State of South Carolina Public Employee Benefit Authority Retiree Health Care Plan

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





July 24, 2023

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

Dear Members of the Board:

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

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

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

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

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

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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 shares of the collective OPEB amounts for the participating employers are provided in the appendices 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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Senior Consultant

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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 employers are 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 payroll related employer contributions made subsequent to the measurement date of June 30, 2022.

Notes to Financial Statements

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

Contributions from Nonemployer Contributing Entities

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



Timing and Frequency of the Actuarial Valuation

An actuarial valuation to determine the total OPEB liability is required to be performed at least every two years. For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year end-date. If the actuarial valuation used to determine the total OPEB liability is not calculated as of the measurement date, the total OPEB liability is required to be rolled forward from the actuarial valuation date to the measurement date. The total OPEB liability shown in this report is based on an actuarial valuation performed as of June 30, 2021. Update procedures were used to roll forward the total OPEB liability to the measurement date of June 30, 2022. Please refer to the GASB Statement No. 74 valuation report for fiscal year ending June 30, 2021 for additional discussion of the participant data, actuarial 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 2.75%; the municipal bond rate is 3.69% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 3.69%. The accounting policy for this plan is to set the Single Discount Rate equal to the prevailing municipal bond rate. Due to the plan's investment and funding policies, the difference between a blended discount rate and the municipal bond rate would be less than several basis points (several hundredths of one percent).

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' payroll related contributions over the measurement period. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

Summary of Population Statistics

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

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	98,144
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	1,468
Active Plan Members	185,350
Total Plan Members	284,962



Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2022 fiscal year, the expected remaining service lives of all employees was approximately 1,970,648. Additionally, the total plan membership (active employees and inactive employees) was 284,962. 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 6.9150.

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 (15) through (20) of Appendix B include amounts related to these deferred outflows and inflows specific to cost-sharing employers.



Implicit Subsidy

GASB Statements No. 75 and No. 68 are conceptually very similar in terms of the liability which is recognized on the balance sheet, the expense calculation, and the corresponding deferred outflows and inflows of resources. The main differences between the standards are related to the differences between pension and health care benefits. In particular, there is a concept referred to as the "implicit subsidy" that applies to health plans which utilize a blended premium, which has no counterpart in GASB Statement No. 68. The "implicit" or "hidden" subsidy refers to the difference between the underlying retiree claims costs and the overall health care premiums paid on behalf of retirees. By "overall", we mean the combined employer and retiree portions of the premiums. GASB defines the employer provided OPEB benefit as the difference between the underlying claims costs (or age-adjusted premiums) and the premium contributions made by retirees. If the overall premiums for retirees were developed solely on the claims experience of the retirees, there would be no implicit subsidy and the employer portion of the overall retiree premiums would coincide with GASB's definition of the OPEB benefit. However, the State of South Carolina's health plan utilizes a "blended premium" structure for its most popular health plan. Said another way, the overall health care premiums for active employees, non-Medicare retirees and post-65 retirees are stated in terms of a single "blended premium". As a result, the underlying costs of the retirees are not represented by the overall blended premium.

This is important because the retiree health insurance trust is used to pay the employers' portion of the blended premiums, not the employers' portion of the underlying claims costs. In order to account for the employer provided OPEB benefit, as it's defined by GASB, the payments made by the retiree health insurance trust need to be adjusted to reflect the implicit subsidy (the difference between the retiree claims and the overall premiums). Similarly, the employer contributions need to be adjusted to reflect the cost of the implicit subsidy. It's important to keep in mind that the implicit subsidy is an employer contribution. Because the implicit subsidy is not paid by the trust, it is considered a benefit payment that was paid "as it came due".

Because the underlying claims costs for non-Medicare retirees are on average higher than the blended premiums, there is a positive implicit subsidy associated with the premiums paid on behalf of the non-Medicare retirees. Because the health plan is secondary to Medicare, the underlying costs for the Medicare retirees are less than the blended premiums which creates a negative implicit subsidy associated with the premiums paid on behalf of the Medicare retirees. Currently, there are roughly three times as many Medicare retirees on the plan as non-Medicare retirees, which results in an overall negative implicit subsidy for the employers.

To summarize, the distributions from the retiree health insurance trust pay the employers' portion of the blended premiums, not the employers' portion of the underlying retiree claims costs. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. Participating employers should adjust their payroll related surcharge contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. Appendix B provides each employer's estimated implicit subsidy for the measurement period and each employer's implicit subsidy for the year following the measurement date.



Section 2

ACCOUNTING EXHIBITS

Schedule of the Employers' Collective Net OPEB Liability

Fiscal Year Ending	Total OPEB Liability	ļ	Plan Fiduciary Net Position	L	Employers Net OPEB iability (Asset)	Net Po a Perce the	duciary sition as ntage of Total Liability	Covered Payroll	Net OP Liability a Percentag Covered Pa	as a ge of
(1)	(2)		(3)		(4)	(5)	(6)	(7)	
June 30, 2017	\$ 14,659,610,970	\$	1,114,774,760	\$	13,544,836,210	7.6	50%	\$ 8,437,059,071	160.549	%
June 30, 2018	15,387,115,010		1,216,530,062		14,170,584,948	7.9	91%	8,614,421,372	164.509	%
June 30, 2019	16,516,264,617		1,394,740,049		15,121,524,568	8.4	14%	8,748,981,785	172.849	%
June 30, 2020	19,703,745,672		1,652,299,185		18,051,446,487	8.3	39%	9,261,422,144	194.919	%
June 30, 2021	22,506,597,989		1,683,416,992		20,823,180,997	7.4	18%	9,367,714,944	222.299	%
June 30, 2022	16,835,502,593		1,623,661,403		15,211,841,190	9.6	54%	9,846,492,976	154.499	%

The single discount rate changed from 1.92% as of June 30, 2021 to 3.69% as of June 30, 2022. The single discount rate changed from 2.45% as of June 30, 2020 to 1.92% as of June 30, 2021. The single discount rate changed from 3.13% as of June 30, 2019 to 2.45% as of June 30, 2020. The single discount rate changed from 3.62% as of June 30, 2018 to 3.13% as of June 30, 2019. The single discount rate changed from 3.56% as of June 30, 2017 to 3.62% as of June 30, 2018. The single discount rate changed from 2.92% as of June 30, 2016 to 3.56% as of June 30, 2017.



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

Total OPEB liability	
Service cost	\$ 862,552,785
Interest on the total OPEB liability	435,503,577
Changes of benefit terms	0
Difference between expected and actual experience	
of the total OPEB liability	(1,073,786,474)
Changes of assumptions	(5,384,572,423)
Benefit payments	 (510,792,861)
Net change in total OPEB liability	(5,671,095,396)
Total OPEB liability – beginning	 22,506,597,989
Total OPEB liability – ending (a)	\$ 16,835,502,593
Plan fiduciary net position	
Contributions – employer	\$ 558,629,410
Contributions – nonemployer contributing entities	2,375,300
Net investment income	(109,166,082)
Benefit payments	(510,792,861)
OPEB plan administrative expense	(801,356)
Other	0
Net change in plan fiduciary net position	(59,755,589)
Plan fiduciary net position – beginning	1,683,416,992
Plan fiduciary net position – ending (b)	\$ 1,623,661,403
Net OPEB liability - Ending (a) - (b)	\$ 15,211,841,190
Plan fiduciary net position as a percentage	
of the total OPEB liability	9.64 %
Covered-employee payroll	\$ 9,846,492,976
Net OPEB liability as a percentage	
of covered-employee payroll	154.49 %



Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2022 fiscal year, the expected remaining service lives of all employees was approximately 1,970,648. Additionally, the total plan membership (active employees and inactive employees) was 284,962. 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 6.9150.

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

Exhibit 3

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

	Recognition Period (or amortization years)	-	Total (Inflow) or Outflow	2022 gnized in current OPEB expense	•	Deferred flow) or Outflow future expense
<u>Due to Liabilities:</u> Differences in expected and actual experience	6.9150	\$	(1,073,786,474)	\$ (155,283,655)	<u></u> \$	(918,502,819)
Assumption changes	6.9150	\$	(5,384,572,423)	\$ (778,680,032)	\$	(4,605,892,391)
Due to Assets: Net Difference between projected and actual earnings on OPEB plan investments	5.0000	\$	156,139,444	\$ 31,227,889	\$	124,911,555
Total		\$	(6,302,219,453)	\$ (902,735,798)	\$	(5,399,483,655)

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



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

1. Service Cost	\$ 862,552,785
2. Interest on the Total OPEB Liability	435,503,577
3. Current-Period Benefit Changes	0
4. Employee Contributions	0
5. Projected Earnings on Plan Investments	(46,973,362)
6. OPEB Plan Administrative Expense	801,356
7. Other Changes in Plan Fiduciary Net Position	0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	(367,689,255)
9. Recognition of Outflow (Inflow) of Resources due to Assets	30,899,402
10. Total Aggregate OPEB Expense	\$ 915,094,503



Deferred Outflows and Inflows Related to OPEB

	 ferred Outflows	 eferred Inflows
	 of Resources	 of Resources
Difference between expected and actual experience	\$ 326,503,694	\$ 1,337,548,675
Changes in assumptions	\$ 3,429,878,076	\$ 4,889,781,022
Net difference between projected and actual earnings		
on OPEB plan investments	\$ 150,089,669	\$ 30,480,312
Changes in proportion and differences between contributions		
and proportionate share of contributions	TBD	TBD
Contributions subsequent to the measurement date	 TBD	
Total	\$ 3,906,471,439	\$ 6,257,810,009

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

Employer contributions made subsequent to the measurement date of the total OPEB liability (June 30, 2022) and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow related to OPEB. See paragraph 68 of GASB Statement No. 75 for cost-sharing employers. It's important to note that employer contributions also include the implicit subsidy. Each employer's implicit subsidy for the year ending June 30, 2023 is provided in Appendix A.

Exhibit 6Collective Deferred Outflows and Inflows to be recognized in Future OPEB Expense

Year Ending June 30	Net Deferred Outflows (Inflows)		
2023	\$ (346,009,892)		
2024	(186,043,222)		
2025	(139,627,915)		
2026	(224,767,235)		
2027	(600,313,531)		
Thereafter	(854,576,775)		
Total	\$ (2,351,338,570)		



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

	Remaining Recognition	Total (Inflow) or Outflow			1	Measurement Year					otal remaining low) or Outflow
	Period (or amortization	at Beginning of Measurement Period	2022	2023	2024	2025	2026	2027	Thereafter	N	at End of leasurement
Due to Liabilities:											
Differences in Expe	rience										
2022	6.9150	(1,073,786,474)	(155,283,655)	(155,283,655)	(155,283,655)	(155,283,655)	(155,283,655)	(155,283,655)	(142,084,544)		(918,502,819)
2021	5.9290	(203,069,700)	(34,250,245)	(34,250,245)	(34,250,245)	(34,250,245)	(34,250,245)	(31,818,475)	0		(168,819,455)
2020	5.1390	311,781,314	60,669,647	60,669,647	60,669,647	60,669,647	60,669,647	8,433,079	0		251,111,667
2019	4.1330	(328,547,366)	(79,493,677)	(79,493,677)	(79,493,677)	(79,493,677)	(10,572,658)	0	0		(249,053,689)
2018	3.2030	109,614,462	34,222,435	34,222,435	34,222,435	6,947,157	0	0	0		75,392,027
2017	2.2460	(2,113,891)	(941, 179)	(941,179)	(231,533)	0	0	0	0		(1,172,712)
Total			\$ (175,076,674)	\$ (175,076,674)	\$ (174,367,028)	\$ (201,410,773)	\$ (139,436,911)	\$ (178,669,051)	\$ (142,084,544)	\$	(1,011,044,981)
Assumption Change	es										
2022	6.9150	(5,384,572,423)	(778,680,032)	(778,680,032)	(778,680,032)	(778,680,032)	(778,680,032)	(778,680,032)	(712,492,231)		(4,605,892,391)
2021	5.9290	2,011,482,934	339,261,753	339,261,753	339,261,753	339,261,753	339,261,753	315,174,169	0		1,672,221,181
2020	5.1390	1,547,666,428	301,161,009	301,161,009	301,161,009	301,161,009	301,161,009	41,861,383	0		1,246,505,419
2019	4.1330	674,302,282	163,150,806	163,150,806	163,150,806	163,150,806	21,699,058	0	0		511,151,476
2018	3.2030	(43,094,932)	(13,454,553)	(13,454,553)	(13,454,553)	(2,731,273)	0	0	0		(29,640,379)
2017	2.2460	(458, 299, 816)	(204,051,564)	(204,051,564)	(50,196,688)	0	0	0	0		(254,248,252)
Total			\$ (192,612,581)	\$ (192,612,581)	\$ (38,757,705)	\$ 22,162,263	\$ (116,558,212)	\$ (421,644,480)	\$ (712,492,231)	\$	(1,459,902,946)
Due to Assets:											
Investment Experie											
2022	5.0000	156,139,444	31,227,889	31,227,889	31,227,889	31,227,889	31,227,888	0	0		124,911,555
2021	4.0000	33,570,818	8,392,704	8,392,704	8,392,704	8,392,706	0	0	0		25,178,114
2020	3.0000	(37,617,246)	(12,539,082)	(12,539,082)	(12,539,082)	0	0	0	0		(25,078,164)
2019	2.0000	(10,804,294)	(5,402,146)	(5,402,148)	0	0	0	0	0		(5,402,148)
2018	1.0000	9,220,037	9,220,037	0	0	0	0	0	0		0
Total			\$ 30,899,402	\$ 21,679,363	\$ 27,081,511	\$ 39,620,595	\$ 31,227,888	\$ 0	\$ 0	\$	119,609,357
Total Recognized in	Future Expense			\$ (346,009,892)	\$ (186,043,222)	\$ (139,627,915)	\$ (224,767,235)	\$ (600,313,531)	\$ (854,576,775)	\$	(2,351,338,570)

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



Exhibit 8 Actuarial Assumptions and Methods

Valuation Date: June 30, 2021

Methods and Assumptions:

Actuarial Cost Method Individual Entry-Age Normal

Inflation 2.25%

Investment Rate of Return 2.75%, net of OPEB plan investment expense, including inflation

Single Discount Rate 3.69% as of June 30, 2022

Demographic Assumptions Based on the experience study performed for the South Carolina Retirement

Systems for the 5-year period ending June 30, 2019

Mortality For healthy retirees, the gender-distinct South Carolina Retirees 2020 mortality

tables are used with multipliers based on plan experience. The rates are projected on a fully generational basis using 80% of the ultimate rates of Scale

MP-2019 to account for future mortality improvements.

Health Care Trend Rates Initial trend starting at 6.00% and gradually decreasing to an ultimate trend rate

of 4.00% over a period of 15 years

Aging factors Based on plan specific experience

Participation Rates 79% participation for retirees who are eligible for Funded Premiums

59% participation for retirees who are eligible for Partial Funded Premiums 20% participation for retirees who are eligible for Non-Funded Premiums

Other Information:

Notes The Single Discount Rate changed from 1.92% as of June 30, 2021 to 3.69% as of

June 30, 2022.



Asset Allocation and Real Return Assumptions

		Long-Term Expected	Allocation-Weighted
Accet Class	Taurat Allacation		Long-Term Expected
Asset Class	Target Allocation	Real Rate of Return	Real Rate of Return
U.S. Domestic Fixed Incom	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 Assum		2.75 %	



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 3.69%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	Current Single Discount	
1% Decrease	Rate Assumption	1% Increase
2.69%	3.69%	4.69%
\$ 17,984,510,157	\$ 15,211,841,190	\$ 12,983,624,409

Exhibit 11

Sensitivity of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

Regarding the sensitivity of the net OPEB liability to changes in the healthcare cost trend rates, the following presents the plan's net OPEB liability, calculated using the assumed trend rates as well as what the plan's net OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

	Current Healthcare Cost	
1% Decrease	Trend Rate Assumption	1% Increase
\$ 12,510,252,447	\$ 15,211,841,190	\$ 18,366,093,156



APPENDIX A

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

		Г	Employer Contribu	itions for Plan Year E	nding June 30, 2022				Net OPEB Liability as of June 30, 2022							
Participating		Proportionate	6.25% Surcharge Contribution	Implicit	Total Employer Contribution	Contributions from Nonemployer Contributing Entities For Plan Year	Implicit Subsidy Year Ending	Net OPEB Liability	Baseline Discount Rate	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Health Care Trend Rate	Health Care Trend Rate			
Employer	Payroll	Share	(Derived from Payroll)	Subsidy	(4) + (5)	Ending 6/30/2022	6/30/2023	6/30/2021	3.69%	2.69%	4.69%	1% Decrease	1% Increase			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)			
Aggregate	9,828,978,927	100.00%	614,311,183	(56,776,401)	557,534,782	2,375,300	3,779,135	20,823,180,997	15,211,841,190	17,984,510,157	12,983,624,409	12,510,252,447	18,366,093,15			
Employer	220.067	0.0024400/	24.405	(4.050)	10 227	00	120	702 574	524.656	520,205	447.005	424 470	622.44			
10001 10002	338,967 1,576,355	0.003449% 0.016038%	21,185 98,522	(1,958) (9,106)	19,227 89,416	82 381	130 606	702,574 3,474,140	524,656 2,439,675	620,286 2,884,356	447,805 2,082,314	431,479 2,006,394	633,44 2,945,55			
10100	9,068,424	0.092262%	566,776	(52,383)	514,393	2,191	3,487	19,319,747	14,034,749	16,592,869	11,978,952	11,542,209	16,944,92			
10200	8,594,489	0.087440%	537,156	(49,645)	487,511	2,077	3,304	17,881,490	13,301,234	15,725,656	11,352,881	10,938,965	16,059,31			
10300	24,476,158	0.249020%	1,529,760	(141,385)	1,388,375	5,915	9,411	53,280,481	37,880,527	44,785,027	32,331,822	31,153,031	45,735,24			
10600	2,707,376	0.027545%	169,211	(15,639)	153,572	654	1,041	5,865,057	4,190,102	4,953,833	3,576,339	3,445,949	5,058,94			
10900 12300	1,253,093 616,644	0.012749% 0.006274%	78,318 38,540	(7,238) (3,562)	71,080 34,978	303 149	482 237	2,558,544 1,231,691	1,939,358 954,391	2,292,845 1,128,348	1,655,282 814,593	1,594,932 784,893	2,341,49 1,152,28			
13300	2,647,608	0.026937%	165,475	(15,294)	150,181	640	1,018	5,857,977	4,097,614	4,844,488	3,497,399	3,369,887	4,947,27			
13600	1,803,267	0.018346%	112,704	(10,416)	102,288	436	693	3,655,509	2,790,764	3,299,438	2,381,976	2,295,131	3,369,44			
13700	955,944	0.009726%	59,746	(5,522)	54,224	231	368	1,693,341	1,479,504	1,749,173	1,262,787	1,216,747	1,786,28			
20101	1,924,066	0.019575%	120,254	(11,114)	109,140	465	740	3,995,136	2,977,718	3,520,468	2,541,544	2,448,882	3,595,16			
20102	38,961,093	0.396390%	2,435,068	(225,056)	2,210,012	9,415	14,980	83,360,816	60,298,217	71,288,800	51,465,789	49,589,390	72,801,35			
20108 20200	219,024 1,905,709	0.002228% 0.019389%	13,689 119,107	(1,265) (11,008)	12,424 108,099	53 461	84 733	435,204 4,207,324	338,920 2,949,424	400,695 3,487,017	289,275 2,517,395	278,728 2,425,613	409,19 3,561,00			
20300	1,918,785	0.019522%	119,924	(11,084)	108,840	464	738	3,962,235	2,969,656	3,510,936	2,534,663	2,442,251	3,585,42			
20400	16,244,951	0.165276%	1,015,309	(93,838)	921,471	3,926	6,246	34,716,824	25,141,523	29,724,079	21,458,815	20,676,445	30,354,74			
20500	5,606,239	0.057038%	350,390	(32,384)	318,006	1,355	2,156	12,271,933	8,676,530	10,258,005	7,405,600	7,135,598	10,475,65			
20600	20,117,002	0.204670%	1,257,313	(116,204)	1,141,109	4,862	7,735	43,361,151	31,134,075	36,808,897	26,573,584	25,604,734	37,589,88			
21100	1,354,911	0.013785%	84,682	(7,827)		327	521	2,947,938	2,096,952	2,479,165	1,789,793	1,724,538	2,531,76			
21400	55,875,248	0.568475%	3,492,203	(322,760)	3,169,443	13,503	21,483	118,171,760	86,475,514	102,237,444 3,688,083	73,808,659	71,117,658 2,565,477	104,406,64			
22100 22200	2,015,625 89,051	0.020507% 0.000906%	125,977 5,566	(11,643) (514)	114,334 5,052	487 22	775 34	4,400,146 190,740	3,119,492 137,819	162,940	2,662,552 117,632	2,363,477	3,766,33 166,39			
30100	587,091,585	5.973072%	36,693,222	(3,391,299)	The state of the s	141,874	225,733	1,267,110,762	908,614,227	1,074,227,749	775,521,232	747,246,389	1,097,019,97			
30200	50,657,526	0.515389%	3,166,095	(292,619)		12,242	19,477	110,444,486	78,400,156	92,690,187	66,916,172	64,476,465	94,656,82			
30300	419,977,842	4.272853%	26,248,615	(2,425,972)		101,493	161,477	888,055,362	649,979,613	768,451,682	554,771,185	534,544,697	784,756,16			
30400	49,589,559	0.504524%	3,099,347	(286,451)		11,984	19,067	108,813,823	76,747,390	90,736,170	65,505,501	63,117,226	92,661,34			
30500	311,494,092	3.169140%	19,468,381	(1,799,324)		75,277	119,766	667,827,942	482,084,544	569,954,305	411,469,235	396,467,414	582,047,20			
30600 30700	29,448,496 2,743,511	0.299609% 0.027912%	1,840,531 171,469	(170,107) (15,847)		7,117 663	11,323 1,055	64,936,465 5,163,524	45,576,045 4,245,929	53,883,211 5,019,836	38,900,107 3,623,989	37,481,842 3,491,862	55,026,46 5,126,34			
30800	16,685,598	0.169759%	1,042,850	(96,383)		4,032	6,415	37,412,801	25,823,469	30,530,325	22,040,871	21,237,279	31,178,09			
30900	4,095,262	0.041665%	255,954	(23,656)		990	1,575	8,720,748	6,338,014	7,493,246	5,409,627	5,212,397	7,652,23			
31100	12,529,089	0.127471%	783,068	(72,373)	710,695	3,028	4,817	26,861,487	19,390,686	22,925,035	16,550,356	15,946,944	23,411,44			
31102	8,600,664	0.087503%	537,542	(49,681)		2,078	3,307	18,613,009	13,310,817	15,736,986	11,361,061	10,946,846	16,070,88			
31104	23,665,557	0.240773%	1,479,097	(136,702)		5,719	9,099	51,309,567	36,626,006	43,301,845	31,261,062	30,121,310	44,220,59			
31105 31107	3,851,554 9,579,762	0.039186% 0.097464%	240,722 598,735	(22,248) (55,337)		931 2,315	1,481 3,683	7,703,952 19,722,676	5,960,912 14,826,069	7,047,410 17,528,423	5,087,763 12,654,360	4,902,268 12,192,992	7,196,93 17,900,32			
31107	41,997,041	0.427278%	2,624,815	(242,593)		10,149	16,147	94,790,660	64,996,851	76,843,855	55,476,171	53,453,556	78,474,2			
31113	5,531,987	0.056282%	345,749	(31,955)		1,337	2,127	11,101,671	8,561,528	10,122,042	7,307,443	7,041,020	10,336,80			
31121	15,416,104	0.156843%	963,506	(89,050)	874,456	3,725	5,927	35,755,692	23,858,708	28,207,445	20,363,906	19,621,455	28,805,93			
31123	44,508,059	0.452825%	2,781,754	(257,098)		10,756	17,113	98,955,921	68,883,020	81,438,358	58,793,097	56,649,551	83,166,26			
31124	18,809,709	0.191370%	1,175,607	(108,653)		4,546	7,232	40,552,312	29,110,900	34,416,957	24,846,762	23,940,870	35,147,19			
31126 31138	24,233,059 11,219,063	0.246547% 0.114143%	1,514,566 701,191	(139,981) (64,806)		5,856 2,711	9,317 4,314	52,063,783 23,749,463	37,504,338 17,363,252	44,340,270 20,528,059	32,010,736 14,819,898	30,843,652 14,279,577	45,281,05 20,963,63			
31140	42,734,739	0.434783%	2,670,921	(246,854)		10,327	16,431	96,026,932	66,138,499	78,193,593	56,450,592	54,392,451	79,852,65			
31142	22,837,277	0.232346%	1,427,330	(131,918)		5,519	8,781	46,269,733	35,344,105	41,786,290	30,166,932	29,067,071	42,672,88			
31143	13,317,467	0.135492%	832,342	(76,927)	755,415	3,218	5,120	29,441,896	20,610,828	24,367,573	17,591,772	16,950,391	24,884,58			
31146	17,628,480	0.179352%	1,101,780	(101,830)		4,260	6,778	39,451,599	27,282,741	32,255,579	23,286,390	22,437,388	32,939,95			
31200	3,727,104	0.037920%	232,944	(21,530)		901	1,433	7,828,475	5,768,330	6,819,726	4,923,390	4,743,888	6,964,42			
31300 31400	32,378,240 102,621,746	0.329416% 1.044073%	2,023,640 6,413,859	(187,031) (592,787)		7,825 24,800	12,449 39,457	71,898,696 225,695,587	50,110,239 158,822,727	59,243,854 187,771,415	42,770,136 135,558,517	41,210,773 130,616,168	60,500,8 191,755,4			
31600	29,511,960	0.300255%	1,844,497	(170,474)		7,132	11,347	59,437,271	45,674,314	53,999,391	38,983,981	37,562,658	55,145,1			
31700	96,622,422	0.983036%	6,038,901	(558,132)		23,350	37,150	191,157,218	149,537,875	176,794,209	127,633,702	122,980,285	180,545,3			
40100	175,004,345	1.780494%	10,937,772	(1,010,900)		42,292	67,287	358,293,439	270,845,920	320,213,124	231,172,654	222,744,294	327,007,18			
40200	194,636,266	1.980229%	12,164,767	(1,124,303)		47,036	74,836	449,168,924	301,229,291	356,134,486	257,105,496	247,731,647	363,690,70			
40700	32,209,242	0.327697%	2,013,078	(186,055)		7,784	12,384	71,527,835	49,848,747	58,934,700	42,546,948	40,995,722	60,185,13			
40900	196,683,358	2.001056%	12,292,710	(1,136,128)		47,531	75,623	457,896,753	304,397,461	359,880,120	259,809,595	250,337,157	367,515,8			
41400 41600	51,596,212 4,287,112	0.524940% 0.043617%	3,224,763 267,944	(298,042) (24,764)		12,469 1,036	19,838 1,648	116,084,861 8,879,004	79,853,039 6,634,949	94,407,888 7,844,304	68,156,238 5,663,067	65,671,319 5,456,597	96,410,9 8,010,7			
41700	56,356,976	0.573376%	3,522,311	(325,542)		13,619	21,669	140,838,834	87,221,047	103,118,865	74,444,986	71,730,785	105,306,7			
41800	2,154,768	0.021923%	134,673	(12,447)		521	828	4,605,255	3,334,892	3,942,744	2,846,400	2,742,623	4,026,3			
42000	2,146,828	0.021842%	134,177	(12,401)	121,776	519	825	4,659,811	3,322,570	3,928,177	2,835,883	2,732,489	4,011,5			
42200	675,351,409	6.871023%	42,209,463	(3,901,120)		163,207	259,665	1,327,658,326	1,045,209,107	1,235,719,829	892,107,819	859,582,323	1,261,938,4			
50100	170,063,590	1.730226%	10,628,974	(982,360)		41,098	65,388	388,231,135	263,199,231	311,172,671	224,646,045	216,455,641	317,774,9			
50200 50400	36,846,596 5,814,805	0.374877% 0.059160%	2,302,912 363,425	(212,842) (33,589)		8,904 1,405	14,167 2,236	81,677,262 12,173,023	57,025,694 8,999,325	67,419,792 10,639,636	48,672,622 7,681,112	46,898,059 7,401,065	68,850,2 10,865,3			
50501	3,587,818	0.036503%	224,239	(20,725)		1,405 867	2,236 1,379	8,111,045	5,552,778	6,564,886	4,739,412	4,566,617	6,704,1			
51200	6,654,369	0.067702%	415,898	(38,439)		1,608	2,559	14,606,420	10,298,721	12,175,873	8,790,173	8,469,691	12,434,2			
51300	13,487,409	0.137221%	842,963	(77,909)	765,054	3,259	5,186	28,715,583	20,873,841	24,678,525	17,816,259	17,166,694	25,202,1			
51400	22,389,062	0.227786%	1,399,316	(129,329)	1,269,987	5,411	8,608	48,712,917	34,650,445	40,966,196	29,574,879	28,496,604	41,835,38			
51500	28,135,517	0.286251%	1,758,470	(162,523)		6,799	10,818	63,208,141	43,544,048	51,480,840	37,165,755	35,810,723	52,573,12			
51600 51700	3,436,568 189 106 997	0.034964%	214,785 11,810,187	(19,851)		830 45 700	1,321 72,710	7,539,449	5,318,668	6,288,104	4,539,594 249 801 558	4,374,085	6,421,52			
51700	189,106,997 44,448,312	1.923974% 0.452217%	11,819,187 2,778,020	(1,092,363) (256,753)		45,700 10,742	72,710 17,090	422,009,041 95,022,838	292,671,869 68,790,532	346,017,299 81,329,012	249,801,558 58,714,157	240,694,004 56,573,488	353,358,85 83,054,59			

Participating Employer (1) Aggregate Employer 51902 52000 52200 52200 52600 53000 53300 53900 54100 54200 54200 54300 54400 60100 60400 60500 60800 60800 60900 61000 61200	Payroll (2) 9,828,978,927 2,911,764 3,279,871 18,218,600 3,590,947 3,354,177 278,500 1,309,307 2,972,139 71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908 7,665,188	Proportionate Share (3) 100.00% 0.029624% 0.033369% 0.185356% 0.036534% 0.034125% 0.002833% 0.013321% 0.030239% 0.727358% 0.463456% 0.000407% 0.080708%	6.25% Surcharge Contribution (Derived from Payroll) (4) 614,311,183 181,985 204,992 1,138,663 224,434 209,636 17,406 81,832 185,759 4,468,241 2,847,061	Implicit Subsidy (5) (56,776,401 (16,819 (18,946 (105,238 (20,743 (19,375 (1,608 (7,563 (17,169 (412,968	165,166 186,046 1,033,425 203,691 190,261 15,798	Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2022 (7) 2,375,300 704 793 4,403 868 811	Implicit Subsidy Year Ending 6/30/2023 (8) 3,779,135 1,120 1,261 7,005 1,381	Net OPEB Liability 6/30/2021 (9) 20,823,180,997 6,489,336 6,757,122	Baseline Discount Rate 3.69% (10) 15,211,841,190 4,506,356 5,076,039	Discount Rate Less 1.00% 2.69% (11) 17,984,510,157 5,327,731 6,001,251	Discount Rate Plus 1.00% 4.69% (12) 12,983,624,409	Health Care Trend Rate 1% Decrease (13) 12,510,252,447 3,706,037	Health Care Trend Rate 1% Increase (14) 18,366,093,156
Employer (1) Aggregate Employer 51902 52000 52200 52600 53000 53300 53900 54100 54200 54200 54300 54400 60100 60400 60500 60800 60900 61000	2,911,764 3,279,871 18,218,600 3,590,947 3,354,177 278,500 1,309,307 2,972,139 71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908	Share (3) 100.00% 0.029624% 0.033369% 0.185356% 0.036534% 0.034125% 0.002833% 0.013321% 0.030239% 0.727358% 0.463456% 0.000407% 0.080708%	Surcharge Contribution (Derived from Payroll) (4) 614,311,183 181,985 204,992 1,138,663 224,434 209,636 17,406 81,832 185,759 4,468,241 2,847,061	Subsidy (5) (56,776,401) (16,819) (18,946) (105,238) (20,743) (19,375) (1,608) (7,563) (17,169)	Employer Contribution (4) + (5) (6) 557,534,782 165,166 186,046 1,033,425 203,691 190,261 15,798	Contributing Entities For Plan Year Ending 6/30/2022 (7) 2,375,300 704 793 4,403 868	Year Ending 6/30/2023 (8) 3,779,135 1,120 1,261 7,005	OPEB Liability 6/30/2021 (9) 20,823,180,997 6,489,336 6,757,122	Discount Rate 3.69% (10) 15,211,841,190 4,506,356	Less 1.00% 2.69% (11) 17,984,510,157 5,327,731	Plus 1.00% 4.69% (12) 12,983,624,409 3,846,269	Trend Rate 1% Decrease (13) 12,510,252,447 3,706,037	Trend Rate 1% Increase (14) 18,366,093,156
Employer (1) Aggregate Employer 51902 52000 52200 52600 53000 53300 53900 54100 54200 54200 54300 54400 60100 60400 60500 60800 60900 61000	2,911,764 3,279,871 18,218,600 3,590,947 3,354,177 278,500 1,309,307 2,972,139 71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908	Share (3) 100.00% 0.029624% 0.033369% 0.185356% 0.036534% 0.034125% 0.002833% 0.013321% 0.030239% 0.727358% 0.463456% 0.000407% 0.080708%	Surcharge Contribution (Derived from Payroll) (4) 614,311,183 181,985 204,992 1,138,663 224,434 209,636 17,406 81,832 185,759 4,468,241 2,847,061	Subsidy (5) (56,776,401) (16,819) (18,946) (105,238) (20,743) (19,375) (1,608) (7,563) (17,169)	Employer Contribution (4) + (5) (6) 557,534,782 165,166 186,046 1,033,425 203,691 190,261 15,798	Entities For Plan Year Ending 6/30/2022 (7) 2,375,300 704 793 4,403 868	Year Ending 6/30/2023 (8) 3,779,135 1,120 1,261 7,005	OPEB Liability 6/30/2021 (9) 20,823,180,997 6,489,336 6,757,122	Discount Rate 3.69% (10) 15,211,841,190 4,506,356	Less 1.00% 2.69% (11) 17,984,510,157 5,327,731	Plus 1.00% 4.69% (12) 12,983,624,409 3,846,269	Trend Rate 1% Decrease (13) 12,510,252,447 3,706,037	Trend Rate 1% Increase (14) 18,366,093,156
Employer (1) Aggregate Employer 51902 52000 52200 52600 53000 53300 53900 54100 54200 54200 54300 54400 60100 60400 60500 60800 60900 61000	2,911,764 3,279,871 18,218,600 3,590,947 3,354,177 278,500 1,309,307 2,972,139 71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908	Share (3) 100.00% 0.029624% 0.033369% 0.185356% 0.036534% 0.034125% 0.002833% 0.013321% 0.030239% 0.727358% 0.463456% 0.000407% 0.080708%	Contribution (Derived from Payroll) (4) 614,311,183 181,985 204,992 1,138,663 224,434 209,636 17,406 81,832 185,759 4,468,241 2,847,061	Subsidy (5) (56,776,401) (16,819) (18,946) (105,238) (20,743) (19,375) (1,608) (7,563) (17,169)	Employer Contribution (4) + (5) (6) 557,534,782 165,166 186,046 1,033,425 203,691 190,261 15,798	For Plan Year Ending 6/30/2022 (7) 2,375,300 704 793 4,403 868	Year Ending 6/30/2023 (8) 3,779,135 1,120 1,261 7,005	Liability 6/30/2021 (9) 20,823,180,997 6,489,336 6,757,122	Discount Rate 3.69% (10) 15,211,841,190 4,506,356	Less 1.00% 2.69% (11) 17,984,510,157 5,327,731	Plus 1.00% 4.69% (12) 12,983,624,409 3,846,269	Trend Rate 1% Decrease (13) 12,510,252,447 3,706,037	Trend Rate 1% Increase (14) 18,366,093,156
Employer (1) Aggregate Employer 51902 52000 52200 52600 53000 53300 53900 54100 54200 54200 54300 54400 60100 60400 60500 60800 60900 61000	2,911,764 3,279,871 18,218,600 3,590,947 3,354,177 278,500 1,309,307 2,972,139 71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908	Share (3) 100.00% 0.029624% 0.033369% 0.185356% 0.036534% 0.034125% 0.002833% 0.013321% 0.030239% 0.727358% 0.463456% 0.000407% 0.080708%	(4) 614,311,183 181,985 204,992 1,138,663 224,434 209,636 17,406 81,832 185,759 4,468,241 2,847,061	Subsidy (5) (56,776,401) (16,819) (18,946) (105,238) (20,743) (19,375) (1,608) (7,563) (17,169)	(4) + (5) (6) 557,534,782 165,166 186,046 1,033,425 203,691 190,261 15,798	Ending 6/30/2022 (7) 2,375,300 704 793 4,403 868	6/30/2023 (8) 3,779,135 1,120 1,261 7,005	6/30/2021 (9) 20,823,180,997 6,489,336 6,757,122	3.69% (10) 15,211,841,190 4,506,356	2.69% (11) 17,984,510,157 5,327,731	4.69% (12) 12,983,624,409 3,846,269	1% Decrease (13) 12,510,252,447 3,706,037	1% Increase (14) 18,366,093,156
(1) Aggregate Employer 51902 52000 52200 52600 53000 53300 53900 54100 54200 54300 54400 60100 60400 60500 60800 60900 61000	2,911,764 3,279,871 18,218,600 3,590,947 3,354,177 278,500 1,309,307 2,972,139 71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908	(3) 100.00% 0.029624% 0.033369% 0.185356% 0.036534% 0.034125% 0.002833% 0.013321% 0.030239% 0.727358% 0.463456% 0.000407% 0.080708%	(4) 614,311,183 181,985 204,992 1,138,663 224,434 209,636 17,406 81,832 185,759 4,468,241 2,847,061	(5) (56,776,401 (16,819 (18,946) (105,238 (20,743) (19,375) (1,608) (7,563) (17,169)	(6) 557,534,782 165,166 186,046 1,033,425 203,691 190,261 15,798	704 793 4,403 868	(8) 3,779,135 1,120 1,261 7,005	(9) 20,823,180,997 6,489,336 6,757,122	(10) 15,211,841,190 4,506,356	(11) 17,984,510,157 5,327,731	(12) 12,983,624,409 3,846,269	(13) 12,510,252,447 3,706,037	(14) 18,366,093,156
Employer 51902 52000 52200 52200 52600 53000 53300 53900 54100 54200 54300 54400 60100 60400 60500 60800 60900 61000	9,828,978,927 2,911,764 3,279,871 18,218,600 3,590,947 3,354,177 278,500 1,309,307 2,972,139 71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908	100.00% 0.029624% 0.033369% 0.185356% 0.036534% 0.034125% 0.002833% 0.013321% 0.030239% 0.727358% 0.463456% 0.000407% 0.080708%	181,985 204,992 1,138,663 224,434 209,636 17,406 81,832 185,759 4,468,241 2,847,061	(16,819 (18,946 (105,238 (20,743 (19,375 (1,608 (7,563)	557,534,782 165,166 186,046 1,033,425 203,691 190,261 15,798	2,375,300 704 793 4,403 868	3,779,135 1,120 1,261 7,005	20,823,180,997 6,489,336 6,757,122	15,211,841,190 4,506,356	17,984,510,157 5,327,731	12,983,624,409 3,846,269	12,510,252,447 3,706,037	18,366,093,156
Employer 51902 52000 52200 52600 53000 53300 533900 54100 54200 54300 54400 60100 60400 60500 60800 60900 61000	2,911,764 3,279,871 18,218,600 3,590,947 3,354,177 278,500 1,309,307 2,972,139 71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908	0.029624% 0.033369% 0.185356% 0.036534% 0.034125% 0.002833% 0.013321% 0.030239% 0.727358% 0.463456% 0.000407% 0.080708%	181,985 204,992 1,138,663 224,434 209,636 17,406 81,832 185,759 4,468,241 2,847,061	(16,819 (18,946 (105,238 (20,743 (19,375 (1,608 (7,563 (17,169	165,166 186,046 1,033,425 203,691 190,261 15,798	704 793 4,403 868	1,120 1,261 7,005	6,489,336 6,757,122	4,506,356	5,327,731	3,846,269	3,706,037	
51902 52000 52200 52600 53000 53300 53900 54100 54200 54300 54400 60100 60400 60500 60800 60900 61000	3,279,871 18,218,600 3,590,947 3,354,177 278,500 1,309,307 2,972,139 71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908	0.033369% 0.185356% 0.036534% 0.034125% 0.002833% 0.013321% 0.030239% 0.727358% 0.463456% 0.000407% 0.080708%	204,992 1,138,663 224,434 209,636 17,406 81,832 185,759 4,468,241 2,847,061	(18,946) (105,238) (20,743) (19,375) (1,608) (7,563) (17,169)	186,046 1,033,425 203,691 190,261 15,798	793 4,403 868	1,261 7,005	6,757,122					
52000 52200 52600 53000 53300 53900 54100 54200 54300 54400 60100 60400 60500 60800 60900 61000	3,279,871 18,218,600 3,590,947 3,354,177 278,500 1,309,307 2,972,139 71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908	0.033369% 0.185356% 0.036534% 0.034125% 0.002833% 0.013321% 0.030239% 0.727358% 0.463456% 0.000407% 0.080708%	204,992 1,138,663 224,434 209,636 17,406 81,832 185,759 4,468,241 2,847,061	(18,946) (105,238) (20,743) (19,375) (1,608) (7,563) (17,169)	186,046 1,033,425 203,691 190,261 15,798	793 4,403 868	1,261 7,005	6,757,122					
52200 52600 53000 53300 53900 54100 54200 54300 54400 60100 60400 60500 60800 60900 61000	18,218,600 3,590,947 3,354,177 278,500 1,309,307 2,972,139 71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908	0.185356% 0.036534% 0.034125% 0.002833% 0.013321% 0.030239% 0.727358% 0.463456% 0.000407% 0.080708%	1,138,663 224,434 209,636 17,406 81,832 185,759 4,468,241 2,847,061	(105,238 (20,743) (19,375) (1,608) (7,563) (17,169)	1,033,425 203,691 190,261 15,798	4,403 868	7,005		5,076,039	6,001,251			5,440,771
52600 53000 53300 53900 54100 54200 54300 54400 60100 60400 60500 60800 60900 61000	3,590,947 3,354,177 278,500 1,309,307 2,972,139 71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908	0.036534% 0.034125% 0.002833% 0.013321% 0.030239% 0.727358% 0.463456% 0.000407% 0.080708%	224,434 209,636 17,406 81,832 185,759 4,468,241 2,847,061	(20,743) (19,375) (1,608) (7,563) (17,169)	203,691 190,261 15,798	868			28,196,060		4,332,506 24,065,927	4,174,546	6,128,582
53000 53300 53900 54100 54200 54300 54400 60100 60400 60500 60800 60900 61000	3,354,177 278,500 1,309,307 2,972,139 71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908	0.034125% 0.002833% 0.013321% 0.030239% 0.727358% 0.463456% 0.000407% 0.080708%	209,636 17,406 81,832 185,759 4,468,241 2,847,061	(19,375 (1,608 (7,563 (17,169	190,261 15,798			37,353,247 8,501,480	5,557,494	33,335,369 6,570,461	4,743,437	23,188,504 4,570,496	34,042,656 6,709,868
53300 53900 54100 54200 54300 54400 60100 60400 60500 60800 60900 61000	278,500 1,309,307 2,972,139 71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908	0.002833% 0.013321% 0.030239% 0.727358% 0.463456% 0.000407% 0.080708%	17,406 81,832 185,759 4,468,241 2,847,061	(1,608 (7,563 (17,169	15,798		1,290	7,806,819	5,191,041	6,137,214	4,430,662	4,269,124	6,267,429
54100 54200 54300 54400 60100 60400 60500 60800 60900 61000	2,972,139 71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908	0.030239% 0.727358% 0.463456% 0.000407% 0.080708%	185,759 4,468,241 2,847,061	(17,169)	74 269	67	107	707,780	430,951	509,501	367,826	354,415	520,311
54200 54300 54400 60100 60400 60500 60800 60900 61000	71,491,851 45,552,978 40,000 7,932,758 48,800,443 2,570,908	0.727358% 0.463456% 0.000407% 0.080708%	4,468,241 2,847,061			316	503	2,630,801	2,026,369	2,395,717	1,729,549	1,666,491	2,446,547
54300 54400 60100 60400 60500 60800 60900 61000	45,552,978 40,000 7,932,758 48,800,443 2,570,908	0.463456% 0.000407% 0.080708%	2,847,061	1/17 060		718	1,143	6,105,357	4,599,909	5,438,336	3,926,118	3,782,975	5,553,723
54400 60100 60400 60500 60800 60900 61000	40,000 7,932,758 48,800,443 2,570,908	0.000407% 0.080708%				17,277	27,488	146,604,981	110,644,544	130,811,773	94,437,431	90,994,322	133,587,248
60100 60400 60500 60800 60900 61000	7,932,758 48,800,443 2,570,908	0.080708%	2,500	(263,134) (231)		11,008 10	17,515 15	95,220,450 100,576	70,500,191 61,912	83,350,291 73,197	60,173,386 52,843	57,979,516 50,917	85,118,761 74,750
60400 60500 60800 60900 61000	48,800,443 2,570,908		495,797	(45,823)		1,917	3,050	17,686,793	12,277,173	14,514,938	10,478,824	10,096,775	14,822,906
60800 60900 61000	2,570,908	0.496496%	3,050,028	(281,893)		11,793	18,763	112,543,879	75,526,183	89,292,374	64,463,176	62,112,903	91,186,918
60900 61000	7.665.188	0.026156%	160,682	(14,850		621	988	5,384,875	3,978,809	4,704,028	3,395,997	3,272,182	4,803,835
61000		0.077986%	479,074	(44,278)		1,852	2,947	17,228,892	11,863,106	14,025,400	10,125,409	9,756,245	14,322,981
	2,095,778	0.021322%	130,986	(12,106		506	806	4,953,210	3,243,469	3,834,657	2,768,368	2,667,436	3,916,018
61200	80,694,627	0.820987%	5,043,414	(466,127)		19,501	31,026	163,844,284	124,887,239	147,650,490	106,593,869	102,707,546	150,783,237
62200	1,996,033	0.020308% 0.027950%	124,752 171,701	(11,530)		482	767 1.056	4,078,845	3,089,221	3,652,294 5,026,671	2,636,714	2,540,582 3,496,616	3,729,786
62500	2,747,221 1,016,280	0.027930%	171,701 63,518	(15,869) (5,871)		664 246	1,056 391	5,809,043 2,014,226	4,251,710 1,572,904	1,859,598	3,628,923 1,342,507	1,293,560	5,133,323 1,899,054
62700	2,793,602	0.028422%	174,600	(16,137)		675	1,074	6,367,104	4,323,510	5,111,557	3,690,206	3,555,664	5,220,011
63000	7,980,977	0.081198%	498,811	(46,101		1,929	3,069	16,384,720	12,351,711	14,603,063	10,542,443	10,158,075	14,912,900
63500	5,492,659	0.055882%	343,291	(31,728	311,563	1,327	2,112	12,267,352	8,500,681	10,050,104	7,255,509	6,990,979	10,263,340
63700	1,865,140	0.018976%	116,571	(10,774)		451	717	3,978,269	2,886,599	3,412,741	2,463,773	2,373,946	3,485,150
63800	236,051	0.002402%	14,753	(1,364		57	91	497,258	365,388	431,988	311,867	300,496	441,154
64100	1,007,731	0.010253%	62,983	(5,821)		244 273	387	2,225,373	1,559,670	1,843,952	1,331,211	1,282,676	1,883,076
66600 67000	1,131,443 362,617	0.011511% 0.003689%	70,715 22,664	(6,536) (2,094)		273 88	435 139	2,130,420 629,693	1,751,035 561,165	2,070,197 663,449	1,494,545 478,966	1,440,055 461,503	2,114,121 677,525
67100	8,216,080	0.083590%	513,505	(47,459)		1,986	3,159	18,044,952	12,715,578	15,033,252	10,853,012	10,457,320	15,352,217
67200	203,753	0.002073%	12,735	(1,177)		49	78	498,299	315,341	372,819	269,151	259,338	380,729
67300	6,846,887	0.069660%	427,930	(39,550)		1,655	2,633	12,661,952	10,596,569	12,528,010	9,044,393	8,714,642	12,793,820
67400	5,441,693	0.055364%	340,106	(31,434)	308,672	1,315	2,092	11,710,332	8,421,884	9,956,944	7,188,254	6,926,176	10,168,204
67500	6,806,869	0.069253%	425,429	(39,319)		1,645	2,617	14,493,559	10,534,656	12,454,813	8,991,549	8,663,725	12,719,070
67600	777,044	0.007906%	48,565	(4,489		188	299	1,829,525	1,202,648	1,421,855	1,026,485	989,061	1,452,023
67800	16,353,432	0.166380%	1,022,090	(94,465)		3,952	6,288	35,350,473	25,309,461	29,922,628	21,602,154	20,814,558 726,220	30,557,506
67900 68000	570,584 822,887	0.005805% 0.008372%	35,662 51,430	(3,296) (4,753)		138 199	219 316	1,157,561 1,687,511	883,047 1,273,535	1,044,001 1,505,663	753,699 1,086,989	1,047,358	1,066,152 1,537,609
68100	4,706,313	0.047882%	294,145	(27,186)	· · · · · · · · · · · · · · · · · · ·	1,137	1,810	10,908,432	7,283,734	8,611,343	6,216,819	5,990,159	8,794,053
68200	30,069,809	0.305930%	1,879,363	(173,696		7,267	11,562	72,990,663	46,537,586	55,020,012	39,720,802	38,272,615	56,187,389
68300	8,730,233	0.088821%	545,640	(50,429		2,110	3,357	18,494,941	13,511,309	15,974,022	11,532,185	11,111,731	16,312,948
68400	310,016	0.003154%	19,376	(1,791)		75	119	606,579	479,781	567,231	409,504	394,573	579,267
68500	7,161,396	0.072860%	447,587	(41,367)		1,731	2,753	16,303,510	11,083,347	13,103,514	9,459,869	9,114,970	13,381,535
68600	1,826,599	0.018584% 0.029378%	114,162	(10,551)		441	702	2,776,146	2,826,969	3,342,241	2,412,877	2,324,905	3,413,155
68700 70709	2,887,530 1,963,853	0.029378%	180,471 122,741	(16,680) (11,344)		698 475	1,110 755	1,466,368 3,678,415	4,468,935 3,039,326	5,283,489 3,593,305	3,814,329 2,594,128	3,675,262 2,499,548	5,395,591 3,669,545
71036	490,495	0.004990%	30,656	(2,833)		119	189	1,045,740	759,071	897,427	647,883	624,262	916,468
72110	2,048,969	0.020846%	128,061	(11,836)		495	788	4,064,477	3,171,060	3,749,051	2,706,566	2,607,887	3,828,596
72114	352,152	0.003583%	22,010	(2,034	19,976	85	135	818,143	545,040	644,385	465,203	448,242	658,057
72116	933,124	0.009494%	58,320	(5,390)		226	359	2,032,967	1,444,212	1,707,449	1,232,665	1,187,723	1,743,677
72210	2,212,823	0.022513%	138,301	(12,782)		535	851	4,617,957	3,424,642	4,048,853	2,923,003	2,816,433	4,134,759
72411	88,000	0.000895%	5,500	(508)		21	34	196,571	136,146	160,961	116,203	111,967	164,377
72507 74306	1,685,240 1,453,910	0.017146% 0.014792%	105,328 90,869	(9,735) (8,398)		407 351	648 559	3,506,624 3,064,548	2,608,222 2,250,136	3,083,624 2,660,269	2,226,172 1,920,538	2,145,008 1,850,517	3,149,050 2,716,712
74300	1,479,681	0.015054%	92,480	(8,547)		358	569	2,954,393	2,289,991	2,707,388	1,954,555	1,883,293	2,764,832
74616	1,390,995	0.014152%	86,937	(8,035)		336	535	2,957,100	2,152,780	2,545,168	1,837,443	1,770,451	2,599,170
75005	718,764	0.007313%	44,923	(4,152		174	276	1,450,959	1,112,442	1,315,207	949,492	914,875	1,343,112
75011	1,739,282	0.017695%	108,705	(10,047		420	669	3,867,489	2,691,735	3,182,359	2,297,452	2,213,689	3,249,880
92121	222,934	0.002268%	13,933	(1,288)		54	86	498,923	345,005	407,889	294,469	283,733	416,543
94608	87,756	0.000893%	5,485	(507)		21	34	200,944	135,842	160,602	115,944	111,717	164,009
80101	19,264,719	0.195999%	1,204,045	(111,281)		4,656	7,407	42,289,590	29,815,057	35,249,460	25,447,774	24,519,970	35,997,359
80103 80201	796,403 149,979,229	0.008103% 1.525888%	49,775 9,373,702	(4,601) (866,344)		192 36,244	306 57,665	1,786,212 325,127,734	1,232,615 232,115,659	1,457,285 274,423,482	1,052,063 198,115,567	1,013,706 190,892,441	1,488,205 280,246,012
80201 80202	149,979,229 5,709,934	0.058093%	9,373,702 356,871	(866,344) (32,983)		36,244 1,380	57,665 2,195	7,360,162	232,115,659 8,837,015	274,423,482 10,447,741	198,115,567 7,542,577	190,892,441 7,267,581	10,669,414
80302	8,550,026	0.086988%	534,377	(49,389)		2,066	2,195 3,287	19,838,453	13,232,476	15,644,366	11,294,195	10,882,418	15,976,297
80401	61,014,480	0.620761%	3,813,405	(352,446)		14,745	23,459	132,095,389	94,429,177	111,640,825	80,597,277	77,658,768	114,009,544
80402	21,125,114	0.214927%	1,320,320	(122,028		5,105	8,122	46,285,350	32,694,354	38,653,568	27,905,314	26,887,910	39,473,693
80403	17,210,720	0.175102%	1,075,670	(99,417)	976,253	4,159	6,617	35,776,932	26,636,238	31,491,237	22,734,586	21,905,702	32,159,396
80404	19,865,230	0.202109%	1,241,577	(114,750		4,801	7,638	43,137,926	30,744,500	36,348,314	26,241,073	25,284,346	37,119,527
80405	83,471,162	0.849235%	5,216,948	(482,165)		20,172	32,094	173,571,625	129,184,280	152,730,755	110,261,483	106,241,442	155,971,291
80406 80407	686,695 2 157 521	0.006986%	42,918 107,246	(3,966)		166 762	264 1 214	1,543,414	1,062,699	1,256,398	907,036	873,966 4 018 010	1,283,055
80407 80409	3,157,531 1,074,621	0.032125% 0.010933%	197,346 67,164	(18,239) (6,207)		763 260	1,214 413	6,870,400 2,445,266	4,886,804 1,663,111	5,777,524 1,966,246	4,170,989 1,419,500	4,018,919 1,367,746	5,900,107 2,007,965
80502	6,032,388	0.010933%	377,024	(34,845)		1,458	2,319	8,168,934	9,335,963	11,037,633	7,968,440	7,677,917	11,271,822
80503	9,603,361	0.097705%	600,210	(55,473)		2,321	3,692	21,004,343	14,862,729	17,571,766	12,685,650	12,223,142	17,944,591

Participating Employer (1) Aggregate Employer 80601 80602 80603 80606 80701	Payroll (2)	Proportionate	6.25%		Inding June 30, 2022	Contributions from Nonemployer					PEB Liability as of Jun	0 00, 2022	
Employer (1) Aggregate Employer 80601 80602 80603 80606		Proportionate				Nonomployor							
Employer (1) Aggregate Employer 80601 80602 80603 80606		Proportionate				• •							
Employer (1) Aggregate Employer 80601 80602 80603 80606		Proportionate				Contributing		Net					
Employer (1) Aggregate Employer 80601 80602 80603 80606		Proportionate	Surcharge		Total	Entities	Implicit Subsidy	ОРЕВ	Baseline	Discount Rate	Discount Rate	Health Care	Health Care
(1) Aggregate Employer 80601 80602 80603 80606		-	Contribution	Implicit	Employer Contribution	For Plan Year	Year Ending	Liability	Discount Rate	Less 1.00%	Plus 1.00%	Trend Rate	Trend Rate
Aggregate Employer 80601 80602 80603 80606	(2)	Share	(Derived from Payroll)	Subsidy	(4) + (5)	Ending 6/30/2022	6/30/2023	6/30/2021	3.69%	2.69%	4.69%	1% Decrease	1% Increase
Employer 80601 80602 80603 80606		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
80601 80602 80603 80606	9,828,978,927	100.00%	614,311,183	(56,776,401	557,534,782	2,375,300	3,779,135	20,823,180,997	15,211,841,190	17,984,510,157	12,983,624,409	12,510,252,447	18,366,093,156
80602 80603 80606													
80603 80606	14,026,746	0.142708%	876,672	(81,024)		3,390	5,393	30,067,008	21,708,514	25,665,335	18,528,671	17,853,131	26,209,884
80606	3,842,938	0.039098%	240,184	(22,198)		929	1,478	8,118,334	5,947,526	7,031,584	5,076,337	4,891,259	7,180,775
	5,764,248 1,021,587	0.058645% 0.010394%	360,265 63,849	(33,297) (5,901)		1,393 247	2,216 393	11,909,194 2,196,429	8,920,984 1,581,119	10,547,016 1,869,310	7,614,247 1,349,518	7,336,638 1,300,316	10,770,795 1,908,972
	155,718,155	1.584276%	9,732,385	(899,495)		37,631	59,872	319,051,738	240,997,549	284,924,278	205,696,445	198,196,927	290,969,606
80702	1,475,566	0.015012%	92,223	(8,523)		357	567	2,970,010	2,283,602	2,699,835	1,949,102	1,878,039	2,757,118
80704	4,411,113	0.044879%	275,695	(25,481		1,066	1,696	8,950,428	6,826,922	8,071,268	5,826,921	5,614,476	8,242,519
80801	226,120,370	2.300548%	14,132,523	(1,306,168)		54,645	86,941	488,487,463	349,955,708	413,742,289	298,694,512	287,804,362	422,520,789
80902	12,886,907	0.131111%	805,432	(74,440)		3,114	4,955	28,852,808	19,944,397	23,579,671	17,022,960	16,402,317	24,079,968
81001	361,185,139	3.674696%	22,574,071	(2,086,360)		87,285	138,872	737,614,543	558,988,920	660,876,075	477,108,727	459,713,746	674,898,091
81002	7,279,269	0.074059%	454,954	(42,048)		1,759	2,799	14,716,783	11,265,737	13,319,148	9,615,542	9,264,968	13,601,745
81003 81004	3,975,157 2,916,195	0.040443% 0.029669%	248,447 182,262	(22,962) (16,845)		961 705	1,528 1,121	7,667,720 6,004,572	6,152,125 4,513,201	7,273,475 5,335,824	5,250,967 3,852,112	5,059,521 3,711,667	7,427,799 5,449,036
81005	9,394,172	0.025005%	587,136	(54,265)		2,270	3,612	-	14,538,869	17,188,875	12,409,229	11,956,799	17,553,577
81102	53,895,135	0.548329%	3,368,446	(311,321		13,024	20,722	116,568,375	83,410,937	98,614,285	71,192,978	68,597,342	100,706,615
81201	30,923,360	0.314614%	1,932,710	(178,627)		7,473	11,890	69,176,898	47,858,582	56,581,787	40,848,300	39,359,006	57,782,300
81203	1,726,447	0.017565%	107,903	(9,973)		417	664	-	2,671,960	3,158,979	2,280,574	2,197,426	3,226,004
81301	46,143,807	0.469467%	2,883,988	(266,546)		11,151	17,742	95,613,175	71,414,574	84,431,340	60,953,832	58,731,507	86,222,747
81402	16,737,897	0.170291%	1,046,119	(96,685)		4,045	6,436	34,845,303	25,904,396	30,626,002	22,109,944	21,303,834	31,275,804
81408	14,042,726	0.142871%	877,670	(81,117)		3,394	5,399	74 042 466	21,733,310	25,694,650	18,549,834	17,873,523	26,239,821
81501 81601	32,783,000 69,797,922	0.333534% 0.710124%	2,048,938 4,362,370	(189,369) (403,183)		7,922 16,868	12,605 26,837	71,943,466 144,262,373	50,736,662 108,022,935	59,984,456 127,712,323	43,304,802 92,199,833	41,725,945 88,838,305	61,257,165 130,422,035
81701	31,881,016	0.324357%	1,992,564	(184,158		7,704	12,258	69,885,511	49,340,672	58,334,018	42,113,295	40,577,880	59,571,709
81802	147,234,974	1.497968%	9,202,186	(850,492)		35,581	56,610	306,439,137	227,868,513	269,402,207	194,490,539	187,399,578	275,118,198
81805	2,354,082	0.023950%	147,130	(13,598		569	905	5,448,177	3,643,236	4,307,290	3,109,578	2,996,205	4,398,679
81806	18,147,626	0.184634%	1,134,227	(104,829		4,386	6,978	38,322,774	28,086,231	33,205,520	23,972,185	23,098,180	33,910,052
81901	23,889,883	0.243056%	1,493,118	(137,998)		5,773	9,185	51,159,432	36,973,293	43,712,431	31,557,478	30,406,919	44,639,891
81902	3,560,073	0.036220%	222,505	(20,564		860	1,369	7,160,675	5,509,729	6,513,990	4,702,669	4,531,213	6,652,199
82001	24,947,373	0.253815%	1,559,211	(144,107)		6,029	9,592	57,181,913	38,609,935	45,647,384	32,954,386	31,752,897	46,615,899
82101 82106	102,756,967 7,307,835	1.045449% 0.074350%	6,422,310 456,740	(593,568) (42,213)		24,833 1,766	39,509 2,810	229,469,789 16,174,198	159,032,042 11,310,004	188,018,882 13,371,483	135,737,172 9,653,325	130,788,309 9,301,373	192,008,137 13,655,190
82107	20,889,850	0.212533%	1,305,616	(120,669)		5,048	8,032	46,158,954	32,330,182	38,223,019	27,594,486	26,588,415	39,034,009
82108	4,119,438	0.041911%	257,465	(23,796		996	1,584	7,313,934	6,375,435	7,537,488	5,441,567	5,243,172	7,697,413
82109	8,054,143	0.081943%	503,384	(46,524		1,946	3,097	17,066,054	12,465,039	14,737,047	10,639,171	10,251,276	15,049,728
82110	71,647	0.000729%	4,478	(414		17	28	254,668	110,894	131,107	94,651	91,200	133,889
82201	62,966,214	0.640618%	3,935,388	(363,720		15,217	24,210	137,369,900	97,449,793	115,212,009	83,175,435	80,142,929	117,656,499
82301	514,331,907	5.232811%	32,145,744	(2,971,002)		124,295	197,755	1,065,211,698	796,006,899	941,095,426	679,408,526	654,637,866	961,062,943
82306	2,265,982	0.023054%	141,624	(13,089)		548	871	4,931,554	3,506,938	4,146,149	2,993,245	2,884,114	4,234,119
82307 82308	2,771,732 2,585,626	0.028200% 0.026306%	173,233 161,602	(16,011)		670 625	1,066 994	5,593,939 5,461,920	4,289,739 4,001,627	5,071,632 4,731,005	3,661,382	3,527,891 3,290,947	5,179,238 4,831,384
82312	2,094,793	0.021312%	130,925	(14,936) (12,100)		506	805	4,474,069	3,241,948	3,832,859	3,415,472 2,767,070	2,666,185	3,914,182
82313	11,968,011	0.121763%	748,001	(69,133)		2,892	4,602	17,081,464	18,522,394	21,898,479	15,809,251	15,232,859	22,363,106
82401	5,941,271	0.060446%	371,329	(34,319	·	1,436	2,284	13,394,303	9,194,950	10,870,917	7,848,082	7,561,947	11,101,569
82402	60,685,346	0.617412%	3,792,834	(350,544		14,665	23,333	126,627,013	93,919,733	111,038,524	80,162,455	77,239,800	113,394,463
82406	9,133,438	0.092924%	570,840	(52,759)		2,207	3,512	19,236,663	14,135,451	16,711,926	12,064,903	11,625,027	17,066,508
82503	15,760,284	0.160345%	985,018	(91,038		3,809	6,060	-	24,391,427	28,837,263	20,818,593	20,059,564	29,449,112
82601	319,346,150	3.249027%	19,959,134	(1,844,681)		77,174	122,785	660,211,864	494,236,827	584,321,591	421,841,463	406,461,480	596,719,325
82602	776,703	0.007902%	48,544	(4,486)		188 300	299	1,656,901	1,202,040	1,421,136	1,025,966	988,560	1,451,289
82603 82604	1,241,746 787,082	0.012633% 0.008008%	77,609 49,193	(7,173) (4,547)		190	477 303	2,565,832 1,713,540	1,921,712 1,218,164	2,271,983 1,440,200	1,640,221 1,039,729	1,580,420 1,001,821	2,320,189 1,470,757
82701	17,498,200	0.178027%	1,093,637	(101,077)	·	4,229	6,728	41,641,989	27,081,185	32,017,284	23,114,357	22,271,627	32,696,605
82702	4,616,713	0.046970%	288,545	(26,668)		1,116	1,775	9,101,188	7,145,002	8,447,324	6,098,408	5,876,066	8,626,554
82801	66,637,580	0.677971%	4,164,849	(384,928		16,104	25,621	144,822,517	103,131,872	121,929,763	88,025,208	84,815,884	124,516,785
82901	93,964,013	0.955990%	5,872,751	(542,777		22,708	36,128	184,760,545	145,423,681	171,930,119	124,122,151	119,596,762	175,578,014
82906	683,819	0.006957%	42,739	(3,950)		165	263	-	1,058,288	1,251,182	903,271	870,338	1,277,729
83001	36,794,191	0.374344%	2,299,637	(212,539		8,892	14,147	79,366,305	56,944,615	67,323,935	48,603,419	46,831,379	68,752,368
83005	19,410,096	0.197478%	1,213,131	(112,121		4,691	7,463	42,600,064	30,040,040	35,515,451	25,639,802	24,704,996	36,268,993
83101 83202	10,900,035 59,409,572	0.110897% 0.604433%	681,252 3,713,098	(62,963) (242,175)		2,634 14,357	4,191 22,842	22,113,177 130,518,449	16,869,476 91,945,388	19,944,282 108,704,314	14,398,450 78,477,311	13,873,495 75,616,094	20,367,446 111,010,728
83203	16,049,708	0.163290%	1,003,107	(343,175) (92,710)		3,879	6,171	34,534,829	24,839,415	29,366,907	21,200,960	20,427,991	29,989,994
83204	22,203,424	0.225898%	1,387,714	(128,257)		5,366	8,537	46,391,757	34,363,245	40,626,649	29,329,748	28,260,410	41,488,637
83205	136,520,534	1.388959%	8,532,533	(788,601)		32,992	52,491	291,572,427	211,286,237	249,797,472	180,337,220	173,762,277	255,097,504
83206	204,034,662	2.075848%	12,752,166	(1,178,592		49,308	78,449	417,377,549	315,774,701	373,331,094	269,520,308	259,693,825	381,252,177
83207	607,179	0.006177%	37,949	(3,507)	34,442	147	233	1,594,639	939,635	1,110,903	801,998	772,758	1,134,474
83301	25,714,686	0.261621%	1,607,168	(148,539		6,214	9,887	55,828,406	39,797,371	47,051,255	33,967,888	32,729,448	48,049,557
83402	22,935,633	0.233347%	1,433,477	(132,486)		5,543	8,818	45,522,181	35,496,375	41,966,315	30,296,898	29,192,299	42,856,727
83501	6,243,097	0.063517%	390,194	(36,063)		1,509	2,400	12,725,879	9,662,105	11,423,221	8,246,809	7,946,137	11,665,591
83601 83701	41,533,710 76 382 491	0.422564% 0.777115%	2,595,857 4 773 906	(239,917) (441,218)		10,037 18 <i>4</i> 59	15,969 29,368	86,399,126 167,190,570	64,279,765 118 213 500	75,996,065 139,760,326	54,864,123 100 897 693	52,863,823 97 219 048	77,608,498 142,725,665
83701 83810	76,382,491 1,904,466	0.777115%	4,773,906 119,029	(441,218) (11,001)		18,459 460	29,368 732	167,190,570 3,189,070	118,213,500 2,947,446	139,760,326 3,484,679	100,897,693 2,515,707	97,219,048 2,423,987	142,725,665 3,558,614
83811	2,319,666	0.019376%	144,979	(13,399)		561	732 892	5,184,556	3,589,995	4,244,344	3,064,135	2,423,987 2,952,420	4,334,398
83812	93,549,133	0.951769%	5,846,821	(540,380)		22,607	35,969	188,239,890	144,781,589	171,170,992	123,574,112	119,068,705	174,802,781
83901	95,781,741	0.974483%	5,986,359	(553,276		23,147	36,827	199,588,732	148,236,806	175,255,994	126,523,213	121,910,283	178,974,456
84002	212,031,298	2.157206%	13,251,956	(1,224,784		51,240	81,524	433,983,412	328,150,751	387,962,932	280,083,525	269,871,916	396,194,464

		ı		(5)					Net ODED Hability on of Lune 20, 2022						
			Employer Contribu	utions for Plan Year En	ding June 30, 2022				Net OPEB Liability as of June 30, 2022						
						Contributions from									
						Nonemployer									
			6.25%			Contributing		Net							
			Surcharge		Total	Entities	Implicit Subsidy	OPEB	Baseline	Discount Rate	Discount Rate	Health Care	Health Care		
Participating		Proportionate	Contribution	Implicit	Employer Contribution	For Plan Year	Year Ending	Liability	Discount Rate	Less 1.00%	Plus 1.00%	Trend Rate	Trend Rate		
Employer	Payroll	Share	(Derived from Payroll)	Subsidy	(4) + (5)	Ending 6/30/2022	6/30/2023	6/30/2021	3.69%	2.69%	4.69%	1% Decrease	1% Increase		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Aggregate	9,828,978,927	100.00%	614,311,183	(56,776,401)	557,534,782	2,375,300	3,779,135	20,823,180,997	15,211,841,190	17,984,510,157	12,983,624,409	12,510,252,447	18,366,093,156		
Employer															
84003	198,565,597	2.020206%	12,410,350	(1,147,000)	11,263,350	47,986	76,346	419,495,267	307,310,528	363,324,153	262,295,959	252,732,871	371,032,916		
84004	716,059	0.007285%		(4,136)	40,618	173	275	1,691,467	1,108,183	1,310,172	945,857	911,372	1,337,970		
84005	2,080,388	0.021166%	130,024	(12,017)	118,007	503	800	3,755,461	3,219,738	3,806,601	2,748,114	2,647,920	3,887,367		
84006	9,624,569	0.097920%	601,536	(55,595)	545,941	2,326	3,701	19,897,591	14,895,435	17,610,432	12,713,565	12,250,039	17,984,078		
84009	1,097,570	0.011167%	68,598	(6,340)	62,258	265	422	1,486,567	1,698,706	2,008,330	1,449,881	1,397,020	2,050,942		
84010	21,356	0.000217%	1,335	(123)	1,212	5	8	986,602	33,010	39,026	28,174	27,147	39,854		
84011	624,829	0.006357%	39,052	(3,609)	35,443	151	240	1,258,553	967,017	1,143,275	825,369	795,277	1,167,533		
84101	15,167,203	0.154311%	947,950	(87,612)	860,338	3,665	5,832	31,495,478	23,473,544	27,752,077	20,035,161	19,304,696	28,340,902		
84203	65,103,046	0.662358%	4,068,940	(376,063)	3,692,877	15,733	25,031	139,654,412	100,756,847	119,121,842	85,998,075	82,862,658	121,649,287		
84207	83,007,519	0.844518%	5,187,970	(479,487)	4,708,483	20,060	31,915	166,644,794	128,466,737	151,882,425	109,649,045	105,651,334	155,104,963		
84208	17,110,543	0.174083%	1,069,409	(98,838)	970,571	4,135	6,579	36,721,471	26,481,229	31,307,975	22,602,283	21,778,223	31,972,246		
84209	64,069,531	0.651843%		(370,093)	3,634,253	15,483	24,634	131,886,324	99,157,322	117,230,771	84,632,847	81,547,205	119,718,093		
84210	20,933,189	0.212974%	1,308,324	(120,919)	1,187,405	5,059	8,049	46,003,613	32,397,267	38,302,331	27,651,744	26,643,585	39,115,003		
84211	31,015,309	0.315550%	· · · · · · · · · · · · · · · · · · ·	(179,158)	1,759,299	7,495	11,925	67,217,853	48,000,965	56,750,122	40,969,827	39,476,102	57,954,207		
84212	61,414,160	0.624827%	· · · · · · · · · · · · · · · · · · ·	(354,754)	3,483,631	14,842	23,613	128,583,767	95,047,691	112,372,075	81,125,191	78,167,435	114,756,309		
84213	1,502,997	0.015291%	•	(8,682)	85,255	363	578	7,724,775	2,326,043	2,750,011	1,985,326	1,912,943	2,808,359		
84214	1,841,933	0.018740%		(10,640)	104,481	445	708	3,874,778	2,850,699	3,370,297	2,433,131	2,344,421	3,441,806		
84215	6,535,681	0.066494%	•	(37,753)	370,727	1,579	2,513	13,627,939	10,114,962	11,958,620	8,633,331	8,318,567	12,212,350		
84301	94,626,540	0.962730%		(546,603)	5,367,556	22,868	36,383	203,168,654	146,448,959	173,142,275	124,997,247	120,439,953	176,815,889		
84401	21,595,090	0.219708%	· · · · · · · · · · · · · · · · · · ·	(124,742)	1,224,951	5,219	8,303	46,305,757	33,421,632	39,513,408	28,526,062	27,486,025	40,351,776		
84501	22,186,248	0.225723%		(128,157)	1,258,484	5,362	8,530	44,153,057	34,336,624	40,595,176	29,307,027	28,238,517	41,456,496		
84601	62,377,386	0.634627%		(360,318)	3,538,269	15,074	23,983	130,353,321	96,538,451	114,134,557	82,397,586	79,393,440	116,556,186		
84603	117,898,405	1.199498%	7,368,650	(681,032)	6,687,618	28,492	45,331	249,042,121	182,465,731	215,723,840	155,738,315	150,060,228	220,300,920		
84604	118,846,862	1.209148%	· · ·	(686,511)	6,741,418	28,721	45,695	242,757,893	183,933,674	217,459,345	156,991,235	151,267,467	222,073,248		
84605	35,736,215	0.363580%	2,233,513	(206,428)	2,027,085	8,636	13,740	76,927,078	55,307,212	65,388,082	47,205,862	45,484,776	66,775,441		
84606	313,558	0.003190%	19,597	(1,811)	17,786	76	121	774,206	485,258	573,706	414,178	399,077	585,878		

APPENDIX B

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

Allocation of the OPEB Expense and Deferred Outlows and Inflows of Resources Related to OPEB

		OPEB Expense Outstanding Balance of Deferred Outflows of Resources Deferred Amounts from Changes in							Outstanding Balance of Deferred Inflows of Resources Oustanding Inflow Balance Total						Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
Participating	Proportionate Share of Aggregate Plan	Proportion & Differences Between Employer Contrib. & Proportionate Share	Total Employer	Liability	Assumption		ustanding Outflow Balance etween Employer Contrib. & Proportionate Share	Total Deferred Outflow of	Liability	Assumption		Oustanding Inflow Balance Between Employer Contrib. & Proportionate Share	Total Deferred Inflow of							
Employer (1)	OPEB Expense (2)	of Plan Contributions (3)	OPEB Expense (4)	Experience (5)	Changes (6)	Experience (7)	of Plan Contributions (8)	Resources (9)	Experience (10)	Changes (11)	Experience (12)	of Plan Contributions (13)	Resources (14)	2023 (15)	2024 (16)	2025 (17)	2026 (18)	2027 (19)	Thereafter (20)	
Aggregate	915,094,503	N/A	N/A	326,503,694	3,429,878,076	150,089,669 N/	'A	3,906,471,439	1,337,548,675	4,889,781,022	30,480,312	N/A	6,257,810,009	(346,009,892)	(186,043,222)	(139,627,915)	(224,767,235)	(600,313,531)	(854,576,775)	
Employer 10001 10002	31,562 146,763	21,945 111,030	53,507 257,793	11,261 52,365	118,296 550,084	5,177 24,071	135,232 442,805	269,966 1,069,325	46,132 214,516	168,649 784,223	1,051 4,888	33,519 95,249	249,351 1,098,876	10,011 55,539	15,528 81,196	11,077 64,697	10,949 (3,050)	823 (76,145)	(27,773) (151,788)	
10100	844,284	128,221	972,505	301,239	3,164,474	138,476	656,624	4,260,813	1,234,049	4,511,410	28,122	90,456	5,864,037	(191,015)	(43,404)	4,245	(85,517)	(487,158)	(800,375)	
10200	800,159	58,618	858,777	285,495	2,999,085	131,238	388,238	3,804,056	1,169,553	4,275,625	26,652	195,165	5,666,995	(243,933)	(104,034)	(110,966)	(201,851)	(490,464)	(711,691)	
10300	2,278,768	(377,253)	1,901,515	813,059	8,541,082	373,753	740,800	10,468,694	3,330,764	12,176,533	75,902	2,052,108	17,635,307	(1,238,887)	(840,472)	(555,611)	(704,243)	(1,542,966)	(2,284,434)	
10600	252,063	(70,963)	181,100	89,935	944,760	41,342	-	1,076,037	368,428	1,346,890	8,396	303,273	2,026,987	(166,268)	(122,199)	(105,137)	(112,682)	(195,093)	(249,571)	
10900	116,665	4,500	121,165	41,626	437,275	19,135	147,584	645,620	170,524	623,398	3,886	95,483	893,291	(39,612)	(19,215)	(14,878)	(21,955)	(53,561)	(98,450)	
12300	57,413	(9,139)	48,274	20,485	215,191	9,417	125,724	370,817	83,918	306,785	1,912	120,497	513,112	(30,848)	(20,809)	(12,282)	(14,576)	(18,326)	(45,454)	
13300	246,499	(73,860)	172,639	87,950	923,906	40,430	43,424	1,095,710	360,295	1,317,160	8,210	375,083	2,060,748	(167,065)	(123,964)	(121,882)	(104,486)	(190,198)	(257,443)	
13600	167,883	(56,528)	111,355	59,900	629,245	27,535	130,144	846,824	245,387	897,079	5,592	299,166	1,447,224	(120,006)	(90,652)	(55,435)	(68,101)	(127,410)	(138,796)	
13700	89,002	91,335	180,337	31,756	333,590	14,598	498,681	878,625	130,090	475,580	2,965	90,813	699,448	57,682	73,242	62,078	28,012	4,998	(46,835)	
20101	179,130	70,109	249,239	63,913	671,399	29,380	410,794	1,175,486	261,825	957,175	5,967	66,479	1,291,446	2,383	33,697	66,836	32,654	(93,070)	(158,460)	
20102	3,627,343	(140,762)	3,486,581	1,294,228	13,595,694	594,940	1,448,853	16,933,715	5,301,909	19,382,603	120,821	2,066,321	26,871,654	(1,512,311)	(878,117)	(580,762)	(1,100,733)	(2,388,340)	(3,477,676)	
20108	20,388	2,526	22,914	7,275	76,418	3,344	50,184	137,221	29,801	108,944	679	32,446	171,870	(5,183)	(1,619)	3,020	(1,368)	(13,594)	(15,905)	
20200	177,428	33,159	210,587	63,306	665,019	29,101	171,115	928,541	259,337	948,080	5,910	127,174	1,340,501	(33,925)	(2,907)	(10,067)	(45,211)	(135,550)	(184,300)	
20300	178,645	(68,729)	109,916	63,740	669,581	29,301	107,280	869,902	261,116	954,583	5,950	327,478	1,549,127	(136,274)	(105,040)	(91,323)	(84,708)	(106,268)	(155,612)	
20400	1,512,432	565,816	2,078,248	539,632	5,668,765	248,062	1,708,032	8,164,491	2,210,647	8,081,634	50,377	375,619	10,718,277	(6,055)	258,367	(96,126)	(302,070)	(962,326)	(1,445,576)	
20500	521,952	108,914	630,866	186,231	1,956,334	85,608	595,858	2,824,031	762,911	2,789,033	17,385	279,649	3,848,978	(88,440)	2,816	397	(69,554)	(339,478)	(530,688)	
20600	1,872,924	165,680	2,038,604	668,255	7,019,931	307,189	1,305,537	9,300,912	2,737,561	10,007,915	62,384	815,883	13,623,743	(542,498)	(215,049)	(111,263)	(437,752)	(1,185,734)	(1,830,535)	
21100	126,146	(26,798)	99,348	45,009	472,809	20,690	31,077	569,585	184,381	674,056	4,202	157,647	1,020,286	(74,495)	(52,440)	(55,484)	(49,842)	(92,146)	(126,294)	
21400	5,202,083	(155,393)	5,046,690	1,856,092	19,497,999	853,222	2,158,934	24,366,247	7,603,630	27,797,183	173,273	4,729,694	40,303,780	(2,122,373)	(1,212,863)	(1,352,977)	(2,190,083)	(4,222,533)	(4,836,704)	
22100	187,658	(52,571)	135,087	66,956	703,365	30,779	-	801,100	274,291	1,002,747	6,251	224,665	1,507,954	(123,524)	(90,715)	(74,408)	(84,129)	(144,592)	(189,486)	
22200	8,291	(1,665)	6,626	2,958	31,075	1,360	3,480	38,873	12,118	44,301	276	13,350	70,045	(4,800)	(3,351)	(3,150)	(4,066)	(7,838)	(7,967)	
30100	54,659,254	(8,543,350)	46,115,904	19,502,307	204,869,089	8,964,969	5,332,873	238,669,238	79,892,748	292,070,135	1,820,617	49,780,243	423,563,743	(29,210,773)	(19,654,358)	(18,810,787)	(22,228,092)	(41,386,418)	(53,604,077)	
30200	4,716,296	(636,961)	4,079,335	1,682,764	17,677,214	773,546	749,192	20,882,716	6,893,579	25,201,394	157,092	4,825,788	37,077,853	(2,420,258)	(1,595,680)	(1,566,358)	(2,105,369)	(3,760,699)	(4,746,773)	
30300	39,100,643	3,276,114	42,376,757	13,951,023	146,553,648	6,413,111	13,527,303	180,445,085	57,151,489	208,933,155	1,302,379	4,426,158	271,813,181	(11,508,380)	(4,672,274)	(3,294,098)	(9,351,976)	(26,205,022)	(36,336,346)	
30400	4,616,871	(2,875,181)	1,741,690	1,647,289	17,304,558	757,238	92,893	19,801,978	6,748,254	24,670,119	153,780	11,544,888	43,117,041	(4,620,884)	(3,813,662)	(3,078,197)	(2,672,503)	(4,406,820)	(4,722,997)	
30500	29,000,626	(1,018,573)	27,982,053	10,347,359	108,697,638	4,756,552	6,366,681	130,168,230	42,388,790	154,964,006	965,964	13,609,277	211,928,037	(11,984,111)	(6,913,787)	(5,513,454)	(9,470,369)	(19,925,527)	(27,952,559)	
30600	2,741,705	(119,569)	2,622,136	978,234	10,276,223	449,682	901,349	12,605,488	4,007,416	14,650,224	91,322	2,621,858	21,370,820	(1,156,246)	(676,897)	(863,908)	(1,072,384)	(2,156,403)	(2,839,494)	
30700	255,421	71,786	327,207	91,134	957,348	41,893	1,809,816	2,900,191	373,337	1,364,836	8,508	836,104	2,582,785	(24,789)	19,867	87,694	267,312	134,964	(167,642)	
30800	1,553,455	(419,653)	1,133,802	554,269	5,822,527	254,791	242,683	6,874,270	2,270,609	8,300,843	51,743	2,698,236	13,321,431	(1,007,036)	(735,432)	(705,857)	(892,428)	(1,429,780)	(1,676,628)	
30900	381,274	(60,539)	320,735	136,038	1,429,059	62,535	73,753	1,701,385	557,290	2,037,327	12,700	291,816	2,899,133	(204,704)	(138,041)	(89,489)	(117,681)	(286,823)	(361,010)	
31100	1,166,480	396,052	1,562,532	416,198	4,372,100	191,321	1,545,452	6,525,071	1,704,987	6,233,053	38,854	854,652	8,831,546	(45,010)	158,932	(23,225)	(436,301)	(836,579)	(1,124,292)	
31102	800,735	(279,878)	520,857	285,701	3,001,246	131,333	46,883	3,465,163	1,170,395	4,278,705	26,671	1,068,926	6,544,697	(582,647)	(442,640)	(329,698)	(354,287)	(579,482)	(790,780)	
31104	2,203,300	49,286	2,252,586	786,133	8,258,220	361,375	639,702	10,045,430	3,220,456	11,773,272	73,388	831,544	15,898,660	(783,812)	(398,597)	(319,840)	(604,272)	(1,560,504)	(2,186,205)	
31105	358,589	(307,800)	50,789	127,944	1,344,032	58,814	321,862	1,852,652	524,132	1,916,110	11,944	962,160	3,414,346	(443,385)	(380,685)	(179,594)	(73,717)	(199,225)	(285,088)	
31107	891,888	(165,590)	726,298	318,224	3,342,896	146,283	403,753	4,211,156	1,303,628	4,765,776	29,707	955,792	7,054,903	(502,825)	(346,887)	(296,328)	(317,662)	(609,594)	(770,451)	
31108	3,909,997	(2,571,803)	1,338,194	1,395,078	14,655,114	641,300	-	16,691,492	5,715,051	20,892,959	130,236	11,490,269	38,228,515	(4,050,227)	(3,366,597)	(2,770,826)	(2,935,299)	(4,125,834)	(4,288,240)	
31113	515,033	178,179	693,212	183,763	1,930,404	84,473	1,049,659	3,248,299	752,799	2,752,067	17,155	81,382	3,603,403	(16,562)	73,486	129,052	52,455	(180,063)	(413,472)	
31121	1,435,262	(1,734,224)	(298,962)	512,098	5,379,524	235,405	-	6,127,027	2,097,851	7,669,279	47,806	7,205,819	17,020,755	(2,276,916)	(2,025,963)	(1,732,557)	(1,452,549)	(1,726,615)	(1,679,128)	
31123	4,143,777	(1,707,149)	2,436,628	1,478,490	15,531,345	679,644	114,795	17,804,274	6,056,755	22,142,151	138,022	7,330,006	35,666,934	(3,273,968)	(2,549,469)	(2,249,470)	(2,090,899)	(3,318,501)	(4,380,353)	
31124	1,751,216	(135,317)	1,615,899	624,830	6,563,758	287,227	728,357	8,204,172	2,559,667	9,357,574	58,330	1,411,102	13,386,673	(797,476)	(491,300)	(296,913)	(545,025)	(1,339,235)	(1,712,552)	
31126	2,256,138	(99,890)	2,156,248	804,985	8,456,262	370,042	319,665	9,950,954	3,297,686	12,055,608	75,148	1,015,338	16,443,780	(952,967)	(558,514)	(458,520)	(749,516)	(1,586,753)	(2,186,556)	
31138	1,044,516	(458,682)	585,834	372,681	3,914,966	171,317	12,178	4,471,142	1,526,718	5,581,343	34,791	1,509,335	8,652,187	(853,628)	(671,005)	(495,004)	(445,775)	(742,076)	(973,557)	
31140	3,978,675	(2,790,236)	1,188,439	1,419,583	14,912,527	652,564	-	16,984,674	5,815,434	21,259,937	132,523	11,534,855	38,742,749	(4,294,628)	(3,598,987)	(2,976,489)	(2,756,184)	(3,815,107)	(4,316,680)	
31142	2,126,185	381,667	2,507,852	758,618	7,969,185	348,727	1,979,776	11,056,306	3,107,741	11,361,211	70,820	177,228	14,717,000	(422,273)	(50,539)	(37,070)	(277,496)	(1,118,372)	(1,754,944)	
31143	1,239,880	(507,389)	732,491	442,386	4,647,210	203,359	112,142	5,405,097	1,812,271	6,625,262	41,298	2,582,768	11,061,599	(976,205)	(759,425)	(652,079)	(787,151)	(1,189,260)	(1,292,382)	
31146	1,641,240	(754,461)	886,779	585,591	6,151,555	269,189	57,330	7,063,665	2,398,920	8,769,920	54,667	3,420,774	14,644,281	(1,375,037)	(1,088,083)	(1,025,562)	(947,640)	(1,381,163)	(1,763,131)	
31200	347,004	30,227	377,231	123,810	1,300,610	56,914	214,210	1,695,544	507,198	1,854,205	11,558	153,532	2,526,493	(100,976)	(40,309)	(34,626)	(106,968)	(231,359)	(316,711)	
31300	3,014,468	(1,064,842)	1,949,626	1,075,555	11,298,567	494,419	-	12,868,541	4,406,099	16,107,721	100,407	4,995,064	25,609,291	(2,204,654)	(1,677,608)	(1,416,477)	(1,631,709)	(2,633,428)	(3,176,874)	
31400	9,554,255	(3,194,270)	6,359,985	3,408,937	35,810,431	1,567,046	1,232,168	42,018,582	13,964,985	51,052,883	318,237	16,761,250	82,097,355	(6,806,866)	(5,136,419)	(4,236,940)	(5,361,198)	(8,707,278)	(9,830,072)	
31600	2,747,617	1,035,904	3,783,521	980,344	10,298,380	450,652	5,095,327	16,824,703	4,016,057	14,681,812	91,519	24,822	18,814,210	(3,008)	477,361	625,693	289,194	(1,149,800)	(2,228,947)	
31700	8,995,708	(1,747,477)	7,248,231	3,209,649	33,716,936	1,475,435	11,378,437	49,780,457	13,148,585	48,068,308	299,632	19,223,567	80,740,092	(5,148,879)	(3,576,096)	(3,325,391)	(4,559,507)	(7,428,446)	(6,921,316)	
40100	16,293,203	788,000	17,081,203	5,813,379	61,068,773	2,672,338	12,065,582	81,620,072	23,814,974	87,062,258	542,700	3,420,208	114,840,140	(5,372,685)	(2,524,070)	(910,893)	(1,881,843)	(8,675,095)	(13,855,482)	
40200	18,120,967	(4,213,606)	13,907,361	6,465,521	67,919,440	2,972,119	7,920,668	85,277,748	26,486,527	96,828,862	603,580	34,460,874	158,379,843	(11,065,394)	(7,897,186)	(6,511,984)	(9,174,445)	(17,500,934)	(20,952,152)	
40700	2,998,737	(102,016)	2,896,721	1,069,943	11,239,608	491,839	1,038,693	13,840,083	4,383,107	16,023,666	99,883	2,938,622	23,445,278	(1,235,880)	(711,590)	(872,610)	(1,185,537)	(2,438,804)	(3,160,774)	
40900	18,311,553	(9,134,383)	9,177,170	6,533,522	68,633,781	3,003,378	6,904,410	85,075,091	26,765,098	97,847,257	609,928	60,985,097	186,207,380	(16,058,235)	(12,856,654)	(13,205,189)	(16,167,740)	(21,234,132)	(21,610,339)	
41400	4,803,697	(3,056,622)	1,747,075	1,713,948	18,004,802	787,881	534,568	21,041,199	7,021,328	25,668,416	160,003	14,536,708	47,386,455	(4,872,966)	(4,033,079)	(3,982,777)	(3,584,955)	(4,643,752)	(5,227,727)	
41600	399,137	(54,823)	344,314	142,411	1,496,010	65,465	220,226	1,924,112	583,399	2,132,776	13,295	270,510	2,999,980	(205,741)	(135,954)	(80,620)	(77,811)	(225,181)	(350,561)	
41700	5,246,932	(3,848,148)	1,398,784	1,872,094	19,666,098	860,578	390,943	22,789,713	7,669,183	28,036,831	174,767	21,186,626	57,067,407	(5,832,086)	(4,914,699)	(4,789,950)	(4,817,039)	(6,678,171)	(7,245,749)	
41800	200,616	(8,246)	192,370	71,579	751,932	32,904	61,150	917,565	293,231	1,071,987	6,682	123,031	1,494,931	(84,102)	(49,025)	(37,040)	(63,212)	(152,212)	(191,775)	
42000	199,875	8,432	208,307	71,315	749,154	32,783	151,567	1,004,819	292,147	1,068,026	6,658	174,428	1,541,259	(67,140)	(32,197)	(34,032)	(69,441)	(134,738)	(198,892)	
42200	62,876,354	48,241,296	111,117,650	22,434,144	235,667,711	10,312,696	226,062,752	494,477,303	91,903,277	335,977,979	2,094,309	1,826	429,977,391	24,466,877	35,459,337	38,035,880	29,320,969	(15,330,350)	(47,452,801)	
50100	15,833,203	(208,746)	15,624,457	5,649,252	59,344,642	2,596,890	22,103,605	89,694,389	23,142,615	84,604,263	527,378	25,825,738	134,099,994	(6,195,499)	(3,427,309)	(3,098,249)	(3,920,398)	(9,919,817)	(17,844,333)	
50200	3,430,479	(492,643)	2,937,836	1,223,987	12,857,824	562,652	775,981	15,420,444	5,014,162	18,330,664	114,264	3,396,640	26,855,730	(1,789,755)	(1,189,983)	(1,015,717)	(1,281,689)	(2,558,567)	(3,599,575)	
50400	541,370	(81,656)	459,714	193,160	2,029,116	88,793	102,633	2,413,702	791,294	2,892,794	18,032	370,245	4,072,365	(286,355)	(191,700)	(155,428)	(187,315)	(348,170)	(489,695)	
50501	334,037	30,425	364,462	119,184	1,252,008	54,787	362,390	1,788,369	488,245	1,784,917	11,126	589,816	2,874,104	(95,879)	(37,476)	(89,901)	(185,880)	(308,835)	(367,764)	
51200	619,537	88,278	707,815	221,050	2,322,096	101,614	506,213	3,150,973	905,547	3,310,480	20,636	360,275	4,596,938	(145,978)	(37,657)	(42,516)	(135,055)	(450,469)	(634,290)	
51300	1,255,702	60,426	1,316,128	448,032	4,706,513	205,955	870,201	6,230,701	1,835,398	6,709,806	41,825	505,328	9,092,357	(414,372)	(194,828)	(156,141)	(167,601)	(740,353)	(1,188,361)	
51400	2,084,457	(190,464)	1,893,993	743,730	7,812,782	341,883	519,233	9,417,628	3,046,749	11,138,237	69,430	2,016,428	16,270,844	(978,626)	(614,188)	(696,296)	(911,170)	(1,565,961)	(2,086,975)	
51500	2,619,467	(1,452,668)	1,166,799	934,620	9,818,060	429,633	993,144	12,175,457	3,828,746	13,997,047	87,250	6,920,425	24,833,468	(2,443,125)	(1,985,129)	(1,774,890)	(1,565,255)	(2,049,115)	(2,840,497)	
51600	319,954	(24,679)	295,275	114,159	1,199,223	52,477	145,134	1,510,993	467,661	1,709,663	10,657	287,061	2,475,042	(145,655)	(89,715)	(70,994)	(85,934)	(244,603)	(327,148)	
51700	17,606,180	(10,764,849)	6,841,331	6,281,846	65,989,962	2,887,686	-	75,159,494	25,734,089	94,078,116	586,433	45,571,831	165,970,469	(17,421,989)	(14,343,705)	(11,585,890)	(11,504,955)	(17,172,190)	(18,782,246)	
51800	4,138,213	(26,477)	4,111,736	1,476,505	15,510,492	678,731	963,922	18,629,650	6,048,622	22,112,421	137,837	1,438,527	29,737,407	(1,591,193)	(867,685)	(664,303)	(1,079,957)	(2,945,725)	(3,958,894)	
51902	271,088	20,299	291,387	96,723	1,016,067	44,463	292,719	1,449,972	396,235	1,448,549	9,029	362,269	2,216,082	(82,202)	(34,805)	(22,304)	(100,183)	(238,351)	(288,265)	
52000	305,358	(3,675)	301,683	108,951	1,144,516	50,083	180,789	1,484,339	446,327	1,631,671	10,171	188,246	2,276,415	(119,131)	(65,745)	(66,837)	(86,074)	(190,000)	(264,289)	
52200	1,696,183	292,299	1,988,482	605,194	6,357,485	278,200	1,854,113	9,094,992	2,479,227	9,063,503	56,497	350,787	11,950,014	(349,051)	(52,499)	(28,678)	(105,280)	(871,245)	(1,448,269)	
52600	334,321	37,003	371,324	119,285	1,253,072	54,834	1,120,554	2,547,745	488,660	1,786,433	11,136	922,067	3,208,296	(89,408)	(30,956)	3,164	(11,623)	(121,708)	(410,020)	
53000	312,276	(302,432)	9,844	111,419	1,170,446	51,218	68,170	1,401,253	456,438	1,668,638	10,401	1,537,411	3,672,888	(420,508)	(365,906)	(312,923)	(351,393)	(452,589)	(368,316)	
53300	25,925	3,847	29,772	9,250	97,168	4,252	65,306	175,976	37,893	138,527	864	90,620	267,904	(5,955)	(1,424)	(9,926)	(12,811)	(24,715)	(37,097)	
53900	121,900	23,618	145,518	43,494	456,894	19,993	169,025	689,406	178,175	651,368	4,060	29,880	863,483	(22,473)	(1,161)	5,183	2,035	(59,445)	(98,216)	
54100	276,715	(26,857)	249,858	98,731	1,037,161	45,386	146,526	1,327,804	404,461	1,478,621	9,217	158,347	2,050,646	(131,487)	(83,105)	(57,272)	(55,640)	(157,802)	(237,536)	
54200	6,656,013	(677,967)	5,978,046	2,374,851	24,947,493	1,091,689	3,449,452	31,863,485	9,728,767	35,566,213	221,701	4,341,833	49,858,514	(3,194,698)	(2,030,988)	(1,291,621)	(1,815,441)	(3,976,210)	(5,686,071)	
54300	4,241,060	(283,303)	3,957,757	1,513,201	15,895,976	695,600	1,235,061	19,339,838	6,198,950	22,661,984	141,263	2,584,545	31,586,742	(1,886,907)	(1,145,419)	(1,049,815)	(1,428,656)	(2,915,460)	(3,820,647)	
54400 60100 60400	3,724 738,554 4,543,408	(1,612) (390,424) (5,005,731)	2,112 348,130 (462,323)	1,329 263,515 1,621,078	13,960 2,768,186 17,029,207	611 121,134 745,189	5,576 1,215,794	21,476 4,368,629 19,395,474	5,444 1,079,509 6,640,876	19,901 3,946,444 24,277,567	124 24,600 151,334	14,154 3,730,065 20,549,076	39,623 8,780,618 51,618,853	(3,020) (669,682) (6,723,656)	(2,369) (540,547) (5,929,252)	(2,011) (888,387) (5,255,232)	(2,192) (882,392) (4,216,665)	(3,351) (644,836) (4,853,482)	(5,204) (786,145) (5,245,092)	
60500	239,352	(72,672)	166,680	85,400	897,119	39,257	54,420	1,076,196	349,849	1,278,971	7,972	320,065	1,956,857	(163,171)	(121,323)	(113,197)	(103,683)	(162,462)	(216,825)	
60800	713,646	(23,591)	690,055	254,627	2,674,825	117,049	614,274	3,660,775	1,043,101	3,813,345	23,770	899,489	5,779,705	(293,429)	(168,654)	(163,053)	(182,138)	(536,861)	(774,795)	
60900	195,116	(64,505)	130,611	69,617	731,319	32,002	95,612	928,550	285,192	1,042,599	6,499	517,607	1,851,897	(138,280)	(104,165)	(106,387)	(142,890)	(193,256)	(238,369)	
61000	7,512,807	1,196,332	8,709,139	2,680,553	28,158,853	1,232,217	8,303,226	40,374,849	10,981,101	40,144,467	250,239	1,591,595	52,967,402	(1,644,364)	(330,875)	164,856	(822,562)	(3,720,111)	(6,239,497)	
61200	185,837	5,716	191,553	66,306	696,540	30,480	140,287	933,613	271,629	993,017	6,190	119,091	1,389,927	(64,552)	(32,061)	(26,844)	(51,530)	(124,141)	(157,186)	
62200	255,769	597,719	853,488	91,258	958,651	41,950	2,274,813	3,366,672	373,845	1,366,694	8,519	-	1,749,058	501,009	545,720	558,693	356,609	(106,729)	(237,688)	
62500	94,621	20,194	114,815	33,760	354,649	15,519	174,447	578,375	138,303	505,603	3,152	34,782	681,840	(15,581)	960	10,326	8,824	(34,802)	(73,192)	
62700	260,088	(99,237)	160,851	92,799	974,840	42,658	39,297	1,149,594	380,158	1,389,774	8,663	568,967	2,347,562	(197,577)	(152,103)	(153,137)	(154,444)	(248,709)	(291,998)	
63000	743,038	(125,285)	617,753	265,114	2,784,992	121,870	395,619	3,567,595	1,086,063	3,970,404	24,749	581,034	5,662,250	(406,238)	(276,327)	(197,767)	(154,177)	(423,348)	(636,798)	
63500	511,373	(107,342)	404,031	182,457	1,916,684	83,873	217,278	2,400,292	747,449	2,732,507	17,033	875,284	4,372,273	(300,699)	(211,291)	(184,973)	(292,590)	(435,797)	(546,631)	
63700	173,648	(44,851)	128,797	61,957	650,854	28,481	120,424	861,716	253,813	927,885	5,784	437,926	1,625,408	(110,509)	(80,148)	(100,249)	(134,983)	(172,678)	(165,125)	
63800	21,981	(618)	21,363	7,843	82,386	3,605	12,858	106,692	32,128	117,453	732	21,426	171,739	(8,929)	(5,087)	(7,888)	(7,978)	(14,949)	(20,216)	
64100	93,825	61,560	155,385	33,476	351,665	15,389	257,877	658,407	137,139	501,349	3,125	97,346	738,959	26,085	42,486	37,082	(13,047)	(75,644)	(97,514)	
66600	105,337	45,755	151,092	37,584	394,813	17,277	309,798	759,472	153,965	562,863	3,509	40,504	760,841	5,929	24,343	44,339	23,473	(30,210)	(69,243)	
67000	33,758	34,361	68,119	12,045	126,528	5,537	170,918	315,028	49,342	180,384	1,124	332	231,182	21,597	27,498	26,893	23,265	984	(16,391)	
67100	764,927	(70,999)	693,928	272,924	2,867,035	125,460	273,977	3,539,396	1,118,057	4,087,368	25,478	671,103	5,902,006	(360,229)	(226,492)	(174,265)	(267,329)	(549,973)	(784,322)	
67200	18,970	(13,507)	5,463	6,768	71,101	3,111	165,708	246,688	27,727	101,365	632	174,881	304,605	(20,679)	(17,363)	(3,544)	23,494	(14,824)	(25,001)	
67300	637,455	220,096	857,551	227,442	2,389,253	104,552	1,807,439	4,528,686	931,736	3,406,221	21,233	284,720	4,643,910	(20,934)	90,514	170,495	165,671	(127,159)	(393,811)	
67400	506,633	(29,330)	477,303	180,766	1,898,918	83,096	132,600	2,295,380	740,520	2,707,178	16,875	425,462	3,890,035	(220,895)	(132,313)	(154,589)	(200,671)	(393,107)	(493,080)	
67500	633,730	43,151	676,881	226,114	2,375,293	103,942	155,555	2,860,904	926,293	3,386,320	21,109	52,194	4,385,916	(196,471)	(85,672)	(74,513)	(151,292)	(417,174)	(599,890)	
67600	72,347	(48,622)	23,725	25,813	271,166	11,866	28,252	337,097	105,747	386,586	2,410	233,557	728,300	(75,978)	(63,328)	(56,517)	(38,019)	(69,748)	(87,613)	
67800	1,522,534	(256,992)	1,265,542	543,237	5,706,631	249,719	-	6,499,587	2,225,413	8,135,618	50,713	1,190,545	11,602,289	(832,683)	(566,483)	(464,402)	(580,410)	(1,159,560)	(1,499,164)	
67900	53,121	16,030	69,151	18,954	199,104	8,713	82,604	309,375	77,645	283,852	1,769	15,773	379,039	(4,056)	5,230	4,611	(1,056)	(30,378)	(44,015)	

Allocation of the OPEB Expense and Deferred Outlows and Inflows of Resources Related to OPEB

	OPEB Expense Outstanding Balance of Deferred Outflows of Resource Deferred Amounts from Changes in				Outflows of Resources	Outstanding Balance of Deferred Inflows of Resources							Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,						
Participating	Proportionate Share of Aggregate Plan	from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share	Total Employer	Liability	Assumption	Investment	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share	Total Deferred Outflow of	Liability	Assumption	Investment	Oustanding Inflow Balance Between Employer Contrib. & Proportionate Share	Total Deferred Inflow of						
Employer (1)	OPEB Expense (2)	of Plan Contributions (3)	OPEB Expense (4)	Experience (5)	Changes (6)	Experience (7)	of Plan Contributions (8)	Resources (9)	Experience (10)	Changes (11)	Experience (12)	of Plan Contributions (13)	Resources (14)	2023 (15)	2024 (16)	2025 (17)	2026 (18)	2027 (19)	Thereafter (20)
Aggregate	915,094,503	N/A	N/A	326,503,694	3,429,878,076	150,089,669	N/A	3,906,471,439	1,337,548,675	4,889,781,022	30,480,312	N/A	6,257,810,009	(346,009,892)	(186,043,222)	(139,627,915)	(224,767,235)	(600,313,531)	(854,576,775)
Employer 68000 68100	76,612 438,166	34,108 (199,817)	110,720 238,349	27,335 156,336	287,149 1,642,294	12,566 71,866	141,625 46,262	468,675 1,916,758	111,980 640,445	409,372 2,341,325	2,552 14,595	9,920 1,093,726	533,824 4,090,091	5,141 (365,493)	18,533 (288,881)	8,866 (254,464)	(642) (304,937)	(31,589) (447,742)	(65,458) (511,816)
68200	2,799,549	(3,706,248)	(906,699)	998,873	10,493,026	459,169	92,633	11,951,068	4,091,963	14,959,307	93,248	16,300,786	35,445,304	(4,764,796)	(4,275,294)	(3,723,388)	(3,672,141)	(3,428,265)	(3,630,352)
68300	812,796	(149,073)	663,723	290,004	3,046,452	133,311		3,562,400	1,188,024	4,343,152	27,073	660,824	6,219,073	(456,402)	(314,293)	(295,593)	(291,845)	(539,416)	(759,124)
68400	28,862	(2,209)	26,653	10,298	108,178	4,734	48,566	171,776	42,186	154,224	961	52,566	249,937	(13,122)	(8,077)	(6,236)	(7,762)	(21,490)	(21,474)
68500	666,738	1,554,349	2,221,087	237,891	2,499,009	109,355	7,066,915	9,913,170	974,538	3,562,694	22,208	800,738	5,360,178	1,302,246	1,418,798	1,452,616	1,390,584	(264,744)	(746,508)
68600	170,061	426,208	596,269	60,677	637,409	27,893	2,096,657	2,822,636	248,570	908,717	5,664	-	1,162,951	361,906	391,634	400,260	384,437	160,697	(39,249)
68700	268,836	718,617	987,453	95,920	1,007,630	44,093	4,090,101	5,237,744	392,945	1,436,520	8,955	-	1,838,420	616,966	663,961	677,597	652,585	530,697	257,518
70709	182,836	245,071	427,907	65,235	685,290	29,988	888,887	1,669,400	267,242	976,978	6,090	40,235	1,290,545	175,940	207,903	132,820	29,033	(48,778)	(118,063)
71036	45,663	1,826	47,489	16,293	171,151	7,489	31,860	226,793	66,744	244,000	1,521	15,159	327,424	(15,438)	(7,456)	(1,374)	(6,464)	(26,521)	(43,378)
72110	190,761	144,585	335,346	68,063	714,992	31,288	741,689	1,556,032	278,825	1,019,324	6,354	24,291	1,328,794	72,460	105,807	106,972	93,785	(3,825)	(147,961)
72114	32,788	12,886	45,674	11,699	122,893	5,378	49,775	189,745	47,924	175,201	1,092	55,511	279,728	488	6,221	(9,956)	(17,375)	(30,860)	(38,501)
72116	86,879	(17,252)	69,627	30,998	325,633	14,250	53,835	424,716	126,987	464,236	2,894	105,227	699,344	(50,099)	(34,912)	(27,837)	(20,754)	(53,755)	(87,271)
72210	206,015	(75,124)	130,891	73,506	772,168	33,790	176,963	1,056,427	301,122	1,100,836	6,862	542,240	1,951,060	(153,021)	(117,001)	(116,989)	(166,175)	(156,673)	(184,774)
72411	8,190	(3,416)	4,774	2,922	30,697	1,343	10,450	45,412	11,971	43,764	273	29,392	85,400	(6,513)	(5,081)	(4,287)	(7,850)	(7,496)	(8,761)
72507	156,902	(9,761)	147,141	55,982	588,087	25,734	196,129	865,932	229,336	838,402	5,226	223,546	1,296,510	(69,086)	(41,654)	(29,229)	(63,161)	(87,865)	(139,583)
74306	135,361	5,485	140,846	48,296	507,348	22,201	208,016	785,861	197,850	723,296	4,509	135,205	1,060,860	(45,695)	(22,030)	(13,515)	(16,015)	(53,018)	(124,726)
74310	137,758	15,308	153,066	49,152	516,334	22,594	285,147	873,227	201,355	736,108	4,589	116,018	1,058,070	(36,778)	(12,694)	7,110	7,119	(40,646)	(108,954)
74616	129,504	(15,095)	114,409	46,207	485,396	21,241	66,014	618,858	189,290	692,002	4,314	174,571	1,060,177	(64,062)	(41,419)	(47,640)	(71,435)	(94,687)	(122,076)
75005	66,921	(17,382)	49,539	23,877	250,827	10,976	64,269	349,949	97,815	357,590	2,229	110,989	568,623	(42,684)	(30,984)	(19,927)	(27,960)	(42,465)	(54,654)
75011	161,926	(30,831)	131,095	57,775	606,917	26,558	67,530	758,780	236,679	865,247	5,393	197,260	1,304,579	(92,057)	(63,745)	(41,469)	(48,816)	(128,481)	(171,231)
92121	20,754	49,050	69,804	7,405	77,790	3,404	224,429	313,028	30,336	110,900	691	18,861	160,788	41,202	44,831	45,883	43,952	(1,331)	(22,297)
94608 80101	20,734 8,172 1,793,576	19,036 (395,477)	27,208 1,398,099	2,916 639,944	77,790 30,629 6,722,527	1,340 294,174	87,135 -	122,020 7,656,645	30,336 11,944 2,621,582	43,666 9,583,922	272 59,741	10,608 1,858,720	160,788 66,490 14,123,965	15,946 (1,073,653)	17,375 (760,065)	43,883 17,789 (622,371)	43,952 17,029 (743,059)	(3,340) (1,431,485)	(22,297) (9,269) (1,836,687)
80103	74,150	(69,722)	4,428	26,457	277,923	12,162	16,582	333,124	108,382	396,219	2,470	319,262	826,333	(97,755)	(84,793)	(87,040)	(68,819)	(74,729)	(80,073)
80201	13,963,317	266,553	14,229,870	4,982,081	52,336,098	2,290,200	7,653,439	67,261,818	20,409,495	74,612,582	465,095	6,717,558	102,204,730	(5,013,170)	(2,571,901)	(1,328,467)	(2,672,959)	(9,506,263)	(13,850,152)
80202	531,606	892,669	1,424,275	189,676	1,992,519	87,192	4,831,309	7,100,696	777,022	2,840,620	17,707	136,403	3,771,752	691,664	784,598	731,752	654,130	445,358	21,442
80302	796,022	(366,152)	429,870	284,019	2,983,582	130,560	93,158	3,491,319	1,163,507	4,253,523	26,514	1,781,756	7,225,300	(667,139)	(527,956)	(462,283)	(429,272)	(715,214)	(932,117)
80401	5,680,550	1,639,954	7,320,504	2,026,808	21,291,345	931,698	8,563,077	32,812,928	8,302,981	30,353,854	189,210	2,008,879	40,854,924	(507,940)	485,204	623,191	(232,238)	(2,794,609)	(5,615,604)
80402	1,966,785	(95,666)	1,871,119	701,745	7,371,734	322,583	484,176	8,880,238	2,874,753	10,509,460	65,510	1,284,698	14,734,421	(839,335)	(495,470)	(409,939)	(607,347)	(1,497,676)	(2,004,416)
80403	1,602,349	92,667	1,695,016	571,714	6,005,785	262,810	942,508	7,782,817	2,342,074	8,562,104	53,372	384,866	11,342,416	(513,203)	(233,053)	(175,537)	(310,341)	(905,721)	(1,421,744)
80404	1,849,488	(272,902)	1,576,586	659,893	6,932,092	303,345	532,351	8,427,681	2,703,306	9,882,688	61,603	1,474,544	14,122,141	(972,219)	(648,858)	(487,410)	(503,071)	(1,240,348)	(1,842,554)
80405	7,771,303	150,031	7,921,334	2,772,784	29,127,725	1,274,614	3,290,758	36,465,881	11,358,931	41,525,732	258,849	1,972,496	55,116,008	(2,788,406)	(1,429,711)	(890,684)	(1,657,943)	(4,981,952)	(6,901,431)
80406	63,929	(9,167)	54,762	22,810	239,611	10,485	51,027	323,933	93,441	341,600	2,129	115,890	553,060	(33,336)	(22,161)	(19,938)	(24,476)	(59,808)	(69,408)
80407	293,974	22,882	316,856	104,889	1,101,848	48,216	181,488	1,436,441	429,688	1,570,842	9,792	185,487	2,195,809	(88,274)	(36,875)	(35,379)	(82,073)	(222,402)	(294,365)
80409	100,047	(60,658)	39,389	35,697	374,989	16,409	34,417	461,512	146,234	534,600	3,332	324,317	1,008,483	(98,484)	(80,993)	(67,419)	(71,448)	(116,742)	(111,885)
80502	561,621	264,713	826,334	200,385	2,105,019	92,115	3,258,972	5,656,491	820,894	3,001,005	18,707	1,218,813	5,059,419	52,359	150,550	198,929	176,176	39,406	(20,348)
80503	894,093	(278,180)	615,913	319,010	3,351,162	146,645	-	3,816,817	1,306,852	4,777,561	29,781	1,098,693	7,212,887	(616,249)	(459,922)	(363,194)	(359,232)	(690,295)	(907,178)
80601	1,305,913	(301,722)	1,004,191	465,947	4,894,710	214,190	137,942	5,712,789	1,908,789	6,978,109	43,498	1,170,805	10,101,201	(795,506)	(567,181)	(422,157)	(457,077)	(888,389)	(1,258,102)
80602	357,784	(286,734)	71,050	127,656	1,341,014	58,682	15,975	1,543,327	522,955	1,911,807	11,917	977,511	3,424,190	(422,014)	(359,456)	(332,178)	(191,010)	(244,552)	(331,653)
80603	536,657	(240,398)	296,259	191,478	2,011,452	88,020	213,340	2,504,290	784,405	2,867,612	17,875	969,808	4,639,700	(443,316)	(349,485)	(286,576)	(217,877)	(369,991)	(468,165)
80606	95,115	(25,614)	69,501	33,937	356,502	15,600	-	406,039	139,025	508,244	3,168	102,496	752,933	(61,575)	(44,947)	(35,410)	(40,530)	(72,089)	(92,343)
80701	14,497,623	2,074,955	16,572,578	5,172,720	54,338,735	2,377,835	11,651,332	73,540,622	21,190,463	77,467,627	482,892	301,287	99,442,269	(3,406,797)	(872,129)	(27,877)	(1,564,303)	(7,675,338)	(12,355,203)
80702	137,374	35,614	172,988	49,015	514,893	22,531	225,567	812,006	200,793	734,054	4,576	42,882	982,305	(16,326)	7,690	6,574	3,608	(60,584)	(111,261)
80704	410,685	122,459	533,144	146,532	1,539,295	67,359	566,325	2,319,511	600,278	2,194,485	13,679	10	2,808,452	(32,824)	38,978	41,063	(8,501)	(187,239)	(340,418)
80801	21,052,188	3,070,380	24,122,568	7,511,374	78,905,991	3,452,885	17,168,316	107,038,566	30,770,949	112,491,760	701,214	6,695,874	150,659,797	(4,889,744)	(1,209,123)	(773,431)	(2,979,186)	(13,074,136)	(20,695,611)
80902	1,199,790	(151,623)	1,048,167	428,082	4,496,947	196,784	459,613	5,581,426	1,753,673	6,411,041	39,963	1,373,166	9,577,843	(605,280)	(395,511)	(320,929)	(465,546)	(918,874)	(1,290,277)
81001	33,626,941	11,839,560	45,466,501	11,998,018	126,037,592	5,515,339	48,184,098	191,735,047	49,150,848	179,684,588	1,120,059	1,211	229,956,706	(875,252)	5,003,776	4,237,110	(1,774,030)	(16,420,205)	(28,393,058)
81002	677,710	371,387	1,049,097	241,805	2,540,133	111,155	1,881,143	4,774,236	990,575	3,621,323	22,573	820,918	5,455,389	115,136	233,622	(103,000)	(33,369)	(337,595)	(555,947)
81003	370,092	177,393	547,485	132,048	1,387,146	60,701	1,007,359	2,587,254	540,945	1,977,574	12,327	73,803	2,604,649	37,458	102,163	118,096	103,365	(115,233)	(263,244)
81004	271,499	187,524	459,023	96,870	1,017,611	44,530	733,633	1,892,644	396,837	1,450,749	9,043	7	1,856,636	84,866	132,334	113,445	43,809	(103,827)	(234,619)
81005	874,611	2,378,412	3,253,023	312,059	3,278,140	143,450	14,068,303	17,801,952	1,278,376	4,673,457	29,132	-	5,980,965	2,047,710	2,200,599	2,244,961	2,163,588	1,804,656	1,359,473
81102	5,017,729	(1,601,166)	3,416,563	1,790,314	18,807,016	822,985	-	21,420,315	7,334,167	26,812,087	167,132	7,363,534	41,676,920	(3,498,439)	(2,621,147)	(2,301,637)	(2,537,809)	(4,349,661)	(4,947,912)
81201	2,879,015	(995,901)	1,883,114	1,027,226	10,790,877	472,203	-	12,290,306	4,208,115	15,383,936	95,895	4,709,828	24,397,774	(2,084,497)	(1,581,133)	(1,390,790)	(1,435,997)	(2,525,273)	(3,089,778)
81203	160,736	437,106	597,842	57,350	602,458	26,363	2,585,478	3,271,649	234,940	858,890	5,354	-	1,099,184	376,329	404,428	412,580	397,626	331,661	249,841
81301	4,296,067	(146,362)	4,149,705	1,532,827	16,102,146	704,621	1,736,766	20,076,360	6,279,350	22,955,908	143,095	1,264,846	30,643,199	(1,770,764)	(1,019,657)	(631,155)	(838,333)	(2,528,837)	(3,778,093)
81402	1,558,324	(93,309)	1,465,015	556,006	5,840,774	255,589	960,388	7,612,757	2,277,725	8,326,857	51,905	1,815,981	12,472,468	(682,533)	(410,083)	(494,784)	(702,184)	(1,181,834)	(1,388,293)
81408	1,307,405	3,555,349	4,862,754	466,479	4,900,301	214,435	21,029,884	26,611,099	1,910,969	6,986,079	43,548	-	8,940,596	3,061,001	3,289,547	3,355,861	3,234,222	2,697,675	2,032,197
81501	3,052,151	(1,020,720)	2,031,431	1,089,001	11,439,810	500,600	-	13,029,411	4,461,180	16,309,082	101,662	4,395,478	25,267,402	(2,174,781)	(1,641,142)	(1,230,242)	(1,440,047)	(2,628,583)	(3,123,196)
81601	6,498,306	327,948	6,826,254	2,318,581	24,356,387	1,065,823	4,371,393	32,112,184	9,498,254	34,723,509	216,448	1,633,987	46,072,198	(2,129,151)	(993,024)	(710,446)	(874,917)	(3,577,443)	(5,675,033)
81701	2,968,173	(574,200)	2,393,973	1,059,038	11,125,050	486,826	411,537	13,082,451	4,338,433	15,860,347	98,865	3,022,367	23,320,012	(1,696,507)	(1,177,557)	(1,029,792)	(1,129,108)	(2,175,913)	(3,028,684)
81802	13,707,823	(1,282,230)	12,425,593	4,890,921	51,378,476	2,248,295	4,448,684	62,966,376	20,036,051	73,247,355	456,585	9,962,369	103,702,360	(6,465,347)	(4,068,729)	(3,584,940)	(4,593,908)	(9,819,461)	(12,203,599)
81805	219,165	(8,071)	211,094	78,198	821,456	35,946	189,884	1,125,484	320,343	1,171,103	7,300	373,921	1,872,667	(90,937)	(52,620)	(47,403)	(95,801)	(205,304)	(255,118)
81806	1,689,576	(165,321)	1,524,255	602,837	6,332,721	277,117	308,285	7,520,960	2,469,570	9,028,198	56,277	1,052,267	12,606,312	(804,173)	(508,771)	(378,308)	(563,376)	(1,266,162)	(1,564,562)
81901 81902	2,224,192 331,447	(202,567) 196,221	2,021,625 527,668	793,587 118,260	8,336,524 1,242,302	364,802 54,362	167,170 829,220	9,662,083 2,244,144	3,250,992 484,460	11,884,906 1,771,079	74,084 11,040	1,032,207 1,176,187 9	16,386,169 2,266,588	(1,043,565) 70,896	(654,691) 128,845	(524,854) 113,927	(503,370) (773,726) 51,365	(1,589,933) (119,611)	(2,137,317) (267,866)
82001 82101	2,322,647 9,566,846	(1,026,700) (1,755,862)	1,295,947 7,810,984	828,715 3,413,430	8,705,545 35,857,626	380,950 1,569,111	424,651 8,284,391 331,295	10,339,861 49,124,558	3,394,899 13,983,389 994,467	12,410,998 51,120,167 3,635,552	77,364 318,656	5,185,647 16,088,587	21,068,908 81,510,799	(1,904,925) (5,373,219)	(1,498,834) (3,700,587)	(1,279,871) (1,650,216)	(1,389,015) (3,251,444)	(2,013,534) (8,187,548)	(2,642,868) (10,223,227)
82106 82107 82108	680,373 1,944,878 383,525	(38,599) (856,959) (55,429)	641,774 1,087,919 328,096	242,755 693,928 136,841	2,550,114 7,289,623 1,437,496	111,592 318,990 62,904	913,184 1,158,517	3,235,756 9,215,725 2,795,758	2,842,732 560,580	10,392,398 2,049,356	22,662 64,781 12,775	575,885 3,854,435 1,044,870	5,228,566 17,154,346 3,667,581	(295,857) (1,592,344) (200,445)	(176,900) (1,252,296) (133,391)	(126,146) (855,025) (171,766)	(202,750) (840,787) (47,841)	(479,979) (1,373,523) (114,701)	(711,178) (2,024,646) (203,679)
82109	749,856	(141,161)	608,695	267,547	2,810,545	122,988	-	3,201,080	1,096,028	4,006,833	24,976	446,998	5,574,835	(424,692)	(293,584)	(219,590)	(235,506)	(499,683)	(700,700)
82110	6,671	15,977	22,648	2,380	25,004	1,094	139,357	167,835	9,751	35,647	222	72,726	118,346	13,455	14,621	14,959	14,338	9,593	(17,477)
82201	5,862,260	(1,760,920)	4,101,340	2,091,641	21,972,416	961,501	-	25,025,558	8,568,578	31,324,817	195,262	6,929,285	47,017,942	(3,977,522)	(2,952,573)	(2,316,870)	(2,332,532)	(4,502,937)	(5,909,950)
82301	47,885,166	7,220,536	55,105,702	17,085,321	179,479,037	7,853,909	31,327,164	235,745,431	69,991,394	255,872,999	1,594,977	1,895	327,461,265	(10,885,508)	(2,513,601)	(1,490,312)	(6,925,423)	(27,846,135)	(42,054,855)
82306	210,966	13,367	224,333	75,272	790,724	34,602	764,208	1,664,806	308,358	1,127,290	7,027	843,259	2,285,934	(66,402)	(29,516)	(51,397)	(25,921)	(236,526)	(211,366)
82307 82308	258,057 240,725	49,874 126,790	307,931 367,515	92,074 85,890	967,226 902,264	42,325 39,483	271,902 552,320	1,373,527 1,579,957	377,189 351,856	1,378,918 1,286,306	8,595 8,018	16,713 3,774	1,781,415 1,649,954	(47,701) 35,771 (44,381)	(2,583) 77,856	4,167 91,433	(23,829) 55,447	(127,328) (107,390)	(210,614) (223,114)
82312	195,025	29,359	224,384	69,584	730,976	31,987	120,444	952,991	285,058	1,042,110	6,496	25,816	1,359,480	(44,381)	(10,284)	(10,171)	(33,635)	(121,901)	(186,117)
82313	1,114,247	2,787,346	3,901,593	397,561	4,176,322	182,754	13,273,515	18,030,152	1,628,639	5,953,944	37,114	-	7,619,697	2,366,034	2,560,814	2,617,331	2,061,845	940,423	(135,992)
82401	553,138	(92,133)	461,005	197,358	2,073,224	90,723	279,612	2,640,917	808,495	2,955,677	18,424	690,918	4,473,514	(301,282)	(204,573)	(137,173)	(177,612)	(407,009)	(604,948)
82402	5,649,903	530,824	6,180,727	2,015,873	21,176,479	926,672	3,509,864	27,628,888	8,258,186	30,190,095	188,189	530,293	39,166,763	(1,605,483)	(617,687)	(314,598)	(842,706)	(3,092,157)	(5,065,244)
82406	850,342	(149,340)	701,002	303,400	3,187,180	139,469	167,571	3,797,620	1,242,904	4,543,780	28,324	599,853	6,414,861	(470,866)	(322,195)	(256,263)	(218,803)	(567,232)	(781,882)
82503	1,467,308	3,990,190	5,457,498	523,532	5,499,638	240,661	23,601,972	29,865,803	2,144,692	7,840,519	48,874	-	10,034,085	3,435,380	3,691,879	3,766,304	3,629,787	3,027,617	2,280,751
82601	29,731,667	2,422,853	32,154,520	10,608,193	111,437,665	4,876,454	14,960,849	141,883,161	43,457,318	158,870,306	990,314	2,712,616	206,030,554	(8,819,102)	(3,621,006)	(2,572,388)	(5,727,554)	(17,423,949)	(25,983,394)
82602	72,311	(29,583)	42,728	25,800	271,029	11,860	146,981	455,670	105,693	386,390	2,409	158,982	653,474	(56,925)	(44,281)	(13,917)	7,245	(21,139)	(68,787)
82603	115,604	(35,476)	80,128	41,247	433,296	18,961	74,863	568,367	168,973	617,726	3,851	191,215	981,765	(79,185)	(58,974)	(34,229)	(46,056)	(94,054)	(100,900)
82604	73,281	(35,261)	38,020	26,146	274,665	12,019	41,520	354,350	107,111	391,574	2,441	148,270	649,396	(62,968)	(50,156)	(23,198)	(23,656)	(61,587)	(73,481)
82701	1,629,115	(400,917)	1,228,198	581,265	6,106,109	267,200	2,545,020	9,499,594	2,381,198	8,705,130	54,263	4,464,182	15,604,773	(1,016,908)	(732,075)	(548,660)	(624,485)	(1,161,541)	(2,021,510)
82702	429,820	109,716	539,536	153,359	1,611,014	70,497	1,416,977	3,251,847	628,247	2,296,730	14,317	395,207	3,334,501	(52,803)	22,345	160,854	170,683	(56,567)	(327,166)
82801	6,204,075	(105,601)	6,098,474	2,213,600	23,253,579	1,017,564	2,273,624	28,758,367	9,068,192	33,151,297	206,648	3,028,759	45,454,896	(2,451,448)	(1,366,756)	(989,133)	(1,475,651)	(4,219,920)	(6,193,621)
82901	8,748,212	2,917,605	11,665,817	3,121,343	32,789,291	1,434,842	14,009,572	51,355,048	12,786,832	46,745,818	291,389	370,374	60,194,413	(390,215)	1,139,251	1,394,635	(290,004)	(4,086,521)	(6,606,511)
82906	63,663	173,126	236,789	22,715	238,617	10,442	1,024,035	1,295,809	93,053	340,182	2,121	-	435,356	149,054	160,183	163,412	157,489	131,362	98,953
83001	3,425,601	(247,031)	3,178,570	1,222,247	12,839,543	561,852	88,927	14,712,569	5,007,033	18,304,602	114,101	1,331,879	24,757,615	(1,542,298)	(943,383)	(713,671)	(1,042,754)	(2,448,501)	(3,354,439)
83005	1,807,110	(189,206)	1,617,904	644,773	6,773,255	296,394	204,405	7,918,827	2,641,364	9,656,242	60,192	1,168,543	13,526,341	(872,499)	(556,548)	(424,792)	(580,032)	(1,324,039)	(1,849,604)
83101	1,014,812	(787,393)	227,419	362,083	3,803,632	166,445	691,115	5,023,275	1,483,301	5,422,620	33,802	3,422,504	10,362,227	(1,171,108)	(993,674)	(825,683)	(615,568)	(892,125)	(840,794)
83202 83203	1,014,812 5,531,133 1,494,258	(787,393) (420,891) (128,040)	5,110,242 1,366,218	1,973,496 533,148	20,731,315 5,600,648	166,445 907,191 245,081	1,425,273 41,735	5,023,275 25,037,275 6,420,612	8,084,586 2,184,083	29,555,450 7,984,523	184,233 49,771	3,422,504 3,860,880 719,971	41,685,149 10,938,348	(1,171,108) (2,512,289) (693,040)	(1,545,249) (431,787)	(825,683) (1,300,227) (353,770)	(615,568) (1,677,694) (503,788)	(3,937,011) (1,081,429)	(5,675,404) (1,453,922)
83204	2,067,180	196,064	2,263,244	737,565	7,748,026	339,050	960,313	9,784,954	3,021,496	11,045,918	68,854	343,259	14,479,527	(585,565)	(224,147)	(249,553)	(497,015)	(1,278,286)	(1,860,007)
83205	12,710,287	(597,442)	12,112,845	4,535,002	47,639,600	2,084,684	32,706	54,291,992	18,578,003	67,917,054	423,359	2,876,548	89,794,964	(5,403,378)	(3,181,170)	(2,471,393)	(3,559,169)	(8,759,479)	(12,128,383)
83206	18,995,971	2,736,015	21,731,986	6,777,720	71,199,055	3,115,633	14,174,459	95,266,867	27,765,477	101,504,422	632,725	1,340,065	131,242,689	(4,446,624)	(1,125,502)	(333,517)	(3,017,292)	(10,937,370)	(16,115,517)
83207	56,525	(36,877)	19,648	20,168	211,864	9,271	131,815	373,118	82,620	302,042	1,883	295,791	682,336	(58,249)	(48,366)	(27,037)	(34,414)	(54,636)	(86,516)
83301	2,394,079	(718,036)	1,676,043	854,202	8,973,281	392,666	580,668	10,800,817	3,499,308	12,792,694	79,743	4,023,821	20,395,566	(1,623,271)	(1,204,693)	(1,293,322)	(1,161,547)	(1,928,093)	(2,383,823)
83402	2,135,346	(855,140)	1,280,206	761,887	8,003,518	350,230	2,166,722	11,282,357	3,121,130	11,410,157	71,125	4,901,079	19,503,491	(1,662,544)	(1,289,195)	(1,088,552)	(1,001,760)	(1,520,128)	(1,658,955)
83501	581,241	(150,048)	431,193	207,385	2,178,556	95,332	1,334,701	3,815,974	849,571	3,105,842	19,360	1,938,080	5,912,853	(369,823)	(268,197)	(450,859)	(134,978)	(384,843)	(488,179)
83601	3,866,860	(214,407)	3,652,453	1,379,687	14,493,430	634,225	1,176,926	17,684,268	5,651,999	20,662,454	128,799	1,206,057	27,649,309	(1,676,520)	(1,000,452)	(624,525)	(824,612)	(2,401,294)	(3,437,638)
83701	7,111,337	(575,196)	6,536,141	2,537,309	26,654,097	1,166,369	1,225,505	31,583,280	10,394,291	37,999,222	236,867	4,773,231	53,403,611	(3,264,091)	(2,020,779)	(1,675,901)	(2,442,988)	(5,187,111)	(7,229,461)
83810	177,309	89,231	266,540	63,263	664,573	29,081	948,572	1,705,489	259,163	947,444	5,906	479,884	1,692,397	22,193	53,189	81,358	(27,386)	(43,123)	(73,139)
83811	215,962	(28,317)	187,645	77,055	809,451	35,421	366,765	1,288,692	315,661	1,153,988	7,193	366,753	1,843,595	(109,974)	(72,215)	(21,189)	(13,166)	(107,089)	(231,270)
83812	8,709,586	3,913,903	12,623,489	3,107,561	32,644,516	1,428,507	22,028,749	59,209,333	12,730,374	46,539,420	290,102	4,368,961	63,928,857	620,688	2,143,388	2,239,814	1,852,944	(4,529,322)	(7,047,036)

Allocation of the OPEB Expense and Deferred Outlows and Inflows of Resources Related to OPEB

	OPEB Expense Outstanding Balance of Deferred Outflows of Resources							1		Outstanding	Balance of Deferre	d Inflows of Resources		Recognition of Existing Deferred Outflows (Inflows) of Resources for						
		Deferred Amounts								-						Measurement Perio	d Ending June 30,			
		from Changes in																		
	Proportionate	Proportion & Differences					Oustanding Outflow Balance	Total				Oustanding Inflow Balance	Total							
	Share of	Between Employer Contrib.	Total				Between Employer Contrib.	Deferred				Between Employer Contrib.	Deferred							
Participating	Aggregate Plan	& Proportionate Share	Employer	Liability	Assumption	Investment	& Proportionate Share	Outflow of	Liability	Assumption	Investment	& Proportionate Share	Inflow of							
Employer	OPEB Expense	of Plan Contributions	OPEB Expense	Experience	Changes	Experience	of Plan Contributions	Resources	Experience	Changes	Experience	of Plan Contributions	Resources	2023	2024	2025	2026	2027	Thereafter	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Aggregate	915,094,503	N/A	N/A	326,503,694	3,429,878,076	150,089,669	N/A	3,906,471,439	1,337,548,675	4,889,781,022	30,480,312	N/A	6,257,810,009	(346,009,892)	(186,043,222)	(139,627,915)	(224,767,235)	(600,313,531)	(854,576,775)	
Employer																				
83901	8,917,440	•	9,165,792	3,181,723	33,423,579	1,462,598	2,805,401	40,873,301	13,034,184	47,650,085	297,025	893,533	61,874,827	(3,123,456)	(1,564,379)	(1,162,894)	(1,758,353)	(5,427,436)	(7,965,008)	
84002	19,740,474		15,897,178	7,043,357	73,989,536	3,237,743	10,736,017	95,006,653	28,853,680	105,482,650	657,523	21,079,235	156,073,088	(11,307,442)	(7,856,083)	(6,048,438)	(6,565,717)	(12,514,541)	(16,774,214)	
84003	18,486,794		15,685,900	6,596,047	69,290,603	3,032,120	812,347	79,731,117	27,021,239	98,783,650	615,765	10,731,524	137,152,178	(9,791,007)	(6,558,840)	(5,258,111)	(6,029,265)	(12,645,288)	(17,138,550)	
84004	66,665	, , ,	9,382	23,786	249,867	10,934	184,032	468,619	97,440	356,221	2,220	367,084	822,965	(82,487)	(70,832)	(42,277)	(8,816)	(68,590)	(81,344)	
84005	193,689	•	283,581	69,108	725,968	31,768	623,355	1,450,199	283,106	1,034,971	6,451	213,966	1,538,494	16,661	50,520	30,112	(17,501)	(58,468)	(109,619)	
84006	896,061	•	1,272,516	319,712	3,358,537	146,968	2,045,870	5,871,087	1,309,728	4,788,074	29,846	159,579	6,287,227	37,642	194,304	235,253	130,326	(230,572)	(783,093)	
84009	102,189		108	36,461	383,014	16,761	643,527	1,079,763	149,364	546,042	3,404	627,430	1,326,240	(140,717)	(122,850)	(27,885)	15,102	33,604	(3,731)	
84010	1,986	, , ,	(98,266)	709	7,443	326	68,329	76,807	2,902	10,611	66	717,337	730,916	(101,003)	(100,656)	(108,541)	(116,398)	(122,713)	(104,798)	
84011	58,173	, , ,	(1,134)	20,756	218,037	9,541	46,015	294,349	85,028	310,843	1,938	205,054	602,863	(81,303)	(71,131)	(45 <i>,</i> 975)	(27,415)	(35,479)	(47,211)	
84101	1,412,091		1,365,362	503,831	5,292,679	231,605	939,341	6,967,456	2,063,985	7,545,470	47,034	551,879	10,208,368	(580,660)	(333,770)	(132,770)	(177,449)	(766,989)	(1,249,274)	
84203	6,061,202		5,558,624	2,162,623	22,718,072	994,131	201,119	26,075,945	8,859,361	32,387,856	201,889	2,857,874	44,306,980	(2,794,402)	(1,734,684)	(1,478,823)	(2,072,069)	(4,300,516)	(5,850,541)	
84207	7,728,138	· · · · · · · · · · · · · · · · · · ·	9,156,402	2,757,382	28,965,938	1,267,534	7,494,769	40,485,623	11,295,839	41,295,081	257,412	301	52,848,633	(1,493,852)	(142,717)	196,598	(750,755)	(3,961,245)	(6,211,039)	
84208	1,593,024	• • • • • • • • • • • • • • • • • • • •	1,500,387	568,387	5,970,835	261,281	54,294	6,854,797	2,328,445	8,512,277	53,061	592,135	11,485,918	(694,981)	(416,458)	(349,136)	(489,292)	(1,141,735)	(1,539,519)	
84209	5,964,979		7,727,706	2,128,291	22,357,420	978,349	8,228,237	33,692,297	8,718,717	31,873,695	198,684	218	40,791,314	(492,714)	550,157	767,954	58,508	(2,832,291)	(5,150,631)	
84210	1,948,913	, , ,	1,228,055	695,368	7,304,749	319,652	151,900	8,471,669	2,848,631	10,413,962	64,915	3,328,779	16,656,287	(1,457,769)	(1,117,019)	(992,422)	(1,105,403)	(1,510,622)	(2,001,383)	
84211	2,887,581		2,250,247	1,030,282	10,822,980	473,608	2,322,888	14,649,758	4,220,635	15,429,704	96,181	4,534,562	24,281,082	(1,729,168)	(1,224,306)	(1,008,810)	(1,081,107)	(1,725,701)	(2,862,232)	
84212	5,717,758		5,891,867	2,040,083	21,430,804	937,801	1,670,806	26,079,494	8,357,365	30,552,672	190,449	537,704	39,638,190	(1,987,854)	(988,190)	(612,469)	(1,245,689)	(3,550,739)	(5,173,755)	
84213	139,927		(251,713)	49,926	524,463	22,950	739,836	1,337,175	204,525	747,696	4,661	3,236,291	4,193,173	(444,547)	(420,078)	(403,493)	(421,096)	(539,545)	(627,239)	
84214	171,489		127,053	61,187	642,759	28,127	19,253	751,326	250,657	916,345	5,712	195,321	1,368,035	(109,275)	(79,293)	(65,824)	(71,361)	(133,780)	(157,176)	
84215	608,483	,	793,025	217,105	2,280,663	99,801	1,239,402	3,836,971	889,390	3,251,411	20,268	212,162	4,373,231	(45,533)	60,853	168,470	58,746	(234,321)	(544,475)	
84301	8,809,889	` , , ,	3,971,559	3,143,349	33,020,465	1,444,958	22,775	37,631,547	12,876,982	47,075,389	293,443	17,225,415	77,471,229	(8,169,471)	(6,629,139)	(4,479,599)	(4,871,915)	(7,165,897)	(8,523,661)	
84401	2,010,536	(665,336)	1,345,200	717,355	7,535,717	329,759	-	8,582,831	2,938,701	10,743,240	66,968	2,608,121	16,357,030	(1,425,547)	(1,074,026)	(892,881)	(978,050)	(1,465,056)	(1,938,639)	
84501	2,065,579		1,226,675	736,994	7,742,024	338,787	2,012,376	10,830,181	3,019,155	11,037,360	68,801	3,504,189	17,629,505	(1,619,928)	(1,258,783)	(583,118)	(604,881)	(1,114,934)	(1,617,680)	
84601	5,807,437		7,018,547	2,072,081	21,766,932	952,510	5,378,535	30,170,058	8,488,445	31,031,871	193,436	224	39,713,976	(984,762)	30,565	282,895	(443,335)	(3,201,411)	(5,227,870)	
84603	10,976,540	(244,799)	10,731,741	3,916,405	41,141,319	1,800,323	1,334,596	48,192,643	16,043,870	58,652,826	365,611	1,364,994	76,427,301	(4,395,181)	(2,476,099)	(1,727,340)	(2,500,761)	(6,962,898)	(10,172,379)	
84604	11,064,847	7,511,040	18,575,887	3,947,913	41,472,302	1,814,806	30,419,602	77,654,623	16,172,943	59,124,689	368,552	331	75,666,515	3,327,268	5,261,711	4,879,600	2,105,475	(4,238,048)	(9,347,898)	
84605	3,327,101		3,124,424	1,187,102	12,470,351	545,696	133,671	14,336,820	4,863,059	17,778,266	110,820	1,345,200	24,097,345	(1,460,700)	(879,002)	(712,380)	(1,057,827)	(2,409,810)	(3,240,806)	
84606	29,192	(26,640)	2,552	10,415	109,413	4,788	44,993	169,609	42,668	155,984	972	147,822	347,446	(37,678)	(32,575)	(26,175)	(12,007)	(30,119)	(39,283)	