

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, 2023





April 10, 2024

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

Dear Members of the Board:

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

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

This report complements the actuarial valuation report as of June 30, 2022, provided for GASB Statement No. 74 purposes, which was also provided to the Board and should be considered together as a complete report for the measurement period that ended June 30, 2023. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2023, using generally accepted actuarial principles. Please see the actuarial valuation report as of June 30, 2022 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

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

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

This report provides the collective OPEB amounts under GASB Statement No. 75 which will be allocated to participating employers. The proportionate 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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Table of Contents

	<u>Page</u>
Section 1 Discussion.....	2
Section 2 Accounting Exhibits.....	7
Appendix A Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and Implicit Subsidy	
Appendix B Allocation of the OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB	



SECTION 1



DISCUSSION

Discussion

Accounting Standards

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

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

The following discussion provides a summary of the information that is required to be disclosed under this new accounting standard. A number of these disclosure items are provided in this report. However, certain information, such as notes regarding accounting policies and investments, is not included in this report. As a result, the 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, 2023.

Notes to Financial Statements

Paragraphs 89 through 98 of GASB Statement No. 75 discuss the note disclosures and RSI for cost-sharing employers. We recommend that employers review these paragraphs 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, 2022. Update procedures were used to roll forward the total OPEB liability to the measurement date of June 30, 2023. Please refer to the GASB Statement No. 74 valuation report for fiscal year ending June 30, 2022 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 3.86% (based on the daily rate closest to but not later than the measurement date of the Fidelity “20-Year Municipal GO AA Index”); and the resulting Single Discount Rate is 3.86%. 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, 2022:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	99,509
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	1,623
Active Plan Members	<u>186,168</u>
Total Plan Members	287,300



Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2023 fiscal year, the expected remaining service lives of all employees was approximately 1,965,901. Additionally, the total plan membership (active employees and inactive employees) was 287,300. 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 6.8430.

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 four 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

Exhibit 1

Schedule of the Employers' Collective Net OPEB Liability

Fiscal Year Ending	Total OPEB Liability	Plan Fiduciary Net Position	Employers Net OPEB Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	Covered Payroll	Net OPEB Liability as a Percentage of Covered Payroll
(1)	(2)	(3)	(4)	(5)	(6)	(7)
June 30, 2017	\$ 14,659,610,970	\$ 1,114,774,760	\$ 13,544,836,210	7.60%	\$ 8,437,059,071	160.54%
June 30, 2018	15,387,115,010	1,216,530,062	14,170,584,948	7.91%	8,614,421,372	164.50%
June 30, 2019	16,516,264,617	1,394,740,049	15,121,524,568	8.44%	8,748,981,785	172.84%
June 30, 2020	19,703,745,672	1,652,299,185	18,051,446,487	8.39%	9,261,422,144	194.91%
June 30, 2021	22,506,597,989	1,683,416,992	20,823,180,997	7.48%	9,367,714,944	222.29%
June 30, 2022	16,835,502,593	1,623,661,403	15,211,841,190	9.64%	9,846,492,976	154.49%
June 30, 2023	14,749,639,155	1,658,152,923	13,091,486,232	11.24%	10,483,088,096	124.88%

The single discount rate changed from 3.69% as of June 30, 2022 to 3.86% as of June 30, 2023.
 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



Exhibit 2

Schedule of Changes in the Employers' Collective Net OPEB Liability for the Measurement Period Ending June 30, 2023

Total OPEB liability	
Service cost	\$ 474,883,891
Interest on the total OPEB liability	619,463,139
Changes of benefit terms	0
Difference between expected and actual experience of the total OPEB liability	(2,243,529,371)
Changes of assumptions	(366,029,880)
Benefit payments	(570,651,217)
Net change in total OPEB liability	<u>(2,085,863,438)</u>
Total OPEB liability – beginning	<u>16,835,502,593</u>
Total OPEB liability – ending (a)	\$ 14,749,639,155
Plan fiduciary net position	
Contributions – employer	\$ 600,558,700
Contributions – nonemployer contributing entities	2,375,300
Net investment income	3,148,444
Benefit payments	(570,651,217)
OPEB plan administrative expense	(939,707)
Other	0
Net change in plan fiduciary net position	<u>34,491,520</u>
Plan fiduciary net position – beginning	<u>1,623,661,403</u>
Plan fiduciary net position – ending (b)	\$ 1,658,152,923
Net OPEB liability - Ending (a) - (b)	\$ 13,091,486,232
Plan fiduciary net position as a percentage of the total OPEB liability	11.24 %
Covered-employee payroll	\$ 10,483,088,096
Net OPEB liability as a percentage of covered-employee payroll	124.88 %



Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2023 fiscal year, the expected remaining service lives of all employees was approximately 1,965,901. Additionally, the total plan membership (active employees and inactive employees) was 287,300. 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 6.8430.

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

Exhibit 3

Statement of Outflows and Inflows Arising from Current Reporting Period For Fiscal Year Ending June 30, 2023

	Recognition Period (or amortization years)	Total (Inflow) or Outflow	2023 Recognized in current OPEB expense	Deferred (Inflow) or Outflow in future expense
<u>Due to Liabilities:</u>				
Differences in expected and actual experience	6.8430	\$ (2,243,529,371)	\$ (327,857,573)	\$ (1,915,671,798)
Assumption changes	6.8430	\$ (366,029,880)	\$ (53,489,680)	\$ (312,540,200)
<u>Due to Assets:</u>				
Net Difference between projected and actual earnings on OPEB plan investments	5.0000	\$ 41,933,212	\$ 8,386,642	\$ 33,546,570
Total		\$ (2,567,626,039)	\$ (372,960,611)	\$ (2,194,665,428)

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.



Exhibit 4

Components of Collective OPEB Expense for the Fiscal Year Ending June 30, 2023

1. Service Cost	\$	474,883,891
2. Interest on the Total OPEB Liability		619,463,139
3. Current-Period Benefit Changes		0
4. Employee Contributions		0
5. Projected Earnings on Plan Investments		(45,081,656)
6. OPEB Plan Administrative Expense		939,707
7. Other Changes in Plan Fiduciary Net Position		0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		(749,036,508)
9. Recognition of Outflow (Inflow) of Resources due to Assets		30,066,005
10. Total Aggregate OPEB Expense	\$	331,234,578



Exhibit 5

Deferred Outflows and Inflows Related to OPEB

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 231,611,612	\$ 2,983,251,717
Changes in assumptions	\$ 2,626,304,508	\$ 4,206,135,073
Net difference between projected and actual earnings on OPEB plan investments	\$ 144,015,646	\$ 12,539,082
Changes in proportion and differences between contributions and proportionate share of contributions	TBD	TBD
Contributions subsequent to the measurement date	TBD	
Total	\$ 3,001,931,766	\$ 7,201,925,872

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, 2023) and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow related to OPEB. See paragraph 68 of GASB Statement No. 75 for cost-sharing employers. It's important to note that employer contributions also include the implicit subsidy. Each employer's implicit subsidy for the year ending June 30, 2024 is provided in Appendix A.

Exhibit 6

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

Year Ending June 30	Net Deferred Outflows (Inflows)
2024	\$ (559,003,833)
2025	(512,588,526)
2026	(597,727,846)
2027	(973,274,140)
2028	(1,235,924,028)
Thereafter	(321,475,733)
Total	\$ (4,199,994,106)



Exhibit 7

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

	Remaining Recognition Period (or amortization)	Total (Inflow) or Outflow at Beginning of Measurement Period	Measurement Year						Total remaining (Inflow) or Outflow at End of Measurement	
			2023	2024	2025	2026	2027	2028		Thereafter
Due to Liabilities:										
Differences in Experience										
2023	6.8430	(2,243,529,371)	(327,857,573)	(327,857,573)	(327,857,573)	(327,857,573)	(327,857,573)	(327,857,573)	(276,383,933)	(1,915,671,798)
2022	5.9150	(918,502,819)	(155,283,655)	(155,283,655)	(155,283,655)	(155,283,655)	(155,283,655)	(142,084,544)	0	(763,219,164)
2021	4.9290	(168,819,455)	(34,250,245)	(34,250,245)	(34,250,245)	(34,250,245)	(31,818,475)	0	0	(134,569,210)
2020	4.1390	251,111,667	60,669,647	60,669,647	60,669,647	60,669,647	8,433,079	0	0	190,442,020
2019	3.1330	(249,053,689)	(79,493,677)	(79,493,677)	(79,493,677)	(10,572,658)	0	0	0	(169,560,012)
2018	2.2030	75,392,027	34,222,435	34,222,435	6,947,157	0	0	0	0	41,169,592
2017	1.2460	(1,172,712)	(941,179)	(231,533)	0	0	0	0	0	(231,533)
Total			\$ (502,934,247)	\$ (502,224,601)	\$ (529,268,346)	\$ (467,294,484)	\$ (506,526,624)	\$ (469,942,117)	\$ (276,383,933)	\$ (2,751,640,105)
Assumption Changes										
2023	6.8430	(366,029,880)	(53,489,680)	(53,489,680)	(53,489,680)	(53,489,680)	(53,489,680)	(53,489,680)	(45,091,800)	(312,540,200)
2022	5.9150	(4,605,892,391)	(778,680,032)	(778,680,032)	(778,680,032)	(778,680,032)	(778,680,032)	(712,492,231)	0	(3,827,212,359)
2021	4.9290	1,672,221,181	339,261,753	339,261,753	339,261,753	339,261,753	315,174,169	0	0	1,332,959,428
2020	4.1390	1,246,505,419	301,161,009	301,161,009	301,161,009	301,161,009	41,861,383	0	0	945,344,410
2019	3.1330	511,151,476	163,150,806	163,150,806	163,150,806	21,699,058	0	0	0	348,000,670
2018	2.2030	(29,640,379)	(13,454,553)	(13,454,553)	(2,731,273)	0	0	0	0	(16,185,826)
2017	1.2460	(254,248,252)	(204,051,564)	(50,196,688)	0	0	0	0	0	(50,196,688)
Total			\$ (246,102,261)	\$ (92,247,385)	\$ (31,327,417)	\$ (170,047,892)	\$ (475,134,160)	\$ (765,981,911)	\$ (45,091,800)	\$ (1,579,830,565)
Due to Assets:										
Investment Experience										
2023	5.0000	41,933,212	8,386,642	8,386,642	8,386,642	8,386,642	8,386,644	0	0	33,546,570
2022	4.0000	124,911,555	31,227,889	31,227,889	31,227,889	31,227,888	0	0	0	93,683,666
2021	3.0000	25,178,114	8,392,704	8,392,704	8,392,706	0	0	0	0	16,785,410
2020	2.0000	(25,078,164)	(12,539,082)	(12,539,082)	0	0	0	0	0	(12,539,082)
2019	1.0000	(5,402,148)	(5,402,148)	0	0	0	0	0	0	0
Total			\$ 30,066,005	\$ 35,468,153	\$ 48,007,237	\$ 39,614,530	\$ 8,386,644	\$ 0	\$ 0	\$ 131,476,564
Total Recognized in Future Expense				\$ (559,003,833)	\$ (512,588,526)	\$ (597,727,846)	\$ (973,274,140)	\$ (1,235,924,028)	\$ (321,475,733)	\$ (4,199,994,106)

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



Exhibit 8

Actuarial Assumptions and Methods

Valuation Date: June 30, 2022

Methods and Assumptions:

Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.25%
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation
Single Discount Rate	3.86% as of June 30, 2023
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 13 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 3.69% as of June 30, 2022 to 3.86% as of June 30, 2023.



Exhibit 9

Asset Allocation and Real Return Assumptions

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Allocation-Weighted Long-Term Expected Real Rate of Return</u>
U.S. Domestic Fixed Income	80.00 %	0.95 %	0.76 %
Cash	20.00 %	0.35 %	0.07 %
Total	100.00 %		0.83 %
Expected Inflation			2.25 %
Total Return			3.08 %
Investment Return Assumption			2.75 %

Exhibit 10

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

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 3.86%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

1% Decrease	Current Single Discount Rate Assumption	1% Increase
2.86%	3.86%	4.86%
\$ 15,453,969,157	\$ 13,091,486,232	\$ 11,186,124,585

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:

1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
\$ 10,870,392,254	\$ 13,091,486,232	\$ 15,945,111,529



APPENDIX A

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

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

Participating Employer (1)	Payroll (2)	Proportionate Share (3)	Employer Contributions for Plan Year Ending June 30, 2023			Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2023 (7)	Implicit Subsidy Year Ending 6/30/2024 (8)	Net OPEB Liability 6/30/2022 (9)	Net OPEB Liability as of June 30, 2023				
			6.25% Surcharge Contribution (Derived from Payroll) (4)	Implicit Subsidy (5)	Total Employer Contribution (4) + (5) (6)				Baseline Discount Rate 3.86% (10)	Discount Rate Less 1.00% 2.86% (11)	Discount Rate Plus 1.00% 4.86% (12)	Health Care Trend Rate % Decrease (13)	Health Care Trend Rate % Increase (14)
Aggregate	10,484,025,261	100.00%	655,251,579	(54,634,306)	600,617,273	2,375,300	3,241,013	15,211,841,190	13,091,486,232	15,453,969,157	11,186,124,585	10,870,392,254	15,945,111,529
Employer													
10001	369,800	0.003527%	23,112	(1,927)	21,185	84	114	524,656	461,737	545,061	394,535	383,399	562,384
10002	1,800,183	0.017171%	112,511	(9,381)	103,130	408	557	2,439,675	2,247,939	2,653,601	1,920,769	1,866,555	2,737,935
10100	9,154,578	0.087319%	572,161	(47,706)	524,455	2,074	2,830	14,034,749	11,431,355	13,494,251	9,767,612	9,491,918	13,923,112
10200	9,578,378	0.091362%	598,649	(49,915)	548,734	2,170	2,961	13,301,234	11,960,644	14,119,055	10,219,867	9,931,408	14,567,773
10300	26,379,169	0.253218%	1,661,198	(138,609)	1,522,589	6,022	8,217	37,880,527	33,189,667	39,179,057	28,359,175	27,558,727	40,424,206
10600	3,282,206	0.031307%	205,138	(17,104)	188,034	744	1,015	4,190,102	4,098,552	4,838,174	3,502,040	3,491,936	4,991,936
10900	1,414,610	0.013493%	88,413	(7,372)	81,041	320	437	1,939,358	1,766,434	2,085,204	1,509,344	1,466,742	2,151,474
12300	646,045	0.006162%	40,378	(3,367)	37,011	146	200	954,391	806,697	952,274	689,289	669,834	982,538
13300	2,869,032	0.027366%	179,315	(14,951)	164,364	650	887	4,097,614	3,582,616	4,229,133	3,061,195	2,974,792	4,363,539
13600	1,980,459	0.018890%	123,779	(10,320)	113,459	449	612	2,790,764	2,472,982	2,919,255	2,113,059	2,053,417	3,012,032
13700	999,511	0.009534%	62,469	(5,209)	57,260	226	309	1,479,504	1,248,142	1,473,381	1,066,485	1,036,383	1,520,207
20101	1,983,121	0.018916%	123,945	(10,335)	113,610	449	613	2,977,718	2,476,386	2,923,273	2,115,967	2,056,243	3,016,177
20102	45,173,225	0.430877%	2,823,327	(235,407)	2,587,920	10,235	13,965	60,298,217	56,408,203	66,587,599	48,198,438	46,838,020	68,703,818
20108	245,874	0.002345%	15,367	(1,281)	14,086	56	76	338,920	306,995	362,396	262,315	254,911	373,913
20200	2,091,700	0.019951%	130,731	(10,900)	119,831	474	647	2,949,424	2,611,882	3,083,221	2,231,744	2,168,572	3,181,209
20300	2,134,625	0.020361%	133,414	(11,124)	122,290	484	660	2,969,656	2,665,558	3,146,583	2,277,607	2,213,321	3,246,584
20400	17,638,789	0.168244%	1,102,424	(91,919)	1,010,505	3,996	5,455	25,141,523	22,025,940	26,000,376	18,819,983	18,288,783	26,826,693
20500	5,324,613	0.050511%	370,288	(30,874)	339,414	1,342	1,832	8,676,530	7,988,130	8,733,193	6,321,391	6,142,967	9,010,742
20600	20,275,125	0.193391%	1,267,195	(105,658)	1,161,537	4,594	6,268	31,134,075	25,317,756	29,886,585	21,632,958	21,022,360	30,836,411
21100	1,687,205	0.016093%	105,450	(8,792)	96,658	382	522	2,096,952	2,106,813	2,487,007	1,800,183	1,749,372	2,566,047
21400	63,552,292	0.606182%	3,972,018	(331,183)	3,640,835	14,399	19,646	86,475,514	79,358,233	93,679,179	67,808,274	65,894,361	96,656,396
22100	2,079,973	0.019839%	129,998	(10,839)	119,159	471	643	3,119,492	2,597,220	3,065,913	2,219,215	2,156,577	3,163,351
22200	91,722	0.000875%	5,733	(478)	5,255	21	28	137,819	114,551	135,222	97,879	95,116	139,520
30100	624,896,530	5.960461%	39,056,033	(3,256,457)	35,799,576	141,574	193,180	908,614,227	780,312,925	921,127,798	666,744,596	647,925,489	950,402,151
30200	51,370,759	0.489991%	3,210,672	(267,703)	2,942,969	11,639	15,881	78,400,156	64,147,104	75,723,058	54,811,004	78,129,611	108,129,611
30300	452,600,353	4.317048%	28,287,522	(2,358,589)	25,928,933	102,543	139,916	649,979,613	565,165,745	667,155,266	482,910,368	469,280,161	688,358,118
30400	50,350,546	0.480260%	3,146,909	(262,387)	2,884,522	11,408	15,565	76,747,390	62,873,172	74,219,232	52,706,146	57,577,993	76,577,993
30500	331,499,116	3.161945%	20,718,695	(1,727,507)	18,991,188	75,106	102,479	482,084,544	413,944,594	488,646,005	353,699,107	343,715,824	504,175,657
30600	33,734,917	0.321774%	2,108,432	(175,799)	1,932,633	7,643	10,429	45,576,045	42,124,999	49,726,855	35,994,041	34,978,096	51,307,223
30700	26,965,276	0.028284%	1,853,330	(154,553)	1,698,777	672	917	185,330,939	170,227,996	4,371,001	3,163,883	3,074,582	4,509,915
30800	17,150,721	0.163589%	1,071,920	(89,376)	982,544	3,886	5,302	25,823,252	21,416,231	25,280,994	18,299,369	17,782,766	26,084,448
30900	4,188,049	0.039947%	261,753	(21,825)	239,928	949	1,295	6,338,014	5,229,656	6,173,397	4,468,521	4,342,396	6,369,594
31100	13,464,801	0.128432%	841,550	(70,168)	771,382	3,051	4,162	19,390,686	16,813,658	19,847,842	14,366,564	13,961,062	20,478,626
31102	9,096,002	0.086761%	568,500	(47,401)	521,099	2,061	2,812	13,310,817	11,358,304	13,408,018	9,705,194	9,431,261	13,834,138
31104	24,744,630	0.236022%	1,546,539	(128,949)	1,417,590	5,606	7,650	36,626,006	30,898,788	36,474,767	26,401,715	25,656,517	37,633,971
31105	5,476,789	0.052239%	342,299	(28,540)	313,759	1,241	1,693	5,960,912	6,838,861	8,072,999	5,843,520	5,678,584	8,329,567
31107	10,897,357	0.103943%	681,085	(56,789)	624,296	2,469	3,369	14,826,669	13,607,684	16,063,319	11,627,193	11,299,012	16,573,827
31108	45,101,097	0.430189%	2,818,819	(235,031)	2,583,788	10,218	13,942	64,996,851	56,318,134	66,481,275	48,121,477	46,763,232	68,594,116
31113	5,647,912	0.053872%	352,994	(29,433)	323,561	1,280	1,746	8,561,528	7,052,645	8,325,362	6,026,189	5,856,098	8,859,950
31121	15,224,701	0.145218%	951,544	(79,339)	872,205	3,449	4,707	23,858,708	19,011,194	22,441,946	16,244,266	15,785,766	23,155,172
31123	46,314,440	0.441762%	2,894,653	(241,354)	2,653,299	10,493	14,318	68,883,020	57,833,211	68,269,763	49,416,048	48,021,262	70,439,444
31124	19,536,023	0.186532%	1,185,326	(101,914)	1,103,411	4,431	6,046	29,110,900	24,419,811	28,826,598	20,865,702	20,776,760	29,742,735
31126	26,693,526	0.254611%	1,668,345	(139,105)	1,529,240	6,048	8,252	37,504,398	33,332,364	39,347,505	28,481,104	27,677,214	40,598,008
31138	11,632,191	0.110952%	727,012	(60,618)	666,394	2,635	3,596	17,363,252	14,525,266	17,146,488	12,411,229	12,060,918	17,691,420
31140	44,453,497	0.424012%	2,778,344	(231,656)	2,546,688	10,072	13,742	66,138,499	55,509,473	65,526,684	47,430,511	46,091,768	67,609,186
31142	24,388,784	0.232628%	1,524,299	(127,095)	1,397,204	5,526	7,540	35,344,105	30,454,463	35,950,259	26,022,058	25,287,576	37,092,794
31143	12,898,466	0.123030%	806,154	(67,217)	738,937	2,922	3,987	20,610,828	16,106,456	19,013,018	13,762,289	13,373,844	19,617,271
31146	18,665,605	0.178038%	1,166,600	(97,270)	1,069,330	4,229	5,770	27,282,741	23,307,820	27,513,398	19,915,552	19,353,429	28,388,358
31200	4,000,448	0.038158%	250,028	(20,847)	229,181	906	1,237	5,768,330	4,995,449	5,896,926	4,268,401	4,147,924	6,084,336
31300	33,704,429	0.321484%	2,106,527	(175,641)	1,930,886	7,636	10,419	50,110,239	42,087,034	49,682,038	35,961,601	34,946,572	51,260,982
31400	107,457,121	1.024961%	6,716,070	(559,980)	6,156,090	24,346	33,219	158,822,727	134,182,628	158,397,157	114,653,414	111,417,281	163,431,175
31600	30,679,137	0.292627%	1,917,446	(159,755)	1,757,571	6,951	9,484	45,674,314	38,309,223	45,222,486	32,733,621	31,809,703	46,659,702
31700	104,170,124	0.993608%	6,510,633	(542,851)	5,967,782	23,601	32,203	149,537,875	130,078,055	153,551,874	111,146,229	108,009,087	158,431,904
40100	193,473,157	1.845409%	12,092,072	(1,008,226)	11,083,846	43,834	59,810	270,845,920	241,591,465	285,188,938	206,429,750	200,603,197	294,252,523
40200	203,499,581	1.941044%	12,718,724	(1,060,476)	11,658,248	46,106	62,909	301,229,291	254,111,508	299,968,341	217,127,600	210,999,097	309,501,631
40700	35,579,752	0.339371%	2,223,735	(185,413)	2,038,322	8,061	10,999	49,848,747	44,428,708	52,446,290	37,962,663	36,890,959	54,113,084
40900	234,265,944	2.234504%	14,641,622	(1,220,806)	13,420,816	53,076	72,421	304,397,661	292,529,784	345,319,559	249,954,001		

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

Participating Employer	Payroll	Proportionate Share	Employer Contributions for Plan Year Ending June 30, 2023			Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2023	Implicit Subsidy Year Ending 6/30/2024	Net OPEB Liability 6/30/2022	Net OPEB Liability as of June 30, 2023				
			6.25% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)				Baseline Discount Rate 3.86%	Discount Rate Less 1.00% 2.86%	Discount Rate Plus 1.00% 4.86%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Aggregate	10,484,025,261	100.00%	655,251,579	(54,634,306)	600,617,273	2,375,300	3,241,013	15,211,841,190	13,091,486,232	15,453,969,157	11,186,124,585	10,870,392,254	15,945,111,529
Employer													
51902	3,150,061	0.030046%	196,879	(16,415)	180,464	714	974	4,506,356	3,933,468	4,643,300	3,360,983	3,266,118	4,790,868
52000	3,441,475	0.032826%	215,092	(17,934)	197,158	780	1,064	5,076,039	4,297,411	5,072,920	3,671,957	3,568,315	5,234,142
52200	19,894,174	0.189757%	1,243,386	(103,672)	1,139,714	4,507	6,150	28,196,060	24,842,012	29,324,988	21,226,454	20,627,330	30,256,965
52600	3,773,638	0.035994%	235,852	(19,665)	216,187	855	1,167	5,557,494	4,712,150	5,562,502	4,026,334	3,912,689	5,739,283
53200	3,674,715	0.035035%	229,670	(19,150)	210,520	833	1,136	5,191,041	4,588,697	5,416,771	3,920,849	3,810,181	5,588,921
53300	384,720	0.003670%	24,045	(2,005)	22,040	87	119	430,951	480,458	567,161	410,531	398,943	585,186
53900	1,456,873	0.013896%	91,055	(7,592)	83,463	330	450	2,026,369	1,819,193	2,147,484	1,554,424	1,510,550	2,215,733
54100	2,950,703	0.028145%	184,419	(15,377)	169,042	669	912	4,599,909	3,684,599	4,349,520	3,148,335	3,059,472	4,487,752
54200	81,279,370	0.775272%	5,079,983	(423,564)	4,656,419	18,415	25,127	110,644,544	101,494,627	119,810,296	86,722,892	84,275,107	123,617,985
54300	51,790,710	0.493996%	3,236,919	(269,891)	2,967,028	11,734	16,010	70,500,191	64,671,418	76,341,989	55,259,008	53,699,303	78,768,213
54400	41,000	0.000391%	2,562	(214)	2,348	9	13	61,912	51,188	60,425	43,738	42,503	62,345
60100	8,831,124	0.084234%	551,945	(46,021)	505,924	2,001	2,730	12,277,173	11,027,483	13,017,496	9,422,520	9,156,566	13,431,205
60400	50,891,649	0.485421%	3,180,728	(265,206)	2,915,522	11,530	15,733	75,526,183	63,548,823	75,016,812	54,299,798	52,767,167	77,400,920
60500	2,859,325	0.027273%	178,708	(14,900)	163,808	648	883	3,978,809	3,570,441	4,214,761	3,050,792	2,964,682	4,348,710
60800	8,023,122	0.076527%	501,445	(41,810)	459,635	1,818	2,480	11,863,106	10,018,522	11,826,459	8,560,406	8,318,785	12,202,315
60900	2,143,774	0.020448%	133,986	(11,172)	122,814	486	663	3,243,469	2,676,947	3,160,028	2,287,339	2,222,778	5,230,456
61000	75,203,983	0.717320%	4,700,249	(391,903)	4,308,346	17,039	23,248	124,887,239	93,907,849	110,854,412	80,240,919	77,975,498	114,377,474
61200	2,268,620	0.021639%	141,789	(11,822)	129,967	514	701	3,089,221	2,832,867	3,344,084	2,420,565	2,352,244	3,500,363
62200	3,031,852	0.028919%	189,491	(15,800)	173,691	687	937	4,251,710	3,785,927	4,469,133	3,234,915	3,143,609	4,611,167
62500	1,191,144	0.011361%	74,446	(6,207)	68,239	270	368	1,572,904	1,487,324	1,755,725	1,270,856	1,234,985	1,811,524
62700	3,537,463	0.033741%	221,091	(18,434)	202,657	801	1,094	4,323,510	4,417,198	5,214,324	3,774,310	3,667,779	5,380,400
63000	8,596,774	0.081999%	537,298	(44,800)	492,498	1,948	2,658	12,351,711	10,734,888	12,672,100	9,172,510	8,913,613	13,074,832
63500	5,919,173	0.056459%	369,948	(30,846)	339,102	1,341	1,830	8,500,681	7,391,322	8,725,156	6,315,574	6,137,315	9,002,451
63700	2,132,196	0.020338%	133,262	(11,112)	122,150	483	659	2,886,599	2,662,546	3,143,028	2,275,034	2,210,820	3,242,917
63800	251,441	0.002398%	15,715	(1,310)	14,405	57	78	365,388	313,934	370,586	268,243	260,672	382,364
64100	1,159,650	0.011061%	72,478	(6,043)	66,435	263	358	1,559,670	1,448,049	1,709,364	1,237,297	1,202,374	1,763,689
66600	1,265,465	0.012070%	79,092	(6,594)	72,498	287	391	1,751,035	1,580,142	1,865,294	1,350,165	1,312,056	1,924,575
67000	350,417	0.003342%	21,901	(1,826)	20,075	79	108	561,165	516,472	516,472	373,840	363,289	532,886
67100	8,478,307	0.080869%	529,894	(44,182)	485,712	1,921	2,621	12,715,578	10,586,954	12,497,470	9,046,107	8,790,778	12,894,652
67200	261,586	0.002495%	16,349	(1,363)	14,986	59	81	315,341	326,633	385,577	279,094	271,216	397,816
67300	7,718,878	0.073625%	482,430	(40,225)	442,205	1,749	2,386	10,596,569	9,638,607	11,377,985	8,235,784	8,003,326	11,739,588
67400	6,063,187	0.057833%	378,949	(31,597)	347,352	1,374	1,874	8,421,884	7,571,199	8,937,494	6,465,271	6,286,674	9,221,536
67500	7,093,808	0.067663%	443,363	(36,967)	406,396	1,607	2,193	10,534,656	8,858,092	10,456,619	7,568,867	7,355,234	10,788,941
67600	793,084	0.007565%	49,568	(4,133)	45,435	180	245	1,202,648	990,371	1,169,093	846,230	822,345	1,206,248
67800	16,938,949	0.161569%	1,058,684	(88,272)	970,412	3,838	5,236	25,309,461	21,151,783	24,968,823	18,073,310	17,563,184	25,762,357
67900	776,583	0.007407%	48,536	(4,047)	44,489	176	240	883,047	969,686	1,144,675	828,556	805,170	1,181,054
68000	1,187,418	0.011326%	74,214	(6,188)	68,026	269	367	1,273,535	1,482,742	1,750,317	1,266,940	1,231,181	1,805,943
68100	5,237,677	0.049959%	327,355	(27,295)	300,060	1,187	1,619	7,283,734	6,540,376	7,720,648	5,588,476	5,430,739	7,966,018
68200	30,822,890	0.293999%	1,926,431	(160,624)	1,765,807	6,983	9,529	46,537,586	38,488,839	45,434,515	32,887,994	31,958,845	46,878,467
68300	9,283,996	0.088554%	580,250	(48,381)	531,869	2,103	2,870	13,511,309	11,593,035	13,685,108	9,905,761	9,626,167	14,120,034
68400	327,738	0.003126%	20,484	(1,708)	18,776	74	101	479,781	409,240	483,091	349,678	339,808	498,444
68500	8,358,330	0.079724%	522,396	(43,557)	478,839	1,894	2,584	11,083,347	10,437,056	12,320,522	8,918,026	8,666,312	12,712,081
68600	3,236,342	0.031289%	145,396	(12,123)	133,273	527	719	2,826,969	2,904,870	3,429,081	2,482,089	2,412,031	3,538,061
68700	3,268,759	0.031178%	204,297	(17,034)	187,263	741	1,010	4,468,935	4,081,664	4,818,239	3,487,610	3,389,171	4,971,367
70709	2,159,033	0.020594%	134,940	(11,251)	123,689	489	667	3,039,326	2,696,061	3,182,590	2,303,670	2,238,649	3,283,736
71036	514,399	0.004907%	32,150	(2,681)	29,469	117	159	759,071	642,399	758,326	548,903	533,410	782,427
72110	2,369,947	0.022605%	148,122	(12,350)	135,772	537	733	3,171,060	2,959,330	3,493,370	2,528,623	2,457,252	3,604,392
72114	354,089	0.003377%	22,131	(1,845)	20,286	80	109	545,040	442,099	521,881	377,755	367,093	538,466
72116	1,021,805	0.009746%	63,863	(5,325)	58,538	231	316	1,444,212	1,275,896	1,506,144	1,090,200	1,059,428	1,554,011
72210	2,238,951	0.021356%	139,934	(11,668)	128,266	507	692	3,424,642	2,795,818	3,300,350	2,388,909	2,321,481	3,405,238
72411	86,230	0.000822%	5,389	(449)	4,940	20	27	136,146	107,612	127,032	91,950	89,355	131,069
72507	1,792,250	0.017095%	112,016	(9,340)	102,676	406	554	2,608,222	2,237,990	2,641,856	1,912,268	1,858,294	2,725,817
74306	1,278,113	0.012191%	79,882	(6,660)	73,222	290	395	2,250,136	1,893,993	2,199,983	1,363,700	1,325,210	1,943,869
74310	1,450,678	0.013837%	90,667	(7,560)	83,107	329	448	2,289,991	1,811,469	2,138,366	1,547,824	1,504,136	2,206,325
74616	1,479,172	0.014109%	92,448	(7,708)	84,740	335	457	2,152,780	1,847,078	2,180,401	1,578,250	1,533,704	2,249,696
75005	758,520	0.007235%	47,408	(3,953)	43,455	172	234	1,112,442	947,169	1,118,095	809,316	786,473	1,153,629
75011	1,900,720	0.018130%	118,795	(9,905)	108,890	431	588	2,691,735	2,373,486	2,801,805	2,028,044	1,970,802	2,890,849
80101	20,116,451	0.191877%	1,257,278	(104,831)	1,152,447	4,558	6,219	29,815,057	25,119,551	29,652,612	21,463,600	20,857,783	30,595,002
80103	876,331	0.008359%	54,771	(4,567)	50,204	199	271	1,232,615	1,094,317	1,291,797	935,048	908,656	1,332,852
80201	152,636,217	1.455893%	9,539,764	(795,417)	8,744,347	34,582	47,186	232,115,659	190,598,032	224,993,255	162,858,005</		

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

Participating Employer	Payroll	Proportionate Share	Employer Contributions for Plan Year Ending June 30, 2023			Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2023	Implicit Subsidy Year Ending 6/30/2024	Net OPEB Liability 6/30/2022	Net OPEB Liability as of June 30, 2023				
			6.25% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)				Baseline Discount Rate 3.86%	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Health Care Trend Rate % Decrease	Health Care Trend Rate % Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Aggregate	10,484,025,261	100.00%	655,251,579	(54,634,306)	600,617,273	2,375,300	3,241,013	15,211,841,190	13,091,486,232	15,453,969,157	11,186,124,585	10,870,392,254	15,945,111,529
Employer													
80603	334,607	0.0031922%	20,913	(1,744)	19,169	76	103	8,920,984	417,880	493,291	357,061	346,983	508,968
80606	1,081,515	0.0103166%	67,595	(5,636)	61,959	245	334	1,581,119	1,350,518	1,594,231	1,153,961	1,121,390	1,644,898
80701	177,615,533	1.694154%	11,100,971	(925,589)	10,175,382	40,241	54,908	240,997,549	221,789,938	261,814,037	189,510,177	184,161,185	270,134,745
80702	1,707,665	0.016288%	106,729	(8,899)	97,830	367	528	2,283,602	2,132,341	2,517,142	1,821,996	1,770,569	2,597,140
80804	5,533,863	0.052784%	345,866	(28,848)	317,018	1,254	1,711	6,826,922	6,910,210	8,157,223	5,904,484	5,737,828	8,416,468
80807	233,148,278	2.22843%	14,571,767	(1,214,981)	13,356,786	52,823	72,075	349,955,708	291,134,100	343,672,011	248,761,849	241,740,457	354,594,247
80902	13,210,286	0.126004%	825,643	(68,841)	756,802	2,993	4,084	19,944,397	16,495,796	19,472,619	14,094,964	13,697,129	20,091,478
81001	376,650,743	3.592616%	23,540,671	(1,962,801)	21,577,870	85,335	116,437	558,988,920	470,326,829	555,201,769	401,874,502	390,531,451	572,846,628
81002	7,900,621	0.075359%	493,789	(41,172)	452,617	1,790	2,442	11,265,737	9,865,613	11,645,957	8,429,752	8,191,819	12,016,077
81003	4,193,624	0.040000%	262,102	(21,854)	240,248	950	1,296	6,152,125	5,236,594	6,181,588	4,474,450	4,348,157	6,378,045
81004	3,059,685	0.029184%	191,230	(15,944)	175,286	693	946	4,513,201	3,820,619	4,510,086	3,264,559	3,172,415	4,653,421
81005	11,000,778	0.104929%	687,549	(57,327)	630,222	2,492	3,401	14,538,869	12,376,766	16,215,695	11,737,489	11,406,194	16,731,046
81102	54,952,824	0.524158%	3,434,552	(286,370)	3,148,182	12,450	16,988	83,410,937	68,620,072	81,003,216	58,632,967	56,978,031	83,577,578
81201	31,366,025	0.299179%	1,960,377	(163,454)	1,796,923	7,106	9,696	47,858,582	39,166,978	46,235,030	33,466,536	32,521,931	47,704,425
81203	1,801,331	0.017182%	112,583	(9,387)	103,196	408	557	2,671,960	2,249,379	2,655,301	1,922,000	1,867,751	2,739,689
81301	47,750,152	0.455456%	2,984,384	(248,835)	2,735,549	10,818	14,761	71,414,574	59,625,960	70,386,030	50,947,876	49,509,854	72,622,967
81501	33,731,013	0.321737%	2,108,188	(175,779)	1,932,409	7,642	10,428	50,736,662	42,120,155	49,721,137	35,989,902	34,974,074	51,301,323
81601	74,929,264	0.714699%	4,683,079	(390,471)	4,292,608	16,976	23,163	106,022,935	93,564,721	110,449,363	79,947,121	77,690,585	113,959,553
81701	32,817,931	0.313028%	2,051,121	(171,021)	1,880,100	7,435	10,145	49,340,672	40,980,018	48,375,251	35,015,702	34,027,371	49,912,664
81802	152,017,736	1.449994%	9,501,109	(792,194)	8,708,915	34,442	46,994	227,868,513	189,825,765	224,081,626	162,198,135	157,620,035	231,203,160
81805	2,565,993	0.024475%	160,375	(13,372)	147,003	581	793	3,643,236	3,204,141	3,782,359	2,660,529	2,602,566	3,902,566
81806	19,021,744	0.181436%	1,188,859	(99,126)	1,089,733	4,310	5,880	28,086,231	23,752,669	28,039,063	20,295,657	19,722,805	28,930,173
81901	26,423,643	0.252037%	1,651,478	(137,699)	1,513,779	5,987	8,169	36,973,293	32,995,389	38,949,720	28,193,173	27,397,411	40,187,581
81902	3,771,117	0.035970%	235,695	(19,652)	216,043	854	1,166	5,509,729	4,709,008	5,558,793	4,023,649	3,910,080	5,735,457
82001	25,545,178	0.243658%	1,596,574	(133,121)	1,463,453	5,788	7,897	38,609,935	31,898,454	37,654,832	27,255,887	26,486,580	38,551,540
82101	109,348,641	1.043002%	6,834,290	(569,837)	6,264,453	24,774	33,804	159,032,042	136,544,463	161,185,207	116,671,503	113,378,409	166,307,832
82106	7,775,222	0.074163%	485,951	(40,518)	445,433	1,762	2,404	11,310,004	9,709,039	11,461,127	8,295,966	8,061,809	11,825,373
82107	22,670,275	0.216236%	1,416,892	(118,139)	1,298,753	5,136	7,008	32,330,182	28,306,556	33,417,045	24,188,428	23,505,701	34,479,071
82109	8,734,022	0.083308%	545,876	(45,515)	500,361	1,979	2,700	12,465,039	10,906,255	12,874,393	9,316,937	9,055,906	13,283,554
82110	85,985	0.000820%	5,374	(448)	4,926	19	27	9,374	7,824	9,176	6,723	6,506	130,750
82201	71,462,223	0.681630%	4,466,389	(372,404)	4,093,985	16,191	22,092	97,449,793	89,235,498	105,338,890	76,247,981	74,095,855	108,686,664
82301	552,019,064	5.265335%	34,501,191	(2,876,679)	31,624,512	125,068	170,650	796,006,899	689,310,607	813,703,247	588,986,933	572,362,568	839,563,538
82306	2,521,804	0.024054%	157,613	(13,142)	144,471	571	780	3,506,938	3,149,026	3,717,298	2,690,710	2,614,764	3,835,437
82307	3,074,694	0.029327%	192,168	(16,023)	176,145	697	950	4,289,739	3,839,340	4,532,186	3,280,555	3,187,960	4,676,223
82308	2,625,502	0.025043%	164,094	(13,682)	150,412	595	812	4,001,627	3,278,501	3,870,137	2,801,341	2,722,272	3,993,134
82312	2,089,713	0.019932%	130,607	(10,890)	119,717	473	646	3,241,948	2,609,395	3,080,285	2,229,618	2,166,687	3,178,180
82313	10,079,605	0.096142%	629,975	(52,527)	577,448	2,284	3,116	18,522,394	12,586,417	14,857,755	10,754,564	10,451,013	15,329,949
82401	6,558,596	0.062558%	409,912	(34,178)	375,734	1,486	2,028	9,194,950	7,667,816	9,697,816	6,800,300	6,974,943	9,974,943
82402	64,457,268	0.614814%	4,028,579	(335,899)	3,692,680	14,604	19,926	93,919,733	80,488,290	95,013,166	68,773,860	66,832,693	98,032,778
82406	9,857,123	0.094020%	616,070	(51,367)	564,703	2,233	3,047	14,135,451	12,308,615	14,529,822	10,517,194	10,220,343	14,991,594
82503	24,314,175	0.231916%	1,519,636	(126,706)	1,392,930	5,509	7,516	24,391,427	30,361,251	35,840,227	25,942,413	25,210,179	36,979,265
82601	345,270,959	3.293305%	21,579,435	(1,799,274)	19,780,161	78,226	106,736	494,236,827	431,142,571	508,946,339	368,399,200	357,995,172	525,121,155
82602	1,075,165	0.010255%	67,198	(5,603)	61,595	244	332	1,202,040	1,342,532	1,584,805	1,147,137	1,114,759	1,635,171
82603	1,359,933	0.012972%	84,996	(7,087)	77,909	308	420	1,921,712	1,698,228	2,004,689	1,451,064	1,410,107	2,068,400
82604	762,278	0.007271%	47,642	(3,972)	43,670	173	236	1,218,164	951,882	1,123,658	813,343	790,386	1,159,369
82701	24,724,555	0.235831%	1,545,285	(128,845)	1,416,440	5,602	7,643	27,081,185	30,873,783	36,445,250	26,380,349	25,635,755	37,603,516
82702	5,001,864	0.047709%	312,617	(26,065)	286,552	1,133	1,546	7,145,002	6,245,817	7,372,934	5,336,788	5,186,155	7,607,253
82801	66,458,134	0.633899%	4,153,633	(346,326)	3,807,307	15,057	20,545	103,131,872	82,986,800	97,962,556	70,908,732	68,907,308	101,075,903
82901	96,705,856	0.922412%	6,044,116	(503,953)	5,540,163	21,910	29,895	145,423,681	120,757,440	142,549,266	103,182,156	100,269,803	147,079,622
82906	658,968	0.006286%	41,186	(3,434)	37,752	149	204	1,058,288	822,931	971,437	703,160	683,313	1,002,310
83001	37,932,532	0.361813%	2,370,783	(197,674)	2,173,109	8,594	11,726	56,944,615	47,366,699	55,914,469	40,472,853	39,330,492	57,691,486
83005	21,217,022	0.202375%	1,326,064	(110,566)	1,215,498	4,807	6,559	30,040,040	26,493,895	31,274,970	22,637,920	21,998,956	32,268,919
83101	10,931,571	0.104269%	683,223	(56,967)	626,256	2,477	3,379	16,869,476	16,113,699	11,663,660	11,334,449	11,625,808	16,625,808
83202	61,740,844	0.588904%	3,858,803	(321,744)	3,537,059	13,988	19,086	91,945,388	77,096,286	91,009,043	65,875,535	64,016,175	93,901,400
83203	16,874,225	0.161906%	1,060,889	(85,456)	975,433	3,846	5,247	18,938,415	21,195,902	25,020,903	18,111,007	17,599,817	25,816,092
83204	23,753,994	0.226573%	1,484,625	(123,787)	1,360,838	5,382	7,343	24,363,245	20,663,773	25,014,522	25,344,738	24,629,374	36,127,318
83205	139,201,723	1.327751%	8,700,108	(725,408)									

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

Participating Employer	Payroll	Proportionate Share	Employer Contributions for Plan Year Ending June 30, 2023			Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2023	Implicit Subsidy Year Ending 6/30/2024	Net OPEB Liability 6/30/2022	Net OPEB Liability as of June 30, 2023				
			6.25% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)				Baseline Discount Rate 3.86%	Discount Rate Less 1.00% 2.86%	Discount Rate Plus 1.00% 4.86%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Aggregate	10,484,025,261	100.00%	655,251,579	(54,634,306)	600,617,273	2,375,300	3,241,013	15,211,841,190	13,091,486,232	15,453,969,157	11,186,124,585	10,870,392,254	15,945,111,529
Employer													
84011	693,602	0.006616%	43,350	(3,615)	39,735	157	214	967,017	866,133	1,022,435	740,074	719,185	1,054,929
84101	16,673,844	0.159040%	1,042,115	(86,890)	955,225	3,778	5,155	23,473,544	20,820,700	24,577,993	17,790,413	17,288,272	25,359,105
84203	68,115,948	0.649712%	4,257,247	(354,966)	3,902,281	15,433	21,057	100,756,847	85,056,957	100,406,292	72,677,594	70,626,243	103,597,303
84207	91,191,641	0.869815%	5,699,478	(475,217)	5,224,261	20,661	28,191	128,466,737	113,871,711	134,420,942	97,296,590	94,552,302	138,692,972
84208	18,127,356	0.172905%	1,132,960	(94,465)	1,038,495	4,107	5,604	26,481,229	22,635,834	26,720,685	19,341,369	18,795,452	27,569,895
84209	68,968,204	0.657841%	4,310,513	(359,407)	3,951,106	15,626	21,321	99,157,322	86,121,164	101,662,545	73,586,914	71,509,897	104,893,481
84210	22,023,775	0.210070%	1,376,486	(114,770)	1,261,716	4,990	6,808	32,397,267	27,501,285	32,464,153	23,498,692	22,835,433	33,495,896
84211	36,570,720	0.348823%	2,285,670	(190,577)	2,095,093	8,286	11,305	48,000,965	45,666,115	53,906,999	39,019,775	37,918,428	55,620,216
84212	64,981,054	0.619810%	4,061,316	(338,629)	3,722,687	14,722	20,088	95,047,691	81,142,341	95,785,246	69,332,719	67,375,778	98,829,396
84214	2,075,260	0.019795%	129,704	(10,815)	118,889	470	642	2,850,699	2,591,460	3,059,113	2,214,293	2,151,794	3,156,335
84215	7,242,119	0.069078%	452,632	(37,740)	414,892	1,641	2,239	10,114,962	9,043,337	10,675,293	7,727,151	7,509,050	11,014,564
84301	95,669,461	0.912526%	5,979,341	(498,552)	5,480,789	21,675	29,575	146,448,959	119,463,216	141,021,487	102,076,295	99,195,156	145,503,288
84401	22,287,568	0.212586%	1,392,973	(116,145)	1,276,828	5,050	6,890	33,421,632	27,830,667	32,852,975	23,780,135	23,108,932	33,897,075
84501	23,263,352	0.221893%	1,453,960	(121,230)	1,332,730	5,271	7,192	34,336,624	29,049,092	34,291,276	24,821,227	24,120,639	35,381,086
84601	67,407,755	0.642957%	4,212,985	(351,275)	3,861,710	15,272	20,838	96,538,451	84,172,627	99,362,376	71,921,971	69,891,948	102,520,211
84603	123,388,713	1.176921%	7,711,795	(643,003)	7,068,792	27,955	38,144	182,465,731	154,076,451	181,881,008	131,651,849	127,935,929	187,661,366
84604	125,096,532	1.193211%	7,818,533	(651,903)	7,166,630	28,342	38,672	183,933,674	156,209,054	184,398,460	133,474,069	129,706,716	190,258,825
84605	38,862,179	0.370680%	2,428,886	(202,518)	2,226,368	8,805	12,014	55,307,212	48,527,521	57,284,773	41,464,727	40,294,370	59,105,339
84606	277,909	0.002651%	17,369	(1,448)	15,921	63	86	347,055	409,685	296,544	288,174	422,705	
68800	4,683,786	0.044676%	292,737	(24,408)	268,329	1,061	1,448	-	5,848,752	6,904,215	4,997,513	4,856,456	7,123,638
68900	6,437,386	0.061402%	402,337	(33,547)	368,790	1,458	1,990	-	8,038,434	9,489,046	6,868,504	6,674,638	9,790,617
80504	15,704,642	0.149796%	981,540	(81,840)	899,700	3,558	4,855	-	19,610,523	23,149,428	16,756,367	16,283,413	23,885,139
80607	9,552,425	0.091114%	597,027	(49,780)	547,247	2,164	2,953	-	11,928,177	14,080,729	10,192,126	9,904,449	14,528,229
81409	33,774,396	0.322151%	2,110,900	(176,005)	1,934,895	7,652	10,441	-	42,174,354	49,785,116	36,036,212	35,019,077	51,367,336
83208	2,639,256	0.025174%	164,953	(13,754)	151,199	598	816	-	3,295,651	3,890,382	2,815,995	2,736,513	4,014,022

APPENDIX B

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

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

Participating Employer	Deferred Amounts From Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30						
	Proportionate Share of OPEB Expense	Total Employer OPEB Expense	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance, & Proportionate Share of Plan Contributions	Total Deferred Outflows of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance, & Proportionate Share of Plan Contributions	Total Deferred Inflows of Resources	2024	2025	2026	2027	2028	Thereafter	
													(14)	(15)	(16)	(17)	(18)	(19)	(20)
Aggregate	331,234,578	N/A	N/A	231,611,632	2,626,304,508	144,015,646	N/A	3,001,931,766	2,983,251,717	4,206,135,073	12,539,082	N/A	7,201,925,872	(59,000,833)	(512,588,526)	(597,727,846)	(973,274,140)	(1,235,924,028)	(321,475,733)
Employer 10001	11,683	23,948	35,631	8,169	92,630	5,079	115,669	221,547	105,219	148,350	442	24,202	278,213	4,232	(183)	(378)	(10,796)	(39,887)	(9,654)
10002	56,876	104,113	196,989	39,770	450,963	24,729	485,586	1,001,408	512,254	722,235	2,153	79,144	1,315,786	44,128	28,155	(40,557)	(117,907)	(197,872)	(10,685)
10100	289,231	1,362	200,591	202,241	2,832,249	157,763	509,295	3,130,552	2,604,949	10,949	812,584	7,101,234	(485,733)	(441,377)	(526,831)	(910,009)	(1,137,882)	(187,650)	(187,650)
10200	159,287	463,910	211,605	2,399,444	131,576	870,655	6,613,280	2,725,558	3,802,809	11,456	147,992	6,727,815	(351,406)	(356,517)	(450,742)	(754,084)	(992,943)	(298,843)	(298,843)
10300	839,749	(61,709)	578,400	587,184	365,110	2,655,626	9,876,150	7,563,170	10,663,436	31,789	1,524,500	19,782,955	(1,678,853)	(1,391,886)	(1,544,500)	(2,399,975)	(3,174,148)	(717,608)	(717,608)
10600	103,700	25,598	129,296	72,511	622,212	154,001	564,186	933,930	1,318,815	3,926	232,313	2,487,012	(149,402)	(130,590)	(141,343)	(304,550)	(304,550)	(185,249)	(185,249)
10900	44,693	23,598	68,291	31,251	354,367	19,432	120,421	635,471	402,530	567,534	1,692	1,040	1,042,996	(51,825)	(47,144)	(54,853)	(89,254)	(137,167)	(27,282)
12300	20,411	(12,013)	8,398	14,272	161,833	8,874	27,000	286,979	183,828	295,182	773	70,426	548,209	(46,457)	(37,982)	(40,180)	(45,509)	(70,871)	(22,231)
13200	62,565	53,203	115,857	18,812	486,792	27,347	310,502	878,348	546,312	785,633	2,572	135,211	1,497,408	(152,339)	(129,700)	(153,237)	(176,577)	(241,975)	(175,060)
13600	62,570	(42,562)	20,008	43,751	496,109	27,205	187,649	754,714	563,536	794,539	2,169	218,552	1,578,996	(148,152)	(112,682)	(125,811)	(187,162)	(201,515)	(48,900)
13700	31,580	86,407	117,987	22,082	250,392	13,790	385,402	284,423	401,013	1,935	97,661	784,292	33,114	21,860	(12,042)	(34,336)	(86,480)	(34,802)	(34,802)
20500	1,590,784	957,299	130,886	1,484,115	439,651	81,385	439,651	2,136,073	1,685,865	2,776,919	7,086	211,363	4,381,132	(220,480)	(234,531)	(136,500)	(283,824)	(354,456)	(78,698)
20102	1,427,214	744,415	2,171,629	997,961	11,316,142	620,530	6,238,172	19,172,805	12,854,146	18,123,269	54,028	1,542,789	32,574,322	(1,664,102)	(1,350,740)	(1,900,773)	(3,317,194)	(4,530,355)	(638,963)
20108	7,767	5,530	13,297	5,431	61,887	3,377	9,834	17,269	69,957	98,634	294	23,363	195,248	(7,579)	(2,885)	(7,373)	(20,038)	(22,844)	(5,040)
20200	62,085	43,590	113,676	28,733	523,974	28,733	200,508	799,474	895,189	839,166	2,502	105,439	1,542,206	(106,855)	(70,833)	(106,457)	(198,906)	(250,758)	(51,981)
20300	67,443	(47,190)	20,253	47,158	534,742	29,233	213,798	825,021	607,420	856,411	2,553	239,439	1,705,823	(161,004)	(146,897)	(140,996)	(165,707)	(218,892)	(47,306)
20400	557,282	642,007	1,199,289	389,673	4,418,600	242,298	1,499,666	6,550,237	5,039,142	7,075,750	21,096	287,886	12,404,694	(298,447)	(651,563)	(860,034)	(1,531,436)	(2,036,341)	(476,616)
21400	187,184	957,299	130,886	1,484,115	439,651	81,385	439,651	2,136,073	1,685,865	2,776,919	7,086	211,363	4,381,132	(220,480)	(234,531)	(136,500)	(283,824)	(354,456)	(78,698)
20600	640,778	(123,790)	516,788	447,516	5,079,037	278,513	975,753	5,769,340	4,134,287	8,134,287	24,249	2,843,150	12,004,872	(1,204,807)	(1,106,257)	(1,423,143)	(2,128,767)	(2,761,108)	(865,275)
21100	53,306	32,441	85,747	37,273	422,651	23,176	34,350	847,450	676,893	2,048	117,991	1,276,997	(97,515)	(59,488)	(55,811)	(106,783)	(148,149)	(1,803)	(1,803)
21200	2,002,338	1,403,988	2,002,338	1,403,988	872,997	872,997	6,995,158	25,496,834	20,500,238	76,010	3,926	15,800,000	(2,698,000)	(3,567,819)	(5,741,877)	(6,502,761)	(7,551,210)	(11,245,845)	(1,112,845)
22100	65,714	(69,711)	(3,997)	2,033	521,033	28,571	49,489	521,033	555,553	834,455	2,488	272,262	1,701,052	(180,607)	(164,610)	(173,762)	(231,717)	(276,575)	(78,278)
22200	2,898	(7,461)	4,563	2,027	22,980	1,260	2,485	28,752	36,804	110	15,336	78,533	(7,352)	(7,166)	(8,056)	(11,711)	(11,836)	(13,480)	(1,480)
20500	18,745,107	10,876,990	13,802,138	10,876,990	156,539,657	8,584,984	381,841,107	173,743,657	259,827	747,395	18,944,767	469,540,663	(42,182,283)	(41,343,519)	(44,733,516)	(62,864,048)	(84,735,516)	(104,549,516)	(194,458,266)
30000	1,623,020	(1,288,783)	334,237	1,134,876	12,868,656	705,664	1,417,872	6,600,683	5,151,065	20,683	6,140	42,988,868	(4,027,724)	(4,010,919)	(4,527,578)	(6,060,527)	(7,050,171)	(12,616,611)	(2,146,611)
30200	1,599,556	4,410,788	18,730,344	9,998,784	113,378,826	6,217,225	15,882,150	145,756,985	138,748,409	181,580,870	541,318	3,527,220	33,437,817	(19,720,711)	(18,322,021)	(24,417,526)	(44,496,545)	(52,042,297)	(12,921,752)
30400	1,590,784	957,299	130,886	1,484,115	439,651	81,385	439,651	2,136,073	1,685,865	2,776,919	7,086	211,363	4,381,132	(220,480)	(234,531)	(136,500)	(283,824)	(354,456)	(78,698)
30500	10,473,455	(1,202,969)	9,270,486	7,323,432	83,042,304	4,553,696	4,504,402	99,423,834	94,328,779	133,678,478	396,479	11,805,847	239,526,783	(18,877,607)	(17,480,613)	(21,441,403)	(31,859,540)	(40,133,458)	(10,320,338)
30800	1,065,827	449,344	1,515,171	745,266	8,450,705	40,405	40,405	143,759,793	9,599,328	13,534,249	40,348	2,093,141	25,267,066	(1,349,311)	(1,526,034)	(1,733,381)	(2,920,640)	(3,038,473)	(55,834)
30900	50,688	91,024	125,408	47,209	1,506,154	26,463	1,506,154	1,189,666	1,189,666	1,189,666	400,255	1,189,666	9,817,242	(1,296,472)	(1,110,000)	(1,110,000)	(1,110,000)	(1,110,000)	(1,110,000)
30800	541,863	(577,998)	(86,135)	378,891	2,354,394	235,944	1,468,887	5,057,717	4,880,272	6,880,774	20,513	3,107,992	14,888,511	(1,492,421)	(1,465,709)	(1,647,027)	(2,161,208)	(2,406,089)	(699,880)
30900	132,318	(104,938)	27,888	92,522	1,049,130	57,530	58,889	1,055,071	1,191,720	1,680,225	20,513	471,034	3,347,988	(327,922)	(280,168)	(306,897)	(449,587)	(542,751)	(165,586)
31100	414,438	440,428	840,178	317,046	3,170,649	110,728	110,728	3,400,227	3,400,227	3,400,227	10,714	9,817	12,265,788	(1,296,472)	(1,110,000)	(1,110,000)	(1,110,000)	(1,110,000)	(1,110,000)
31102	281,382	(298,815)	(11,533)	37,370	2,278,608	124,949	37,370	2,644,993	3,649,285	3,649,285	10,879	800,767	7,139,230	(783,881)	(695,241)	(917,649)	(1,134,337)	(1,344,863)	(244,466)
31104	787,786	(72,833)	709,153	546,654	6,198,656	339,899	449,774	7,534,979	7,041,130	9,327,405	29,955	1,403,269	4,081,998	(1,319,946)	(1,165,395)	(1,595,781)	(2,334,171)	(3,167,587)	(861,253)
31106	344,295	708	344,295	708	2,729,840	149,694	149,694	3,107,141	4,427,469	3,100,881	4,371	721,942	8,207,839	(500,309)	(526,743)	(553,959)	(869,856)	(1,055,006)	(193,963)
31108	1,424,915	(2,497,053)	(1,072,138)	996,368	11,298,073	639,539	449,763	13,357,743	12,833,621	18,094,330	53,942	8,938,466	39,900,359	(4,901,608)	(4,304,576)	(4,715,227)	(6,672,994)	(8,578,879)	(1,339,942)
31110	481,012	(2,032,578)	(1,551,566)	331,867	2,091,137	111,111	294,771	1,414,248	2,260,927	1,414,248	1,414,248	1,414,248	1,414,248	(4,296,465)	(4,296,465)	(4,296,465)	(4,296,465)	(4,296,465)	(4,296,465)
31121	481,012	(2,032,578)	(1,551,566)	331,867	2,091,137	111,111	294,771	1,414,248	2,260,927	1,414,248	1,414,248	1,414,248	1,414,248	(4,296,465)	(4,296,465)	(4,296,465)	(4,296,465)	(4,296,465)	(4,296,465)
31123	1,463,268	(1,991,054)	(327,786)	1,023,172	11,620,215	628,206	91,504	13,178,827	13,178,827	18,181,106	55,393	7,218,677	16,773,368	(2,844,295)	(2,566,285)	(2,266,379)	(2,496,788)	(2,431,924)	(718,514)
31124	1,463,268	(1,991,054)	(327,786)	1,023,172	11,620,215	628,206	91,504	13,178,827	13,178,827	18,181,106	55,393	7,218,677	16,773,368	(2,844,295)	(2,566,285)	(2,266,379)	(2,496,788)	(2,431,924)	(718,514)
31126	843,360	107,103	950,463	688,680	6,686,860	366,880	404,120	7,064,981	7,064,981	10,709,283	31,926	808,030	15,149,526	(1,136,122)	(1,212,38				

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

Participating Employer	OPEB Expense				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30												
	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Total OPEB Expense	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance		Total Deferred Outflows of Resources	Outstanding Inflow Balance		Total Deferred Inflows of Resources	2024		2025		2026		2027		2028		Thereafter		
	Proportionate Share of OPEB Expense	Aggregate Plan Contributions					(1)	(2)		(3)	(4)		(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		(15)	(16)
Aggregate	331,234,578	N/A	N/A	231,611,632	2,626,304,508	144,015,662	N/A	3,001,931,766	2,983,251,717	4,206,135,073	12,539,082	N/A	7,201,925,872	(598,003,833)	(512,588,526)	(597,727,846)	(973,274,140)	(1,235,924,028)	(1,235,924,028)	(1,235,924,028)	(1,235,924,028)	(1,235,924,028)	(321,475,733)		
Employer	68000	37,516	109,928	147,444	26,232	297,455	16,311	547,824	887,822	337,883	476,387	1,420	7,223	822,913	46,615	38,319	26,296	(15,745)	(58,076)	(15,745)	(58,076)	(15,745)	27,500		
68100	165,481	(146,505)	18,976	115,711	1,312,075	71,949	342,997	1,842,732	1,490,403	2,101,343	6,264	8,792	4,777,152	(426,761)	(390,379)	(442,621)	(593,226)	(666,769)	(426,761)	(593,226)	(666,769)	(426,761)	11,564		
68200	972,594	(4,012,444)	(1,038,518)	680,398	7,721,359	423,485	8,825,605	14,383,635	12,365,995	17,454,781	36,865	14,383,635	35,557,225	(6,655,794)	(5,909,252)	(5,909,252)	(4,759,338)	(4,755,745)	(6,655,794)	(5,909,252)	(4,759,338)	(4,755,745)	(1,203,252)		
68300	293,321	(155,919)	137,402	205,101	2,325,608	127,532	58,207	2,716,538	2,454,789	3,727,901	11,104	517,211	6,894,915	(659,914)	(632,338)	(628,632)	(874,931)	(1,101,386)	(659,914)	(632,338)	(874,931)	(1,101,386)	(290,446)		
68400	10,354	(2,928)	7,426	7,240	82,098	4,502	28,207	133,242	93,256	133,484	392	45,388	270,520	(20,402)	(18,575)	(20,077)	(33,700)	(33,873)	45,388	(20,402)	(18,575)	(20,077)	(33,700)	(10,649)	
68500	264,073	1,730,528	1,996,601	186,650	2,093,755	114,815	6,406,500	8,799,860	2,738,362	3,352,299	9,959	6,607,027	1,288,868	1,321,872	1,253,956	(427,110)	(933,021)	(1,253,956)	6,607,027	1,288,868	1,321,872	1,253,956	(427,110)	(933,021)	
68600	73,498	518,736	592,234	51,932	582,751	31,956	2,211,088	2,677,187	661,954	933,299	2,782	1,598,035	394,699	404,998	386,106	148,827	(62,145)	6,667	1,598,035	394,699	404,998	386,106	148,827	(62,145)	
68700	103,272	764,819	868,091	72,212	818,829	44,901	3,641,440	4,577,382	890,118	1,311,389	3,909	2,000	2,246,416	590,533	605,004	578,459	449,812	169,442	2,000	2,246,416	590,533	605,004	578,459	449,812	
70000	65,234	260,834	326,068	320,044	370,881	29,659	736,178	1,344,396	1,214,770	1,486,211	2,582	1,513,616	145,734	70,917	(1,233,294)	(1,151,510)	(1,186,084)	(1,151,510)	1,513,616	145,734	70,917	(1,233,294)	(1,151,510)	(1,186,084)	
70300	16,254	(303)	15,951	11,365	128,873	7,067	83,507	171,810	146,388	206,395	615	22,800	375,478	(27,733)	(21,691)	(26,710)	(46,455)	(63,513)	22,800	375,478	(27,733)	(21,691)	(26,710)	(46,455)	
72110	74,876	189,738	264,614	52,356	593,676	32,555	245,145	1,531,734	674,364	950,797	2,834	16,536	1,644,531	63,376	65,357	50,673	(53,544)	(204,408)	16,536	1,644,531	63,376	65,357	50,673	(53,544)	
72250	11,286	5,599	18,785	7,822	488,680	4,263	27,278	128,633	300,134	142,843	76,788	319,996	(11,278)	(21,550)	(134,794)	(47,505)	(154,700)	(154,700)	319,996	(11,278)	(21,550)	(134,794)	(47,505)		
72116	32,282	(10,780)	21,502	22,573	255,960	14,036	80,709	373,278	290,748	409,930	1,222	77,955	778,955	(65,261)	(58,069)	(65,261)	(120,121)	(25,878)	77,955	778,955	(65,261)	(58,069)	(65,261)	(120,121)	
72210	70,738	(104,818)	(34,080)	49,463	560,874	30,756	123,984	765,077	637,103	898,262	2,678	587,638	2,125,681	(228,192)	(224,717)	(272,918)	(259,070)	(394,685)	587,638	2,125,681	(228,192)	(224,717)	(272,918)	(259,070)	
72421	12,143	(16,290)	(4,147)	1,304	21,588	1,184	31,294	21,790	24,522	34,574	30,866	92,785	(10,886)	(16,224)	(12,625)	(14,997)	(13,145)	(16,224)	92,785	(10,886)	(16,224)	(12,625)	(14,997)	(13,145)	
72507	56,225	(11,067)	45,158	48,967	246,619	14,924	66,434	599,887	710,039	2,144	1,745,500	1,405,720	(106,625)	(128,112)	(142,624)	(152,624)	(205,647)	(65,055)	1,405,720	(106,625)	(128,112)	(142,624)	(152,624)	(205,647)	
74306	40,381	(61,269)	(20,888)	28,236	320,173	17,557	166,180	532,146	383,688	512,770	1,529	488,911	1,366,898	(129,414)	(122,107)	(122,892)	(142,624)	(215,745)	488,911	1,366,898	(129,414)	(122,107)	(122,892)	(142,624)	
74513	45,833	23,900	32,068	43,602	646,978	19,827	231,601	646,978	412,793	2,735	2,156,616	1,256,624	(93,271)	(1,256,616)	(1,256,616)	(72,888)	(182,554)	(72,888)	2,156,616	(93,271)	(1,256,616)	(1,256,616)	(72,888)		
74616	46,734	(16,198)	30,536	32,678	370,545	20,319	40,179	463,721	420,507	593,444	1,769	140,083	1,156,203	(95,063)	(101,304)	(125,062)	(148,153)	(176,615)	140,083	1,156,203	(95,063)	(101,304)	(125,062)	(148,153)	
75005	23,965	(19,382)	4,583	16,757	190,013	10,420	51,367	268,557	215,838	304,314	907	92,401	613,460	(95,825)	(48,804)	(66,771)	(70,982)	(83,579)	92,401	613,460	(95,825)	(48,804)	(66,771)	(70,982)	
75011	65,833	150,629	216,461	101,389	476,149	26,110	600,476	540,864	762,572	2,273	5,400,766	1,669,119	(121,055)	(98,527)	(106,244)	(137,544)	(232,919)	(488,877)	5,400,766	(121,055)	(98,527)	(106,244)	(137,544)	(232,919)	
80101	635,563	(501,256)	134,307	444,409	2,039,244	276,331	116,456	5,760,165	5,724,174	8,070,606	24,060	2,081,304	15,900,144	(1,573,801)	(1,438,020)	(2,228,144)	(2,638,959)	(706,006)	2,081,304	15,900,144	(1,573,801)	(1,438,020)	(2,228,144)	(2,638,959)	
80103	27,688	(63,146)	(35,458)	19,360	219,533	12,038	298,377	249,370	351,591	1,048	1,048	242,014	844,023	(109,873)	(112,001)	(93,998)	(100,870)	(107,565)	1,048	242,014	844,023	(109,873)	(112,001)	(93,998)	(100,870)
80109	1,520,421	(3,292,421)	(1,772,000)	3,373,617	9,206,143	29,216	15,566	43,282,567	43,282,567	61,286,826	24,929	15,914,868,564	10,529,639	(1,827,948)	(1,827,948)	(1,827,948)	(1,827,948)	(1,827,948)	15,914,868,564	(1,827,948)	(1,827,948)	(1,827,948)	(1,827,948)		
80202	2,424,451	1,063,408	1,277,866	1,700,401	4,903,282	1,931,506	2,723,262	81,918	103,444	4,766,330	10,806	103,444	4,766,330	701,485	651,727	588,441	334,688	(111,573)	103,444	4,766,330	701,485	651,727	588,441	334,688	
80302	288,088	(366,505)	(78,417)	201,442	2,284,202	125,256	74,258	2,684,158	2,594,653	3,658,244	8,196	1,398,761	7,662,564	(852,662)	(786,995)	(739,972)	(1,039,861)	(1,264,204)	1,398,761	7,662,564	(852,662)	(786,995)	(739,972)	(1,039,861)	
80402	1,040,081	3,764,893	4,804,974	16,365,244	15,855,246	1,655,246	6,939,244	15,855,246	15,855,246	20,209,774	78,135	1,669,119	46,546,624	(2,509,624)	(2,509,624)	(2,509,624)	(2,509,624)	(2,509,624)	1,669,119	46,546,624	(2,509,624)	(2,509,624)	(2,509,624)		
80402	730,793	50,649	781,442	510,998	5,734,337	317,737	7,833,799	6,581,895	9,278,870	27,665	1,060,668	16,950,062	(1,182,611)	(1,094,435)	(1,296,690)	(2,208,431)	(2,748,167)	(583,923)	1,060,668	16,950,062	(1,182,611)	(1,094,435)	(1,296,690)	(2,208,431)	
80403	594,304	203,235	797,539	415,560	4,711,142	238,394	1,998,912	5,546,690	2,226,488	2,668,242	27,665	1,398,761	13,307,910	(979,389)	(878,350)	(939,869)	(1,089,637)	(1,266,311)	1,398,761	13,307,910	(979,389)	(878,350)	(939,869)	(1,089,637)	
80405	2,856,955	491,000	3,347,955	1,997,690	22,623,233	1,242,159	6,032,528	30,254,328	30,254,328	36,726,300	108,152	1,471,646	63,589,841	(4,330,301)	(3,785,109)	(4,563,676)	(7,937,565)	(9,963,153)	1,471,646	63,589,841	(4,330,301)	(3,785,109)	(4,563,676)	(7,937,565)	
80406	20,166	(32,212)	(12,046)	14,101	159,889	8,768	63,122	220,857	181,620	250,670	703	228,463	666,916	(66,244)	(64,438)	(68,212)	(100,171)	(107,998)	228,463	666,916	(66,244)	(64,438)	(68,212)	(100,171)	
80410	100,400	1,700,861	1,801,261	1,274,461	14,200,409	412,048	1,987,780	14,200,409	14,200,409	17,400,000	4,070	1,669,119	1,471,646	(63,589,841)	(4,330,301)	(3,785,109)	(4,563,676)	(7,937,565)	1,669,119	1,471,646	(63,589,841)	(4,330,301)	(3,785,109)		
80409	35,038	(69,766)	(34,728)	24,500	277,810	15,234	26,101	343,645	315,568	444,925	1,326	308,581	1,070,400	(115,486)	(119,213)	(163,174)	(158,200)	(41,685)	308,581	1,070,400	(115,486)	(119,213)	(163,174)	(158,200)	
80502	10,361	(1,230,195)	(1,219,834)	7,245	1,979,157	4,505	2,708,004	2,801,905	93,316	133,568	992	9,867,240	9,892,600	(1,247,667)	(1,226,322)	(1,199,480)	(1,117,519)	(1,029,439)	9,867,240	9,892,600	(1,247,667)	(1,226,322)	(1,199,480)	(1,117,519)	
80601	453,550	(45																							

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

Participating Employer	OPEB Expense				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,							
	Deferred Amounts from Changes in Proportionate Share of Aggregate Plan OPEB Expense				Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance		Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance		Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
	Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Aggregate Plan OPEB Expense	Proportionate Share of Aggregate Plan OPEB Expense				& Proportionate Share of Plan Contributions	& Proportionate Share of Plan Contributions					& Proportionate Share of Plan Contributions	& Proportionate Share of Plan Contributions							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)			
Aggregate	331,234,578	N/A	N/A	231,611,612	2,626,304,508	144,015,646	N/A	3,001,931,766	2,988,251,717	4,206,135,073	12,539,082	N/A	7,201,925,872	(559,003,833)	(512,588,526)	(597,727,846)	(973,274,140)	(1,235,924,028)	(321,475,733)			
Employer																						
84006	339,860	496,683	836,543	237,643	2,694,693	147,766	2,333,332	5,413,434	3,060,936	4,315,663	12,866	121,004	7,510,469	(76,854)	(33,731)	(142,647)	(521,135)	(1,094,171)	(228,497)			
84009	47,476	(20,819)	26,657	33,197	376,428	20,642	1,007,811	1,438,078	427,589	602,865	1,797	414,840	1,447,091	(100,938)	(4,503)	35,789	42,401	(4,186)	(22,424)			
84011	21,914	(52,659)	(80,745)	15,233	173,756	9,538	77,079	275,686	197,372	278,278	830	137,967	614,447	(89,640)	(64,364)	(46,025)	(55,061)	(68,006)	(15,665)			
84101	526,795	74,660	601,455	368,355	4,176,875	229,042	1,470,976	6,245,248	4,744,564	6,689,437	19,942	327,513	11,781,456	(834,336)	(611,141)	(659,846)	(1,267,145)	(1,774,793)	(408,848)			
84203	2,152,071	(87,094)	1,324,977	1,504,808	17,063,416	935,687	117,699	19,382,544	19,382,544	27,327,764	81,468	4,168,022	50,959,798	(4,458,843)	(4,208,851)	(4,781,331)	(6,972,286)	(8,544,646)	(2,362,231)			
84207	2,881,128	2,077,610	4,958,738	2,034,533	22,843,091	1,252,670	9,860,383	35,973,637	25,948,771	36,585,594	109,067	62,643,889	(2,784,502)	(2,433,445)	(3,402,355)	(6,707,827)	(9,094,891)	(2,248,852)	(9,094,891)			
84208	572,721	(122,857)	449,864	400,468	4,541,012	249,010	33,262	5,223,752	5,158,191	7,272,618	21,681	655,040	13,107,530	(1,089,354)	(1,022,579)	(1,161,731)	(1,809,751)	(2,219,041)	(581,322)			
84209	2,178,997	1,916,728	4,095,725	1,523,636	17,276,908	947,394	7,365,154	27,113,092	19,625,063	27,669,681	82,487	39	47,377,260	(1,760,488)	(1,539,907)	(2,254,461)	(5,167,784)	(7,556,546)	(1,988,982)			
84210	695,834	(795,374)	(99,550)	486,547	5,517,078	302,534	121,082	6,427,241	6,366,917	8,835,828	26,341	3,012,499	18,341,585	(1,969,610)	(1,846,362)	(1,556,970)	(2,351,183)	(2,852,180)	(738,139)			
84212	1,155,422	216,678	1,372,100	807,915	9,161,154	502,360	6,841,608	17,313,037	10,406,268	14,671,967	43,739	3,425,958	28,547,932	(1,733,169)	(1,502,229)	(1,602,854)	(2,372,404)	(3,622,788)	(601,451)			
84214	2,053,025	45,396	2,098,421	1,435,552	16,278,098	892,623	1,316,378	18,490,492	26,070,046	36,882,076	77,718	1,109,453	45,747,709	(3,419,217)	(3,045,824)	(3,674,773)	(5,960,981)	(7,623,222)	(2,101,041)			
84215	65,568	(17,254)	48,214	45,888	519,877	38,508	174,217	768,450	590,335	832,604	2,482	147,632	1,573,253	(128,005)	(114,048)	(120,481)	(186,862)	(214,599)	(60,810)			
84215	228,810	250,870	479,680	1,814,199	1,346,085	99,483	1,346,085	3,419,760	2,600,771	2,905,514	8,662	115,845	5,090,792	(135,261)	(26,445)	(138,368)	(441,140)	(763,657)	(166,161)			
84301	3,022,602	(6,126,784)	(3,104,182)	2,133,516	23,965,711	1,314,180	27,408,911	27,222,948	38,382,076	114,422	19,908,244	85,627,690	(11,227,554)	(9,101,317)	(9,450,889)	(11,556,333)	(12,862,976)	(4,019,710)	(4,019,710)			
84401	704,158	(848,113)	(143,955)	492,274	5,581,156	306,157	6,381,687	6,341,975	9,941,654	26,656	3,010,735	18,321,020	(2,036,413)	(1,858,573)	(1,937,679)	(2,397,939)	(2,871,243)	(837,446)	(837,446)			
84501	734,986	(937,185)	(202,199)	513,930	5,827,586	319,561	1,672,160	8,333,237	6,619,627	9,333,119	27,823	2,899,324	18,879,893	(2,177,512)	(1,503,625)	(1,522,127)	(2,012,796)	(2,529,414)	(796,182)			
84601	2,129,696	1,424,962	3,554,658	1,489,163	16,886,009	925,959	5,416,782	24,717,913	19,181,026	27,043,640	80,621	44	46,305,311	(2,169,056)	(1,912,861)	(2,646,182)	(6,436,541)	(7,537,104)	(1,886,674)			
84603	3,898,369	(824,158)	3,074,211	2,725,886	30,809,529	1,694,950	1,694,950	36,411,304	35,110,516	49,502,887	147,575	4,251,728	89,012,706	(7,402,967)	(6,664,627)	(7,418,827)	(11,796,176)	(15,046,955)	(4,271,910)			
84604	3,952,327	7,102,104	11,054,413	2,763,615	31,337,354	1,718,411	22,908,292	58,727,672	35,596,488	50,188,066	149,618	2,389,471	88,323,643	432,218	42,709	(2,717,846)	(9,001,519)	(14,170,918)	(4,180,615)			
84605	1,227,820	(20,417)	1,207,403	858,538	9,735,186	533,837	1,155,142	12,282,703	11,058,317	15,591,301	46,480	1,099,051	27,795,149	(2,092,441)	(1,922,524)	(2,740,016)	(3,652,663)	(4,532,800)	(1,038,002)			
84606	8,781	(40,474)	(31,693)	6,540	69,623	3,818	34,289	113,870	79,086	111,506	332	191,310	382,233	(55,299)	(49,144)	(24,517)	(50,604)	(58,620)	(21,185)			
68800	147,982	1,146,654	1,294,636	103,475	1,173,328	64,340	6,699,896	8,041,039	1,332,798	1,879,133	5,602	3,217,533	896,913	917,650	879,613	711,834	594,493	823,003				
68900	203,385	1,579,944	1,779,329	142,214	1,612,603	88,428	9,208,234	11,051,479	1,831,776	2,580,651	7,699	-	4,422,126	1,232,704	1,261,204	1,208,927	978,334	817,062	1,131,122			
80504	490,176	3,844,663	4,340,839	346,945	3,834,099	215,730	22,464,365	26,961,139	4,468,792	6,300,622	18,783	-	10,788,197	3,007,298	3,076,826	2,949,281	2,386,737	1,993,298	2,759,462			
80607	301,801	2,338,532	2,640,333	211,031	3,292,931	131,218	13,664,038	16,999,218	2,718,160	3,832,378	11,425	-	6,561,963	1,829,201	1,871,492	1,793,918	1,451,743	1,212,432	1,678,469			
81409	1,067,076	8,268,326	9,335,402	746,139	8,460,666	463,948	48,311,822	57,982,575	9,610,575	13,550,106	40,395	-	23,201,076	6,467,490	6,617,017	6,342,740	5,132,914	4,286,784	5,934,554			
83208	83,385	646,116	729,501	58,306	661,146	36,254	3,776,254	4,530,960	751,004	1,068,852	3,157	-	1,813,013	505,382	517,077	456,644	401,104	334,984	463,746			