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, 2024

May 29, 2025

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

Dear Members of the Board:

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

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

This report complements the actuarial valuation report as of June 30, 2023, provided for GASB Statement No. 74 purposes, which was also provided to the Board and should be considered together as a complete report for the measurement period that ended June 30, 2024. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2024, using generally accepted actuarial principles. Please see the actuarial valuation report as of June 30, 2023 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

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

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

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

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company

Joseph P. Newton, FSA, EA, FCA, MAAA   Andy Fritz, EA, MAAA
Senior Consultant   Senior Analyst

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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, 2024.

Notes to Financial Statements

Paragraphs 89 through 98 of GASB Statement No. 75 discuss the note disclosures and RSI for cost-sharing employers. We recommend that employers review these paragraphs 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, 2023. Update procedures were used to roll forward the total OPEB liability to the measurement date of June 30, 2024. Please refer to the GASB Statement No. 74 valuation report as of June 30, 2023 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 3.97% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 3.97%. 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, 2023:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	100,115
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	1,550
Active Plan Members	192,123
Total Plan Members	293,788

Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2024 fiscal year, the expected remaining service lives of all employees was approximately 2,006,510. Additionally, the total plan membership (active employees and inactive employees) was 293,788. 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 6.8300.

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 pay-roll related surcharge contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. Appendix B provides each employer's estimated implicit subsidy for the measurement period and each employer's implicit subsidy for the year following the measurement date.

SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Collective Net OPEB Liability

Fiscal Year Ending	Total OPEB Liability	Plan Fiduciary Net Position	Employers Net OPEB Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	Covered Payroll	Net OPEB Liability as a Percentage of Covered Payroll
(1)	(2)	(3)	(4)	(5)	(6)	(7)
June 30, 2017	$ 14,659,610,970	$ 1,114,774,760	$ 13,544,836,210	7.60%	$ 8,437,059,071	160.54%
June 30, 2018	15,387,115,010	1,216,530,062	14,170,584,948	7.91%	8,614,421,372	164.50%
June 30, 2019	16,516,264,617	1,394,740,049	15,121,524,568	8.44%	8,748,981,785	172.84%
June 30, 2020	19,703,745,672	1,652,299,185	18,051,446,487	8.39%	9,261,422,144	194.91%
June 30, 2021	22,506,597,989	1,683,416,992	20,823,180,997	7.48%	9,367,714,944	222.29%
June 30, 2022	16,835,502,593	1,623,661,403	15,211,841,190	9.64%	9,846,492,976	154.49%
June 30, 2023	14,749,639,155	1,658,152,923	13,091,486,232	11.24%	10,483,088,096	124.88%
June 30, 2024	17,894,389,610	1,772,587,512	16,121,802,098	9.91%	11,540,372,850	139.70%

The single discount rate changed from 3.86% as of June 30, 2023 to 3.97% as of June 30, 2024.
The single discount rate changed from 3.69% as of June 30, 2022 to 3.86% as of June 30, 2023.
The single discount rate changed from 1.92% as of June 30, 2021 to 3.69% as of June 30, 2022.
The single discount rate changed from 2.45% as of June 30, 2020 to 1.92% as of June 30, 2021.
The single discount rate changed from 3.13% as of June 30, 2019 to 2.45% as of June 30, 2020.
The single discount rate changed from 3.62% as of June 30, 2018 to 3.13% as of June 30, 2019.
The single discount rate changed from 3.56% as of June 30, 2017 to 3.62% as of June 30, 2018.
The single discount rate changed from 2.92% as of June 30, 2016 to 3.56% as of June 30, 2017

Exhibit 2

Schedule of Changes in the Employers' Collective Net OPEB Liability
for the Measurement Period Ending June 30, 2024

Total OPEB liability		
Service cost	$	487,751,534
Interest on the total OPEB liability		566,382,641
Changes of benefit terms		0
Difference between expected and actual experience		
of the total OPEB liability		821,628,591
Changes of assumptions		1,909,766,716
Benefit payments		(640,779,027)
Net change in total OPEB liability		3,144,750,455
Total OPEB liability – beginning		14,749,639,155
Total OPEB liability – ending (a)	$	17,894,389,610
Plan fiduciary net position		
Contributions – employer	$	685,916,766
Contributions – nonemployer contributing entities		2,375,300
Net investment income		67,953,116
Benefit payments		(640,779,027)
OPEB plan administrative expense		(1,031,566)
Other		0
Net change in plan fiduciary net position		114,434,589
Plan fiduciary net position – beginning		1,658,152,923
Plan fiduciary net position – ending (b)	$	1,772,587,512
Net OPEB liability - Ending (a) - (b)	$	16,121,802,098
Plan fiduciary net position as a percentage		
of the total OPEB liability		9.91 %
Covered-employee payroll	$	11,540,372,850
Net OPEB liability as a percentage		
of covered-employee payroll		139.70 %

Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2024 fiscal year, the expected remaining service lives of all employees was approximately 2,006,510. Additionally, the total plan membership (active employees and inactive employees) was 293,788. 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 6.8300.

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

Exhibit 3

Statement of Outflows and Inflows Arising from Current Reporting Period
For Fiscal Year Ending June 30, 2024

	Recognition Period (or amortization years)	Total (Inflow) or Outflow	2024 Recognized in current OPEB expense	Deferred (Inflow) or Outflow in future expense
Due to Liabilities:				
Differences in expected and actual experience	6.8300	$ 821,628,591	$ 120,297,012	$ 701,331,579
Assumption changes	6.8300	$ 1,909,766,716	$ 279,614,453	$ 1,630,152,263
Due to Assets:				
Net Difference between projected and actual earnings on OPEB plan investments	5.0000	$ (21,714,790)	$ (4,342,958)	$ (17,371,832)
Total		$ 2,709,680,517	$ 395,568,507	$ 2,314,112,010

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

Exhibit 4

Components of Collective OPEB Expense
for the Fiscal Year Ending June 30, 2024

1. Service Cost	$	487,751,534
2. Interest on the Total OPEB Liability		566,382,641
3. Current-Period Benefit Changes		0
4. Employee Contributions		0
5. Projected Earnings on Plan Investments		(46,238,326)
6. OPEB Plan Administrative Expense		1,031,566
7. Other Changes in Plan Fiduciary Net Position		0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		(194,560,521)
9. Recognition of Outflow (Inflow) of Resources due to Assets		31,125,195
10. Total Aggregate OPEB Expense	**$**	**845,492,089**

Exhibit 5

Deferred Outflows and Inflows Related to OPEB

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 838,051,109	$ 2,386,135,034
Changes in assumptions	$ 3,452,883,203	$ 3,310,314,120
Net difference between projected and actual earnings on OPEB plan investments	$ 96,008,411	$ 17,371,832
Changes in proportion and differences between contributions and proportionate share of contributions	TBD	TBD
Contributions subsequent to the measurement date	TBD	
Total	$ 4,386,942,723	$ 5,713,820,986

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

Exhibit 6

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

Year Ending June 30	Net Deferred Outflows (Inflows)
2025	$ (117,020,019)
2026	(202,159,339)
2027	(577,705,633)
2028	(840,355,521)
2029	78,435,732
Thereafter	331,926,517
Total	$ (1,326,878,263)

Exhibit 7
Statement of Deferred Outflows and Inflows of Resources by
Year to be recognized in Future OPEB Expense

	Remaining Recognition Period (or amortization)	Total (Inflow) or Outflow at Beginning of Measurement Period	Measurement Year 2024	2025	2026	2027	2028	2029	Thereafter	Total remaining (Inflow) or Outflow at End of Measurement
Due to Liabilities:										
Differences in Experience										
2024	6.8300	821,628,591	120,297,012	120,297,012	120,297,012	120,297,012	120,297,012	120,297,012	99,846,519	701,331,579
2023	5.8430	(1,915,671,798)	(327,857,573)	(327,857,573)	(327,857,573)	(327,857,573)	(327,857,573)	(276,383,933)	0	(1,587,814,225)
2022	4.9150	(763,219,164)	(155,283,655)	(155,283,655)	(155,283,655)	(155,283,655)	(142,084,544)	0	0	(607,935,509)
2021	3.9290	(134,569,210)	(34,250,245)	(34,250,245)	(34,250,245)	(31,818,475)	0	0	0	(100,318,965)
2020	3.1390	190,442,020	60,669,647	60,669,647	60,669,647	8,433,079	0	0	0	129,772,373
2019	2.1330	(169,560,012)	(79,493,677)	(79,493,677)	(10,572,658)	0	0	0	0	(90,066,335)
2018	1.2030	41,169,592	34,222,435	6,947,157	0	0	0	0	0	6,947,157
2017	0.2460	(231,533)	(231,533)	0	0	0	0	0	0	0
Total			$ (381,927,589)	$ (408,971,334)	$ (346,997,472)	$ (386,229,612)	$ (349,645,105)	$ (156,086,921)	$ 99,846,519	$ (1,548,083,925)
Assumption Changes										
2024	6.8300	1,909,766,716	279,614,453	279,614,453	279,614,453	279,614,453	279,614,453	279,614,453	232,079,998	1,630,152,263
2023	5.8430	(312,540,200)	(53,489,680)	(53,489,680)	(53,489,680)	(53,489,680)	(53,489,680)	(45,091,800)	0	(259,050,520)
2022	4.9150	(3,827,212,359)	(778,680,032)	(778,680,032)	(778,680,032)	(778,680,032)	(712,492,231)	0	0	(3,048,532,327)
2021	3.9290	1,332,959,428	339,261,753	339,261,753	339,261,753	315,174,169	0	0	0	993,697,675
2020	3.1390	945,344,410	301,161,009	301,161,009	301,161,009	41,861,383	0	0	0	644,183,401
2019	2.1330	348,000,670	163,150,806	163,150,806	21,699,058	0	0	0	0	184,849,864
2018	1.2030	(16,185,826)	(13,454,553)	(2,731,273)	0	0	0	0	0	(2,731,273)
2017	0.2460	(50,196,688)	(50,196,688)	0	0	0	0	0	0	0
Total			$ 187,367,068	$ 248,287,036	$ 109,566,561	$ (195,519,707)	$ (486,367,458)	$ 234,522,653	$ 232,079,998	$ 142,569,083
Due to Assets:										
Investment Experience										
2024	5.0000	(21,714,790)	(4,342,958)	(4,342,958)	(4,342,958)	(4,342,958)	(4,342,958)	0	0	(17,371,832)
2023	4.0000	33,546,570	8,386,642	8,386,642	8,386,642	8,386,644	0	0	0	25,159,928
2022	3.0000	93,683,666	31,227,889	31,227,889	31,227,888	0	0	0	0	62,455,777
2021	2.0000	16,785,410	8,392,704	8,392,706	0	0	0	0	0	8,392,706
2020	1.0000	(12,539,082)	(12,539,082)	0	0	0	0	0	0	0
Total			$ 31,125,195	$ 43,664,279	$ 35,271,572	$ 4,043,686	$ (4,342,958)	$ 0	$ 0	$ 78,636,579
Total Recognized in Future Expense			$ (117,020,019)	$ (202,159,339)	$ (577,705,633)	$ (840,355,521)	$ 78,435,732	$ 331,926,517	$ (1,326,878,263)	

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

Exhibit 8
Actuarial Assumptions and Methods

Valuation Date: June 30, 2023

Methods and Assumptions:

Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.25%
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation
Single Discount Rate	3.97% as of June 30, 2024
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 6.50% and gradually decreasing to an ultimate trend rate of 4.25% over a period of 14 years
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 3.86% as of June 30, 2023 to 3.97% as of June 30, 2024. Additionally, the tables used to model the impact of aging on the underlying claims and the health care trend rates were updated.

Exhibit 9

Asset Allocation and Real Return Assumptions

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

Exhibit 10

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

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 3.97%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

1% Decrease 2.97%	Current Single Discount Rate Assumption 3.97%	1% Increase 4.97%
$ 19,137,805,594	$ 16,121,802,098	$ 13,707,528,008

Exhibit 11

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

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

1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
$ 13,257,148,932	$ 16,121,802,098	$ 19,837,408,667

APPENDIX A

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

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

| | | | Employer Contributions for Plan Year Ending June 30, 2024 | | | | | | Net OPEB Liability as of June 30, 2024 | | | | |
Participating Employer	Payroll	Proportionate Share	6.35% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)	Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2024	Implicit Subsidy Year Ending 6/30/2025	Net OPEB Liability 6/30/2023	Baseline Discount Rate 3.97%	Discount Rate Less 1.00% 2.97%	Discount Rate Plus 1.00% 4.97%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Aggregate	11,540,372,850	100.00%	732,813,676	(46,878,061)	685,935,615	2,375,300	(108,181,515)	13,091,486,232	16,121,802,098	19,137,805,594	13,707,528,008	13,257,148,932	19,837,408,667
Employer													
10001	370,000	0.003206%	23,495	(1,503)	21,992	76	(3,468)	461,737	516,865	613,558	439,463	425,024	635,987
10002	1,818,887	0.015761%	115,499	(7,388)	108,111	374	(17,050)	2,247,939	2,540,957	3,016,310	2,160,443	2,089,459	3,126,574
10100	9,580,121	0.083014%	608,338	(38,915)	569,423	1,972	(89,806)	11,431,355	13,383,353	15,887,058	11,379,167	11,005,290	16,467,826
10200	10,962,997	0.094997%	696,150	(44,533)	651,617	2,256	(102,769)	11,960,644	15,315,228	18,180,341	13,021,740	12,593,894	18,844,943
10300	29,996,431	0.259926%	1,904,773	(121,848)	1,782,925	6,174	(281,192)	33,189,667	41,904,755	49,744,133	35,629,429	34,458,777	51,562,583
10600	3,528,887	0.030579%	224,084	(14,335)	209,749	726	(33,081)	4,098,552	4,929,886	5,852,150	4,191,625	4,053,904	6,066,081
10900	1,476,189	0.012792%	93,738	(5,997)	87,741	304	(13,839)	1,766,434	2,062,301	2,448,108	1,753,467	1,695,854	2,537,601
12300	734,595	0.006365%	46,647	(2,984)	43,663	151	(6,886)	806,697	1,026,153	1,218,121	872,484	843,818	1,262,651
13300	3,312,134	0.028700%	210,320	(13,454)	196,866	682	(31,048)	3,582,616	4,626,957	5,492,550	3,934,061	3,804,802	5,693,336
13600	2,137,729	0.018524%	135,746	(8,684)	127,062	440	(20,040)	2,472,982	2,986,403	3,545,087	2,539,182	2,455,754	3,674,682
13700	1,288,305	0.011163%	81,807	(5,233)	76,574	265	(12,076)	1,248,142	1,799,677	2,136,353	1,530,171	1,479,896	2,214,450
20101	2,161,926	0.018734%	137,282	(8,782)	128,500	445	(20,267)	2,476,386	3,020,258	3,585,276	2,567,968	2,483,594	3,716,340
20102	53,157,518	0.460622%	3,375,502	(215,931)	3,159,571	10,941	(498,308)	56,408,203	74,260,567	88,152,943	63,139,890	61,065,345	91,375,469
20108	260,060	0.002254%	16,514	(1,057)	15,457	54	(2,438)	306,995	363,385	431,366	308,968	298,816	447,135
20200	2,334,191	0.020226%	148,221	(9,482)	138,739	480	(21,881)	2,611,882	3,260,796	3,870,813	2,772,485	2,681,391	4,012,314
20300	2,424,788	0.021011%	153,974	(9,850)	144,124	499	(22,730)	2,665,558	3,387,352	4,021,044	2,880,089	2,785,460	4,168,038
20400	20,908,229	0.181175%	1,327,673	(84,931)	1,242,742	4,303	(195,998)	22,025,640	29,208,675	34,672,919	24,834,614	24,018,640	35,940,425
20500	6,187,921	0.053620%	392,933	(25,136)	367,797	1,274	(58,007)	7,398,130	8,644,510	10,261,691	7,349,977	7,108,483	10,636,819
20600	22,126,094	0.191728%	1,405,007	(89,878)	1,315,129	4,554	(207,414)	25,317,756	30,910,009	36,692,532	26,281,169	25,417,667	38,033,867
21100	2,914,758	0.025257%	185,087	(11,840)	173,247	600	(27,323)	2,106,813	4,071,884	4,833,636	3,462,110	3,348,358	5,010,334
21400	75,498,957	0.654216%	4,794,184	(306,684)	4,487,500	15,540	(707,741)	79,358,233	105,471,409	125,202,586	89,676,841	86,730,389	129,779,501
22100	2,188,128	0.018961%	138,946	(8,889)	130,057	450	(20,512)	2,597,220	3,056,855	3,628,719	2,599,084	2,513,688	3,761,371
22200	96,427	0.000836%	6,123	(392)	5,731	20	(904)	114,551	134,778	159,992	114,595	110,830	165,841
30100	690,519,211	5.983503%	43,847,971	(2,804,944)	41,043,027	142,124	(6,473,045)	780,312,925	964,648,510	1,145,111,172	820,190,354	793,241,908	1,186,971,940
30200	53,726,413	0.465552%	3,411,627	(218,242)	3,193,385	11,058	(503,641)	64,147,104	75,055,372	89,096,437	63,815,671	61,718,922	92,353,453
30300	508,690,622	4.407922%	32,301,855	(2,066,348)	30,235,507	104,701	(4,768,557)	565,165,745	710,636,461	843,579,543	604,217,143	584,364,784	874,417,501
30400	48,992,971	0.424535%	3,111,054	(199,014)	2,912,040	10,084	(459,268)	62,873,172	68,442,693	81,246,683	58,193,254	56,281,237	84,216,743
30500	363,561,725	3.150347%	23,086,170	(1,476,822)	21,609,348	74,830	(3,408,093)	413,945,594	507,892,709	602,907,284	431,834,697	417,646,194	624,947,209
30600	38,641,331	0.334836%	2,453,725	(156,965)	2,296,760	7,953	(362,231)	42,124,999	53,981,597	64,080,263	45,897,738	44,389,707	66,422,786
30700	3,389,101	0.029367%	215,208	(13,767)	201,441	698	(31,770)	3,702,796	4,734,490	5,620,199	4,025,490	3,893,227	5,825,652
30800	18,382,598	0.159289%	1,167,295	(74,672)	1,092,623	3,784	(172,321)	21,416,231	25,680,257	30,484,419	21,834,584	21,117,180	31,598,810
30900	4,706,076	0.040779%	298,836	(19,116)	279,720	969	(44,115)	5,229,656	6,574,310	7,804,206	5,589,793	5,406,133	8,089,497
31100	15,223,570	0.131916%	966,697	(61,840)	904,857	3,133	(142,709)	16,813,658	21,267,236	25,245,828	18,082,423	17,488,301	26,168,716
31102	9,815,694	0.085055%	623,297	(39,872)	583,425	2,020	(92,014)	11,358,304	13,712,399	16,277,661	11,658,938	11,275,868	16,872,708
31104	27,095,483	0.234789%	1,720,563	(110,065)	1,610,498	5,577	(253,998)	30,898,788	37,852,218	44,933,462	32,183,768	31,126,327	46,576,053
31105	5,274,183	0.045702%	334,911	(21,424)	313,487	1,086	(49,441)	6,838,861	7,367,986	8,746,360	6,264,614	6,058,782	9,066,093
31107	11,962,229	0.103656%	759,602	(48,592)	711,010	2,462	(112,137)	13,607,684	16,711,215	19,837,484	14,208,675	13,741,830	20,562,664
31108	49,801,856	0.431545%	3,162,418	(202,300)	2,960,118	10,250	(466,852)	56,318,134	69,572,831	82,588,243	59,154,152	57,210,563	85,607,345
31113	6,454,321	0.055928%	409,849	(26,218)	383,631	1,328	(60,504)	7,052,645	9,016,601	10,703,392	7,666,346	7,414,458	11,094,666
31121	15,999,764	0.138642%	1,015,985	(64,993)	950,992	3,293	(149,985)	19,011,194	22,351,589	26,533,036	19,004,391	18,379,976	27,502,980
31123	49,940,532	0.432746%	3,171,224	(202,863)	2,968,361	10,279	(468,151)	57,833,211	69,766,454	82,818,088	59,318,779	57,369,782	85,845,593
31124	21,184,031	0.183565%	1,345,186	(86,052)	1,259,134	4,360	(198,583)	24,419,821	29,593,986	35,130,313	25,162,224	24,335,485	36,414,539
31126	29,131,868	0.252434%	1,849,874	(118,336)	1,731,538	5,996	(273,087)	33,332,364	40,696,910	48,310,328	34,602,461	33,465,551	50,076,364
31138	12,107,675	0.104916%	768,837	(49,183)	719,654	2,492	(113,500)	14,525,266	16,914,350	20,078,620	14,381,390	13,908,870	20,812,616
31140	46,914,808	0.406528%	2,979,090	(190,572)	2,788,518	9,656	(439,788)	55,509,473	65,539,640	77,800,538	55,724,939	53,894,022	80,644,621
31142	27,299,144	0.236553%	1,733,496	(110,891)	1,622,605	5,619	(255,907)	30,454,463	38,136,607	45,271,053	32,425,569	31,360,184	46,925,985
31143	13,408,550	0.116188%	851,443	(54,467)	796,976	2,760	(125,694)	16,106,456	18,731,599	22,235,834	15,926,503	15,403,216	23,048,688
31146	21,291,351	0.184495%	1,352,001	(86,488)	1,265,513	4,382	(199,589)	23,307,820	29,743,919	35,308,294	25,289,704	24,458,777	36,599,027
31200	4,041,630	0.035022%	256,643	(16,418)	240,225	832	(37,887)	4,995,449	5,646,178	6,702,442	4,800,650	4,642,919	6,947,457
31300	36,495,157	0.316239%	2,317,442	(148,247)	2,169,195	7,512	(342,112)	42,087,034	50,983,426	60,521,205	43,348,549	41,924,275	62,733,623
31400	119,087,915	1.031924%	7,562,083	(483,746)	7,078,337	24,511	(1,116,351)	134,182,628	166,364,745	197,487,609	141,451,271	136,803,702	204,706,981
31600	31,056,155	0.269109%	1,972,066	(126,153)	1,845,913	6,392	(291,126)	38,309,223	43,385,220	51,501,557	36,888,192	35,676,181	53,384,252
31700	113,949,718	0.987401%	7,235,807	(462,874)	6,772,933	23,454	(1,068,185)	130,078,055	159,186,835	188,966,884	135,348,269	130,901,221	195,874,772
40100	221,675,681	1.920871%	14,076,406	(900,467)	13,175,939	45,626	(2,078,027)	241,591,465	309,679,021	367,612,558	263,303,930	254,652,729	381,051,030
40200	232,024,633	2.010547%	14,733,564	(942,505)	13,791,059	47,757	(2,175,040)	254,111,508	324,136,408	384,774,576	275,596,293	266,541,210	398,840,425
40700	42,330,353	0.366802%	2,687,977	(171,950)	2,516,027	8,713	(396,812)	44,428,708	59,135,093	70,197,854	50,279,487	48,627,489	72,764,012
40900	283,417,385	2.455877%	17,997,004	(1,151,268)	16,845,736	58,334	(2,656,805)	292,529,784	395,931,630	470,000,966	336,640,028	325,579,271	487,182,357
41100	63,413,291	0.549490%	4,026,740	(257,590)	3,769,150	13,052	(594,447)	69,075,656	88,587,690	105,160,328	75,321,496	72,846,708	109,004,577
41600	5,525,951	0.047884%	350,898	(22,447)	328,451	1,137	(51,802)	5,902,951	7,719,764	9,163,947	6,563,713	6,348,053	9,498,945
41700	76,076,773	0.659223%	4,830,875	(309,031)	4,521,844	15,659	(713,157)	76,852,523	106,278,627	126,160,816	90,363,177	87,394,175	130,772,761
41800	2,485,380	0.021536%	157,822	(10,096)	147,726	512	(23,298)	2,866,512	3,471,991	4,121,518	2,952,053	2,855,060	4,272,184
42000	2,310,800	0.020024%	146,736	(9,387)	137,349	476	(21,662)	2,678,780	3,228,230	3,832,154	2,744,795	2,654,612	3,972,243
42200	909,445,791	7.880558%	57,749,808	(3,694,253)	54,055,555	187,187	(8,525,307)	958,607,584	1,270,487,965	1,508,165,870	1,080,229,695	1,044,737,311	1,563,298,496
50100	200,976,182	1.741505%	12,761,988	(816,384)	11,945,604	41,366	(1,883,986)	220,392,552	280,761,990	333,285,841	238,717,286	230,873,912	345,469,464
50200	43,269,344	0.374939%	2,747,603	(175,764)	2,571,839	8,906	(405,615)	47,911,174	60,446,924	71,755,097	51,394,868	49,706,222	74,378,182
50400	6,388,152	0.055355%	405,648	(25,949)	379,699	1,315	(59,884)	7,541,743	8,924,224	10,593,732	7,587,802	7,338,495	10,980,998
50501	4,588,121	0.039757%	291,346	(18,637)	272,709	944	(43,010)	5,007,624	6,409,545	7,608,617	5,449,702	5,270,645	7,886,759
51200	7,693,168	0.066663%	488,516	(31,250)	457,266	1,583	(72,117)	8,466,657	10,747,277	12,757,835	9,137,849	8,837,613	13,224,212
51300	16,688,828	0.144613%	1,059,741	(67,792)	991,949	3,435	(156,445)	17,021,289	23,314,222	27,675,755	19,822,867	19,171,561	28,687,472
51400	27,286,461	0.236443%	1,732,690	(110,840)	1,621,850	5,616	(255,788)	29,472,470	38,118,873	45,250,002	32,410,490	31,345,601	46,904,164
51500	34,624,340	0.300028%	2,198,646	(140,647)	2,057,999	7,127	(324,575)	36,580,624	48,369,920	57,418,775	41,126,422	39,775,159	59,517,780
51600	3,861,270	0.033459%	245,191	(15,685)	229,506	795	(36,196)	4,439,454	5,394,194	6,403,318	4,586,402	4,435,709	6,637,399
51700	244,719,931	2.120555%	15,539,716	(994,075)	14,545,641	50,370	(2,294,049)	250,767,157	341,871,680	405,827,693	290,675,671	281,125,135	420,663,161
51800	60,787,878	0.526741%	3,860,030	(246,926)	3,613,104	12,512	(569,836)	63,958,325	84,920,142	100,806,669	72,203,170	69,830,839	104,491,765

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

| | | | Employer Contributions for Plan Year Ending June 30, 2024 | | | Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2024 | Implicit Subsidy Year Ending 6/30/2025 | Net OPEB Liability 6/30/2023 | Net OPEB Liability as of June 30, 2024 | | | | |
| Participating Employer | Payroll | Proportionate Share | 6.35% Surcharge Contribution (Derived from Payroll) | Implicit Subsidy | Total Employer Contribution (4) + (5) | | | | Baseline Discount Rate 3.97% | Discount Rate Less 1.00% 2.97% | Discount Rate Plus 1.00% 4.97% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Aggregate	11,540,372,850	100.00%	732,813,676	(46,878,061)	685,935,615	2,375,300	(108,181,515)	13,091,486,232	16,121,802,098	19,137,805,594	13,707,528,008	13,257,148,932	19,837,408,667
Employer													
51902	3,350,309	0.029031%	212,745	(13,609)	199,136	690	(31,406)	3,933,468	4,680,320	5,555,896	3,979,432	3,848,683	5,758,998
52000	3,789,220	0.032834%	240,615	(15,392)	225,223	780	(35,520)	4,297,411	5,293,433	6,283,707	4,500,730	4,352,852	6,513,415
52200	21,435,978	0.185748%	1,361,185	(87,075)	1,274,110	4,412	(200,945)	24,842,012	29,945,925	35,548,091	25,461,459	24,624,889	36,847,590
52600	4,154,465	0.035999%	263,809	(16,876)	246,933	855	(38,944)	4,712,150	5,803,688	6,889,419	4,934,573	4,772,441	7,141,269
53000	4,350,099	0.037695%	276,231	(17,671)	258,560	895	(40,779)	4,588,697	6,077,113	7,213,996	5,167,053	4,997,282	7,477,711
53300	460,471	0.003990%	29,240	(1,870)	27,370	95	(4,316)	480,458	643,260	763,598	546,930	528,960	791,513
53900	1,687,437	0.014622%	107,152	(6,855)	100,297	347	(15,818)	1,819,193	2,357,330	2,798,330	2,004,315	1,938,460	2,900,626
54100	3,099,959	0.026862%	196,847	(12,592)	184,255	638	(29,060)	3,684,599	4,330,638	5,140,797	3,682,116	3,561,135	5,328,725
54200	94,711,565	0.820698%	6,014,184	(384,727)	5,629,457	19,494	(887,844)	101,494,627	132,311,307	157,063,588	112,497,408	108,801,156	162,805,216
54300	59,694,065	0.517263%	3,790,573	(242,483)	3,548,090	12,287	(559,583)	64,671,418	83,392,117	98,992,787	70,903,971	68,574,326	102,611,575
54400	40,000	0.000347%	2,540	(163)	2,377	8	(375)	51,188	55,943	66,408	47,565	46,002	68,836
60100	8,405,497	0.072836%	533,749	(34,144)	499,605	1,730	(78,795)	11,027,483	11,742,476	13,939,212	9,984,015	9,655,977	14,448,775
60400	55,174,936	0.478104%	3,503,608	(224,126)	3,279,482	11,356	(517,220)	63,548,823	77,078,981	91,498,614	65,536,240	63,382,959	94,843,444
60500	2,882,156	0.024975%	183,017	(11,708)	171,309	593	(27,018)	3,570,441	4,026,120	4,779,667	3,423,455	3,310,973	4,954,393
60800	9,299,947	0.080586%	590,547	(37,777)	552,770	1,914	(87,179)	10,018,522	12,991,915	15,422,392	11,046,349	10,683,406	15,986,174
60900	2,434,860	0.021099%	154,614	(9,891)	144,723	501	(22,825)	2,676,947	3,401,539	4,037,886	2,892,151	2,797,126	4,185,495
61000	74,868,449	0.648752%	4,754,147	(304,122)	4,450,025	15,410	(701,830)	93,907,849	104,590,514	124,156,897	88,927,862	86,006,019	128,695,585
61200	2,577,786	0.022337%	163,689	(10,471)	153,218	531	(24,165)	2,832,867	3,601,127	4,274,913	3,061,851	2,961,249	4,431,082
62200	3,232,188	0.028008%	205,244	(13,130)	192,114	665	(30,299)	3,785,927	4,515,394	5,360,117	3,839,204	3,713,062	5,556,061
62500	1,434,332	0.012429%	91,080	(5,826)	85,254	295	(13,446)	1,487,324	2,003,779	2,378,638	1,703,709	1,647,731	2,465,592
62700	4,461,450	0.038659%	283,302	(18,123)	265,179	918	(41,822)	4,417,198	6,232,527	7,398,484	5,299,193	5,125,081	7,668,944
63000	9,225,370	0.079940%	585,811	(37,474)	548,337	1,899	(86,480)	10,734,888	12,887,769	15,298,762	10,957,798	10,597,765	15,858,024
63500	5,434,119	0.047088%	345,067	(22,074)	322,993	1,118	(50,941)	7,391,322	7,591,834	9,011,610	6,454,601	6,242,526	9,341,039
63700	2,573,926	0.022304%	163,444	(10,456)	152,988	530	(24,129)	2,662,546	3,595,807	4,268,496	3,057,327	2,956,874	4,424,536
63800	275,792	0.002390%	17,513	(1,120)	16,393	57	(2,586)	313,934	385,311	457,394	327,610	316,846	474,114
64100	1,442,035	0.012496%	91,569	(5,858)	85,711	297	(13,518)	1,448,049	2,014,580	2,391,460	1,712,893	1,656,613	2,478,883
66600	1,571,863	0.013621%	99,813	(6,385)	93,428	324	(14,735)	1,580,142	2,195,951	2,606,760	1,867,102	1,805,756	2,702,053
67000	304,958	0.002643%	19,365	(1,239)	18,126	63	(2,859)	437,517	426,099	505,812	362,290	350,386	524,303
67100	9,173,228	0.079488%	582,500	(37,262)	545,238	1,888	(85,991)	10,586,954	12,814,898	15,212,259	10,895,840	10,537,843	15,768,359
67200	290,195	0.002515%	18,427	(1,179)	17,248	60	(2,721)	326,633	405,463	481,316	344,744	333,417	498,911
67300	8,209,015	0.071133%	521,272	(33,346)	487,926	1,690	(76,953)	9,638,607	11,467,921	13,613,295	9,750,576	9,430,208	14,110,944
67400	6,242,666	0.054094%	396,409	(25,358)	371,051	1,285	(58,520)	7,571,199	8,720,928	10,352,405	7,414,950	7,171,322	10,730,848
67500	7,974,791	0.069103%	506,399	(32,394)	474,005	1,641	(74,757)	8,858,092	11,140,649	13,224,798	9,472,313	9,161,088	13,708,245
67600	787,151	0.006821%	49,984	(3,198)	46,786	162	(7,379)	990,371	1,099,668	1,305,390	934,990	904,270	1,353,110
67800	17,988,846	0.155878%	1,142,292	(73,073)	1,069,219	3,703	(168,631)	21,151,783	25,130,343	29,831,629	21,367,021	20,664,979	30,922,156
67900	923,419	0.008002%	58,637	(3,751)	54,886	190	(8,657)	969,686	1,290,067	1,531,407	1,096,876	1,060,837	1,587,389
68000	1,301,045	0.011274%	82,616	(5,285)	77,331	268	(12,196)	1,482,742	1,817,572	2,157,596	1,545,387	1,494,611	2,236,469
68100	5,837,070	0.050580%	370,654	(23,711)	346,943	1,201	(54,718)	6,540,376	8,154,408	9,679,902	6,933,268	6,705,466	10,033,761
68200	36,363,519	0.315098%	2,309,083	(147,712)	2,161,371	7,485	(340,878)	38,488,839	50,799,476	60,302,843	43,192,147	41,773,011	62,507,278
68300	10,085,126	0.087390%	640,405	(40,967)	599,438	2,076	(94,540)	11,593,035	14,088,843	16,724,528	11,979,009	11,585,422	17,335,911
68400	373,864	0.003240%	23,740	(1,519)	22,221	77	(3,505)	409,240	522,346	620,065	444,124	429,532	642,732
68500	10,601,998	0.091869%	673,227	(43,066)	630,161	2,182	(99,385)	10,437,056	14,810,938	17,581,711	12,592,969	12,179,210	18,224,429
68600	2,932,854	0.025414%	186,236	(11,914)	174,322	604	(27,493)	2,904,870	4,097,195	4,863,682	3,483,631	3,369,172	5,041,479
68700	3,763,103	0.032608%	238,957	(15,286)	223,671	775	(35,276)	4,081,664	5,256,997	6,240,456	4,469,751	4,322,891	6,468,582
68800	7,131,527	0.061796%	452,852	(28,969)	423,883	1,468	(66,852)	5,848,752	9,962,629	11,826,398	8,470,704	8,192,388	12,258,725
68900	9,100,799	0.078861%	577,901	(36,969)	540,932	1,873	(85,313)	8,038,434	12,713,814	15,092,265	10,809,894	10,454,720	15,643,979
70709	2,196,013	0.019029%	139,447	(8,920)	130,527	452	(20,586)	2,696,061	3,067,818	3,641,733	2,608,406	2,522,703	3,774,860
71036	308,804	0.002676%	19,609	(1,254)	18,355	64	(2,895)	642,399	431,419	512,128	366,813	354,761	530,849
72110	3,025,592	0.026217%	192,125	(12,290)	179,835	623	(28,362)	2,959,330	4,226,653	5,017,358	3,593,703	3,475,627	5,200,773
72114	400,069	0.003467%	25,404	(1,625)	23,779	82	(3,751)	442,099	558,943	663,508	475,240	459,625	687,763
72116	928,362	0.008044%	58,951	(3,771)	55,180	191	(8,702)	1,275,896	1,296,838	1,539,445	1,102,634	1,066,405	1,595,721
72210	2,506,269	0.021717%	159,148	(10,181)	148,967	516	(23,494)	2,795,818	3,501,172	4,156,157	2,976,864	2,879,055	4,308,090
72411	88,683	0.000768%	5,631	(360)	5,271	18	(831)	107,612	123,815	146,978	105,274	101,815	152,351
72507	1,804,518	0.015637%	114,587	(7,330)	107,257	371	(16,916)	2,237,990	2,520,966	2,992,579	2,143,446	2,073,020	3,101,976
74306	1,342,474	0.011633%	85,247	(5,453)	79,794	276	(12,585)	1,595,983	1,875,449	2,226,301	1,594,597	1,542,204	2,307,686
74310	1,248,817	0.010821%	79,300	(5,073)	74,227	257	(11,706)	1,811,469	1,744,540	2,070,902	1,483,292	1,434,556	2,146,606
74616	1,599,771	0.013862%	101,585	(6,498)	95,087	329	(14,996)	1,847,078	2,234,804	2,652,883	1,900,138	1,837,706	2,749,862
75005	936,072	0.008111%	59,441	(3,802)	55,639	193	(8,775)	947,169	1,307,639	1,552,267	1,111,818	1,075,287	1,609,012
75011	2,439,038	0.021135%	154,879	(9,908)	144,971	502	(22,864)	2,373,486	3,407,343	4,044,775	2,897,086	2,801,898	4,192,636
80101	21,049,917	0.182402%	1,336,670	(85,507)	1,251,163	4,333	(197,325)	25,119,551	29,406,489	34,907,740	25,002,805	24,181,305	36,183,830
80103	1,009,449	0.008747%	64,100	(4,100)	60,000	208	(9,463)	1,094,317	1,410,174	1,673,984	1,198,997	1,159,603	1,735,178
80201	165,066,825	1.430342%	10,481,743	(670,517)	9,811,226	33,975	(1,547,366)	190,598,032	230,596,907	273,736,071	196,064,530	189,622,569	283,742,788
80202	8,231,026	0.071324%	522,670	(33,435)	489,235	1,694	(77,159)	8,476,083	11,498,714	13,649,848	9,776,757	9,455,529	14,148,833
80302	8,534,951	0.073957%	541,969	(34,670)	507,299	1,757	(80,008)	11,386,189	11,923,201	14,153,747	10,137,676	9,804,590	14,671,152
80401	71,548,857	0.619987%	4,543,352	(290,638)	4,252,714	14,727	(670,711)	81,577,240	99,953,077	118,651,907	84,984,892	82,192,600	122,989,355
80402	25,319,082	0.219396%	1,607,762	(102,849)	1,504,913	5,211	(237,346)	28,883,353	35,370,589	41,987,580	30,073,768	29,085,654	43,522,481
80403	18,671,253	0.161791%	1,185,625	(75,844)	1,109,781	3,843	(175,028)	23,488,876	26,083,625	30,963,247	22,177,547	21,448,874	32,095,142
80404	23,792,181	0.206165%	1,510,803	(96,646)	1,414,157	4,897	(223,032)	27,570,539	33,237,513	39,455,457	28,260,125	27,331,601	40,897,794
80405	94,952,960	0.822789%	6,029,513	(385,708)	5,643,805	19,544	(890,106)	112,916,294	132,648,414	157,463,759	112,784,033	109,078,363	163,220,016
80406	720,751	0.006246%	45,768	(2,928)	42,840	148	(6,757)	797,010	1,006,968	1,195,347	856,172	828,042	1,239,045
80407	3,670,697	0.031807%	233,089	(14,911)	218,178	756	(34,409)	4,197,392	5,127,862	6,087,162	4,359,953	4,216,701	6,309,685
80409	1,131,837	0.009808%	71,872	(4,598)	67,274	233	(10,610)	1,384,817	1,581,226	1,877,036	1,344,434	1,300,261	1,945,653
80504	17,342,104	0.150273%	1,101,224	(70,445)	1,030,779	3,569	(162,568)	19,610,523	24,226,716	28,758,955	20,598,714	19,921,915	29,810,269
80601	15,191,251	0.131636%	964,644	(61,708)	902,936	3,127	(142,406)	17,925,779	21,222,095	25,192,242	18,044,042	17,451,181	26,113,171

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

| | | | Employer Contributions for Plan Year Ending June 30, 2024 | | | Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2024 | Implicit Subsidy Year Ending 6/30/2025 | Net OPEB Liability 6/30/2023 | Net OPEB Liability as of June 30, 2024 | | | | |
| Participating Employer | Payroll | Proportionate Share | 6.35% Surcharge Contribution (Derived from Payroll) | Implicit Subsidy | Total Employer Contribution (4) + (5) | | | | Baseline Discount Rate 3.97% | Discount Rate Less 1.00% 2.97% | Discount Rate Plus 1.00% 4.97% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Aggregate	11,540,372,850	100.00%	732,813,676	(46,878,061)	685,935,615	2,375,300	(108,181,515)	13,091,486,232	16,121,802,098	19,137,805,594	13,707,528,008	13,257,148,932	19,837,408,667
Employer													
80603	6,225	0.000054%	395	(25)	370	1	(58)	417,880	8,706	10,334	7,402	7,159	10,712
80606	1,073,151	0.009299%	68,145	(4,359)	63,786	221	(10,060)	1,350,518	1,499,166	1,779,625	1,274,663	1,232,782	1,844,681
80607	9,624,101	0.083395%	611,130	(39,094)	572,036	1,981	(90,218)	11,928,177	13,444,777	15,959,973	11,431,393	11,055,799	16,543,407
80701	186,111,413	1.612698%	11,818,075	(756,002)	11,062,073	38,306	(1,744,641)	221,789,938	259,995,980	308,635,008	221,061,030	213,797,776	319,917,493
80702	1,675,317	0.014517%	106,383	(6,805)	99,578	345	(15,705)	2,132,341	2,340,402	2,778,235	1,989,922	1,924,540	2,879,797
80704	6,239,727	0.054069%	396,223	(25,346)	370,877	1,284	(58,493)	6,910,210	8,716,897	10,347,620	7,411,523	7,168,008	10,725,888
80801	261,445,529	2.265486%	16,601,791	(1,062,016)	15,539,775	53,812	(2,450,837)	291,134,100	365,237,169	433,564,306	310,542,128	300,338,853	449,413,716
80902	13,796,016	0.119546%	876,047	(56,041)	820,006	2,840	(129,327)	16,495,796	19,272,970	22,878,481	16,386,801	15,848,391	23,714,829
81001	410,382,577	3.556060%	26,059,294	(1,667,012)	24,392,282	84,467	(3,847,000)	470,326,829	573,300,956	680,551,850	487,447,920	471,432,170	705,430,155
81002	8,525,301	0.073874%	541,357	(34,631)	506,726	1,755	(79,918)	9,865,613	11,909,820	14,137,863	10,126,299	9,793,586	14,654,687
81003	4,589,691	0.039771%	291,445	(18,644)	272,801	945	(43,025)	5,236,594	6,411,802	7,611,297	5,451,621	5,272,501	7,889,536
81004	3,588,342	0.031094%	227,860	(14,576)	213,284	739	(33,638)	3,820,619	5,012,913	5,950,709	4,262,219	4,122,178	6,168,244
81005	12,141,238	0.105207%	770,969	(49,319)	721,650	2,499	(113,815)	13,736,766	16,961,264	20,134,311	14,421,279	13,947,449	20,870,343
81102	58,217,711	0.504470%	3,696,825	(236,486)	3,460,339	11,983	(545,743)	68,620,072	81,329,655	96,544,488	69,150,367	66,878,339	100,073,776
81201	32,472,805	0.281384%	2,062,023	(131,907)	1,930,116	6,684	(304,405)	39,166,978	45,364,172	53,850,723	38,570,791	37,303,496	55,819,294
81203	1,894,182	0.016414%	120,281	(7,695)	112,586	390	(17,757)	2,249,379	2,646,233	3,141,279	2,249,954	2,176,028	3,256,112
81301	50,664,443	0.439019%	3,217,192	(205,804)	3,011,388	10,428	(474,937)	59,625,960	70,777,774	84,018,603	60,178,652	58,201,403	87,089,993
81409	32,778,714	0.284035%	2,081,448	(133,150)	1,948,298	6,747	(307,273)	42,174,354	45,791,561	54,358,066	38,934,177	37,654,943	56,345,184
81501	33,853,790	0.293351%	2,149,716	(137,517)	2,012,199	6,968	(317,352)	42,120,155	47,293,468	56,140,944	40,211,170	38,889,979	58,193,237
81601	79,846,295	0.691887%	5,070,240	(324,343)	4,745,897	16,434	(748,494)	93,564,721	111,544,653	132,411,989	94,840,604	91,724,490	137,252,452
81701	33,844,398	0.293269%	2,149,119	(137,479)	2,011,640	6,966	(317,263)	40,980,018	47,280,248	56,125,251	40,199,930	38,879,108	58,176,970
81802	167,912,453	1.455000%	10,662,441	(682,076)	9,980,365	34,561	(1,574,041)	189,825,765	234,572,221	278,455,071	199,444,533	192,891,517	288,634,296
81805	2,951,862	0.025579%	187,443	(11,991)	175,452	608	(27,672)	3,204,141	4,123,796	4,895,259	3,506,249	3,391,046	5,074,211
81806	19,586,023	0.169717%	1,243,712	(79,560)	1,164,152	4,031	(183,602)	23,752,669	27,361,439	32,480,110	23,264,005	22,499,635	33,667,455
81901	28,091,227	0.243417%	1,783,793	(114,109)	1,669,684	5,782	(263,332)	32,995,389	39,243,207	46,584,672	33,366,453	32,270,154	48,287,625
81902	3,797,371	0.032905%	241,133	(15,425)	225,708	782	(35,597)	4,709,008	5,304,879	6,297,295	4,510,462	4,362,265	6,527,499
82001	24,202,510	0.209720%	1,536,859	(98,313)	1,438,546	4,981	(226,878)	31,898,454	33,810,643	40,135,806	28,747,428	27,802,893	41,603,013
82101	114,942,639	0.996005%	7,298,858	(466,908)	6,831,950	23,658	(1,077,493)	136,544,463	160,573,955	190,613,501	136,527,664	132,041,866	197,581,582
82106	7,777,985	0.067398%	493,902	(31,595)	462,307	1,601	(72,912)	9,709,039	10,865,772	12,898,498	9,238,600	8,935,053	13,370,017
82107	21,853,552	0.189366%	1,387,701	(88,771)	1,298,930	4,498	(204,859)	28,308,506	30,529,212	36,240,497	25,957,397	25,104,533	37,565,307
82109	8,982,066	0.077832%	570,361	(36,486)	533,875	1,849	(84,200)	10,906,255	12,547,921	14,895,337	10,668,843	10,318,304	15,439,852
82201	67,004,534	0.580610%	4,254,788	(272,179)	3,982,609	13,791	(628,113)	89,235,498	93,604,795	111,116,013	79,587,278	76,972,332	115,177,978
82301	604,873,282	5.241367%	38,409,453	(2,457,051)	35,952,402	124,498	(5,670,190)	689,310,607	845,002,815	1,003,082,627	718,461,850	694,855,829	1,039,751,392
82306	2,582,847	0.022381%	164,011	(10,492)	153,519	532	(24,212)	3,149,026	3,608,221	4,283,232	3,067,882	2,967,083	4,439,810
82307	3,224,406	0.027940%	204,750	(13,098)	191,652	664	(30,226)	3,839,340	4,504,180	5,347,103	3,829,883	3,704,047	5,542,572
82308	2,528,514	0.021910%	160,561	(10,271)	150,290	520	(23,703)	3,278,501	3,532,287	4,193,093	3,003,319	2,904,641	4,346,376
82312	2,280,652	0.019762%	144,821	(9,264)	135,557	469	(21,379)	2,609,395	3,185,790	3,782,013	2,708,882	2,619,878	3,920,269
82313	12,878,937	0.111599%	817,813	(52,315)	765,498	2,651	(120,729)	12,586,417	17,991,770	21,357,600	15,297,464	14,794,846	22,138,350
82315	1,831,871	0.015874%	116,324	(7,441)	108,883	377	(17,173)	-	2,559,175	3,037,935	2,175,933	2,104,440	3,148,990
82401	6,537,881	0.056652%	415,155	(26,557)	388,598	1,346	(61,287)	8,189,772	9,133,323	10,841,950	7,765,589	7,510,440	11,238,289
82402	69,867,725	0.605420%	4,436,601	(283,809)	4,152,792	14,381	(654,953)	80,488,290	97,604,614	115,864,103	82,988,116	80,261,431	120,099,640
82406	10,502,739	0.091009%	666,924	(42,663)	624,261	2,162	(98,455)	12,308,615	14,672,291	17,417,125	12,475,084	12,065,199	18,053,827
82503	18,616,195	0.161314%	1,182,128	(75,621)	1,106,507	3,832	(174,512)	30,361,251	26,006,724	30,871,960	22,112,162	21,385,637	32,000,517
82601	366,722,454	3.177735%	23,286,876	(1,489,661)	21,797,215	75,481	(3,437,722)	431,142,571	512,308,148	608,148,947	435,588,915	421,277,062	630,380,278
82602	1,107,696	0.009598%	70,339	(4,499)	65,840	228	(10,383)	1,342,532	1,547,371	1,836,847	1,315,649	1,272,421	1,903,994
82603	1,464,188	0.012688%	92,976	(5,948)	87,028	301	(13,726)	1,698,228	2,045,534	2,428,205	1,739,211	1,682,067	2,516,970
82604	826,121	0.007159%	52,459	(3,356)	49,103	170	(7,745)	951,882	1,154,160	1,370,076	981,322	949,079	1,420,160
82701	20,528,638	0.177885%	1,303,569	(83,389)	1,220,180	4,225	(192,439)	30,873,783	28,678,268	34,043,265	24,383,636	23,582,479	35,287,774
82702	4,857,265	0.042089%	308,436	(19,731)	288,705	1,000	(45,533)	6,245,817	6,785,505	8,054,911	5,769,361	5,579,801	8,349,367
82801	73,448,433	0.636448%	4,663,975	(298,354)	4,365,621	15,118	(688,519)	82,986,800	102,606,887	121,802,181	87,241,288	84,374,859	126,254,791
82901	105,248,054	0.911999%	6,683,251	(427,527)	6,255,724	21,663	(986,614)	120,757,440	147,030,674	174,536,596	125,012,518	120,905,066	180,916,969
82906	776,718	0.006730%	49,322	(3,155)	46,167	160	(7,281)	822,931	1,084,997	1,287,974	922,517	892,206	1,335,058
83001	41,480,962	0.359442%	2,634,041	(168,499)	2,465,542	8,538	(388,850)	47,366,699	57,948,528	68,789,311	49,270,613	47,651,761	71,303,978
83005	21,886,947	0.189655%	1,389,821	(88,907)	1,300,914	4,505	(205,172)	26,493,895	30,575,804	36,295,805	25,997,012	25,142,866	37,622,637
83101	12,509,422	0.108397%	794,348	(50,814)	743,534	2,575	(117,266)	13,650,362	17,475,550	20,744,807	14,858,549	14,370,352	21,503,156
83202	66,395,901	0.575336%	4,216,140	(269,706)	3,946,434	13,666	(622,407)	77,096,286	92,754,531	110,106,685	78,864,343	76,273,150	114,131,754
83203	18,311,503	0.158673%	1,162,780	(74,383)	1,088,397	3,769	(171,655)	21,195,902	25,580,947	30,366,530	21,750,146	21,035,516	31,476,611
83204	25,051,387	0.217076%	1,590,763	(101,761)	1,489,002	5,156	(234,836)	29,661,773	34,996,563	41,543,583	29,755,753	28,778,089	43,062,253
83205	148,031,429	1.282727%	9,399,996	(601,318)	8,798,678	30,469	(1,387,674)	173,822,339	206,798,708	245,485,800	175,830,163	170,053,029	254,459,797
83206	223,534,747	1.936980%	14,194,456	(908,019)	13,286,437	46,009	(2,095,454)	263,340,089	312,276,082	370,695,467	265,512,076	256,788,323	384,246,638
83207	717,939	0.006221%	45,589	(2,916)	42,673	148	(6,730)	847,019	1,002,937	1,190,563	852,745	824,727	1,234,085
83208	3,194,131	0.027678%	202,827	(12,975)	189,852	657	(29,942)	3,295,651	4,462,192	5,296,962	3,793,970	3,669,314	5,490,598
83301	23,647,855	0.204914%	1,501,639	(96,060)	1,405,579	4,867	(221,679)	31,351,622	33,035,830	39,216,043	28,088,644	27,165,754	40,649,628
83402	25,745,074	0.223087%	1,634,812	(104,579)	1,530,233	5,299	(241,339)	29,430,447	35,965,645	42,693,956	30,579,713	29,574,976	44,254,680
83501	8,012,621	0.069431%	508,801	(32,548)	476,253	1,649	(75,112)	8,781,900	11,193,528	13,287,570	9,517,274	9,204,571	13,773,311
83601	43,181,301	0.374176%	2,742,013	(175,406)	2,566,607	8,888	(404,789)	51,568,412	60,323,914	71,609,075	51,290,280	49,605,070	74,226,822
83701	82,336,509	0.713465%	5,228,368	(334,459)	4,893,909	16,947	(771,837)	98,401,633	115,023,415	136,541,545	97,798,415	94,585,118	141,532,968
83810	2,492,976	0.021602%	158,304	(10,127)	148,177	513	(23,369)	2,720,804	3,482,632	4,134,149	2,961,100	2,863,809	4,285,277
83811	1,946,947	0.016871%	123,631	(7,909)	115,722	401	(18,251)	2,620,261	2,719,909	3,228,739	2,312,597	2,236,614	3,346,769
83812	91,302,614	0.791158%	5,797,716	(370,880)	5,426,836	18,792	(855,887)	97,915,415	127,548,927	151,410,280	108,448,204	104,884,994	156,945,246
83901	111,013,044	0.961954%	7,049,328	(450,945)	6,598,383	22,849	(1,040,656)	125,340,115	155,084,320	184,096,886	131,860,114	127,527,674	190,826,746
84002	210,535,343	1.824337%	13,368,994	(855,214)	12,513,780	43,333	(1,973,595)	266,115,354	294,116,001	349,138,068	250,071,505	241,855,073	361,901,186
84003	208,931,261	1.810438%	13,267,135	(848,698)	12,418,437	43,003	(1,958,559)	250,909,069	291,875,231	346,478,105	248,166,296	240,012,462	359,143,985
84004	633,277	0.005487%	40,213	(2,572)	37,641	130	(5,936)	757,473	884,603	1,050,091	752,132	727,420	1,088,479

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

			Employer Contributions for Plan Year Ending June 30, 2024						Net OPEB Liability as of June 30, 2024				
Participating Employer	Payroll	Proportionate Share	6.35% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)	Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2024	Implicit Subsidy Year Ending 6/30/2025	Net OPEB Liability 6/30/2023	Baseline Discount Rate 3.97%	Discount Rate Less 1.00% 2.97%	Discount Rate Plus 1.00% 4.97%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Aggregate	11,540,372,850	100.00%	732,813,676	(46,878,061)	685,935,615	2,375,300	(108,181,515)	13,091,486,232	16,121,802,098	19,137,805,594	13,707,528,008	13,257,148,932	19,837,408,667
Employer													
84005	2,980,004	0.025822%	189,230	(12,105)	177,125	613	(27,935)	3,231,372	4,162,972	4,941,764	3,539,558	3,423,261	5,122,416
84006	11,654,314	0.100987%	740,049	(47,341)	692,708	2,399	(109,249)	13,432,389	16,280,924	19,326,696	13,842,821	13,387,997	20,033,204
84009	1,963,679	0.017016%	124,694	(7,977)	116,717	404	(18,408)	1,876,403	2,743,286	3,256,489	2,332,473	2,255,836	3,375,533
84011	758,455	0.006572%	48,162	(3,081)	45,081	156	(7,110)	866,133	1,059,525	1,257,737	900,859	871,260	1,303,714
84101	16,457,767	0.142610%	1,045,068	(66,853)	978,215	3,387	(154,278)	20,820,700	22,991,302	27,292,425	19,548,306	18,906,020	28,290,129
84203	72,128,673	0.625012%	4,580,171	(292,994)	4,287,177	14,846	(676,147)	85,056,957	100,763,198	119,613,581	85,673,695	82,858,772	123,986,185
84207	99,879,352	0.865478%	6,342,339	(405,719)	5,936,620	20,558	(936,287)	113,871,711	139,530,650	165,633,497	118,635,639	114,737,707	171,688,408
84208	19,571,794	0.169594%	1,242,809	(79,502)	1,163,307	4,028	(183,469)	22,635,834	27,341,609	32,456,570	23,247,145	22,483,329	33,643,055
84209	77,180,382	0.668786%	4,900,954	(313,514)	4,587,440	15,886	(723,503)	86,121,164	107,820,355	127,990,965	91,674,028	88,661,956	132,669,812
84210	23,080,301	0.199996%	1,465,599	(93,754)	1,371,845	4,751	(216,359)	27,501,285	32,242,959	38,274,846	27,414,508	26,513,768	39,674,024
84211	34,728,557	0.300931%	2,205,263	(141,071)	2,064,192	7,148	(325,552)	45,666,115	48,515,500	57,591,590	41,250,201	39,894,871	59,696,912
84212	72,187,489	0.625521%	4,583,906	(293,232)	4,290,674	14,858	(676,698)	81,142,341	100,845,258	119,710,993	85,743,466	82,926,251	124,087,157
84214	2,210,852	0.019158%	140,389	(8,981)	131,408	455	(20,725)	2,591,460	3,088,615	3,666,421	2,626,088	2,539,805	3,800,451
84215	7,400,543	0.064127%	469,934	(30,061)	439,873	1,523	(69,374)	9,043,337	10,338,428	12,272,501	8,790,226	8,501,412	12,721,135
84301	104,616,734	0.906528%	6,643,163	(424,963)	6,218,200	21,533	(980,696)	119,463,216	146,148,650	173,489,566	124,262,580	120,179,767	179,831,664
84401	25,741,769	0.223058%	1,634,602	(104,565)	1,530,037	5,298	(241,308)	27,830,667	35,960,969	42,688,406	30,575,738	29,571,131	44,248,927
84501	25,639,256	0.222170%	1,628,093	(104,149)	1,523,944	5,277	(240,347)	29,049,092	35,817,808	42,518,463	30,454,015	29,453,408	44,072,771
84601	74,072,349	0.641854%	4,703,594	(300,889)	4,402,705	15,246	(694,367)	84,172,627	103,478,432	122,836,771	87,982,317	85,091,541	127,327,201
84603	136,582,049	1.183515%	8,672,960	(554,809)	8,118,151	28,112	(1,280,344)	154,076,451	190,803,946	226,498,800	162,230,650	156,900,346	234,778,707
84604	139,022,096	1.204659%	8,827,903	(564,721)	8,263,182	28,614	(1,303,218)	156,209,054	194,212,740	230,545,297	165,128,970	159,703,438	238,973,129
84605	40,991,464	0.355201%	2,602,958	(166,511)	2,436,447	8,437	(384,262)	48,527,521	57,264,802	67,977,677	48,689,277	47,089,526	70,462,674
84606	342,306	0.002966%	21,736	(1,390)	20,346	70	(3,209)	347,055	478,173	567,627	406,565	393,207	588,378

APPENDIX B

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

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

	OPEB Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
Participating Employer	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense	Liability Experience	Assumption Changes	Investment Experience	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Oustanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Aggregate	845,492,089	N/A	N/A	838,051,109	3,452,883,203	96,008,411	N/A	4,386,942,723	2,386,135,034	3,310,314,120	17,371,832	N/A	5,713,820,986	(117,020,019)	(202,159,339)	(577,705,633)	(840,355,521)	78,435,732	331,926,517
Employer																			
10001	27,106	15,821	42,927	26,868	110,699	3,078	82,404	223,049	76,499	106,129	557	62,261	245,446	6,017	6,096	(3,117)	(31,365)	(3,928)	3,900
10002	133,258	104,418	237,676	132,085	544,209	15,132	329,368	1,020,794	376,079	521,739	2,738	271,149	1,171,705	62,031	(5,480)	(77,535)	(153,796)	1,178	22,691
10100	701,877	(107,604)	594,273	695,700	2,866,376	79,700	361,966	4,003,742	1,980,826	2,748,024	14,421	1,302,033	6,045,304	(199,921)	(281,810)	(648,721)	(945,386)	(150,816)	185,092
10200	803,192	251,341	1,054,533	796,123	3,280,135	91,205	1,200,728	5,368,191	2,266,757	3,144,699	16,503	100,843	5,528,802	92,658	(4,661)	(321,654)	(570,061)	251,405	391,702
10300	2,197,654	(99,481)	2,098,173	2,178,313	8,974,941	249,551	1,945,191	13,347,996	6,202,185	8,604,367	45,154	997,078	15,848,784	(234,369)	(392,287)	(1,271,966)	(2,062,961)	463,438	997,357
10600	258,543	7,174	265,717	256,268	1,055,857	29,358	467,628	1,809,111	729,656	1,012,261	5,312	268,810	2,016,039	(24,333)	(34,461)	(128,267)	(193,022)	86,950	86,205
10900	108,155	5,853	114,008	107,203	441,693	12,281	182,580	743,757	305,234	423,455	2,222	150,467	881,378	(10,697)	(17,810)	(49,578)	(95,650)	8,381	27,733
12300	53,816	(6,871)	46,945	53,342	219,776	6,111	108,241	387,470	151,877	210,701	1,106	68,691	432,375	(8,704)	(11,075)	(15,167)	(43,062)	7,710	25,393
13300	242,656	(29,061)	213,595	240,521	990,977	27,554	261,580	1,520,632	684,821	950,060	4,986	195,293	1,835,160	(73,066)	(57,171)	(149,505)	(223,640)	65,564	123,290
13600	156,619	(51,822)	104,797	155,241	639,612	17,785	149,597	962,235	442,008	613,203	3,218	191,962	1,250,391	(46,797)	(59,614)	(119,591)	(132,982)	17,030	53,798
13700	94,382	127,652	222,034	93,552	385,445	10,717	512,564	1,002,278	266,364	369,530	1,939	70,791	708,624	98,910	63,621	35,210	(21,213)	45,847	71,279
20101	158,394	48,594	206,988	157,000	646,863	17,986	210,210	1,032,059	447,019	620,154	3,254	114,893	1,185,320	50,724	17,258	(105,307)	(170,128)	(4,169)	58,361
20102	3,894,523	1,497,583	5,392,106	3,860,248	15,904,740	442,236	9,360,594	29,567,818	10,991,063	15,248,035	80,018	1,019,359	27,338,475	1,071,932	497,275	(1,031,553)	(2,322,839)	1,860,562	2,153,966
20108	19,057	3,225	22,282	18,890	77,828	2,164	41,511	140,393	53,783	74,614	392	27,714	156,503	4,192	(218)	(12,541)	(15,109)	1,992	5,574
20200	171,009	54,556	225,565	169,504	698,380	19,419	171,777	1,059,080	482,620	669,544	3,514	83,706	1,239,384	14,728	(21,129)	(114,611)	(167,185)	34,984	72,909
20300	177,646	(30,728)	146,918	176,083	725,485	20,172	268,893	1,190,633	501,351	695,530	3,650	151,405	1,351,936	(50,659)	(45,312)	(72,464)	(127,356)	51,088	83,400
20400	1,531,820	969,422	2,501,242	1,518,339	6,255,761	173,943	2,678,542	10,626,585	4,323,080	5,997,462	31,473	200,189	10,552,204	326,206	106,724	(613,240)	(1,152,108)	533,713	873,088
20500	453,353	22,218	475,571	449,363	1,851,436	51,480	283,444	2,635,723	1,279,446	1,774,990	9,315	677,262	3,741,013	(69,421)	(136,462)	(393,550)	(580,567)	(42,528)	117,238
20600	1,621,045	(165,841)	1,455,204	1,606,779	6,620,144	184,075	645,969	9,056,967	4,574,889	6,346,799	33,307	2,135,047	13,090,042	(381,414)	(696,884)	(1,396,262)	(2,024,236)	(135,735)	601,456
21100	213,546	264,451	477,997	211,667	872,095	24,249	1,644,842	2,752,853	602,666	836,086	4,388	78,339	1,521,479	225,453	221,328	135,941	70,505	301,753	276,394
21400	5,531,345	2,028,676	7,560,021	5,482,664	22,589,314	628,102	12,298,297	40,998,377	15,610,477	21,656,605	113,649	2,781,359	40,162,090	859,139	(50,966)	(2,405,414)	(3,292,458)	2,545,115	3,180,871
22100	160,314	(91,935)	68,379	158,903	654,701	18,204	-	831,808	452,435	627,669	3,294	332,146	1,415,544	(107,335)	(115,739)	(170,397)	(212,949)	(21,807)	44,491
22200	7,068	(3,449)	3,619	7,006	28,866	803	1,490	38,165	19,948	27,674	145	17,640	65,407	(4,647)	(5,504)	(9,013)	(9,035)	(998)	1,955
30100	50,590,045	(8,281,495)	42,308,550	50,144,815	206,603,372	5,744,659	3,893,354	266,386,200	142,774,465	198,072,751	1,039,446	29,418,608	371,305,270	(17,212,251)	(20,638,426)	(39,835,927)	(52,581,940)	5,004,313	20,345,161
30200	3,936,205	(1,907,365)	2,028,840	3,901,564	16,074,967	446,969	114,552	20,538,052	11,108,699	15,411,234	80,875	9,681,191	36,281,999	(2,662,051)	(3,158,631)	(4,626,800)	(5,525,201)	(803,031)	1,031,767
30300	37,268,632	6,712,528	43,981,160	36,940,639	152,200,398	4,231,976	24,085,938	217,458,951	105,178,971	145,916,064	765,737	2,629,247	254,490,019	949,296	(5,223,579)	(22,583,872)	(33,428,304)	6,714,690	16,540,701
30400	3,589,410	(4,908,521)	(1,319,111)	3,557,820	14,658,698	407,589	48,005	18,672,112	10,129,978	14,053,442	73,750	16,990,426	41,247,596	(4,904,024)	(4,430,227)	(5,864,149)	(6,012,547)	(1,602,738)	238,201
30500	26,635,935	(1,495,753)	25,140,182	26,401,518	108,777,802	3,024,598	2,642,123	140,846,041	75,171,533	104,286,382	547,273	10,452,691	190,457,879	(5,252,923)	(9,193,838)	(19,578,419)	(27,821,875)	2,022,016	10,213,201
30600	2,831,012	780,118	3,611,130	2,806,097	11,561,496	321,471	4,766,271	19,455,335	7,989,639	11,084,123	58,167	1,564,498	20,696,427	62,218	(176,750)	(1,392,563)	(2,193,304)	1,072,922	1,385,885
30700	248,296	108,766	357,062	246,110	1,014,008	28,195	1,297,718	2,586,031	700,736	972,140	5,102	261,486	1,939,464	129,273	307,652	169,840	(138,928)	58,499	120,231
30800	1,346,776	(686,811)	659,965	1,334,923	5,500,063	152,931	51,091	7,039,008	3,800,851	5,272,966	27,671	3,068,886	12,170,374	(922,430)	(1,100,087)	(1,598,120)	(1,831,706)	(117,400)	438,377
30900	344,783	(83,551)	261,232	341,749	1,408,051	39,151	160,835	1,949,786	973,042	1,349,913	7,084	348,553	2,678,592	(102,058)	(129,496)	(295,310)	(370,665)	(15,885)	152,838
31100	1,115,339	508,967	1,624,306	1,105,524	4,554,905	126,650	1,012,879	6,799,958	3,147,694	4,366,834	22,916	480,461	8,017,905	113,276	(303,585)	(720,555)	(1,030,633)	212,477	511,073
31102	719,133	(342,072)	377,061	712,804	2,936,850	81,660	27,857	3,759,171	2,029,527	2,815,588	14,776	834,155	5,694,046	(369,275)	(391,781)	(607,783)	(819,989)	7,479	246,474
31104	1,985,122	(103,784)	1,881,338	1,967,652	8,106,990	225,417	259,846	10,559,905	5,602,383	7,772,253	40,787	1,322,720	14,738,143	(411,533)	(690,870)	(1,624,629)	(2,254,806)	50,176	753,424
31105	386,407	(138,256)	248,151	383,006	1,578,037	43,878	1,835,542	3,840,463	1,090,511	1,512,880	7,939	1,202,589	3,813,919	(8,833)	91,495	(58,483)	(164,746)	152,773	14,338
31107	876,403	(6,528)	869,875	868,690	3,579,121	99,518	1,072,613	5,619,942	2,473,372	3,431,339	18,007	530,466	6,453,184	(122,505)	(149,111)	(464,297)	(649,592)	214,227	338,036
31108	3,648,679	(2,462,584)	1,186,095	3,616,568	14,900,745	414,319	562,221	19,493,853	10,297,246	14,285,495	74,967	6,346,791	31,004,499	(2,570,130)	(2,738,266)	(3,944,795)	(4,154,241)	435,839	1,460,917
31113	472,867	168,398	641,265	468,705	1,931,129	53,696	922,867	3,376,397	1,334,518	1,851,392	9,716	307,038	3,502,664	132,393	56,097	(175,091)	(412,288)	43,782	228,840
31121	1,172,207	(2,199,002)	(1,026,795)	1,161,891	4,787,146	133,108	-	6,082,145	3,308,185	4,589,486	24,085	6,152,936	14,074,692	(2,140,634)	(1,845,130)	(2,050,843)	(1,968,707)	(309,247)	322,014
31123	3,658,833	(2,219,170)	1,439,663	3,626,633	14,942,214	415,473	68,213	19,052,533	10,325,904	14,325,252	75,176	6,574,872	31,301,204	(2,635,750)	(2,460,084)	(3,612,280)	(4,659,371)	(128,145)	1,246,959
31124	1,552,028	(334,536)	1,217,492	1,538,369	6,338,285	176,238	313,577	8,366,469	4,380,109	6,076,578	31,889	1,764,919	12,253,495	(443,782)	(685,249)	(1,450,147)	(1,819,015)	(35,792)	546,959
31126	2,134,309	52,055	2,186,364	2,115,526	8,716,251	242,358	1,107,291	12,181,426	6,023,416	8,356,358	43,852	922,059	15,345,685	(257,785)	(553,793)	(1,413,138)	(2,049,082)	317,380	792,159
31138	887,056	(693,352)	193,704	879,250	3,622,627	100,728	8,060	4,610,665	2,503,437	3,473,049	18,226	1,875,367	7,870,079	(693,104)	(636,018)	(897,668)	(1,114,486)	(59,552)	221,416
31140	3,437,162	(3,509,146)	(71,984)	3,406,912	14,036,937	390,301	-	17,834,150	9,700,307	13,457,354	70,621	9,873,710	33,101,992	(3,564,173)	(3,319,811)	(4,272,624)	(4,736,448)	(356,778)	981,992
31142	2,000,037	488,360	2,488,397	1,982,435	8,167,899	227,111	1,745,214	12,122,659	5,644,474	7,830,647	41,094	91,548	13,607,763	117,171	(126,837)	(983,513)	(1,650,619)	291,035	867,659
31143	982,360	(1,000,406)	(18,046)	973,715	4,011,836	111,550	40,554	5,137,655	2,772,403	3,846,188	20,184	4,055,260	10,694,035	(1,091,912)	(1,210,549)	(1,540,163)	(1,603,947)	(351,702)	241,893
31146	1,559,891	(624,644)	935,247	1,546,162	6,370,397	177,131	958,347	9,052,037	4,402,300	6,107,364	32,050	2,023,106	12,564,820	(861,266)	(787,722)	(1,240,560)	(1,651,078)	279,775	748,068
31200	296,108	(43,043)	253,065	293,502	1,209,269	33,624	112,442	1,648,837	835,672	1,159,338	6,084	545,500	2,546,594	(95,944)	(165,818)	(279,326)	(360,248)	(46,774)	50,353
31300	2,673,776	(1,401,086)	1,272,690	2,650,244	10,919,363	303,616	-	13,873,223	7,545,890	10,468,504	54,937	4,625,385	22,694,716	(1,662,917)	(1,866,931)	(2,819,164)	(3,355,627)	(56,331)	939,477
31400	8,724,836	(3,508,121)	5,216,715	8,648,051	35,631,130	990,734	1,473,483	46,743,398	24,623,100	34,159,926	179,264	11,961,609	70,923,899	(4,300,810)	(5,414,724)	(8,715,179)	(9,893,625)	572,271	3,571,566
31600	2,275,295	244,813	2,520,108	2,255,271	9,292,019	258,367	3,000,911	14,806,568	6,421,304	8,908,353	46,749	4,421,475	19,797,881	(61,130)	(371,112)	(1,693,139)	(2,715,661)	(549,335)	399,044
31700	8,348,397	(1,632,914)	6,715,483	8,274,925	34,093,803	947,988	8,147,695	51,464,411	23,560,721	32,686,075	171,530	12,099,595	68,517,921	(2,993,945)	(4,231,777)	(7,117,109)	(6,703,888)	846,165	3,147,044
40100	16,240,812	4,365,201	20,606,013	16,097,881	66,325,432	1,844,198	26,927,654	111,195,165	45,834,576	63,586,864	333,690	650,664	110,405,794	2,904,153	1,813,687	(5,506,746)	(11,205,155)	4,821,823	7,961,609
40200	16,999,016	(3,458,996)	13,540,020	16,849,411	69,421,840	1,930,294	13,738,109	101,939,654	47,974,366	66,555,421	349,269	26,462,676	141,341,732	(5,345,666)	(8,033,940)	(16,474,286)	(20,171,209)	2,488,972	8,134,051
40700	3,101,282	892,202	3,993,484	3,073,988	12,665,245	352,161	5,669,269	21,760,663	8,752,391	12,142,298	63,720	1,865,216	22,823,625	149,848	196,372	(1,596,497)	(2,448,657)	1,234,786	1,793,930
40900	20,764,246	2,462,580	23,226,826	20,581,504	84,798,564	2,357,848	63,238,343	170,976,259	58,600,541	81,297,243	426,631	37,357,741	177,682,156	(1,688,619)	(5,038,402)	(11,812,857)	(13,551,472)	12,581,967	12,803,486
41400	4,645,894	(2,433,929)	2,211,965	4,605,007	18,973,248	527,557	3,610,235	27,716,047	13,111,573	18,189,845	95,456	7,938,312	39,335,186	(3,270,292)	(2,893,372)	(4,044,366)	(4,736,847)	1,042,647	2,283,091
41600	404,855	53,739	458,594	401,292	1,653,379	45,973	736,069	2,836,713	1,142,577	1,585,111	8,318	81,218	2,817,224	32,795	31,971	(131,424)	(271,669)	140,165	217,651
41700	5,573,678	(1,669,750)	3,903,928	5,524,626	22,762,200	632,910	12,388,815	41,308,551	15,779,951	21,822,352	114,519	13,135,586	50,802,408	(2,582,558)	(2,682,737)	(4,866,263)	(5,707,406)	2,640,211	3,704,896
41800	182,085	(18,045)	164,040	180,483	743,613	20,676	27,134	971,906	513,878	712,909	3,741	129,007	1,359,535	(41,436)	(67,279)	(154,826)	(195,211)	7,197	63,926
42000	169,301	(38,067)	131,234	167,811	691,405	19,225	61,881	940,322	477,800	662,857	3,479	337,785	1,481,921	(73,472)	(107,333)	(165,804)	(227,015)	(25,238)	57,263
42200	66,629,494	73,959,107	140,588,601	66,043,104	272,106,463	7,565,999	268,071,202	613,786,768	188,040,755	260,871,224	1,368,997	-	450,280,976	64,124,613	54,550,190	6,107,601	(29,242,641)	30,079,027	37,887,002
50100	14,724,287	61,089	14,785,376	14,594,702	60,132,134	1,671,991	21,041,393	97,440,220	41,554,661	57,649,286	302,531	21,591,622	121,098,100	(2,450,850)	(3,282,602)	(9,324,378)	(17,423,625)	1,823,738	6,999,837
50200	3,170,080	(494,046)	2,676,034	3,142,180	12,946,206	359,973	1,784,684	18,233,043	8,946,551	12,411,659	65,134	3,203,319	24,626,663	(932,534)	(1,198,558)	(2,475,670)	(3,548,281)	328,472	1,432,951
50400	468,022	(178,504)	289,518	463,903	1,911,343	53,145	67,929	2,496,320	1,320,845	1,832,424	9,616	697,666	3,860,551	(234,467)	(263,115)	(409,681)	(546,173)	(47,195)	136,400
50501	336,142	113,432	449,574	333,184	1,372,763	38,170	518,960	2,263,077	948,656	1,316,082	6,907	367,662	2,639,307	(2,460)	(101,208)	(236,384)	(306,920)	107,134	163,608
51200	563,630	60,944	624,574	558,670	2,301,796	64,002	501,536	3,426,004	1,590,669	2,206,755	11,581	614,920	4,423,925	(53,348)	(145,002)	(456,515)	(643,285)	37,142	306,735
51300	1,222,691	245,107	1,467,798	1,211,931	4,993,318	138,841	2,611,404	8,955,494	3,450,661	4,787,145	25,122	1,108,484	9,371,412	50,877	33,123	(567,389)	(1,046,321)	327,097	786,695
51400	1,999,107	27,859	2,026,966	1,981,513	8,164,101	227,005	1,718,100	12,090,719	5,641,849	7,827,006	41,074	1,494,585	15,004,514	(436,662)	(658,907)	(1,346,209)	(1,909,062)	414,439	1,022,606
51500	2,536,713	(1,106,136)	1,430,577	2,514,388	10,359,616	288,052	3,631,465	16,793,521	7,159,073	9,931,869	52,120	4,460,803	21,603,865	(1,379,855)	(1,181,950)	(1,717,549)	(2,569,122)	609,282	1,428,850
51600	282,893	(63,134)	219,759	280,404	1,155,300	32,123	75,002	1,542,829	798,377	1,107,598	5,812	365,169	2,276,956	(99,795)	(113,453)	(266,471)	(347,997)	(778)	101,567
51700	17,929,125	(5,790,185)	12,138,940	17,771,335	73,220,287	2,035,911	30,266,312	123,293,845	50,599,306	70,197,032	368,379	25,095,472	146,260,189	(6,493,295)	(12,898,783)	(15,186,513)	(6,673,503)	11,347,606	11,347,606
51800	4,453,553	1,873,091	6,326,644	4,414,359	18,187,752	505,716	10,627,630	33,735,457	12,568,752	17,436,782	91,505	895,980	30,993,019	1,250,183	771,080	(1,374,560)	(2,621,394)	2,166,195	2,550,934
51902	245,455	5,446	250,901	243,295	1,002,407	27,872	172,930	1,446,504	692,719	961,017	5,043	380,425	2,039,204	(29,775)	(107,149)	(243,090)	(293,931)	6,208	75,037
52000	277,609	(17,394)	260,215	275,166	1,133,720	31,523	94,741	1,535,150	783,464	1,086,909	5,704	161,154	2,037,231	(72,397)	(91,178)	(199,095)	(268,777)	(1,418)	109,148
52200	1,570,485	303,824	1,874,309	1,556,663	6,413,661	178,334	1,592,640	9,741,298	4,432,198	6,148,842	32,268	718,525	11,331,833	24,250	(52,686)	(820,124)	(1,413,722)	139,437	532,310
52600	304,369	23,285	327,654	301,690	1,243,003	34,562	666,620	2,245,875	858,985	1,191,680	6,254	608,508	2,665,427	(1,678)	(16,010)	(124,085)	(247,015)	16,688	119,590
53000	318,708	(211,710)	106,998	315,903	1,301,564	36,190	530,016	2,183,673	899,454	1,247,823	6,548	889,040	3,042,865	(218,677)	(260,186)	(374,789)	(302,755)	110,533	180,676
53300	33,735	33,432	67,167	33,438	137,770	3,831	176,051	351,090	95,207	132,082	693	57,788	285,770	18,946	15,076	(1,173)	(16,832)	19,369	19,965
53900	123,428	56,763	180,191	122,540	504,881	14,038	281,220	922,679	348,901	484,034	2,540	10,681	846,156	39,846	35,557	(30,858)	(74,114)	42,289	63,786
54100	227,116	(113,072)	114,044	225,117	927,513	25,790	96,198	1,274,618	640,964	889,217	4,666	503,950	2,038,797	(132,709)	(128,322)	(217,681)	(291,082)	(76,772)	62,786
54200	6,938,937	1,702,107	8,641,044	6,877,869	28,337,743	787,939	14,936,605	50,940,156	19,582,963	27,167,682	142,570	1,812,292	48,705,507	1,143,488	540,198	(1,971,106)	(3,987,125)	2,830,526	3,678,668
54300	4,373,418	1,089,753	5,463,171	4,334,928	17,860,487	496,616	7,859,773	30,551,804	12,342,594	17,123,030	89,858	1,412,195	30,967,677	364,942	(59,710)	(1,748,584)	(2,833,963)	1,655,589	2,205,853
54400	2,932	(3,138)	(204)	2,908	11,982	333	3,312	18,535	8,280	11,487	60	17,150	36,977	(3,375)	(3,504)	(4,439)	(6,168)	(1,186)	242
60100	615,823	(588,451)	27,372	610,403	2,514,942	69,929	626,052	3,821,326	1,737,965	2,411,100	12,653	3,603,500	7,765,218	(1,058,985)	(1,046,288)	(779,169)	(906,571)	(155,141)	2,262
60400	4,042,331	(5,474,996)	(1,432,665)	4,006,756	16,508,373	459,020	-	20,974,149	11,408,207	15,826,744	83,055	12,994,110	40,312,117	(5,590,903)	(4,536,678)	(5,104,424)	(5,489,365)	(49,814)	1,433,216
60500	211,162	(102,169)	108,993	209,303	862,358	23,978	168,553	1,264,192	595,937	826,751	4,339	489,191	1,916,218	(135,409)	(124,889)	(179,233)	(232,287)	(14,423)	34,615
60800	681,348	41,758	723,106	675,352	2,782,097	77,369	896,616	4,431,877	1,922,985	2,667,649	13,999	746,781	5,351,421	(63,251)	(164,426)	(720,230)	(914,412)	87,059	362,906
60900	178,390	(70,446)	107,944	176,800	728,524	20,258	123,156	1,048,857	503,451	698,443	3,665	341,091	1,634,350	(107,255)	(90,583)	(193,096)	(239,412)	16,076	88,906
61000	5,485,147	(3,200,046)	2,285,101	5,436,873	22,400,649	622,856	5,006,628	33,467,006	15,480,095	21,475,279	112,700	23,693,734	60,762,262	(3,844,549)	(4,685,327)	(6,936,054)	(9,071,908)	(3,469,983)	712,575
61200	188,858	57,557	246,415	187,195	771,271	21,445	347,836	1,327,747	532,991	739,425	3,880	60,910	1,345,896	27,209	796	(79,435)	(159,514)	63,986	88,808
62500	236,805	109,528	346,333	234,721	967,084	26,890	1,199,831	2,428,526	668,309	927,153	4,866	134,458	1,734,786	566,733	564,619	366,033	(98,936)	232,392	199,868
62700	105,086	73,443	178,529	104,161	429,159	11,933	392,995	938,248	296,573	411,456	2,159	9,173	719,361	66,403	60,185	44,713	(39,028)	33,652	63,720
62700	326,859	161,806	488,665	323,982	1,334,850	37,116	1,390,673	3,086,621	922,440	1,279,734	6,716	334,825	2,543,715	97,363	92,158	(40,391)	(112,950)	269,914	231,658
63000	675,886	(156,824)	519,062	669,938	2,760,235	76,749	359,656	3,866,578	1,907,476	2,646,265	13,887	498,817	5,066,445	(201,449)	(164,837)	(429,283)	(646,238)	27,909	222,080
63300	398,251	(329,756)	68,369	394,642	1,625,894	45,208	150,315	2,216,059	1,123,583	1,558,761	8,180	1,595,048	4,285,572	(384,932)	(356,887)	(504,600)	(594,740)	(87,635)	92,371
63700	188,579	39,889	228,468	186,919	770,131	21,414	481,043	1,459,507	532,204	738,332	3,875	249,822	1,524,233	(15,120)	(52,688)	(100,786)	(157,141)	96,733	115,541
63800	20,207	(924)	19,283	20,029	82,524	2,295	2,342	107,190	57,025	79,117	415	11,346	147,907	(7,637)	(7,717)	(14,647)	(20,080)	1,592	7,767
64100	105,653	118,630	224,283	104,723	431,472	11,997	411,820	960,012	298,171	413,657	2,171	62,170	776,169	93,844	41,805	(29,215)	(57,835)	63,613	71,631
66600	115,164	99,374	214,538	114,151	470,317	13,077	479,925	1,077,470	325,015	450,898	2,366	3,732	782,011	98,089	75,426	13,819	(26,751)	87,613	77,802
67000	22,346	7,758	30,104	22,150	91,260	2,538	101,982	217,930	63,066	87,492	459	146,419	297,436	(32,636)	(30,703)	(24,386)	(18,742)	(6,833)	(23,128)
67100	672,065	(175,770)	496,295	666,150	2,744,628	76,350	1,546,953	5,034,081	1,896,691	2,631,302	13,809	938,692	5,480,494	(255,357)	(344,903)	(617,518)	(842,756)	31,476	233,258
67200	21,264	(2,168)	19,096	21,077	86,840	2,415	141,051	251,383	60,011	83,254	437	67,809	211,511	7,745	34,407	(5,571)	(17,081)	11,606	8,766
67300	601,424	258,796	860,220	596,131	2,456,454	68,294	1,642,852	4,763,746	1,697,329	2,354,726	12,357	82,352	4,146,764	223,204	217,126	(82,352)	(387,598)	78,497	183,746
67400	457,360	(60,597)	396,763	453,335	1,867,803	51,935	319,137	2,692,210	1,290,756	1,790,683	9,397	798,295	3,889,129	(171,871)	(216,872)	(404,995)	(505,802)	1,193	100,991
67500	584,260	38,825	623,085	579,118	2,386,046	66,345	264,124	3,295,633	1,648,891	2,287,526	12,004	232,138	4,180,559	(63,024)	(139,676)	(404,995)	(593,125)	56,264	259,630
67600	57,671	(76,207)	(18,536)	57,163	235,521	6,549	14,598	313,831	162,758	225,797	1,185	274,859	664,599	(81,048)	(61,626)	(89,280)	(104,959)	(20,822)	7,007
67800	1,317,936	(524,484)	793,452	1,306,337	5,382,285	149,656	-	6,838,278	3,719,460	5,160,051	27,079	2,114,503	11,021,093	(682,037)	(789,104)	(1,328,814)	(1,654,789)	(125,891)	397,820
67900	67,656	72,212	139,868	67,061	276,300	7,683	330,997	682,041	190,939	264,891	1,390	9,275	466,495	59,534	51,997	14,424	(5,470)	56,000	39,061

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

	OPEB Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
Participating Employer	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense	Liability Experience	Assumption Changes	Investment Experience	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Oustanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Aggregate	845,492,089	N/A	N/A	838,051,109	3,452,883,203	96,008,411	N/A	4,386,942,723	2,386,135,034	3,310,314,120	17,371,832	N/A	5,713,820,986	(117,020,019)	(202,159,339)	(577,705,633)	(840,355,521)	78,435,732	331,926,517
Employer																			
68000	95,321	108,611	203,932	94,482	389,278	10,824	435,199	929,783	269,013	373,205	1,959	12,200	656,377	81,865	69,887	28,040	(14,154)	71,436	36,332
68100	427,650	(130,765)	296,885	423,886	1,746,468	48,561	366,582	2,585,497	1,206,907	1,674,357	8,787	664,575	3,554,626	(177,761)	(230,531)	(383,469)	(458,643)	100,338	180,937
68200	2,664,129	(3,478,156)	(814,027)	2,640,682	10,879,966	302,521	3,114,219	16,937,388	7,518,664	10,430,734	54,738	10,371,307	28,375,443	(3,436,976)	(3,393,535)	(3,184,089)	(3,435,912)	523,204	1,489,253
68300	738,876	(185,361)	553,515	732,373	3,017,475	83,902	23,781	3,857,531	2,085,243	2,892,884	15,181	498,793	5,492,101	(310,151)	(305,184)	(547,382)	(770,780)	33,312	265,615
68400	27,394	(42)	27,352	27,153	111,873	3,111	47,061	189,198	77,311	107,254	563	33,296	218,424	(3,456)	(5,056)	(19,107)	(19,582)	4,827	13,148
68500	776,745	2,038,005	2,814,750	769,909	3,172,129	88,202	6,333,285	10,363,525	2,192,118	3,041,152	15,959	529,988	5,779,217	1,930,500	1,852,283	125,568	(412,233)	528,049	560,141
68600	214,873	600,384	815,257	212,982	877,516	24,400	2,168,358	3,283,256	606,412	841,283	4,415	-	1,452,110	570,645	549,007	299,617	80,174	179,581	152,122
68700	275,698	801,024	1,076,722	273,272	1,125,916	31,306	3,087,692	4,518,186	778,071	1,079,427	5,665	-	1,863,163	762,866	735,104	601,086	316,960	100,727	138,280
68800	522,480	1,580,083	2,102,563	517,882	2,133,744	59,329	8,080,129	10,791,084	1,474,536	2,045,642	10,735	-	3,530,913	1,507,769	1,455,157	1,223,084	1,060,777	1,448,525	564,859
68900	666,764	2,017,955	2,684,719	660,895	2,722,978	75,713	10,209,210	13,668,796	1,881,730	2,610,547	13,700	-	4,505,977	1,925,672	1,858,530	1,562,371	1,355,242	1,832,380	628,624
70709	160,889	221,214	382,103	159,473	657,049	18,269	455,621	1,290,412	454,058	629,930	3,306	251,775	1,339,059	114,590	11,612	(62,627)	(131,090)	(11,413)	30,281
71036	22,625	(56,785)	(34,160)	22,426	92,399	2,569	17,150	134,544	63,853	88,584	465	343,711	496,613	(56,151)	(59,271)	(70,637)	(81,836)	(56,176)	(37,998)
72110	221,663	281,186	502,849	219,712	905,242	25,171	1,188,784	2,338,909	625,573	867,865	4,554	8,782	1,506,774	241,996	224,236	106,455	(53,536)	150,067	162,917
72114	29,313	9,879	39,192	29,055	119,711	3,329	18,064	170,159	82,727	114,769	602	61,891	259,989	(12,018)	(19,339)	(32,388)	(40,026)	545	13,396
72116	68,011	(53,869)	14,142	67,413	277,750	7,723	63,317	416,203	191,941	266,282	1,397	300,089	759,709	(60,614)	(52,297)	(79,852)	(110,355)	(31,328)	(9,060)
72210	183,616	(95,670)	87,946	182,000	749,863	20,850	124,293	1,077,006	518,197	718,901	3,773	429,848	1,670,719	(131,521)	(180,029)	(167,537)	(195,437)	1,144	79,667
72411	6,493	(6,657)	(164)	6,436	26,518	737	3,778	37,469	18,326	25,423	133	32,926	76,808	(7,177)	(10,632)	(9,801)	(10,807)	(2,341)	1,419
72507	132,210	(47,976)	84,234	131,046	539,927	15,013	102,379	788,365	373,120	517,634	2,716	331,811	1,225,281	(61,807)	(94,455)	(113,492)	(162,685)	(25,746)	21,269
74306	98,356	(75,393)	22,963	97,490	401,674	11,169	124,344	634,677	277,579	385,089	2,021	468,167	1,132,856	(87,357)	(87,167)	(112,307)	(176,960)	(61,278)	26,890
74310	91,491	(92,278)	(787)	90,686	373,636	10,389	178,055	652,766	258,204	358,209	1,880	635,968	1,254,261	(92,124)	(88,512)	(120,380)	(178,830)	(94,195)	(27,454)
74616	117,202	(22,446)	94,756	116,171	478,639	13,309	14,344	622,463	330,766	458,876	2,408	134,509	926,559	(51,457)	(75,005)	(97,169)	(124,981)	3,693	40,823
75005	68,578	2,798	71,376	67,974	280,063	7,787	167,765	523,589	193,539	268,500	1,409	60,118	523,566	970	(7,743)	(25,245)	(40,142)	26,857	45,326
75011	178,695	56,421	235,116	177,122	729,767	20,291	532,507	1,459,687	504,310	699,635	3,672	102,972	1,310,589	45,752	35,477	(57,108)	(110,376)	102,063	133,290
80101	1,542,194	(741,074)	801,120	1,528,622	6,298,128	175,121	-	8,001,871	4,352,358	6,038,079	31,687	2,978,561	13,400,685	(907,801)	(1,016,912)	(1,654,275)	(2,040,203)	(185,971)	406,348
80103	73,955	(53,322)	20,633	73,304	302,024	8,398	90,614	474,340	208,715	289,553	1,520	164,766	664,554	(69,566)	(51,893)	(60,222)	(67,936)	22,219	37,184
80201	12,093,428	(2,176,284)	9,917,144	11,986,997	49,388,039	1,373,249	4,005,593	66,753,878	34,129,892	47,348,813	248,477	16,073,988	97,801,170	(3,314,881)	(4,578,027)	(11,052,511)	(15,273,419)	(1,039,266)	4,210,812
80202	603,039	1,229,974	1,833,013	597,732	2,462,734	68,477	4,777,971	7,906,914	1,701,887	2,361,048	12,390	70,489	4,145,814	1,066,701	977,814	719,353	255,813	366,430	374,989
80302	625,301	(696,023)	(70,722)	619,797	2,553,649	71,005	55,358	3,299,809	1,764,714	2,448,209	12,848	2,934,654	7,160,425	(757,269)	(713,164)	(950,169)	(1,140,142)	(271,832)	(28,040)
80401	5,241,941	1,621,390	6,863,331	5,195,808	21,407,427	595,240	4,898,620	32,097,095	14,793,727	20,523,517	107,703	1,793,586	37,218,533	745,740	(109,031)	(2,668,495)	(5,539,516)	458,029	1,991,835
80402	1,854,976	19,542	1,874,518	1,838,651	7,575,488	210,639	936,048	10,560,826	5,235,085	7,262,697	38,113	1,018,352	13,554,247	(251,423)	(452,637)	(1,359,748)	(1,896,251)	264,265	702,373
80403	1,367,930	(242,754)	1,125,176	1,355,891	5,586,454	155,333	1,096,653	8,194,331	3,860,552	5,355,790	28,106	2,789,588	12,034,036	(455,840)	(579,311)	(1,124,702)	(1,620,448)	(225,977)	166,573
80404	1,743,109	(167,176)	1,575,933	1,727,768	7,118,637	197,936	1,371,735	10,416,076	4,919,375	6,824,709	35,815	1,367,201	13,147,100	(340,791)	(359,906)	(1,112,415)	(1,742,225)	233,163	591,150
80405	6,956,616	(514,567)	6,442,049	6,895,392	28,409,943	789,947	3,640,306	39,735,588	19,632,857	27,236,900	142,934	6,834,630	53,847,321	(1,332,543)	(2,077,286)	(5,301,977)	(7,223,220)	(72,974)	1,896,267
80406	52,809	(28,212)	24,597	52,345	215,667	5,997	48,489	322,498	149,038	206,762	1,085	183,323	540,208	(36,541)	(40,449)	(73,001)	(81,244)	(10,526)	24,051
80407	268,926	14,821	283,747	266,559	1,098,259	30,537	69,114	1,464,469	758,958	1,052,912	5,525	164,331	1,981,726	(35,815)	(82,238)	(221,372)	(295,192)	17,137	100,223
80409	82,926	(89,259)	(6,333)	82,196	338,659	9,417	17,785	448,057	234,032	324,676	1,704	344,151	904,563	(92,236)	(95,308)	(136,377)	(129,483)	(19,482)	16,380
80504	1,270,546	3,856,744	5,127,290	1,259,365	5,188,751	144,275	18,690,132	25,282,523	3,585,717	4,974,508	26,105	-	8,586,330	3,680,895	3,552,953	2,988,608	2,593,917	3,370,999	508,821
80601	1,112,972	(583,995)	528,977	1,103,177	4,545,237	126,382	81,970	5,856,766	3,141,013	4,357,565	22,868	2,010,871	9,532,317	(659,250)	(684,743)	(1,074,476)	(1,427,075)	(155,765)	325,758
80603	457	(1,743,077)	(1,742,620)	453	1,865	52	141,204	143,574	1,289	1,788	9	7,772,863	7,775,949	(1,707,451)	(1,588,868)	(1,520,946)	(1,470,151)	(1,279,202)	(65,757)
80606	78,622	(53,359)	25,263	77,930	321,084	8,928	-	407,942	221,887	307,826	1,615	211,070	742,398	(59,528)	(63,716)	(91,162)	(109,412)	(20,135)	9,497
80607	705,098	2,143,112	2,848,210	698,893	2,879,532	80,066	11,325,506	14,983,997	1,989,917	2,760,636	14,487	1,139,295	5,904,335	2,045,523	1,974,521	1,661,334	1,442,298	1,841,369	114,617
80701	13,635,234	2,833,400	16,468,634	13,515,233	55,684,578	1,548,326	20,886,024	91,634,161	38,481,152	53,385,370	280,155	12,050,175	104,196,852	1,055,126	(505,499)	(6,723,271)	(11,610,655)	1,580,238	3,641,370
80702	122,740	23,535	146,275	121,660	501,255	13,938	285,565	922,418	346,395	480,558	2,522	276,897	1,106,372	(1,537)	(4,081)	(66,415)	(117,049)	(5,845)	10,973
80704	457,149	357,900	815,049	453,126	1,866,939	51,911	1,493,663	3,865,639	1,290,159	1,789,854	9,393	-	3,089,406	275,883	218,494	5,244	(175,838)	245,979	206,471
80801	19,154,505	2,156,714	21,311,219	18,985,931	78,234,586	2,175,057	14,909,245	114,294,819	54,057,555	74,994,703	393,556	13,964,801	143,410,615	(1,126,473)	(3,302,377)	(13,265,652)	(20,987,976)	1,171,836	8,394,846
80902	1,010,752	(446,148)	564,604	1,001,857	4,127,784	114,774	242,457	5,486,872	2,852,529	3,957,348	20,767	2,440,715	9,271,359	(572,314)	(707,084)	(1,116,981)	(1,469,004)	(180,210)	261,106
81001	30,066,206	8,808,559	38,874,765	29,801,600	122,786,598	3,414,117	24,503,028	180,505,343	84,852,393	117,116,756	617,753	15,596,070	218,782,972	2,174,969	(3,735,164)	(17,935,807)	(29,905,245)	88,182	11,035,436
81002	624,599	367,182	991,781	619,102	2,550,783	70,925	775,916	4,016,726	1,762,733	2,445,461	12,833	516,036	4,737,063	(90,062)	(20,474)	(324,005)	(548,081)	48,481	214,004
81003	336,261	160,240	496,501	333,301	1,373,246	38,184	605,443	2,350,174	948,990	1,316,545	6,909	115,527	2,387,971	110,862	96,703	(119,371)	(269,011)	15,820	127,200
81004	262,897	223,442	486,339	260,584	1,073,640	29,853	640,489	2,004,566	741,945	1,029,309	5,402	60,272	1,836,928	154,396	83,547	(69,441)	(206,464)	62,258	143,342
81005	889,517	2,625,516	3,515,033	881,688	3,632,675	101,008	10,515,144	15,130,515	2,510,381	3,482,682	18,276	-	6,011,339	2,502,403	2,412,830	2,017,729	1,539,234	291,928	355,052
81102	4,265,254	(2,719,772)	1,545,482	4,227,716	17,418,760	484,334	-	22,130,810	12,037,335	16,699,542	87,636	10,071,412	38,895,925	(3,245,102)	(3,443,932)	(5,091,074)	(5,620,115)	(625,672)	1,260,780
81201	2,379,079	(1,842,450)	536,629	2,358,142	9,715,861	270,152	-	12,344,155	6,714,202	9,314,694	48,882	7,263,010	23,340,788	(2,127,412)	(2,144,327)	(3,108,809)	(3,612,421)	(563,732)	560,068
81203	138,779	407,832	546,611	137,558	566,756	15,759	1,711,266	2,431,339	391,660	543,355	2,851	160,955	1,098,821	388,624	374,650	313,007	232,738	(14,852)	38,351
81301	3,711,871	(921,934)	2,789,937	3,679,204	15,158,813	421,495	1,134,306	20,393,818	10,475,586	14,532,908	76,266	4,537,151	29,621,911	(1,265,077)	(1,446,332)	(3,022,489)	(4,231,146)	(374,887)	1,111,838
81409	2,401,493	7,303,353	9,704,846	2,380,358	9,807,397	272,697	40,043,496	52,503,948	6,777,459	9,402,451	49,342	5,625,791	21,855,043	6,970,975	6,729,150	5,662,467	4,916,449	6,228,004	141,860
81501	2,480,259	(2,042,017)	438,242	2,458,431	10,129,067	281,642	-	12,869,140	6,999,751	9,710,840	50,960	8,010,029	24,771,580	(2,139,206)	(2,304,800)	(3,342,430)	(3,759,476)	(743,766)	377,238
81601	5,849,850	(131,915)	5,717,935	5,798,367	23,890,050	664,270	3,241,119	33,593,806	16,509,358	22,903,633	120,193	3,957,699	43,490,883	(988,590)	(1,137,534)	(3,771,572)	(5,880,817)	64,213	1,817,223
81701	2,479,566	(1,365,086)	1,114,480	2,457,744	10,126,236	281,563	240,659	13,106,202	6,997,794	9,708,125	50,946	6,027,575	22,784,440	(1,711,055)	(1,783,904)	(2,713,959)	(3,512,279)	(515,293)	558,252
81802	12,301,910	(2,386,255)	9,915,655	12,193,644	50,239,451	1,396,922	3,350,345	67,180,362	34,718,265	48,165,070	252,760	11,523,395	94,659,490	(4,300,394)	(5,272,779)	(10,336,967)	(12,733,879)	201,141	4,934,750
81805	216,268	33,365	249,633	214,365	883,213	24,558	304,563	1,426,699	610,349	846,745	4,444	244,252	1,705,790	(2,467)	(52,251)	(167,872)	(223,973)	59,374	108,098
81806	1,434,944	(544,022)	890,922	1,422,315	5,860,130	162,943	149,753	7,595,141	4,049,677	5,618,166	29,483	2,690,248	12,387,574	(697,860)	(870,228)	(1,516,994)	(1,791,700)	(232,743)	317,092
81901	2,058,071	(190,200)	1,867,871	2,039,959	8,404,905	233,701	1,176,894	11,855,459	5,808,258	8,057,867	42,286	1,936,654	15,845,065	(458,025)	(707,204)	(1,524,767)	(2,093,483)	167,030	626,843
81902	278,209	112,220	390,429	275,761	1,136,171	31,592	436,760	1,880,284	785,158	1,089,259	5,716	483,439	2,363,572	41,985	(17,755)	(176,281)	(318,868)	44,820	14,820
82001	1,773,166	(2,146,498)	(373,332)	1,757,561	7,241,387	201,349	252,343	9,452,640	5,004,202	6,942,391	36,432	9,231,566	21,214,591	(2,290,758)	(2,362,361)	(2,821,282)	(3,356,088)	(914,449)	(17,013)
82106	569,845	(214,639)	355,206	564,830	2,327,174	64,708	182,213	3,138,925	1,608,207	2,231,086	11,708	1,371,330	5,222,331	(277,264)	(347,949)	(599,070)	(818,244)	(122,442)	81,563
82107	1,601,075	(1,442,095)	158,980	1,586,984	6,538,587	181,807	1,003,021	9,310,399	4,518,528	6,268,609	32,896	5,735,969	16,556,002	(1,365,068)	(1,331,105)	(1,776,839)	(2,384,938)	(451,558)	63,945
82109	658,063	(244,728)	413,335	652,272	2,687,448	74,725	169,702	3,584,147	1,857,177	2,576,484	13,521	972,934	5,420,116	(299,847)	(312,263)	(561,001)	(758,093)	(48,048)	143,283
82201	4,909,012	(3,265,582)	1,643,430	4,865,809	20,047,785	557,434	5,098,070	30,569,098	13,854,139	19,220,015	100,863	18,317,860	51,492,877	(3,606,653)	(3,571,225)	(5,516,272)	(6,819,400)	(1,214,704)	(195,525)
82301	44,315,343	7,450,246	51,765,589	43,925,334	180,978,281	5,032,153	20,927,960	250,863,728	125,066,094	173,505,712	910,521	3,536,784	303,019,111	(88,739)	(5,531,134)	(26,483,978)	(41,154,028)	4,208,528	16,893,968
82306	189,230	(3,313)	185,917	187,564	772,790	21,488	481,004	1,462,846	534,041	740,881	3,888	709,415	1,988,225	(62,084)	(86,035)	(244,113)	(219,119)	(3,164)	39,136
82307	236,230	43,696	279,926	234,151	964,736	26,825	304,163	1,529,875	666,686	924,902	4,854	213,340	1,809,782	4,662	(23,113)	(125,636)	(210,603)	11,184	63,199
82308	185,247	15,065	200,312	183,617	756,527	21,035	295,302	1,256,481	522,802	725,290	3,806	619,744	1,871,642	(9,207)	(41,451)	(187,779)	(294,163)	(89,457)	6,896
82312	167,086	(10,356)	156,730	165,616	682,359	18,973	52,984	919,932	471,548	654,184	3,433	213,692	1,342,857	(43,260)	(65,406)	(147,850)	(209,784)	(18,655)	62,030
82313	943,561	2,521,096	3,464,657	935,257	3,853,383	107,144	9,980,262	14,876,046	2,662,903	3,694,277	19,387	3,184,648	9,561,215	2,390,503	1,843,670	760,419	299,512	475,773	695,226
82315	134,213	401,882	536,095	133,032	548,111	15,240	2,342,969	3,039,352	378,775	525,479	2,758	-	907,012	383,306	369,791	310,177	268,484	414,333	386,249
82401	478,988	(187,426)	291,562	474,773	1,956,127	54,391	428,699	2,913,990	1,351,793	1,875,359	9,841	1,264,912	4,501,905	(214,377)	(251,585)	(466,734)	(659,777)	(59,389)	63,947
82402	5,118,770	226,527	5,345,305	5,073,729	20,904,445	581,254	2,172,380	28,731,808	14,446,139	20,041,304	105,173	1,963,707	36,556,323	(465,420)	(983,318)	(3,187,733)	(5,181,105)	180,892	1,812,169
82406	769,474	(197,405)	572,069	762,702	3,142,434	87,376	234,337	4,226,849	2,171,598	3,012,684	15,810	676,093	5,876,185	(281,103)	(242,012)	(583,250)	(800,662)	(4,877)	238,814
82503	1,363,897	4,039,721	5,403,618	1,351,894	5,569,984	154,875	24,517,964	31,594,717	3,849,170	5,340,000	28,023	10,420,680	19,637,873	3,850,951	3,713,610	3,107,801	2,344,342	4,234,034	2,387,139
82601	26,867,498	634,514	27,502,012	26,631,043	109,723,478	3,050,893	14,308,139	153,713,553	75,825,048	105,193,010	552,031	18,458,601	200,028,690	(3,543,500)	(6,637,969)	(18,066,629)	(26,711,311)	524,935	8,119,337
82602	81,150	14,180	95,330	80,436	331,408	9,215	379,823	800,882	229,021	317,724	1,667	137,144	685,556	29,644	49,363	14,610	(38,155)	41,805	18,059
82603	107,276	(38,260)	73,316	106,332	438,102	12,182	84,155	640,771	302,753	420,013	2,204	129,343	854,313	(29,927)	(41,800)	(96,024)	(86,957)	(13,162)	26,151
82604	60,529	(57,010)	3,519	59,996	247,192	6,873	21,454	335,515	170,823	236,985	1,244	165,824	574,876	(42,146)	(41,882)	(76,024)	(98,357)	(35,148)	12,623
82701	1,504,004	(384,267)	1,119,737	1,490,767	6,142,161	170,785	8,697,480	16,501,193	4,244,576	5,888,552	30,902	1,162,398	21,346,428	(491,645)	(567,349)	(1,103,872)	(1,978,397)	(76,802)	(627,170)
82702	355,859	(13,578)	342,281	352,727	1,453,284	40,409	950,181	2,796,601	1,004,300	1,393,278	7,312	885,472	3,290,362	53,876	67,861	(141,059)	(402,776)	(93,757)	21,614
82801	5,381,117	(1,171,980)	4,209,137	5,333,760	21,975,806	611,044	1,656,650	29,577,260	15,186,509	21,068,428	110,563	7,302,306	43,667,806	(1,853,811)	(2,304,976)	(4,893,307)	(6,814,808)	(389,757)	2,166,113
82901	7,710,879	192,149	7,903,352	7,643,018	31,490,260	875,596	8,023,690	48,032,564	21,765,213	30,190,032	158,434	3,773,889	55,887,568	536,910	(1,110,276)	(4,741,587)	(5,236,420)	105,863	2,166,113
82906	56,902	167,146	224,048	56,401	232,379	6,461	743,320	1,038,561	160,587	222,784	1,169	83,404	467,944	159,271	153,541	128,266	95,869	2,093	31,065
83001	3,039,054	(628,542)	2,410,507	3,012,308	12,411,112	345,095	32,157	15,800,672	8,576,771	11,898,659	62,442	2,688,487	23,226,359	(993,207)	(1,309,603)	(2,659,386)	(3,557,581)	(49,184)	1,143,274
83005	1,603,518	(385,417)	1,218,041	1,589,406	6,548,566	182,085	730,243	9,050,300	4,525,424	6,278,176	32,947	2,584,654	13,421,201	(567,315)	(715,894)	(1,430,523)	(1,952,101)	(67,308)	362,240
83101	916,488	(852,951)	63,537	908,422	3,742,822	104,070	1,066,733	5,822,047	2,586,499	3,588,281	18,831	2,437,886	8,631,497	(863,279)	(651,036)	(918,204)	(869,608)	(46,137)	446,540
83202	4,864,420	(1,162,743)	3,701,677	4,821,610	19,865,680	552,371	797,589	26,037,250	13,728,294	19,045,429	99,946	6,324,089	39,197,758	(1,871,529)	(2,224,225)	(4,374,267)	(6,086,826)	(228,162)	1,624,604
83203	1,341,568	(245,351)	1,096,217	1,329,761	5,478,793	152,339	-	6,975,982	3,786,152	5,252,575	27,564	1,086,408	10,152,699	(428,805)	(574,732)	(1,135,194)	(1,509,255)	12,678	458,751
83204	1,835,360	(26,964)	1,808,396	1,819,208	7,495,381	208,411	486,214	10,009,214	5,179,726	7,185,897	37,710	1,579,051	13,982,384	(411,243)	(651,194)	(1,399,335)	(1,976,830)	(55,550)	520,982
83205	10,845,355	(3,307,788)	7,537,567	10,749,008	44,293,245	1,231,526	16,900	56,289,399	30,662,094	42,462,293	222,833	19,913,028	93,360,248	(4,743,748)	(5,741,078)	(10,577,084)	(14,457,939)	(1,759,528)	4,862,726
83206	16,377,013	(801,458)	15,575,555	16,232,882	66,881,657	1,859,664	8,157,773	93,131,976	46,218,958	64,120,122	336,489	19,793,028	130,468,597	(3,339,639)	(5,805,183)	(13,203,748)	(18,191,249)	(1,759,528)	4,862,726
83207	52,598	(35,657)	16,941	52,135	214,804	5,973	109,024	381,936	148,441	205,935	1,081	199,578	555,035	(24,475)	(31,889)	(52,277)	(84,791)	4,912	15,421
83208	234,015	709,510	943,525	231,956	955,689	26,573	3,498,725	4,712,943	660,434	916,210	4,808	-	1,581,452	677,121	653,556	549,613	476,916	629,777	144,489
83301	1,732,532	(2,161,315)	(428,783)	1,717,284	7,075,441	196,735	53,502	9,042,962	4,889,525	6,783,297	35,597	11,622,957	23,331,376	(2,611,166)	(2,431,112)	(2,984,697)	(3,313,426)	(1,180,917)	(46,187)
83402	1,886,183	(1,117,776)	768,407	1,869,583	7,702,934	214,182	1,434,102	11,220,801	5,323,157	7,384,880	38,754	3,773,484	16,520,275	(1,386,491)	(1,190,970)	(1,670,801)	(1,802,259)	(53,310)	704,369
83501	587,034	948	587,982	581,867	2,397,371	66,660	1,281,882	4,327,780	1,656,717	2,298,385	12,061	795,288	4,762,451	(292,440)	18,402	(253,673)	(377,867)	191,072	279,840
83601	3,163,628	(1,449,293)	1,714,335	3,135,786	12,919,860	359,240	770,946	17,185,832	8,928,341	12,386,401	65,001	6,845,483	28,225,230	(1,707,362)	(1,866,252)	(3,261,214)	(4,205,906)	(826,035)	827,371
83701	6,032,290	(1,536,772)	4,495,518	5,979,201	24,635,113	684,986	620,959	31,920,259	17,024,238	23,617,933	123,942	12,535,396	53,301,509	(2,395,149)	(3,758,853)	(6,263,941)	(8,204,268)	(687,190)	1,150,069
83810	182,643	146,087	328,730	181,036	745,892	20,740	818,245	1,765,913	515,453	715,094	3,753	232,247	1,466,547	139,983	29,345	(40,588)	(212,048)	68,720	88,910
83811	142,643	(199,917)	(57,274)	141,388	582,536	16,198	216,845	956,967	402,565	558,483	2,931	1,069,862	2,033,841	(179,587)	(165,835)	(234,488)	(342,974)	(143,927)	(10,063)
83812	6,689,178	(223,135)	6,466,043	6,630,308	27,317,762	759,578	18,378,140	53,085,788	18,878,098	26,189,815	137,439	27,502,776	72,708,128	(1,494,289)	(1,744,416)	(7,523,513)	(9,699,204)	(2,892,315)	3,534,390
83901	8,133,245	(74,462)	8,058,783	8,061,666	33,215,148	923,557	2,407,734	44,608,105	22,953,521	31,843,699	167,109	2,443,902	57,408,231	(1,250,966)	(1,835,758)	(5,457,788)	(8,044,180)	500,232	3,288,334
84002	15,424,625	(12,313,187)	3,111,438	15,288,876	62,992,226	1,751,517	7,105,917	87,138,536	43,531,144	60,391,285	316,521	55,992,816	160,232,166	(13,641,656)	(13,875,533)	(18,574,279)	(22,140,590)	(6,537,974)	1,676,402

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

Participating Employer	OPEB Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense	Liability Experience	Assumption Changes	Investment Experience	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Oustanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2025	2026	2027	2028	2029	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Aggregate	845,492,089	N/A	N/A	838,051,109	3,452,883,203	96,008,411	N/A	4,386,942,723	2,386,135,034	3,310,314,120	17,371,832	N/A	5,713,820,986	(117,020,019)	(202,159,339)	(577,705,633)	(840,355,521)	78,435,732	331,926,517
Employer																			
84003	15,307,110	(8,147,019)	7,160,091	15,172,396	62,512,310	1,738,173	537,673	79,960,552	43,199,495	59,931,185	314,506	33,401,577	136,846,763	(9,902,549)	(10,495,108)	(16,323,355)	(20,435,089)	(3,509,066)	3,778,956
84004	46,392	(103,322)	(56,930)	45,984	189,460	5,268	95,104	335,816	130,927	181,637	953	394,046	707,563	(84,569)	(49,577)	(102,599)	(111,242)	(35,695)	11,935
84005	218,323	209,005	427,328	216,402	891,604	24,791	946,514	2,079,311	616,148	854,789	4,486	111,629	1,587,052	148,556	96,978	38,526	(26,629)	125,188	109,640
84006	853,837	455,771	1,309,608	846,323	3,486,963	96,956	1,798,074	6,228,316	2,409,686	3,342,987	17,543	321,101	6,091,317	333,095	225,556	(146,860)	(715,649)	139,627	301,230
84009	143,869	47,110	190,979	142,603	587,543	16,337	1,212,046	1,958,529	406,025	563,283	2,956	202,253	1,174,517	116,980	154,988	151,524	97,890	149,774	112,856
84011	55,566	(53,770)	1,796	55,077	226,923	6,310	62,651	350,961	156,817	217,554	1,142	77,376	452,889	(39,256)	(20,879)	(29,750)	(42,579)	9,645	20,891
84101	1,205,756	(341,250)	864,506	1,195,145	4,924,157	136,918	1,171,950	7,428,170	3,402,867	4,720,839	24,774	2,528,200	10,676,680	(378,756)	(413,472)	(959,070)	(1,423,564)	(201,770)	128,122
84203	5,284,427	(1,452,240)	3,832,187	5,237,920	21,580,934	600,064	34,279	27,453,197	14,913,630	20,689,860	108,576	6,903,242	42,615,308	(2,235,203)	(2,796,653)	(4,884,849)	(6,392,334)	(408,645)	1,555,573
84207	7,317,548	1,968,021	9,285,569	7,253,148	29,883,944	830,932	7,782,529	45,750,553	20,651,474	28,650,040	150,349	639,994	50,091,857	902,568	(62,630)	(3,351,834)	(5,727,506)	1,116,460	2,781,638
84208	1,433,904	(206,628)	1,227,276	1,421,284	5,855,883	162,825	12,230	7,452,222	4,046,742	5,614,094	29,462	999,868	10,690,166	(418,567)	(554,900)	(1,190,485)	(1,591,080)	23,728	493,360
84209	5,654,533	2,193,981	7,848,514	5,604,768	23,092,399	642,091	7,063,811	36,403,069	15,958,137	22,138,917	116,180	0	38,213,234	1,326,609	602,738	(2,351,689)	(4,769,198)	931,498	2,449,877
84210	1,690,950	(1,050,349)	640,601	1,676,069	6,905,628	192,013	90,264	8,863,974	4,772,175	6,620,496	34,743	3,673,235	15,100,649	(1,258,640)	(1,360,572)	(1,717,052)	(2,191,589)	(160,986)	452,164
84211	2,544,348	(995,707)	1,548,641	2,521,956	10,390,796	288,919	5,516,326	18,717,997	7,180,620	9,961,761	52,277	9,386,150	26,580,808	(1,278,824)	(1,338,674)	(1,928,367)	(3,052,963)	(256,505)	(7,478)
84212	5,288,731	190,148	5,478,879	5,242,186	21,598,510	600,553	1,804,983	29,246,232	14,925,776	20,706,710	108,664	800,570	36,541,720	(456,131)	(1,089,942)	(3,397,598)	(5,074,838)	526,732	2,196,289
84214	161,979	(33,477)	128,502	160,554	661,503	18,393	143,882	984,332	457,136	634,190	3,328	193,965	1,288,619	(51,125)	(57,018)	(121,006)	(147,070)	21,725	50,207
84215	542,189	125,545	667,734	537,417	2,214,230	61,567	998,898	3,812,112	1,530,157	2,122,805	11,140	750,289	4,414,391	127,257	19,548	(264,630)	(574,143)	(19,137)	108,826
84301	7,664,623	(6,278,326)	1,386,297	7,597,168	31,301,353	870,343	8,233	39,777,097	21,630,982	30,008,924	157,481	14,659,619	66,457,006	(5,636,459)	(5,980,925)	(8,063,843)	(9,354,733)	(526,945)	2,882,996
84401	1,885,938	(582,923)	1,303,015	1,869,340	7,701,932	214,154	1,545,683	11,331,109	5,322,465	7,383,920	38,749	2,162,686	14,907,820	(764,779)	(852,800)	(1,352,387)	(1,853,196)	286,008	960,443
84501	1,878,430	(930,102)	948,328	1,861,898	7,671,271	213,302	1,372,864	11,119,335	5,301,276	7,354,525	38,595	1,621,986	14,316,382	(619,190)	(637,928)	(1,134,638)	(1,646,983)	98,431	743,261
84601	5,426,825	1,397,191	6,824,016	5,379,065	22,162,469	616,234	3,991,640	32,149,408	15,315,503	21,247,384	111,502	162,697	36,837,086	603,858	(128,524)	(2,913,741)	(5,012,407)	655,813	2,107,323
84603	10,006,526	(656,900)	9,349,626	9,918,461	40,865,391	1,136,274	1,800,730	53,720,856	28,240,266	39,178,064	205,598	3,174,198	70,798,126	(1,849,841)	(2,609,655)	(7,011,768)	(10,279,867)	606,877	4,066,984
84604	10,185,297	7,392,175	17,577,472	10,095,658	41,595,468	1,156,574	17,086,871	69,934,571	28,744,790	39,877,997	209,271	1,980,474	70,812,532	5,039,142	2,268,839	(4,057,826)	(9,257,293)	890,015	4,239,162
84605	3,003,196	(412,198)	2,590,998	2,976,766	12,264,676	341,023	929,410	16,511,875	8,475,576	11,758,269	61,705	3,137,604	23,433,154	(829,989)	(1,168,302)	(2,488,818)	(3,328,300)	40,376	853,754
84606	25,077	(32,499)	(7,422)	24,857	102,413	2,848	70,079	200,197	70,773	98,184	515	140,132	309,604	(31,051)	(16,692)	(33,963)	(42,806)	(1,361)	16,466