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.

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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,

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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, 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	186,168
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

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



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	(2,085,863,438)
Total OPEB liability – beginning	 16,835,502,593
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	 34,491,520
Plan fiduciary net position – beginning	 1,623,661,403
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 gnized in current OPEB expense	•	Deferred flow) or Outflow future expense
Due to Liabilities :						<u> </u>
Differences in expected			(2 2 4 2 2 2 2 2 4)	(00= 0== ==0)	_	/
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.



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



Deferred Outflows and Inflows Related to OPEB

	Deferred Outflows		Deferred Inflows		
		of Resources		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		Net Deferred		
June 30	Ou	tflows (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	Total (Inflow) or								Total r	emaining
	Recognition	Outflow				Measurement Yea	r			(Inflow)	or Outflow
	Period (or	at Beginning of							_	at l	nd of
	amortization	Measurement Period	2023	2024	2025	2026	2027	2028	Thereafter	Meas	urement
Due to Liabilities:											
Differences in Expe	erience										
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 Change	es										
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 Experie	ence										
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.



Asset Allocation and Real Return Assumptions

		Long-Term Expected	Allocation-Weighted Long-Term Expected
Asset Class	Target Allocation	Real Rate of Return	Real Rate of Return
U.S. Domestic Fixed Income	80.00 %	0.95 %	0.76 %
Cash	20.00 %	0.35 %	0.07 %
Total	100.00 %		0.83 %
Expected Inflation			2.25 %
Total Return			3.08 %
Investment Return Assumption	on		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 3.86%, 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:

	Current Single Discount	
1% Decrease	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:

	Current Healthcare Cost		
1% Decrease	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

		ſ	Employer Contribu	utions for Plan Year E	nding June 30, 2023]		İ	Net OPEB Liability as of June 30, 2023						
						Contributions from					,				
			6.25%			Nonemployer 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 (1)	Payroll (2)	Share (3)	(Derived from Payroll) (4)	Subsidy (5)	(4) + (5) (6)	Ending 6/30/2023 (7)	6/30/2024 (8)	6/30/2022 (9)	3.86% (10)	2.86%	4.86% (12)	1% Decrease (13)	1% 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		
	10,404,023,201	100.00%	033,231,373	(54,054,500)	000,017,273	2,373,300	3,241,013	13,211,041,130	13,031,400,232	13,433,303,137	11,100,124,303	10,070,332,234	13,543,111,323		
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)		2,074	2,830	14,034,749	11,431,355	13,494,251	9,767,612	9,491,918	13,923,112		
10200 10300	9,578,378 26,579,160	0.091362%	598,649 1.661.198	(49,915) (138,509)		2,170 6,022	2,961 8,217	13,301,234 37,880,527	11,960,644 33,189,667	14,119,055 39,179,057	10,219,867 28,359,175	9,931,408 27,558,727	14,567,773 40,424,206		
10600	3,282,206	0.031307%	205,138	(17,104)		744	1,015	4,190,102	4,098,552	4,838,174	3,502,040	3,403,194	4,991,936		
10900	1,414,610	0.013493%	88,413	(7,372)		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)		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)		449	612	2,790,764	2,472,982	2,919,255	2,113,059	2,053,417	3,012,032		
13700 20101	999,511 1,983,121	0.009534% 0.018916%	62,469 123,945	(5,209) (10,335)		226 449	309 613	1,479,504 2,977,718	1,248,142 2,476,386	1,473,381 2,923,273	1,066,485 2,115,967	1,036,383 2,056,243	1,520,207 3,016,177		
20101	45.173.225	0.018916%	2.823.327	(235,407)		10,235	13.965	60.298.217	56.408.203	66.587.599	48.198.438	46.838.020	68.703.818		
20102	245,874	0.002345%	15.367	(1,281)		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	2,168,752	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)		3,996	5,453	25,141,523	22,025,640	26,000,376	18,819,983	18,288,783	26,826,693		
20500 20600	5,924,613 20,275,125	0.056511% 0.193391%	370,288 1,267,195	(30,874) (105,658)	339,414 1,161,537	1,342 4,594	1,832 6,268	8,676,530 31,134,075	7,398,130 25,317,756	8,733,193 29,886,585	6,321,391 21,632,958	6,142,967 21,022,360	9,010,742 30,836,411		
21100	1,687,205	0.193391%	1,267,195	(8,792)		4,594 382	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)		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)		141,574	193,180	908,614,227	780,312,925	921,127,798	666,744,596	647,925,489	950,402,151		
30200 30300	51,370,759 452.600.353	0.489991% 4.317048%	3,210,672 28,287,522	(267,703)	2,942,969 25.928.933	11,639 102,543	15,881 139,916	78,400,156 649,979,613	64,147,104 565.165.745	75,723,058 667,155,266	54,811,004 482,910,368	53,263,944 469,280,051	78,129,611 688,358,118		
30400	50,350,546	0.480260%	3,146,909	(262,387)		11,408	15,565	76,747,390	62,873,172	74,219,232	53,722,482	52,206,146	76,577,993		
30500	331,499,116	3.161945%	20,718,695	(1,727,507)		75,106	102,479	482,084,544	413,945,594	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	2,965,276	0.028284%	185,330	(15,453)		672	917	4,245,929	3,702,796	4,371,001	3,163,883	3,074,582	4,509,915		
30800	17,150,721	0.163589%	1,071,920	(89,376)		3,886	5,302	25,823,469	21,416,231	25,280,994	18,299,269	17,782,766	26,084,448		
30900 31100	4,188,049 13,464,801	0.039947% 0.128432%	261,753 841,550	(21,825) (70,168)		949 3,051	1,295 4,162	6,338,014 19,390,686	5,229,656 16,813,658	6,173,397 19,847,842	4,468,521 14,366,564	4,342,396 13,961,062	6,369,594 20,478,626		
31100	9.096.002	0.126432%	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)		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)		2,469	3,369	14,826,069	13,607,684	16,063,319	11,627,193	11,299,012	16,573,827		
31108 31113	45,101,097 5,647,912	0.430189%	2,818,819 352,994	(235,031)	2,583,788 323.561	10,218	13,942	64,996,851 8.561.528	56,318,134 7.052.645	66,481,275 8.325.362	48,121,477 6.026.189	46,763,232 5,856,098	68,594,116 8,589,950		
31113	5,647,912 15,224,701	0.053872%	352,994 951,544	(29,433)		1,280 3,449	1,746 4,707	8,561,528 23,858,708	19,011,194	8,325,362 22,441,945	16,244,266	5,856,098 15,785,766	8,589,950 23,155,172		
31123	46,314,440	0.441762%	2,894,653	(241,354)		10,493	14,318	68,883,020	57,833,211	68,269,763	49,416,048	48,021,262	70,439,444		
31124	19,556,023	0.186532%	1,222,251	(101,910)		4,431	6,046	29,110,900	24,419,811	28,826,598	20,865,702	20,276,760	29,742,735		
31126	26,693,526	0.254611%	1,668,345	(139,105)		6,048	8,252	37,504,338	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)		10,072	13,742	66,138,499	55,509,473	65,526,684	47,430,511	46,091,768	67,609,186		
31142 31143	24,388,784 12,898,466	0.232628%	1,524,299 806,154	(127,095) (67,217)	1,397,204 738,937	5,526 2,922	7,540 3.987	35,344,105 20,610,828	30,454,463 16,106,456	35,950,259 19.013.018	26,022,058 13,762,289	25,287,576 13.373.844	37,092,794 19,617,271		
31146	18,665,605	0.178038%	1,166,600	(97,270)		4,229	5,770	27,282,741	23,307,820	27,513,938	19,915,552	19,353,429	28,388,358		
31200	4,000,448	0.038158%	250,028	(20,847)		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	(159,875)		6,951	9,484	45,674,314	38,309,223	45,222,486	32,733,621	31,809,703	46,659,702 158,431,904		
31700 40100	104,170,124 193,473,157	1.845409%	6,510,633 12,092,072	(542,851) (1,008,226)		23,601 43,834	32,203 59,810	149,537,875 270,845,920	130,078,055 241,591,465	153,551,874 285,188,938	111,146,229 206,429,750	108,009,087 200,603,197	158,431,904 294,252,523		
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)		8,061	10,999	49,848,747	44,428,708	52,446,290	37,962,463	36,890,959	54,113,084		
40900	234,265,944	2.234504%	14,641,622	(1,220,806)		53,076	72,421	304,397,461	292,529,784	345,319,559	249,954,401	242,899,350	356,294,155		
41400	55,317,732	0.527638%	3,457,358	(288,271)	3,169,087	12,533	17,101	79,853,039	69,075,656	81,541,014	59,022,244	57,356,320	84,132,468		
41600	4,727,261	0.045090%	295,454	(24,635)		1,071	1,461	6,634,949	5,902,951	6,968,195	5,043,824	4,901,460	7,189,651		
41700 41800	61,545,648 2,295,555	0.587042% 0.021896%	3,846,603 143,472	(320,726) (11,963)		13,944 520	19,026 710	87,221,047 3,334,892	76,852,523 2,866,512	90,721,290 3,383,801	65,667,249 2,449,314	63,813,768 2,380,181	93,604,502 3,491,342		
42000	2,295,555	0.021896%	134,078	(11,963)		486	663	3,322,570	2,678,780	3,162,191	2,288,905	2,380,181	3,262,689		
42200	767,679,549	7.322374%	47,979,972	(4,000,528)	43,979,444	173,928	237,319	1,045,209,107	958,607,584	1,131,597,420	819,089,878	795,970,776	1,167,560,701		
50100	176,496,459	1.683480%	11,031,029	(919,758)	10,111,271	39,988	54,562	263,199,231	220,392,552	260,164,480	188,316,170	183,000,880	268,432,764		
50200	38,368,592	0.365972%	2,398,037	(199,946)	2,198,091	8,693	11,861	57,025,694	47,911,174	56,557,200	40,938,084	39,782,592	58,354,644		
50400	6,039,618	0.057608%	377,476	(31,474)	346,002	1,368	1,867	8,999,325	7,541,743	8,902,723	6,444,103	6,262,216	9,185,660		
50501 51200	4,010,273 6.780.342	0.038251%	250,642 423,771	(20,898)	229,744 388.437	909 1.536	1,240	5,552,778 10.298.721	5,007,624 8.466.657	5,911,298 9,994,545	4,278,805 7.234.402	4,158,034 7,030,209	6,099,165 10,312,182		
51200 51300	6,780,342 13,631,168	0.064673% 0.130018%	423,771 851,948	(35,334) (71,034)		1,536 3,088	2,096 4,214	10,298,721 20,873,841	8,466,657 17,021,289	9,994,545 20,092,942	7,234,402 14,543,975	7,030,209 14,133,467	10,312,182 20,731,515		
51300 51400	23,602,399	0.130018%	851,948 1,475,150	(122,997)		3,088 5,347	4,214 7,296	20,873,841 34,650,445	17,021,289 29,472,470	20,092,942 34,791,057	14,543,975 25,182,987	14,133,467 24,472,188	20,731,515 35,896,751		
51500	29,294,801	0.279423%	1,830,925	(152,661)		6,637	9,056	43,544,048	36,580,624	43,181,944	31,256,605	30,374,376	44,554,309		
51600	3,555,213	0.033911%	222,201	(18,527)	203,674	805	1,099	5,318,668	4,439,454	5,240,595	3,793,327	3,686,259	5,407,147		
51700	200,821,303	1.915498%	12,551,331	(1,046,519)	11,504,812	45,499	62,082	292,671,869	250,767,157	296,020,470	214,269,993	208,222,146	305,428,292		
51800	51,219,615	0.488549%	3,201,226	(266,915)	2,934,311	11,605	15,834	68,790,532	63,958,325	75,500,212	54,649,700	53,107,193	77,899,683		

		İ	Employer Contrib	utions for Plan Year Er	nding June 30, 2023			Net OPEB Liability as of June 30, 2023								
			, , ,		•	Contributions from										
			6.25%			Nonemployer 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 6/30/2023	6/30/2024	6/30/2022	3.86%	2.86%	4.86%	1% Decrease	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		0.030046%					974									
51902 52000	3,150,061 3,441,475	0.030046%		(16,415) (17,934)	180,464 197,158	714 780	1,064	4,506,356 5,076,039	3,933,468 4,297,411	4,643,300 5,072,920	3,360,983 3,671,957	3,266,118 3,568,315	4,790,868 5,234,142			
52200	19,894,174	0.189757%		(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%		(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			
53000 53300	3,674,715 384,720	0.035051%	229,670 24.045	(19,150) (2,005)	210,520 22,040	833 87	1,136 119	5,191,041 430.951	4,588,697 480.458	5,416,771 567.161	3,920,849 410.531	3,810,181 398,943	5,588,921 585,186			
53300	1,456,873	0.003870%		(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%		(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	81,279,730	0.775272%		(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%		(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 60100	41,000 8,831,124	0.000391%		(214) (46,021)	2,348 505,924	9 2,001	13 2,730	61,912 12,277,173	51,188 11,027,483	60,425 13,017,496	43,738 9,422,520	42,503 9,156,566	62,345 13,431,205			
60400	50,891,649	0.485421%		(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	884	3,978,809	3,570,441	4,214,761	3,050,792	2,964,682	4,348,710			
60800	8,023,122	0.076527%		(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%		(11,172)	122,814 4.308.346	486	663	3,243,469	2,676,947	3,160,028	2,287,339	2,222,778	3,260,456			
61000 61200	75,203,983 2,268,620	0.717320%	4,700,249 141,789	(391,903) (11,822)	4,308,346 129,967	17,039 514	23,248 701	124,887,239 3,089,221	93,907,849 2,832,867	110,854,412 3,344,084	80,240,309 2,420,565	77,975,498 2,352,244	114,377,474 3,450,363			
62200	3,031,852	0.021033%		(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%		(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%		(18,434)	202,657	801	1,094	4,323,510	4,417,198	5,214,324	3,774,310	3,667,779	5,380,040			
63000 63500	8,596,774 5,919,173	0.081999% 0.056459%		(44,800) (30,846)	492,498 339,102	1,948 1,341	2,658 1,830	12,351,711 8,500,681	10,734,888 7,391,322	12,672,100 8,725,156	9,172,510 6,315,574	8,913,613 6,137,315	13,074,832 9,002,451			
63700	2,132,196	0.020338%		(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%		(1,310)	14,405	57	78	365,388	313,934	370,586	268,243	260,672	382,364			
64100	1,159,650	0.011061%		(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%		(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 67100	350,417 8,478,307	0.003342% 0.080869%		(1,826) (44,182)	20,075 485,712	79 1,921	108 2,621	561,165 12,715,578	437,517 10,586,954	516,472 12,497,470	373,840 9,046,107	363,289 8,790,778	532,886 12,894,652			
67200	261,586	0.002495%		(1,363)	14,986	59	81	315,341	326,633	385,577	279,094	271,216	397,831			
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%		(31,597)	347,352	1,374	1,874	8,421,884	7,571,199	8,937,494	6,469,271	6,286,674	9,221,536			
67500 67600	7,093,808 793,084	0.067663% 0.007565%	443,363 49.568	(36,967)	406,396	1,607 180	2,193 245	10,534,656 1,202,648	8,858,092	10,456,619 1.169.093	7,568,867 846,230	7,355,234 822,345	10,788,941			
67800	16,938,949	0.007565%		(4,133) (88,272)	45,435 970,412	3.838	5.236	25,309,461	990,371 21,151,783	24.968.823	18,073,310	17.563.184	1,206,248 25,762,357			
67900	776,583	0.007407%		(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%		(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%		(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 68300	30,822,890 9.283,996	0.293999%		(160,624) (48,381)	1,765,807 531,869	6,983 2,103	9,529 2.870	46,537,586 13,511,309	38,488,839 11,593,035	45,434,515 13,685,108	32,887,094 9.905.761	31,958,845 9,626,167	46,878,468 14,120,034			
68400	327,738	0.003126%		(1,708)	18,776	2,103	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	2,326,342	0.022189%		(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%		(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 71036	2,159,033 514,399	0.020594%		(11,251) (2,681)	123,689 29,469	489 117	667 159	3,039,326 759,071	2,696,061 642,399	3,182,590 758.326	2,303,670 548,903	2,238,649 533,410	3,283,736 782,427			
72110	2,369,947	0.022605%		(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%		(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 72411	2,238,951	0.021356%		(11,668)	128,266	507 20	692 27	3,424,642	2,795,818	3,300,350	2,388,909	2,321,481	3,405,238			
72507	86,230 1,792,250	0.000822%		(449) (9,340)	4,940 102,676	406	554	136,146 2,608,222	107,612 2,237,990	127,032 2,641,856	91,950 1,912,268	89,355 1,858,294	131,069 2,725,817			
74306	1,278,113	0.012191%		(6,660)	73,222	290	395	2,250,136	1,595,983	1,883,993	1,363,700	1,325,210	1,943,869			
74310	1,450,678	0.013837%		(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%		(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 75011	758,520 1,900,720	0.007235% 0.018130%		(3,953) (9,905)	43,455 108,890	172 431	234 588	1,112,442 2,691,735	947,169 2,373,486	1,118,095 2,801,805	809,316 2,028,044	786,473 1,970,802	1,153,629 2,890,849			
80101	20,116,451	0.191877%		(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%		(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%		(795,417)	8,744,347	34,582	47,186	232,115,659	190,598,032	224,993,255	162,858,005	158,261,280	232,143,763			
80202	6,787,878	0.064745%		(35,373)	388,869	1,538	2,098	8,837,015	8,476,083	10,005,672	7,242,456	7,038,035	10,323,662			
80302 80401	9,118,347 65,329,293	0.086974% 0.623132%		(47,518) (340,444)	522,379 3,742,637	2,066 14,801	2,819 20,196	13,232,476 94,429,177	11,386,189 81,577,240	13,440,935 96,298,627	9,729,020 69,704,322	9,454,415 67,736,893	13,868,101 99,359,092			
80401 80402	23.130.562	0.623132%		(120,538)	1.325.122	14,801 5.241	20,196 7.151	94,429,177 32,694,354	81,577,240 28,883,353	96,298,627 34.095.629	24.679.611	23.983.020	99,359,092 35.179.221			
80403	18,810,579	0.179421%		(98,025)	1,077,636	4,262	5,815	26,636,238	23,488,876	27,727,666	20,070,257	19,503,766	28,608,879			
80404	22,079,293	0.210599%	1,379,956	(115,059)	1,264,897	5,002	6,826	30,744,500	27,570,539	32,545,905	23,557,867	22,892,937	33,580,245			
80405	90,426,525	0.862517%		(471,230)	5,180,428	20,487	27,954	129,184,280	112,916,294	133,293,111	96,482,226	93,758,981	137,529,298			
80406	638,266	0.006088%		(3,326)	36,566 192,571	145 762	197	1,062,699 4.886.804	797,010 4.197.392	940,838 4.954.852	681,011 3.586.495	661,789	970,738			
80407 80409	3,361,403 1,108,967	0.032062% 0.010578%		(17,517) (5,779)	192,571 63,531	762 251	1,039 343	4,886,804 1,663,111	4,197,392 1,384,817	4,954,852 1,634,721	3,586,495 1.183.268	3,485,265 1,149,870	5,112,322 1,686,674			
80502	327,913	0.010578%		(1,709)	18,786	74	101	9,335,963	409,502	483,400	349,902	340,026	498,763			
80503	466,747	0.004452%	29,172	(2,432)	26,740	106	144	14,862,729	582,833	688,011	498,006	483,950	709,876			
80601	14,355,443	0.136927%	897,215	(74,809)	822,406	3,252	4,438	21,708,514	17,925,779	21,160,656	15,316,825	14,884,502	21,833,163			
80602	465,002	0.004435%	29,063	(2,423)	26,640	105	144	5,947,526	580,607	685,384	496,105	482,102	707,166			

		Г	Employer Contrib	utions for Plan Year E	nding June 30, 2023				Net OPEB Liability as of June 30, 2023							
			Employer contribu	acions for Flan Tear E	numg June 30, 2023	Contributions from				Het O	or Es Elability as or June 30, 2025					
			6.25%			Nonemployer 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 (1)	Payroll (2)	Share (3)	(Derived from Payroll) (4)	Subsidy (5)	(4) + (5) (6)	Ending 6/30/2023 (7)	6/30/2024 (8)	6/30/2022 (9)	3.86% (10)	2.86% (11)	4.86% (12)	1% Decrease (13)	1% 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																
80603	334,607	0.003192%	20,913	(1,744)		76	103	8,920,984	417,880	493,291	357,061	346,983	508,968			
80606 80701	1,081,515 177,615,533	0.010316% 1.694154%	67,595 11,100,971	(5,636) (925,589)		245 40,241	334 54,908	1,581,119 240,997,549	1,350,518 221,789,938	1,594,231 261,814,037	1,153,961 189,510,177	1,121,390 184,161,185	1,644,898 270,134,745			
80702	1,707,665	0.016288%	106,729	(8,899)		40,241	54,908	2,283,602	2,132,341	2,517,142	1,821,996	1,770,569	2,597,140			
80704	5,533,863	0.052784%	345,866	(28,838)	317,028	1,254	1,711	6,826,922	6,910,210	8,157,223	5,904,484	5,737,828	8,416,468			
80801	233,148,278	2.223843%	14,571,767	(1,214,981)		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)		2,993	4,084	19,944,397	16,495,796	19,472,619	14,094,964	13,697,129	20,091,478			
81001 81002	376,650,743 7,900,621	3.592616% 0.075359%	23,540,671 493,789	(1,962,801)		85,335 1.790	116,437	558,988,920	470,326,829	555,201,769 11,645,957	401,874,502 8,429,752	390,531,451	572,846,628 12.016.077			
81002	4,193,624	0.075359%	493,789 262.102	(21.854)		950	2,442 1.296	11,265,737 6.152.125	9,865,613 5,236,594	6,181,588	8,429,752 4.474.450	8,191,819 4.348.157	6.378.045			
81004	3,059,685	0.029184%	191,230	(15,944)		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)		2,492	3,401	14,538,869	13,736,766	16,215,695	11,737,489	11,406,194	16,731,046			
81102	54,952,824	0.524158%	3,434,552	(286,370)		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)		7,106	9,696	47,858,582	39,166,978	46,235,030	33,466,536	32,521,931	47,704,425			
81203 81301	1,801,331	0.017182% 0.455456%	112,583 2,984,384	(9,387) (248,835)	103,196 2,735,549	408 10,818	557 14,761	2,671,960 71,414,574	2,249,379	2,655,301 70,386,030	1,922,000 50,947,876	1,867,751 49,509,854	2,739,689 72,622,967			
81501	47,750,152 33,731,013	0.321737%	2,108,188	(175,779)		7,642	10.428	50,736,662	59,625,960 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)		16,976	23,163	108,022,935	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)		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)		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)		581	793	3,643,236	3,204,141	3,782,359	2,737,804	2,660,529	3,902,566			
81806 81901	19,021,744 26,423,643	0.181436% 0.252037%	1,188,859 1,651,478	(99,126) (137.699)		4,310 5,987	5,880 8,169	28,086,231 36,973,293	23,752,669 32,995,389	28,039,063 38,949,720	20,295,657 28,193,173	19,722,805 27,397,411	28,930,173 40,187,581			
81902	3,771,117	0.035970%	235,695	(19,652)		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)		5,788	7,897	38,609,935	31,898,454	37,654,832	27,255,887	26,486,580	38,851,540			
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)		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)		5,136	7,008	32,330,182	28,308,506	33,417,045	24,188,428	23,505,701	34,479,071			
82109 82110	8,734,022 85,985	0.083308% 0.000820%	545,876 5,374	(45,515) (448)	500,361 4,926	1,979 19	2,700 27	12,465,039 110,894	10,906,255 107,350	12,874,393 126,723	9,318,937 91,726	9,055,906 89,137	13,283,554 130,750			
82201	71,462,223	0.681630%	4,466,389	(372,404)		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)		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)		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)		595	812	4,001,627	3,278,501	3,870,137	2,801,341	2,722,272	3,993,134			
82312 82313	2,089,713 10,079,605	0.019932% 0.096142%	130,607 629,975	(10,890) (52,527)		473 2,284	646 3,116	3,241,948 18,522,394	2,609,395 12,586,417	3,080,285 14,857,755	2,229,618 10,754,564	2,166,687 10,451,013	3,178,180 15,329,949			
82401	6,558,596	0.062558%	409.912	(34,178)	375,734	1,486	2.028	9,194,950	8,189,772	9,667,694	6,997,816	6.800.300	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)		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)		5,509	7,516	24,391,427	30,361,251	35,840,227	25,942,413	25,210,179	36,979,265			
82601 82602	345,270,959 1,075,165	3.293305% 0.010255%	21,579,435 67,198	(1,799,274)	19,780,161	78,226 244	106,736 332	494,236,827 1,202,040	431,142,571 1,342,532	508,946,339 1,584,805	368,393,200 1,147,137	357,995,172 1,114,759	525,121,155 1,635,171			
82602 82603	1,359,933	0.010255%	84.996	(5,603)		308	420	1,202,040	1,698,228	2.004.689	1,147,137	1,114,759	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)		15,057	20,545	103,131,872	82,986,800	97,962,556	70,908,732	68,907,308	101,075,903			
82901 82906	96,705,856 658,968	0.922412% 0.006286%	6,044,116 41,186	(503,953)	5,540,163 37,752	21,910 149	29,895 204	145,423,681 1,058,288	120,757,440 822,931	142,549,266 971,437	103,182,156 703.160	100,269,803 683,313	147,079,622 1,002,310			
82906 83001	37,932,532	0.006286%	41,186 2,370,783	(197,674)		8,594	11,726	1,058,288 56,944,615	47,366,699	55,914,469	40,472,853	39,330,492	1,002,310 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	13,650,362	16,113,699	11,663,660	11,334,449	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	16,974,225	0.161906%	1,060,889	(88,456)		3,846	5,247	24,839,415	21,195,902	25,020,903	18,111,007	17,599,817	25,816,092			
83204 83205	23,753,994 139,201,723	0.226573% 1.327751%	1,484,625 8,700,108	(123,787)		5,382 31,538	7,343 43,033	34,363,245 211,286,237	29,661,773 173,822,339	35,014,522 205,190,230	25,344,738 148,523,881	24,629,374 144,331,742	36,127,318 211,711,378			
83205	210,890,093	2.011537%	13.180.631	(1,098,989)		47.780	65,194	315,774,701	263.340.089	310,862,308	225,013,035	218,661,962	320,741,818			
83207	678,307	0.006470%	42,394	(3,535)	38,859	154	210	939,635	847,019	999,872	723,742	703,314	1,031,649			
83301	25,107,223	0.239481%	1,569,201	(130,839)		5,688	7,762	39,797,371	31,351,622	37,009,320	26,788,643	26,032,524	38,185,513			
83402	23,568,772	0.224806%	1,473,048	(122,821)		5,340	7,286	35,496,375	29,430,447	34,741,450	25,147,079	24,437,294	35,845,567			
83501	7,032,775	0.067081%	439,548	(36,649)		1,593	2,174	9,662,105	8,781,900	10,366,677	7,503,764	7,291,968	10,696,140			
83601	41,297,457	0.393908%	2,581,091	(215,209)		9,356	12,767	64,279,765	51,568,412	60,874,421	44,063,040	42,819,345	62,809,070			
83701 83810	78,802,752 2,178,858	0.751646% 0.020783%	4,925,172 136,179	(410,657) (11,355)		17,854 494	24,361 674	118,213,500 2,947,446	98,401,633 2,720,804	116,159,141 3,211,798	84,080,058 2,324,812	81,706,869 2,259,194	119,850,793 3,313,873			
83810 83811	2,178,858 2,098,365	0.020783%	136,179	(11,355)	124,824	494 475	649	2,947,446 3,589,995	2,720,804	3,211,798	2,324,812	2,259,194 2,175,709	3,313,873			
83812	78,413,374	0.747932%	4,900,836	(408,627)		17,766	24,241	144,781,589	97,915,415	115,585,181	83,664,605	81,303,142	119,258,592			
83901	100,375,811	0.957417%	6,273,488	(523,078)	5,750,410	22,742	31,030	148,236,806	125,340,115	147,958,928	107,097,858	104,074,983	152,661,208			
84002	213,112,548	2.032736%	13,319,534	(1,110,571		48,284	65,881	328,150,751	266,115,354	314,138,394	227,384,381	220,966,377	324,122,022			
84003	200,934,892	1.916582%	12,558,431	(1,047,111)		45,525	62,117	307,310,528	250,909,069	296,187,991	214,391,250	208,339,981	305,601,137			
84004 84005	606,630 2,587,746	0.005786% 0.024683%	37,914 161,734	(3,161)	34,753 148,249	137 586	188 800	1,108,183 3,219,738	757,473 3,231,372	894,167 3,814,503	647,229 2,761,071	628,961 2,683,139	922,584 3,935,732			
84005 84006	2,587,746 10,757,029	0.024683%	161,/34 672,314	(13,485)		2,437	3,325	3,219,738 14,895,435	13,432,389	3,814,503 15.856.391	11,477,411	2,683,139 11,153,457	16,360,322			
84009	1,502,643	0.014333%	93,915	(7,831)		340	465	1,698,706	1,876,403	2,215,017	1,603,307	1,558,053	2,285,413			
	, ,		,	. ,	,			,,	,. ,,	, .,	,	,,	, ,			

			Employer Contribu	ıtions for Plan Year Er	nding June 30, 2023				Net OPEB Liability as of June 30, 2023						
						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 6/30/2023	6/30/2024	6/30/2022	3.86%	2.86%	4.86%	1% Decrease	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	97,298,590	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%		(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	485,258	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 Outlows and Inflows of Resources Related to OPEB

	OPEB Expense Deferred Amounts			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	from Changes in Proportion & Differences Between Employer Contrib.	Total				Oustanding Outflow Balance Between Employer Contrib.	Total Deferred				Oustanding Inflow Balance Between Employer Contrib.	Total Deferred						
Participating	Aggregate Plan OPEB Expense	& Proportionate Share of Plan Contributions	Employer OPEB Expense	Liability	Assumption Changes	Investment	& Proportionate Share of Plan Contributions	Outflow of	Liability	Assumption Changes	Investment	& Proportionate Share of Plan Contributions	Inflow of	2024	2025	2025	2027	2028	******
Employer (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	Resources (14)	(15)	(16)	(17)	(18)	(19)	Thereafter (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	2,983,251,717	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 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 10100	56,876 289,231	140,113 1,362	196,989 290,593	39,770 202,241	450,963 2,293,263	24,729 125,753	485,586 509,295	1,001,048 3,130,552	512,254 2,604,946	722,235 3,672,755	2,153 10,949	79,144 812,584	1,315,786 7,101,234	44,128 (486,733)	28,155 (441,377)	(40,557) (526,931)	(117,907) (910,009)	(197,872) (1,217,982)	(30,685) (387,650)
10200 10300	302,623 839,749	159,287 (261,709)	461,910 578,040	211,605 587,184	2,399,444 6,658,233	131,576 365,110	870,655 1,265,626	3,613,280 8,876,153	2,725,558 7,563,170	3,842,809 10,663,436	11,456 31,789	147,992 1,524,560	6,727,815 19,782,955	(351,406) (1,678,835)	(356,517) (1,391,886)	(450,742) (1,544,350)	(754,084) (2,399,975)	(992,943) (3,174,148)	(208,843) (717,608)
10600 10900 12300	103,700 44,693 20,411	25,598 23,598	129,298 68,291	72,511 31,251 14,272	822,217 354,367 161.833	45,087 19,432 8,874	564,186 230,421	1,504,001 635,471	933,967 402,530 183,828	1,316,815 567,534 259,182	3,926 1,692 773	232,313 71,240 104,426	2,487,021 1,042,996 548,209	(149,402) (51,825)	(130,594) (47,144) (37,982)	(141,343) (54,853) (40,180)	(237,882) (89,254) (43,509)	(304,550) (137,167) (70,871)	(19,249) (27,282) (22,231)
13300 13600	90,646 62,570	(12,013) (62,846) (42,562)	8,398 27,800 20,008	63,383 43,751	718,714	8,874 39,411 27,205	102,000 91,732 187,649	286,979 913,240 754,714	816,397 563,536	1,151,051 794,539	3,431 2,369	285,183 218,552	2,256,062 1,578,996	(46,457) (215,813) (148,152)	(213,531) (112,682)	(196,500) (125,811)	(283,824) (187,162)	(354,456) (201,515)	(78,698) (48,960)
13700	31,580 62,656	86,407 53,201	117,987 115,857	22.082	250,392 496,792	13 730	385,402 310 502	671.606	284,423 564 312	401.013		97 661	784 292	33.114	21.860	(12.042)	(34.336)	(86 480)	(34 802)
20101 20102 20108	1,427,214 7,767	744,415 5.530	2,171,629 13.297	43,812 997,961 5,431	496,792 11,316,142 61,587	27,242 620,530 3,377	6,238,172 56.124	878,348 19,172,805 126,519	12,854,146 69.957	795,633 18,123,269 98,634	2,372 54,028 294	135,121 1,542,789 23,363	1,497,438 32,574,232 192,248	(52,539) (1,664,102) (7,579)	(19,706) (1,350,740) (2,885)	(53,327) (1,900,073) (7,373)	(176,577) (3,317,194) (20,038)	(241,875) (4,530,355) (22,844)	(75,066) (638,963) (5,010)
20200 20300	66,085 67,443	47,590 (47,190)	113,675 20,253	46,209 47,158	523,974 534,742	28,733 29,323	200,508 213,798	799,424 825,021	595,189 607,420	839,166 856,411	2,502 2,553	105,439 239,439	1,542,296 1,705,823	(63,935) (161,004)	(70,835) (146,897)	(106,457) (140,996)	(198,906) (165,707)	(250,758) (218,892)	(51,981) (47,306)
20400 20500 20600	557,282 187,184	642,007 95,395 (123,790)	1,199,289 282,579 516,788	389,673 130,886	4,418,600 1,484,151	242,298 81,385 278,513	1,499,666 439,651 975,753	6,550,237 2,136,073	5,019,142 1,685,865	7,076,570 2,376,929 8,134,287	21,096 7,086 24,249	287,886 311,363	12,404,694 4,381,243 16,271,026	(298,447) (220,490)	(651,563) (223,153)	(860,034) (292,655)	(1,531,436) (560,600) (2,128,767)	(2,036,341) (755,210)	(476,636) (193,062)
21100	640,578 53,306	32,441	516,788 85,747 2,820,328	447,916 37,273	5,079,037 422,651	23,176	9/5,/53 364,350 6,995,158	6,781,219 847,450	5,769,340 480,095 18,083,935	8,134,287 676,893 25,496,834	2,018	2,343,150 117,991	1,276,997	(1,204,807) (57,515) (2,575,998)	(1,106,257) (59,488) (2,698,609)	(1,423,143) (55,811)	(2,128,767) (106,783) (5,741,877)	(2,761,108) (148,149)	(865,725) (1,801) (1,132,845)
21400 22100	2,007,884 65,714	812,444 (69,711)	(3 997)	1,403,988 45,949	15,920,185 521,033	872,997 28,571	6,995,158 - 2.485	25,192,328 595,553	591 847	834 455	76,010 2,488	3,755,457 272,262	47,412,236 1,701,052	(180 607)	(164 610)	(3,567,819) (173,762)	(231 717)	(6,502,760) (276,575)	(78 228)
22200 30100 30200	2,898 19,743,107 1,623,020	(2,461) (8,866,508) (1,288,783)	437 10,876,599 334,237	2,027 13,805,118 1,134,876	22,980 156,539,857 12,868,656	1,260 8,583,994 705,664	2,912,138 431,872	28,752 181,841,107 15,141,068	26,103 177,815,557 14,617,665	36,804 250,705,047 20,609,683	110 747,395 61,440	15,336 40,704,364 7,680,098	78,353 469,972,363 42,968,886	(7,352) (42,184,223) (4,027,724)	(7,166) (41,346,519) (4,010,191)	(8,056) (44,753,071) (4,527,578)	(11,711) (63,864,046) (6,087,527)	(11,836) (76,549,538) (7,050,117)	(3,480) (19,433,859) (2,124,681)
30300 30400	14,299,556 1,590,787	4,410,788 (3,497,898)	18,710,344	9,998,784 1.112.338	113,378,826 12.613.090	6,217,225 691.650	15,982,150 70,449	145,576,985	128,788,409 14,327,365	181,580,870	541,318 60.220	3,527,220 12,285,798	314,437,817 46,873,767	(19,720,711) (6.182,418)	(18,322,021)	(24,417,526)	(41,436,545) (6.675.057)	(52,042,297)	(12,921,732)
30500 30600	10,473,455 1,065,827	(1,202,969) 449,344	9,270,486 1,515,171	7,323,432 745,266	83,042,304 8,450,765	4,553,696 463,405	4,504,402 3,816,357	99,423,834 13,475,793	94,328,779 9,599,328	132,995,678 13,534,249	396,479 40,348	11,805,847 2,093,141	239,526,783 25,267,066	(18,877,607) (1,349,311)	(17,480,613) (1,526,034)	(21,431,403) (1,753,381)	(31,859,540) (2,920,640)	(40,133,458) (3,687,073)	(10,320,328) (554,834)
30700 30800	93,686 541,863	81,340 (577,998)	175,026 (36,135)	65,509 378,891	742,824 4,296,345	40,733 235,594	1,506,515 146,887	2,355,581 5,057,717	843,783 4,880,272	1,189,663 6,880,774	3,547 20,513	548,792 3,107,992	2,585,785 14,889,551	(76,763) (1,492,421)	(8,763) (1,465,709)	170,539 (1,647,027)	36,794 (2,161,208)	(269,130) (2,406,089)	(82,881) (659,380)
30900 31100 31102	132,318 425,411 287,382	(104,630) 420,728 (298,915)	27,688 846,139 (11,533)	92,522 297,463 200,949	1,049,130 3,373,015 2,278,608	57,530 184,962 124,949	55,889 1,106,469 37,370	1,255,071 4,961,909 2,641,876	1,191,720 3,831,450 2,588,299	1,680,225 5,402,023 3,649,385	5,009 16,104 10,879	471,034 667,541 890,767	3,347,988 9,917,118 7,139,230	(327,922) (297,181) (783,881)	(280,168) (478,892) (671,283)	(306,897) (892,786) (695,241)	(469,587) (1,296,672)	(542,757) (1,597,600) (1,134,337)	(165,586) (392,078) (294,963)
31102 31104 31105	781,786 173.034	(72,633) 27,224	709,153 200.258	546,654 120,992	6,198,656 1,371,955	339,909 75.232	449,774 2,224,979	7,534,993 3,793,158	7,041,130 1.558.421	3,649,285 9,927,404 2,197,243	29,595 6.550	1,403,269 599,947	18,401,398 4.362.161	(1,391,946) (264,778)	(1,315,395) (57,628)	(1,595,781) 37,135	(917,649) (2,534,171) (137,393)	(3,167,587)	(861 525)
31107 31108	344,295 1,424,935	708 (2,497,053)	345,003	240,744 996,368	2,729,860 11,298,073	149,694 619,539	1,307,171 436,763	4,427,469 13,350,743	3,100,881 12,833,621	2,197,243 4,371,983 18,094,330	13,033 53,942	721,942	8,207,839 39,900,359	(580,309)	(526,743) (4.304.576)	(553,593) (4.471,527)	(869,856) (5,672,994)	(1,055,906) (5,878,879)	114,486 (193,963) (1,319,942)
31113 31121	178,443 481,012	116,328 (2,032,578)	294,771 (1,551,566)	124,774 336,342	1,414,843 3,813,867	77,584 209,137	834,528	2,451,729 4,359,346	1,607,137 4,332,218	2,265,929 6,108,065	6,755 18,209	405,825 7,214,876	4,285,646 17,673,368	(184,803) (2,844,295)	(130,356) (2,556,285)	(204,901) (2,266,379)	(428,368) (2,496,788)	(660,165) (2,431,924)	(225,324) (718,351)
31123 31124	1,463,268 617,858	(1,991,054) (259,473)	(527,786) 358,385	1,023,172 432,030	11,602,015 4,898,898	636,206 268,635	91,504 520,967	13,352,897 6,120,530	13,178,872 5,564,719	18,581,106 7,845,788	55,393 23,389	7,258,417 1,793,837	39,073,788 15,227,733	(4,460,391) (1,302,146)	(4,165,526) (1,110,005)	(3,997,536) (1,353,998)	(5,183,591) (2,130,039)	(6,254,363) (2,506,699)	(1,659,484) (704,316)
31126 31138	843,360 367,511	107,103 (540,573)	950,463 (173,062)	589,709 256,978	6,686,860 2,913,937	366,680 159,788	1,421,702 10,119	9,064,951 3,340,822	7,595,687 3,309,977	10,709,283 4,666,791	31,926 13,912	808,030 1,527,082	19,144,926 9,517,762	(1,316,122) (1,160,767)	(1,212,386) (986,247)	(1,510,247) (934,301)	(2,377,768) (1,218,618)	(3,019,430) (1,451,290)	(644,022) (425,717)
31140 31142 31143	1,404,474 770,544 407,518	(3,066,648) 388,925 (827,228)	(1,662,174) 1,159,469 (419,710)	982,061 538,793 284,952	11,135,846 6,109,520 3,231,142	610,644 335,021 177,182	1,597,646 76,348	12,728,551 8,580,980 3,769,624	12,649,345 6,939,879 3,670,295	17,834,517 9,784,648 5,174,808	53,167 29,169 15,427	10,359,689 134,359 3,908,399	40,896,718 16,888,055 12,768,929	(5,436,758) (911,416) (1,514,932)	(4,819,260) (897,816) (1,413,371)	(4,589,784) (1,138,482) (1,537,833)	(5,608,257) (1,980,418) (1,893,141)	(6,118,003) (2,637,215) (1,974,896)	(1,596,105) (741,728) (665,132)
31146 31200	589,723 126,392	(788,171) 36.343	(198,448) 162.735	412,357 88 378	4,675,820 1.002.145	256,403 54.953	31,306 184.237	5,375,886 1.329,713	5,311,322 1 138 349	7,488,519 1.604.977	22,324 4.785	2,837,251 118.080	15,659,416 2.866.191	(1,783,360) (176,954)	(1,721,449)	(1,642,408) (243,705)	(2,070,997)	(2,464,555) (458.149)	(600,761) (117,519)
31300 31400	1,064,866 3,395,025	(1,268,397) (3,684,710)	(203,531) (289,685)	744,594 2,373,929	8,443,149 26,918,597	462,987 1,476,104	838 880	9,650,730 31,607,510	9,590,677 30,577,167	13,522,051 43,111,244	40,311 128,521	5,119,593 16,039,329	28,272,632 89,856,261	(3,065,415) (9,414,003)	(2,807,965) (8,523,395)	(3,016,444) (9,631,381)	(3,988,375) (12,905,687)	(4,538,614) (14,065,845)	(1,205,089)
31600 31700	969,282 3,291,173	840,149 (1,476,051)	1,809,431 1,815,122	677,758 2,301,312	7,685,276 26,095,172	421,429 1,430,951	4,048,119 10,691,747	12,832,582 40,519,182	8,729,800 29,641,828	12,308,287 41,792,495	36,693 124,589	1,157,309 15,203,464	22,232,089 86,762,376	(795,586) (7,030,105)	(650,794) (6,774,493)	(980,799) (8,017,610)	(2,391,147) (10,926,252)	(3,475,439) (10,529,333)	(1,105,742) (2,965,401)
40100 40200 40700	6,112,633 6,429,409	2,454,261 (5,219,159)	8,566,894 1,210,250 1,321,752	4,274,182 4,495,683	48,466,060 50,977,726	2,657,678 2,795,407	19,628,558 5,699,980	75,026,478 63,968,796 12,542,522	55,053,196 57,906,228	77,620,395 81,642,932 14,274,403	231,397 243,389	2,035,227 33,902,021	134,940,215 173,694,570	(7,861,228) (16,069,167)	(6,217,920) (14,702,154) (1,854,977)	(7,244,138) (17,331,252)	(14,281,177) (25,510,583)	(19,781,385) (29,024,956)	(4,527,889) (7,087,662)
40700 40900 41400	1,124,114 7,401,450 1,747,720	197,638 (3,142,537) (2,987,329)	1,321,752 4,258,913 (1,239,609)	786,023 5,175,371 1,222,071	8,912,916 58,684,879 13,857,381	488,747 3,218,035 759,881	2,354,836 39,235,189 696,786	12,542,522 106,313,474 16,536,119	10,124,291 66,660,879 15,740,770	14,274,403 93,986,256 22,193,167	42,554 280,186 66,161	2,401,877 49,171,140 11,237,431	26,843,125 210,098,461 49,237,529	(1,699,375) (15,632,942) (5,936,688)	(1,854,977) (15,873,121) (5,885,133)	(2,177,843) (19,034,429) (5,489,608)	(3,474,951) (24,977,526) (6,558,537)	(4,255,064) (26,134,705) (7,193,624)	(838,393) (2,132,264) (1,637,820)
41600 41700	149,354	(17,012) (3,497,347)	132,342 (1,552,861)	104,434 1.359.657	1,184,201 15,417,511	64,937 845,432	401,315 2 263 212	1,754,887 19,885,812	1,345,148 17.512.941	1,896,546 24 691 779	5,654 73.610	175,857 17 161 018	3,423,205 59,439,348	(269,053) (6.778,758)	(213,034)	(211,479)	(364,381)	(497,288) (9.250.403)	
41800 42000	72,527 67.777	(8,938)	63,589 40,795	50,714 47,392	575,056 537.394	31,534 29,468	44,142 106,724	701,446 720,978	653,213 610,433	920,975 860,659	2,746 2,566	101,818 344,960	1,678,752 1.818.618	(131,330)	(119,357) (143.837)	(145,506) (178.071)	(234,405)	(275,736) (300,548)	(1,591,474) (70,972) (95,637)
42200 50100	24,254,235 5,576,268	59,826,256 (1,408,381)	84,080,491 4,167,887	16,959,468 3,899,135	192,307,838 44,213,311	10,545,364 2,424,475	245,510,903 17,290,176	465,323,573 67,827,097	218,444,848 50,222,446	307,988,941 70,809,443	918,158 211,093	356 27,813,027	527,352,303 149,056,009	18,895,019 (10,818,694)	21,681,057 (10,511,331)	12,581,869 (11,293,681)	(33,764,482) (17,117,546)	(67,648,654) (25,064,391)	(13,773,539) (6,423,269)
50200 50400 50501	1,212,226 190,818	(721,167) (121,485)	491,059 69,333	847,634 133,427	9,611,539 1,512,962	527,057 82,965	618,548 85,281	11,604,778 1,814,635	10,917,866 1,718,592	15,393,277 2,423,070 1,608,889	45,890 7,224 4,796	4,081,826 503,957	30,438,859 4,652,843	(2,766,872) (443,497)	(2,596,738) (407,945)	(2,855,129) (438,511)	(4,098,565) (593,538)	(5,147,624) (735,947)	(1,369,153) (218,770)
50501 51200 51300	126,701 214,219 430,665	75,293 10,541 (124,434)	201,994 224,760 306,231	88,594 149,790 301,137	1,004,588 1,698,510 3,414,669	55,087 93,139 187,246	483,044 357,009 663,697	1,631,313 2,298,448 4,566,749	1,141,124 1,929,358 3,878,764	1,608,889 2,720,234 5,468,733	4,796 8,109 16,303	478,734 753,563 1,439,386	3,233,543 5,411,264 10,803,186	(138,522) (350,964) (851,204)	(190,135) (357,228) (815,859)	(287,602) (447,189) (821,187)	(417,122) (751,228) (1,366,889)	(483,702) (932,771) (1,807,487)	(85,147) (273,436) (573,811)
	745,698 925,546	(258,691) (1,627,891)	487,007 (702,345)	521,420 647,176	5,912,521 7,338,499	324,218 402,413	283,538 791,654	7,041,697 9,179,742	6,716,105 8,335,891	9,469,146 11,752,909	28,229 35,037	1,439,386 1,988,915 6,290,094	18,202,395 26,413,931	(1,517,104) (3,189,786)	(1,600,445) (2,982,717)	(1,813,056) (2,767,269)	(2,457,861) (3,225,487)	(2,990,993) (4,022,941)	(781,239) (1,045,989)
51500 51600 51700	112,325 6 344 792	(51,700)	60,625 (4,637,438)	78,542 4.436.516	890,606 50 306 810	48,837 2 758 617	110,068	1,128,053 57 501 943	1,011,650 57 144 127	1,426,342 80 568 433	4,252 240 186	385,218 36,077,135	2,827,462	(241,255)	(223,022)	(237,065)	(391,780)	(474,493) (26,231,890)	(131 794)
51700 51800 51902	1,618,243 99,523	906,060 31.134	2,524,303 130.657	1,131,536 69,590	12,830,784 789,099	703,587 43,271	6,167,877 269,893	20,833,784 1,171,853	14,574,646 896,348	20,549,031 1,263,775	61,260 3,767	1,167,198 296,440	36,352,135 2,460,330	(1,824,837) (136.816)	(1,604,591)	(2,051,177)	(4,053,389) (342.110)	(5,199,911) (395,617)	(6,341,109) (784,446) (87,458)
52000 52200	108,731 628,541	(17,606) 405,271	91,125 1,033,812	76,029 439,499	862,111 4,983,597	47,275 273,280	137,170 2,109,910	1,122,585 7,806,286	979,282 5,660,929	1,380,706 7,981,436	4,116 23,794	222,372 238,788	2,586,476 13,904,947	(201,098) (655,434)	(202,442) (629,570)	(221,216) (709,918)	(323,103) (1,492,412)	(398,764) (2,096,539)	(117,268) (514,788)
52600 53000	119,225 116,101	23,146 (278,662)	142,371 (162,561)	83,366 81,182	945,312 920,546	51,837 50,479	893,214 185,294	1,973,729 1,237,501	1,073,792 1,045,660	1,513,956 1,474,292	4,513 4,395	812,692 1,213,219	3,404,953 3,737,566	(178,052) (474,585)	(144,182) (421,172)	(158,510) (460,431)	(266,566) (565,104)	(556,524) (486,126)	(127,390) (92,647)
53300 53900	12,156 46,028 93,226	25,330 38,379	37,486 84,407 12,626	8,500 32,185 65,187	96,385 364,951 739,173	5,285 20,012 40,533	170,564 222,044 121,362	280,734 639,192	109,485 414,553 839,636	154,365 584,485 1,183,817	460 1,742 3,529	74,204 20,279 420,340	338,514 1,021,059 2,447,322	4,815 (39,297) (237,922)	(3,299) (32,686) (213,061)	(6,897) (36,324) (209,647)	(21,944) (99,963) (303,944)	(36,762) (141,362) (380,715)	6,307 (32,235) (135,778)
54100 54200 54300		(80,600) 551,857 500,577	3,119,826 2,136,863	1,795,620 1,144,152	20,361,003 12,973,839	1.116.513	10.049.414	966,255 33,321,550 20,341,762	22 129 215		97,212 61,943	2 076 972				(3,584,772) (2,555,831)	(5,925,480) (4,157,326)	(7,822,188) (5,181,594)	
54300 54400 60100	1,636,286 1,295 279,012	500,577 (2,023) (299,918)	(728)	906 195.096	10,269 2,212,241	711,432 563 121.310	5,512,339 4,444 1,230,587	16,182 3,759,234	14,737,144 11,665 2,512,912	20,778,139 16,446 3,542,996	49 10.562	1,998,314 13,808 2,825,612	37,575,540 41,968 8.892.082	(2,260,768) (4,209) (770,760)	(2,150,988) (3,858) (1,116,964)	(4,025)	(5,125)	(6,969)	(927,271) (1,600) (194,500)
60400 60500	1,607,882 90,338	(5,289,940) (43,997)	(3,682,058) 46,341	1,124,291 63,167	12,748,634 716,272	699,082 39,277	209 586	14,572,007 1,028,302	14,481,330 813,622	20,417,463 1,147,139	60,867 3,420	17,203,976 235,035	52,163,636 2,199,216	(8,003,286) (196,447)	(7,334,406) (187,802)	(6,286,410) (179,239)	(6,881,635) (242,213)	(7,285,795) (301,703)	(1,800,097) (63,510)
60800 60900	253,484 67,731	(61,030) (86,935)	192,454 (19,204)	177,245 47,360	2,009,832 537,027	110,211 29,448	455,888 61,390	2,753,176 675,225	2,282,993 610,015	3,218,829 860,070	9,596 2,564	936,273 549,941	6,447,691 2,022,590	(488,795) (201,233)	(483,872) (203,861)	(501,714) (239,619)	(850,958) (286,703)	(1,091,601) (331,309)	(277,575) (84,640)
61000 61200	2,376,012 71,676	(1,464,315) 39,880	911,697 111,556	1,661,396 50,118	18,839,007 568,306	1,033,053 31,164	6,654,927 309,437 1,822,423	28,188,383 959,025	21,399,461 645,546	30,171,448 910,166 1,216,372	89,945 2,713	16,685,784 94,343	68,346,638 1,652,768	(5,473,977) (81,078)	(5,026,364) (75,243)	(5,925,520) (101,062)	(8,433,752) (178,672)	(10,749,710) (216,918)	(4,548,932) (40,770) (72,004)
62200 62500 62700	95,790 37,632 111,762	622,592 46,403 37,287	718,382 84,035 149,049	66,980 26,313 78,148	759,501 298,374 886,141	41,648 16,362 48,592	1,822,423 294,568 819,142	2,690,552 635,617 1,832,023	862,727 338,927 1,006,579	1,216,372 477,859 1,419,192	3,626 1,425 4,231	21,977 451,892	2,082,725 840,188 2,881,894	460,934 (17,104) (151,318)	474,357 (7,264) (149,883)	271,447 (9,636) (155,719)	(195,529) (57,097) (269,959)	(331,378) (99,033) (329,601)	(72,004) (14,437) 6,609
63000 63500	271,609 187,012	(104,719) (92,528)	166,890 94,484	189,919 130,766	2,153,543 1,482,785	48,592 118,091 81,310	448,002 234,482	2,909,555 1,929,343	2,446,237 1,684,314	3,448,989 2,374,742	10 282	451,892 387,969 698,589	6,293,477 4,764,724	(563,076) (408,120)	(484,143) (381,534)	(441,236) (489,643)	(713,414) (635,017)	(935,777) (752,052)	(246,276) (169,015)
63700 63800	67,366	(9,891)	57,475	47,105 5,554	534,138 62,979	29,290 3,453	275,479	886,012 79,586	606,734 71,538	855,444 100,863	7,079 2,550 301	343,871 16.145	1,808,599 188,847	(123,575) (14,126)	(143,044)	(178,938) (17,016)	(221,748) (23,971)	(219,364) (29,430)	(35,918)
64100 66600	36,638 39,980	82,300 60,107	118,938 100,087	25,619 27,956	290,496 316,995	15,930 17,383	299,905 329,492	631,950 691,826	329,977 360,078	465,241 507,681	1,387 1,513	79,758 22,118	876,363 891,390	20,469 (7,365)	15,440 12,892	(35,378) (8,451)	(101,009) (64,233)	(125,860) (105,699)	(18,075) (26,708)
67000 67100	11,070 267,866	25,455 (140,830)	36,525 127,036	7,740 187,302	87,771 2,123,866	4,813 116,464	136,450 207,758	236,774 2,635,390	99,700 2,412,526	140,569 3,401,459	419 10,140	52,259 941,902	292,947 6,766,027	6,773 (592,870)	6,007 (541,906)	2,675 (632,654)	(18,303) (905,079)	(35,078) (1,139,292)	(18,247) (318,836)
67200 67300 67400	8,264 243,871 191,563	(2,674) 321,868 34,044	5,590 565,739 225,607	5,779 170,524 133,948	65,526 1,933,617 1,518,871	3,593 106,032 83,289	188,965 2,073,357 442,702	263,863 4,283,530 2,178,810	74,432 2,196,419 1,725,304	104,943 3,096,767 2,432,534	313 9,232 7,252	121,345 176,083 335,941	301,033 5,478,501 4,501,031	(16,621) (89,683) (289,227)	(2,607) (7,861) (310,356)	24,072 (16,061) (358,541)	(15,831) (323,782) (560,249)	(27,288) (606,689) (671,353)	1,105 (150,895) (132,495)
67500 67600	224,123 25,058	2,348 (57,374)	225,607 226,471 (32,316)	156,715 17,521	1,777,036 198,680	97,445 10,895	103,563 21,425	2,178,810 2,134,759 248,521	2,018,558 225,683	2,432,534 2,845,997 318,194	7,252 8,484 949	281,764 229,244	5,154,803 774,070	(375,873) (99,660)	(365,452) (93,007)	(440,878) (74,219)	(700,788) (104,667)	(885,136) (122,300)	(251,917) (31,696)
67800 67900	535,172 24,535	(380,457) 57,148	154,715 81,683	374,213 17,155	4,243,294 194,530	232,685 10,667	303,575	4,850,192 525,927	4,820,010 220,969	6,795,810 311,548	20,259 929	1,654,958 12,524	13,291,037 545,970	(1,283,586) 15,743	(1,183,738) 15,867	(1,295,650) 8,836	(1,856,732) (26,502)	(2,197,655) (44,834)	(623,484) 10,847

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

	OPEB Expense Deferred Amounts				Outstandir	ng Balance of Deferred O	itflows 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	from Changes in Proportion & Differences Between Employer Contrib.	Total				Oustanding Outflow Balance Between Employer Contrib.	Total Deferred				Oustanding Inflow Balance Between Employer Contrib.	Total Deferred						
Participating Employer	Aggregate Plan OPEB Expense	& Proportionate Share of Plan Contributions	Employer OPEB Expense	Liability	Assumption Changes	Investment	& Proportionate Share of Plan Contributions	Outflow of Resources	Liability	Assumption Changes	Investment Experience	& Proportionate Share of Plan Contributions	Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(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	2,983,251,717	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 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)	27,500
68100 68200 68300	165,481 973,826 293,321	(146,505) (4,012,444)	18,976 (3,038,618)	115,711 680,936	1,312,075 7,721,309	71,949 423,405	342,997 - 58.207	1,842,732 8,825,650	1,490,403 8,770,730	2,101,343 12,365,995	6,264 36,865	879,142 14,383,635	4,477,152 35,557,225	(425,761) (5,655,794)	(390,379) (5,109,425)	(442,621) (5,048,021)	(593,226) (4,759,338)	(666,769) (4,955,745)	(115,664) (1,203,252)
68400	10,354	(155,919) (2,928)	137,402 7,426 1,994,601	205,101 7,240	2,325,698 82,098	127,532 4,502	39,402	2,716,538 133,242	2,641,789 93,256 2.378.368	3,724,701 131,484	11,104 392	517,321 45,388	6,894,915 270,520	(650,914) (20,402)	(632,338) (18,575)	(628,362) (20,077)	(874,931) (33,700)	(1,101,386) (33,875)	(290,446) (10,649)
68500 68600 68700	264,073 73,498 103,272	1,730,528 518,736 764,819	1,994,601 592,234 868,091	184,650 51,392 72,212	2,093,795 582,751 818,829	114,815 31,956 44,901	6,406,600 2,211,088 3,641,440	8,799,860 2,877,187 4,577,382	2,378,368 661,954 930,118	3,353,299 933,299 1,311,389	9,997 2,782 3,909	665,363	6,407,027 1,598,035 2,245,416	1,284,868 394,699 590,533	1,321,872 404,998 605,004	1,253,995 386,106 578,459	(427,110) 148,827 449,812	(933,012) (62,145) 169,442	(107,780) 6,667 (61,284)
70709 71036	103,272 68,214 16,254	764,819 260,834	329,048	47.698	818,829 540,861 128,873	44,901 29,659 7,067	3,641,440 726,178 24,505	1,344,396	930,118 614,371 146 388	1,311,389 866,211 206,395	2,582 615	30,512	1.513.676	590,533 145,714 (27,733)	70,917	(33,394) (26,710)	(113,510) (46,455)	(186.084)	(52.923)
72110	74.876	189,738 7.599	15,951 264,614	11,365 52,356	593.676	32 555	853.147	171,810 1,531,734	674,364 100.744	950,797 142.041	2.834	22,080 16,536	375,478 1,644,531	63.376	(21,691) 65,357	50.673	(53,544) (47,505)	(63,513) (204,048)	(17,566) (34,611)
72114 72116 72210	11,186 32,282	7,599 (10,780) (104.818)	18,785 21,502 (34,080)	7,822 22,573 49,463	88,690 255,960 560,874	4,863 14,036 30.756	27,278 80,709 123,984	128,653 373,278 765,077	100,744 290,748 637.103	142,041 409,930 898.262	423 1,222	76,788 77,055 587,638	319,996 778,955 2,125,681	(11,278) (65,261) (224,192)	(27,550) (58,069) (224,717)	(34,794) (51,201) (272,918)	(85,147) (259.070)	(54,907) (120,121) (286,022)	(15,309) (25,878) (93,685)
72411 72507	70,738 2,723 56,625	(5,290) (11,067)	(2,567) 45,558	1,904 39,594	21,588 448,967	1,184 24,619	7,114 149,254	31,790 662,434	24,522 509,987	34,574 719,039	2,678 103	33,586 174,550	92,785 1,405,720	(9,885) (106,625)	(9,124) (94,223)	(12,625) (128,112)	(11,997) (152,624)	(286,022) (13,145) (205,647)	(4,219) (56,055)
74306	40 381	(61,269) (15,925)	45,558 (20,888) 29,908	28,236 32,048	320,173 363,402	17,557 19,927	149,254 166,180 231,601	532 146	363,688 412,793	512,770 582,003	2,144 1,529	488,911 260,284	1 366 898	(129,414) (93,271)	(122,107) (74,032)	(122 392)	(149,628) (116,182)	(215 745)	(95,466) (70,810)
74310 74616 75005	45,833 46,734 23,965	(16,198) (19,382)	30,536 4,583	32,678 16.757	370,545 190,013	20,319	40,179 51,367	646,978 463,721 268,557	420,907 215.838	593,444 304 314	1,735 1,769 907	140,083 92,401	1,256,815 1,156,203 613,460	(95,063) (59.825)	(101,304) (48.804)	(72,988) (125,062) (56,771)	(148,153) (70,982)	(182,554) (176,615) (83,579)	(46,285) (24,942)
75011 80101	60,053 635,563	(19,664) (501.256)	40,389 134,307	41,991 444,409	476,149 5.039.274	26,110 276.333	116,456	660,706 5.760.016	540,864 5.724.174	762,572	2,273 24.060	150,113 2,081,304	1,455,822 15.900.144	(121,005)	(98,527)	(106,244) (1.555.198)	(187,544) (2.228.144)	(232,919)	(48,877)
80103 80201	27,688 4,822,421	(63,146) (1,529,807)	(35,458) 3,292,614	19,360 3,372,017	219,533 38,236,183	12,038 2,096,714	47,446 5,829,516	298,377 49,534,430	249,370 43,432,953	351,591 61,236,826	1,048 182,556	242,014 15,656,319	844,023 120,508,654	(109,873) (9,667,948)	(112,001) (8,457,001)	(93,998) (9,741,901)	(100,870) (16,312,341)	(107,565) (20,600,358)	(21,339) (6,194,675)
80202 80302	214,458 288,088	1,063,408 (366,505)	1,277,866 (78,417)	149,957 201,442	1,700,401	93,243 125,256	4,903,282 74,258	6,846,883 2,685,158	1,931,506 2,594,653	2,723,262 3,658,244	8,118 10,906	103,444 1,398,761	4,766,330 7,662,564	701,485 (852,662)	651,727 (786,995)	568,441 (753,972)	334,688 (1,039,861)	(111,573) (1,264,024)	(64,215) (279,892)
80401	2 064 029	1,700,861 50,649	3 764 890	1.443.246	16.365.344	897 408	6.939.241	25,645,239 7,833,799	18 589 596	26 209 774	78.135	1,669,119 1,060,668	46 546 624	(1 782 337)	(1 643 249)	(2 500 697)	(5.071.973)	(7 951 254)	(1 951 875)
80402 80403 80404	730,793 594,304 697,577	203,535 (54,980)	781,442 797,839 642,597	510,998 415,560 487,772	5,794,337 4,712,142 5.530.971	317,737 258,394 303.296	1,210,727 1,398,912 1,697,662	6,785,008 8,019,701	6,581,859 5,352,580 6,282,698	9,279,870 7,546,690 8,858,078	27,665 22,498 26,407	286,142 1.093.637	16,950,062 13,207,910 16,260,820	(1,182,611) (799,390) (1,232,182)	(1,094,435) (739,869) (1,066,793)	(1,296,696) (878,350) (1,089,683)	(2,208,431) (1,489,950) (1,858,844)	(2,748,167) (2,032,001) (2,500,300)	(585,923) (483,342) (493,317)
80405 80406	2,856,955 20,166	491,000 (32,212)	3,347,955 (12,046)	1,997,690 14,101	22,652,323 159,889	1,242,159 8,768	4,632,156 38,099	30,524,328 220,857	25,731,053 181,620	36,278,630 256,070	108,152 763	1,471,646 228,463	63,589,481 666,916	(4,330,301) (66,244)	(3,785,109)	(4,563,676) (68,212)	(7,937,565) (100,171)	(9,963,153) (107,998)	(2,485,349) (38,996)
80407 80409	106 200	21,267 (69,766)	127 467	74 259	842,046 277,810	46,174 15,234	125.301	1,087,780 343,645	956,490 315,568	1 348 571	4,020 1,326	161,613 308,581	2,470,694 1,070,400	(157,952) (128,895)	(156.485)	(203,126) (119,213)	(343 217)	(417,707) (158,302)	(104 427)
80502 80503	35,038 10,361 14,747	(1 230 195)	(34,728) (1,219,834) (2,656,856)	24,500 7,245 10.311	82,151 116.923	4,505 6.412	26,101 2,708,004	2,801,905 133.646	93,316 132.814	444,925 131,568 187,257	392 558	9 667 324	9,892,600 15.125.910	(1,247,667)	(115,486) (1,226,322) (2,643,014)	(1,199,486) (2,559,657)	(163,174) (1,117,519) (2,540,512)	(1,029,439) (2.520.658)	(41,685) (1,270,262) (2,031,965)
80601 80602	453,550 14 690	(2,671,603) (450,086) (1.176.388)	3,464	317,139 10.272	3,596,120 116.477	197,196 6.387	109,956 13.274	4,220,411 146,410	4,084,877 132,307	5,759,335 186,542	17,169 556	14,805,281 1,707,983 5,886,344	11,569,364 6.205,749	(1,215,473)	(1,073,133) (1.189.976)	(1,103,131)	(1,512,733) (942.663)	(1,879,230) (942,000)	(2,031,965) (565,253) (764,237)
80603 80606	10,573 34,170	(1,663,650) (27,613)	(1,653,077) 6,557	7,393 23,893	83,832 270.930	4,597 14,857	177,272	273,094 309,680	95,225 307,752	134,260 433,905	400 1 294	9,009,401 88,577	9,239,286 831,528	(1,681,475)	(1,644,305) (75,778)	(1,528,393)	(1,472,256)	(1,429,703) (133,018)	(1,210,060) (34,844)
80701 80702	5,611,624 53,951	4,895,219 68.369	10,506,843 122,320	3,923,857 37,725	44,493,643 427,772	2,439,847 23,457	25,918,210 367,624	76,775,557 856,578	50,540,878 485,912	71,258,406 685,095	212,431 2,042	164,320 29,192	122,176,035 1,202,241	(4,574,813) (22,680)	(3,679,560) (23,203)	(5,309,536) (27,256)	(11,833,214) (96,240)	(16,934,541) (151,526)	(3,068,814) (24,758)
80704 80801	174,839 7.366.137	325,356 1.101.866	500,195 8.468.003	122,254 5.150.679	1,386,269 58.404.889	76,017 3.202.682	1,629,359 12.965.390	3,213,899 79,723,640	1,574,680 66.342.834	2,220,166 93,537,840	6,619 278,849	0 17.065.350	3,801,465 177 224 873	30,301 (11.328.991)	36,056 (10.928.902)	(20,239)	(228,663) (22.876.238)	(406,370) (30,489,186)	1,349 (8.808.565)
80902 81001	417,369 11.899.986	(282,689) 9,733,209	134,680 21,633,195	291,840 8.320,916	3,309,249 94,353,036	181,465 5.173.929	351,035 36,343,563	4,133,589 144,191,444	3,759,016 107.176.779	5,299,898 151.110.282	15,800 450.481	1,878,778 12,307,642	10,953,492 271.045.184	(987,021) (10.348.913)	(914,809) (11,153,677)	(1,055,078) (17.094.934)	(1,489,227) (31.432.861)	(1,858,213) (43,498,313)	(515,555) (13.325.042)
81002 81003	249,615 132,494	404,759 166,028	654,374 298,522	174,540 92,645	1,979,157 1,050,522	108,529 57,606	1,442,711 806,401	3,704,937 2,007,174	2,248,149 1,193,301	3,169,701 1,682,454	9,449 5,016	558,882 116,653	5,986,181 2,997,424	(16,484) (57,565)	(352,503) (41,836)	(283,979) (56,190)	(593,087) (273,125)	(821,063) (423,366)	(214,128) (138,168)
81004 81005	96,667 347,561	175,078 2,618,475	271,745 2,966,036	67,594 243,028	766,461 2,755,755	42,030 151,114	546,102 13,092,573	1,422,187 16,242,470	870,632 3,130,296	1,227,518 4,413,455	3,659 13,157	72,718	2,174,527 7,556,908	11,945 2,031,918	(7,169) 2,080,621	(76,392) 1,991,285	(222,206) 1,597,228	(354,213) 1,119,463	(104,305) (134,953)
81102 81201	1,736,193 990,984	(2,221,493) (1,392,029)	(485,300) (401,045)	1,214,011 692,933	13,765,985 7,857,352	754,870 430,865		15,734,866 8,981,150	15,636,953 8,925,263	22,046,793 12,583,873 722,698	65,725 37,514	9,386,933 6,028,498	47,136,404 27,575,148	(5,151,408) (3,064,365)	(4,843,118) (2,881,186)	(5,058,710) (2,913,252)	(6,779,789) (3,944,563)	(7,360,542) (4,494,913)	(2,207,971) (1,295,719)
81203 81301	56,913 1,508,628	427,276 (505,928)	484,189 1,002,700	39,796 1,054,889	451,252 11,961,661	24,745 655,928	2,148,372 1,435,536	2,664,165 15,108,014	512,582 13,587,399	19,157,095	2,154 57,110	57,432 2,918,196	1,294,866 35,719,800	331,228 (3,051,827)	339,203 (2,669,829)	324,574 (2.865.078)	260,048 (4,502,964)	177,762 (5,754,793)	(63,516) (1.767,295)
81501 81601	1,065,704 2,367,330	(1,323,473) 445,431	(257,769) 2,812,761	745,180 1,655,326	8,449,793 18,770,172	463,352 1,029,278	4,208,224	9,658,325 25,663,000	9,598,225 21,321,270	13,532,693 30,061,205	40,343 89,617	5,143,742 1,112,313	28,315,003 52,584,405	(3,121,900) (3,549,598)	(2,716,475) (3,264,897)	(2,916,237) (3,433,263)	(4,060,469) (6,152,971)	(4,552,071) (8,322,131)	(1,289,526) (2,198,545)
81701 81802	1,036,857 4,802,882	(864,943) (2,513,402)	171,914 2,289,480	725,009 3,358,354	8,221,068 38,081,258	450,809 2,088,218	326,098 3,529,960	9,722,984 47,057,790	9,338,413 43,256,971	13,166,380 60,988,706	39,251 181,816	4,061,534 14,955,152	26,605,578 119,382,645	(2,614,695) (10,618,555)	(2,472,188) (10,157,034)	(2,561,859) (11,125,157)	(3,566,118) (16,170,545)	(4,416,335) (18,554,308)	(1,251,399) (5,699,256)
81805 81806	81,070 600,979	5,409 (247,386)	86,479 353,593	56,687 420,227	642,788 4,765,062	35,248 261,296	211,860 229,019	946,583 5,675,604	730,151 5,412,693	1,029,452 7,631,443	3,069 22,750	309,084 1,287,182	2,071,756 14,354,068	(131,402) (1,261,571)	(125,941) (1,132,592)	(174,786) (1,314,937)	(286,261) (2,005,714)	(339,461) (2,311,200)	(67,322) (652,450)
81901 81902 82001	834,834 119,145	27,961 189,807	862,795 308,952	583,747 83,311	6,619,259 944,682	362,973 51,802	1,460,781 632,990 338,497	9,026,760 1,712,785	7,518,898 1,073,076	10,601,017 1,512,947	31,603 4,510	920,261 37,472	19,071,779 2,628,005	(1,380,870) (11,258)	(1,246,865) (26,292)	(1,503,383) (88,641)	(2,353,318) (258,678)	(2,944,675) (409,315)	(615,908) (121,036)
82001 82101 82106	807,080 3,454,783 245,654	(1,287,368) (1,818,577) (43,393)	(480,288) 1,636,206 202,261	564,340 2,415,714 171,770	6,399,201 27,392,409 1,947,746	350,906 1,502,086 106,806	338,497 5,971,737 256,754	7,652,944 37,281,946 2,483,076	7,268,931 31,115,375 2,212,469	10,248,585 43,870,073	30,552 130,783	5,595,875 12,386,514 490,753	23,143,943 87,502,745 5,831,917	(2,649,354) (7,648,736) (457,945)	(2,435,105) (5,599,501) (407,278)	(2,535,602) (7,198,645) (483,723)	(3,121,976) (12,125,560) (760,249)	(3,745,920) (14,242,491) (997,191)	(1,003,042) (3,405,866) (242,455)
82107	716,248	(761,899)	(45,651)	500,828	5,679,016	311,414	1,283,349	7,774,607	6,450,864	3,119,396 9,095,178 3,504,047	9,299 27,114	2,812,208	18,385,364	(1,970,601)	(1,571,611)	(1,560,525)	(2,107,168)	(2,785,841)	(615,011)
82109 82110 82201	275,945 2,716 2,257,794	(106,120) 18,313	169,825 21,029 1,549,543	192,951 1,899 1,578,734	2,187,922 21,536 17,901,679	119,977 1,181 981,654	204,743 124,731 6,150,739	2,705,593 149,347 26,612,806	2,485,287 24,463 20,334,739	34,490 28,670,278	10,446 103 85,470	305,837 60,430 5,168,365	6,305,617 119,486 54,258,852	(571,789) 13,729 (4,518,416)	(497,161) 14,110 (3,863,676)	(514,239) 13,412 (3,914,256)	(783,542) 8,324 (6,238,680)	(995,017) (19,045) (7,807,137)	(238,276) (669) (1,303,881)
82301	17 440 610	(708,251) 8,055,746	25,496,356	12,195,127	138 283 730	7 582 906	28,985,230	187,046,993	157,078,197	221 467 102	660.225	371	379,205,895	(21,376,525)	(20,338,140)	(25 800 941)	(46,843,797)	(61 576 798)	(16,222,701)
82306 82307 82308	79,675 97,141	39,035 78,803 94,378	118,710 175,944 177,329	55,712 67,925 58,002	631,731 770,216 657,705	34,642 42,235 36,066	710,428 387,011 423.811	1,432,513 1,267,387 1.175.584	717,591 874,898 747.096	1,011,744 1,233,533	3,016 3,677	652,870 12,668 191.451	2,385,221 2,124,776 1,995,029	(95,421) (85,129) (45,608)	(116,837) (77,856) (32,618)	(92,212) (106,812) (67,529)	(306,573) (214,543) (225,623)	(285,973) (303,153) (340,235)	(55,692) (69,896) (107.832)
82312 82313	82,951 66,022 318,456	(6,057) 2.129.768	59,965 2.448.224	46,165 222,676	523,475 2.524.982	28,705 138.460	86,714 10.486.169	685,059 13.372.287	594,622 2.868.158	1,053,342 838,367 4,043.862	3,140 2,499 12.055	228,388 3.842.226	1,663,876 10,766.301	(117,473) 1.592.331	(118,000) 1.636.955	(140,290) 1.103.282	(223,373) 78.080	(285,753) (941.254)	(93,928) (863.408)
82401 82402	207,214 2,036,477	(37,921) 464,196	169,293 2,500,673	144,892 1,423,981	1,642,964 16,146,888	90,093 885,428	539,640 2,841,122	2,417,589 21,297,419	1,866,263 18,341,449	2,631,274 25,859,907	7,844 77,092	542,056 781,678	5,047,437 45,060,126	(387,607) (2,972,496)	(319,227) (2,670,612)	(361,464) (3,196,508)	(598,792) (5,436,203)	(807,347) (7,454,248)	(155,411) (2,032,640)
82406 82503	311,427 768,186	(121,202) 5.827.145	190,225 6,595,331	217,761 537,144	2,469,251 6,090,820	135,404 333,995	297,228 30,345,109	3,119,644 37,307,068	2,804,853 6,918,638	3,954,608 9,754,700	11,789 29,080	415,760	7,187,010 16,702,418	(646,753) 4,530,726	(580,313) 4,638,370	(543,786) 4,440,918	(896,331) 3,569,967	(1,121,652) 2,621,671	(278,531) 802,998
82601 82602	10,908,565	3,559,571 30,810	14,468,136	7,627,677	86,492,218 269,328	4,742,874 14.769	18,523,772 470,036	117,386,541	98,247,578	138,520,857	412,950 1 286	2,056,554 99,579	239,237,939	(14,849,394)	(13,780,225)	(16,973,089)	(28,835,768)	(37,783,994)	(9,628,928) 17 944
82603 82604	42,968 24,084	(26,772) (54.176)	16,196 (30,092)	30,045 16.840	340,684 190.959	18,682 10.471	109,280 31,487	498,691 249,757	386,987 216.912	545,620 305.828	1,627 912	139,318 213.498	1,073,552 737.150	(99,283) (94.819)	(74,381) (68,203)	(86,496) (68,034)	(135,767) (103.197)	(144,562)	(34,372) (39,316)
82701 82702	781,154 158,029	1,082,695 128,690	1,863,849 286,719	546,212 110,500	6,193,640 1,252,984	339,634 68,708	10,697,428 1,248,490	17,776,914 2,680,682	7,035,432 1,423,280	9,919,370 2,006,705	29,571 5,982	3,546,929 225,588	20,531,302 3,661,555	(235,560) (137,993)	(25,316) 858	(150,355) 10,058	(904,491) (219,967)	(1,931,212) (496,446)	492,546 (137,383)
82801 82901	2,099,693 3,055,347	(1,236,695) 2,055,873	862,998 5,111,220	1,468,184 2,136,413	16,648,118 24,225,348	912,914 1,328,418	1,776,973 11,016,631	20,806,189 38,706,810	18,910,803 27,517,872	26,662,648 38,797,895	79,485 115,662	9,035,488 5,330,134	54,688,424 71,761,563	(4,780,051) (3,100,244)	(4,422,884) (2,860,446)	(4,871,879) (4,516,497)	(7,450,637) (8,186,913)	(9,365,443) (10,698,885)	(2,991,341) (3,691,768)
82906 83001 83005	20,821 1,198,450 670,336	155,904 (568.620)	176,725 629.830	14,559 838.001	165,090 9.502.311	9,053 521,067	850,909 60.542	1,039,611 10,921,921 6,972,577	187,527 10,793,793 6,037,356	264,398 15,218,343 8,512,166	788 45,368 25,376	100,626 2 935 506	553,339 28 993 010	120,765 (2,591,079) (1,194,734)	123 683	118 331	94,724 (4,044,284) (1,982,512)	63,493 (4,948,707) (2,537,499)	(34 724)
83101	345.375	(63,502) (957,498)	606,834 (612,123)	468,724 241,499	5,314,984 2,738,421	291,452 150.164	897,417 574,273	3.704.357	3.110.607	4.385.695	13.074	937,867 3.512.191	15,512,765 11.021.567	(1.540.331)	(2,367,183) (1,060,705) (1,375,416)	(2,685,597) (1,220,114) (1,159,658)	(1.411.323)	(1 251 996)	(1,434,239) (544,624) (478,596)
83202 83203	1,950,654 536,289	(819,407) (163,548)	1,131,247 372,741	1,363,970 374,993	15,466,412 4,252,145	848,114 233,170	1,111,431 28,412	18,789,927 4,888,720	17,568,489 4,830,064	24,770,098 6,809,985 9,529,966	73,843 20,302	5,454,673 786,080	47,867,103 12,446,431	(4,111,254) (1,068,566)	(3,873,440) (991,192) (1,078,178)	(4,237,686) (1,140,031)	(6,438,684) (1,712,474)	(8,186,981) (2,095,027)	(2,229,131) (550,421) (713,762)
83204 83205	750,488 4,397,970	213,409 (2,168,288)	963,897 2,229,682	524,769 3,075,225	5,950,497 34,870,784	326,301 1,912,169	782,606 24,803	7,584,173 39,882,981	6,759,243 39,610,155	55,847,000	28,410 166,488	260,276 11,449,652	16,577,895 107,073,295	(1,053,086) (9,590,131)	(8,908,764)	(1,326,215) (9,944,427)	(2,110,021) (14,914,873)	(2,712,460) (18,239,501)	(5,592,618)
83206 83207	6,662,906 21,431	1,085,587 (29,355)	7,748,493	4,658,953 14,985	52,829,087 169,922	2,896,928 9.318	11,166,116 146,151	71,551,084 340,376	60,009,212 193,016	84,607,963 272,137	252,228 811	10,711,186 229,309	155,580,589 695,273	(10,158,524) (65,521)	(9,396,390) (44,055)	(12,025,411) (51,682)	(19,703,971) (73,005)	(24,887,297) (106.172)	(7,857,912) (14.462)
83301 83402	793,244 744,635	(1,286,260) (1,074,333)	(493,016) (329,698)	554,666 520,677	6,289,500 5,904,090	344,890 323,756	317,085 1,800,412	7,506,141 8,548,935	7,144,321 6,706,529	10,072,894 9,455,644	30,029 28,189	6,362,329 4,960,370	23,609,573 21,150,732	(2,624,897) (2,330,936)	(2,723,802) (2,134,257)	(2,573,178) (2,040,193)	(3,256,578) (2,526,486)	(3,676,097) (2,662,452)	(1,248,880) (907,473)
83501 83601	222,195 1,304,760	(58,569) (949,856)	163,626 354,904	155,367 912,337	1,761,751 10,345,224	96,607 567,289	1,447,854 973,936	3,461,579 12,798,786	2,001,195 11,751,267	2,821,517 16,568,303	8,411 49,392	1,366,674 5,085,884	6,197,797 33,454,846	(433,534) (3,151,710)	(614,543) (2,789,084)	(301,696) (2,964,774)	(564,945) (4,433,839)	(682,967) (5,430,357)	(138,533) (1,886,296)
83701 83810	2,489,711 68,840	(1,228,817) 125,350	1,260,894 194,190	1,740,899 48,136 46,357	19,740,513 545,825	1,082,488 29,931	923,232 946,527	23,487,132 1,570,419	22,423,492 620,009	31,615,246 874,161	94,250 2,606 2,510	7,714,867 356,065	61,847,855 1,852,841	(5,430,360) 9,173 (232,205)	(5,097,304) 37,995	(5,842,706) (71,947) (171,767)	(8,491,182) (92,968) (252,227)	(10,531,811) (128,304)	(2,967,360) (36,371) (141,906)
83811 83812 83901	66,297 2,477,409 3,171,296	(120,327) (1,317,695) (189,581)	(54,030) 1,159,714 2,981,715	46,357 1,732,297 2,217,489	525,655 19,642,972 25,144,686	28,825 1,077,139	291,805 17 013 348	892,642 39,465,756 31,012,671	597,098 22,312,694 28,562,159	841,858 31,459,030 40,270,252	93,784	801,095 33,835,685 3,166,989	2,242,561 87,701,193 72,119,451	(232,205) (5,498,477) (5,541,350)	(182,843) (5,496,663) (5,147,787)	(171,767) (5,709,987) (5,728,716)	(252,227) (11,326,751) (9,333,708)	(368,971) (13,388,908) (11,908,183)	(141,906) (6,814,651) (3,447,036)
83901 84002 84003	3,171,296 6,733,125 6,348,382	(7,037,758)	(304.633)	4.708.053	53.385.837	1,378,830 2,927,458	2,271,666 8,920,967	69.942.315	60.641.632	85.499.622	120,051 254,886	34.086.127	180.482.267	(18.400.281)	(16.650.409)	(17.061.716)	(22.543.097)	(26.656.768)	(9.227.681)
84003 84004 84005	6,348,382 19,165 81,759	(5,460,335) (95,753) 180.166	888,047 (76,588) 261,925	4,439,026 13,401 57,169	50,335,279 151,958 648,251	2,760,178 8,333 35.547	675,010 139,568 1.009,730	58,209,493 313,260 1,750,697	57,176,465 172,611 736,356	80,614,028 243,367 1.038.200	240,322 726 3.095	23,332,400 490,134 162.797	161,363,215 906,838 1.940.448	(16,173,592) (128,096) 42,188	(14,920,959) (100,236) 23,413	(15,603,889) (65,500) (27,195)	(21,830,756) (119,644) (81,370)	(26,221,276) (129,073) (143,533)	(8,403,250) (51,029) (3,254)
84005	81,759	180,166	261,925	5/,169	648,251	35,547	1,009,730	1,/50,697	/36,356	1,038,200	3,095	162,797	1,940,448	42,188	23,413	(27,195)	(81,370)	(143,533)	(3,254)

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

		OPEB Expense			Outstandin	ng Balance of Deferred C	Outflows of Resources			Outstanding	Balance of Deferre	d Inflows of Resources		Recognition of Existing Deferred Outflows (Inflows) of Resources for						
		Deferred Amounts from Changes in														Measurement Period	Ending June 30,			
	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	2024	2025	2026	2027	2028	Thereafter	
(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	2,983,251,717	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)	(30,745)	15,323	173,756	9,528	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	(814,336)	(611,141)	(659,845)	(1,267,145)	(1,774,793)	(408,948)	
84203	2,152,071	(827,094)	1,324,977	1,504,808	17,063,416	935,687	117,699	19,621,610	19,382,544	27,327,764	81,468	4,168,022	50,959,798	(4,458,843)	(4,208,851)	(4,791,331)	(6,972,286)	(8,544,646)	(2,362,231)	
84207	2,881,128	2,077,610	4,958,738	2,014,593	22,843,991	1,252,670	9,860,383	35,971,637	25,948,771	36,585,594	109,067	57	62,643,489	(2,784,502)	(2,433,445)	(3,402,335)	(6,707,827)	(9,094,891)	(2,248,852)	
84208 84209	572,721 2.178.997	(122,857) 1,916,728	449,864 4.095.725	400,468 1.523.636	4,541,012 17.276.908	249,010 947.394	33,262 7.365.154	5,223,752 27.113.092	5,158,191 19.625.053	7,272,618 27.669.681	21,681 82.487	655,040	13,107,530 47.377.260	(1,089,354)	(1,022,579)	(1,161,731)	(1,809,751)	(2,219,041)	(581,322)	
84209 84210	2,178,997	(795.374)	4,095,725	1,523,636	5.517.078	302.534	7,365,154 121.082	6.427.241	6.266.917	8.835.828	26.341	3.012.499	18.141.585	(1,760,488)	(1,539,907)	(2,254,461)	(2,351,183)	(2,852,180)	(738,139)	
84211	1.155,824	(795,374) 216.678	1.372.100	807.915	9.161.154	502,360	6.841.608	17.313.037	10.406.268	8,835,828 14.671.967	43,739	3,012,499	28.547.932	(1,733,169)	(1,502,229)	(1,956,870)	(2,351,183)	(3,622,788)	(401,451)	
84212	2.053.025	45.396	2.098.421	1.435.552	16.278.098	892.623	1,316,378	19,922,651	18.490.492	26.070.046	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)	
84214	65,568	(17,354)	48.214	45.848	519.877	28,508	174.217	768.450	590,535	832.604	2,482	147.632	1.573.253	(128.005)	(114.046)	(120.481)	(186.862)	(214,599)	(40.810)	
84215	228.810	250.870	479,680	159,993	1.814.199	99,483	1.346.085	3,419,760	2.060.771	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)	2.113.516	23.965.711	1.314.180	15.504	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)	
84401	704.158	(848,111)	(143,953)	492,374	5.583.156	306.157	,	6,381,687	6.341,975	8,941,654	26,656	3.010.735	18.321.020	(2.036.413)	(1.858.573)	(1,937,679)	(2,397,939)	(2.871.243)	(837,486)	
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)	(2,017,796)	(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	46,305,331	(2,169,056)	(1,912,861)	(2,646,182)	(5,435,541)	(7,537,104)	(1,886,674)	
84603	3,898,369	(824,158)	3,074,211	2,725,886	30,909,529	1,694,950	1,080,939	36,411,304	35,110,516	49,502,887	147,575	4,251,728	89,012,706	(7,402,907)	(6,664,627)	(7,418,827)	(11,796,176)	(15,046,955)	(4,271,910)	
84604	3,952,327	7,102,104	11,054,431	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)	(2,274,016)	(3,652,663)	(4,532,800)	(1,038,002)	
84606	8,781	(40,474)	(31,693)	6,140	69,623	3,818	34,289	113,870	79,086	111,505	332	191,310	382,233	(55,293)	(49,144)	(34,517)	(50,604)	(58,620)	(20,185)	
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	1,575,944	1,779,329	142,214	1,612,603	88,428	9,208,234	11,051,479	1,831,776	2,582,651	7,699	-	4,422,126	1,232,704	1,261,204	1,208,927	978,334	817,062	1,131,122	
80504	496,176	3,844,663	4,340,839	346,945	3,934,099	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	2,949,291	2,386,737	1,993,298	2,759,492	
80607	301,801	2,338,532	2,640,333	211,031	2,392,931	131,218	13,664,038	16,399,218	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	3,775,254	4,530,960	751,004	1,058,852	3,157	-	1,813,013	505,392	517,077	495,644	401,104	334,984	463,746	