

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, 2024





April 16, 2025

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, 2023, 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, 2024. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2024, using generally accepted actuarial principles. Please see the actuarial valuation report as of June 30, 2023 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

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

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

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

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company



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SECTION 1

DISCUSSION

Discussion

Accounting Standards

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

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

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

Financial Statements

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

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of June 30, 2024.

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, 2023 and a measurement date of June 30, 2024. Please see the actuarial valuation report as of June 30, 2023 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 3.97% (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 3.68%. 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, 2023:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	990
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	0
Active Plan Members	199,434
Total Plan Members	200,424

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 2024 fiscal year, the expected remaining service lives of all employees was approximately 2,003,651. Additionally, the total plan membership (active employees and inactive employees) was 200,424. 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 9.9971.

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%
June 30, 2024	49,010,702	31,771,665	17,239,037	64.83%

The single discount rate changed from 3.57% as of June 30, 2023 to 3.68% as of June 30, 2024.

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, 2024

Total OPEB liability

Service cost	\$ 8,547,520
Interest on the total OPEB liability	1,690,809
Changes of benefit terms	0
Difference between expected and actual experience of the total OPEB liability	657,763
Changes of assumptions	(205,555)
Benefit payments	(9,535,359)
Net change in total OPEB liability	\$ 1,155,178
Total OPEB liability – beginning	\$ 47,855,524
Total OPEB liability – ending	\$ 49,010,702

Plan fiduciary net position

Contributions – employer	\$ 7,875,756
Contributions – nonemployer contributing entities	0
Contributions – employee	0
Net investment income	976,598
Benefit payments	(9,535,359)
OPEB plan administrative expense	(89,771)
Other	0
Net change in plan fiduciary net position	\$ (772,776)
Plan fiduciary net position – beginning	\$ 32,544,441
Plan fiduciary net position – ending	\$ 31,771,665

Net OPEB liability

\$ 17,239,037

**Plan fiduciary net position as a percentage
of the total OPEB liability**

64.83 %



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 2024 fiscal year, the expected remaining service lives of all employees was approximately 2,003,651. Additionally, the total plan membership (active employees and inactive employees) was 200,424. 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 9.9971.

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, 2024

	Recognition Period (or amortization years)	Total (Inflow) or Outflow	2024 Recognized in current OPEB expense	Deferred (Inflow) or Outflow in future expense
<u>Due to Liabilities:</u>				
Differences in expected and actual experience	9.9971	\$ 657,763	\$ 65,796	\$ 591,967
Assumption changes	9.9971	\$ (205,555)	\$ (20,562)	\$ (184,993)
<u>Due to Assets:</u>				
Net Difference between projected and actual earnings on OPEB plan investments	5.0000	\$ (26,505)	\$ (5,301)	\$ (21,204)
Total		\$ 425,703	\$ 39,933	\$ 385,770

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, 2024

1. Service Cost	\$	8,547,520
2. Interest on the Total OPEB Liability		1,690,809
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)		(950,093)
6. OPEB Plan Administrative Expense		89,771
7. Other Changes in Plan Fiduciary Net Position		0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		324,376
9. Recognition of Outflow (Inflow) of Resources due to Assets		1,027,371
10. Total OPEB Expense	\$	10,729,754



Exhibit 5

Deferred Outflows and Inflows Related to OPEB

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 4,154,061	\$ 1,496,134
Changes in assumptions	1,704,541	1,688,832
Net difference between projected and actual earnings on OPEB plan investments	3,197,842	21,204
Changes in proportion and differences between contributions and proportionate share of contributions	TBD	TBD
Contributions subsequent to the measurement date	TBD	
Total	<u>\$ 9,056,444</u>	<u>\$ 3,206,170</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, 2024) and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow related to OPEB. See paragraph 68 of GASB Statement No. 75 for cost-sharing employers.

Exhibit 6

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

Year Ending June 30	Net Deferred Outflows (Inflows)
2025	\$ 1,948,602
2026	1,662,257
2027	563,366
2028	352,770
2029	374,155
Thereafter	949,124
Total	<u>\$ 5,850,274</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
			2024	2025	2026	2027	2028	2029	Thereafter	
Due to Liabilities:										
Differences in Experience										
2024	9.9971	657,763	65,796	65,796	65,796	65,796	65,796	65,796	262,987	591,967
2023	9.1023	1,301,801	143,020	143,020	143,020	143,020	143,020	143,020	443,681	1,158,781
2022	8.2046	2,736,894	333,581	333,581	333,581	333,581	333,581	333,581	735,408	2,403,313
2021	7.4338	(974,014)	(131,026)	(131,026)	(131,026)	(131,026)	(131,026)	(131,026)	(187,858)	(842,988)
2020	6.4152	(24,919)	(3,885)	(3,885)	(3,885)	(3,885)	(3,885)	(3,885)	(1,609)	(21,034)
2019	5.4233	(691,993)	(127,597)	(127,597)	(127,597)	(127,597)	(127,597)	(54,008)	0	(564,396)
2018	4.4006	(87,629)	(19,913)	(19,913)	(19,913)	(19,913)	(7,977)	0	0	(67,716)
2017	2.9570	0	0	0	0	0	0	0	0	0
Total			\$ 259,976	\$ 259,976	\$ 259,976	\$ 259,976	\$ 271,912	\$ 353,478	\$ 1,252,609	\$ 2,657,927
Assumption Changes										
2024	9.9971	(205,555)	(20,562)	(20,562)	(20,562)	(20,562)	(20,562)	(20,562)	(82,183)	(184,993)
2023	9.1023	(269,463)	(29,604)	(29,604)	(29,604)	(29,604)	(29,604)	(29,604)	(91,839)	(239,859)
2022	8.2046	(1,376,533)	(167,776)	(167,776)	(167,776)	(167,776)	(167,776)	(167,776)	(369,877)	(1,208,757)
2021	7.4338	1,182,285	159,043	159,043	159,043	159,043	159,043	159,043	228,027	1,023,242
2020	6.4152	191,439	29,842	29,842	29,842	29,842	29,842	29,842	12,387	161,597
2019	5.4233	637,194	117,492	117,492	117,492	117,492	117,492	49,734	0	519,702
2018	4.4006	(24,952)	(5,669)	(5,669)	(5,669)	(5,669)	(2,276)	0	0	(19,283)
2017	2.9570	(54,306)	(18,366)	(18,366)	(17,574)	0	0	0	0	(35,940)
Total			\$ 64,400	\$ 64,400	\$ 65,192	\$ 82,766	\$ 86,159	\$ 20,677	\$ (303,485)	\$ 15,709
Due to Assets:										
Investment Experience										
2024	5.0000	(26,505)	(5,301)	(5,301)	(5,301)	(5,301)	(5,301)	0	0	(21,204)
2023	4.0000	903,712	225,929	225,929	225,929	225,925	0	0	0	677,783
2022	3.0000	3,349,391	1,116,465	1,116,465	1,116,461	0	0	0	0	2,232,926
2021	2.0000	574,268	287,135	287,133	0	0	0	0	0	287,133
2020	1.0000	(596,857)	(596,857)	0	0	0	0	0	0	0
Total			\$ 1,027,371	\$ 1,624,226	\$ 1,337,089	\$ 220,624	\$ (5,301)	\$ 0	\$ 0	\$ 3,176,638
Total Recognized in Future Expense				\$ 1,948,602	\$ 1,662,257	\$ 563,366	\$ 352,770	\$ 374,155	\$ 949,124	\$ 5,850,274

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, 2023

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	3.68% as of June 30, 2024
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 3.57% as of June 30, 2023 to 3.68% as of June 30, 2024.



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 3.68%, 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 2.68%	Current Single Discount Rate Assumption 3.68%	1% Increase 4.68%
\$ 19,137,731	\$ 17,239,037	\$ 15,408,241

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 2024 (3)	Proportionate Share 2023 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2023 (6)	Net OPEB Liability as of June 30, 2024			OPEB Expense		
						Discount Rate Baseline 3.68%	Discount Rate Less 1.00% 2.68%	Discount Rate Plus 1.00% 4.68%	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	7,875,756	100.00%	100.00%	-	15,311,083	17,239,037	19,137,731	15,408,241	10,729,754	N/A	N/A
Employer											
5016000	13,318	0.169100%	0.177674%	-	27,204	29,151	32,362	26,055	18,144	(230)	17,914
5020100	95,940	1.218167%	1.251350%	-	191,595	210,000	233,130	187,698	130,706	(1,146)	129,560
5030100	5,606	0.071181%	0.078489%	-	12,018	12,271	13,622	10,968	7,638	(163)	7,475
5040000	1,832	0.023264%	0.024407%	-	3,737	4,010	4,452	3,585	2,496	(24)	2,472
5040100	41,425	0.525985%	0.529862%	-	81,128	90,675	100,662	81,045	56,437	45	56,482
5040200	16,116	0.204629%	0.211270%	-	32,348	35,276	39,161	31,530	21,956	(150)	21,806
5040300	12,841	0.163049%	0.167178%	-	25,597	28,108	31,204	25,123	17,495	(79)	17,416
5040400	14,084	0.178831%	0.181342%	-	27,765	30,829	34,224	27,555	19,188	(65)	19,123
5040500	55,532	0.705102%	0.726800%	-	111,281	121,553	134,941	108,644	75,656	(586)	75,070
5040600	480	0.006092%	0.006871%	-	1,052	1,050	1,166	939	654	(9)	645
5040700	715	0.009076%	0.009569%	-	1,465	1,565	1,737	1,398	974	(17)	957
5050400	9,789	0.124290%	0.128903%	-	19,736	21,426	23,786	19,151	13,336	736	14,072
5060000	689	0.008749%	0.009021%	-	1,381	1,508	1,674	1,348	939	(8)	931
5060700	6,807	0.086431%	0.096235%	-	14,735	14,900	16,541	13,317	9,274	496	9,770
5064500	10,259	0.130259%	0.138978%	-	21,279	22,455	24,929	20,071	13,976	(165)	13,811
5070000	786	0.009976%	0.011086%	-	1,697	1,720	1,909	1,537	1,070	(17)	1,053
5070100	90,009	1.142857%	1.191029%	-	182,359	197,018	218,717	176,094	122,626	(1,047)	121,579
5080100	137,861	1.750449%	1.774383%	-	271,677	301,761	334,996	269,713	187,819	(1,367)	186,452
5090100	8,201	0.104134%	0.109092%	-	16,703	17,952	19,929	16,045	11,173	(151)	11,022
5100100	202,284	2.568434%	2.619632%	-	401,094	442,773	491,540	395,751	275,587	(1,637)	273,950
5110100	37,671	0.478313%	0.502842%	-	76,991	82,457	91,538	73,700	51,322	(698)	50,624
5120100	19,681	0.249889%	0.266406%	-	40,790	43,078	47,823	38,503	26,812	(479)	26,333
5130100	30,281	0.384482%	0.399778%	-	61,210	66,281	73,581	59,242	41,254	(454)	40,800
5140900	20,634	0.261991%	0.283267%	-	43,371	45,165	50,139	40,368	28,111	1,523	29,634
5150100	23,406	0.297193%	0.323397%	-	49,516	51,233	56,876	45,792	31,888	(603)	31,285
5160100	53,578	0.680285%	0.679631%	-	104,059	117,275	130,191	104,820	72,993	(250)	72,743
5170000	705	0.008954%	0.009611%	-	1,472	1,544	1,714	1,380	961	(10)	951
5170200	6,153	0.078131%	0.081481%	-	12,476	13,469	14,953	12,039	8,383	(85)	8,298
5170400	16,226	0.206019%	0.214094%	-	32,780	35,516	39,427	31,744	22,105	(294)	21,811
5180000	1,694	0.021505%	0.020318%	-	3,111	3,707	4,116	3,314	2,307	7	2,314
5180100	11,866	0.150661%	0.157399%	-	24,099	25,973	28,833	23,214	16,166	(159)	16,007
5180200	91,229	1.158353%	1.173114%	-	179,616	199,689	221,682	178,482	124,288	(940)	123,348
5190100	16,551	0.210149%	0.212113%	-	32,477	36,228	40,218	32,380	22,548	(131)	22,417
5200100	16,068	0.204016%	0.223073%	-	34,155	35,170	39,044	31,435	21,890	(414)	21,476
5210100	72,901	0.925636%	0.956744%	-	146,488	159,571	177,146	142,624	99,318	(1,056)	98,262
5210200	5,072	0.064394%	0.067487%	-	10,333	11,101	12,324	9,922	6,909	(81)	6,828
5210300	14,603	0.185413%	0.197107%	-	30,179	31,963	35,484	28,569	19,894	(308)	19,586
5210500	5,513	0.069995%	0.076465%	-	11,708	12,066	13,395	10,785	7,510	(97)	7,413
5220100	41,261	0.523900%	0.537491%	-	82,296	90,315	100,263	80,724	56,213	(621)	55,592
5230100	343,919	4.366800%	4.401644%	-	673,947	752,773	835,707	672,832	468,547	(995)	467,552
5245000	43,058	0.546714%	0.554310%	-	84,871	94,248	104,629	84,239	58,661	(330)	58,331
5245100	4,656	0.059120%	0.062597%	-	9,584	10,192	11,314	9,109	6,343	(70)	6,273
5245200	6,308	0.080094%	0.081186%	-	12,430	13,807	15,328	12,341	8,594	(36)	8,558
5250300	12,989	0.164930%	0.174681%	-	26,746	28,432	31,564	25,413	17,697	579	18,276
5260100	206,792	2.625673%	2.655630%	-	406,606	452,641	502,494	404,570	281,728	(1,727)	280,001
5270100	10,813	0.137292%	0.134468%	-	20,589	23,668	26,275	21,154	14,731	(161)	14,570
5280100	43,209	0.548635%	0.568979%	-	87,117	94,579	104,996	84,535	58,867	(467)	58,400
5290100	63,782	0.809849%	0.805541%	-	123,337	139,610	154,987	124,783	86,895	(25)	86,870
5305500	25,737	0.326794%	0.340511%	-	52,136	56,336	62,541	50,353	35,064	(341)	34,723
5305600	13,811	0.175356%	0.180794%	-	27,682	30,230	33,559	27,019	18,815	(127)	18,688
5310100	8,211	0.104257%	0.105930%	-	16,219	17,973	19,952	16,064	11,187	(139)	11,048
5320100	132,200	1.678573%	1.731555%	-	265,120	289,370	321,241	258,639	180,107	(809)	179,298
5320200	39,616	0.503008%	0.502083%	-	76,874	86,714	96,264	77,505	53,972	(270)	53,702
5320300	11,853	0.150498%	0.151076%	-	23,131	25,944	28,802	23,189	16,148	(77)	16,071
5320400	17,053	0.216527%	0.214895%	-	32,903	37,327	41,438	33,363	23,233	(15)	23,218
5320500	88,112	1.118776%	1.149045%	-	175,931	192,866	214,108	172,384	120,042	(666)	119,376
5330400	3,829	0.048612%	0.048349%	-	7,403	8,380	9,303	7,490	5,216	(65)	5,151
5340100	16,931	0.214973%	0.245878%	-	37,647	37,059	41,141	33,124	23,066	(720)	22,346
5350100	15,614	0.198251%	0.205411%	-	31,451	34,177	37,941	30,547	21,272	(380)	20,892

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2024 (3)	Proportionate Share 2023 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2023 (6)	Net OPEB Liability as of June 30, 2024			OPEB Expense		
						Discount Rate Baseline 3.68%	Discount Rate Less 1.00% 2.68%	Discount Rate Plus 1.00% 4.68%	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	7,875,756	100.00%	100.00%	-	15,311,083	17,239,037	19,137,731	15,408,241	10,729,754	N/A	N/A
Employer											
5360100	28,983	0.368006%	0.379207%	-	58,061	63,441	70,428	56,703	39,486	(338)	39,148
5370100	50,628	0.642834%	0.662727%	-	101,471	110,818	123,024	99,049	68,975	(639)	68,336
5381200	56,183	0.713361%	0.730341%	-	111,823	122,977	136,521	109,916	76,542	(1,037)	75,505
5390100	69,468	0.882052%	0.887486%	-	135,884	152,057	168,805	135,909	94,642	(435)	94,207
5400100	120,782	1.533595%	1.592915%	-	243,893	264,377	293,495	236,300	164,551	(2,171)	162,380
5400200	114,358	1.452029%	1.491284%	-	228,332	250,316	277,885	223,732	155,799	(1,439)	154,360
5400500	1,127	0.014310%	0.013152%	-	2,014	2,467	2,739	2,205	1,535	(1,743)	(208)
5400700	367	0.004661%	0.003920%	-	600	804	892	718	500	2	502
5410100	11,257	0.142934%	0.155080%	-	23,744	24,640	27,354	22,024	15,336	(123)	15,213
5420100	21,452	0.272376%	0.270200%	-	41,371	46,955	52,127	41,968	29,225	(147)	29,078
5420200	42,159	0.535307%	0.522400%	-	79,985	92,282	102,446	82,481	57,437	(75)	57,362
5420300	13,820	0.175478%	0.185304%	-	28,372	30,251	33,583	27,038	18,828	(247)	18,581
5420400	11,112	0.141094%	0.145090%	-	22,215	24,323	27,002	21,740	15,139	(72)	15,067
5420500	42,169	0.535429%	0.533318%	-	81,657	92,303	102,469	82,500	57,450	(13)	57,437
5420600	58,524	0.743084%	0.737507%	-	112,920	128,101	142,209	114,496	79,731	40	79,771
5420700	42,591	0.540785%	0.565396%	-	86,568	93,226	103,494	83,325	58,025	(516)	57,509
5428000	1,114	0.014146%	0.014458%	-	2,214	2,439	2,707	2,180	1,518	(12)	1,506
5430100	60,320	0.765898%	0.798207%	-	122,214	132,033	146,575	118,011	82,179	(1,503)	80,676
5440100	15,623	0.198374%	0.202587%	-	31,018	34,198	37,964	30,566	21,285	(212)	21,073
5450100	16,664	0.211580%	0.205706%	-	31,496	36,474	40,492	32,601	22,702	(236)	22,466
5460100	25,319	0.321478%	0.325504%	-	49,838	55,420	61,524	49,534	34,494	(208)	34,286
5460200	40,714	0.516949%	0.520040%	-	79,624	89,117	98,932	79,653	55,467	(93)	55,374
5460300	76,958	0.977151%	0.992110%	-	151,903	168,451	187,005	150,562	104,846	(500)	104,346
5460400	72,012	0.914351%	0.896634%	-	137,284	157,625	174,986	140,885	98,108	448	98,556
7010200	2,998	0.038064%	0.039539%	-	6,054	6,562	7,285	5,865	4,084	(45)	4,039
7010400	361	0.004579%	0.004805%	-	736	789	876	706	491	(2)	489
7010600	193	0.002453%	0.002529%	-	387	423	469	378	263	(2)	261
7011000	5,744	0.072939%	0.074611%	-	11,424	12,574	13,959	11,239	7,826	(41)	7,785
7020200	8,536	0.108386%	0.112885%	-	17,284	18,685	20,743	16,700	11,630	(113)	11,517
7020900	589	0.007482%	0.007377%	-	1,129	1,290	1,432	1,153	803	29	832
7021100	306	0.003884%	0.004553%	-	697	670	743	598	417	(8)	409
7021200	419	0.005315%	0.005185%	-	794	916	1,017	819	570	10	580
7021300	473	0.006010%	0.006239%	-	955	1,036	1,150	926	645	(15)	630
7021400	573	0.007278%	0.007798%	-	1,194	1,255	1,393	1,121	781	(11)	770
7021500	374	0.004743%	0.005648%	-	865	818	908	731	509	(9)	500
7021600	116	0.001472%	0.001518%	-	232	254	282	227	158	(0)	158
7021700	1,188	0.015087%	0.013615%	-	2,085	2,601	2,887	2,325	1,619	(12)	1,607
7021800	328	0.004170%	0.004131%	-	633	719	798	643	447	19	466
7022100	184	0.002330%	0.001391%	-	213	402	446	359	250	6	256
7022200	68	0.000859%	0.001391%	-	213	148	164	132	92	(2)	90
7030100	4,221	0.053600%	0.056485%	-	8,648	9,240	10,258	8,259	5,751	(71)	5,680
7030200	3,181	0.040394%	0.044598%	-	6,828	6,964	7,730	6,224	4,334	43	4,377
7030300	818	0.010385%	0.008852%	-	1,355	1,790	1,987	1,600	1,114	(3)	1,111
7030400	39	0.000491%	0.000253%	-	39	85	94	76	53	4	57
7030500	564	0.007155%	0.005438%	-	833	1,233	1,369	1,102	768	(5)	763
7040100	1,253	0.015904%	0.016229%	-	2,485	2,742	3,044	2,451	1,706	(36)	1,670
7040400	1,584	0.020115%	0.020571%	-	3,150	3,468	3,850	3,099	2,158	(25)	2,133
7040500	1,156	0.014678%	0.015344%	-	2,349	2,530	2,809	2,262	1,575	(7)	1,568
7040600	499	0.006337%	0.006365%	-	975	1,092	1,213	976	680	(2)	678
7040700	966	0.012265%	0.012014%	-	1,839	2,114	2,347	1,890	1,316	6	1,322
7041000	103	0.001308%	0.002023%	-	310	225	250	202	140	(12)	128
7041100	306	0.003884%	0.004173%	-	639	670	743	598	417	(6)	411
7041200	309	0.003925%	0.003878%	-	594	677	751	605	421	(2)	419
7041400	232	0.002944%	0.003035%	-	465	508	563	454	316	(2)	314
7041500	232	0.002944%	0.003035%	-	465	508	563	454	316	(2)	314
7041600	116	0.001472%	0.001560%	-	239	254	282	227	158	1	159
7041700	4,048	0.051392%	0.052270%	-	8,003	8,859	9,835	7,919	5,514	(116)	5,398
7042000	1,307	0.016599%	0.019180%	-	2,937	2,862	3,177	2,558	1,781	(37)	1,744
7042100	422	0.005356%	0.006618%	-	1,013	923	1,025	825	575	(2)	573

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2024 (3)	Proportionate Share 2023 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2023 (6)	Net OPEB Liability as of June 30, 2024			OPEB Expense		
						Discount Rate Baseline 3.68% (7)	Discount Rate Less 1.00% 2.68% (8)	Discount Rate Plus 1.00% 4.68% (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	7,875,756	100.00%	100.00%	-	15,311,083	17,239,037	19,137,731	15,408,241	10,729,754	N/A	N/A
Employer											
7042600	26	0.000327%	0.000506%	-	77	56	63	50	35	2	37
7050100	3,152	0.040026%	0.041436%	-	6,344	6,900	7,660	6,167	4,295	(32)	4,263
7050200	502	0.006378%	0.007292%	-	1,116	1,100	1,221	983	684	(24)	660
7050300	776	0.009853%	0.010032%	-	1,536	1,699	1,886	1,518	1,057	(13)	1,044
7050400	618	0.007850%	0.009990%	-	1,530	1,353	1,502	1,210	842	(31)	811
7050600	1,265	0.016068%	0.016440%	-	2,517	2,770	3,075	2,476	1,724	(9)	1,715
7050700	116	0.001472%	0.001518%	-	232	254	282	227	158	(2)	156
7050800	844	0.010712%	0.009442%	-	1,446	1,847	2,050	1,651	1,149	(7)	1,142
7060100	644	0.008177%	0.007250%	-	1,110	1,410	1,565	1,260	877	(8)	869
7060200	6,015	0.076373%	0.078236%	-	11,979	13,166	14,616	11,768	8,195	(29)	8,166
7060300	348	0.004416%	0.004763%	-	729	761	845	680	474	1	475
7060400	1,501	0.019052%	0.005185%	-	794	3,284	3,646	2,936	2,044	151	2,195
7060600	322	0.004088%	0.005058%	-	774	705	782	630	439	(19)	420
7060700	3,317	0.042112%	0.042321%	-	6,480	7,260	8,059	6,489	4,519	(63)	4,456
7060800	621	0.007891%	0.007588%	-	1,162	1,360	1,510	1,216	847	(4)	843
7070400	7,287	0.092523%	0.087889%	-	13,457	15,950	17,707	14,256	9,927	14	9,941
7070500	882	0.011202%	0.011339%	-	1,736	1,931	2,144	1,726	1,202	(4)	1,198
7070600	87	0.001104%	0.001012%	-	155	190	211	170	118	5	123
7070700	1,430	0.018153%	0.017493%	-	2,678	3,129	3,474	2,797	1,948	2	1,950
7070800	2,193	0.027843%	0.027484%	-	4,208	4,800	5,329	4,290	2,987	67	3,054
7071000	489	0.006215%	0.006534%	-	1,000	1,071	1,189	958	667	37	704
7071400	1,662	0.021097%	0.020107%	-	3,079	3,637	4,037	3,251	2,264	9	2,273
7071600	673	0.008545%	0.008726%	-	1,336	1,473	1,635	1,317	917	17	934
7071700	5,274	0.066970%	0.064831%	-	9,926	11,545	12,817	10,319	7,186	2	7,188
7080200	4,154	0.052742%	0.053534%	-	8,197	9,092	10,094	8,127	5,659	(66)	5,593
7080400	238	0.003025%	0.003414%	-	523	521	579	466	325	(16)	309
7080500	412	0.005233%	0.006281%	-	962	902	1,001	806	561	(10)	551
7080600	3,999	0.050779%	0.050120%	-	7,674	8,754	9,718	7,824	5,448	35	5,483
7080800	927	0.011775%	0.011676%	-	1,788	2,030	2,253	1,814	1,263	(5)	1,258
7080900	431	0.005479%	0.006492%	-	994	945	1,049	844	588	(39)	549
7081000	11,428	0.145101%	0.138978%	-	21,279	25,014	27,769	22,358	15,569	344	15,913
7081200	1,652	0.020974%	0.020107%	-	3,079	3,616	4,014	3,232	2,250	9	2,259
7081400	567	0.007196%	0.009779%	-	1,497	1,241	1,377	1,109	772	22	794
7081600	341	0.004334%	0.003836%	-	587	747	829	668	465	27	492
7090100	5,158	0.065498%	0.032964%	-	5,047	11,291	12,535	10,092	7,028	477	7,505
7090200	602	0.007645%	0.007250%	-	1,110	1,318	1,463	1,178	820	(17)	803
7090300	97	0.001227%	0.001518%	-	232	212	235	189	132	(6)	126
7090500	1,967	0.024981%	0.027863%	-	4,266	4,306	4,781	3,849	2,680	(96)	2,584
7100100	85,797	1.089380%	1.089947%	-	166,883	187,799	208,483	167,854	116,888	(917)	115,971
7101200	1,974	0.025062%	0.025292%	-	3,872	4,320	4,796	3,862	2,689	(1)	2,688
7101400	4,624	0.058711%	0.060658%	-	9,287	10,121	11,236	9,046	6,300	1	6,301
7101600	3,056	0.038800%	0.041521%	-	6,357	6,689	7,425	5,978	4,163	(82)	4,081
7101900	7,503	0.095262%	0.092905%	-	14,225	16,422	18,231	14,678	10,221	387	10,608
7102400	776	0.009853%	0.008557%	-	1,310	1,699	1,886	1,518	1,057	2	1,059
7102500	3,845	0.048817%	0.046874%	-	7,177	8,416	9,342	7,522	5,238	(9)	5,229
7102600	853	0.010835%	0.010538%	-	1,613	1,868	2,074	1,669	1,163	(17)	1,146
7102700	235	0.002985%	0.002656%	-	407	515	571	460	320	6	326
7102800	64	0.000818%	0.000632%	-	97	141	157	126	88	(1)	87
7103100	464	0.005887%	0.006070%	-	929	1,015	1,127	907	632	(5)	627
7103200	522	0.006623%	0.008093%	-	1,239	1,142	1,267	1,020	711	(21)	690
7103300	609	0.007727%	0.007292%	-	1,116	1,332	1,479	1,191	829	10	839
7103400	303	0.003843%	0.003920%	-	600	662	735	592	412	(4)	408
7104000	2,521	0.032013%	0.030772%	-	4,712	5,519	6,127	4,933	3,435	17	3,452
7104400	3,474	0.044115%	0.040888%	-	6,260	7,605	8,443	6,797	4,733	(43)	4,690
7110100	3,217	0.040844%	0.041352%	-	6,331	7,041	7,817	6,293	4,382	(16)	4,366
7110300	9,728	0.123513%	0.127133%	-	19,465	21,292	23,638	19,031	13,253	(101)	13,152
7110500	5,358	0.068033%	0.069089%	-	10,578	11,728	13,020	10,483	7,300	103	7,403
7110800	351	0.004456%	0.004257%	-	652	768	853	687	478	(3)	475
7111200	2,080	0.026412%	0.025713%	-	3,937	4,553	5,055	4,070	2,834	(16)	2,818

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2024 (3)	Proportionate Share 2023 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2023 (6)	Net OPEB Liability as of June 30, 2024			OPEB Expense		
						Discount Rate Baseline 3.68%	Discount Rate Less 1.00% 2.68%	Discount Rate Plus 1.00% 4.68%	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	7,875,756	100.00%	100.00%	-	15,311,083	17,239,037	19,137,731	15,408,241	10,729,754	N/A	N/A
Employer											
7111500	415	0.005274%	0.005986%	-	917	909	1,009	813	566	(8)	558
7120200	9,699	0.123146%	0.134046%	-	20,524	21,229	23,567	18,975	13,213	(177)	13,036
7120500	335	0.004252%	0.000000%	-	-	733	814	655	456	37	493
7120600	1,884	0.023918%	0.023268%	-	3,563	4,123	4,577	3,685	2,566	10	2,576
7120700	667	0.008463%	0.007630%	-	1,168	1,459	1,620	1,304	908	(0)	908
7121000	232	0.002944%	0.003035%	-	465	508	563	454	316	(1)	315
7121600	116	0.001472%	0.001475%	-	226	254	282	227	158	9	167
7121700	184	0.002330%	0.000126%	-	19	402	446	359	250	20	270
7130100	3,594	0.045628%	0.046705%	-	7,151	7,866	8,732	7,030	4,896	(48)	4,848
7130200	1,092	0.013860%	0.015091%	-	2,311	2,389	2,652	2,136	1,487	(18)	1,469
7130300	7,535	0.095671%	0.099101%	-	15,173	16,493	18,309	14,741	10,265	(112)	10,153
7130500	280	0.003557%	0.004721%	-	723	613	681	548	382	(12)	370
7130700	299	0.003802%	0.001518%	-	232	655	728	586	408	25	433
7130900	10,017	0.127193%	0.127302%	-	19,491	21,927	24,342	19,598	13,647	(106)	13,541
7131000	177	0.002249%	0.002361%	-	361	388	430	347	241	1	242
7131200	605	0.007686%	0.008051%	-	1,233	1,325	1,471	1,184	825	(5)	820
7140100	12,416	0.157652%	0.159169%	-	24,370	27,178	30,171	24,291	16,916	(4)	16,912
7140200	2,547	0.032340%	0.032036%	-	4,905	5,575	6,189	4,983	3,470	(16)	3,454
7140300	6,701	0.085082%	0.083589%	-	12,798	14,667	16,283	13,110	9,129	52	9,181
7140600	583	0.007400%	0.004890%	-	749	1,276	1,416	1,140	794	18	812
7140700	200	0.002535%	0.002276%	-	348	437	485	391	272	(8)	264
7140800	332	0.004211%	0.004342%	-	665	726	806	649	452	(2)	450
7150100	14,719	0.186885%	0.188887%	-	28,921	32,217	35,766	28,796	20,052	(123)	19,929
7150400	3,993	0.050697%	0.050879%	-	7,790	8,740	9,702	7,812	5,440	(41)	5,399
7150500	1,446	0.018357%	0.021793%	-	3,337	3,165	3,513	2,828	1,970	(74)	1,896
7150600	866	0.010998%	0.012224%	-	1,872	1,896	2,105	1,695	1,180	(32)	1,148
7150700	122	0.001554%	0.004300%	-	658	268	297	239	167	(13)	154
7160100	12,004	0.152419%	0.151497%	-	23,196	26,276	29,170	23,485	16,354	(71)	16,283
7160200	283	0.003598%	0.003077%	-	471	620	689	554	386	4	390
7160400	1,401	0.017785%	0.019348%	-	2,962	3,066	3,404	2,740	1,908	(59)	1,849
7160500	4,830	0.061327%	0.061080%	-	9,352	10,572	11,737	9,449	6,580	(29)	6,551
7160900	1,607	0.020402%	0.019390%	-	2,969	3,517	3,904	3,144	2,189	8	2,197
7161000	1,655	0.021015%	0.024069%	-	3,685	3,623	4,022	3,238	2,255	(84)	2,171
7161100	251	0.003189%	0.003878%	-	594	550	610	491	342	(13)	329
7170100	6,904	0.087657%	0.089280%	-	13,670	15,111	16,776	13,506	9,405	(153)	9,252
7170200	3,201	0.040640%	0.042785%	-	6,551	7,006	7,778	6,262	4,361	105	4,466
7170500	518	0.006582%	0.006028%	-	923	1,135	1,260	1,014	706	(8)	698
7171000	193	0.002453%	0.002361%	-	361	423	469	378	263	3	266
7171400	39	0.000491%	0.000506%	-	77	85	94	76	53	(1)	52
7180300	32,081	0.407337%	0.400621%	-	61,339	70,221	77,955	62,763	43,706	(44)	43,662
7180800	2,450	0.031113%	0.031151%	-	4,770	5,364	5,954	4,794	3,338	(20)	3,318
7181000	995	0.012633%	0.013236%	-	2,027	2,178	2,418	1,947	1,355	2	1,357
7181200	132	0.001676%	0.002234%	-	342	289	321	258	180	(3)	177
7181500	229	0.002903%	0.002318%	-	355	500	556	447	311	-	311
7190100	6,038	0.076659%	0.072629%	-	11,120	13,215	14,671	11,812	8,225	(1)	8,224
7190200	116	0.001472%	0.001560%	-	239	254	282	227	158	-	158
7190400	702	0.008913%	0.009400%	-	1,439	1,537	1,706	1,373	956	(12)	944
7190700	238	0.003025%	0.003246%	-	497	521	579	466	325	(1)	324
7191000	454	0.005765%	0.007166%	-	1,097	994	1,103	888	619	(17)	602
7200100	2,946	0.037410%	0.039750%	-	6,086	6,449	7,159	5,764	4,014	(47)	3,967
7200200	9,074	0.115214%	0.121105%	-	18,542	19,862	22,049	17,752	12,362	(179)	12,183
7200300	77	0.000981%	0.000717%	-	110	169	188	151	105	(1)	104
7200400	251	0.003189%	0.000000%	-	-	550	610	491	342	28	370
7200600	39	0.000491%	0.000506%	-	77	85	94	76	53	(70)	(17)
7200700	361	0.004579%	0.005100%	-	781	789	876	706	491	(7)	484
7201000	232	0.002944%	0.002698%	-	413	508	563	454	316	7	323
7210100	17,427	0.221269%	0.230745%	-	35,330	38,145	42,346	34,094	23,742	(195)	23,547
7210200	20,173	0.256144%	0.343040%	-	52,523	44,157	49,020	39,467	27,484	(1,068)	26,416
7210300	81	0.001022%	0.001770%	-	271	176	196	157	110	(2)	108

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2024 (3)	Proportionate Share 2023 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2023 (6)	Net OPEB Liability as of June 30, 2024			OPEB Expense		
						Discount Rate Baseline 3.68%	Discount Rate Less 1.00% 2.68%	Discount Rate Plus 1.00% 4.68%	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	7,875,756	100.00%	100.00%	-	15,311,083	17,239,037	19,137,731	15,408,241	10,729,754	N/A	N/A
Employer											
7210800	341	0.004334%	0.004257%	-	652	747	829	668	465	(8)	457
7210900	77	0.000981%	0.001012%	-	155	169	188	151	105	(5)	100
7211100	135	0.001717%	0.001644%	-	252	296	329	265	184	3	187
7211200	1,768	0.022446%	0.023521%	-	3,601	3,869	4,296	3,459	2,408	(22)	2,386
7211300	151	0.001922%	0.001770%	-	271	331	368	296	206	0	206
7211500	5,403	0.068605%	0.071070%	-	10,882	11,827	13,129	10,571	7,361	(217)	7,144
7211700	435	0.005519%	0.006955%	-	1,065	951	1,056	850	592	(10)	582
7211800	39	0.000491%	0.000717%	-	110	85	94	76	53	-	53
7211900	122	0.001554%	0.001433%	-	219	268	297	239	167	9	176
7212200	621	0.007891%	0.008683%	-	1,329	1,360	1,510	1,216	847	(7)	840
7212300	396	0.005029%	0.005775%	-	884	867	962	775	540	(6)	534
7212600	39	0.000491%	0.000506%	-	77	85	94	76	53	(1)	52
7212800	116	0.001472%	0.001518%	-	232	254	282	227	158	6	164
7220100	753	0.009567%	0.009779%	-	1,497	1,649	1,831	1,474	1,027	(16)	1,011
7220300	232	0.002944%	0.002993%	-	458	508	563	454	316	(1)	315
7220400	2,830	0.035938%	0.037643%	-	5,764	6,195	6,878	5,537	3,856	(44)	3,812
7220500	1,922	0.024408%	0.025966%	-	3,976	4,208	4,671	3,761	2,619	(53)	2,566
7220600	138	0.001758%	0.001813%	-	278	303	336	271	189	1	190
7220800	5,361	0.068073%	0.071238%	-	10,907	11,735	13,028	10,489	7,304	(102)	7,202
7220900	2,428	0.030827%	0.026303%	-	4,027	5,314	5,900	4,750	3,308	19	3,327
7230100	782	0.009935%	0.010243%	-	1,568	1,713	1,901	1,531	1,066	-	1,066
7230200	1,121	0.014228%	0.013826%	-	2,117	2,453	2,723	2,192	1,527	14	1,541
7230600	7,068	0.089742%	0.088015%	-	13,476	15,471	17,175	13,828	9,629	(45)	9,584
7230700	77	0.000981%	0.001054%	-	161	169	188	151	105	3	108
7231000	438	0.005560%	0.006871%	-	1,052	958	1,064	857	597	(19)	578
7231400	7,648	0.097102%	0.092273%	-	14,128	16,739	18,583	14,962	10,419	110	10,529
7231800	138	0.001758%	0.002023%	-	310	303	336	271	189	(2)	187
7232100	9,332	0.118485%	0.114951%	-	17,600	20,426	22,675	18,256	12,713	303	13,016
7232700	3,793	0.048162%	0.051469%	-	7,880	8,303	9,217	7,421	5,168	(78)	5,090
7232800	386	0.004906%	0.005100%	-	781	846	939	756	526	(1)	525
7233000	193	0.002453%	0.002445%	-	374	423	469	378	263	4	267
7233200	4,943	0.062758%	0.062766%	-	9,610	10,819	12,010	9,670	6,734	258	6,992
7233500	808	0.010262%	0.010875%	-	1,665	1,769	1,964	1,581	1,101	9	1,110
7234200	1,674	0.021260%	0.022425%	-	3,434	3,665	4,069	3,276	2,281	(9)	2,272
7234700	631	0.008013%	0.008388%	-	1,284	1,381	1,534	1,235	860	18	878
7234900	528	0.006705%	0.006744%	-	1,033	1,156	1,283	1,033	719	13	732
7235000	39	0.000491%	0.000506%	-	77	85	94	76	53	2	55
7235300	167	0.002126%	0.001897%	-	290	367	407	328	228	13	241
7240100	589	0.007482%	0.006913%	-	1,058	1,290	1,432	1,153	803	34	837
7240300	13,630	0.173066%	0.173206%	-	26,520	29,835	33,121	26,666	18,570	(196)	18,374
7240400	6,356	0.080707%	0.085865%	-	13,147	13,913	15,445	12,436	8,660	(105)	8,555
7240500	277	0.003516%	0.004763%	-	729	606	673	542	377	(26)	351
7240600	319	0.004048%	0.003288%	-	503	698	775	624	434	(11)	423
7240700	795	0.010099%	0.010580%	-	1,620	1,741	1,933	1,556	1,084	12	1,096
7240800	599	0.007605%	0.007545%	-	1,155	1,311	1,455	1,172	816	(1)	815
7240900	6,073	0.077109%	0.085950%	-	13,160	13,293	14,757	11,881	8,274	(270)	8,004
7241000	876	0.011121%	0.011381%	-	1,743	1,917	2,128	1,714	1,193	19	1,212
7241300	908	0.011530%	0.011171%	-	1,710	1,988	2,207	1,777	1,237	(6)	1,231
7241500	225	0.002862%	0.002445%	-	374	493	548	441	307	(2)	305
7241600	7,155	0.090846%	0.098385%	-	15,064	15,661	17,386	13,998	9,748	(248)	9,500
7250100	5,152	0.065416%	0.075201%	-	11,514	11,277	12,519	10,079	7,019	(173)	6,846
7250200	708	0.008995%	0.010875%	-	1,665	1,551	1,721	1,386	965	(26)	939
7250400	77	0.000981%	0.001012%	-	155	169	188	151	105	(1)	104
7250600	589	0.007482%	0.008683%	-	1,329	1,290	1,432	1,153	803	(28)	775
7250900	650	0.008259%	0.008262%	-	1,265	1,424	1,581	1,273	886	16	902
7251000	541	0.006869%	0.006702%	-	1,026	1,184	1,315	1,058	737	24	761
7251400	589	0.007482%	0.007124%	-	1,091	1,290	1,432	1,153	803	1	804
7252000	341	0.004334%	0.005100%	-	781	747	829	668	465	(14)	451
7260100	95,293	1.209950%	1.189596%	-	182,140	208,584	231,557	186,432	129,825	267	130,092

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2024 (3)	Proportionate Share 2023 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2023 (6)	Net OPEB Liability as of June 30, 2024			OPEB Expense		
						Discount Rate Baseline 3.68%	Discount Rate Less 1.00% 2.68%	Discount Rate Plus 1.00% 4.68%	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	7,875,756	100.00%	100.00%	-	15,311,083	17,239,037	19,137,731	15,408,241	10,729,754	N/A	N/A
Employer											
7260200	2,402	0.030500%	0.030477%	-	4,666	5,258	5,837	4,700	3,273	(5)	3,268
7260400	11,579	0.147022%	0.139821%	-	21,408	25,345	28,137	22,654	15,775	74	15,849
7260500	77	0.000981%	0.001012%	-	155	169	188	151	105	(1)	104
7260600	1,288	0.016354%	0.018547%	-	2,840	2,819	3,130	2,520	1,755	(26)	1,729
7261100	1,906	0.024204%	0.026093%	-	3,995	4,173	4,632	3,729	2,597	(31)	2,566
7261200	77	0.000981%	0.001012%	-	155	169	188	151	105	1	106
7261300	251	0.003189%	0.003077%	-	471	550	610	491	342	15	357
7261400	338	0.004293%	0.004300%	-	658	740	822	661	461	1	462
7261500	3,590	0.045587%	0.051553%	-	7,893	7,859	8,724	7,024	4,891	(196)	4,695
7261600	3,516	0.044646%	0.044176%	-	6,764	7,697	8,544	6,879	4,790	42	4,832
7262100	496	0.006296%	0.005944%	-	910	1,085	1,205	970	676	5	681
7262300	9,402	0.119384%	0.119124%	-	18,239	20,581	22,847	18,395	12,810	591	13,401
7270100	9,670	0.122778%	0.114824%	-	17,581	21,166	23,497	18,918	13,174	73	13,247
7270200	1,575	0.019993%	0.020866%	-	3,195	3,447	3,826	3,081	2,145	(37)	2,108
7270400	1,414	0.017948%	0.017873%	-	2,737	3,094	3,435	2,765	1,926	(31)	1,895
7270500	5,059	0.064230%	0.060911%	-	9,326	11,073	12,292	9,897	6,892	91	6,983
7270600	113	0.001431%	0.001475%	-	226	247	274	220	154	7	161
7280100	4,424	0.056176%	0.069552%	-	10,649	9,684	10,751	8,656	6,028	(169)	5,859
7280200	13,582	0.172453%	0.170508%	-	26,107	29,729	33,004	26,572	18,504	(28)	18,476
7280300	1,001	0.012715%	0.011255%	-	1,723	2,192	2,433	1,959	1,364	(4)	1,360
7280600	364	0.004620%	0.004763%	-	729	796	884	712	496	3	499
7280900	808	0.010262%	0.010538%	-	1,613	1,769	1,964	1,581	1,101	(20)	1,081
7281000	116	0.001472%	0.001391%	-	213	254	282	227	158	(1)	157
7290100	20,740	0.263340%	0.259240%	-	39,692	45,397	50,397	40,576	28,256	7	28,263
7290200	5,799	0.073634%	0.069089%	-	10,578	12,694	14,092	11,346	7,901	(16)	7,885
7290400	97	0.001227%	0.000927%	-	142	212	235	189	132	6	138
7290500	3,542	0.044973%	0.046874%	-	7,177	7,753	8,607	6,930	4,825	(18)	4,807
7290700	2,634	0.033444%	0.034397%	-	5,267	5,765	6,400	5,153	3,588	(84)	3,504
7290800	438	0.005560%	0.005480%	-	839	958	1,064	857	597	35	632
7291500	39	0.000491%	0.000506%	-	77	85	94	76	53	3	56
7300100	2,457	0.031195%	0.030139%	-	4,615	5,378	5,970	4,807	3,347	(2)	3,345
7300200	13,324	0.169182%	0.172490%	-	26,410	29,165	32,378	26,068	18,153	(57)	18,096
7300300	2,911	0.036960%	0.038022%	-	5,822	6,372	7,073	5,695	3,966	(36)	3,930
7300400	451	0.005724%	0.005396%	-	826	987	1,095	882	614	10	624
7300500	77	0.000981%	0.001012%	-	155	169	188	151	105	(1)	104
7300600	4,762	0.060469%	0.063103%	-	9,662	10,424	11,572	9,317	6,488	(94)	6,394
7301000	1,597	0.020279%	0.020191%	-	3,091	3,496	3,881	3,125	2,176	(1)	2,175
7301100	3,584	0.045505%	0.042237%	-	6,467	7,845	8,709	7,012	4,883	19	4,902
7301200	4,473	0.056789%	0.056401%	-	8,636	9,790	10,868	8,750	6,093	(22)	6,071
7301300	116	0.001472%	0.001518%	-	232	254	282	227	158	2	160
7310100	4,466	0.056707%	0.054672%	-	8,371	9,776	10,852	8,738	6,085	(15)	6,070
7310200	1,752	0.022241%	0.023479%	-	3,595	3,834	4,256	3,427	2,386	(34)	2,352
7310500	1,642	0.020851%	0.026472%	-	4,053	3,595	3,990	3,213	2,237	(90)	2,147
7320200	8,198	0.104093%	0.099523%	-	15,238	17,945	19,921	16,039	11,169	170	11,339
7320300	7,770	0.098655%	0.100197%	-	15,341	17,007	18,880	15,201	10,585	(23)	10,562
7320500	6,105	0.077518%	0.082409%	-	12,618	13,363	14,835	11,944	8,317	(66)	8,251
7320600	1,877	0.023836%	0.024280%	-	3,718	4,109	4,562	3,673	2,558	(34)	2,524
7320700	3,877	0.049225%	0.051890%	-	7,945	8,486	9,421	7,585	5,282	(64)	5,218
7320800	2,615	0.033199%	0.033259%	-	5,092	5,723	6,354	5,115	3,562	42	3,604
7320900	725	0.009199%	0.009737%	-	1,491	1,586	1,760	1,417	987	(3)	984
7321200	261	0.003312%	0.003035%	-	465	571	634	510	355	7	362
7321300	155	0.001962%	0.000506%	-	77	338	375	302	211	16	227
7321500	203	0.002576%	0.004005%	-	613	444	493	397	276	(14)	262
7321600	1,072	0.013615%	0.014754%	-	2,259	2,347	2,606	2,098	1,461	(2)	1,459
7321700	1,832	0.023264%	0.022847%	-	3,498	4,010	4,452	3,585	2,496	6	2,502
7322200	1,249	0.015863%	0.014543%	-	2,227	2,735	3,036	2,444	1,702	2	1,704
7322300	155	0.001962%	0.002361%	-	361	338	375	302	211	(1)	210
7322700	39	0.000491%	0.000506%	-	77	85	94	76	53	(1)	52
7322800	184	0.002330%	0.001518%	-	232	402	446	359	250	14	264

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2024 (3)	Proportionate Share 2023 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2023 (6)	Net OPEB Liability as of June 30, 2024			OPEB Expense		
						Discount Rate Baseline 3.68%	Discount Rate Less 1.00% 2.68%	Discount Rate Plus 1.00% 4.68%	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	7,875,756	100.00%	100.00%	-	15,311,083	17,239,037	19,137,731	15,408,241	10,729,754	N/A	N/A
Employer											
7330100	7,535	0.095671%	0.097289%	-	14,896	16,493	18,309	14,741	10,265	(110)	10,155
7330200	264	0.003353%	0.003667%	-	561	578	642	517	360	(2)	358
7330300	1,633	0.020729%	0.019180%	-	2,937	3,573	3,967	3,194	2,224	(16)	2,208
7330400	2,090	0.026534%	0.028116%	-	4,305	4,574	5,078	4,088	2,847	152	2,999
7330600	309	0.003925%	0.000000%	-	-	677	751	605	421	34	455
7330800	905	0.011489%	0.013362%	-	2,046	1,981	2,199	1,770	1,233	(11)	1,222
7331000	2,998	0.038064%	0.040551%	-	6,209	6,562	7,285	5,865	4,084	(91)	3,993
7331200	567	0.007196%	0.008346%	-	1,278	1,241	1,377	1,109	772	(13)	759
7340100	7,673	0.097429%	0.093874%	-	14,373	16,796	18,646	15,012	10,454	26	10,480
7340200	4,276	0.054295%	0.058044%	-	8,887	9,360	10,391	8,366	5,826	(104)	5,722
7340500	647	0.008218%	0.008810%	-	1,349	1,417	1,573	1,266	882	(11)	871
7340600	438	0.005560%	0.004763%	-	729	958	1,064	857	597	(7)	590
7340700	206	0.002617%	0.002065%	-	316	451	501	403	281	3	284
7340800	242	0.003066%	0.003119%	-	478	529	587	472	329	(6)	323
7350100	235	0.002985%	0.003035%	-	465	515	571	460	320	(7)	313
7350200	3,729	0.047345%	0.048687%	-	7,455	8,162	9,061	7,295	5,080	(46)	5,034
7350300	573	0.007278%	0.007714%	-	1,181	1,255	1,393	1,121	781	(11)	770
7360100	5,735	0.072816%	0.075496%	-	11,559	12,553	13,935	11,220	7,813	(67)	7,746
7360200	7,380	0.093708%	0.099354%	-	15,212	16,154	17,934	14,439	10,055	(111)	9,944
7360400	2,128	0.027025%	0.026514%	-	4,060	4,659	5,172	4,164	2,900	4	2,904
7360600	486	0.006174%	0.006744%	-	1,033	1,064	1,182	951	662	(7)	655
7360700	737	0.009363%	0.009189%	-	1,407	1,614	1,792	1,443	1,005	(0)	1,005
7360900	483	0.006133%	0.007419%	-	1,136	1,057	1,174	945	658	(10)	648
7361100	702	0.008913%	0.009063%	-	1,388	1,537	1,706	1,373	956	0	956
7361300	2,016	0.025594%	0.026978%	-	4,131	4,412	4,898	3,944	2,746	(54)	2,692
7361400	567	0.007196%	0.008093%	-	1,239	1,241	1,377	1,109	772	(16)	756
7370600	116	0.001472%	0.001518%	-	232	254	282	227	158	6	164
7370700	2,335	0.029642%	0.029676%	-	4,544	5,110	5,673	4,567	3,181	1	3,182
7370800	1,452	0.018439%	0.016819%	-	2,575	3,179	3,529	2,841	1,978	22	2,000
7370900	638	0.008095%	0.008473%	-	1,297	1,396	1,549	1,247	869	7	876
7371000	151	0.001922%	0.001349%	-	207	331	368	296	206	(4)	202
7371100	918	0.011652%	0.011929%	-	1,826	2,009	2,230	1,795	1,250	(15)	1,235
7371200	3,165	0.040190%	0.045778%	-	7,009	6,928	7,691	6,193	4,312	(145)	4,167
7380300	16,651	0.211416%	0.218689%	-	33,484	36,446	40,460	32,575	22,684	(181)	22,503
7380600	116	0.001472%	0.001518%	-	232	254	282	227	158	(1)	157
7380700	200	0.002535%	0.001939%	-	297	437	485	391	272	1	273
7380900	29	0.000368%	0.001012%	-	155	63	70	57	39	(7)	32
7381100	184	0.002330%	0.002824%	-	432	402	446	359	250	(2)	248
7381200	886	0.011243%	0.009864%	-	1,510	1,938	2,152	1,732	1,206	3	1,209
7381500	4,753	0.060346%	0.063103%	-	9,662	10,403	11,549	9,298	6,475	(144)	6,331
7381700	116	0.001472%	0.001518%	-	232	254	282	227	158	6	164
7382500	145	0.001840%	0.001518%	-	232	317	352	284	197	11	208
7390200	905	0.011489%	0.003161%	-	484	1,981	2,199	1,770	1,233	91	1,324
7390400	2,750	0.034916%	0.036167%	-	5,538	6,019	6,682	5,380	3,746	163	3,909
7390600	1,407	0.017867%	0.016145%	-	2,472	3,080	3,419	2,753	1,917	76	1,993
7390700	940	0.011938%	0.012730%	-	1,949	2,058	2,285	1,839	1,281	(27)	1,254
7390900	1,497	0.019012%	0.018252%	-	2,795	3,277	3,638	2,929	2,040	(7)	2,033
7391000	171	0.002167%	0.001939%	-	297	374	415	334	233	8	241
7391200	39	0.000491%	0.000506%	-	77	85	94	76	53	(1)	52
7391300	332	0.004211%	0.005100%	-	781	726	806	649	452	(12)	440
7391400	39	0.000491%	0.000506%	-	77	85	94	76	53	(1)	52
7391500	267	0.003393%	0.003667%	-	561	585	649	523	364	(4)	360
7391700	274	0.003475%	0.003499%	-	536	599	665	535	373	(6)	367
7400200	10,430	0.132426%	0.129367%	-	19,807	22,829	25,343	20,405	14,209	325	14,534
7400300	62,867	0.798238%	0.404288%	-	61,901	137,609	152,765	122,994	85,649	5,797	91,446
7400500	69,301	0.879926%	0.903715%	-	138,369	151,691	168,398	135,581	94,414	1,139	95,553
7400800	1,726	0.021914%	0.023648%	-	3,621	3,778	4,194	3,377	2,351	(24)	2,327
7400900	4,601	0.058425%	0.061627%	-	9,436	10,072	11,181	9,002	6,269	(106)	6,163
7401000	6,984	0.088679%	0.086582%	-	13,257	15,287	16,971	13,664	9,515	83	9,598

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2024 (3)	Proportionate Share 2023 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2023 (6)	Net OPEB Liability as of June 30, 2024			OPEB Expense		
						Discount Rate Baseline 3.68%	Discount Rate Less 1.00% 2.68%	Discount Rate Plus 1.00% 4.68%	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	7,875,756	100.00%	100.00%	-	15,311,083	17,239,037	19,137,731	15,408,241	10,729,754	N/A	N/A
Employer											
7401100	225	0.002862%	0.003414%	-	523	493	548	441	307	(2)	305
7401300	2,837	0.036020%	0.036757%	-	5,628	6,210	6,893	5,550	3,865	(10)	3,855
7401600	71	0.000899%	0.001012%	-	155	155	172	139	96	2	98
7401700	1,848	0.023468%	0.025039%	-	3,834	4,046	4,491	3,616	2,518	(28)	2,490
7402100	541	0.006869%	0.007040%	-	1,078	1,184	1,315	1,058	737	1	738
7410100	760	0.009649%	0.010201%	-	1,562	1,663	1,847	1,487	1,035	(17)	1,018
7410200	4,566	0.057975%	0.062175%	-	9,520	9,994	11,095	8,933	6,221	(77)	6,144
7410300	380	0.004824%	0.004510%	-	691	832	923	743	518	(2)	516
7410600	174	0.002208%	0.002698%	-	413	381	423	340	237	(5)	232
7410900	696	0.008831%	0.007672%	-	1,175	1,522	1,690	1,361	948	22	970
7420000	989	0.012552%	0.011550%	-	1,768	2,164	2,402	1,934	1,347	16	1,363
7420100	116	0.001472%	0.001813%	-	278	254	282	227	158	(8)	150
7420200	943	0.011979%	0.010960%	-	1,678	2,065	2,293	1,846	1,285	14	1,299
7420300	45,724	0.580566%	0.593681%	-	90,899	100,084	111,107	89,455	62,293	(453)	61,840
7420400	1,162	0.014759%	0.014458%	-	2,214	2,544	2,825	2,274	1,584	53	1,637
7420500	428	0.005438%	0.002782%	-	426	937	1,041	838	583	32	615
7421100	634	0.008054%	0.007630%	-	1,168	1,388	1,541	1,241	864	6	870
7421400	1,108	0.014064%	0.012688%	-	1,943	2,424	2,692	2,167	1,509	21	1,530
7421600	1,520	0.019298%	0.018252%	-	2,795	3,327	3,693	2,973	2,071	19	2,090
7421700	573	0.007278%	0.007588%	-	1,162	1,255	1,393	1,121	781	6	787
7421800	422	0.005356%	0.006281%	-	962	923	1,025	825	575	(4)	571
7421900	1,063	0.013492%	0.014248%	-	2,182	2,326	2,582	2,079	1,448	-	1,448
7422100	328	0.004170%	0.004257%	-	652	719	798	643	447	18	465
7422200	657	0.008341%	0.008936%	-	1,368	1,438	1,596	1,285	895	(10)	885
7422300	187	0.002371%	0.001939%	-	297	409	454	365	254	12	266
7422400	206	0.002617%	0.002108%	-	323	451	501	403	281	(5)	276
7422800	1,343	0.017049%	0.016903%	-	2,588	2,939	3,263	2,627	1,829	5	1,834
7422900	1,227	0.015577%	0.017114%	-	2,620	2,685	2,981	2,400	1,671	(4)	1,667
7423000	14,236	0.180752%	0.188718%	-	28,895	31,160	34,592	27,851	19,394	207	19,601
7424300	1,108	0.014064%	0.016145%	-	2,472	2,424	2,692	2,167	1,509	11	1,520
7424400	293	0.003721%	0.000590%	-	90	641	712	573	399	31	430
7430100	17,752	0.225399%	0.231925%	-	35,510	38,857	43,136	34,730	24,185	(265)	23,920
7430200	18,499	0.234884%	0.238796%	-	36,562	40,492	44,951	36,191	25,202	(203)	24,999
7430500	831	0.010548%	0.009442%	-	1,446	1,818	2,019	1,625	1,132	5	1,137
7430700	570	0.007237%	0.007925%	-	1,213	1,248	1,385	1,115	777	(21)	756
7430900	39	0.000491%	0.000506%	-	77	85	94	76	53	(1)	52
7431100	3,806	0.048326%	0.051426%	-	7,874	8,331	9,248	7,446	5,185	(93)	5,092
7440100	6,028	0.076537%	0.082072%	-	12,566	13,194	14,647	11,793	8,212	(120)	8,092
7440200	4,102	0.052087%	0.055305%	-	8,468	8,979	9,968	8,026	5,589	(74)	5,515
7440600	270	0.003434%	0.003752%	-	574	592	657	529	368	(3)	365
7440700	1,897	0.024081%	0.025629%	-	3,924	4,151	4,609	3,710	2,584	(66)	2,518
7440800	493	0.006255%	0.005986%	-	917	1,078	1,197	964	671	(6)	665
7441100	39	0.000491%	0.000000%	-	-	85	94	76	53	5	58
7441500	155	0.001962%	0.001981%	-	303	338	375	302	211	8	219
7450100	155	0.001962%	0.002023%	-	310	338	375	302	211	(0)	211
7450200	8,066	0.102417%	0.107448%	-	16,451	17,656	19,600	15,781	10,989	(240)	10,749
7450400	39	0.000491%	0.000506%	-	77	85	94	76	53	(1)	52
7450800	853	0.010835%	0.012730%	-	1,949	1,868	2,074	1,669	1,163	(53)	1,110
7450900	435	0.005519%	0.005227%	-	800	951	1,056	850	592	(3)	589
7452600	1,030	0.013083%	0.011803%	-	1,807	2,255	2,504	2,016	1,404	12	1,416
7460200	41,641	0.528724%	0.521473%	-	79,843	91,147	101,186	81,467	56,731	(166)	56,565
7460300	4,782	0.060714%	0.060911%	-	9,326	10,467	11,619	9,355	6,514	91	6,605
7460400	116	0.001472%	0.001012%	-	155	254	282	227	158	10	168
7460500	2,299	0.029192%	0.028116%	-	4,305	5,032	5,587	4,498	3,132	180	3,312
7460700	895	0.011366%	0.011592%	-	1,775	1,959	2,175	1,751	1,220	23	1,243
7461200	5,329	0.067665%	0.070395%	-	10,778	11,665	12,950	10,426	7,260	(165)	7,095
7461300	4,366	0.055440%	0.053534%	-	8,197	9,557	10,610	8,542	5,949	97	6,046
7461800	213	0.002698%	0.002023%	-	310	465	516	416	289	5	294
7462300	116	0.001472%	0.001518%	-	232	254	282	227	158	(1)	157

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2024 (3)	Proportionate Share 2023 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2023 (6)	Net OPEB Liability as of June 30, 2024			OPEB Expense		
						Discount Rate Baseline 3.68%	Discount Rate Less 1.00% 2.68%	Discount Rate Plus 1.00% 4.68%	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	7,875,756	100.00%	100.00%	-	15,311,083	17,239,037	19,137,731	15,408,241	10,729,754	N/A	N/A
Employer											
7462400	77	0.000981%	0.001012%	-	155	169	188	151	105	1	106
7462500	100	0.001267%	0.001180%	-	181	218	242	195	136	(1)	135
7500100	2,428	0.030827%	0.030350%	-	4,647	5,314	5,900	4,750	3,308	6	3,314
7500700	1,269	0.016109%	0.016397%	-	2,511	2,777	3,083	2,482	1,728	(23)	1,705
7501600	39	0.000491%	0.000253%	-	39	85	94	76	53	4	57
7502100	222	0.002821%	0.002824%	-	432	486	540	435	303	(6)	297
7502200	1,893	0.024040%	0.023226%	-	3,556	4,144	4,601	3,704	2,579	18	2,597
7502500	109	0.001390%	0.001518%	-	232	240	266	214	149	-	149
7502600	328	0.004170%	0.003962%	-	607	719	798	643	447	(0)	447
7700200	725	0.009199%	0.009021%	-	1,381	1,586	1,760	1,417	987	9	996
7700400	573	0.007278%	0.007925%	-	1,213	1,255	1,393	1,121	781	(7)	774
7700600	2,843	0.036101%	0.033596%	-	5,144	6,223	6,909	5,563	3,874	10	3,884
7700700	303	0.003843%	0.003246%	-	497	662	735	592	412	6	418
7701000	6,823	0.086635%	0.085950%	-	13,160	14,935	16,580	13,349	9,296	(252)	9,044
7701200	412	0.005233%	0.004510%	-	691	902	1,001	806	561	10	571
7701300	58	0.000736%	0.001012%	-	155	127	141	113	79	(3)	76
7701400	2,914	0.037001%	0.036209%	-	5,544	6,379	7,081	5,701	3,970	(61)	3,909
7701500	39	0.000491%	0.000506%	-	77	85	94	76	53	(4)	49
7701600	399	0.005070%	0.006196%	-	949	874	970	781	544	(16)	528
7701700	116	0.001472%	0.001518%	-	232	254	282	227	158	(0)	158
7701900	325	0.004129%	0.004553%	-	697	712	790	636	443	(8)	435
7702100	116	0.001472%	0.001602%	-	245	254	282	227	158	(11)	147
7702200	451	0.005724%	0.005396%	-	826	987	1,095	882	614	4	618
7702300	290	0.003680%	0.003667%	-	561	634	704	567	395	(2)	393
7702400	1,452	0.018439%	0.016060%	-	2,459	3,179	3,529	2,841	1,978	22	2,000
7702500	6,446	0.081852%	0.084306%	-	12,908	14,110	15,665	12,612	8,783	(50)	8,733
7702800	1,336	0.016967%	0.018716%	-	2,866	2,925	3,247	2,614	1,821	(34)	1,787
7702900	1,678	0.021301%	0.020866%	-	3,195	3,672	4,077	3,282	2,286	5	2,291
7703200	950	0.012061%	0.015049%	-	2,304	2,079	2,308	1,858	1,294	(162)	1,132
7703300	77	0.000981%	0.001012%	-	155	169	188	151	105	(1)	104
7703700	766	0.009731%	0.009358%	-	1,433	1,678	1,862	1,499	1,044	(50)	994
7703800	2,170	0.027556%	0.021456%	-	3,285	4,750	5,274	4,246	2,957	24	2,981
7703900	2,534	0.032176%	0.031868%	-	4,879	5,547	6,158	4,958	3,452	(85)	3,367
7704300	116	0.001472%	0.001518%	-	232	254	282	227	158	(1)	157
7704400	116	0.001472%	0.001265%	-	194	254	282	227	158	7	165
7704500	193	0.002453%	0.002529%	-	387	423	469	378	263	(2)	261
7704600	1,829	0.023223%	0.023395%	-	3,582	4,003	4,444	3,578	2,492	(41)	2,451
7707000	1,423	0.018071%	0.018632%	-	2,853	3,115	3,458	2,784	1,939	(10)	1,929
7710100	155	0.001962%	0.001180%	-	181	338	375	302	211	1	212
7710200	412	0.005233%	0.005480%	-	839	902	1,001	806	561	(6)	555
7710300	39	0.000491%	0.000506%	-	77	85	94	76	53	(1)	52
7710400	386	0.004906%	0.004553%	-	697	846	939	756	526	3	529
7710500	2,019	0.025635%	0.028959%	-	4,434	4,419	4,906	3,950	2,751	(38)	2,713
7710600	573	0.007278%	0.006913%	-	1,058	1,255	1,393	1,121	781	21	802
7710800	225	0.002862%	0.003541%	-	542	493	548	441	307	(13)	294
7711000	969	0.012306%	0.011803%	-	1,807	2,121	2,355	1,896	1,320	16	1,336
7711100	77	0.000981%	0.001012%	-	155	169	188	151	105	1	106
7711200	193	0.002453%	0.002192%	-	336	423	469	378	263	4	267
7711300	39	0.000491%	0.000506%	-	77	85	94	76	53	(1)	52
7711500	1,191	0.015127%	0.015259%	-	2,336	2,608	2,895	2,331	1,623	(7)	1,616
7711600	116	0.001472%	0.001518%	-	232	254	282	227	158	(1)	157
7711800	3,587	0.045546%	0.050836%	-	7,784	7,852	8,716	7,018	4,887	(183)	4,704
7711900	1,330	0.016885%	0.015091%	-	2,311	2,911	3,231	2,602	1,812	(5)	1,807
7712000	1,697	0.021546%	0.022636%	-	3,466	3,714	4,123	3,320	2,312	(57)	2,255
7712100	135	0.001717%	0.002023%	-	310	296	329	265	184	(6)	178
7712300	934	0.011857%	0.011508%	-	1,762	2,044	2,269	1,827	1,272	(6)	1,266
7712500	489	0.006215%	0.006660%	-	1,020	1,071	1,189	958	667	4	671
7712700	8,163	0.103643%	0.099565%	-	15,244	17,867	19,835	15,970	11,121	12	11,133
7712800	116	0.001472%	0.001518%	-	232	254	282	227	158	1	159

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2024 (3)	Proportionate Share 2023 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2023 (6)	Net OPEB Liability as of June 30, 2024			OPEB Expense		
						Discount Rate Baseline 3.68%	Discount Rate Less 1.00% 2.68%	Discount Rate Plus 1.00% 4.68%	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	7,875,756	100.00%	100.00%	-	15,311,083	17,239,037	19,137,731	15,408,241	10,729,754	N/A	N/A
Employer											
7712900	254	0.003230%	0.002909%	-	445	557	618	498	347	1	348
7713200	116	0.001472%	0.001518%	-	232	254	282	227	158	(7)	151
7713600	696	0.008831%	0.008683%	-	1,329	1,522	1,690	1,361	948	(2)	946
7713700	232	0.002944%	0.003035%	-	465	508	563	454	316	(8)	308
7714000	5,316	0.067501%	0.065674%	-	10,055	11,637	12,918	10,401	7,243	(8)	7,235
7714200	39	0.000491%	0.000506%	-	77	85	94	76	53	(1)	52
7714400	277	0.003516%	0.003794%	-	581	606	673	542	377	(2)	375
7714500	155	0.001962%	0.001981%	-	303	338	375	302	211	(2)	209
7714600	460	0.005847%	0.007166%	-	1,097	1,008	1,119	901	627	5	632
7720400	14,744	0.187212%	0.191585%	-	29,334	32,274	35,828	28,846	20,087	(125)	19,962
7720700	10,546	0.133898%	0.127175%	-	19,472	23,083	25,625	20,631	14,367	26	14,393
7721000	332	0.004211%	0.003878%	-	594	726	806	649	452	15	467
7721100	232	0.002944%	0.003035%	-	465	508	563	454	316	(2)	314
7721600	19,906	0.252751%	0.258144%	-	39,525	43,572	48,371	38,944	27,120	63	27,183
7721800	528	0.006705%	0.007124%	-	1,091	1,156	1,283	1,033	719	(19)	700
7722100	2,396	0.030418%	0.032289%	-	4,944	5,244	5,821	4,687	3,264	(32)	3,232
7722300	6,900	0.087616%	0.084685%	-	12,966	15,104	16,768	13,500	9,401	(100)	9,301
7722600	3,780	0.047999%	0.050836%	-	7,784	8,275	9,186	7,396	5,150	(102)	5,048
7722900	615	0.007809%	0.007124%	-	1,091	1,346	1,494	1,203	838	6	844
7723200	396	0.005029%	0.004974%	-	762	867	962	775	540	4	544
7723800	541	0.006869%	0.006112%	-	936	1,184	1,315	1,058	737	-	737
7723900	335	0.004252%	0.004553%	-	697	733	814	655	456	(7)	449
7724000	35	0.000450%	0.000506%	-	77	78	86	69	48	(1)	47
7724200	1,459	0.018521%	0.019980%	-	3,059	3,193	3,544	2,854	1,987	(29)	1,958
7724400	77	0.000981%	0.001012%	-	155	169	188	151	105	1	106
7724600	493	0.006255%	0.005648%	-	865	1,078	1,197	964	671	1	672
7728100	71	0.000899%	0.001012%	-	155	155	172	139	96	(1)	95
7730200	48	0.000613%	0.001012%	-	155	106	117	94	66	(3)	63
7730400	741	0.009404%	0.009527%	-	1,459	1,621	1,800	1,449	1,009	(5)	1,004
7731200	989	0.012552%	0.013067%	-	2,001	2,164	2,402	1,934	1,347	(11)	1,336
7731300	4,199	0.053314%	0.052986%	-	8,113	9,191	10,203	8,215	5,720	9	5,729
7731600	39	0.000491%	0.000506%	-	77	85	94	76	53	(2)	51
7731900	4,727	0.060019%	0.061459%	-	9,410	10,347	11,486	9,248	6,440	(55)	6,385
7732100	155	0.001962%	0.001897%	-	290	338	375	302	211	2	213
7732200	522	0.006623%	0.006154%	-	942	1,142	1,267	1,020	711	1	712
7732300	116	0.001472%	0.001770%	-	271	254	282	227	158	(6)	152
7732900	361	0.004579%	0.005396%	-	826	789	876	706	491	(2)	489
7733800	77	0.000981%	0.001138%	-	174	169	188	151	105	(6)	99
7734000	39	0.000491%	0.000506%	-	77	85	94	76	53	(2)	51
7734200	6,063	0.076986%	0.068878%	-	10,546	13,272	14,733	11,862	8,260	180	8,440
7734300	451	0.005724%	0.005269%	-	807	987	1,095	882	614	3	617
7738100	116	0.001472%	0.001012%	-	155	254	282	227	158	(2)	156
7740200	251	0.003189%	0.003457%	-	529	550	610	491	342	1	343
7740400	1,034	0.013124%	0.012941%	-	1,981	2,262	2,512	2,022	1,408	-	1,408
7741000	1,159	0.014719%	0.017789%	-	2,724	2,537	2,817	2,268	1,579	(33)	1,546
7741300	467	0.005928%	0.006492%	-	994	1,022	1,134	913	636	(5)	631
7742100	538	0.006828%	0.007461%	-	1,142	1,177	1,307	1,052	733	(11)	722
7742300	155	0.001962%	0.002023%	-	310	338	375	302	211	(4)	207
7742600	448	0.005683%	0.006281%	-	962	980	1,088	876	610	(9)	601
7742900	39	0.000491%	0.000506%	-	77	85	94	76	53	(1)	52
7743800	39	0.000491%	0.000506%	-	77	85	94	76	53	(1)	52
7744000	2,875	0.036510%	0.040930%	-	6,267	6,294	6,987	5,626	3,917	(134)	3,783
7744600	245	0.003107%	0.002571%	-	394	536	595	479	333	(1)	332
7750200	4,946	0.062799%	0.065463%	-	10,023	10,826	12,018	9,676	6,738	14	6,752
7750400	641	0.008136%	0.007630%	-	1,168	1,403	1,557	1,254	873	20	893
7751000	203	0.002576%	0.002023%	-	310	444	493	397	276	(3)	273
7754000	393	0.004988%	0.004890%	-	749	860	955	769	535	(1)	534
7761000	560	0.007114%	0.006829%	-	1,046	1,226	1,361	1,096	763	6	769
7762100	480	0.006092%	0.005396%	-	826	1,050	1,166	939	654	1	655

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2024 (3)	Proportionate Share 2023 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2023 (6)	Net OPEB Liability as of June 30, 2024			OPEB Expense		
						Discount Rate Baseline 3.68%	Discount Rate Less 1.00% 2.68%	Discount Rate Plus 1.00% 4.68%	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	7,875,756	100.00%	100.00%	-	15,311,083	17,239,037	19,137,731	15,408,241	10,729,754	N/A	N/A
Employer											
7764200	567	0.007196%	0.007630%	-	1,168	1,241	1,377	1,109	772	4	776
7771000	1,501	0.019052%	0.015512%	-	2,375	3,284	3,646	2,936	2,044	24	2,068
7772100	193	0.002453%	0.002529%	-	387	423	469	378	263	(4)	259
7774000	2,119	0.026902%	0.029212%	-	4,473	4,638	5,148	4,145	2,887	(33)	2,854
7774200	213	0.002698%	0.001939%	-	297	465	516	416	289	11	300
7782100	560	0.007114%	0.006323%	-	968	1,226	1,361	1,096	763	4	767
7784000	1,674	0.021260%	0.020149%	-	3,085	3,665	4,069	3,276	2,281	14	2,295
7794000	251	0.003189%	0.002951%	-	452	550	610	491	342	(4)	338
A010000	5,455	0.069259%	0.071955%	-	11,017	11,940	13,255	10,672	7,431	(65)	7,366
A050000	8,056	0.102294%	0.101251%	-	15,503	17,635	19,577	15,762	10,976	(17)	10,959
A150000	1,249	0.015863%	0.016187%	-	2,478	2,735	3,036	2,444	1,702	(13)	1,689
A170000	1,230	0.015618%	0.014669%	-	2,246	2,692	2,989	2,406	1,676	3	1,679
A200000	728	0.009240%	0.009695%	-	1,484	1,593	1,768	1,424	991	(4)	987
A850000	251	0.003189%	0.002866%	-	439	550	610	491	342	9	351
B040000	20,891	0.265262%	0.268261%	-	41,074	45,729	50,765	40,872	28,462	(135)	28,327
C050000	1,175	0.014923%	0.015934%	-	2,440	2,573	2,856	2,299	1,601	(19)	1,582
CS00100	911	0.011570%	0.009864%	-	1,510	1,995	2,214	1,783	1,241	47	1,288
CS00200	879	0.011162%	0.010075%	-	1,543	1,924	2,136	1,720	1,198	28	1,226
CS00300	763	0.009690%	0.009569%	-	1,465	1,670	1,854	1,493	1,040	8	1,048
CS00400	7,309	0.092809%	0.080681%	-	12,353	15,999	17,762	14,300	9,958	300	10,258
CS00500	1,056	0.013410%	0.013278%	-	2,033	2,312	2,566	2,066	1,439	37	1,476
CS00600	1,117	0.014187%	0.010623%	-	1,626	2,446	2,715	2,186	1,522	64	1,586
CS00700	2,128	0.027025%	0.028580%	-	4,376	4,659	5,172	4,164	2,900	36	2,936
CS00800	5,577	0.070813%	0.072967%	-	11,172	12,207	13,552	10,911	7,598	128	7,726
CS00900	612	0.007768%	0.005775%	-	884	1,339	1,487	1,197	833	34	867
CS01000	2,312	0.029355%	0.028790%	-	4,408	5,061	5,618	4,523	3,150	101	3,251
CS01100	322	0.004088%	0.002150%	-	329	705	782	630	439	18	457
CS01200	1,021	0.012961%	0.010707%	-	1,639	2,234	2,480	1,997	1,391	52	1,443
CS01300	1,311	0.016640%	0.018505%	-	2,833	2,869	3,185	2,564	1,785	19	1,804
CS01400	2,000	0.025390%	0.024069%	-	3,685	4,377	4,859	3,912	2,724	70	2,794
CS01500	361	0.004579%	0.004553%	-	697	789	876	706	491	12	503
CS01600	1,262	0.016027%	0.019180%	-	2,937	2,763	3,067	2,469	1,720	16	1,736
CS01700	1,092	0.013860%	0.012477%	-	1,910	2,389	2,652	2,136	1,487	44	1,531
CS01800	1,301	0.016518%	0.017493%	-	2,678	2,848	3,161	2,545	1,772	37	1,809
CS01900	602	0.007645%	0.008599%	-	1,317	1,318	1,463	1,178	820	16	836
CS02000	1,823	0.023141%	0.024870%	-	3,808	3,989	4,429	3,566	2,483	43	2,526
CS02100	1,311	0.016640%	0.017241%	-	2,640	2,869	3,185	2,564	1,785	32	1,817
CS02300	45	0.000572%	0.006955%	-	1,065	99	109	88	61	(37)	24
CS02400	1,887	0.023959%	0.017114%	-	2,620	4,130	4,585	3,692	2,571	114	2,685
CS02500	2,212	0.028088%	0.033006%	-	5,054	4,842	5,375	4,328	3,014	41	3,055
CS02600	2,856	0.036265%	0.037727%	-	5,776	6,252	6,940	5,588	3,891	70	3,961
CS02700	1,671	0.021219%	0.021456%	-	3,285	3,658	4,061	3,269	2,277	52	2,329
CS03000	4,511	0.057280%	0.053155%	-	8,139	9,875	10,962	8,826	6,146	196	6,342
CS03100	802	0.010180%	0.011297%	-	1,730	1,755	1,948	1,569	1,092	18	1,110
CS03200	1,021	0.012961%	0.016566%	-	2,536	2,234	2,480	1,997	1,391	(2)	1,389
CS03300	8,678	0.110185%	0.111663%	-	17,097	18,995	21,087	16,978	11,823	281	12,104
CS03400	6,192	0.078622%	0.074568%	-	11,417	13,554	15,046	12,114	8,436	227	8,663
CS03500	1,890	0.023999%	0.025629%	-	3,924	4,137	4,593	3,698	2,575	54	2,629
CS03600	338	0.004293%	0.004805%	-	736	740	822	661	461	10	471
CS03700	4,598	0.058384%	0.061627%	-	9,436	10,065	11,173	8,996	6,264	117	6,381
CS03800	818	0.010385%	0.008641%	-	1,323	1,790	1,987	1,600	1,114	28	1,142
CS03900	2,863	0.036347%	0.031277%	-	4,789	6,266	6,956	5,600	3,900	136	4,036
CS04000	8,089	0.102703%	0.092020%	-	14,089	17,705	19,655	15,825	11,020	391	11,411
CS04100	1,401	0.017785%	0.013826%	-	2,117	3,066	3,404	2,740	1,908	84	1,992
CS04200	1,211	0.015373%	0.016903%	-	2,588	2,650	2,942	2,369	1,649	53	1,702
CS04300	7,564	0.096039%	0.097078%	-	14,864	16,556	18,380	14,798	10,305	294	10,599
CS04400	254	0.003230%	0.011086%	-	1,697	557	618	498	347	(30)	317
CS04500	4,682	0.059447%	0.056653%	-	8,674	10,248	11,377	9,160	6,379	233	6,612
CS04600	1,871	0.023754%	0.024407%	-	3,737	4,095	4,546	3,660	2,549	69	2,618

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2024 (3)	Proportionate Share 2023 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2023 (6)	Net OPEB Liability as of June 30, 2024			OPEB Expense		
						Discount Rate Baseline 3.68%	Discount Rate Less 1.00% 2.68%	Discount Rate Plus 1.00% 4.68%	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	7,875,756	100.00%	100.00%	-	15,311,083	17,239,037	19,137,731	15,408,241	10,729,754	N/A	N/A
Employer											
CS04700	222	0.002821%	0.002108%	-	323	486	540	435	303	15	318
CS04800	2,447	0.031073%	0.018210%	-	2,788	5,357	5,947	4,788	3,334	193	3,527
CS04900	1,410	0.017908%	0.016566%	-	2,536	3,087	3,427	2,759	1,921	82	2,003
CS05000	892	0.011325%	0.011592%	-	1,775	1,952	2,167	1,745	1,215	43	1,258
CS05100	1,069	0.013574%	0.013489%	-	2,065	2,340	2,598	2,092	1,456	52	1,508
CS05200	335	0.004252%	0.002951%	-	452	733	814	655	456	26	482
CS05300	1,404	0.017826%	0.018758%	-	2,872	3,073	3,411	2,747	1,913	71	1,984
CS05400	1,198	0.015209%	0.015301%	-	2,343	2,622	2,911	2,343	1,632	59	1,691
CS05500	5,793	0.073552%	0.070817%	-	10,843	12,680	14,076	11,333	7,892	308	8,200
CS05600	377	0.004784%	0.004300%	-	658	825	916	737	513	23	536
CS05700	728	0.009240%	0.009063%	-	1,388	1,593	1,768	1,424	991	37	1,028
CS05800	1,172	0.014882%	0.014037%	-	2,149	2,566	2,848	2,293	1,597	73	1,670
CS05900	518	0.006582%	0.007588%	-	1,162	1,135	1,260	1,014	706	21	727
CS06000	473	0.006010%	0.003920%	-	600	1,036	1,150	926	645	37	682
CS06100	2,212	0.028088%	0.027231%	-	4,169	4,842	5,375	4,328	3,014	114	3,128
CS06200	1,404	0.017826%	0.019095%	-	2,924	3,073	3,411	2,747	1,913	67	1,980
CS06300	592	0.007523%	0.007672%	-	1,175	1,297	1,440	1,159	807	30	837
CS06400	364	0.004620%	0.004932%	-	755	796	884	712	496	18	514
CS06500	1,839	0.023345%	0.023859%	-	3,653	4,024	4,468	3,597	2,505	85	2,590
CS06600	3,928	0.049880%	0.050879%	-	7,790	8,599	9,546	7,686	5,352	192	5,544
CS06700	299	0.003802%	0.004553%	-	697	655	728	586	408	12	420
CS06900	2,592	0.032912%	0.033006%	-	5,054	5,674	6,299	5,071	3,531	134	3,665
CS07100	1,156	0.014678%	0.015091%	-	2,311	2,530	2,809	2,262	1,575	57	1,632
CS07200	1,001	0.012715%	0.012899%	-	1,975	2,192	2,433	1,959	1,364	52	1,416
CS07300	200	0.002535%	0.002824%	-	432	437	485	391	272	4	276
CS07400	557	0.007073%	0.005185%	-	794	1,219	1,354	1,090	759	43	802
CS07500	1,195	0.015168%	0.004173%	-	639	2,615	2,903	2,337	1,627	120	1,747
D050000	712	0.009036%	0.009105%	-	1,394	1,558	1,729	1,392	970	1	971
D100000	24,636	0.312811%	0.302152%	-	46,263	53,926	59,865	48,199	33,564	39	33,603
D200000	184	0.002330%	0.002529%	-	387	402	446	359	250	(2)	248
D250000	361	0.004579%	0.003372%	-	516	789	876	706	491	15	506
D300000	1,868	0.023713%	0.020444%	-	3,130	4,088	4,538	3,654	2,544	106	2,650
D500000	16,738	0.212520%	0.204188%	-	31,263	36,636	40,672	32,746	22,803	(515)	22,288
E080000	1,269	0.016109%	0.015723%	-	2,407	2,777	3,083	2,482	1,728	4	1,732
E120000	982	0.012470%	0.012098%	-	1,852	2,150	2,386	1,921	1,338	(9)	1,329
E160000	2,537	0.032217%	0.033132%	-	5,073	5,554	6,166	4,964	3,457	(33)	3,424
E190000	1,343	0.017049%	0.018252%	-	2,795	2,939	3,263	2,627	1,829	(37)	1,792
E200000	9,335	0.118526%	0.115119%	-	17,626	20,433	22,683	18,263	12,718	11	12,729
E210000	1,536	0.019502%	0.018927%	-	2,898	3,362	3,732	3,005	2,093	5	2,098
E230000	2,241	0.028456%	0.029043%	-	4,447	4,906	5,446	4,385	3,053	(29)	3,024
E240000	11,280	0.143220%	0.146439%	-	22,421	24,690	27,409	22,068	15,367	(161)	15,206
E260000	1,224	0.015536%	0.012393%	-	1,898	2,678	2,973	2,394	1,667	75	1,742
E280000	1,655	0.021015%	0.012646%	-	1,936	3,623	4,022	3,238	2,255	74	2,329
E500000	2,586	0.032831%	0.031994%	-	4,899	5,660	6,283	5,059	3,523	(34)	3,489
E550000	3,993	0.050697%	0.052691%	-	8,068	8,740	9,702	7,812	5,440	(71)	5,369
F270000	1,839	0.023345%	0.023816%	-	3,646	4,024	4,468	3,597	2,505	(28)	2,477
F500000	9,222	0.117095%	0.117859%	-	18,045	20,186	22,409	18,042	12,564	(87)	12,477
G010000	1,166	0.014800%	0.012309%	-	1,885	2,551	2,832	2,280	1,588	3	1,591
G020000	525	0.006664%	0.007250%	-	1,110	1,149	1,275	1,027	715	(11)	704
G040000	766	0.009731%	0.012098%	-	1,852	1,678	1,862	1,499	1,044	(30)	1,014
G050000	763	0.009690%	0.009569%	-	1,465	1,670	1,854	1,493	1,040	0	1,040
G060000	1,085	0.013778%	0.015006%	-	2,298	2,375	2,637	2,123	1,478	(19)	1,459
G070000	1,072	0.013615%	0.013110%	-	2,007	2,347	2,606	2,098	1,461	(26)	1,435
H030000	1,671	0.021219%	0.020149%	-	3,085	3,658	4,061	3,269	2,277	15	2,292
H060000	155	0.001962%	0.002023%	-	310	338	375	302	211	(1)	210
H090000	21,052	0.267306%	0.276270%	-	42,300	46,081	51,156	41,187	28,681	(383)	28,298
H120000	203,955	2.589654%	2.503754%	-	383,352	446,431	495,601	399,020	277,864	2	277,866
H150000	50,628	0.642834%	0.642620%	-	98,392	110,818	123,024	99,049	68,975	(664)	68,311
H170000	53,916	0.684578%	0.684689%	-	104,833	118,015	131,013	105,481	73,454	(368)	73,086

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2024 (3)	Proportionate Share 2023 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2023 (6)	Net OPEB Liability as of June 30, 2024			OPEB Expense		
						Discount Rate Baseline 3.68%	Discount Rate Less 1.00% 2.68%	Discount Rate Plus 1.00% 4.68%	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	7,875,756	100.00%	100.00%	-	15,311,083	17,239,037	19,137,731	15,408,241	10,729,754	N/A	N/A
Employer											
H180000	18,096	0.229773%	0.236183%	-	36,162	39,611	43,973	35,404	24,654	(230)	24,424
H210000	16,016	0.203362%	0.221766%	-	33,955	35,058	38,919	31,335	21,820	(198)	21,622
H240000	18,216	0.231286%	0.226403%	-	34,665	39,871	44,263	35,637	24,816	(113)	24,703
H270000	269,166	3.417656%	3.417544%	-	523,263	589,171	654,062	526,601	366,706	(2,284)	364,422
H470000	24,681	0.313383%	0.322807%	-	49,425	54,024	59,974	48,287	33,625	(684)	32,941
H510000	185,820	2.359389%	2.324098%	-	355,845	406,736	451,534	363,540	253,157	(189)	252,968
H590000	6,050	0.076823%	0.071533%	-	10,952	13,244	14,702	11,837	8,243	66	8,309
H590801	20,344	0.258311%	0.263413%	-	40,331	44,530	49,435	39,801	27,716	(371)	27,345
H590802	2,962	0.037614%	0.037600%	-	5,757	6,484	7,198	5,796	4,036	(22)	4,014
H590803	7,789	0.098901%	0.102136%	-	15,638	17,050	18,927	15,239	10,612	(207)	10,405
H590804	23,042	0.292573%	0.297557%	-	45,559	50,437	55,992	45,080	31,392	(368)	31,024
H590805	13,292	0.168773%	0.169412%	-	25,939	29,095	32,299	26,005	18,109	(79)	18,030
H590806	22,128	0.280961%	0.293679%	-	44,965	48,435	53,770	43,291	30,146	(443)	29,703
H590807	5,909	0.075024%	0.079753%	-	12,211	12,933	14,358	11,560	8,050	(101)	7,949
H590808	10,320	0.131036%	0.128819%	-	19,724	22,589	25,077	20,190	14,060	(45)	14,015
H590809	13,173	0.167260%	0.161319%	-	24,700	28,834	32,010	25,772	17,947	(17)	17,930
H590810	7,139	0.090642%	0.095223%	-	14,580	15,626	17,347	13,966	9,726	(165)	9,561
H590811	14,165	0.179853%	0.182185%	-	27,894	31,005	34,420	27,712	19,298	(125)	19,173
H590812	9,805	0.124495%	0.115920%	-	17,749	21,462	23,826	19,182	13,358	(77)	13,281
H590813	4,505	0.057198%	0.057328%	-	8,778	9,860	10,946	8,813	6,137	(20)	6,117
H590814	4,807	0.061041%	0.058845%	-	9,010	10,523	11,682	9,405	6,550	(5)	6,545
H590816	2,959	0.037573%	0.035661%	-	5,460	6,477	7,191	5,789	4,031	(13)	4,018
H590817	2,318	0.029437%	0.031657%	-	4,847	5,075	5,634	4,536	3,159	(21)	3,138
H630000	38,830	0.493032%	0.531463%	-	81,373	84,994	94,355	75,968	52,901	(878)	52,023
H640000	3,822	0.048530%	0.036294%	-	5,557	8,366	9,288	7,478	5,207	324	5,531
H650000	4,106	0.052128%	0.039582%	-	6,060	8,986	9,976	8,032	5,593	347	5,940
H670000	4,853	0.061614%	0.060742%	-	9,300	10,622	11,792	9,494	6,611	(33)	6,578
H710000	2,370	0.030091%	0.027779%	-	4,253	5,187	5,759	4,636	3,229	(4)	3,225
H730000	32,010	0.406437%	0.407281%	-	62,359	70,066	77,783	62,625	43,610	(661)	42,949
H750000	11,322	0.143752%	0.146776%	-	22,473	24,781	27,511	22,150	15,424	(205)	15,219
H790000	1,426	0.018112%	0.018463%	-	2,827	3,122	3,466	2,791	1,943	(14)	1,929
H870000	1,629	0.020688%	0.019854%	-	3,040	3,566	3,959	3,188	2,220	(9)	2,211
H910000	886	0.011243%	0.010454%	-	1,601	1,938	2,152	1,732	1,206	23	1,229
H950000	1,497	0.019012%	0.017999%	-	2,756	3,277	3,638	2,929	2,040	3	2,043
H960000	206	0.002617%	0.002782%	-	426	451	501	403	281	(4)	277
J020000	49,417	0.627462%	0.610247%	-	93,435	108,168	120,082	96,681	67,325	108	67,433
J040000	117,559	1.492669%	1.473116%	-	225,550	257,322	285,663	229,994	160,160	(547)	159,613
J120000	125,822	1.597580%	1.601050%	-	245,138	275,407	305,741	246,159	171,416	(1,965)	169,451
J160000	45,247	0.574516%	0.529988%	-	81,147	99,041	109,949	88,523	61,644	(792)	60,852
J200000	1,372	0.017417%	0.019517%	-	2,988	3,003	3,333	2,684	1,869	(22)	1,847
J510000	254,454	3.230852%	3.186209%	-	487,843	556,968	618,312	497,817	346,662	(754)	345,908
J520000	11,276	0.143179%	0.127850%	-	19,575	24,683	27,401	22,061	15,363	(510)	15,873
J530000	20,131	0.255613%	0.247732%	-	37,930	44,065	48,919	39,385	27,427	594	28,021
J540000	36,582	0.464494%	0.442268%	-	67,716	80,074	88,894	71,570	49,839	1,174	51,013
J550000	7,090	0.090029%	0.100282%	-	15,354	15,520	17,230	13,872	9,660	39	9,699
J560000	27,814	0.353164%	0.301562%	-	46,172	60,882	67,588	54,416	37,894	1,737	39,631
J570000	12,890	0.163663%	0.165324%	-	25,313	28,214	31,321	25,218	17,561	653	18,214
J580000	44,819	0.569078%	0.448211%	-	68,626	98,104	108,909	87,685	61,061	3,195	64,256
J590000	30,052	0.381579%	0.131390%	-	20,117	65,781	73,026	58,795	40,942	2,928	43,870
K050000	46,735	0.593404%	0.581246%	-	88,995	102,297	113,564	91,433	63,671	(271)	63,400
L040000	149,482	1.898003%	1.857635%	-	284,424	327,197	363,235	292,449	203,651	(526)	203,125
L060000	1,674	0.021260%	0.021962%	-	3,363	3,665	4,069	3,276	2,281	46	2,327
L080000	7,061	0.089661%	0.081018%	-	12,405	15,457	17,159	13,815	9,620	258	9,878
L120000	1,922	0.024408%	0.023859%	-	3,653	4,208	4,671	3,761	2,619	27	2,646
L240000	3,220	0.040885%	0.038022%	-	5,822	7,048	7,824	6,300	4,387	(21)	4,366
L320000	4,836	0.061409%	0.063061%	-	9,655	10,586	11,752	9,462	6,589	(13)	6,576
L360000	1,517	0.019257%	0.017072%	-	2,614	3,320	3,685	2,967	2,066	15	2,081
L460000	647	0.008218%	0.007166%	-	1,097	1,417	1,573	1,266	882	17	899
N040000	150,181	1.906875%	1.755920%	-	268,850	328,727	364,933	293,816	204,603	(1,157)	203,446

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2024 (3)	Proportionate Share 2023 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2023 (6)	Net OPEB Liability as of June 30, 2024			OPEB Expense		
						Discount Rate Baseline 3.68%	Discount Rate Less 1.00% 2.68%	Discount Rate Plus 1.00% 4.68%	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	7,875,756	100.00%	100.00%	-	15,311,083	17,239,037	19,137,731	15,408,241	10,729,754	N/A	N/A
Employer											
N080000	25,766	0.327161%	0.315725%	-	48,341	56,399	62,611	50,410	35,104	(58)	35,046
N120000	35,204	0.446995%	0.440329%	-	67,419	77,058	85,545	68,874	47,961	(711)	47,250
N200000	4,418	0.056094%	0.053113%	-	8,132	9,670	10,735	8,643	6,019	(18)	6,001
P120000	12,310	0.156303%	0.158874%	-	24,325	26,945	29,913	24,084	16,771	(114)	16,657
P160000	4,769	0.060551%	0.059267%	-	9,074	10,438	11,588	9,330	6,497	(62)	6,435
P240000	34,847	0.442457%	0.429453%	-	65,754	76,275	84,676	68,175	47,475	91	47,566
P260000	834	0.010589%	0.009316%	-	1,426	1,825	2,026	1,632	1,136	12	1,148
P280000	16,367	0.207818%	0.212956%	-	32,606	35,826	39,772	32,021	22,298	(142)	22,156
P320000	3,152	0.040026%	0.047253%	-	7,235	6,900	7,660	6,167	4,295	(115)	4,180
P340000	148	0.001881%	0.001307%	-	200	324	360	290	202	7	209
P360000	2,479	0.031481%	0.029507%	-	4,518	5,427	6,025	4,851	3,378	(24)	3,354
P400000	116	0.001472%	0.001475%	-	226	254	282	227	158	3	161
P450000	576	0.007318%	0.005859%	-	897	1,262	1,400	1,128	785	19	804
R040000	1,352	0.017172%	0.016187%	-	2,478	2,960	3,286	2,646	1,843	(2)	1,841
R060000	3,317	0.042112%	0.043797%	-	6,706	7,260	8,059	6,489	4,519	12	4,531
R080000	1,835	0.023304%	0.023268%	-	3,563	4,017	4,460	3,591	2,500	(18)	2,482
R120000	2,727	0.034630%	0.034228%	-	5,241	5,970	6,627	5,336	3,716	1	3,717
R200000	3,140	0.039863%	0.040720%	-	6,235	6,872	7,629	6,142	4,277	(20)	4,257
R230000	1,620	0.020565%	0.021877%	-	3,350	3,545	3,936	3,169	2,207	(16)	2,191
R280000	1,436	0.018235%	0.019306%	-	2,956	3,144	3,490	2,810	1,957	(21)	1,936
R360000	14,033	0.178177%	0.181257%	-	27,752	30,716	34,099	27,454	19,118	(120)	18,998
R400000	41,689	0.529338%	0.510218%	-	78,120	91,253	101,303	81,562	56,797	(129)	56,668
R440000	23,274	0.295517%	0.295239%	-	45,204	50,944	56,555	45,534	31,708	(270)	31,438
R520000	721	0.009158%	0.007967%	-	1,220	1,579	1,753	1,411	983	20	1,003
R600000	20,914	0.265548%	0.251695%	-	38,537	45,778	50,820	40,916	28,493	(160)	28,333
S600000	77	0.000981%	0.001012%	-	155	169	188	151	105	1	106
T030000	155	0.001962%	0.002023%	-	310	338	375	302	211	(2)	209
T040000	251	0.003189%	0.003204%	-	491	550	610	491	342	(1)	341
T050000	39	0.000491%	0.000506%	-	77	85	94	76	53	(1)	52
U120000	136,103	1.728126%	1.689698%	-	258,711	297,912	330,724	266,274	185,424	(2,148)	183,276
U150000	81	0.001022%	0.001307%	-	200	176	196	157	110	(6)	104
U300000	367	0.004661%	0.004089%	-	626	804	892	718	500	(5)	495
X220000	1,984	0.025185%	0.028833%	-	4,415	4,342	4,820	3,881	2,702	(47)	2,655
Y040000	1,236	0.015700%	0.016524%	-	2,530	2,707	3,005	2,419	1,685	(35)	1,650
Y080000	1,249	0.015863%	0.017662%	-	2,704	2,735	3,036	2,444	1,702	(37)	1,665
Y080200	2,016	0.025594%	0.022172%	-	3,395	4,412	4,898	3,944	2,746	59	2,805
Y080300	718	0.009117%	0.012140%	-	1,859	1,572	1,745	1,405	978	(38)	940
Y080500	1,014	0.012879%	0.013278%	-	2,033	2,220	2,465	1,984	1,382	(10)	1,372
Y080600	32,860	0.417231%	0.446019%	-	68,290	71,927	79,849	64,288	44,768	296	45,064
Y080800	122	0.001554%	0.002403%	-	368	268	297	239	167	(11)	156
Y180000	59,670	0.757639%	0.765117%	-	117,148	130,610	144,995	116,739	81,293	(867)	80,426
Y200000	4,077	0.051760%	0.052059%	-	7,971	8,923	9,906	7,975	5,554	(35)	5,519
7160800	45	0.000572%	0.000379%	-	58	99	109	88	61	1	62
7501800	74	0.000940%	0.000000%	-	-	162	180	145	101	9	110
CS07600	1,420	0.018030%	0.000000%	-	-	3,108	3,451	2,778	1,935	154	2,089
CS07700	953	0.012102%	0.000000%	-	-	2,086	2,316	1,865	1,299	104	1,403
CS07800	1,024	0.013001%	0.000000%	-	-	2,241	2,488	2,003	1,395	112	1,507
7050500	39	0.000491%	0.000126%	-	19	85	94	76	53	2	55
CS07900	976	0.012388%	0.000000%	-	-	2,136	2,371	1,909	1,329	106	1,435
7331100	167	0.002126%	0.000000%	-	-	367	407	328	228	19	247
7022500	19	0.000245%	0.000000%	-	-	42	47	38	26	3	29
7101700	3,545	0.045014%	0.000000%	-	-	7,760	8,615	6,936	4,830	385	5,215
CS08000	367	0.004661%	0.000000%	-	-	804	892	718	500	40	540
7010900	19	0.000245%	0.000000%	-	-	42	47	38	26	3	29
7050900	19	0.000245%	0.000000%	-	-	42	47	38	26	3	29
7061000	29	0.000368%	0.000000%	-	-	63	70	57	39	4	43
7072300	39	0.000491%	0.000000%	-	-	85	94	76	53	5	58
7104800	109	0.001390%	0.000000%	-	-	240	266	214	149	12	161
7121800	10	0.000123%	0.000000%	-	-	21	24	19	13	2	15

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2024 (3)	Proportionate Share 2023 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2023 (6)	Net OPEB Liability as of June 30, 2024			OPEB Expense		
						Discount Rate Baseline 3.68%	Discount Rate Less 1.00% 2.68%	Discount Rate Plus 1.00% 4.68%	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	7,875,756	100.00%	100.00%	-	15,311,083	17,239,037	19,137,731	15,408,241	10,729,754	N/A	N/A
Employer											
7131600	68	0.000859%	0.000000%	-	-	148	164	132	92	8	100
7141000	10	0.000123%	0.000000%	-	-	21	24	19	13	2	15
7201300	19	0.000245%	0.000000%	-	-	42	47	38	26	3	29
7251500	19	0.000245%	0.000000%	-	-	42	47	38	26	3	29
7262400	68	0.000859%	0.000000%	-	-	148	164	132	92	8	100
7270900	19	0.000245%	0.000000%	-	-	42	47	38	26	3	29
7291600	116	0.001472%	0.000000%	-	-	254	282	227	158	13	171
7310900	61	0.000777%	0.000000%	-	-	134	149	120	83	7	90
7322000	29	0.000368%	0.000000%	-	-	63	70	57	39	4	43
7340900	19	0.000245%	0.000000%	-	-	42	47	38	26	3	29
7411000	10	0.000123%	0.000000%	-	-	21	24	19	13	2	15
7424500	380	0.004824%	0.000000%	-	-	832	923	743	518	42	560
7431400	10	0.000123%	0.000000%	-	-	21	24	19	13	2	15
7451300	19	0.000245%	0.000000%	-	-	42	47	38	26	3	29
7462600	135	0.001717%	0.000000%	-	-	296	329	265	184	15	199
7104900	3	0.000041%	0.000000%	-	-	7	8	6	4	1	5

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							
										2025	2026	2027	2028	2029	Thereafter		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Aggregate	4,154,061	1,704,541	3,197,842	N/A	9,056,444	1,496,134	1,688,832	21,204	N/A	3,206,170	1,948,602	1,662,257	563,366	352,770	374,155	949,124	
Employer																	
5016000	7,025	2,882	5,408	53	15,368	2,530	2,856	36	1,552	6,974	3,065	2,581	733	398	478	1,139	
5020100	50,603	20,764	38,955	11	110,333	18,225	20,573	258	6,859	45,915	22,591	19,103	5,783	3,373	3,873	9,695	
5030100	2,957	1,213	2,276	33	6,479	1,065	1,202	15	1,080	3,362	1,224	1,020	241	104	155	373	
5040000	966	397	744	8	2,115	348	393	5	173	919	429	363	107	98	66	173	
5040100	21,850	8,966	16,820	1,609	49,245	7,869	8,883	112	835	17,699	10,294	8,788	3,027	1,965	2,142	5,330	
5040200	8,500	3,488	6,544	362	18,594	3,456	4	3	995	7,556	3,837	3,251	1,010	600	679	1,660	
5040300	6,773	2,779	5,214	289	15,055	2,439	2,754	35	629	5,857	3,098	2,631	844	524	595	1,506	
5040400	7,429	3,048	5,719	345	16,541	2,676	3,020	38	534	6,268	3,420	2,908	948	598	678	1,721	
5040500	29,290	12,019	22,548	-	63,857	10,549	11,908	150	3,362	25,969	13,154	11,135	3,421	2,030	2,327	5,822	
5040600	253	104	195	3	555	91	103	77	77	272	112	92	24	11	13	32	
5040700	377	155	290	3	825	136	153	2	110	401	160	133	32	17	21	61	
5050400	5,163	2,119	3,975	6,284	17,541	1,860	2,099	26	354	4,339	3,158	2,802	1,436	1,174	1,201	3,431	
5060000	363	149	280	12	804	131	148	2	34	315	162	140	46	30	32	79	
5060700	3,590	1,473	2,764	4,690	12,517	1,293	1,460	18	752	3,523	2,180	1,933	983	801	819	2,278	
5064500	5,411	2,220	4,165	61	11,857	1,949	2,200	28	1,180	5,357	2,373	2,000	570	317	373	866	
5070000	414	170	319	16	919	149	168	2	137	456	177	151	42	21	24	48	
5070100	47,475	19,480	36,547	513	104,015	17,099	19,301	242	7,148	43,790	21,223	17,956	5,452	3,176	3,623	8,794	
5080100	72,715	29,837	55,977	233	158,762	26,189	29,562	371	7,795	63,917	32,742	27,737	8,589	5,120	5,860	14,798	
5090100	4,326	1,775	3,330	-	9,431	1,558	1,759	22	953	4,292	1,878	1,580	441	238	296	707	
5100100	106,694	43,780	82,134	1,518	234,126	38,427	43,377	545	10,658	93,007	48,412	41,066	12,964	7,817	8,789	22,070	
5110100	19,869	8,153	15,296	-	43,318	7,156	8,078	101	4,562	19,897	8,622	7,259	2,026	1,077	1,291	3,146	
5120100	10,381	4,259	7,291	-	22,939	3,739	4,220	53	3,153	11,165	4,390	3,675	941	462	581	1,416	
5130100	15,972	6,554	12,295	134	34,955	5,752	6,493	82	2,950	15,277	7,038	5,937	1,732	977	1,148	2,846	
5140900	10,883	4,466	8,378	13,811	37,538	3,920	4,425	56	1,633	10,034	6,628	5,878	2,999	2,447	2,503	7,049	
5150100	12,346	5,066	9,504	57	26,973	4,446	5,019	63	4,259	13,787	5,188	4,342	1,091	518	673	1,374	
5160100	28,259	11,596	21,754	847	62,456	10,178	11,489	144	1,391	23,202	13,006	11,062	3,618	2,276	2,566	6,726	
5170000	372	153	286	1	786	134	151	2	63	356	164	138	39	28	39	64	
5170200	3,246	1,332	2,499	-	7,077	1,169	1,320	17	516	3,022	1,437	1,214	355	202	245	602	
5170400	8,558	3,512	6,588	-	18,658	3,082	3,479	44	1,902	8,507	3,720	3,131	875	470	562	1,393	
5180000	893	367	688	130	2,078	322	363	5	44	734	426	365	127	81	92	253	
5180100	6,259	2,568	4,818	146	13,791	2,254	2,544	32	1,137	5,967	2,777	2,345	694	396	469	1,144	
5180200	48,119	19,745	37,042	-	104,906	17,331	19,563	246	5,034	42,174	21,632	18,315	5,648	3,640	3,827	9,970	
5190100	8,730	3,582	6,720	32	19,064	3,144	3,549	45	643	7,381	3,964	3,362	1,063	642	740	1,912	
5200100	8,475	3,478	6,524	43	18,520	3,052	3,445	43	2,926	9,466	3,561	2,977	745	350	458	963	
5210100	38,451	15,778	29,600	63	83,892	13,849	15,632	196	6,630	36,307	16,981	14,330	4,211	2,392	2,791	6,880	
5210200	2,675	1,098	2,059	-	5,832	963	1,088	14	478	2,543	1,174	992	288	159	196	480	
5210300	7,702	3,160	5,929	26	16,817	2,774	3,131	39	2,001	7,945	3,305	2,774	747	390	493	1,163	
5210500	2,908	1,193	2,238	23	6,362	1,047	1,182	2	662	2,906	1,267	1,067	302	164	205	451	
5220100	21,763	8,930	16,753	71	47,517	7,838	8,848	111	3,639	20,436	9,588	8,089	2,362	1,338	1,597	4,107	
5230100	181,420	74,438	139,646	7,109	402,613	65,339	73,752	934	8,698	148,723	84,088	71,617	23,806	15,109	16,717	42,553	
5240000	22,711	9,319	17,483	512	50,025	8,180	9,233	116	2,251	19,780	10,323	8,759	2,778	1,691	1,904	4,791	
5245100	2,456	1,891	1	16	5,371	885	998	13	472	2,368	1,082	913	263	155	176	414	
5245200	3,327	1,365	2,561	171	7,424	1,198	1,353	17	348	2,816	1,525	1,295	418	261	298	712	
5250000	6,851	2,811	5,274	5,230	20,165	2,468	2,785	53	1,265	6,554	3,793	3,321	1,508	1,161	1,199	2,633	
5260100	109,072	44,756	83,965	237,793	39,284	44,343	557	793	8,903	93,087	49,437	41,922	13,203	7,981	9,021	23,142	
5270100	5,703	2,340	4,390	216	12,649	2,054	2,319	29	997	5,399	2,514	2,125	621	357	426	1,207	
5280100	22,791	9,352	17,544	433	50,120	8,208	9,266	116	3,446	21,036	10,224	8,653	2,649	1,559	1,780	4,219	
5290100	33,642	13,804	25,898	1,678	75,022	12,116	13,677	172	853	26,818	15,756	13,437	4,571	2,944	3,211	8,285	
5305500	13,575	5,570	10,450	4,889	29,595	4,889	5,519	69	2,138	12,615	6,027	5,091	1,518	872	1,005	2,467	
5305600	7,284	2,989	5,608	41	15,922	2,624	2,961	37	759	6,381	3,289	2,787	865	519	600	1,482	
5310100	4,331	1,777	3,334	27	9,469	1,560	1,761	22	671	4,014	1,893	1,594	451	262	337	918	
5320100	69,729	28,612	53,678	2,099	154,118	25,114	28,348	356	6,497	60,315	31,900	27,097	8,730	5,371	5,971	14,734	
5320200	20,895	8,574	16,085	120	45,674	8,495	9,07	107	1,208	17,336	9,532	8,096	2,591	1,598	1,804	4,718	
5320300	6,252	2,565	4,813	12	13,642	2,252	2,542	32	353	5,179	2,856	2,429	779	475	541	1,383	
5320400	8,995	3,691	6,924	499	20,109	3,240	3,657	46	292	7,235	4,204	3,584	1,212	783	869	2,221	
5320500	46,475	19,070	35,777	572	101,894	16,738	18,894	237	4,136	40,005	21,134	17,931	5,694	3,467	3,904	9,758	
5330400	2,019	829	1,555	18	4,421	727	821	10	322	1,880	882	743	209	121	149	437	
5340100	8,930	3,664	6,874	-	19,468	3,216	3,631	46	5,128	12,021	3,469	2,853	508	100	228	289	
5350100	8,235	3,379	6,340	-	17,954	2,966	3,348	48	2,333	8,689	3,483	2,918	751	367	476	1,270	
5360100	15,287	6,273	11,768	80	33,768	5,506	6,215	78	408	21,169	11,755	6,833	1,778	1,182	1,263	2,863	
5370100	26,704	10,957	20,557	-	58,218	9,618	10,856	136	3,915	24,525	11,887	10,053	3,019	1,753	2,005	4,976	
5381200	29,633	12,160	22,812	-	64,605	10,673	12,047	151	5,936	28,807	12,864	10,829	3,029	1,638	1,995	5,443	
5390100	36,641	15,035	28,207	380	80,263	13,197	14,896	187	2,141	30,421	16,753	14,229	4,580	2,836	3,187	8,257	
5400100	63,706	26,141	49,042	-	138,889	22,945	25,900	325	13,571	62,741	27,713	23,330	6,564	3,563	4,279	10,699	
5400200	60,318	24,750	46,434	170	131,672	21,724	24,522	308	8,817	55,							

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

Participating Employer (1)	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,						
	Liability Experience (2)	Assumption Changes (3)	Investment Experience (4)	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions (5)	Total Deferred Outflow of Resources (6)	Liability Experience (7)	Assumption Changes (8)	Investment Experience (9)	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions (10)	Total Deferred Inflow of Resources (11)							
											2025 (12)	2026 (13)	2027 (14)	2028 (15)	2029 (16)	Thereafter (17)	
Aggregate	4,154,061	1,704,541	3,197,842	N/A	9,056,444	1,496,134	1,688,832	21,204	N/A	3,206,170	1,948,602	1,662,257	563,366	352,770	374,155	949,124	
Employer																	
7010600	102	42	78	-	222	37	41	1	5	84	47	40	13	8	8	22	
7011000	3,030	1,243	2,332	159	6,764	1,091	1,232	15	325	2,663	1,380	1,172	374	230	263	682	
7020200	4,502	1,847	3,466	-	9,815	1,622	1,830	23	660	4,135	1,999	1,689	503	296	349	844	
7020900	311	128	239	218	896	112	126	2	11	251	175	153	71	55	57	135	
7021100	161	66	124	-	351	58	66	1	54	179	68	57	16	8	9	15	
7021200	221	91	170	62	544	80	90	1	8	179	114	98	40	27	29	57	
7021300	250	102	192	38	582	90	101	1	91	283	103	87	21	13	18	56	
7021400	302	124	233	48	707	109	123	2	170	404	131	109	29	9	2	23	
7021500	197	81	152	14	444	71	80	1	77	229	85	72	21	11	11	17	
7021600	61	25	47	-	133	22	25	-	2	49	28	23	8	5	6	14	
7021700	627	257	482	115	1,481	226	255	3	123	607	282	239	73	46	56	178	
7021800	173	71	133	113	490	62	70	1	-	133	100	88	41	33	32	62	
7022100	97	40	75	89	301	35	39	-	28	102	51	45	19	15	17	52	
7022200	36	15	27	17	95	13	15	-	40	68	15	12	3	1	1	(5)	
7030100	2,227	914	1,714	85	4,940	802	905	11	546	2,264	973	820	233	123	155	371	
7030200	1,678	689	1,292	640	4,299	604	682	9	616	1,911	930	714	271	185	194	594	
7030300	431	177	332	147	1,087	155	175	2	124	456	198	169	56	39	42	127	
7030400	20	8	16	29	73	7	8	-	-	15	14	12	7	6	6	13	
7030500	297	122	229	132	780	107	121	2	105	335	134	115	37	25	27	106	
7040100	661	271	509	3	1,444	238	269	3	231	741	274	228	55	25	35	87	
7040400	836	643	643	-	1,822	301	340	4	136	781	367	369	88	51	62	164	
7040500	610	250	469	85	3,414	248	3	220	103	574	280	238	77	46	54	145	
7040600	263	108	203	638	95	107	203	1	44	247	121	103	34	27	31	75	
7040700	509	209	392	120	1,230	184	207	3	38	432	245	210	78	59	61	145	
7041000	54	22	42	-	118	20	22	-	83	125	13	10	(3)	(5)	(4)	(18)	
7041100	161	66	124	4	355	58	66	1	41	166	71	61	16	8	9	24	
7041200	163	126	59	67	360	59	8	6	136	134	75	64	21	13	15	38	
7041400	50	94	44	-	266	44	50	1	4	99	56	48	16	9	11	27	
7041500	122	50	94	-	266	44	50	1	4	99	56	48	16	9	11	27	
7041600	61	25	47	20	153	22	25	-	30	77	30	25	7	4	5	5	
7041700	2,135	876	1,643	-	4,654	769	868	11	704	2,352	885	742	178	71	104	322	
7042000	690	283	531	45	1,549	248	280	4	286	808	286	239	62	34	42	78	
7042100	212	91	171	74	558	80	90	1	167	338	102	87	27	11	3	(11)	
7042600	14	6	10	21	51	5	6	-	14	25	8	7	4	2	2	2	
7050100	1,663	682	1,280	102	3,727	599	676	8	245	1,528	748	633	194	123	143	359	
7050200	265	109	204	6	584	95	108	1	158	362	100	82	14	4	9	53	
7050300	409	168	315	31	923	147	166	2	140	455	179	150	42	20	20	57	
7050400	326	134	251	13	724	117	133	2	242	494	222	100	16	-	1	(9)	
7050600	667	274	514	60	1,515	240	271	3	145	659	304	257	80	46	53	116	
7050700	61	25	47	1	134	22	25	-	7	54	27	21	7	5	6	14	
7050800	445	183	343	120	1,091	160	181	2	127	470	203	172	56	35	42	114	
7060100	340	139	261	72	812	122	138	2	60	322	151	128	41	28	39	103	
7060200	3,173	1,302	2,442	164	7,081	1,143	1,290	16	285	2,734	1,459	1,244	405	258	284	697	
7060300	183	141	32	183	441	66	75	3	29	171	88	76	29	20	25	62	
7060400	791	325	609	1,317	3,042	285	322	4	611	522	468	258	218	222	743		
7060600	170	70	131	-	371	61	69	1	125	256	61	51	6	(2)	(1)	(0)	
7060700	1,749	718	1,347	41	3,855	630	711	9	437	1,787	758	637	174	100	115	284	
7060800	328	135	252	33	748	118	133	2	43	296	151	128	42	27	29	75	
7070400	3,843	1,577	2,959	505	8,884	1,384	1,563	20	209	3,176	1,817	1,552	537	350	392	1,060	
7070500	465	191	358	16	1,030	189	2	2	20	379	217	185	63	41	40	105	
7070600	46	19	35	27	127	17	19	-	-	36	27	23	11	8	8	14	
7070700	754	309	581	89	1,733	272	307	4	30	613	357	308	111	74	78	192	
7070800	1,157	475	890	394	2,916	417	470	6	28	921	610	530	224	165	171	295	
7071000	258	199	199	317	880	93	105	1	26	225	158	140	72	59	60	167	
7071400	876	360	675	111	2,022	316	356	4	22	698	420	362	128	86	92	236	
7071600	355	146	273	112	886	128	144	2	22	296	184	159	65	46	49	86	
7071700	2,782	1,142	2,142	258	6,324	1,002	1,131	14	142	2,289	1,307	1,115	381	248	275	709	
7080200	2,191	899	1,687	40	4,817	789	891	11	471	2,162	962	812	234	128	152	367	
7080400	126	52	97	-	275	45	51	1	92	189	44	35	2	(2)	(2)	8	
7080500	217	167	5	89	157	78	85	1	78	85	1	94	8	10	30	15	
7080600	2,109	866	1,624	345	4,944	760	858	11	52	1,681	1,025	881	324	227	237	569	
7080800	489	201	377	11	1,078	176	199	2	28	405	226	192	61	37	42	115	
7080900	228	93	175	-	496	82	93	1	237	413	68	52	(8)	(16)	(10)	(3)	
7081000	6,028	2,473	4,640	2,052	15,193	2,171	2,451	31	-	4,653	3,171	2,756	1,161	856	829	1,767	
7081200	871	358	671	126	2,026	314	354	4	59	731	419	359	128	86	88	215	
7081400	299	230	305	230	957	108	122	2	162	146	63	47	46	69	69		
7081600	180	74	139	205	598	65	73	1	139	111	99	51	42	43	113		
7090100	2,721	1,116	2,095	4,104	10,036	980	1,106	14	-	2,100	1,753	1,566	846	708	722	2,341	
7090200	318	130	244	61	753	114	129	2	123	368	132	110	26	11	18	88	
7090300	51	21	39	-	111	18	21	-	36	75	17	14	2	(1)	-	3	
7090500	1,038	426	799	-	2,263	374	422	1	636	1,437	891	636	45	30	24	35	
7100100	45,254	18,569	34,837	90	98,750	16,299	18,398	231	5,195	40,123	20,311	17,191	5,279	3,118	3,556	9,172	
7101200	1,041	427	801	45	2,314	375	423	5	34	837	489	419	144	93	98	234	
7101400	2,439	1,001	1,877	313	5,630	878	992	12	286	2,168	1,145	977	332	217	226	566	
7101600	1,612	661	1,241	-	3,514	580	655	8	491	1,734	675	566	141	72	88	238	
7101900	3,957	1,624	3,046	2,805	11,432	1,425	1,609	20	203	3,054	2,243	1,970	924	723	743	1,775	
7102400	409	315	147	168	1,003	315	354	2	111	69	166	194	59	38	41	121	
7102500	2,028	832	1,561	173	4,594	730	824	10	142	1,706	942	802	266	165	194	519	
7102600	450	185	346	34	1,015	162	183	2	118	465	194	163	47	24	27	95	
7102700	124	51	95	66	336	45	50	1	10	106	64	57	25	20	18	46	
7102800	34	14	26	14	8												

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

Participating Employer (1)	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,						
	Liability Experience (2)	Assumption Changes (3)	Investment Experience (4)	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions (5)	Total Deferred Outflow of Resources (6)	Liability Experience (7)	Assumption Changes (8)	Investment Experience (9)	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions (10)	Total Deferred Inflow of Resources (11)							
											2025 (12)	2026 (13)	2027 (14)	2028 (15)	2029 (16)	Thereafter (17)	
Aggregate	4,154,061	1,704,541	3,197,842	N/A	9,056,444	1,496,134	1,688,832	21,204	N/A	3,206,170	1,948,602	1,662,257	563,366	352,770	374,155	949,124	
Employer																	
7104000	1,330	546	1,024	250	3,150	479	541	7	65	1,092	641	549	198	135	148	387	
7104400	1,833	752	1,411	247	4,243	660	745	9	409	1,823	817	693	209	120	140	442	
7110100	1,697	696	1,306	42	3,741	611	690	9	124	1,434	780	664	216	135	147	364	
7110300	5,131	2,105	3,950	67	11,253	1,848	2,086	26	621	4,581	2,306	1,955	602	353	417	1,038	
7110500	2,826	1,160	2,176	687	6,849	1,018	1,149	14	248	2,429	1,429	1,234	486	343	327	602	
7110800	185	76	142	21	424	67	75	1	28	171	84	71	22	14	17	45	
7111200	1,097	450	845	83	2,475	395	446	6	121	968	500	424	136	84	96	268	
7111500	219	90	169	14	492	79	89	1	64	233	95	81	24	14	15	29	
7120200	5,116	2,099	3,938	70	11,223	1,842	2,080	26	1,308	5,256	2,223	1,871	524	279	340	730	
7120500	177	72	136	327	136	64	72	1	137	137	120	108	61	52	53	181	
7120600	994	408	765	128	3,295	358	404	5	805	476	408	146	97	106	257		
7120700	352	144	271	63	830	127	143	2	27	299	163	139	49	35	38	107	
7121000	122	50	94	2	268	44	50	1	6	101	56	48	16	9	11	27	
7121600	61	25	47	43	176	22	25	-	-	47	37	31	15	12	13	21	
7121700	97	75	40	173	385	35	39	-	-	74	65	59	33	28	29	98	
7130100	1,895	778	1,459	-	4,132	683	771	10	1,731	842	713	212	121	145	368		
7130200	576	236	443	35	1,290	207	234	3	148	592	253	213	61	35	39	97	
7130300	3,974	1,631	3,059	39	8,703	1,431	1,616	20	687	3,754	1,752	1,483	433	248	292	742	
7130500	148	61	114	18	341	53	60	1	103	217	98	50	10	5	6	(3)	
7130700	158	65	122	207	552	57	64	1	2	124	59	88	47	39	40	115	
7130900	5,284	2,168	4,067	-	11,519	1,903	2,148	27	546	4,624	2,372	2,009	618	365	424	1,106	
7131000	93	38	72	31	234	34	38	-	234	45	38	14	10	20	20		
7131200	319	131	246	141	710	115	130	2	21	288	144	123	24	26	66		
7140100	6,549	2,687	5,041	393	14,670	2,359	2,662	33	294	5,348	3,068	2,617	890	577	633	1,537	
7140200	1,343	551	1,034	38	2,966	484	546	7	100	1,137	615	524	168	107	116	299	
7140300	3,534	1,450	2,721	689	8,394	1,273	1,437	18	189	2,917	1,710	1,466	531	352	383	1,036	
7140600	307	237	217	111	326	125	271	3	33	271	161	141	61	48	50	156	
7140700	105	43	81	36	265	38	43	1	53	135	41	34	6	13	31		
7140800	175	72	135	18	400	63	71	1	14	149	81	72	24	15	16	43	
7150100	7,763	3,186	5,976	-	16,925	2,796	3,156	40	590	6,582	3,519	2,988	940	572	653	1,672	
7150400	2,106	864	1,621	43	4,634	758	856	11	212	1,837	947	804	248	154	181	464	
7150500	763	313	587	9	1,672	275	310	4	517	1,106	285	232	31	8	7		
7150600	457	187	352	19	1,015	165	186	2	240	583	182	151	30	13	18	28	
7150700	65	26	50	95	236	23	26	-	240	289	17	13	(4)	(8)	(7)	(64)	
7160100	6,332	2,598	4,874	230	14,034	2,280	2,574	32	524	5,410	2,899	2,465	796	496	558	1,409	
7160200	149	61	115	80	405	54	61	1	22	138	75	65	25	19	20	63	
7160400	739	303	569	4	1,615	266	300	4	369	939	289	238	40	8	28	72	
7160500	2,548	1,045	1,961	45	5,599	918	1,036	13	135	2,102	1,166	991	319	202	228	591	
7160900	848	348	652	130	1,978	305	345	4	34	688	407	349	126	83	90	235	
7161000	873	358	672	-	1,903	314	355	4	575	1,248	325	267	36	-	12	15	
7161100	132	54	102	-	288	48	54	1	80	183	49	41	7	1	3	4	
7170100	3,641	1,494	2,803	-	7,938	1,311	1,480	19	909	3,719	1,555	1,305	347	183	236	593	
7170200	1,688	693	1,300	850	4,531	608	686	9	213	1,516	897	781	248	257	498		
7170500	273	112	210	98	612	111	122	10	62	273	120	102	33	19	23	74	
7171000	102	42	78	43	265	37	41	1	10	89	51	44	17	14	15	35	
7171400	20	8	16	-	44	7	8	-	1	16	9	8	3	2	2	4	
7180300	16,921	6,943	13,026	1,013	37,903	6,094	6,879	86	733	13,792	7,893	6,732	2,270	1,447	1,592	4,177	
7180800	1,292	530	995	59	2,876	465	525	7	106	1,103	588	499	159	106	116	304	
7181000	525	215	404	99	1,243	189	213	3	64	469	248	212	74	49	53	136	
7181200	70	29	54	13	166	25	28	-	53	106	30	25	6	2	0	(2)	
7181500	121	49	93	45	308	43	49	1	24	117	58	49	19	13	14	38	
7190100	3,184	1,307	2,451	366	7,308	1,147	1,295	16	160	2,618	1,493	1,274	435	288	327	873	
7190200	61	25	47	1	134	22	25	-	7	54	29	23	7	4	5	12	
7190400	370	152	285	-	807	133	151	2	80	366	162	136	38	21	23	62	
7190700	126	52	97	12	287	45	51	1	32	129	58	49	15	8	6	23	
7191000	239	98	184	62	583	86	97	1	194	378	95	80	17	5	8	(0)	
7200100	1,554	638	1,196	27	3,415	560	632	8	338	1,538	682	575	165	92	110	253	
7200200	4,786	1,964	3,684	28	10,462	1,724	1,946	24	1,198	4,892	2,066	1,736	477	248	317	725	
7200300	41	17	31	20	109	15	17	-	13	45	18	15	6	4	7	14	
7200400	132	54	102	246	534	102	48	-	534	102	48	90	40	40	135		
7200600	20	8	16	-	44	7	8	-	283	4	298	(60)	(60)	(64)	(53)	(20)	
7200700	190	78	146	-	442	69	77	1	76	223	82	69	19	9	13	26	
7201000	122	50	94	64	330	44	50	1	2	97	65	59	27	20	21	41	
7210100	9,192	3,772	7,076	86	20,126	3,310	3,737	47	1,231	8,325	4,117	3,483	1,064	626	721	1,790	
7210200	10,640	4,366	8,191	-	23,197	3,832	4,326	54	8,421	16,633	3,923	3,190	390	(106)	25	(858)	
7210300	42	33	74	24	117	15	17	-	18	72	18	12	(2)	(14)	(2)		
7210800	180	74	139	11	404	65	73	1	29	168	77	67	21	13	14	43	
7210900	41	17	31	3	92	15	17	-	20	52	15	13	2	(1)	2	9	
7211100	71	29	55	8	163	26	29	-	-	55	35	31	12	7	7	16	
7211200	932	383	718	97	2,130	336	379	5	190	910	415	352	105	62	74	212	
7211300	80	33	61	24	198	32	38	-	198	32	71	38	10	20	20		
7211500	2,850	1,169	2,194	-	6,213	1,026	1,159	15	1,446	3,646	1,120	923	170	89	80	235	
7211700	229	94	176	35	534	83	93	1	115	292	98	82	24	10	12	16	
7211800	20	8	16	28	72	7	8	-	32	47	10	8	3	2	2	1	
7211900	65	26	50	64	205	23	26	-	-	49	39	35	18	14	15	35	
7212200	328	135	252	21	736	118	133	2	91	344	147	123	35	21	22	44	
7212300	209	161	361	31	86	261	75	1	69	35	230	91	78	17	31	16	
7212600	20	8	16	-	44	7	8	-	1	16	7	9	8	3	2	4	
7212800	61	25	47	29	162	22	25	-	2	49	35	30	15	10	9	14	
7220100	397	163	306	8	874	143	162	2	118	425	171	144	38	18	22	57	
722																	

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							
											2025	2026	2027	2028	2029	Thereafter	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Aggregate	4,154,061	1,704,541	3,197,842	N/A	9,056,444	1,496,134	1,688,832	21,204	N/A	3,206,170	1,948,602	1,662,257	563,366	352,770	374,155	949,124	
Employer																	
7220900	1,281	525	986	411	3,203	461	521	7	126	1,115	621	532	194	138	151	453	
7230100	413	169	318	33	933	149	168	2	32	351	195	164	54	36	38	94	
7230200	591	243	455	189	1,478	213	240	3	51	507	291	253	96	66	70	196	
7230600	3,728	1,530	2,870	171	8,299	1,343	1,516	19	263	3,141	1,704	1,447	465	293	341	909	
7230700	41	17	31	29	118	15	17	-	27	59	22	19	9	4	4	1	
7231000	231	95	178	7	511	83	94	1	144	322	89	75	12	-	3	10	
7231400	4,034	1,655	3,105	938	9,732	1,453	1,640	21	21	3,135	2,001	1,722	658	454	474	1,288	
7231800	73	30	56	19	178	26	30	-	37	93	32	26	7	3	4	13	
7232100	4,922	2,020	3,789	3,041	13,772	1,773	2,001	25	659	4,458	2,612	2,273	974	774	838	1,843	
7232700	2,001	821	1,540	199	4,561	721	813	10	629	2,173	860	723	194	102	125	385	
7232800	204	157	256	20	465	73	83	1	24	181	96	82	26	16	18	46	
7233000	102	42	78	13	235	37	41	1	7	86	52	43	15	9	8	21	
7233200	2,607	1,070	2,007	1,882	7,566	939	1,060	13	0	2,012	1,482	1,302	613	480	494	1,183	
7233500	426	175	328	89	1,018	154	173	2	65	394	209	180	68	47	36	84	
7234200	883	362	680	84	2,009	318	359	5	84	123	405	347	117	72	77	186	
7234700	333	137	256	120	846	120	135	2	29	286	174	152	64	46	47	77	
7234900	279	114	214	70	677	100	113	1	3	217	144	125	49	30	31	80	
7235000	20	8	16	10	54	7	8	-	1	16	11	10	5	4	4	4	
7235300	88	36	68	84	276	32	36	-	-	68	54	48	25	20	21	40	
7240100	311	128	239	379	1,057	112	126	2	49	289	180	159	78	62	73	216	
7240300	7,189	2,954	5,524	-	15,673	2,589	2,923	37	1,001	6,539	3,176	2,685	790	448	547	1,477	
7240400	3,353	1,376	2,581	39	7,349	1,207	1,363	17	663	3,250	1,468	1,238	355	201	239	598	
7240500	146	60	112	6	324	53	59	1	194	307	43	35	(4)	(12)	(12)	(33)	
7240600	168	69	129	78	444	61	68	1	138	268	68	56	12	6	8	26	
7240700	420	172	323	78	993	151	171	2	37	361	209	180	69	45	38	91	
7240800	316	130	243	20	709	114	128	2	18	262	147	126	44	28	28	73	
7240900	3,203	1,314	2,466	6,983	11,541	1,302	1,810	16	36	4,810	1,233	1,017	311	75	174	547	
7241000	462	190	356	115	1,123	166	188	2	32	392	236	204	82	44	107	246	
7241300	479	197	369	56	1,101	173	195	2	42	412	219	187	66	44	48	125	
7241500	119	49	92	37	297	43	48	1	26	118	55	49	18	12	13	31	
7241600	3,774	1,549	2,905	-	8,228	1,359	1,534	19	1,675	4,587	1,522	1,265	271	99	152	332	
7250100	2,717	1,115	2,092	2	5,926	979	1,105	14	1,304	3,402	1,102	912	196	65	104	444	
7250200	153	153	288	32	847	135	152	2	847	691	149	124	26	11	18	28	
7250400	41	17	31	-	89	15	17	-	1	33	18	16	6	3	4	9	
7250600	311	128	239	1	679	112	126	2	209	449	118	95	14	(2)	-	6	
7250900	343	141	264	124	872	124	139	2	57	322	177	153	63	45	45	67	
7251000	285	117	220	159	781	103	116	1	9	229	158	138	63	48	51	94	
7251400	311	128	239	65	743	112	126	2	126	279	148	126	29	32	32	86	
7252000	180	74	139	-	393	65	73	1	84	223	70	58	12	5	6	18	
7260100	50,262	20,624	38,692	5,864	115,442	18,102	20,434	257	1,691	40,484	23,844	20,380	7,138	4,716	5,180	13,700	
7260200	1,267	520	975	133	2,895	456	515	6	97	1,074	590	503	168	104	129	325	
7260400	6,107	2,506	4,702	834	14,149	2,200	2,483	31	88	4,802	2,939	2,520	908	620	652	1,707	
7260500	41	17	31	-	89	15	17	-	1	33	18	16	6	3	4	9	
7260600	679	279	523	67	1,548	245	276	3	235	759	293	247	71	39	46	93	
7261100	1,005	413	774	78	2,270	362	409	5	329	1,105	442	372	106	55	67	124	
7261200	41	17	31	4	93	15	17	-	1	33	20	18	6	3	4	9	
7261300	132	54	102	90	378	48	54	1	-	103	77	68	33	25	26	46	
7261400	178	73	137	16	404	64	73	1	15	153	84	71	24	16	16	39	
7261500	1,894	777	1,458	-	4,129	682	770	10	1,403	2,865	692	562	65	(15)	12	(51)	
7261600	1,855	761	1,428	227	3,471	668	754	9	1,465	912	784	296	182	174	459	550	
7262100	262	107	201	51	621	94	106	1	5	206	129	111	41	28	29	77	
7262300	4,959	2,035	3,818	4,560	15,372	1,786	2,016	25	-	3,827	2,917	2,575	1,264	1,012	1,038	2,739	
7270100	5,100	2,093	3,926	1,010	12,129	1,837	2,074	26	197	4,134	2,465	2,114	769	525	562	1,560	
7270200	831	341	639	14	1,825	299	338	4	257	898	353	295	79	39	47	114	
7270400	746	306	574	31	1,657	269	303	4	173	749	319	267	70	37	52	163	
7270500	2,668	1,095	2,054	801	6,618	961	1,085	14	28	2,088	1,343	1,160	457	329	342	899	
7270600	59	24	46	42	171	21	24	-	2	47	35	31	15	12	11	20	
7280100	2,334	958	1,796	41	5,129	840	949	12	1,352	3,153	926	767	150	45	69	19	
7280200	7,164	2,940	5,515	333	15,952	2,580	2,912	37	260	5,789	3,322	2,839	949	609	672	1,762	
7280300	528	217	407	116	1,907	190	215	7	78	244	207	174	69	53	53	157	
7280600	192	79	148	52	471	69	78	1	20	168	94	82	31	21	22	53	
7280900	426	175	328	11	940	154	173	2	172	501	180	151	38	16	17	38	
7281000	61	25	47	6	139	22	25	-	6	53	29	24	8	5	6	14	
7290100	10,939	4,489	8,421	641	24,490	3,940	4,447	56	261	8,704	5,138	4,389	1,503	977	1,066	2,713	
7290200	3,059	1,255	2,355	392	7,062	1,102	1,244	16	295	2,657	1,419	1,208	403	258	303	813	
7290400	51	29	44	21	155	18	21	4	13	42	30	24	10	10	10	28	
7290500	1,868	767	1,438	93	4,166	673	760	10	194	1,637	858	730	237	157	164	383	
7290700	1,389	570	1,069	-	3,028	500	565	7	493	1,565	570	475	107	40	60	211	
7290800	231	95	178	270	774	83	94	1	-	178	143	127	66	55	55	150	
7291500	20	16	20	20	64	7	8	-	1	16	13	12	7	5	7	5	
7300100	1,296	532	988	118	2,944	467	527	10	85	1,086	606	517	174	109	120	332	
7300200	7,028	2,884	5,410	524	15,846	2,531	2,857	7	623	6,047	3,240	2,757	905	573	650	1,674	
7300300	1,535	630	1,182	-	3,347	553	624	8	178	1,363	684	578	175	104	121	322	
7300400	238	98	183	62	581	86	97	1	4	188	122	105	40	28	29	69	
7300500	41	17	31	5	94	15	17	-	13	45	18	15	5	2	2	7	
7300600	2,512	1,031	1,934	20	5,497	905	1,021	13	650	2,589	1,084	911	247	131	155	380	
7301000	942	346	648	63	1,899	303	342	4	32	681	394	338	115	76	84	211	
7301100	1,890	776	1,455	347	4,468	681	769	10	85	1,545	906	775	276	191	207	568	
7301200																	

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							
											2025	2026	2027	2028	2029	Thereafter	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Aggregate	4,154,061	1,704,541	3,197,842	N/A	9,056,444	1,496,134	1,688,832	21,204	N/A	3,206,170	1,948,602	1,662,257	563,366	352,770	374,155	949,124	
Employer																	
7320500	3,220	1,321	2,479	113	7,133	1,160	1,309	16	625	3,110	1,445	1,227	375	222	243	512	
7320600	990	406	762	-	2,158	357	403	5	218	983	430	362	101	51	59	172	
7320700	2,045	839	1,574	24	4,482	736	831	10	405	1,982	895	754	215	123	147	367	
7320800	1,379	566	1,062	244	3,251	497	561	7	53	1,118	689	594	229	153	133	334	
7320900	382	157	294	49	882	138	155	2	90	385	176	152	50	30	30	58	
7321200	138	56	106	46	346	50	56	1	-	107	72	61	25	18	18	45	
7321300	82	33	63	130	308	29	33	-	-	62	54	49	27	23	23	70	
7321500	107	44	82	7	240	39	44	1	116	200	36	29	4	(2)	(2)	(25)	
7321600	566	232	435	84	1,317	204	230	3	106	543	263	222	73	46	51	118	
7321700	966	397	744	95	2,202	348	393	5	30	776	459	393	140	94	97	243	
7322200	659	270	507	119	1,555	237	268	3	46	554	313	270	97	66	72	182	
7322300	82	33	63	32	210	29	33	-	38	100	37	32	10	7	7	16	
7322700	20	8	16	-	44	7	8	-	1	16	9	8	3	2	2	4	
7322800	97	75	105	-	317	35	39	-	-	74	59	53	26	21	22	62	
7330100	3,974	1,631	3,059	-	8,664	1,431	1,616	20	649	3,716	1,754	1,480	432	245	298	738	
7330200	139	57	107	18	321	50	57	1	30	138	63	56	19	12	11	22	
7330300	861	353	663	164	2,041	310	350	4	221	885	388	329	101	60	79	199	
7330400	1,102	452	849	1,328	3,731	397	448	6	121	972	669	593	301	246	251	699	
7330600	163	67	126	301	657	59	66	1	-	126	110	99	56	48	49	169	
7330800	477	196	367	72	1,112	172	194	2	166	534	213	180	54	30	32	69	
7331000	1,581	649	1,217	-	3,447	569	645	6	64	1,800	653	545	126	57	75	191	
7331200	299	123	229	27	679	108	122	2	105	337	127	108	32	17	19	38	
7340100	4,047	1,661	3,116	585	9,409	1,458	1,645	21	255	3,379	1,925	1,646	576	379	421	1,083	
7340200	2,255	925	1,736	-	4,916	812	917	12	660	2,401	954	803	206	100	136	317	
7340500	341	140	263	5	749	123	139	2	66	330	150	127	37	22	23	60	
7340600	231	95	178	62	566	83	94	1	60	238	102	89	28	20	23	67	
7340700	100	84	100	50	45	39	44	1	32	116	54	47	18	9	12	32	
7340800	127	52	98	-	277	46	52	1	16	115	55	47	9	9	28	9	
7350100	124	51	95	12	282	45	50	1	63	159	50	43	10	4	5	10	
7350200	1,967	807	1,514	141	4,429	708	800	10	441	1,959	877	741	221	135	154	342	
7350300	302	124	233	9	668	109	123	20	62	296	131	113	33	20	20	55	
7360100	3,025	1,241	2,229	15	6,200	1,089	1,230	15	413	2,747	1,352	1,147	347	201	232	596	
7360200	3,893	1,597	2,997	21	8,508	1,402	1,583	20	719	3,724	1,725	1,447	418	232	288	683	
7360400	1,123	461	864	153	2,601	404	456	6	78	944	531	453	156	106	116	296	
7360600	256	105	197	13	571	104	104	1	69	266	113	96	28	16	16	36	
7360700	389	160	299	20	868	140	158	2	17	317	182	156	53	33	36	91	
7360900	255	105	196	51	607	92	104	1	117	314	110	92	26	14	17	34	
7361100	370	152	285	55	862	133	151	2	262	305	174	149	54	35	38	105	
7361300	1,063	436	818	-	2,317	383	432	5	335	1,155	447	373	93	51	61	137	
7361400	299	123	230	8	660	108	122	2	129	361	124	103	24	8	11	29	
7370600	61	25	47	21	154	22	25	-	2	49	34	29	12	7	8	15	
7370700	1,231	505	948	123	2,807	443	501	6	74	1,024	579	495	169	111	118	311	
7370800	766	314	580	207	1,877	276	311	4	64	655	381	328	125	85	79	225	
7370900	138	56	789	121	43	137	143	2	32	165	142	125	53	36	24	66	
7371000	80	33	61	45	219	29	32	-	69	130	33	28	6	2	5	15	
7371100	484	199	373	13	1,069	174	197	2	84	457	213	180	55	30	32	101	
7371200	1,670	685	1,285	-	3,640	601	679	9	1,003	2,292	638	523	81	9	30	67	
7380300	8,782	3,604	6,761	50	19,197	3,163	3,570	45	1,064	7,842	3,939	3,336	1,022	599	696	1,762	
7380600	61	47	25	2	135	22	25	-	2	3	50	28	8	5	6	14	
7380700	105	43	81	52	281	38	43	1	28	110	52	45	17	11	11	35	
7380900	15	6	12	5	38	6	6	-	52	64	2	1	(4)	(6)	(5)	(14)	
7381100	97	40	75	41	253	35	39	-	53	127	43	37	12	9	9	16	
7381200	467	192	360	105	1,124	168	190	2	29	389	225	193	69	47	51	150	
7381500	2,507	1,029	1,930	26	5,492	903	1,019	13	1,008	2,943	1,032	859	199	84	114	261	
7381700	61	25	47	29	162	22	25	-	2	49	35	30	15	10	9	14	
7382500	76	31	59	69	235	28	31	-	-	59	47	42	21	14	14	39	
7390200	477	196	367	793	1,833	172	194	2	-	368	315	282	156	132	134	446	
7390400	1,450	595	1,117	1,329	4,491	522	590	7	96	1,215	843	743	360	286	294	750	
7390600	742	305	571	616	2,234	267	302	4	51	624	424	373	177	139	143	355	
7390700	496	382	496	203	382	179	202	5	18	366	206	172	22	12	14	39	
7390900	790	324	608	72	1,794	284	321	4	71	680	363	309	101	66	75	200	
7391000	90	37	69	48	244	32	37	-	4	73	50	44	19	14	14	29	
7391200	20	8	16	-	44	7	8	-	1	16	9	8	3	2	2	4	
7391300	175	72	135	6	388	63	71	1	92	227	70	58	12	5	6	9	
7391400	20	8	16	-	44	7	8	-	1	16	9	8	3	2	2	4	
7391500	141	58	109	9	317	49	51	1	34	142	52	45	16	9	9	25	
7391700	144	59	111	6	320	52	59	1	30	142	63	54	16	9	9	26	
7400200	5,501	2,257	4,235	2,375	14,368	1,981	2,236	28	488	4,733	2,905	2,526	1,071	792	820	1,521	
7400300	33,159	13,606	25,526	49,972	122,263	11,943	13,481	169	-	25,593	21,351	19,066	10,294	8,613	8,784	28,562	
7400500	36,553	13,969	28,139	9,642	89,333	13,165	14,860	187	6,061	34,273	18,285	15,766	6,096	4,243	3,979	6,691	
7400800	910	374	701	18	2,033	328	370	8	102	885	403	340	86	56	66	154	
7400900	2,427	1,868	996	12	676	987	874	12	7	2,549	1,032	867	227	110	147	359	
7401000	3,684	1,512	2,836	657	8,689	1,327	1,498	19	19	2,863	1,811	1,560	586	399	422	1,049	
7401100	119	49	92	32	292	43	48	1	64	156	54	46	13	6	8	9	
7401300	1,496	614	1,152	78	3,340	539	608	8	103	1,258	693	591	195	125	137	340	
7401600	37	15	29	3	84	13	15	-	8	36	20	15	4	2	2	6	
7401700	975	400	750	83	2,065	396	451	5	263	1,015	429	363	104	60	75	161	
7402100	285	117	220	69	691	103	116	1	57	277	135	115	40	25	27	72	
7410100	401	164	309	-	874	144	166	2	94	403	172	144	41	24	26	63	
7410200	2,408	988	1,854	48	5,298	867	979	12	522	2,380	1,054						

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		2025	2026	2027	2028	2029	Thereafter	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)			
Aggregate	4,154,061	1,704,541	3,197,842	N/A	9,056,444	1,496,134	1,688,832	21,204	N/A	3,206,170	1,948,602	1,662,257	563,366	352,770	374,155	949,124			
Employer	498	204	383	123	1,208	179	202	3	13	397	246	212	80	54	59	160			
7420200	24,117	9,896	18,566	71	52,650	8,686	9,805	123	2,565	21,179	10,860	9,197	2,848	1,694	1,941	4,932			
7420300	613	252	472	355	1,692	221	249	3	-	473	341	298	136	105	101	238			
7420400	226	93	174	269	762	81	92	1	12	186	138	122	63	51	52	149			
7421100	335	137	258	65	795	120	136	2	15	274	164	140	51	34	37	96			
7421400	584	240	450	207	1,481	210	238	3	27	478	295	255	100	76	82	196			
7421600	802	329	617	162	1,910	289	326	4	12	631	394	340	129	88	93	235			
7421700	302	124	233	64	723	109	123	2	25	259	148	129	49	32	30	76			
7421800	222	91	171	67	551	80	90	1	99	270	100	83	24	13	18	43			
7421900	560	230	431	49	1,270	202	228	3	68	501	263	222	75	48	50	111			
7422100	173	71	133	122	5	499	62	70	1	138	99	87	41	33	34	67			
7422200	346	142	267	2	757	125	141	2	78	346	151	126	35	20	24	55			
7422300	98	40	76	78	292	35	40	1	4	80	58	51	25	18	19	41			
7422400	109	45	84	47	285	39	44	1	76	160	46	40	11	4	4	20			
7422800	708	291	545	68	1,612	255	288	4	19	566	338	287	103	70	73	175			
7422900	647	266	498	119	1,530	233	263	3	141	640	302	257	87	57	56	132			
7423000	7,509	3,081	5,780	1,301	17,671	2,704	3,053	38	683	6,478	3,729	3,212	1,225	845	718	1,464			
7424300	584	240	450	217	1,491	210	238	3	245	696	285	245	90	61	58	56			
7424400	155	63	119	268	605	56	63	1	-	120	104	93	52	44	45	147			
7430100	9,363	3,842	7,208	-	20,413	3,372	3,807	48	1,628	8,855	4,127	3,482	1,018	569	673	1,689			
7430200	9,757	4,004	7,511	-	21,279	3,514	3,967	50	1,074	8,605	4,374	3,701	1,129	673	772	2,025			
7430500	438	199	337	100	1,380	158	178	2	178	395	211	178	65	41	42	123			
7430700	301	123	231	-	655	108	122	2	147	379	120	99	20	5	6	26			
7430900	20	8	16	-	44	7	8	-	1	16	9	8	3	2	2	4			
7431100	2,007	824	1,545	-	4,376	723	816	10	595	2,144	849	710	183	96	113	281			
7440100	3,179	1,305	2,448	30	6,962	1,145	1,293	16	815	3,269	1,371	1,156	317	168	213	467			
7440200	2,164	888	1,566	7	4,759	779	880	11	485	2,155	941	792	221	124	149	343			
7440600	143	59	110	19	331	51	58	1	33	143	64	55	18	11	12	28			
7440700	1,000	410	770	22	2,202	360	407	5	422	1,194	403	336	73	29	43	124			
7440800	260	107	200	20	587	94	106	1	29	230	116	102	33	21	24	60			
7441100	20	8	16	37	81	7	8	-	-	15	15	13	8	7	7	16			
7441500	82	33	63	82	226	29	33	-	-	63	46	42	20	16	24	24			
7450100	20	33	63	9	187	29	33	-	-	38	38	33	12	8	7	20			
7450200	4,254	1,746	3,275	-	9,275	1,532	1,730	22	1,579	4,863	1,756	1,462	342	149	200	502			
7450400	20	8	16	-	44	7	8	-	1	16	9	8	3	2	2	4			
7450800	450	185	346	-	981	162	183	2	328	675	158	127	10	(4)	(1)	16			
7450900	229	93	176	45	544	83	93	1	47	224	105	90	31	18	20	56			
7452600	543	223	418	145	1,329	196	221	3	241	882	267	231	88	61	65	173			
7460200	21,964	9,012	16,908	596	48,480	7,910	8,929	112	940	17,891	10,137	8,623	2,839	1,777	1,979	5,233			
7460300	2,522	1,035	1,942	426	5,925	1,025	1,130	13	15	1,961	1,274	1,100	433	288	267	602			
7460400	61	25	47	70	203	22	25	-	-	47	39	34	18	13	14	38			
7460500	1,213	498	934	1,450	4,095	437	493	6	-	936	749	665	344	283	289	829			
7460700	472	194	363	142	1,171	194	192	2	170	19	244	213	88	64	104	161			
7461200	2,811	1,153	2,164	-	6,128	1,012	1,143	-	1,069	3,238	1,154	964	221	95	123	333			
7461300	2,303	945	1,773	523	5,544	829	936	12	-	1,777	1,019	409	288	259	619	615			
7461800	112	46	86	86	330	40	46	1	70	157	58	50	18	10	5	33			
7462300	61	25	47	-	133	22	25	-	49	28	23	8	5	6	14	4			
7462400	41	17	31	2	91	15	17	-	1	33	20	16	6	3	4	9			
7462500	53	41	19	21	137	19	21	-	34	74	24	20	8	1	10	10			
7500100	1,281	525	986	106	2,898	461	521	7	44	1,033	607	518	178	123	129	310			
7500700	669	275	515	-	1,459	241	272	3	94	610	291	247	77	48	51	136			
7501600	20	8	16	29	73	7	8	-	-	15	14	12	7	6	6	13			
7502100	117	48	90	1	256	42	48	1	24	115	49	40	10	8	9	25			
7502200	999	410	769	179	2,357	360	406	5	23	794	487	421	158	108	112	277			
7502500	58	24	44	14	140	21	23	-	11	55	27	24	10	5	4	14			
7502600	173	71	133	16	393	62	70	1	9	142	81	69	23	15	17	46			
7700200	382	157	294	79	912	138	155	2	10	305	189	163	62	42	44	107			
7700400	302	124	233	8	667	109	123	2	55	289	136	116	35	20	21	51			
7700600	1,500	615	1,154	243	3,512	540	610	8	81	1,239	714	612	215	140	157	435			
7700700	160	123	252	66	123	52	66	1	57	1	29	20	81	20	19	57			
7701000	3,599	1,477	2,770	50	7,896	1,296	1,463	18	1,658	4,435	1,436	1,192	243	67	121	403			
7701200	217	89	167	76	949	78	88	1	9	176	112	98	40	28	29	67			
7701300	31	13	24	-	68	11	12	-	22	45	11	9	1	-	-	2			
7701400	1,537	631	1,183	61	3,412	554	625	8	376	1,563	662	557	150	79	99	303			
7701500	20	8	16	-	44	7	8	-	16	31	6	5	-	(0)	1	2			
7701600	211	86	162	1	460	76	120	86	120	86	82	66	14	3	6	6			
7701700	61	25	47	-	133	22	25	-	49	28	23	8	5	6	14	4			
7701900	172	70	132	-	374	62	70	1	40	173	72	63	18	10	10	28			
7702100	61	25	47	6	139	22	25	-	74	121	19	14	(5)	(6)	(4)	1			
7702200	238	98	183	51	570	86	97	1	7	191	117	102	39	27	27	67			
7702300	153	118	14	14	348	55	62	1	18	58	37	18	8	31	9	31			
7702400	766	314	590	303	1,973	276	311	4	96	687	382	330	130	94	98	253			
7702500	3,400	1,395	2,617	174	7,586	1,225	1,382	17	452	3,076	1,545	1,311	414	253	287	700			
7702800	705	289	543	22	1,559	254	287	4	260	805	298	250	64	28	34	80			
7702900	885	363	681	66	1,995	319	360	5	39	723	421	361	126	78	81	206			
7703200	501	206	386	-	1,093	180	204	3	967	1,354	73	38	(91)	(105)	(81)	(96)			
7703300	41	31	52	17	89	17	33	-	89	15	18	16	6	4	9	9			
7703700	404	166	311	-	910	146	164	2	301	613	140	112	7	(6)	(1)	45			
7703800	1,145	470	881	488	2,984	412	465	6	162	1,045	561	482	182	132	144	438			
7703900	1,337	548	1,029	23	2,937	481	543	7	537	1,568	544	453	101	36	55	180			
7704300	61	25	47	12	145	22	25</												

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

Participating Employer (1)	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,						
	Liability Experience (2)	Assumption Changes (3)	Investment Experience (4)	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions (5)	Total Deferred Outflow of Resources (6)	Liability Experience (7)	Assumption Changes (8)	Investment Experience (9)	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions (10)	Total Deferred Inflow of Resources (11)							
											2025 (12)	2026 (13)	2027 (14)	2028 (15)	2029 (16)	Thereafter (17)	
Aggregate	4,154,061	1,704,541	3,197,842	N/A	9,056,444	1,496,134	1,688,832	21,204	N/A	3,206,170	1,948,602	1,662,257	563,366	352,770	374,155	949,124	
Employer																	
7710100	82	33	63	59	237	29	33	-	22	84	39	35	14	11	11	43	
7710200	217	89	167	13	486	78	88	1	32	199	97	83	26	15	17	49	
7710300	20	8	16	-	44	7	8	-	1	16	9	8	3	2	2	4	
7710400	204	84	157	28	473	73	83	1	2	159	100	86	32	21	22	53	
7710500	1,065	437	820	112	2,434	384	433	5	400	1,222	462	388	108	62	67	125	
7710600	302	124	233	144	803	109	123	2	7	241	163	142	60	43	45	108	
7710800	119	49	92	0	260	43	48	1	85	177	42	34	4	1	2	1	
7711000	511	210	394	135	1,250	184	208	3	9	404	256	222	86	60	63	159	
7711100	41	17	31	1	90	15	17	-	1	33	19	16	6	3	4	9	
7711200	102	42	78	28	250	37	41	-	-	79	52	45	18	13	13	30	
7711300	20	8	16	-	44	7	8	-	1	16	9	8	3	2	2	4	
7711500	628	258	484	30	1,400	226	255	3	43	527	290	246	80	53	58	146	
7711600	61	25	47	-	133	22	25	-	2	49	28	23	8	5	6	14	
7711800	1,892	776	1,456	-	4,124	681	769	10	1,235	2,695	705	575	78	(10)	14	67	
7711900	701	288	540	142	1,671	253	285	4	133	675	324	277	93	60	63	179	
7712000	895	367	689	-	1,951	322	364	5	387	1,078	364	302	65	20	31	91	
7712100	71	29	55	-	155	26	29	-	23	78	29	26	7	3	3	9	
7712300	493	202	379	30	1,105	177	200	3	43	423	225	191	63	40	44	119	
7712500	258	106	199	48	611	93	105	1	43	242	124	106	38	23	23	55	
7712700	4,305	1,767	3,314	488	9,874	1,551	1,750	22	231	3,554	2,032	1,739	601	395	438	1,114	
7712800	61	25	47	15	148	57	64	-	47	30	25	8	7	8	8	17	
7712900	134	55	103	37	329	48	55	1	329	118	64	56	21	14	15	41	
7713200	61	25	47	-	133	22	25	-	25	72	22	17	2	2	5	13	
7713600	367	151	282	14	814	132	149	2	19	302	170	145	49	31	34	84	
7713700	122	50	94	-	266	44	50	1	12	107	50	47	16	9	11	27	
7714000	2,804	1,151	2,159	347	6,461	1,010	1,140	14	259	2,423	1,307	1,114	373	248	269	727	
7714200	20	8	16	-	44	7	8	-	1	16	9	8	3	2	2	4	
7714400	146	60	112	26	344	53	59	1	25	138	67	57	21	12	13	35	
7714500	82	33	63	8	186	29	33	-	7	69	36	33	12	8	8	21	
7714600	243	100	187	105	635	87	99	1	102	289	119	102	38	24	23	41	
7720400	7,777	3,191	5,987	107	17,062	2,801	3,162	40	788	6,791	3,523	2,990	940	570	645	1,604	
7720700	5,562	2,282	4,282	732	12,858	2,003	2,261	28	230	4,522	2,635	2,252	785	520	573	1,572	
7721000	175	72	109	72	491	63	71	1	135	97	85	39	30	31	74	4	
7721100	122	50	94	4	270	44	50	1	30	125	55	45	12	5	7	21	
7721600	10,499	4,308	8,083	1,037	23,927	3,781	4,269	54	572	8,676	4,988	4,264	1,494	969	1,049	2,487	
7721800	279	114	214	50	657	100	113	1	204	418	112	90	15	5	9	7	
7722100	1,264	518	973	56	2,811	455	514	6	286	1,261	562	475	139	77	94	204	
7722300	3,640	1,493	2,802	225	8,160	1,311	1,480	19	735	3,545	1,607	1,356	396	225	273	758	
7722600	1,994	818	1,535	2	4,349	718	811	10	687	2,226	833	694	168	78	96	254	
7722900	324	133	250	72	779	113	132	2	23	274	159	138	52	36	32	88	
7723200	209	86	161	28	484	75	85	1	5	166	102	89	32	21	21	54	
7723800	285	117	220	68	690	103	116	1	33	253	134	114	40	31	33	85	
7723900	177	72	136	-	385	64	72	1	26	163	78	66	21	12	13	33	
7724000	19	8	14	-	41	7	8	-	4	19	8	7	2	1	2	3	
7724200	769	316	592	39	1,716	277	313	4	205	799	332	280	77	42	52	135	
7724400	41	17	31	8	97	15	17	-	1	33	20	18	7	4	5	10	
7724600	260	107	200	65	632	94	106	1	42	243	123	105	36	24	25	75	
7728100	37	15	29	-	81	13	15	-	8	36	17	14	4	2	2	6	
7730200	25	10	20	5	60	9	10	-	31	50	8	7	-	(1)	(1)	(3)	
7730400	391	160	301	34	886	141	159	2	45	347	178	151	50	32	34	94	
7731200	521	214	401	7	1,143	188	212	3	59	462	234	197	62	38	43	107	
7731300	2,215	909	1,705	129	4,958	798	900	11	50	1,759	1,047	894	306	202	211	539	
7731600	20	8	16	10	54	7	8	-	6	21	8	8	5	4	3	6	
7731900	2,493	1,023	1,919	21	5,456	898	1,014	13	333	2,258	1,115	943	281	176	197	485	
7732100	82	33	63	8	186	29	33	1	13	75	39	33	11	6	5	17	
7732200	275	113	212	48	648	99	112	1	7	219	131	115	43	30	32	77	
7732300	61	25	47	7	140	22	25	-	44	91	23	18	2	(1)	1	6	
7732900	190	78	146	53	467	69	77	1	69	216	86	74	24	15	17	34	
7733800	41	17	31	3	92	15	17	-	46	78	13	10	-	(3)	(2)	(4)	
7734000	20	8	16	4	48	7	8	-	17	32	8	7	1	(1)	1	4	
7734200	3,198	1,312	2,462	1,528	8,500	1,152	1,300	16	44	2,512	1,680	1,462	614	450	466	1,315	
7734300	238	98	183	65	584	86	97	1	12	196	116	100	40	28	30	75	
7738100	61	25	47	42	175	22	25	-	49	96	27	22	6	1	2	21	
7740200	132	54	102	32	320	48	54	1	30	133	63	53	24	16	10	21	
7740400	545	224	420	33	1,222	196	222	3	128	438	256	218	78	50	52	130	
7741000	611	251	471	68	1,401	220	249	3	601	329	255	212	52	24	29	76	
7741300	246	101	190	17	554	89	100	1	61	251	109	92	28	16	19	39	
7742100	284	116	218	4	622	102	115	1	76	294	122	102	27	16	17	44	
7742300	82	33	63	24	202	29	33	-	37	99	34	30	8	4	4	22	
7742600	236	97	182	8	523	85	96	1	54	236	102	87	25	15	16	42	
7742900	20	8	16	-	44	7	8	-	4	16	9	8	3	2	2	4	
7743800	8	3	16	-	44	7	8	-	1	16	9	8	3	2	2	4	
7744000	1,517	622	1,168	-	3,307	546	617	8	902	2,073	577	473	75	7	24	77	
7744600	129	53	99	47	328	46	52	1	29	128	61	54	20	13	14	38	
7750200	2,609	1,070	2,008	321	6,008	940	1,061	13	298	2,312	1,238	1,058	370	240	253	536	
7750400	338	139	260	175	912	122	137	2	14	275	179	156	66	52	54	130	
7751000	107	42	82	45	278	39	44	1	278	114	47	43	16	11	12	34	
7754000	207	85	160	26	478	75	84	1	16	176	97	83	28	19	23	53	
7761000	296	121	227	48	692	106	120	2	7	235	145	123	45	31	34	79	
7762100	253	104	195	53	605	91	103	1	13	208	121	103	38	25	28	82	
7764200	299	123	230	78	730	108	122	2	47	279	144	124	46	29	34	74	
7771000	791	325	609	355	2,080	285	322	4	87	698	396	342	132	93	108	311	
7772100	102	78	9	42	231	37	41	1	34	113	44	37	11	6	7	14	

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							
											2025	2026	2027	2028	2029	Thereafter	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Aggregate	4,154,061	1,704,541	3,197,842	N/A	9,056,444	1,496,134	1,688,832	21,204	N/A	3,206,170	1,948,602	1,662,257	563,366	352,770	374,155	949,124	
Employer																	
7782100	296	121	227	83	727	106	120	2	23	251	142	124	46	32	37	95	
7784000	883	362	680	167	2,092	318	359	5	20	702	429	369	139	94	98	262	
7794000	132	54	102	18	306	48	54	1	15	118	60	52	17	12	15	32	
A010000	2,877	1,181	2,215	58	6,331	1,036	1,170	15	471	2,692	1,285	1,090	329	186	223	526	
A050000	4,249	1,744	3,271	159	9,423	1,530	1,728	22	131	3,411	1,976	1,684	565	359	398	1,030	
A150000	659	270	507	7	1,443	237	268	3	57	565	297	252	80	51	55	144	
A170000	649	266	499	92	1,506	234	264	3	38	539	307	263	91	59	69	179	
A200000	384	157	295	27	863	138	156	2	46	342	176	154	52	31	33	75	
A850000	132	54	102	56	344	48	54	1	5	108	71	62	27	18	19	39	
B040000	11,019	4,521	8,483	207	24,230	3,969	4,480	56	785	9,290	5,034	4,277	1,373	852	955	2,449	
C050000	620	254	477	4	1,355	52	54	3	126	604	271	229	67	37	43	103	
C500100	481	197	370	324	1,372	173	195	2	-	370	272	239	112	88	83	208	
C500200	464	190	357	169	1,180	167	189	2	4	362	246	214	93	69	57	139	
C500300	403	165	310	112	990	145	164	2	133	444	197	169	63	40	28	49	
C500400	3,855	1,582	2,968	2,070	10,475	1,389	1,567	20	4	2,980	2,108	1,843	823	627	625	1,469	
C500500	557	229	429	204	1,419	201	226	3	8	438	298	260	113	80	74	156	
C500600	589	242	454	528	1,813	212	240	3	35	490	340	300	144	112	108	318	
C500700	1,123	461	864	278	2,726	404	456	6	151	1,017	563	485	188	131	116	226	
C500800	2,942	1,207	2,264	829	7,242	1,059	1,196	15	186	2,456	1,508	1,305	527	378	333	735	
C500900	323	248	466	246	949	131	131	2	6	255	185	163	77	58	56	155	
C501000	1,219	509	678	500	3,236	439	496	6	941	673	589	266	202	198	467	1,088	
C501100	170	71	131	61	369	69	79	1	48	179	98	86	41	33	32	83	
C501200	538	194	414	361	1,534	194	219	3	-	416	305	267	125	98	97	226	
C501300	691	284	532	245	1,752	249	281	4	233	767	343	296	113	78	81	74	
C501400	1,055	433	812	434	2,734	380	429	5	24	838	565	492	213	159	164	304	
C501500	190	78	146	68	482	69	77	1	28	175	101	88	38	27	19	35	
C501600	666	273	513	240	1,748	240	271	3	321	713	328	282	106	73	76	49	
C501700	576	236	443	281	1,536	207	234	3	34	444	314	274	122	93	96	193	
C501800	686	282	528	258	1,754	247	279	4	73	603	359	312	130	95	97	158	
C501900	318	130	244	167	859	114	129	2	84	329	165	143	60	44	44	74	
C502000	961	394	740	320	2,415	346	391	5	141	883	494	428	173	125	131	182	
C502100	691	284	532	234	1,741	249	281	4	76	610	356	308	125	91	94	154	
C502300	24	10	18	138	190	9	10	-	190	568	9	(27)	(35)	(39)	(216)		
C502400	995	408	766	867	3,036	358	405	5	-	768	581	512	249	199	204	523	
C502500	1,167	479	898	461	3,005	420	474	6	378	1,278	588	508	197	138	144	151	
C502600	1,506	618	1,160	491	3,775	543	612	8	162	1,325	777	673	274	198	206	321	
C502700	881	362	679	298	2,220	317	358	8	19	698	465	405	172	127	131	222	
C503000	2,379	976	1,832	1,333	6,520	857	967	12	-	1,836	1,312	1,148	519	398	410	897	
C503100	423	174	326	166	1,089	152	172	2	105	431	216	187	75	54	59	68	
C503200	538	221	414	235	1,408	194	219	3	399	815	251	213	72	45	47	(35)	
C503300	4,577	1,878	3,524	1,752	11,731	1,649	1,861	23	113	3,646	2,428	2,113	902	670	693	1,279	
C503400	3,266	1,340	2,514	1,456	8,576	1,176	1,328	17	14	2,535	1,759	1,534	670	504	522	1,052	
C503500	997	409	767	428	2,601	359	405	5	146	915	522	453	189	139	144	239	
C503600	178	79	137	79	364	64	73	1	47	176	94	81	34	25	34	81	
C503700	2,425	995	1,867	892	6,179	874	986	12	324	2,196	1,255	1,087	446	323	335	537	
C503800	431	177	332	269	1,209	155	175	2	78	410	230	201	87	65	70	146	
C503900	1,510	620	1,162	954	4,246	544	614	8	-	1,166	844	740	341	264	272	619	
C504000	4,266	1,751	3,284	2,816	12,117	1,537	1,734	22	-	3,293	2,392	2,098	970	753	775	1,836	
C504100	739	303	569	620	2,231	266	300	4	4	570	431	380	184	147	147	372	
C504200	639	262	492	474	1,867	230	260	3	117	610	353	309	140	107	111	226	
C504300	3,990	1,637	3,071	2,022	10,720	1,437	1,622	20	80	3,159	2,165	1,890	835	633	653	1,385	
C504400	134	55	103	233	525	48	55	1	602	706	33	24	(12)	(19)	(188)		
C504500	2,469	1,013	1,901	1,691	7,074	889	1,004	13	-	1,906	1,391	1,221	568	443	455	1,090	
C504600	987	405	760	562	2,714	355	401	5	122	883	532	464	203	153	158	321	
C504700	117	48	90	96	351	42	48	1	-	91	70	62	31	24	25	48	
C504800	1,291	530	994	1,598	4,413	465	525	7	-	997	798	710	368	303	309	928	
C504900	744	305	573	608	2,230	268	302	4	-	574	431	380	183	145	149	368	
C505000	470	193	362	326	1,351	169	191	2	20	382	264	231	107	83	85	199	
C505100	564	231	434	402	1,631	203	229	3	25	460	317	278	128	100	103	245	
C505200	177	136	187	72	572	64	72	1	-	137	109	97	41	36	42	96	
C505300	741	304	570	579	2,194	267	301	4	71	643	418	367	171	134	138	323	
C505400	632	259	486	437	1,814	228	257	3	18	506	355	312	145	113	116	266	
C505500	3,055	1,254	2,352	2,264	8,925	1,100	1,242	16	-	2,358	1,741	1,531	722	567	583	1,423	
C505600	199	82	153	161	595	72	81	1	-	154	116	103	50	40	40	92	
C505700	384	157	295	280	1,116	138	156	2	19	315	217	191	89	70	72	162	
C505800	618	254	476	539	1,887	223	254	3	-	503	343	301	140	108	110	251	
C505900	273	112	210	213	808	98	111	1	77	287	149	130	58	44	46	95	
C506000	250	102	192	295	839	90	101	1	-	192	154	137	71	58	59	168	
C506100	1,167	479	898	848	3,392	420	474	6	31	931	661	581	272	213	219	515	
C506200	741	304	570	570	2,185	267	301	3	98	700	414	363	167	130	134	307	
C506300	313	128	241	213	901	113	127	2	11	253	177	155	72	57	58	130	
C506400	132	54	102	148	344	48	54	1	5	108	71	62	27	18	19	39	
C506500	970	398	747	711	2,826	349	394	5	104	852	540	473	217	167	172	405	
C506600	2,072	850	1,595	1,434	5,951	746	842	15	77	1,676	1,164	1,021	473	367	378	873	
C506700	158	65	122	127	472	57	64	1	58	180	86	75	32	24	25	51	
C506900	1,367	561	1,052	976	3,956	492	556	7	6	1,061	775	681	319	250	257	613	
C507100	610	250	427	469	1,756	220	248	3	32	503	343	301	140	108	110	251	
C507200	528	217	407	393	1,545	190	215	3	14	422	300	263					

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	2025	2026	2027	2028	2029	Thereafter	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Aggregate	4,154,061	1,704,541	3,197,842	N/A	9,056,444	1,496,134	1,688,832	21,204	N/A	3,206,170	1,948,602	1,662,257	563,366	352,770	374,155	949,124	
Employer																	
D300000	985	404	758	790	2,937	355	400	5	-	760	568	500	240	190	195	484	
D500000	8,828	3,622	6,796	640	19,886	3,180	3,589	45	3,261	10,075	3,626	3,021	701	308	439	1,716	
E080000	669	275	515	85	1,544	241	272	3	33	549	319	274	96	61	68	178	
E120000	518	213	399	34	1,164	187	211	3	49	450	234	200	66	43	49	122	
E160000	1,338	549	1,030	26	2,943	482	544	7	217	1,250	596	505	151	95	103	243	
E190000	708	291	545	-	1,544	255	288	4	232	779	295	246	60	30	37	97	
E200000	4,924	2,020	3,790	331	11,065	1,773	2,002	25	136	3,936	2,321	1,985	683	428	472	1,240	
E210000	810	332	624	96	1,862	292	329	4	25	650	385	329	119	77	85	217	
E230000	1,182	485	910	-	2,577	426	481	6	131	1,044	527	446	137	80	97	247	
E240000	5,949	2,441	4,580	153	13,123	2,143	2,419	30	447	5,835	2,630	2,225	654	371	426	982	
E260000	645	265	497	550	1,957	232	262	3	1,243	497	378	333	163	130	130	326	
E280000	873	358	672	710	2,613	314	355	4	44	717	483	423	191	145	155	499	
E500000	1,364	560	1,050	62	3,036	491	554	7	197	1,249	606	512	154	96	109	310	
E550000	2,106	864	1,621	6	4,597	758	856	11	452	2,077	917	772	177	117	147	350	
F270000	970	398	747	-	2,115	349	394	5	149	897	427	360	107	63	68	192	
F500000	4,864	1,996	3,745	-	10,605	1,752	1,978	25	447	4,202	2,195	1,859	577	343	403	1,025	
G010000	615	252	473	204	1,544	221	250	3	88	562	291	249	86	68	74	214	
G020000	277	114	213	4	608	100	113	1	70	284	119	103	30	16	17	39	
G040000	404	166	311	42	923	146	164	2	265	577	160	132	26	10	12	6	
G050000	403	166	310	31	909	145	164	2	17	328	190	162	57	36	38	98	
G060000	572	235	441	24	1,272	206	223	3	147	320	250	212	61	33	36	91	
G070000	566	232	435	68	1,301	204	233	3	173	610	239	200	52	30	38	131	
H030000	881	362	679	241	2,163	317	358	4	74	753	428	369	137	96	100	280	
H060000	82	33	63	-	178	29	33	-	5	67	37	32	10	6	6	20	
H090000	11,104	4,556	8,548	-	24,208	3,999	4,514	57	2,462	11,032	4,826	4,061	1,139	615	727	1,808	
H120000	107,576	44,142	82,813	7,431	241,962	38,745	43,735	549	3,076	86,105	50,464	43,050	14,710	9,508	10,395	27,729	
H150000	26,704	10,557	20,557	10,957	58,233	9,618	10,856	136	3,685	24,295	11,862	10,022	2,992	1,730	2,002	5,330	
H170000	28,438	11,669	21,892	1,281	63,280	10,242	11,581	145	2,641	24,589	12,972	11,011	3,522	2,167	2,422	6,597	
H180000	9,545	3,917	7,348	-	20,810	3,438	3,880	49	1,332	8,699	4,247	3,590	1,077	622	732	1,843	
H210000	8,448	3,466	6,503	402	18,819	3,043	3,434	43	1,920	8,440	3,765	3,183	958	549	622	1,302	
H240000	9,608	3,942	7,396	499	21,445	3,460	3,906	49	882	8,297	4,394	3,732	1,200	749	854	2,220	
H270000	141,972	58,255	109,291	8	309,526	51,133	57,718	725	10,749	120,325	64,313	54,535	17,155	10,375	11,739	31,576	
H470000	10,018	5,342	10,021	66	28,381	4,689	5,293	66	5,423	14,571	5,423	4,098	488	642	642	1,634	
H510000	98,010	40,217	75,450	6,233	219,910	35,300	39,846	500	3,547	79,193	45,786	39,036	13,216	8,496	9,379	24,804	
H590000	3,191	1,309	2,457	647	7,604	1,149	1,297	16	64	2,526	1,346	1,346	502	337	371	979	
H590801	10,730	4,403	8,260	-	23,393	3,865	4,362	55	2,089	10,371	4,662	3,927	1,101	601	730	2,001	
H590802	1,563	641	1,203	44	3,451	563	635	8	156	1,362	711	603	191	115	134	335	
H590803	4,108	1,686	3,163	164	8,957	1,480	1,670	21	1,242	4,413	1,720	1,437	354	164	236	633	
H590804	12,154	4,987	9,356	-	26,497	4,377	4,941	62	2,204	11,584	5,333	4,500	1,298	717	866	2,200	
H590805	7,011	2,877	5,397	201	15,486	2,525	2,850	36	458	5,869	3,210	2,727	881	551	628	1,620	
H590806	11,671	4,789	8,985	-	25,445	4,204	4,745	60	2,705	11,714	5,032	4,227	1,155	614	756	1,947	
H590807	3,117	1,279	2,399	42	6,837	1,122	1,267	16	668	3,073	1,361	1,151	327	179	224	522	
H590808	5,443	2,234	4,190	191	12,058	1,960	2,213	284	4,485	2,508	2,136	700	438	484	1,297	2,974	
H590809	6,948	2,851	5,349	517	15,665	2,502	2,825	35	312	5,674	3,242	2,763	933	598	668	1,786	
H590810	3,765	1,545	2,899	-	8,209	1,356	1,531	19	1,054	3,960	1,601	1,344	354	176	228	546	
H590811	7,471	3,066	5,751	35	16,323	2,691	3,037	38	765	6,531	3,380	2,865	897	540	604	1,505	
H590812	5,172	2,122	3,981	658	11,933	1,863	2,103	26	814	4,806	2,349	1,992	628	382	457	1,318	
H590813	2,376	975	1,829	56	5,236	856	966	12	1,058	1,942	1,095	932	305	191	215	557	
H590814	2,536	1,040	1,952	264	5,792	913	1,031	13	141	2,098	1,184	1,010	341	223	252	684	
H590816	1,561	1,202	640	350	5,62	562	635	15	235	1,440	720	615	202	136	166	474	
H590817	1,223	502	941	62	2,728	440	497	6	215	1,158	552	467	147	87	96	221	
H630000	20,481	8,404	15,766	753	45,404	7,376	8,326	105	7,169	22,976	8,729	7,317	1,927	964	1,184	2,307	
H640000	2,016	827	1,552	2,708	7,103	726	820	10	-	1,556	1,270	1,131	597	495	506	1,548	
H650000	2,165	889	1,067	2,880	7,611	780	880	11	1,671	1,363	1,214	641	531	542	1,649	2,974	
H670000	2,559	1,050	1,970	101	5,680	922	1,041	13	1,233	2,215	1,168	991	315	193	222	576	
H710000	1,250	513	962	213	2,938	450	508	6	126	1,090	583	498	169	116	126	355	
H730000	16,884	6,928	12,997	-	36,809	6,081	6,864	86	3,508	16,539	7,259	6,095	1,657	872	1,121	3,266	
H750000	5,972	2,450	4,597	-	13,019	2,151	2,428	30	1,233	5,842	2,596	2,188	614	325	400	1,054	
H790000	752	309	579	45	1,685	271	306	4	98	679	339	286	91	59	64	167	
H870000	859	662	1,054	859	1,954	310	354	7	87	394	336	286	110	78	88	218	
H910000	467	192	360	183	1,202	168	190	2	12	372	242	209	85	63	66	166	
H950000	790	324	608	138	1,860	284	321	4	57	666	374	321	113	74	80	232	
H960000	109	45	84	19	257	39	44	1	34	118	47	41	12	7	9	22	
J020000	26,065	10,695	20,065	2,849	59,674	9,388	10,597	133	10,299	21,147	12,335	10,538	3,670	2,386	2,602	6,996	
J040000	62,006	25,443	47,733	3,242	138,424	22,332	25,209	317	4,754	52,612	28,539	24,268	7,937	4,956	5,555	14,557	
J120000	66,364	27,231	51,988	4,096	145,179	26,980	30,327	419	12,119	29,465	15,021	14,705	4,716	3,015	3,436	9,146	
J160000	23,866	9,793	18,372	3,450	55,481	8,596	9,703	122	7,225	25,646	10,403	8,758	2,482	1,373	1,683	5,136	
J200000	724	297	557	107	1,685	261	294	4	237	796	317	268	77	42	58	127	
J510000	134,212	55,071	103,318	5,792	298,393	48,338	54,564	685	7,145	110,732	62,202	52,955	17,600	11,107	12,245	31,552	
J520000	5,948	2,441	4,579	3,633	16,601	2,142	2,418	30	-	4,590	3,300	2,890	1,317	1,015	1,021	2,468	
J530000	10,618	4,357	8,174	3,622	18,771	3,824	4,317	54	1,794	8,374	5,575						

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	2025	2026	2027	2028	2029	Thereafter	
											(12)	(13)	(14)	(15)	(16)	(17)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Aggregate	4,154,061	1,704,541	3,197,842	N/A	9,056,444	1,496,134	1,688,832	21,204	N/A	3,206,170	1,948,602	1,662,257	563,366	352,770	374,155	949,124	
Employer																	
L460000	341	140	263	142	886	123	139	2	11	275	178	155	64	47	47	120	
N040000	79,213	32,503	60,979	11,595	184,290	28,529	32,204	404	13,758	74,895	36,000	30,548	9,698	5,926	6,724	20,499	
N080000	13,590	5,577	10,462	4,895	30,693	4,895	5,525	69	963	11,452	6,317	5,380	1,798	1,131	1,257	3,357	
N120000	18,568	7,619	14,294	514	40,995	6,888	7,549	95	4,376	18,708	7,999	6,724	1,838	967	1,198	3,561	
N200000	2,330	956	1,794	229	5,309	839	947	12	233	2,031	1,076	916	301	195	216	575	
P120000	6,493	2,664	4,988	100	14,255	2,339	2,640	33	731	5,743	2,932	2,484	771	467	534	1,324	
P160000	2,515	1,032	1,936	131	5,614	906	1,023	13	486	2,428	1,118	945	279	168	191	486	
P240000	18,380	7,542	14,149	2,192	42,263	6,620	7,472	94	654	14,840	8,713	7,446	2,600	1,722	1,901	5,041	
P260000	440	180	339	102	1,061	158	179	2	13	352	217	186	69	47	50	140	
P280000	8,633	3,542	6,646	430	19,251	3,109	3,510	44	1,320	7,983	3,908	3,312	1,035	621	707	1,684	
P320000	1,663	1,280	599	150	3,775	599	676	8	932	2,215	666	553	112	28	51	150	
P340000	78	32	60	57	227	28	32	-	-	60	44	38	18	14	14	39	
P360000	1,308	537	1,007	185	3,037	471	532	7	234	1,244	589	499	156	104	110	335	
P400000	61	25	47	36	169	22	25	-	11	58	31	28	12	9	11	20	
P450000	304	125	234	161	824	109	124	2	3	239	162	142	62	46	46	128	
R040000	713	293	549	100	1,655	257	290	4	73	624	333	283	95	59	66	195	
R060000	1,749	718	1,347	315	4,129	630	711	9	181	1,531	833	716	253	171	186	439	
R080000	968	397	745	3	2,113	349	394	5	79	827	436	369	113	69	83	216	
R120000	1,439	590	1,107	160	3,296	518	585	7	120	1,230	677	578	197	133	146	335	
R200000	1,656	679	1,275	118	3,728	596	673	8	209	1,486	757	643	207	130	147	358	
R230000	854	351	658	28	1,891	308	342	4	347	801	442	385	100	56	66	157	
R280000	757	311	583	24	1,675	273	308	4	167	752	335	283	86	47	53	119	
R360000	7,402	3,037	5,698	117	16,254	2,666	3,009	38	713	6,426	3,352	2,842	890	536	611	1,597	
R400000	21,989	9,023	16,927	1,569	49,508	7,920	8,940	112	1,414	18,386	10,186	8,671	2,880	1,823	2,044	5,518	
R440000	12,276	5,037	9,450	31	26,794	4,421	4,991	63	1,449	10,924	5,488	4,643	1,412	831	966	2,530	
R520000	380	156	293	159	988	137	155	28	13	308	198	173	73	51	51	134	
R600000	11,031	4,516	8,492	1,118	25,167	3,973	4,485	56	1,406	9,920	5,014	4,254	1,350	832	982	2,816	
S600000	41	17	3	12	92	15	17	-	1	33	20	17	6	3	4	9	
T030000	82	33	63	11	189	29	33	-	20	82	36	32	11	6	4	18	
T040000	132	54	102	10	298	48	54	1	6	109	62	53	19	13	14	29	
T050000	20	8	16	-	44	7	8	-	1	16	9	8	3	2	2	4	
U120000	71,787	29,457	55,263	2,950	159,457	25,855	29,185	366	13,581	68,987	31,526	26,581	7,702	4,369	5,248	15,295	
U150000	42	17	33	8	100	15	17	12	87	17	14	12	0	(2)	(9)	(9)	
U300000	194	79	149	44	466	70	79	1	53	203	86	73	22	13	14	55	
X220000	1,046	429	805	16	2,296	377	425	5	339	1,146	446	375	99	51	59	120	
Y040000	652	268	502	76	1,498	235	265	3	218	721	271	226	56	42	59	123	
Y080000	659	270	507	13	1,449	237	268	3	269	777	272	227	53	27	30	63	
Y080200	1,063	436	818	503	2,820	383	432	5	27	432	558	484	203	151	161	416	
Y080300	379	155	292	13	839	136	154	2	323	615	140	114	11	(7)	(3)	(31)	
Y080500	535	220	412	19	1,186	193	218	3	85	499	241	204	66	38	39	100	
Y080600	17,332	7,112	13,342	4,262	42,048	6,242	7,046	88	2,327	15,703	8,426	7,234	2,660	1,787	1,887	4,351	
Y080800	65	26	50	1	142	23	26	-	73	122	20	16	(1)	(3)	(2)	(10)	
Y180000	31,473	12,914	24,228	-	68,615	11,335	12,795	161	4,616	28,907	13,896	11,729	3,448	1,962	2,354	6,319	
Y200000	2,150	882	1,655	-	4,687	774	874	11	138	1,797	975	828	261	156	189	481	
Z160800	24	10	18	15	67	9	10	-	5	24	12	11	4	3	3	10	
Z501800	39	16	30	71	156	14	16	-	-	30	27	25	14	12	13	35	
CS07600	749	307	507	1,384	3,017	270	304	4	-	578	505	454	256	218	221	785	
CS07700	503	206	387	928	2,024	181	204	3	-	388	340	305	172	147	149	523	
CS07800	540	222	416	998	2,176	195	220	3	-	418	365	328	185	158	161	561	
7050500	20	8	16	33	77	7	8	-	9	24	12	11	7	6	6	11	
CS07900	515	211	396	952	2,074	185	209	3	-	397	347	312	176	150	152	540	
Z331100	88	36	68	163	32	36	-	-	-	68	60	54	31	26	27	89	
Z022500	10	4	8	18	40	4	4	-	-	8	8	7	4	4	4	5	
Z101700	1,870	767	1,439	3,457	7,533	673	760	10	-	1,443	1,262	1,133	639	544	553	1,959	
CS08000	194	79	149	359	781	70	79	1	-	150	131	117	66	56	57	204	
Z010900	10	4	8	18	40	4	4	-	-	8	8	7	4	4	4	5	
Z050900	10	4	8	18	40	4	4	-	-	8	8	7	4	4	4	5	
Z061000	15	6	12	28	61	6	6	-	-	12	11	10	6	5	5	12	
Z072300	20	8	16	37	81	7	8	-	-	15	15	13	8	7	7	16	
Z104800	58	24	44	106	232	21	23	-	232	44	39	35	17	17	60	60	
Z121800	5	2	4	9	20	2	2	-	-	4	4	4	3	2	1	2	
Z131600	36	15	27	66	144	13	15	-	-	28	25	22	13	11	11	34	
Z141000	5	2	4	9	20	2	2	-	-	4	4	4	3	2	1	2	
Z201300	10	4	8	18	40	4	4	-	-	8	8	7	4	4	4	5	
Z251500	10	4	8	18	40	4	4	-	-	8	8	7	4	4	4	5	
Z262400	15	27	66	144	28	13	15	-	-	28	25	22	13	11	11	34	
Z270900	10	4	8	18	40	4	4	-	-	8	8	7	4	4	4	5	
Z291600	61	25	47	113	246	22	25	-	-	47	42	37	21	18	19	62	
Z310900	32	13	25	60	130	12	13	-	-	25	22	20	11	10	10	32	
Z322000	15	6	12	28	61	6	6	-	-	12	11	10	6	5	5	12	
Z340900	10	4	8	18	40	4	4	-	-	8	8	7	4	4	4	5	
Z411000	5	2	4	9	20	2	2	-	-	4	4	4	3	2	1	2	
Z424500	200	82	154	370	806	72	81	1	-	154	136	122	69	59	60	206	
Z431400	5	2	4	9	20	2	2	-	-	4	4	4	3	2	1	2	
Z451300	10	4	8	18	40	4	4	-	-	8	8	7	4	4	4	5	
Z462600	71	29	55	132	287	26	29	-	-	55	48	44	25	21	21	73	
Z104900	2	1	1	3	7	1	1	-	-	2	2	2	1	0	-	-	