

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,
Gabriel, Roeder, Smith & Company



Joseph P. Newton, FSA, EA, FCA, MAAA
Senior Consultant



Andy Fritz, EA, MAAA
Senior Analyst



Table of Contents

	<u>Page</u>
Section 1 Discussion.....	2
Section 2 Accounting Exhibits.....	5
Appendix A Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense	
Appendix B Allocation of the Deferred Outflows and Inflows of Resources Related to OPEB	



SECTION 1

DISCUSSION

Discussion

Accounting Standards

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

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

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

Financial Statements

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

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of June 30, 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	195,075
Total Plan Members	<u>196,091</u>

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	<u>\$ 1,445,204</u>
Total OPEB liability – beginning	<u>\$ 46,410,320</u>
Total OPEB liability – ending	<u><u>\$ 47,855,524</u></u>
 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	<u>\$ (2,280,406)</u>
Plan fiduciary net position – beginning	<u>\$ 34,824,847</u>
Plan fiduciary net position – ending	<u><u>\$ 32,544,441</u></u>
Net OPEB liability	<u><u>\$ 15,311,083</u></u>
 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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
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	<u>\$ 10,876,984</u>	<u>\$ 4,100,666</u>

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

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

Employer contributions made subsequent to the measurement date of the total OPEB liability (June 30, 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

<u>Year Ending June 30</u>	<u>Net Deferred Outflows (Inflows)</u>
2024	\$ 1,311,814
2025	1,908,669
2026	1,622,324
2027	523,433
2028	312,837
Thereafter	1,097,241
Total	<u>\$ 6,776,318</u>



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	Thereafter	
Due to Liabilities:										
Differences in Experience										
2023	10.1023	1,444,821	143,020	143,020	143,020	143,020	143,020	143,020	586,701	1,301,801
2022	9.2046	3,070,475	333,581	333,581	333,581	333,581	333,581	333,581	1,068,989	2,736,894
2021	8.4338	(1,105,040)	(131,026)	(131,026)	(131,026)	(131,026)	(131,026)	(131,026)	(318,884)	(974,014)
2020	7.4152	(28,804)	(3,885)	(3,885)	(3,885)	(3,885)	(3,885)	(3,885)	(5,494)	(24,919)
2019	6.4233	(819,590)	(127,597)	(127,597)	(127,597)	(127,597)	(127,597)	(127,597)	(54,008)	(691,993)
2018	5.4006	(107,542)	(19,913)	(19,913)	(19,913)	(19,913)	(19,913)	(7,977)	0	(87,629)
2017	3.9570	0	0	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)	(29,604)	(121,443)	(269,463)
2022	9.2046	(1,544,309)	(167,776)	(167,776)	(167,776)	(167,776)	(167,776)	(167,776)	(537,653)	(1,376,533)
2021	8.4338	1,341,328	159,043	159,043	159,043	159,043	159,043	159,043	387,070	1,182,285
2020	7.4152	221,281	29,842	29,842	29,842	29,842	29,842	29,842	42,229	191,439
2019	6.4233	754,686	117,492	117,492	117,492	117,492	117,492	117,492	49,734	637,194
2018	5.4006	(30,621)	(5,669)	(5,669)	(5,669)	(5,669)	(5,669)	(2,276)	0	(24,952)
2017	3.9570	(72,672)	(18,366)	(18,366)	(18,366)	(17,574)	0	0	0	(54,306)
Total			\$ 84,962	\$ 84,962	\$ 84,962	\$ 85,754	\$ 103,328	\$ 106,721	\$ (180,063)	\$ 285,664
Due to Assets:										
Investment Experience										
2023	5.0000	1,129,641	225,929	225,929	225,929	225,929	225,925	0	0	903,712
2022	4.0000	4,465,856	1,116,465	1,116,465	1,116,465	1,116,461	0	0	0	3,349,391
2021	3.0000	861,403	287,135	287,135	287,133	0	0	0	0	574,268
2020	2.0000	(1,193,718)	(596,861)	(596,857)	0	0	0	0	0	(596,857)
2019	1.0000	(306,570)	(306,570)	0	0	0	0	0	0	0
Total			\$ 726,098	\$ 1,032,672	\$ 1,629,527	\$ 1,342,390	\$ 225,925	\$ 0	\$ 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:

1% Decrease 2.57%	Current Single Discount Rate Assumption 3.57%	1% Increase 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 (1)	Employer Contributions (2)	Proportionate Share 2023 (3)	Proportionate Share 2022 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2022 (6)	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 (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
						(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	(72)	50,404
5320300	11,540	0.151076%	0.152297%	-	17,644	23,131	25,985	20,374	15,250	(278)	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	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
						(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	(362)	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	(476)	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 (1)	Employer Contributions (2)	Proportionate Share 2023 (3)	Proportionate Share 2022 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2022 (6)	Net OPEB Liability as of June 30, 2023			OPEB Expense		
						Discount Rate Baseline 3.57% (7)	Discount Rate Less 1.00% 2.57% (8)	Discount Rate Plus 1.00% 4.57% (9)	Proportionate Share of Aggregate Plan OPEB Expense (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (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%	0.089864%	-	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%	0.000680%	-	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 (1)	Employer Contributions (2)	Proportionate Share 2023 (3)	Proportionate Share 2022 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2022 (6)	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 (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
						(7)	(8)	(9)			
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	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		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%	0.098030%	-	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	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
						(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 (1)	Employer Contributions (2)	Proportionate Share 2023 (3)	Proportionate Share 2022 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2022 (6)	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 (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)	
						(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 (1)	Employer Contributions (2)	Proportionate Share 2023 (3)	Proportionate Share 2022 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2022 (6)	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 (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
						(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											
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	0.002065%	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	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	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	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	
						3.57%	2.57%	4.57%	(10)	(11)	(12)	
(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												
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%	0.006635%	-	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%	0.076042%	-	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 (1)	Employer Contributions (2)	Proportionate Share 2023 (3)	Proportionate Share 2022 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2022 (6)	Net OPEB Liability as of June 30, 2023			OPEB Expense		
						Discount Rate Baseline 3.57% (7)	Discount Rate Less 1.00% 2.57% (8)	Discount Rate Plus 1.00% 4.57% (9)	Proportionate Share of Aggregate Plan OPEB Expense (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (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%	0.098710%	-	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 (1)	Employer Contributions (2)	Proportionate Share 2023 (3)	Proportionate Share 2022 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2022 (6)	Net OPEB Liability as of June 30, 2023			OPEB Expense		
						Discount Rate Baseline 3.57% (7)	Discount Rate Less 1.00% 2.57% (8)	Discount Rate Plus 1.00% 4.57% (9)	Proportionate Share of Aggregate Plan OPEB Expense (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (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											
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	(1)	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 (1)	Employer Contributions (2)	Proportionate Share 2023 (3)	Proportionate Share 2022 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2022 (6)	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 (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
						(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											
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
A010000	5,497	0.071955%	0.074681%	-	8,652	11,017	12,376	9,704	7,263	(42)	7,221
A050000	7,734	0.101251%	0.100199%	-	11,609	15,503	17,415	13,655	10,221	(27)	10,194
A150000	1,236	0.016187%	0.016033%	-	1,857	2,478	2,784	2,183	1,634	(10)	1,624
A170000	1,121	0.014669%	0.014375%	-	1,665	2,246	2,523	1,978	1,481	(8)	1,473
A200000	741	0.009695%	0.009314%	-	1,079	1,484	1,668	1,307	979	-	979
A850000	219	0.002866%	0.002594%	-	301	439	493	387	289	5	294
B040000	20,492	0.268261%	0.269294%	-	31,199	41,074	46,141	36,177	27,079	(109)	26,970
C050000	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%	0.008208%	-	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 (1)	Employer Contributions (2)	Proportionate Share 2023 (3)	Proportionate Share 2022 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2022 (6)	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 (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
						(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	14	1,413
CS05200	225	0.002951%	0.002594%	-	301	452	508	398	298	51	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%	0.009569%	-	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	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	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
						3.57%	2.57%	4.57%	(10)	(11)	(12)
(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 (1)	Employer Contributions (2)	Proportionate Share 2023 (3)	Proportionate Share 2022 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2022 (6)	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 (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
						(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	0.023859%	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	0.429453%	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%	-	1,363	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
											(12)	(13)	(14)	(15)	(16)	(17)
(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																
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
L200000	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	7,635	6,380	1,567	710	3,395
N200000	2,145	1,068	2,564	2	5,779	945	916	317	278	2,456	653	971	820	237	137	506
P120000	6,416	3,195	7,669	117	17,397	2,826	2,741	948	643	7,158	1,992	2,940	2,485	744	435	1,643
P160000	2,394	1,192	2,861	38	6,485	1,054	1,023	354	566	2,997	703	1,057	888	236	127	478
P240000	17,344	8,636	20,731	1,354	48,065	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
R200000	1,645	819	1,966	136	4,566	724	703	243	173	1,843	522	765	649	203	124	459
R230000	884	440	1,056	34	2,414	389	377	131	50	947	283	414	352	111	63	244
R280000	780	388	932	30	2,130	343	333	115	104	895	241	357	302	93	52	190
R360000	7,320	3,645	8,750	132	19,847	3,127	3,082	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	12	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
U300000	165	82	197	-	444	73	71	24	63	231	44	68	57	12	5	27
X220000	1,164	580	1,392	21	3,157	513	497	172	81	1,263	363	537	456	140	84	314
Y040000	667	332	798	89	1,886	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	641	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