567			