

State of South Carolina
Public Employee Benefit Authority
Basic Long-Term Disability Income Plan
GASB Statement No. 75 Accounting and Financial
Reporting for Postemployment Benefits Other Than
Pensions as of June 30, 2018





July 8, 2019

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

Dear Members of the Board:

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

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

This report complements the actuarial valuation report as of June 30, 2017, 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, 2018. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2018, using generally accepted actuarial principles. Please see the actuarial valuation report as of June 30, 2017 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.

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

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

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. Mr. Newton and Mr. Riazi 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. Both consultants are experienced in performing valuations for large public retirement systems.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Joseph P. Newton, FSA, EA, MAAA
Senior Consultant



Mehdi Riazi, FSA, EA, MAAA
Consultant

Table of Contents

	<u>Page</u>
Section 1	
Discussion.....	2
Section 2	
Accounting Exhibits.....	5
Appendix A	
Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense	
Appendix B	
Allocation of the Deferred Outflows and Inflows of Resources Related to OPEB	

SECTION 1

DISCUSSION

Discussion

Accounting Standards

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

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

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

Financial Statements

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

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of June 30, 2018.

Notes to Financial Statements

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

Contributions from Nonemployer Contributing Entities

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

Timing and Frequency of the Actuarial Valuation

An actuarial valuation to determine the total OPEB liability is required to be performed at least every two years. For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year end-date. If the actuarial valuation used to determine the total OPEB liability is not calculated as of the measurement date, the total OPEB liability is required to be rolled forward from the actuarial valuation date to the measurement date. The total OPEB liability shown in this report is based on an actuarial valuation performed as of June 30, 2017 and a measurement date of June 30, 2018. Please see the actuarial valuation report as of June 30, 2017 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 4.00%; the municipal bond rate is 3.62% (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 3.91%. 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' premium contributions over the measurement period. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of July 1, 2017:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	1,024
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	184,758
Total Plan Members	185,782

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 2018 fiscal year, the expected remaining service lives of all employees was approximately 1,932,251. Additionally, the total plan membership (active employees and inactive employees) was 185,782. 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 10.4006.

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 (17) through (22) of Appendix B include amounts related to these deferred outflows and inflows specific to cost-sharing employers.

SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Collective Net OPEB Liability

Fiscal Year Ending	Total OPEB Liability	Plan Fiduciary Net Position	Employers Net OPEB Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
(1)	(2)	(3)	(4)	(5)
June 30, 2017	38,510,568	36,697,589	1,812,979	95.29%
June 30, 2018	39,261,091	36,199,863	3,061,228	92.20%

*The single discount rate changed from 3.87% as of June 30, 2017 to 3.91% as of June 30, 2018.
The single discount rate changed from 3.74% as of June 30, 2016 to 3.87% as of June 30, 2017.*

Exhibit 2

Schedule of Changes in the Employers' Collective Net OPEB Liability for the Measurement Period Ending June 30, 2018

Total OPEB liability

Service cost	\$ 7,555,741
Interest on the total OPEB liability	1,481,366
Changes of benefit terms	0
Difference between expected and actual experience of the total OPEB liability	(207,107)
Changes of assumptions	(58,966)
Benefit payments	(8,020,511)
Net change in total OPEB liability	\$ 750,523
Total OPEB liability – beginning	\$ 38,510,568
Total OPEB liability – ending	\$ 39,261,091

Plan fiduciary net position

Contributions – employer	\$ 7,479,841
Contributions – nonemployer contributing entities	0
Contributions – employee	0
Net investment income	52,944
Benefit payments	(8,020,511)
OPEB plan administrative expense	(10,000)
Other	0
Net change in plan fiduciary net position	\$ (497,726)
Plan fiduciary net position – beginning	\$ 36,697,589
Plan fiduciary net position – ending	\$ 36,199,863

Net OPEB liability	\$ 3,061,228
---------------------------	---------------------

Plan fiduciary net position as a percentage of the total OPEB liability	92.20 %
--	----------------

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 2018 fiscal year, the expected remaining service lives of all employees was approximately 1,932,251. Additionally, the total plan membership (active employees and inactive employees) was 185,782. 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 10.4006.

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, 2018

	Recognition Period (or amortization years)	Total (Inflow) or Outflow	2018 Recognized in current OPEB expense	Deferred (Inflow) or Outflow in future expense
<u>Due to Liabilities:</u>				
Differences in expected and actual experience	10.4006	\$ (207,107)	\$ (19,913)	\$ (187,194)
Assumption changes	10.4006	\$ (58,966)	\$ (5,669)	\$ (53,297)
<u>Due to Assets:</u>				
Net Difference between projected and actual earnings on OPEB plan investments	5.0000	\$ 1,403,946	\$ 280,789	\$ 1,123,157
Total		\$ 1,137,873	\$ 255,207	\$ 882,666

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

Exhibit 4

Components of Collective OPEB Expense for the Fiscal Year Ending June 30, 2018

1. Service Cost	\$	7,555,741
2. Interest on the Total OPEB Liability	\$	1,481,366
3. Current-Period Benefit Changes	\$	0
4. Employee Contributions (made negative for addition here)	\$	0
5. Projected Earnings on Plan Investments (made negative for addition here)	\$	(1,456,890)
6. OPEB Plan Administrative Expense	\$	10,000
7. Other Changes in Plan Fiduciary Net Position	\$	0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	\$	(43,948)
9. Recognition of Outflow (Inflow) of Resources due to Assets	\$	499,169
10. Total OPEB Expense	\$	8,045,438

Exhibit 5

Deferred Outflows and Inflows Related to OPEB

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 0	\$ 187,194
Changes in assumptions	\$ 0	\$ 199,433
Net difference between projected and actual earnings on OPEB plan investments	\$ 1,778,295	\$ 0
Changes in proportion and differences between contributions and proportionate share of contributions	TBD	TBD
Contributions subsequent to the measurement date	TBD	
Total	<u>\$ 1,778,295</u>	<u>\$ 386,627</u>

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

The deferred inflows/outflows recognized in the current year's OPEB expense that are related to changes in proportion and differences between contributions and proportionate share of contributions are provided in Appendix B.

Employer contributions made subsequent to the measurement date of the total OPEB liability (June 30, 2018) and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow related to OPEB. See paragraph 68 of GASB Statement No. 75 for cost-sharing employers.

Exhibit 6

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

Year Ending June 30	Net Deferred Outflows (Inflows)
2019	\$ 455,221
2020	\$ 455,221
2021	\$ 455,219
2022	\$ 236,842
2023	\$ (43,948)
Thereafter	\$ (166,887)
Total	<u>\$ 1,391,668</u>

Exhibit 7

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

	Remaining Recognition Period	(Inflow) or Outflow at Beginning of Period (or created during the year)	Measurement Year							(Inflow) or Outflow at End of Measurement Period
			2018	2019	2020	2021	2022	2023	Thereafter	
<u>Due to Liabilities:</u>										
Differences in Experience										
2017	8.9570	0	0	0	0	0	0	0	0	0
2018	10.4006	(207,107)	(19,913)	(19,913)	(19,913)	(19,913)	(19,913)	(19,913)	(87,629)	(187,194)
Total			\$ (19,913)	\$ (19,913)	\$ (19,913)	\$ (19,913)	\$ (19,913)	\$ (19,913)	\$ (87,629)	
Assumption Changes										
2017	8.9570	(164,502)	(18,366)	(18,366)	(18,366)	(18,366)	(18,366)	(18,366)	(54,306)	(146,136)
2018	10.4006	(58,966)	(5,669)	(5,669)	(5,669)	(5,669)	(5,669)	(5,669)	(24,952)	(53,297)
Total			\$ (24,035)	\$ (24,035)	\$ (24,035)	\$ (24,035)	\$ (24,035)	\$ (24,035)	\$ (79,258)	
<u>Due to Assets:</u>										
Investment Experience										
2017	4.0000	873,518	218,380	218,380	218,380	218,378	0	0	0	655,138
2018	5.0000	1,403,946	280,789	280,789	280,789	280,789	280,790	0	0	1,123,157
Total			\$ 499,169	\$ 499,169	\$ 499,169	\$ 499,167	\$ 280,790	\$ 0	\$ 0	
Total Recognized in Future Expense				\$ 455,221	\$ 455,221	\$ 455,219	\$ 236,842	\$ (43,948)	\$ (166,887)	\$ 1,391,668

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

Methods and Assumptions

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Investment Rate of Return	4.00%, net of plan investment expense, including inflation
Single Discount Rate	3.91% as of June 30, 2018
Salary, Termination Rates and Retirement Rates	Based on the experience study performed for the South Carolina Retirement Systems for the 5-year period ending June 30, 2015.
Disability Incidence	The disability incidence rates used in the LTD valuation are based on the rates developed for the pension plans.
Disability Recovery	For participants in payment, 1987CGDT Group Disability For active employees, 60% were assumed to recover after the first year and 92% were assumed to recover after the first two years.
Offsets	40% are assumed to be eligible for Social Security benefits. Assumed percentage who will be eligible for a pension plan offset varies based on employee group.
Expenses	Third party administrative expenses are included in the benefit projections.

Other Information:

Notes	The single discount rate changed from 3.87% as of June 30, 2017 to 3.91% as of June 30, 2018.
-------	---

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 %	2.09 %	1.67 %
Cash	20.00 %	0.84 %	0.17 %
Total	100.00 %		1.84 %
Expected Inflation			2.25 %
Total Return			4.09 %
Investment Return Assumption			4.00 %

Exhibit 10

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

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 3.91%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

1% Decrease	Current Single Discount Rate Assumption	1% Increase
2.91%	3.91%	4.91%
\$ 4,574,989	\$ 3,061,228	\$ 1,583,837

APPENDIX A

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

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

Participating Employer	Employer Contributions	Proportionate Share 2018	Proportionate Share 2017	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2017	Net OPEB Liability as of June 30, 2018			OPEB Expense		
						Discount Rate Baseline	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	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
						3.91%	2.91%	4.91%	(10)	(11)	(12)
Aggregate	7,291,181.24	100.0000%	100.0000%	-	1,812,979	3,061,228	4,574,989	1,583,837	8,045,438	N/A	N/A
Employer											
5016000	14,393.40	0.197665%	0.199199%	-	3,611	6,051	9,043	3,131	15,903	(49)	15,854
5020100	96,709.48	1.328117%	1.341680%	-	24,324	40,657	60,761	21,035	106,853	(334)	106,519
5030100	7,312.62	0.100425%	0.104359%	-	1,892	3,074	4,594	1,591	8,080	(28)	8,052
5040000	1,838.62	0.025250%	0.024911%	-	452	773	1,155	400	2,031	(5)	2,026
5040100	33,075.84	0.454232%	0.446619%	-	8,097	13,905	20,781	7,194	36,545	(100)	36,445
5040200	15,452.78	0.212214%	0.206405%	-	3,742	6,496	9,709	3,361	17,074	(44)	17,030
5040300	12,181.26	0.167286%	0.167260%	-	3,032	5,121	7,653	2,650	13,459	(40)	13,419
5040400	12,983.04	0.178297%	0.185098%	-	3,356	5,458	8,157	2,824	14,345	(50)	14,295
5040500	54,994.38	0.755241%	0.766858%	-	13,903	23,120	34,552	11,962	60,762	(194)	60,568
5040600	502.32	0.006898%	0.006806%	-	123	211	316	109	555	(2)	553
5040700	766.36	0.010524%	0.012367%	-	224	322	481	167	847	(5)	842
5050100	6,745.90	0.092642%	0.094840%	-	1,719	2,836	4,238	1,467	7,453	(25)	7,428
5050200	3,880.10	0.053286%	0.056406%	-	1,023	1,631	2,438	844	4,287	(16)	4,271
5060000	653.66	0.008977%	0.008852%	-	160	275	411	142	722	(3)	719
5061900	3,635.38	0.049925%	0.052135%	-	945	1,528	2,284	791	4,017	(15)	4,002
5062900	4,401.74	0.060449%	0.061610%	-	1,117	1,850	2,766	957	4,863	(16)	4,847
5064500	10,629.22	0.145972%	0.148131%	-	2,686	4,469	6,678	2,312	11,744	(37)	11,707
5070000	837.20	0.011497%	0.010943%	-	198	352	526	182	925	(3)	922
5070100	89,509.56	1.229240%	1.209118%	-	21,921	37,630	56,238	19,469	98,898	(274)	98,624
5080100	136,978.80	1.881137%	1.886563%	-	34,203	57,586	86,062	29,794	151,346	(459)	150,887
5090100	8,929.06	0.122623%	0.125133%	-	2,269	3,754	5,610	1,942	9,866	(32)	9,834
5100100	193,464.04	2.656852%	2.601509%	-	47,165	81,332	121,551	42,080	213,755	(578)	213,177
5110100	41,782.72	0.573804%	0.568060%	-	10,299	17,565	26,251	9,088	46,165	(132)	46,033
5120100	23,670.22	0.325064%	0.328603%	-	5,957	9,951	14,872	5,148	26,153	(82)	26,071
5130100	32,428.62	0.445344%	0.444350%	-	8,056	13,633	20,374	7,054	35,830	(106)	35,724
5140100	4,250.40	0.058371%	0.059030%	-	1,070	1,787	2,670	925	4,696	(15)	4,681
5140200	12,796.28	0.175732%	0.167349%	-	3,034	5,380	8,040	2,783	14,138	(33)	14,105
5140300	5,393.50	0.074069%	0.072153%	-	1,308	2,267	3,389	1,173	5,959	(16)	5,943
5150100	26,610.08	0.365438%	0.389724%	-	7,066	11,187	16,719	5,788	29,401	(115)	29,286
5160100	50,682.80	0.696030%	0.710408%	-	12,880	21,307	31,843	11,024	55,999	(184)	55,815
5170000	734.16	0.010082%	0.010142%	-	184	309	461	160	811	(3)	808
5170200	6,423.90	0.088220%	0.086966%	-	1,577	2,701	4,036	1,397	7,098	(19)	7,079
5170400	17,780.84	0.244185%	0.246930%	-	4,477	7,475	11,171	3,867	19,646	(61)	19,585
5180000	1,410.36	0.019369%	0.018817%	-	341	593	886	307	1,558	(4)	1,554
5180100	12,213.46	0.167728%	0.167971%	-	3,045	5,135	7,674	2,657	13,494	(40)	13,454
5180200	93,914.52	1.289733%	1.261609%	-	22,873	39,482	59,005	20,427	103,765	(279)	103,486
5190100	16,312.52	0.224021%	0.220863%	-	4,004	6,858	10,249	3,548	18,023	(50)	17,973
5200100	19,014.10	0.261122%	0.265169%	-	4,807	7,994	11,946	4,136	21,008	(67)	20,941
5210100	76,069.28	1.044664%	1.061564%	-	19,246	31,980	47,793	16,546	84,048	(270)	83,778
5210200	5,364.52	0.073671%	0.075000%	-	1,360	2,255	3,370	1,167	5,927	(19)	5,908
5210300	16,640.96	0.228531%	0.243416%	-	4,413	6,996	10,455	3,620	18,386	(71)	18,315
5210400	2,756.32	0.037853%	0.044484%	-	806	1,159	1,732	600	3,045	(16)	3,029
5210500	5,963.44	0.081896%	0.081539%	-	1,478	2,507	3,747	1,297	6,589	(19)	6,570
5220100	45,353.70	0.622845%	0.638389%	-	11,574	19,067	28,495	9,865	50,111	(167)	49,944
5230100	303,269.26	4.164792%	4.170857%	-	75,604	127,509	190,534	65,976	335,067	(1,010)	334,057
5245000	41,219.22	0.566066%	0.559252%	-	10,139	17,329	25,897	8,966	45,542	(129)	45,413
5245100	4,652.90	0.063899%	0.067616%	-	1,226	1,956	2,923	1,012	5,141	(19)	5,122
5245200	5,763.80	0.079155%	0.081984%	-	1,486	2,423	3,621	1,254	6,368	(22)	6,346
5250000	10,964.10	0.150571%	0.149422%	-	2,709	4,609	6,889	2,385	12,114	(35)	12,079
5250100	4,318.02	0.059300%	0.062011%	-	1,124	1,815	2,713	939	4,771	(17)	4,754
5260100	201,214.58	2.763291%	2.751687%	-	49,888	84,591	126,420	43,766	222,319	(652)	221,667
5270100	12,419.54	0.170558%	0.171663%	-	3,112	5,221	7,803	2,701	13,722	(43)	13,679
5280100	41,718.32	0.572920%	0.566948%	-	10,279	17,538	26,211	9,074	46,094	(131)	45,963
5290100	54,279.54	0.745424%	0.724287%	-	13,131	22,819	34,103	11,806	59,973	(156)	59,817
5305500	26,236.56	0.360308%	0.360631%	-	6,538	11,030	16,484	5,707	28,988	(87)	28,901
5305600	13,379.10	0.183736%	0.186877%	-	3,388	5,625	8,406	2,910	14,782	(47)	14,735
5310100	9,962.68	0.136818%	0.147820%	-	2,680	4,188	6,259	2,167	11,008	(45)	10,963
5320100	120,476.30	1.654508%	1.632471%	-	29,596	50,648	75,694	26,205	133,112	(374)	132,738
5320200	38,160.22	0.524056%	0.529448%	-	9,599	16,043	23,976	8,300	42,163	(133)	42,030
5320300	11,208.82	0.153931%	0.152002%	-	2,756	4,712	7,042	2,438	12,384	(35)	12,349
5320400	14,860.30	0.204077%	0.201779%	-	3,658	6,247	9,337	3,232	16,419	(47)	16,372
5320500	83,742.54	1.150041%	1.139278%	-	20,655	35,205	52,614	18,215	92,526	(265)	92,261
5330400	4,858.98	0.066729%	0.065614%	-	1,190	2,043	3,053	1,057	5,369	(15)	5,354
5340100	23,998.66	0.329575%	0.341103%	-	6,184	10,089	15,078	5,220	26,516	(92)	26,424
5350100	19,239.50	0.264217%	0.273576%	-	4,960	8,088	12,088	4,185	21,257	(74)	21,183
5360100	28,542.08	0.391970%	0.398976%	-	7,233	11,999	17,933	6,208	31,536	(102)	31,434
5370100	51,262.40	0.703989%	0.708140%	-	12,838	21,551	32,207	11,150	56,639	(175)	56,464
5380300	14,989.10	0.205846%	0.212811%	-	3,858	6,301	9,417	3,260	16,561	(58)	16,503
5380400	17,945.06	0.246440%	0.253114%	-	4,589	7,544	11,275	3,903	19,827	(67)	19,760
5380500	33,413.94	0.458875%	0.457962%	-	8,303	14,047	20,993	7,268	36,919	(109)	36,810
5390100	65,787.82	0.903468%	0.915390%	-	16,596	27,657	41,334	14,309	72,688	(231)	72,457
5400100	135,169.16	1.856285%	1.883005%	-	34,138	56,825	84,925	29,401	149,346	(477)	148,869

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

Participating Employer	Employer Contributions	Proportionate Share 2018	Proportionate Share 2017	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2017	Net OPEB Liability as of June 30, 2018			OPEB Expense		
						Discount Rate Baseline	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	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
						3.91%	2.91%	4.91%	(10)	(11)	(12)
Aggregate	7,291,181.24	100.0000%	100.0000%	-	1,812,979	3,061,228	4,574,989	1,583,837	8,045,438	N/A	N/A
5400200	117,539.66	1.614178%	1.618414%	-	29,342	49,414	73,848	25,566	129,868	(393)	129,475
5400500	55,821.92	0.766605%	0.587010%	-	10,642	23,468	35,072	12,142	61,677	15	61,692
5400700	328.44	0.004510%	0.005071%	-	92	138	206	71	363	(2)	361
5410100	10,925.46	0.150040%	0.150756%	-	2,733	4,593	6,864	2,376	12,071	(37)	12,034
5420000	1,642.20	0.022552%	0.022865%	-	415	690	1,032	357	1,814	(6)	1,808
5420100	21,342.16	0.293093%	0.296975%	-	5,384	8,972	13,409	4,642	23,581	(75)	23,506
5420200	38,185.98	0.524410%	0.519750%	-	9,423	16,053	23,992	8,306	42,191	(121)	42,070
5420300	15,581.58	0.213983%	0.213078%	-	3,863	6,551	9,790	3,389	17,216	(51)	17,165
5420400	10,117.24	0.138941%	0.141147%	-	2,559	4,253	6,357	2,201	11,178	(36)	11,142
5420500	35,593.88	0.488813%	0.475533%	-	8,621	14,964	22,363	7,742	39,327	(103)	39,224
5420600	49,481.74	0.679535%	0.667570%	-	12,103	20,802	31,089	10,763	54,672	(150)	54,522
5420700	42,774.48	0.587424%	0.576423%	-	10,450	17,982	26,875	9,304	47,261	(129)	47,132
5428000	1,172.08	0.016096%	0.016504%	-	299	493	736	255	1,295	(4)	1,291
5430100	73,602.76	1.010791%	1.085675%	-	19,683	30,943	46,244	16,009	81,323	(327)	80,996
5440100	16,985.50	0.233263%	0.235098%	-	4,262	7,141	10,672	3,695	18,767	(58)	18,709
5450100	19,989.76	0.274520%	0.305694%	-	5,542	8,404	12,559	4,348	22,086	(100)	21,986
5460100	25,067.70	0.344256%	0.333985%	-	6,055	10,538	15,750	5,452	27,697	(72)	27,625
5460200	35,365.26	0.485673%	0.4711174%	-	8,542	14,868	22,219	7,692	39,075	(101)	38,974
5460300	72,037.84	0.989300%	0.992081%	-	17,986	30,285	45,260	15,669	79,594	(241)	79,353
5460400	50,979.04	0.700098%	0.658051%	-	11,930	21,432	32,029	11,088	56,326	(122)	56,204
7010200	3,197.46	0.043911%	0.043728%	-	793	1,344	2,009	695	3,533	(10)	3,523
7010400	309.12	0.004245%	0.004181%	-	76	130	194	67	342	(2)	340
7010600	193.20	0.002653%	0.002669%	-	48	81	121	42	213	(2)	211
7011000	5,583.48	0.076678%	0.077980%	-	1,414	2,347	3,508	1,214	6,169	(20)	6,149
7020200	8,687.56	0.119307%	0.121130%	-	2,196	3,652	5,458	1,890	9,599	(31)	9,568
7021100	347.76	0.004776%	0.004359%	-	79	146	219	76	384	(2)	382
7021200	215.74	0.002963%	0.004448%	-	81	91	136	47	238	(3)	235
7021300	663.32	0.009109%	0.011966%	-	217	279	417	144	733	(6)	727
7021400	528.08	0.007252%	0.000000%	-	-	222	332	115	583	6	589
7021500	386.40	0.005306%	0.005338%	-	97	162	243	84	427	(2)	425
7021600	109.48	0.001503%	0.001601%	-	29	46	69	24	121	(1)	120
7021700	1,358.84	0.018661%	0.020463%	-	371	571	854	296	1,501	(6)	1,495
7022100	112.70	0.001548%	0.002313%	-	42	47	71	25	125	(2)	123
7022200	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7022400	38.64	0.000531%	0.000356%	-	6	16	24	8	43	1	44
7030100	4,710.86	0.064694%	0.061922%	-	1,123	1,980	2,960	1,025	5,205	(12)	5,193
7030300	940.24	0.012912%	0.013345%	-	242	395	591	205	1,039	(4)	1,035
7030500	708.40	0.009728%	0.010231%	-	185	298	445	154	783	(3)	780
7040100	1,597.12	0.021933%	0.022420%	-	406	671	1,003	347	1,765	(6)	1,759
7040200	36,778.84	0.505086%	0.494305%	-	8,962	15,462	23,108	8,000	40,636	(110)	40,526
7040400	1,742.02	0.023923%	0.023265%	-	422	732	1,094	379	1,925	(5)	1,920
7040500	1,162.42	0.015964%	0.016326%	-	296	489	730	253	1,284	(4)	1,280
7040600	579.60	0.007960%	0.007918%	-	144	244	364	126	640	(2)	638
7040700	908.04	0.012470%	0.012900%	-	234	382	571	198	1,003	(4)	999
7041000	247.94	0.003405%	0.003737%	-	68	104	156	54	274	(2)	272
7041100	299.46	0.004113%	0.003559%	-	65	126	188	65	331	(1)	330
7041200	305.90	0.004201%	0.003870%	-	70	129	192	67	338	(2)	336
7041400	215.74	0.002963%	0.002847%	-	52	91	136	47	238	(2)	236
7041500	231.84	0.003184%	0.002669%	-	48	97	146	50	256	(1)	255
7041600	25.76	0.000354%	0.001112%	-	20	11	16	6	28	(1)	27
7041700	5,531.96	0.075971%	0.072064%	-	1,307	2,326	3,476	1,203	6,112	(14)	6,098
7042000	1,548.82	0.021270%	0.021708%	-	394	651	973	337	1,711	(6)	1,705
7050100	3,091.20	0.042452%	0.048043%	-	871	1,300	1,942	672	3,415	(16)	3,399
7050200	753.48	0.010348%	0.011121%	-	202	317	473	164	833	(4)	829
7050300	721.28	0.009905%	0.004849%	-	88	303	453	157	797	2	799
7050400	782.46	0.010746%	0.010409%	-	189	329	492	170	865	(3)	862
7050500	57.96	0.000796%	0.000534%	-	10	24	36	13	64	1	65
7050600	1,004.64	0.013797%	0.015302%	-	277	422	631	219	1,110	(5)	1,105
7050700	154.56	0.002123%	0.002135%	-	39	65	97	34	171	(1)	170
7050800	776.02	0.010657%	0.012678%	-	230	326	488	169	857	(5)	852
7060100	795.34	0.010922%	0.011833%	-	215	334	500	173	879	(4)	875
7060200	5,406.38	0.074246%	0.073087%	-	1,325	2,273	3,397	1,176	5,973	(17)	5,956
7060300	177.10	0.002432%	0.000000%	-	-	74	111	39	196	2	198
7060500	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7060600	460.46	0.006324%	0.006539%	-	119	194	289	100	509	(2)	507
7060700	3,632.16	0.049881%	0.048132%	-	873	1,527	2,282	790	4,013	(10)	4,003
7060800	598.92	0.008225%	0.008541%	-	155	252	376	130	662	(3)	659
7070400	6,420.68	0.088176%	0.084742%	-	1,536	2,699	4,034	1,397	7,094	(17)	7,077
7070500	840.42	0.011542%	0.005472%	-	99	353	528	183	929	3	932
7070600	9.66	0.000133%	0.000000%	-	-	4	6	2	11	1	12
7070700	1,249.36	0.017158%	0.016637%	-	302	525	785	272	1,380	(4)	1,376
7071400	1,313.76	0.018042%	0.018372%	-	333	552	825	286	1,452	(5)	1,447
7071700	4,588.50	0.063014%	0.062189%	-	1,127	1,929	2,883	998	5,070	(14)	5,056

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

Participating Employer	Employer Contributions	Proportionate Share 2018	Proportionate Share 2017	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2017	Net OPEB Liability as of June 30, 2018			OPEB Expense		
						Discount Rate Baseline	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	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
						3.91%	2.91%	4.91%	(10)	(11)	(12)
Aggregate	7,291,181.24	100.0000%	100.0000%	-	1,812,979	3,061,228	4,574,989	1,583,837	8,045,438	N/A	N/A
7080200	4,301.92	0.059078%	0.058986%	-	1,069	1,809	2,703	936	4,753	(14)	4,739
7080400	383.18	0.005262%	0.005383%	-	98	161	241	83	423	(2)	421
7080500	418.60	0.005749%	0.005872%	-	106	176	263	91	463	(2)	461
7080600	2,688.70	0.036924%	0.034786%	-	631	1,130	1,689	585	2,971	(7)	2,964
7080800	805.00	0.011055%	0.013167%	-	239	338	506	175	889	(5)	884
7080900	1,046.50	0.014372%	0.014769%	-	268	440	658	228	1,156	(4)	1,152
7081200	1,159.20	0.015919%	0.015703%	-	285	487	728	252	1,281	(4)	1,277
7090200	978.88	0.013443%	0.014057%	-	255	412	615	213	1,082	(4)	1,078
7090300	154.56	0.002123%	0.002002%	-	36	65	97	34	171	(1)	170
7090500	2,904.44	0.039887%	0.043728%	-	793	1,221	1,825	632	3,209	(14)	3,195
7100100	86,582.58	1.189043%	1.181760%	-	21,425	36,399	54,399	18,833	95,664	(278)	95,386
7101200	1,597.12	0.021933%	0.021753%	-	394	671	1,003	347	1,765	(5)	1,760
7101400	3,496.92	0.048023%	0.047553%	-	862	1,470	2,197	761	3,864	(11)	3,853
7101600	3,767.40	0.051738%	0.051334%	-	931	1,584	2,367	819	4,163	(13)	4,150
7102400	663.32	0.009109%	0.009520%	-	173	279	417	144	733	(3)	730
7102500	3,709.44	0.050942%	0.046708%	-	847	1,559	2,331	807	4,099	(7)	4,092
7102600	1,040.06	0.014283%	0.013923%	-	252	437	653	226	1,149	(3)	1,146
7102700	154.56	0.002123%	0.002135%	-	39	65	97	34	171	(1)	170
7102800	77.28	0.001061%	0.001068%	-	19	32	49	17	85	(1)	84
7103100	460.46	0.006324%	0.006317%	-	115	194	289	100	509	(2)	507
7103200	779.24	0.010701%	0.011076%	-	201	328	490	169	861	(3)	858
7103300	425.04	0.005837%	0.005249%	-	95	179	267	92	470	(2)	468
7103400	309.12	0.004245%	0.004270%	-	77	130	194	67	342	(2)	340
7103900	6.44	0.000088%	0.000000%	-	-	3	4	1	7	-	7
7104000	2,038.26	0.027992%	0.028826%	-	523	857	1,281	443	2,252	(7)	2,245
7104400	3,880.10	0.053286%	0.053247%	-	965	1,631	2,438	844	4,287	(13)	4,274
7110100	2,730.56	0.037499%	0.037278%	-	676	1,148	1,716	594	3,017	(9)	3,008
7110300	9,627.80	0.132219%	0.134386%	-	2,436	4,048	6,049	2,094	10,638	(34)	10,604
7110800	347.76	0.004776%	0.004938%	-	90	146	219	76	384	(2)	382
7111200	2,189.60	0.030070%	0.028781%	-	522	921	1,376	476	2,419	(6)	2,413
7111500	386.40	0.005306%	0.005338%	-	97	162	243	84	427	(2)	425
7120200	10,220.28	0.140356%	0.138834%	-	2,517	4,297	6,421	2,223	11,292	(32)	11,260
7120600	1,535.94	0.021093%	0.020952%	-	380	646	965	334	1,697	(5)	1,692
7120700	682.64	0.009375%	0.009431%	-	171	287	429	148	754	(3)	751
7121000	212.52	0.002919%	0.002847%	-	52	89	134	46	235	(2)	233
7130100	3,645.04	0.050058%	0.051601%	-	936	1,532	2,290	793	4,027	(14)	4,013
7130200	1,149.54	0.015787%	0.016192%	-	294	483	722	250	1,270	(4)	1,266
7130300	8,143.38	0.111833%	0.110142%	-	1,997	3,423	5,116	1,771	8,997	(26)	8,971
7130500	328.44	0.004510%	0.005160%	-	94	138	206	71	363	(3)	360
7130700	57.96	0.000796%	0.001201%	-	22	24	36	13	64	(1)	63
7130900	9,927.26	0.136332%	0.138434%	-	2,510	4,173	6,237	2,159	10,969	(35)	10,934
7131000	154.56	0.002123%	0.002135%	-	39	65	97	34	171	(1)	170
7131200	589.26	0.008092%	0.008007%	-	145	248	370	128	651	(2)	649
7140100	10,123.68	0.139029%	0.137322%	-	2,490	4,256	6,361	2,202	11,185	(32)	11,153
7140200	2,357.04	0.032369%	0.032963%	-	598	991	1,481	513	2,604	(9)	2,595
7140300	5,779.90	0.079376%	0.062633%	-	1,136	2,430	3,631	1,257	6,386	-	6,386
7140600	373.52	0.005130%	0.005783%	-	105	157	235	81	413	(3)	410
7140700	386.40	0.005306%	0.006183%	-	112	162	243	84	427	(3)	424
7140800	347.76	0.004776%	0.004315%	-	78	146	219	76	384	(2)	382
7150100	14,280.70	0.196118%	0.191726%	-	3,476	6,004	8,972	3,106	15,779	(43)	15,736
7150400	4,147.36	0.056956%	0.055738%	-	1,011	1,744	2,606	902	4,582	(13)	4,569
7150500	2,340.94	0.032148%	0.030071%	-	545	984	1,471	509	2,586	(6)	2,580
7150600	1,172.08	0.016096%	0.015302%	-	277	493	736	255	1,295	(3)	1,292
7160100	10,935.12	0.150173%	0.156139%	-	2,831	4,597	6,870	2,378	12,082	(43)	12,039
7160200	257.60	0.003538%	0.002447%	-	44	108	162	56	285	1	286
7160400	2,183.16	0.029981%	0.031050%	-	563	918	1,372	475	2,412	(9)	2,403
7160500	4,649.68	0.063854%	0.062945%	-	1,141	1,955	2,921	1,011	5,137	(14)	5,123
7160800	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7160900	1,242.92	0.017069%	0.016948%	-	307	523	781	270	1,373	(4)	1,369
7161000	2,360.26	0.032414%	0.036744%	-	666	992	1,483	513	2,608	(13)	2,595
7161100	347.76	0.004776%	0.004715%	-	85	146	219	76	384	(2)	382
7170100	8,243.20	0.113204%	0.117882%	-	2,137	3,465	5,179	1,793	9,108	(33)	9,075
7170500	653.66	0.008977%	0.009386%	-	170	275	411	142	722	(3)	719
7171000	193.20	0.002653%	0.001868%	-	34	81	121	42	213	1	214
7171400	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7180300	28,654.78	0.393518%	0.370551%	-	6,718	12,046	18,003	6,233	31,660	(70)	31,590
7180800	2,437.54	0.033475%	0.032117%	-	582	1,025	1,531	530	2,693	(7)	2,686
7181000	830.76	0.011409%	0.011165%	-	202	349	522	181	918	(3)	915
7181200	154.56	0.002123%	0.002625%	-	48	65	97	34	171	(1)	170
7181500	225.40	0.003095%	0.003781%	-	69	95	142	49	249	(2)	247
7190100	5,712.28	0.078447%	0.078025%	-	1,415	2,401	3,589	1,242	6,311	(19)	6,292
7190200	115.92	0.001592%	0.001601%	-	29	49	73	25	128	(1)	127
7190400	756.70	0.010392%	0.009964%	-	181	318	475	165	836	(2)	834

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

Participating Employer	Employer Contributions	Proportionate Share 2018	Proportionate Share 2017	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2017	Net OPEB Liability as of June 30, 2018			OPEB Expense		
						Discount Rate Baseline	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	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
						3.91%	2.91%	4.91%	(10)	(11)	(12)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,291,181.24	100.0000%	100.0000%	-	1,812,979	3,061,228	4,574,989	1,583,837	8,045,438	N/A	N/A
7190700	180.32	0.002476%	0.000000%	-	-	76	113	39	199	2	201
7191000	544.18	0.007473%	0.006450%	-	117	229	342	118	601	(2)	599
7200100	3,020.36	0.041479%	0.043594%	-	790	1,270	1,898	657	3,337	(12)	3,325
7200200	9,988.44	0.137172%	0.140124%	-	2,540	4,199	6,276	2,173	11,036	(36)	11,000
7200300	115.92	0.001592%	0.001601%	-	29	49	73	25	128	(1)	127
7200600	1,909.46	0.026223%	0.038390%	-	696	803	1,200	415	2,110	(20)	2,090
7200700	370.30	0.005085%	0.005472%	-	99	156	233	81	409	(2)	407
7201000	119.14	0.001636%	0.002091%	-	38	50	75	26	132	(1)	131
7210100	17,458.84	0.239763%	0.239991%	-	4,351	7,340	10,969	3,797	19,290	(58)	19,232
7210200	28,748.16	0.394800%	0.388167%	-	7,037	12,086	18,062	6,253	31,763	(87)	31,676
7210300	9.66	0.000133%	0.000000%	-	-	4	6	2	11	1	12
7210800	415.38	0.005704%	0.005472%	-	99	175	261	90	459	(2)	457
7210900	128.80	0.001769%	0.001601%	-	29	54	81	28	142	(1)	141
7211100	125.58	0.001725%	0.001690%	-	31	53	79	27	139	(1)	138
7211200	1,960.98	0.026930%	0.024867%	-	451	824	1,232	427	2,167	(4)	2,163
7211300	161.00	0.002211%	0.002536%	-	46	68	101	35	178	(1)	177
7211500	7,818.16	0.107367%	0.108229%	-	1,962	3,287	4,912	1,701	8,638	(26)	8,612
7211700	460.46	0.006324%	0.005205%	-	94	194	289	100	509	(2)	507
7212200	573.16	0.007871%	0.008230%	-	149	241	360	125	633	(3)	630
7212300	415.38	0.005704%	0.005383%	-	98	175	261	90	459	(2)	457
7212600	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7220100	714.84	0.009817%	0.012011%	-	218	301	449	155	790	(5)	785
7220200	9,479.68	0.000000%	0.264679%	-	4,799	-	-	-	-	618	618
7220300	193.20	0.002653%	0.002669%	-	48	81	121	42	213	(2)	211
7220400	3,010.70	0.041346%	0.039769%	-	721	1,266	1,892	655	3,326	(8)	3,318
7220500	2,189.60	0.030070%	0.031317%	-	568	921	1,376	476	2,419	(9)	2,410
7220600	77.28	0.001061%	0.000089%	-	2	32	49	17	85	1	86
7220800	6,024.62	0.082736%	0.083229%	-	1,509	2,533	3,785	1,310	6,656	(20)	6,636
7220900	2,154.18	0.029583%	0.029760%	-	540	906	1,353	469	2,380	(8)	2,372
7230100	640.78	0.008800%	0.009075%	-	165	269	403	139	708	(3)	705
7230200	779.24	0.010701%	0.012011%	-	218	328	490	169	861	(4)	857
7230600	6,874.70	0.094411%	0.100934%	-	1,830	2,890	4,319	1,495	7,596	(30)	7,566
7231000	528.08	0.007252%	0.008052%	-	146	222	332	115	583	(3)	580
7231400	5,190.64	0.071283%	0.058674%	-	1,064	2,182	3,261	1,129	5,735	(4)	5,731
7231800	106.26	0.001459%	0.000000%	-	-	45	67	23	117	1	118
7231900	4,508.00	0.061909%	0.062589%	-	1,135	1,895	2,832	981	4,981	(16)	4,965
7232700	4,916.94	0.067525%	0.064680%	-	1,173	2,067	3,089	1,069	5,433	(13)	5,420
7232800	383.18	0.005262%	0.001779%	-	32	161	241	83	423	3	426
7233000	80.50	0.001106%	0.000000%	-	-	34	51	18	89	1	90
7234200	1,468.32	0.020165%	0.018995%	-	344	617	923	319	1,622	(4)	1,618
7234900	231.84	0.003184%	0.000000%	-	-	97	146	50	256	3	259
7240100	489.44	0.006722%	0.006984%	-	127	206	308	106	541	(3)	538
7240300	15,262.80	0.209605%	0.212856%	-	3,859	6,416	9,589	3,320	16,864	(54)	16,810
7240400	6,997.06	0.096091%	0.097331%	-	1,765	2,942	4,396	1,522	7,731	(25)	7,706
7240500	531.30	0.007296%	0.007251%	-	131	223	334	116	587	(2)	585
7240600	589.26	0.008092%	0.002491%	-	45	248	370	128	651	3	654
7240700	244.72	0.003361%	0.000000%	-	-	103	154	53	270	3	273
7240800	563.50	0.007739%	0.007918%	-	144	237	354	123	623	(3)	620
7240900	9,102.94	0.125011%	0.130427%	-	2,365	3,827	5,719	1,980	10,058	(37)	10,021
7241300	959.56	0.013178%	0.013034%	-	236	403	603	209	1,060	(3)	1,057
7241500	225.40	0.003095%	0.003203%	-	58	95	142	49	249	(1)	248
7241600	9,305.80	0.127797%	0.134075%	-	2,431	3,912	5,847	2,024	10,282	(38)	10,244
7250100	6,407.80	0.087999%	0.084030%	-	1,523	2,694	4,026	1,394	7,080	(16)	7,064
7250200	975.66	0.013399%	0.013701%	-	248	410	613	212	1,078	(4)	1,074
7250400	77.28	0.001061%	0.001068%	-	19	32	49	17	85	(1)	84
7250600	830.76	0.011409%	0.010632%	-	193	349	522	181	918	(2)	916
7251400	547.40	0.007517%	0.008052%	-	146	230	344	119	605	(3)	602
7252000	489.44	0.006722%	0.006673%	-	121	206	308	106	541	(2)	539
7260100	79,411.64	1.090564%	1.099687%	-	19,937	33,385	49,893	17,273	87,741	(272)	87,469
7260200	2,347.38	0.032237%	0.030427%	-	552	987	1,475	511	2,594	(6)	2,588
7260400	8,629.60	0.118511%	0.115747%	-	2,098	3,628	5,422	1,877	9,535	(26)	9,509
7260500	57.96	0.000796%	0.000534%	-	10	24	36	13	64	1	65
7260600	1,477.98	0.020297%	0.019128%	-	347	621	929	321	1,633	(4)	1,629
7261100	1,848.28	0.025383%	0.023843%	-	432	777	1,161	402	2,042	(4)	2,038
7261200	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7261400	309.12	0.004245%	0.004537%	-	82	130	194	67	342	(2)	340
7261500	5,338.76	0.073317%	0.079315%	-	1,438	2,244	3,354	1,161	5,899	(24)	5,875
7261600	2,798.18	0.038428%	0.000000%	-	-	1,176	1,758	609	3,092	33	3,125
7262100	399.28	0.005483%	0.005472%	-	99	168	251	87	441	(2)	439
7270100	7,663.60	0.105245%	0.102091%	-	1,851	3,222	4,815	1,667	8,467	(22)	8,445
7270200	1,758.12	0.024144%	0.023977%	-	435	739	1,105	382	1,942	(5)	1,937
7270400	2,028.60	0.027859%	0.027046%	-	490	853	1,275	441	2,241	(5)	2,236
7270500	3,126.62	0.042938%	0.040703%	-	738	1,314	1,964	680	3,455	(8)	3,447

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

Participating Employer	Employer Contributions	Proportionate Share 2018	Proportionate Share 2017	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2017	Net OPEB Liability as of June 30, 2018			OPEB Expense		
						Discount Rate Baseline	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	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
						3.91%	2.91%	4.91%	(10)	(11)	(12)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,291,181.24	100.0000%	100.0000%	-	1,812,979	3,061,228	4,574,989	1,583,837	8,045,438	N/A	N/A
7280100	5,399.94	0.074158%	0.074511%	-	1,351	2,270	3,393	1,175	5,966	(19)	5,947
7280200	12,236.00	0.168038%	0.165881%	-	3,007	5,144	7,688	2,661	13,519	(38)	13,481
7280300	1,036.84	0.014239%	0.014324%	-	260	436	651	226	1,146	(4)	1,142
7280600	273.70	0.003759%	0.004493%	-	81	115	172	60	302	(2)	300
7280900	801.78	0.011011%	0.011655%	-	211	337	504	174	886	(4)	882
7281000	119.14	0.001636%	0.001601%	-	29	50	75	26	132	(1)	131
7290100	17,214.12	0.236402%	0.231227%	-	4,192	7,237	10,815	3,744	19,020	(52)	18,968
7290200	5,602.80	0.076944%	0.080338%	-	1,457	2,355	3,520	1,219	6,190	(22)	6,168
7290500	3,049.34	0.041877%	0.040792%	-	740	1,282	1,916	663	3,369	(9)	3,360
7290700	3,728.76	0.051207%	0.050756%	-	920	1,568	2,343	811	4,120	(12)	4,108
7300100	2,167.06	0.029760%	0.027491%	-	498	911	1,362	471	2,394	(4)	2,390
7300200	12,091.10	0.166048%	0.176913%	-	3,207	5,083	7,597	2,630	13,359	(52)	13,307
7300300	2,939.86	0.040373%	0.040169%	-	728	1,236	1,847	639	3,248	(9)	3,239
7300400	276.92	0.003803%	0.000000%	-	-	116	174	60	306	3	309
7300500	77.28	0.001061%	0.001068%	-	19	32	49	17	85	(1)	84
7300600	5,145.56	0.070664%	0.068016%	-	1,233	2,163	3,233	1,119	5,685	(14)	5,671
7301000	1,349.18	0.018528%	0.017972%	-	326	567	848	293	1,491	(4)	1,487
7301100	2,988.16	0.041037%	0.041326%	-	749	1,256	1,877	650	3,302	(10)	3,292
7301200	4,186.00	0.057487%	0.054893%	-	995	1,760	2,630	911	4,625	(11)	4,614
7301300	57.96	0.000796%	0.000000%	-	-	24	36	13	64	1	65
7310100	4,375.98	0.060096%	0.059253%	-	1,074	1,840	2,749	952	4,835	(14)	4,821
7310200	1,867.60	0.025648%	0.025979%	-	471	785	1,173	406	2,063	(6)	2,057
7310500	2,431.10	0.033386%	0.032518%	-	590	1,022	1,527	529	2,686	(7)	2,679
7320200	3.22	0.000044%	0.000000%	-	-	1	2	1	4	-	4
7320300	7,106.54	0.097594%	0.093550%	-	1,696	2,988	4,465	1,546	7,852	(19)	7,833
7320500	5,499.76	0.075529%	0.071263%	-	1,292	2,312	3,455	1,196	6,077	(14)	6,063
7320600	1,938.44	0.026621%	0.025979%	-	471	815	1,218	422	2,142	(5)	2,137
7320700	4,189.22	0.057531%	0.061254%	-	1,111	1,761	2,632	911	4,629	(18)	4,611
7320800	1,191.40	0.016362%	0.000000%	-	-	501	749	259	1,316	14	1,330
7320900	550.62	0.007562%	0.007874%	-	143	231	346	120	608	(3)	605
7321200	154.56	0.002123%	0.002135%	-	39	65	97	34	171	(1)	170
7321500	318.78	0.004378%	0.004048%	-	73	134	200	69	352	(2)	350
7321600	933.80	0.012824%	0.012455%	-	226	393	587	203	1,032	(3)	1,029
7321700	1,523.06	0.020916%	0.020507%	-	372	640	957	331	1,683	(4)	1,679
7322200	1,162.42	0.015964%	0.014635%	-	265	489	730	253	1,284	(3)	1,281
7322300	138.46	0.001901%	0.001824%	-	33	58	87	30	153	(1)	152
7322700	38.64	0.000531%	0.000400%	-	7	16	24	8	43	-	43
7330100	8,014.58	0.110065%	0.107295%	-	1,945	3,369	5,035	1,743	8,855	(23)	8,832
7330200	260.82	0.003582%	0.004093%	-	74	110	164	57	288	(2)	286
7330300	1,680.84	0.023083%	0.025801%	-	468	707	1,056	366	1,857	(8)	1,849
7330800	840.42	0.011542%	0.011610%	-	210	353	528	183	929	(3)	926
7331000	3,674.02	0.050456%	0.051690%	-	937	1,545	2,308	799	4,059	(14)	4,045
7331200	624.68	0.008579%	0.008763%	-	159	263	392	136	690	(3)	687
7340100	6,079.36	0.083488%	0.084964%	-	1,540	2,556	3,820	1,322	6,717	(21)	6,696
7340200	5,016.76	0.068895%	0.070996%	-	1,287	2,109	3,152	1,091	5,543	(19)	5,524
7340500	644.00	0.008844%	0.009564%	-	173	271	405	140	712	(3)	709
7340600	502.32	0.006898%	0.008230%	-	149	211	316	109	555	(4)	551
7340700	161.00	0.002211%	0.001735%	-	31	68	101	35	178	1	179
7340800	257.60	0.003538%	0.003425%	-	62	108	162	56	285	(2)	283
7350100	276.92	0.003803%	0.003514%	-	64	116	174	60	306	(2)	304
7350200	3,587.08	0.049262%	0.047598%	-	863	1,508	2,254	780	3,963	(10)	3,953
7350300	647.22	0.008888%	0.009075%	-	165	272	407	141	715	(3)	712
7360100	5,715.50	0.078491%	0.078781%	-	1,428	2,403	3,591	1,243	6,315	(19)	6,296
7360200	7,805.28	0.107190%	0.107206%	-	1,944	3,281	4,904	1,698	8,624	(25)	8,599
7360400	1,848.28	0.025383%	0.026423%	-	479	777	1,161	402	2,042	(7)	2,035
7360600	515.20	0.007075%	0.005961%	-	108	217	324	112	569	(2)	567
7360700	734.16	0.010082%	0.009386%	-	170	309	461	160	811	(2)	809
7360900	505.54	0.006943%	0.006584%	-	119	213	318	110	559	(2)	557
7361100	569.94	0.007827%	0.008141%	-	148	240	358	124	630	(3)	627
7361300	2,379.58	0.032679%	0.032562%	-	590	1,000	1,495	518	2,629	(8)	2,621
7361400	589.26	0.008092%	0.009920%	-	180	248	370	128	651	(4)	647
7370700	2,080.12	0.028566%	0.027135%	-	492	874	1,307	452	2,298	(5)	2,293
7370800	1,291.22	0.017732%	0.000000%	-	-	543	811	281	1,427	15	1,442
7371000	173.88	0.002388%	0.002625%	-	48	73	109	38	192	(1)	191
7371100	914.48	0.012559%	0.012722%	-	231	384	575	199	1,010	(4)	1,006
7371200	4,907.28	0.067392%	0.065391%	-	1,186	2,063	3,083	1,067	5,422	(14)	5,408
7380300	16,972.62	0.233086%	0.233185%	-	4,228	7,135	10,664	3,692	18,753	(56)	18,697
7380600	128.80	0.001769%	0.002002%	-	36	54	81	28	142	(1)	141
7380700	189.98	0.002609%	0.002802%	-	51	80	119	41	210	(1)	209
7380900	115.92	0.001592%	0.001246%	-	23	49	73	25	128	1	129
7381100	180.32	0.002476%	0.003158%	-	57	76	113	39	199	(1)	198
7381200	769.58	0.010569%	0.010009%	-	181	324	484	167	850	(2)	848
7381500	5,960.22	0.081852%	0.081183%	-	1,472	2,506	3,745	1,296	6,585	(19)	6,566

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

Participating Employer	Employer Contributions	Proportionate Share 2018	Proportionate Share 2017	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2017	Net OPEB Liability as of June 30, 2018			OPEB Expense		
						Discount Rate Baseline	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	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
						3.91%	2.91%	4.91%			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,291,181.24	100.0000%	100.0000%	-	1,812,979	3,061,228	4,574,989	1,583,837	8,045,438	N/A	N/A
7390100	5,963.44	0.081896%	0.041326%	-	749	2,507	3,747	1,297	6,589	25	6,614
7390700	1,136.66	0.015610%	0.015302%	-	277	478	714	247	1,256	(4)	1,252
7390900	1,503.74	0.020651%	0.019617%	-	356	632	945	327	1,661	(4)	1,657
7391200	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7391300	379.96	0.005218%	0.005205%	-	94	160	239	83	420	(2)	418
7391400	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7391500	267.26	0.003670%	0.003203%	-	58	112	168	58	295	(1)	294
7391700	270.48	0.003715%	0.003737%	-	68	114	170	59	299	(2)	297
7400800	1,735.58	0.023835%	0.024333%	-	441	730	1,090	378	1,918	(6)	1,912
7400900	5,242.16	0.071991%	0.076423%	-	1,386	2,204	3,294	1,140	5,792	(22)	5,770
7401000	4,450.04	0.061113%	0.054137%	-	981	1,871	2,796	968	4,917	(7)	4,910
7401100	103.04	0.001415%	0.000000%	-	-	43	65	22	114	1	115
7401300	2,485.84	0.034138%	0.034697%	-	629	1,045	1,562	541	2,747	(9)	2,738
7401600	38.64	0.000531%	0.000267%	-	5	16	24	8	43	1	44
7401700	1,999.62	0.027461%	0.027758%	-	503	841	1,256	435	2,209	(6)	2,203
7402100	389.62	0.005351%	0.004493%	-	81	164	245	85	431	(2)	429
7410100	833.98	0.011453%	0.011877%	-	215	351	524	181	921	(4)	917
7410200	4,920.16	0.067569%	0.067349%	-	1,221	2,068	3,091	1,070	5,436	(16)	5,420
7410300	421.82	0.005793%	0.005205%	-	94	177	265	92	466	(2)	464
7410600	119.14	0.001636%	0.001335%	-	24	50	75	26	132	-	132
7410900	328.44	0.004510%	0.004270%	-	77	138	206	71	363	(2)	361
7420000	701.96	0.009640%	0.010142%	-	184	295	441	153	776	(3)	773
7420100	193.20	0.002653%	0.002669%	-	48	81	121	42	213	(2)	211
7420200	650.44	0.008933%	0.006895%	-	125	273	409	141	719	-	719
7420300	45,981.60	0.631468%	0.622553%	-	11,287	19,331	28,890	10,001	50,804	(142)	50,662
7421100	489.44	0.006722%	0.006406%	-	116	206	308	106	541	(2)	539
7421400	776.02	0.010657%	0.010721%	-	194	326	488	169	857	(3)	854
7421500	22.54	0.000310%	0.000000%	-	-	9	14	5	25	1	26
7421600	1,085.14	0.014902%	0.014279%	-	259	456	682	236	1,199	(3)	1,196
7421700	367.08	0.005041%	0.005560%	-	101	154	231	80	406	(3)	403
7421800	425.04	0.005837%	0.005783%	-	105	179	267	92	470	(2)	468
7421900	814.66	0.011188%	0.010943%	-	198	342	512	177	900	(3)	897
7422200	598.92	0.008225%	0.008274%	-	150	252	376	130	662	(3)	659
7422400	170.66	0.002344%	0.002669%	-	48	72	107	37	189	(2)	187
7422800	1,114.12	0.015300%	0.014991%	-	272	468	700	242	1,231	(4)	1,227
7422900	924.14	0.012691%	0.013123%	-	238	389	581	201	1,021	(4)	1,017
7430100	18,740.40	0.257363%	0.260587%	-	4,724	7,878	11,774	4,076	20,706	(65)	20,641
7430200	19,133.24	0.262758%	0.266192%	-	4,826	8,044	12,021	4,162	21,140	(67)	21,073
7430500	737.38	0.010126%	0.010409%	-	189	310	463	160	815	(3)	812
7430700	711.62	0.009773%	0.009119%	-	165	299	447	155	786	(2)	784
7430900	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7431100	4,266.50	0.058592%	0.064012%	-	1,161	1,794	2,681	928	4,714	(20)	4,694
7440100	6,510.84	0.089414%	0.093194%	-	1,690	2,737	4,091	1,416	7,194	(26)	7,168
7440200	4,285.82	0.058857%	0.060721%	-	1,101	1,802	2,693	932	4,735	(16)	4,719
7440600	222.18	0.003051%	0.002802%	-	51	93	140	48	245	(1)	244
7440700	2,540.58	0.034890%	0.035765%	-	648	1,068	1,596	553	2,807	(10)	2,797
7440800	502.32	0.006898%	0.007117%	-	129	211	316	109	555	(3)	552
7450100	128.80	0.001769%	0.002046%	-	37	54	81	28	142	(1)	141
7450200	10,423.14	0.143142%	0.143372%	-	2,599	4,382	6,549	2,267	11,516	(35)	11,481
7450400	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7450800	1,487.64	0.020430%	0.021130%	-	383	625	935	324	1,644	(6)	1,638
7450900	483.00	0.006633%	0.006495%	-	118	203	303	105	534	(2)	532
7452600	811.44	0.011144%	0.010498%	-	190	341	510	177	897	(3)	894
7460200	39,013.52	0.535775%	0.519617%	-	9,421	16,401	24,512	8,486	43,105	(111)	42,994
7460300	1,626.10	0.022331%	0.000000%	-	-	684	1,022	354	1,797	20	1,817
7461200	6,887.58	0.094588%	0.090658%	-	1,644	2,896	4,327	1,498	7,610	(19)	7,591
7461300	1,127.00	0.015477%	0.000000%	-	-	474	708	245	1,245	13	1,258
7462300	115.92	0.001592%	0.001512%	-	27	49	73	25	128	(1)	127
7462400	12.88	0.000177%	0.000000%	-	-	5	8	3	14	1	15
7500100	1,993.18	0.027372%	0.028069%	-	509	838	1,252	434	2,202	(7)	2,195
7500300	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7500700	1,374.94	0.018882%	0.019751%	-	358	578	864	299	1,519	(6)	1,513
7502100	257.60	0.003538%	0.003114%	-	56	108	162	56	285	(2)	283
7502200	1,230.04	0.016892%	0.017126%	-	310	517	773	268	1,359	(4)	1,355
7502500	103.04	0.001415%	0.001868%	-	34	43	65	22	114	(1)	113
7502600	283.36	0.003891%	0.003292%	-	60	119	178	62	313	(2)	311
7700200	483.00	0.006633%	0.007607%	-	138	203	303	105	534	(3)	531
7700400	560.28	0.007694%	0.007473%	-	135	236	352	122	619	(2)	617
7700600	2,511.60	0.034492%	0.033185%	-	602	1,056	1,578	546	2,775	(7)	2,768
7700700	231.84	0.003184%	0.003381%	-	61	97	146	50	256	(1)	255
7701000	10,271.80	0.141063%	0.133185%	-	2,415	4,318	6,454	2,234	11,349	(25)	11,324
7701200	270.48	0.003715%	0.004315%	-	78	114	170	59	299	(2)	297
7701300	77.28	0.001061%	0.001068%	-	19	32	49	17	85	(1)	84

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

Participating Employer	Employer Contributions	Proportionate Share 2018	Proportionate Share 2017	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2017	Net OPEB Liability as of June 30, 2018			OPEB Expense		
						Discount Rate Baseline	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	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
						3.91%	2.91%	4.91%			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,291,181.24	100.0000%	100.0000%	-	1,812,979	3,061,228	4,574,989	1,583,837	8,045,438	N/A	N/A
7701400	3,719.10	0.051075%	0.050356%	-	913	1,564	2,337	809	4,109	(12)	4,097
7701500	77.28	0.001061%	0.001068%	-	19	32	49	17	85	(1)	84
7701600	470.12	0.006456%	0.006895%	-	125	198	295	102	519	(3)	516
7701700	77.28	0.001061%	0.001068%	-	19	32	49	17	85	(1)	84
7701900	389.62	0.005351%	0.004982%	-	90	164	245	85	431	(2)	429
7702100	202.86	0.002786%	0.002802%	-	51	85	127	44	224	(1)	223
7702200	350.98	0.004820%	0.005027%	-	91	148	221	76	388	(2)	386
7702300	247.94	0.003405%	0.002936%	-	53	104	156	54	274	(1)	273
7702400	917.70	0.012603%	0.014635%	-	265	386	577	200	1,014	(6)	1,008
7702500	6,089.02	0.083621%	0.082651%	-	1,498	2,560	3,826	1,324	6,728	(19)	6,709
7702800	1,471.54	0.020209%	0.017927%	-	325	619	925	320	1,626	(2)	1,624
7702900	1,271.90	0.017467%	0.017482%	-	317	535	799	277	1,405	(4)	1,401
7703100	90.16	0.001238%	0.001557%	-	28	38	57	20	100	(1)	99
7703200	4,462.92	0.061290%	0.060276%	-	1,093	1,876	2,804	971	4,931	(14)	4,917
7703300	77.28	0.001061%	0.001068%	-	19	32	49	17	85	(1)	84
7703700	1,725.92	0.023702%	0.022865%	-	415	726	1,084	375	1,907	(5)	1,902
7703800	1,806.42	0.024808%	0.027580%	-	500	759	1,135	393	1,996	(9)	1,987
7703900	3,715.88	0.051030%	0.048799%	-	885	1,562	2,335	808	4,106	(10)	4,096
7704300	77.28	0.001061%	0.001868%	-	34	32	49	17	85	(1)	84
7704400	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7704500	193.20	0.002653%	0.002669%	-	48	81	121	42	213	(2)	211
7704600	2,221.80	0.030512%	0.030205%	-	548	934	1,396	483	2,455	(7)	2,448
7707000	1,333.08	0.018307%	0.017660%	-	320	560	838	290	1,473	(4)	1,469
7710100	154.56	0.002123%	0.001957%	-	35	65	97	34	171	(1)	170
7710200	425.04	0.005837%	0.005916%	-	107	179	267	92	470	(2)	468
7710300	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7710400	309.12	0.004245%	0.004048%	-	73	130	194	67	342	(2)	340
7710500	2,009.28	0.027594%	0.026068%	-	473	845	1,262	437	2,220	(5)	2,215
7710600	251.16	0.003449%	0.003781%	-	69	106	158	55	277	(2)	275
7710700	115.92	0.001592%	0.002269%	-	41	49	73	25	128	(1)	127
7710800	328.44	0.004510%	0.005472%	-	99	138	206	71	363	(3)	360
7711000	650.44	0.008933%	0.009253%	-	168	273	409	141	719	(3)	716
7711100	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7711200	154.56	0.002123%	0.002135%	-	39	65	97	34	171	(1)	170
7711300	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7711400	115.92	0.001592%	0.001157%	-	21	49	73	25	128	1	129
7711500	1,120.56	0.015389%	0.016370%	-	297	471	704	244	1,238	(5)	1,233
7711600	115.92	0.001592%	0.001601%	-	29	49	73	25	128	(1)	127
7711800	6,146.98	0.084417%	0.077669%	-	1,408	2,584	3,862	1,337	6,792	(13)	6,779
7711900	1,226.82	0.016848%	0.017393%	-	315	516	771	267	1,355	(5)	1,350
7712000	2,247.56	0.030866%	0.029493%	-	535	945	1,412	489	2,483	(6)	2,477
7712100	189.98	0.002609%	0.002313%	-	42	80	119	41	210	(2)	208
7712300	908.04	0.012470%	0.012767%	-	231	382	571	198	1,003	(4)	999
7712500	309.12	0.004245%	0.005383%	-	98	130	194	67	342	(3)	339
7712700	6,697.60	0.091979%	0.093372%	-	1,693	2,816	4,208	1,457	7,400	(24)	7,376
7712800	115.92	0.001592%	0.001601%	-	29	49	73	25	128	(1)	127
7712900	225.40	0.003095%	0.003203%	-	58	95	142	49	249	(1)	248
7713200	189.98	0.002609%	0.002402%	-	44	80	119	41	210	(1)	209
7713600	611.80	0.008402%	0.009742%	-	177	257	384	133	676	(4)	672
7713700	309.12	0.004245%	0.004982%	-	90	130	194	67	342	(3)	339
7714000	4,904.06	0.067348%	0.067215%	-	1,219	2,062	3,081	1,067	5,418	(16)	5,402
7714200	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7714400	293.02	0.004024%	0.003737%	-	68	123	184	64	324	(2)	322
7714500	154.56	0.002123%	0.002091%	-	38	65	97	34	171	(1)	170
7714600	270.48	0.003715%	0.002669%	-	48	114	170	59	299	-	299
7720400	13,907.18	0.190988%	0.194217%	-	3,521	5,847	8,738	3,025	15,366	(50)	15,316
7720700	9,222.08	0.126647%	0.124555%	-	2,258	3,877	5,794	2,006	10,189	(28)	10,161
7721000	119.14	0.001636%	0.001601%	-	29	50	75	26	132	(1)	131
7721100	154.56	0.002123%	0.002046%	-	37	65	97	34	171	(1)	170
7721600	15,021.30	0.206288%	0.183763%	-	3,332	6,315	9,438	3,267	16,597	(24)	16,573
7721800	669.76	0.009198%	0.010409%	-	189	282	421	146	740	(4)	736
7721900	4,218.20	0.057929%	0.060187%	-	1,091	1,773	2,650	918	4,661	(16)	4,645
7722100	2,292.64	0.031485%	0.030872%	-	560	964	1,440	499	2,533	(7)	2,526
7722300	7,650.72	0.105068%	0.106139%	-	1,924	3,216	4,807	1,664	8,453	(26)	8,427
7722600	4,604.60	0.063235%	0.060943%	-	1,105	1,936	2,893	1,002	5,088	(13)	5,075
7722900	421.82	0.005793%	0.005338%	-	97	177	265	92	466	(2)	464
7723200	309.12	0.004245%	0.004181%	-	76	130	194	67	342	(2)	340
7723800	576.38	0.007915%	0.007651%	-	139	242	362	125	637	(2)	635
7723900	347.76	0.004776%	0.004804%	-	87	146	219	76	384	(2)	382
7724000	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7724200	1,816.08	0.024940%	0.025089%	-	455	763	1,141	395	2,007	(6)	2,001
7724400	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7724500	235.06	0.003228%	0.003203%	-	58	99	148	51	260	(1)	259

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

Participating Employer	Employer Contributions	Proportionate Share 2018	Proportionate Share 2017	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2017	Net OPEB Liability as of June 30, 2018			OPEB Expense		
						Discount Rate Baseline 3.91%	Discount Rate Less 1.00% 2.91%	Discount Rate Plus 1.00% 4.91%	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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,291,181.24	100.0000%	100.0000%	-	1,812,979	3,061,228	4,574,989	1,583,837	8,045,438	N/A	N/A
7724600	518.42	0.007119%	0.008541%	-	155	218	326	113	573	(4)	569
7728100	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7730200	77.28	0.001061%	0.001068%	-	19	32	49	17	85	(1)	84
7730400	701.96	0.009640%	0.010142%	-	184	295	441	153	776	(3)	773
7731000	9.66	0.000133%	0.000534%	-	10	4	6	2	11	(1)	10
7731200	1,017.52	0.013974%	0.013523%	-	245	428	639	221	1,124	(3)	1,121
7731300	3,277.96	0.045016%	0.042349%	-	768	1,378	2,059	713	3,622	(8)	3,614
7731600	61.18	0.000840%	0.000489%	-	9	26	38	13	68	1	69
7731800	77.28	0.001061%	0.001068%	-	19	32	49	17	85	(1)	84
7731900	4,607.82	0.063279%	0.066592%	-	1,207	1,937	2,895	1,002	5,091	(19)	5,072
7732100	115.92	0.001592%	0.001601%	-	29	49	73	25	128	(1)	127
7732200	489.44	0.006722%	0.006272%	-	114	206	308	106	541	(2)	539
7732300	189.98	0.002609%	0.002313%	-	42	80	119	41	210	(2)	208
7732900	322.00	0.004422%	0.004493%	-	81	135	202	70	356	(2)	354
7733800	151.34	0.002078%	0.001690%	-	31	64	95	33	167	-	167
7734000	45.08	0.000619%	0.000845%	-	15	19	28	10	50	(1)	49
7734200	3,017.14	0.041435%	0.035854%	-	650	1,268	1,896	656	3,334	(4)	3,330
7734300	386.40	0.005306%	0.004982%	-	90	162	243	84	427	(2)	425
7738100	148.12	0.002034%	0.001601%	-	29	62	93	32	164	1	165
7740200	218.96	0.003007%	0.004137%	-	75	92	138	48	242	(3)	239
7740400	891.94	0.012249%	0.011699%	-	212	375	560	194	985	(3)	982
7741000	1,146.32	0.015742%	0.016504%	-	299	482	720	249	1,267	(5)	1,262
7741300	444.36	0.006102%	0.006228%	-	113	187	279	97	491	(2)	489
7742100	534.52	0.007341%	0.006939%	-	126	225	336	116	591	(2)	589
7742300	231.84	0.003184%	0.002936%	-	53	97	146	50	256	(1)	255
7742600	508.76	0.006987%	0.005605%	-	102	214	320	111	562	-	562
7742900	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7743800	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
7744000	4,556.30	0.062572%	0.058941%	-	1,069	1,915	2,863	991	5,034	(11)	5,023
7744600	257.60	0.003538%	0.003158%	-	57	108	162	56	285	(1)	284
7750200	3,371.34	0.046299%	0.039279%	-	712	1,417	2,118	733	3,725	(3)	3,722
7750400	222.18	0.003051%	0.006228%	-	113	93	140	48	245	(5)	240
7751000	276.92	0.003803%	0.004048%	-	73	116	174	60	306	(2)	304
7752100	19.32	0.000265%	0.000534%	-	10	8	12	4	21	(1)	20
7754000	354.20	0.004864%	0.004226%	-	77	149	223	77	391	(2)	389
7761000	421.82	0.005793%	0.004537%	-	82	177	265	92	466	-	466
7762100	431.48	0.005926%	0.005827%	-	106	181	271	94	477	(2)	475
7764200	457.24	0.006279%	0.005916%	-	107	192	287	99	505	(2)	503
7771000	1,320.20	0.018130%	0.016237%	-	294	555	829	287	1,459	(2)	1,457
7772100	196.42	0.002697%	0.003425%	-	62	83	123	43	217	(2)	215
7774000	2,498.72	0.034315%	0.035142%	-	637	1,050	1,570	543	2,761	(9)	2,752
7774200	57.96	0.000796%	0.000000%	-	-	24	36	13	64	1	65
7782100	560.28	0.007694%	0.004938%	-	90	236	352	122	619	-	619
7784000	1,281.56	0.017600%	0.016948%	-	307	539	805	279	1,416	(4)	1,412
7794000	283.36	0.003891%	0.004137%	-	75	119	178	62	313	(2)	311
A010000	5,296.90	0.072743%	0.072375%	-	1,312	2,227	3,328	1,152	5,852	(17)	5,835
A050000	7,125.86	0.097860%	0.097420%	-	1,766	2,996	4,477	1,550	7,873	(23)	7,850
A150000	1,278.34	0.017556%	0.016281%	-	295	537	803	278	1,412	(3)	1,409
A170000	1,159.20	0.015919%	0.015881%	-	288	487	728	252	1,281	(4)	1,277
A200000	685.86	0.009419%	0.009119%	-	165	288	431	149	758	(3)	755
A850000	154.56	0.002123%	0.002135%	-	39	65	97	34	171	(1)	170
B040000	19,490.66	0.267666%	0.274110%	-	4,970	8,194	12,246	4,239	21,535	(72)	21,463
C050000	1,233.26	0.016936%	0.016815%	-	305	518	775	268	1,363	(4)	1,359
D050000	450.80	0.006191%	0.006939%	-	126	190	283	98	498	(3)	495
D100000	20,981.52	0.288140%	0.287500%	-	5,212	8,821	13,182	4,564	23,182	(68)	23,114
D200000	144.90	0.001990%	0.001957%	-	35	61	91	32	160	(1)	159
D250000	170.66	0.002344%	0.002224%	-	40	72	107	37	189	(1)	188
D500000	25,653.74	0.352304%	0.372909%	-	6,761	10,785	16,118	5,580	28,344	(108)	28,236
E040000	1,574.58	0.021624%	0.021842%	-	396	662	989	342	1,740	(5)	1,735
E080000	1,059.38	0.014549%	0.013879%	-	252	445	666	230	1,171	(3)	1,168
E120000	1,023.96	0.014062%	0.014502%	-	263	430	643	223	1,131	(4)	1,127
E160000	2,431.10	0.033386%	0.033852%	-	614	1,022	1,527	529	2,686	(9)	2,677
E190000	1,648.64	0.022641%	0.020685%	-	375	693	1,036	359	1,822	(3)	1,819
E200000	8,561.98	0.117582%	0.092793%	-	1,682	3,599	5,379	1,862	9,460	(1)	9,459
E210000	1,297.66	0.017821%	0.018594%	-	337	546	815	282	1,434	(5)	1,429
E230000	2,340.94	0.032148%	0.032295%	-	586	984	1,471	509	2,586	(8)	2,578
E240000	11,022.06	0.151367%	0.149466%	-	2,710	4,634	6,925	2,397	12,178	(35)	12,143
E280000	908.04	0.012470%	0.012278%	-	223	382	571	198	1,003	(3)	1,000
E500000	2,833.60	0.038914%	0.039057%	-	708	1,191	1,780	616	3,131	(10)	3,121
E550000	4,453.26	0.061157%	0.061432%	-	1,114	1,872	2,798	969	4,920	(15)	4,905
F270000	1,941.66	0.026665%	0.025445%	-	461	816	1,220	422	2,145	(5)	2,140
f500000	9,102.94	0.125011%	0.124688%	-	2,261	3,827	5,719	1,980	10,058	(29)	10,029
F500001	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42

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

Participating Employer	Employer Contributions	Proportionate Share 2018	Proportionate Share 2017	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2017	Net OPEB Liability as of June 30, 2018			OPEB Expense		
						Discount Rate Baseline	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	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
						3.91%	2.91%	4.91%	(10)	(11)	(12)
Aggregate	7,291,181.24	100.0000%	100.0000%	-	1,812,979	3,061,228	4,574,989	1,583,837	8,045,438	N/A	N/A
G010000	1,078.70	0.014814%	0.021486%	-	390	453	678	235	1,192	(11)	1,181
G020000	586.04	0.008048%	0.008141%	-	148	246	368	127	647	(3)	644
G040000	991.76	0.013620%	0.012856%	-	233	417	623	216	1,096	(3)	1,093
G050000	672.98	0.009242%	0.008407%	-	152	283	423	146	744	(2)	742
G060000	1,191.40	0.016362%	0.016593%	-	301	501	749	259	1,316	(4)	1,312
G070000	1,513.40	0.020784%	0.020596%	-	373	636	951	329	1,672	(5)	1,667
H030000	1,416.80	0.019457%	0.017794%	-	323	596	890	308	1,565	(3)	1,562
H060000	154.56	0.002123%	0.001913%	-	35	65	97	34	171	(1)	170
H090000	23,235.52	0.319095%	0.318105%	-	5,767	9,768	14,599	5,054	25,673	(76)	25,597
H120000	176,082.48	2.418150%	2.377844%	-	43,110	74,025	110,630	38,300	194,551	(537)	194,014
H150000	53,358.62	0.732777%	0.746663%	-	13,537	22,432	33,524	11,606	58,955	(191)	58,764
H170000	53,294.22	0.731892%	0.725488%	-	13,153	22,405	33,484	11,592	58,884	(169)	58,715
H180000	18,907.84	0.259662%	0.258407%	-	4,685	7,949	11,880	4,113	20,891	(61)	20,830
H210000	14,853.86	0.203989%	0.198487%	-	3,599	6,245	9,332	3,231	16,412	(43)	16,369
H240000	17,352.58	0.238304%	0.244306%	-	4,429	7,295	10,902	3,774	19,173	(64)	19,109
H270000	268,068.22	3.681395%	3.680333%	-	66,724	112,696	168,423	58,307	296,184	(885)	295,299
H470000	31,221.12	0.428761%	0.427446%	-	7,750	13,125	19,616	6,791	34,496	(101)	34,395
H510000	164,071.88	2.253208%	2.248796%	-	40,770	68,976	103,084	35,687	181,280	(537)	180,743
H590000	4,311.58	0.059211%	0.051913%	-	941	1,813	2,709	938	4,764	(6)	4,758
H590801	23,763.60	0.326347%	0.332562%	-	6,029	9,990	14,930	5,169	26,256	(86)	26,170
H590802	2,778.86	0.038162%	0.041237%	-	748	1,168	1,746	604	3,070	(12)	3,058
H590803	10,236.38	0.140577%	0.145818%	-	2,644	4,303	6,431	2,227	11,310	(39)	11,271
H590804	25,457.32	0.349607%	0.350400%	-	6,353	10,702	15,994	5,537	28,127	(85)	28,042
H590805	12,551.56	0.172371%	0.176957%	-	3,208	5,277	7,886	2,730	13,868	(47)	13,821
H590806	26,104.54	0.358495%	0.365569%	-	6,628	10,974	16,401	5,678	28,842	(94)	28,748
H590807	6,359.50	0.087335%	0.091726%	-	1,663	2,674	3,996	1,383	7,026	(26)	7,000
H590808	9,431.38	0.129522%	0.132873%	-	2,409	3,965	5,926	2,051	10,421	(35)	10,386
H590809	11,891.46	0.163306%	0.160276%	-	2,906	4,999	7,471	2,587	13,139	(36)	13,103
H590810	8,265.74	0.113514%	0.115970%	-	2,103	3,475	5,193	1,798	9,133	(30)	9,103
H590811	13,482.14	0.185151%	0.179760%	-	3,259	5,668	8,471	2,932	14,896	(39)	14,857
H590812	10,465.00	0.143716%	0.146619%	-	2,658	4,399	6,575	2,276	11,563	(37)	11,526
H590813	4,131.26	0.056735%	0.058096%	-	1,053	1,737	2,596	899	4,565	(15)	4,550
H590814	4,504.78	0.061864%	0.060943%	-	1,105	1,894	2,830	980	4,977	(14)	4,963
H590816	3,139.50	0.043115%	0.053158%	-	964	1,320	1,973	683	3,469	(22)	3,447
H590817	2,199.26	0.030203%	0.027625%	-	501	925	1,382	478	2,430	(4)	2,426
H630000	41,921.18	0.575706%	0.583229%	-	10,574	17,624	26,338	9,118	46,318	(147)	46,171
H670000	4,746.28	0.065181%	0.064902%	-	1,177	1,995	2,982	1,032	5,244	(15)	5,229
H710000	2,270.10	0.031175%	0.033630%	-	610	954	1,426	494	2,508	(11)	2,497
H730000	41,164.48	0.565314%	0.581939%	-	10,550	17,306	25,863	8,954	45,482	(154)	45,328
H750000	13,111.84	0.180066%	0.174333%	-	3,161	5,512	8,238	2,852	14,487	(37)	14,450
H790000	1,420.02	0.019501%	0.019306%	-	350	597	892	309	1,569	(5)	1,564
H870000	1,587.46	0.021801%	0.020818%	-	377	667	997	345	1,754	(4)	1,750
H910000	531.30	0.007296%	0.007696%	-	140	223	334	116	587	(3)	584
H950000	1,400.70	0.019236%	0.017349%	-	315	589	880	305	1,548	(3)	1,545
H960000	173.88	0.002388%	0.002669%	-	48	73	109	38	192	(2)	190
J020000	42,504.00	0.583710%	0.541236%	-	9,812	17,869	26,705	9,245	46,962	(93)	46,869
J040000	110,829.18	1.522023%	1.495238%	-	27,108	46,593	69,632	24,106	122,453	(337)	122,116
J120000	135,185.26	1.856506%	1.919704%	-	34,804	56,832	84,935	29,404	149,364	(517)	148,847
J160000	55,815.48	0.766517%	0.784341%	-	14,220	23,465	35,068	12,140	61,670	(204)	61,466
J200000	1,629.32	0.022376%	0.021352%	-	387	685	1,024	354	1,800	(4)	1,796
J510000	225,020.04	3.090212%	3.032425%	-	54,977	94,598	141,377	48,944	248,621	(679)	247,942
K050000	45,369.80	0.623066%	0.635186%	-	11,516	19,073	28,505	9,868	50,128	(164)	49,964
L040000	137,410.28	1.887063%	1.914232%	-	34,705	57,767	86,333	29,888	151,822	(484)	151,338
L120000	1,684.06	0.023127%	0.027046%	-	490	708	1,058	366	1,861	(10)	1,851
L240000	3,316.60	0.045547%	0.047553%	-	862	1,394	2,084	721	3,664	(13)	3,651
L320000	4,369.54	0.060007%	0.062411%	-	1,131	1,837	2,745	950	4,828	(17)	4,811
L360000	1,204.28	0.016538%	0.016281%	-	295	506	757	262	1,331	(4)	1,327
L460000	347.76	0.004776%	0.003959%	-	72	146	219	76	384	(1)	383
N040000	163,566.34	2.246265%	2.224508%	-	40,330	68,763	102,766	35,577	180,722	(517)	180,205
N080000	23,721.74	0.325772%	0.305427%	-	5,537	9,973	14,904	5,160	26,210	(55)	26,155
N120000	44,226.70	0.607368%	0.610586%	-	11,070	18,593	27,787	9,620	48,865	(150)	48,715
N200000	4,147.36	0.056956%	0.057162%	-	1,036	1,744	2,606	902	4,582	(14)	4,568
P120000	12,036.36	0.165296%	0.167437%	-	3,036	5,060	7,562	2,618	13,299	(42)	13,257
P160000	4,791.36	0.065800%	0.066281%	-	1,202	2,014	3,010	1,042	5,294	(16)	5,278
P240000	29,588.58	0.406342%	0.408585%	-	7,408	12,439	18,590	6,436	32,692	(100)	32,592
P260000	563.50	0.007739%	0.007607%	-	138	237	354	123	623	(2)	621
P280000	15,729.70	0.216017%	0.207340%	-	3,759	6,613	9,883	3,421	17,380	(42)	17,338
P320000	5,387.06	0.073981%	0.052713%	-	956	2,265	3,385	1,172	5,952	5	5,957
P340000	77.28	0.001061%	0.001068%	-	19	32	49	17	85	(1)	84
P360000	2,695.14	0.037013%	0.039235%	-	711	1,133	1,693	586	2,978	(12)	2,966
P400000	25.76	0.000354%	0.001068%	-	19	11	16	6	28	(1)	27
P450000	347.76	0.004776%	0.004359%	-	79	146	219	76	384	(2)	382
R040000	1,304.10	0.017909%	0.018772%	-	340	548	819	284	1,441	(5)	1,436

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

Participating Employer	Employer Contributions	Proportionate Share 2018	Proportionate Share 2017	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2017	Net OPEB Liability as of June 30, 2018			OPEB Expense		
						Discount Rate Baseline	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	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
						(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,291,181.24	100.0000%	100.0000%	-	1,812,979	3,061,228	4,574,989	1,583,837	8,045,438	N/A	N/A
R060000	2,592.10	0.035597%	0.035587%	-	645	1,090	1,629	564	2,864	(9)	2,855
R080000	1,870.82	0.025692%	0.025801%	-	468	786	1,175	407	2,067	(6)	2,061
R120000	2,263.66	0.031087%	0.031094%	-	564	952	1,422	492	2,501	(8)	2,493
R140000	154.56	0.002123%	0.002046%	-	37	65	97	34	171	(1)	170
R200000	2,917.32	0.040064%	0.040302%	-	731	1,226	1,833	635	3,223	(10)	3,213
R230000	1,468.32	0.020165%	0.019528%	-	354	617	923	319	1,622	(4)	1,618
R280000	1,397.48	0.019192%	0.019039%	-	345	588	878	304	1,544	(5)	1,539
R360000	14,177.66	0.194703%	0.186076%	-	3,374	5,960	8,908	3,084	15,665	(37)	15,628
R400000	38,929.80	0.534625%	0.537054%	-	9,737	16,366	24,459	8,468	43,013	(131)	42,882
R440000	24,291.68	0.333599%	0.338656%	-	6,140	10,212	15,262	5,284	26,840	(86)	26,754
R520000	370.30	0.005085%	0.004893%	-	89	156	233	81	409	(2)	407
R600000	22,746.08	0.312373%	0.323532%	-	5,866	9,562	14,291	4,947	25,132	(87)	25,045
S600000	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
T010000	122.36	0.001680%	0.002135%	-	39	51	77	27	135	(1)	134
T020000	115.92	0.001592%	0.001601%	-	29	49	73	25	128	(1)	127
T030000	154.56	0.002123%	0.001957%	-	35	65	97	34	171	(1)	170
T040000	231.84	0.003184%	0.002669%	-	48	97	146	50	256	(1)	255
T050000	38.64	0.000531%	0.000534%	-	10	16	24	8	43	(1)	42
T060000	38.64	0.000531%	0.000845%	-	15	16	24	8	43	(1)	42
T070000	112.70	0.001548%	0.001601%	-	29	47	71	25	125	(1)	124
T080000	157.78	0.002167%	0.001601%	-	29	66	99	34	174	1	175
U120000	159,138.84	2.185462%	2.273573%	-	41,219	66,902	99,985	34,614	175,830	(624)	175,206
U150000	115.92	0.001592%	0.002002%	-	36	49	73	25	128	(1)	127
U300000	405.72	0.005572%	0.005783%	-	105	171	255	88	448	(2)	446
X220000	2,093.00	0.028743%	0.030961%	-	561	880	1,315	455	2,313	(10)	2,303
Y040000	1,023.96	0.014062%	0.039858%	-	723	430	643	223	1,131	(32)	1,099
Y080000	1,410.36	0.019369%	0.019484%	-	353	593	886	307	1,558	(5)	1,553
Y080200	1,040.06	0.014283%	0.014591%	-	265	437	653	226	1,149	(4)	1,145
Y080300	991.76	0.013620%	0.014279%	-	259	417	623	216	1,096	(4)	1,092
Y080500	875.84	0.012028%	0.011343%	-	206	368	550	191	968	(3)	965
Y080600	20,179.74	0.277129%	0.252224%	-	4,573	8,484	12,679	4,389	22,296	(39)	22,257
Y080800	177.10	0.002432%	0.002669%	-	48	74	111	39	196	(2)	194
Y081000	70.84	0.000973%	0.001068%	-	19	30	45	15	78	(1)	77
Y180000	67,223.94	0.923190%	0.935986%	-	16,969	28,261	42,236	14,622	74,275	(236)	74,039
Y200000	4,031.44	0.055364%	0.055961%	-	1,015	1,695	2,533	877	4,454	(14)	4,440
7232100	-	0.000000%	0.083274%	-	1,510	-	-	-	-	(92)	(92)
7360300	-	0.000000%	0.000133%	-	2	-	-	-	-	(1)	(1)
7410500	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-
7462100	-	0.000000%	0.000044%	-	1	-	-	-	-	-	-
7751600	-	0.000000%	0.000534%	-	10	-	-	-	-	(1)	(1)

APPENDIX B

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

Allocation of the Deferred Outflows and Deferred Inflows of Resources

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	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						
											2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	-	1,778,295	N/A	1,778,295	187,194	199,433	-	N/A	386,627	455,221	455,221	455,219	236,842	(43,948)	(166,887)
Employer																
5016000	-	-	3,515	-	3,515	370	394	-	450	1,214	851	851	851	419	(136)	(535)
5020100	-	-	23,618	-	23,618	2,486	2,649	-	3,052	8,187	5,712	5,712	5,712	2,812	(918)	(3,598)
5030100	-	-	1,786	-	1,786	188	200	-	261	649	429	429	429	210	(72)	(289)
5040000	-	-	449	-	449	47	50	-	53	150	110	110	110	55	(16)	(70)
5040100	-	-	8,078	-	8,078	850	906	-	917	2,673	1,968	1,968	1,968	976	(300)	(1,175)
5040200	-	-	3,774	-	3,774	397	423	-	405	1,225	922	922	922	459	(137)	(539)
5040300	-	-	2,975	-	2,975	313	334	-	368	1,015	722	722	722	356	(114)	(447)
5040400	-	-	3,171	-	3,171	334	356	-	462	1,152	762	762	762	372	(128)	(510)
5040500	-	-	13,430	-	13,430	1,414	1,506	-	1,776	4,696	3,244	3,244	3,244	1,595	(526)	(2,066)
5040600	-	-	123	-	123	13	14	-	13	40	29	30	30	15	(4)	(19)
5040700	-	-	187	-	187	21	21	-	41	82	43	43	43	20	(10)	(34)
5050100	-	-	1,647	-	1,647	173	185	-	224	582	397	397	397	194	(66)	(254)
5050200	-	-	948	-	948	100	106	-	149	355	227	227	227	110	(39)	(158)
5060000	-	-	160	-	160	17	18	-	16	51	38	38	39	19	(6)	(19)
5061900	-	-	888	-	888	93	100	-	131	324	212	212	212	103	(37)	(139)
5062900	-	-	1,075	-	1,075	113	121	-	144	378	259	259	259	127	(43)	(165)
5064500	-	-	2,596	-	2,596	273	291	-	343	907	627	627	627	309	(101)	(402)
5070000	-	-	204	-	204	22	23	-	19	64	49	49	49	24	(8)	(23)
5070100	-	-	21,860	-	21,860	2,301	2,452	-	2,482	7,235	5,322	5,322	5,322	2,637	(814)	(3,163)
5080100	-	-	33,452	-	33,452	3,521	3,752	-	4,176	11,449	8,104	8,104	8,104	3,996	(1,286)	(5,020)
5090100	-	-	2,181	-	2,181	230	245	-	295	770	526	526	526	258	(86)	(340)
5100100	-	-	47,247	-	47,247	4,973	5,299	-	5,245	15,517	11,517	11,517	11,516	5,715	(1,746)	(6,789)
5110100	-	-	10,204	-	10,204	1,074	1,144	-	1,197	3,415	2,480	2,480	2,480	1,227	(384)	(1,495)
5120100	-	-	5,781	-	5,781	609	648	-	749	2,006	1,398	1,398	1,398	688	(225)	(881)
5130100	-	-	7,920	-	7,920	834	888	-	965	2,687	1,921	1,921	1,921	949	(302)	(1,178)
5140100	-	-	1,038	-	1,038	109	116	-	134	359	251	251	251	123	(41)	(156)
5140200	-	-	3,125	-	3,125	329	350	-	297	976	767	767	767	383	(110)	(425)
5140300	-	-	1,317	-	1,317	139	148	-	141	428	321	321	321	159	(49)	(185)
5150100	-	-	6,499	-	6,499	684	729	-	1,052	2,465	1,549	1,549	1,549	751	(276)	(1,087)
5160100	-	-	12,377	-	12,377	1,303	1,388	-	1,674	4,365	2,984	2,984	2,984	1,464	(490)	(1,916)
5170000	-	-	179	-	179	19	20	-	22	61	43	43	43	22	(6)	(26)
5170200	-	-	1,569	-	1,569	165	176	-	182	523	383	383	383	190	(58)	(234)
5170400	-	-	4,342	-	4,342	457	487	-	565	1,509	1,051	1,051	1,051	517	(168)	(668)
5180000	-	-	344	-	344	36	39	-	37	112	84	84	84	42	(13)	(49)
5180100	-	-	2,983	-	2,983	314	335	-	372	1,021	724	724	724	357	(114)	(452)
5180200	-	-	22,935	-	22,935	2,414	2,572	-	2,534	7,520	5,592	5,592	5,592	2,776	(846)	(3,291)
5190100	-	-	3,984	-	3,984	419	447	-	458	1,324	970	970	970	481	(148)	(582)
5200100	-	-	4,644	-	4,644	489	521	-	616	1,626	1,122	1,122	1,122	551	(182)	(717)
5210100	-	-	18,577	-	18,577	1,956	2,083	-	2,465	6,504	4,486	4,486	4,486	2,204	(729)	(2,858)
5210200	-	-	1,310	-	1,310	138	147	-	174	459	316	316	316	155	(51)	(202)
5210300	-	-	4,064	-	4,064	428	456	-	656	1,540	969	969	969	470	(171)	(682)
5210400	-	-	673	-	673	71	75	-	152	298	156	156	156	74	(33)	(135)
5210500	-	-	1,456	-	1,456	153	163	-	177	493	354	354	354	175	(55)	(219)
5220100	-	-	11,076	-	11,076	1,166	1,242	-	1,526	3,934	2,668	2,668	2,668	1,308	(441)	(1,730)
5230100	-	-	74,070	-	74,070	7,796	8,307	-	9,192	25,295	17,949	17,949	17,949	8,854	(2,840)	(11,092)
5245000	-	-	10,066	-	10,066	1,060	1,129	-	1,169	3,358	2,448	2,448	2,448	1,212	(378)	(1,469)
5245100	-	-	1,136	-	1,136	120	127	-	180	427	272	272	272	132	(47)	(192)
5245200	-	-	1,408	-	1,408	148	158	-	203	509	338	338	338	165	(57)	(225)
5250000	-	-	2,678	-	2,678	282	300	-	317	899	650	650	650	322	(101)	(393)
5250100	-	-	1,055	-	1,055	111	118	-	159	388	253	253	253	123	(43)	(173)
5260100	-	-	49,139	-	49,139	5,173	5,511	-	5,933	16,617	11,927	11,927	11,927	5,893	(1,866)	(7,285)
5270100	-	-	3,033	-	3,033	319	340	-	383	1,042	733	733	733	361	(118)	(453)
5280100	-	-	10,188	-	10,188	1,072	1,143	-	1,194	3,409	2,477	2,477	2,477	1,226	(383)	(1,495)
5290100	-	-	13,256	-	13,256	1,395	1,487	-	1,414	4,296	3,237	3,237	3,237	1,609	(484)	(1,878)
5305500	-	-	6,407	-	6,407	674	719	-	792	2,185	1,553	1,553	1,553	766	(245)	(958)
5305600	-	-	3,267	-	3,267	344	366	-	437	1,147	789	789	789	388	(128)	(509)
5310100	-	-	2,433	-	2,433	256	273	-	414	943	578	578	578	279	(105)	(417)
5320100	-	-	29,422	-	29,422	3,097	3,300	-	3,396	9,793	7,158	7,158	7,158	3,545	(1,101)	(4,287)
5320200	-	-	9,319	-	9,319	981	1,045	-	1,204	3,230	2,253	2,253	2,253	1,108	(363)	(1,414)
5320300	-	-	2,737	-	2,737	288	307	-	317	912	666	666	666	330	(103)	(399)
5320400	-	-	3,629	-	3,629	382	407	-	424	1,213	882	882	882	436	(137)	(530)
5320500	-	-	20,451	-	20,451	2,153	2,294	-	2,407	6,854	4,970	4,970	4,970	2,459	(770)	(3,001)
5330400	-	-	1,187	-	1,187	125	133	-	135	393	289	289	289	143	(44)	(171)
5340100	-	-	5,861	-	5,861	617	657	-	841	2,115	1,408	1,408	1,408	689	(237)	(931)
5350100	-	-	4,699	-	4,699	495	527	-	675	1,697	1,129	1,129	1,129	552	(190)	(746)
5360100	-	-	6,970	-	6,970	734	782	-	932	2,448	1,682	1,682	1,682	826	(274)	(1,076)
5370100	-	-	12,519	-	12,519	1,318	1,404	-	1,584	4,306	3,030	3,030	3,030	1,492	(484)	(1,884)
5380300	-	-	3,661	-	3,661	385	411	-	523	1,319	879	879	879	430	(148)	(577)
5380400	-	-	4,382	-	4,382	461	491	-	608	1,560	1,055	1,055	1,055	517	(175)	(684)
5380500	-	-	8,160	-	8,160	859	915	-	996	2,770	1,980	1,980	1,980	978	(311)	(1,217)
5390100	-	-	16,066	-	16,066	1,691	1,802	-	2,103	5,596	3,882	3,882	3,882	1,909	(628)	(2,456)
5400100	-	-	33,010	-	33,010	3,475	3,702	-	4,342	11,519	7,973	7,973	7,973	3,919	(1,293)	(5,055)
5400200	-	-	28,705	-	28,705	3,022	3,219	-	3,580	9,821	6,955	6,955	6,955	3,430	(1,102)	(4,309)
5400500	-	-	13,632	419	14,051	1,435	1,529	-	234	3,198	3,505	3,505	3,505	1,831	(322)	(1,169)

Allocation of the Deferred Outflows and Deferred Inflows of Resources

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
											2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	-	1,778,295	N/A	1,778,295	187,194	199,433	-	N/A	386,627	455,221	455,221	455,219	236,842	(43,948)	(166,887)
5400700	-	-	80	-	80	8	9	-	15	32	19	20	20	10	(3)	(17)
5410100	-	-	2,668	-	2,668	281	299	-	336	916	646	646	646	318	(103)	(401)
5420000	-	-	401	-	401	42	45	-	53	140	97	97	97	47	(16)	(61)
5420100	-	-	5,212	-	5,212	549	585	-	682	1,816	1,259	1,259	1,259	619	(204)	(796)
5420200	-	-	9,326	-	9,326	982	1,046	-	1,101	3,129	2,266	2,266	2,266	1,121	(351)	(1,371)
5420300	-	-	3,805	-	3,805	401	427	-	458	1,286	923	923	923	456	(145)	(560)
5420400	-	-	2,471	-	2,471	260	277	-	328	865	596	596	596	293	(97)	(380)
5420500	-	-	8,693	-	8,693	915	975	-	932	2,822	2,122	2,122	2,122	1,055	(318)	(1,233)
5420600	-	-	12,084	-	12,084	1,272	1,355	-	1,364	3,991	2,943	2,943	2,943	1,459	(449)	(1,748)
5420700	-	-	10,446	-	10,446	1,100	1,172	-	1,173	3,445	2,545	2,545	2,545	1,262	(387)	(1,508)
5428000	-	-	286	-	286	30	32	-	39	101	69	69	69	34	(11)	(46)
5430100	-	-	17,975	-	17,975	1,892	2,016	-	2,991	6,899	4,274	4,274	4,274	2,067	(771)	(3,043)
5440100	-	-	4,148	-	4,148	437	465	-	529	1,431	1,004	1,004	1,004	494	(161)	(628)
5450100	-	-	4,882	-	4,882	514	547	-	926	1,987	1,150	1,150	1,150	550	(221)	(884)
5460100	-	-	6,122	-	6,122	644	687	-	647	1,978	1,495	1,495	1,495	743	(223)	(862)
5460200	-	-	8,637	-	8,637	909	969	-	914	2,792	2,110	2,110	2,110	1,049	(314)	(1,220)
5460300	-	-	17,593	-	17,593	1,852	1,973	-	2,196	6,021	4,263	4,263	4,262	2,102	(676)	(2,642)
5460400	-	-	12,450	-	12,450	1,311	1,396	-	1,097	3,804	3,065	3,065	3,065	1,536	(430)	(1,655)
7010200	-	-	781	-	781	82	88	-	95	265	190	190	190	94	(29)	(118)
7010400	-	-	75	-	75	8	8	-	7	23	18	18	18	9	(3)	(9)
7010600	-	-	47	-	47	5	5	-	4	14	11	11	11	5	(1)	(4)
7011000	-	-	1,364	-	1,364	144	153	-	181	478	329	329	329	162	(54)	(209)
7020200	-	-	2,122	-	2,122	223	238	-	280	741	512	512	512	252	(83)	(324)
7021100	-	-	85	-	85	9	10	-	3	22	21	21	21	11	(2)	(8)
7021200	-	-	53	-	53	6	6	-	20	32	11	11	11	5	(3)	(15)
7021300	-	-	162	-	162	17	18	-	49	84	35	35	35	16	(10)	(34)
7021400	-	-	129	60	189	14	14	-	-	28	39	39	39	23	3	18
7021500	-	-	94	-	94	10	11	-	11	32	22	23	23	12	(3)	(14)
7021600	-	-	27	-	27	3	3	-	3	9	6	6	6	4	(1)	(3)
7021700	-	-	332	-	332	35	37	-	60	132	79	79	79	38	(14)	(61)
7022100	-	-	28	-	28	3	3	-	10	16	6	6	6	3	(2)	(8)
7022200	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7022400	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7030100	-	-	1,150	-	1,150	121	129	-	113	363	283	283	282	141	(40)	(161)
7030300	-	-	230	-	230	24	26	-	33	83	55	55	55	27	(10)	(35)
7030500	-	-	173	-	173	18	19	-	27	64	41	41	41	21	(6)	(30)
7040100	-	-	390	-	390	41	44	-	53	138	94	94	94	46	(16)	(60)
7040200	-	-	8,982	-	8,982	945	1,007	-	994	2,946	2,189	2,189	2,189	1,086	(332)	(1,287)
7040400	-	-	425	-	425	45	48	-	46	139	104	104	104	52	(16)	(61)
7040500	-	-	284	-	284	30	32	-	39	101	69	69	69	34	(11)	(46)
7040600	-	-	142	-	142	15	16	-	16	47	34	34	35	18	(4)	(22)
7040700	-	-	222	-	222	23	25	-	31	79	53	53	53	26	(9)	(32)
7041000	-	-	61	-	61	6	7	-	10	23	15	15	15	7	(2)	(11)
7041100	-	-	73	-	73	8	8	-	2	18	18	18	19	10	(2)	(7)
7041200	-	-	75	-	75	8	8	-	3	19	18	18	18	10	(2)	(7)
7041400	-	-	53	-	53	6	6	-	4	16	12	12	12	6	(1)	(5)
7041500	-	-	57	-	57	6	6	-	-	12	14	14	14	8	(1)	(5)
7041600	-	-	6	-	6	1	1	-	7	9	1	1	1	-	(1)	(3)
7041700	-	-	1,351	-	1,351	142	152	-	126	420	332	332	332	166	(47)	(183)
7042000	-	-	378	-	378	40	42	-	51	133	91	91	91	44	(15)	(56)
7050100	-	-	755	-	755	79	85	-	152	316	177	177	177	85	(35)	(143)
7050200	-	-	184	-	184	19	21	-	31	71	43	43	43	21	(9)	(28)
7050300	-	-	176	33	209	19	20	-	-	39	48	48	48	26	(1)	1
7050400	-	-	191	-	191	20	21	-	20	61	46	46	46	22	(8)	(23)
7050500	-	-	14	-	14	1	2	-	-	3	4	4	4	2	-	(1)
7050600	-	-	245	-	245	26	28	-	45	99	58	58	58	28	(11)	(43)
7050700	-	-	38	-	38	4	4	-	3	11	9	9	9	5	(1)	(4)
7050800	-	-	190	-	190	20	21	-	43	84	44	44	44	20	(10)	(36)
7060100	-	-	194	-	194	20	22	-	32	74	46	46	46	23	(8)	(32)
7060200	-	-	1,320	-	1,320	139	148	-	150	437	321	321	321	159	(50)	(189)
7060300	-	-	43	20	63	5	5	-	-	10	13	13	13	8	1	6
7060500	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7060600	-	-	112	-	112	12	13	-	16	41	27	27	28	14	(4)	(20)
7060700	-	-	887	-	887	93	99	-	92	284	217	217	217	108	(32)	(125)
7060800	-	-	146	-	146	15	16	-	20	51	34	34	34	17	(6)	(21)
7070400	-	-	1,568	-	1,568	165	176	-	157	498	384	384	384	192	(56)	(219)
7070500	-	-	205	40	245	22	23	-	1	46	56	57	57	31	(1)	1
7070600	-	-	2	-	2	-	-	-	-	-	1	1	1	-	-	-
7070700	-	-	305	-	305	32	34	-	32	98	74	74	74	37	(12)	(41)
7071400	-	-	321	-	321	34	36	-	43	113	77	77	77	38	(13)	(48)
7071700	-	-	1,121	-	1,121	118	126	-	129	373	273	273	273	135	(42)	(164)
7080200	-	-	1,051	-	1,051	111	118	-	128	357	255	255	255	126	(40)	(157)
7080400	-	-	94	-	94	10	10	-	11	31	23	23	23	11	(3)	(15)
7080500	-	-	102	-	102	11	11	-	12	34	24	25	25	13	(4)	(16)
7080600	-	-	657	-	657	69	74	-	57	200	161	161	161	80	(23)	(84)

Allocation of the Deferred Outflows and Deferred Inflows of Resources

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	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						
											2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	-	1,778,295	N/A	1,778,295	187,194	199,433	-	N/A	386,627	455,221	455,221	455,219	236,842	(43,948)	(166,887)
7080800	-	-	197	-	197	21	22	-	46	89	45	45	45	21	(10)	(39)
7080900	-	-	256	-	256	27	29	-	34	90	61	61	61	30	(10)	(38)
7081200	-	-	283	-	283	30	32	-	33	95	68	68	68	34	(11)	(40)
7090200	-	-	239	-	239	25	27	-	36	88	57	57	57	28	(10)	(38)
7090300	-	-	38	-	38	4	4	-	2	10	9	9	10	5	(1)	(4)
7090500	-	-	709	-	709	75	80	-	127	282	168	168	168	80	(32)	(124)
7100100	-	-	21,145	-	21,145	2,226	2,371	-	2,529	7,126	5,135	5,135	5,135	2,538	(801)	(3,123)
7101200	-	-	390	-	390	41	44	-	46	131	95	95	95	47	(15)	(58)
7101400	-	-	854	-	854	90	96	-	101	287	208	208	208	103	(32)	(126)
7101600	-	-	920	-	920	97	103	-	109	309	223	223	223	110	(36)	(130)
7102400	-	-	162	-	162	17	18	-	24	59	38	38	38	20	(6)	(26)
7102500	-	-	906	-	906	95	102	-	68	265	225	225	225	114	(29)	(118)
7102600	-	-	254	-	254	27	28	-	27	82	62	62	62	31	(9)	(36)
7102700	-	-	38	-	38	4	4	-	3	11	9	9	9	5	(1)	(4)
7102800	-	-	19	-	19	2	2	-	1	5	4	5	5	3	-	(2)
7103100	-	-	112	-	112	12	13	-	13	38	27	28	28	14	(4)	(18)
7103200	-	-	190	-	190	20	21	-	26	67	46	46	46	23	(7)	(31)
7103300	-	-	104	-	104	11	12	-	6	29	25	26	26	13	(4)	(10)
7103400	-	-	75	-	75	8	8	-	8	24	18	18	18	9	(3)	(10)
7103900	-	-	2	-	2	-	-	-	-	-	-	-	-	-	-	-
7104000	-	-	498	-	498	52	56	-	71	179	120	120	120	59	(19)	(83)
7104400	-	-	948	-	948	100	106	-	117	323	230	230	230	113	(36)	(141)
7110100	-	-	667	-	667	70	75	-	80	225	162	162	162	80	(25)	(98)
7110300	-	-	2,351	-	2,351	248	264	-	312	824	568	568	568	279	(92)	(363)
7110800	-	-	85	-	85	9	10	-	11	30	20	21	21	10	(3)	(13)
7111200	-	-	535	-	535	56	60	-	52	168	131	131	131	65	(19)	(72)
7111500	-	-	94	-	94	10	11	-	11	32	22	23	23	12	(3)	(14)
7120200	-	-	2,496	-	2,496	263	280	-	291	834	607	607	607	300	(94)	(365)
7120600	-	-	375	-	375	39	42	-	44	125	91	91	91	45	(14)	(54)
7120700	-	-	167	-	167	18	19	-	19	56	40	40	41	20	(6)	(23)
7121000	-	-	52	-	52	5	6	-	3	14	12	12	12	7	(1)	(5)
7130100	-	-	890	-	890	94	100	-	125	319	214	214	214	105	(36)	(139)
7130200	-	-	281	-	281	30	31	-	38	99	68	68	68	33	(11)	(44)
7130300	-	-	1,989	-	1,989	209	223	-	226	658	483	483	483	239	(75)	(283)
7130500	-	-	80	-	80	8	9	-	14	31	19	19	19	9	(4)	(12)
7130700	-	-	14	-	14	1	2	-	5	8	3	3	3	1	(1)	(1)
7130900	-	-	2,424	-	2,424	255	272	-	320	847	586	586	586	288	(95)	(373)
7131000	-	-	38	-	38	4	4	-	3	11	9	9	9	5	(1)	(4)
7131200	-	-	144	-	144	15	16	-	16	47	35	35	36	18	(5)	(23)
7140100	-	-	2,472	-	2,472	260	277	-	286	823	601	601	601	297	(93)	(358)
7140200	-	-	576	-	576	61	65	-	77	203	138	138	138	68	(23)	(86)
7140300	-	-	1,412	25	1,437	149	158	-	25	332	361	361	361	188	(35)	(132)
7140600	-	-	91	-	91	10	10	-	15	35	21	21	21	10	(4)	(14)
7140700	-	-	94	-	94	10	11	-	20	41	21	22	22	11	(4)	(18)
7140800	-	-	85	-	85	9	10	-	3	22	21	21	21	11	(2)	(8)
7150100	-	-	3,488	-	3,488	367	391	-	383	1,141	850	850	850	421	(129)	(495)
7150400	-	-	1,013	-	1,013	107	114	-	112	333	246	246	246	122	(38)	(142)
7150500	-	-	572	-	572	60	64	-	48	172	140	140	140	70	(20)	(72)
7150600	-	-	286	-	286	30	32	-	26	88	70	70	70	35	(10)	(38)
7160100	-	-	2,671	-	2,671	281	299	-	391	971	641	641	641	313	(109)	(427)
7160200	-	-	63	4	67	7	7	-	-	14	17	17	17	9	(2)	(6)
7160400	-	-	533	-	533	56	60	-	76	192	127	127	127	62	(22)	(81)
7160500	-	-	1,136	-	1,136	120	127	-	131	378	277	277	277	137	(42)	(168)
7160800	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7160900	-	-	304	-	304	32	34	-	36	102	74	74	74	36	(12)	(44)
7161000	-	-	576	-	576	61	65	-	116	242	135	135	135	64	(27)	(105)
7161100	-	-	85	-	85	9	10	-	8	27	20	21	21	10	(3)	(10)
7170100	-	-	2,013	-	2,013	212	226	-	296	734	482	482	482	235	(83)	(320)
7170500	-	-	160	-	160	17	18	-	23	58	38	38	38	19	(6)	(25)
7171000	-	-	47	3	50	5	5	-	-	10	13	13	13	6	(1)	(4)
7171400	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7180300	-	-	6,998	-	6,998	737	785	-	622	2,144	1,721	1,721	1,721	862	(243)	(929)
7180800	-	-	595	-	595	63	67	-	58	188	145	145	145	72	(22)	(79)
7181000	-	-	203	-	203	21	23	-	21	65	49	49	49	24	(8)	(25)
7181200	-	-	38	-	38	4	4	-	9	17	9	9	9	4	(2)	(8)
7181500	-	-	55	-	55	6	6	-	14	26	13	13	13	6	(2)	(14)
7190100	-	-	1,395	-	1,395	147	156	-	167	470	338	338	338	167	(53)	(203)
7190200	-	-	28	-	28	3	3	-	2	8	6	6	7	4	(1)	(3)
7190400	-	-	185	-	185	19	21	-	17	57	45	45	45	24	(6)	(26)
7190700	-	-	44	20	64	5	5	-	-	10	13	13	13	8	1	6
7191000	-	-	133	-	133	14	15	-	4	33	32	33	33	18	(3)	(12)
7200100	-	-	738	-	738	78	83	-	113	274	177	177	177	86	(30)	(122)
7200200	-	-	2,439	-	2,439	257	274	-	332	863	588	588	588	289	(96)	(381)
7200300	-	-	28	-	28	3	3	-	2	8	6	6	7	4	(1)	(3)
7200600	-	-	466	-	466	49	52	-	183	284	99	99	99	42	(32)	(127)

Allocation of the Deferred Outflows and Deferred Inflows of Resources

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	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						
											2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	-	1,778,295	N/A	1,778,295	187,194	199,433	-	N/A	386,627	455,221	455,221	455,219	236,842	(43,948)	(166,887)
7200700	-	-	90	-	90	10	10	-	14	34	21	22	22	11	(3)	(16)
7201000	-	-	29	-	29	3	3	-	7	13	6	6	6	3	(2)	(5)
7210100	-	-	4,264	-	4,264	449	478	-	528	1,455	1,033	1,033	1,033	510	(163)	(638)
7210200	-	-	7,021	-	7,021	739	787	-	797	2,323	1,710	1,710	1,710	848	(261)	(1,021)
7210300	-	-	2	-	2	-	-	-	-	-	1	1	1	-	-	-
7210800	-	-	101	-	101	11	11	-	9	31	24	25	25	13	(4)	(13)
7210900	-	-	31	-	31	3	4	-	-	7	8	8	8	4	(1)	(3)
7211100	-	-	31	-	31	3	3	-	2	8	7	7	8	4	(1)	(3)
7211200	-	-	479	-	479	50	54	-	37	141	119	119	119	60	(16)	(62)
7211300	-	-	39	-	39	4	4	-	7	15	9	9	9	4	(2)	(6)
7211500	-	-	1,909	-	1,909	201	214	-	246	661	463	463	463	228	(73)	(295)
7211700	-	-	112	-	112	12	13	-	-	25	29	29	29	15	(3)	(11)
7212200	-	-	140	-	140	15	16	-	20	51	33	33	34	17	(5)	(21)
7212300	-	-	101	-	101	11	11	-	7	29	25	25	25	13	(4)	(12)
7212600	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7220100	-	-	175	-	175	18	20	-	43	81	40	40	40	18	(9)	(34)
7220200	-	-	-	5,927	5,927	-	-	-	106	106	618	618	618	618	618	2,731
7220300	-	-	47	-	47	5	5	-	4	14	11	11	11	5	(1)	(4)
7220400	-	-	735	-	735	77	82	-	75	234	180	180	180	90	(26)	(104)
7220500	-	-	535	-	535	56	60	-	78	194	128	128	128	62	(22)	(83)
7220600	-	-	19	8	27	2	2	-	-	4	6	6	6	4	1	1
7220800	-	-	1,471	-	1,471	155	165	-	186	506	357	357	357	176	(56)	(224)
7220900	-	-	526	-	526	55	59	-	66	180	127	127	127	62	(21)	(75)
7230100	-	-	156	-	156	16	18	-	20	54	37	37	38	19	(6)	(23)
7230200	-	-	190	-	190	20	21	-	36	77	45	45	45	21	(9)	(34)
7230600	-	-	1,679	-	1,679	177	188	-	275	640	400	400	400	194	(71)	(283)
7231000	-	-	129	-	129	14	14	-	23	51	30	30	31	15	(5)	(23)
7231400	-	-	1,268	-	1,268	133	142	-	25	300	320	321	321	166	(34)	(128)
7231800	-	-	26	12	38	3	3	-	-	6	8	8	8	4	-	5
7231900	-	-	1,101	-	1,101	116	123	-	143	382	266	266	266	131	(43)	(166)
7232700	-	-	1,201	-	1,201	126	135	-	119	380	294	294	294	147	(43)	(167)
7232800	-	-	94	24	118	10	10	-	-	20	27	27	27	15	1	-
7233000	-	-	20	9	29	2	2	-	-	4	6	6	6	4	1	2
7234200	-	-	359	-	359	38	40	-	31	109	88	88	88	44	(13)	(45)
7234900	-	-	57	26	83	6	6	-	-	12	17	17	17	11	2	6
7240100	-	-	120	-	120	13	13	-	16	42	28	29	29	14	(5)	(16)
7240300	-	-	3,727	-	3,727	392	418	-	492	1,302	900	900	900	442	(146)	(572)
7240400	-	-	1,709	-	1,709	180	192	-	223	595	412	412	412	203	(67)	(258)
7240500	-	-	130	-	130	14	15	-	15	44	31	32	32	16	(4)	(21)
7240600	-	-	144	42	186	15	16	-	-	31	41	41	41	23	-	8
7240700	-	-	60	28	88	6	7	-	-	13	18	18	18	11	2	7
7240800	-	-	138	-	138	14	15	-	17	46	32	32	33	16	(5)	(18)
7240900	-	-	2,223	-	2,223	234	249	-	329	812	532	532	532	259	(92)	(353)
7241300	-	-	234	-	234	25	26	-	27	78	57	57	57	28	(9)	(34)
7241500	-	-	55	-	55	6	6	-	7	19	13	13	13	6	(2)	(7)
7241600	-	-	2,273	-	2,273	239	255	-	344	838	544	544	544	265	(94)	(367)
7250100	-	-	1,565	-	1,565	165	175	-	152	492	385	385	385	192	(55)	(219)
7250200	-	-	238	-	238	25	27	-	31	83	57	57	57	28	(10)	(33)
7250400	-	-	19	-	19	2	2	-	1	5	4	5	5	3	-	(2)
7250600	-	-	203	-	203	21	23	-	15	59	50	50	50	26	(6)	(26)
7251400	-	-	134	-	134	14	15	-	21	50	31	31	32	16	(5)	(22)
7252000	-	-	120	-	120	13	13	-	13	39	29	30	30	15	(4)	(18)
7260100	-	-	19,393	-	19,393	2,041	2,175	-	2,483	6,699	4,692	4,692	4,692	2,311	(751)	(2,943)
7260200	-	-	573	-	573	60	64	-	52	176	141	141	141	70	(20)	(76)
7260400	-	-	2,107	-	2,107	222	236	-	229	687	513	513	513	255	(78)	(297)
7260500	-	-	14	-	14	1	2	-	-	3	4	4	4	2	-	(1)
7260600	-	-	361	-	361	38	40	-	31	109	88	88	88	44	(13)	(45)
7261100	-	-	451	-	451	48	51	-	41	140	112	112	112	56	(15)	(63)
7261200	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7261400	-	-	75	-	75	8	8	-	12	28	17	18	18	9	(3)	(13)
7261500	-	-	1,304	-	1,304	137	146	-	223	506	310	310	310	150	(56)	(225)
7261600	-	-	683	315	998	72	77	-	-	149	208	208	208	124	16	86
7262100	-	-	98	-	98	10	11	-	11	32	23	24	24	12	(3)	(14)
7270100	-	-	1,872	-	1,872	197	210	-	197	604	457	457	457	227	(68)	(263)
7270200	-	-	429	-	429	45	48	-	52	145	105	105	105	52	(16)	(67)
7270400	-	-	495	-	495	52	56	-	53	161	122	122	122	61	(17)	(74)
7270500	-	-	764	-	764	80	86	-	71	237	187	187	187	94	(27)	(103)
7280100	-	-	1,319	-	1,319	139	148	-	166	453	319	319	319	157	(52)	(195)
7280200	-	-	2,988	-	2,988	315	335	-	346	996	727	727	727	360	(112)	(436)
7280300	-	-	253	-	253	27	28	-	31	86	61	61	61	30	(10)	(35)
7280600	-	-	67	-	67	7	7	-	14	28	16	16	16	8	(3)	(15)
7280900	-	-	196	-	196	21	22	-	29	72	46	46	46	23	(8)	(29)
7281000	-	-	29	-	29	3	3	-	2	8	6	6	7	4	(1)	(3)
7290100	-	-	4,204	-	4,204	443	471	-	462	1,376	1,024	1,024	1,024	508	(156)	(597)
7290200	-	-	1,368	-	1,368	144	153	-	203	500	328	328	328	160	(56)	(221)

Allocation of the Deferred Outflows and Deferred Inflows of Resources

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
											2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	-	1,778,295	N/A	1,778,295	187,194	199,433	-	N/A	386,627	455,221	455,221	455,219	236,842	(43,948)	(166,887)
7290500	-	-	745	-	745	78	84	-	80	242	182	182	182	90	(27)	(105)
7290700	-	-	911	-	911	96	102	-	106	304	221	221	221	109	(35)	(131)
7300100	-	-	529	-	529	56	59	-	43	158	131	131	131	66	(17)	(73)
7300200	-	-	2,953	-	2,953	311	331	-	476	1,118	704	704	704	341	(125)	(493)
7300300	-	-	718	-	718	76	81	-	87	244	175	175	175	87	(27)	(109)
7300400	-	-	68	32	100	7	8	-	-	15	20	20	20	12	1	11
7300500	-	-	19	-	19	2	2	-	1	5	4	5	5	3	-	(2)
7300600	-	-	1,257	-	1,257	132	141	-	128	401	308	308	308	153	(45)	(176)
7301000	-	-	329	-	329	35	37	-	35	107	80	80	80	40	(12)	(46)
7301100	-	-	730	-	730	77	82	-	94	253	177	177	177	87	(28)	(112)
7301200	-	-	1,022	-	1,022	108	115	-	99	322	251	251	251	125	(36)	(140)
7301300	-	-	14	6	20	1	2	-	-	3	5	5	5	3	1	-
7310100	-	-	1,069	-	1,069	112	120	-	123	355	260	260	260	128	(40)	(153)
7310200	-	-	456	-	456	48	51	-	60	159	111	111	111	55	(17)	(73)
7310500	-	-	594	-	594	62	67	-	63	192	145	145	145	72	(22)	(84)
7320200	-	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-
7320300	-	-	1,736	-	1,736	183	195	-	170	548	425	425	425	212	(62)	(238)
7320500	-	-	1,343	-	1,343	141	151	-	120	412	330	330	330	165	(47)	(176)
7320600	-	-	473	-	473	50	53	-	53	156	116	116	116	58	(17)	(72)
7320700	-	-	1,023	-	1,023	108	115	-	165	388	244	244	244	118	(43)	(171)
7320800	-	-	291	134	425	31	33	-	-	64	88	88	88	53	7	37
7320900	-	-	134	-	134	14	15	-	18	47	31	31	32	16	(5)	(19)
7321200	-	-	38	-	38	4	4	-	3	11	9	9	9	5	(1)	(4)
7321500	-	-	78	-	78	8	9	-	3	20	19	19	19	10	(2)	(7)
7321600	-	-	228	-	228	24	26	-	23	73	55	55	55	27	(9)	(29)
7321700	-	-	372	-	372	39	42	-	42	123	91	91	91	46	(13)	(57)
7322200	-	-	284	-	284	30	32	-	21	83	70	70	70	35	(10)	(33)
7322300	-	-	34	-	34	4	4	-	2	10	8	8	9	5	(1)	(3)
7322700	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7330100	-	-	1,957	-	1,957	206	220	-	212	638	478	478	478	238	(71)	(281)
7330200	-	-	64	-	64	7	7	-	12	26	15	15	15	7	(3)	(13)
7330300	-	-	410	-	410	43	46	-	79	168	97	97	97	47	(18)	(78)
7330800	-	-	205	-	205	22	23	-	26	71	50	50	50	24	(8)	(30)
7331000	-	-	897	-	897	94	101	-	122	317	216	216	216	106	(36)	(136)
7331200	-	-	153	-	153	16	17	-	20	53	36	36	36	18	(6)	(21)
7340100	-	-	1,485	-	1,485	156	167	-	200	523	359	359	359	177	(58)	(234)
7340200	-	-	1,225	-	1,225	129	137	-	172	438	295	295	295	144	(49)	(192)
7340500	-	-	157	-	157	17	18	-	27	62	37	37	37	19	(6)	(29)
7340600	-	-	123	-	123	13	14	-	28	55	27	27	28	13	(6)	(23)
7340700	-	-	39	-	39	4	4	-	-	8	10	10	10	5	(1)	(4)
7340800	-	-	63	-	63	7	7	-	5	19	15	15	15	7	(3)	(6)
7350100	-	-	68	-	68	7	8	-	3	18	16	16	16	9	(2)	(6)
7350200	-	-	876	-	876	92	98	-	92	282	214	214	214	107	(32)	(124)
7350300	-	-	158	-	158	17	18	-	20	55	37	37	38	19	(6)	(23)
7360100	-	-	1,396	-	1,396	147	157	-	174	478	338	338	338	167	(53)	(210)
7360200	-	-	1,906	-	1,906	201	214	-	237	652	463	463	463	229	(72)	(291)
7360400	-	-	451	-	451	48	51	-	67	166	109	109	109	53	(18)	(74)
7360600	-	-	126	-	126	13	14	-	2	29	30	32	32	17	(3)	(12)
7360700	-	-	179	-	179	19	20	-	14	53	44	44	44	23	(5)	(23)
7360900	-	-	123	-	123	13	14	-	9	36	30	31	31	15	(4)	(15)
7361100	-	-	139	-	139	15	16	-	18	49	33	33	34	17	(5)	(19)
7361300	-	-	581	-	581	61	65	-	69	195	141	141	141	69	(22)	(84)
7361400	-	-	144	-	144	15	16	-	36	67	33	33	33	16	(7)	(32)
7370700	-	-	508	-	508	53	57	-	49	159	125	125	125	63	(18)	(72)
7370800	-	-	315	146	461	33	35	-	-	68	96	96	96	57	7	41
7371000	-	-	42	-	42	4	5	-	7	16	10	10	10	5	(2)	(6)
7371100	-	-	223	-	223	24	25	-	28	77	53	53	53	26	(10)	(29)
7371200	-	-	1,198	-	1,198	126	134	-	128	388	293	293	293	146	(44)	(170)
7380300	-	-	4,145	-	4,145	436	465	-	511	1,412	1,005	1,005	1,005	496	(158)	(620)
7380600	-	-	31	-	31	3	4	-	5	12	7	7	7	3	(2)	(3)
7380700	-	-	46	-	46	5	5	-	6	16	11	11	11	5	(2)	(5)
7380900	-	-	28	-	28	3	3	-	-	6	7	7	7	4	(1)	(3)
7381100	-	-	44	-	44	5	5	-	12	22	10	10	10	5	(2)	(11)
7381200	-	-	188	-	188	20	21	-	18	59	46	46	46	23	(7)	(26)
7381500	-	-	1,456	-	1,456	153	163	-	173	489	354	354	354	175	(55)	(215)
7390100	-	-	1,456	258	1,714	153	163	-	17	333	398	398	398	219	(11)	(21)
7390700	-	-	278	-	278	29	31	-	30	90	67	67	67	33	(11)	(36)
7390900	-	-	367	-	367	39	41	-	35	115	90	90	90	45	(13)	(49)
7391200	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7391300	-	-	93	-	93	10	10	-	9	29	23	23	23	11	(3)	(13)
7391400	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7391500	-	-	65	-	65	7	7	-	2	16	16	16	17	9	(2)	(6)
7391700	-	-	66	-	66	7	7	-	7	21	16	16	16	8	(3)	(8)
7400800	-	-	424	-	424	45	48	-	58	151	103	103	103	50	(16)	(68)
7400900	-	-	1,280	-	1,280	135	144	-	204	483	306	306	306	149	(54)	(214)

Allocation of the Deferred Outflows and Deferred Inflows of Resources

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	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						
											2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	-	1,778,295	N/A	1,778,295	187,194	199,433	-	N/A	386,627	455,221	455,221	455,219	236,842	(43,948)	(166,887)
7401000	-	-	1,087	-	1,087	114	122	-	61	297	271	271	271	138	(34)	(128)
7401100	-	-	25	12	37	3	3	-	-	6	7	7	7	4	-	5
7401300	-	-	607	-	607	64	68	-	79	211	146	146	146	72	(24)	(91)
7401600	-	-	9	1	10	1	1	-	-	2	3	2	2	1	-	(1)
7401700	-	-	488	-	488	51	55	-	64	170	119	119	119	59	(18)	(80)
7402100	-	-	95	-	95	10	11	-	-	21	24	24	24	13	(2)	(9)
7410100	-	-	204	-	204	21	23	-	29	73	48	48	48	23	(9)	(28)
7410200	-	-	1,202	-	1,202	126	135	-	147	408	292	292	292	144	(46)	(180)
7410300	-	-	103	-	103	11	12	-	4	27	25	25	25	13	(3)	(10)
7410600	-	-	29	-	29	3	3	-	-	6	7	7	7	4	(1)	(3)
7410900	-	-	80	-	80	8	9	-	5	22	20	20	20	10	(3)	(8)
7420000	-	-	171	-	171	18	19	-	26	63	41	41	41	21	(6)	(29)
7420100	-	-	47	-	47	5	5	-	4	14	11	11	11	5	(1)	(4)
7420200	-	-	159	3	162	17	18	-	2	37	41	41	42	21	(4)	(15)
7420300	-	-	11,229	-	11,229	1,182	1,259	-	1,291	3,732	2,733	2,733	2,733	1,354	(420)	(1,635)
7421100	-	-	120	-	120	13	13	-	11	37	29	30	30	15	(4)	(16)
7421400	-	-	190	-	190	20	21	-	23	64	46	46	46	23	(7)	(28)
7421500	-	-	6	2	8	1	1	-	-	2	2	2	1	1	-	(1)
7421600	-	-	265	-	265	28	30	-	26	84	65	65	65	32	(10)	(36)
7421700	-	-	90	-	90	9	10	-	15	34	20	21	21	10	(4)	(12)
7421800	-	-	104	-	104	11	12	-	10	33	26	26	26	13	(4)	(15)
7421900	-	-	199	-	199	21	22	-	21	64	48	48	48	23	(8)	(25)
7422200	-	-	146	-	146	15	16	-	17	48	34	34	35	17	(6)	(19)
7422400	-	-	42	-	42	4	5	-	7	16	10	10	10	5	(2)	(6)
7422800	-	-	272	-	272	29	31	-	30	90	66	66	66	32	(11)	(36)
7422900	-	-	226	-	226	24	25	-	31	80	54	54	54	26	(10)	(32)
7430100	-	-	4,577	-	4,577	482	513	-	598	1,593	1,107	1,107	1,107	545	(178)	(703)
7430200	-	-	4,673	-	4,673	492	524	-	613	1,629	1,129	1,129	1,129	555	(182)	(717)
7430500	-	-	180	-	180	19	20	-	25	64	43	43	43	21	(7)	(27)
7430700	-	-	174	-	174	18	19	-	14	51	42	42	42	22	(5)	(22)
7430900	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7431100	-	-	1,042	-	1,042	110	117	-	185	412	247	247	247	119	(46)	(183)
7440100	-	-	1,590	-	1,590	167	178	-	234	579	381	381	381	186	(65)	(253)
7440200	-	-	1,047	-	1,047	110	117	-	149	376	252	252	252	123	(42)	(167)
7440600	-	-	54	-	54	6	6	-	2	14	13	13	14	7	(1)	(5)
7440700	-	-	620	-	620	65	70	-	85	220	149	149	149	73	(25)	(93)
7440800	-	-	123	-	123	13	14	-	16	43	28	28	29	14	(5)	(16)
7450100	-	-	31	-	31	3	4	-	5	12	7	7	7	3	(2)	(3)
7450200	-	-	2,545	-	2,545	268	285	-	317	870	617	617	617	304	(98)	(381)
7450400	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7450800	-	-	363	-	363	38	41	-	52	131	87	87	87	42	(15)	(56)
7450900	-	-	118	-	118	12	13	-	11	36	28	29	29	15	(4)	(16)
7452600	-	-	198	-	198	21	22	-	17	60	48	48	48	24	(7)	(23)
7460200	-	-	9,528	-	9,528	1,003	1,069	-	1,006	3,078	2,328	2,328	2,328	1,158	(346)	(1,345)
7460300	-	-	397	183	580	42	45	-	-	87	122	122	122	73	10	46
7461200	-	-	1,682	-	1,682	177	189	-	166	532	412	412	412	205	(61)	(229)
7461300	-	-	275	127	402	29	31	-	-	60	83	83	83	50	6	36
7462300	-	-	28	-	28	3	3	-	1	7	6	7	7	4	(1)	(3)
7462400	-	-	3	1	4	-	-	-	-	-	2	1	1	-	-	-
7500100	-	-	487	-	487	51	55	-	68	174	118	118	118	58	(19)	(79)
7500300	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7500700	-	-	336	-	336	35	38	-	50	123	80	80	80	39	(14)	(52)
7502100	-	-	63	-	63	7	7	-	1	15	15	16	16	8	(2)	(6)
7502200	-	-	300	-	300	32	34	-	39	105	73	73	73	36	(11)	(47)
7502500	-	-	25	-	25	3	3	-	7	13	5	5	5	2	(2)	(4)
7502600	-	-	69	-	69	7	8	-	-	15	18	18	18	9	(2)	(6)
7700200	-	-	118	-	118	12	13	-	23	48	27	28	28	14	(5)	(23)
7700400	-	-	137	-	137	14	15	-	14	43	33	33	34	17	(4)	(20)
7700600	-	-	613	-	613	65	69	-	62	196	150	150	150	75	(22)	(85)
7700700	-	-	57	-	57	6	6	-	7	19	13	13	13	7	(2)	(7)
7701000	-	-	2,509	-	2,509	264	281	-	226	771	617	617	617	309	(87)	(336)
7701200	-	-	66	-	66	7	7	-	14	28	16	16	16	8	(3)	(15)
7701300	-	-	19	-	19	2	2	-	1	5	4	5	5	3	-	(2)
7701400	-	-	908	-	908	96	102	-	103	301	221	221	221	109	(34)	(128)
7701500	-	-	19	-	19	2	2	-	1	5	4	5	5	3	-	(2)
7701600	-	-	115	-	115	12	13	-	18	43	26	26	27	13	(5)	(17)
7701700	-	-	19	-	19	2	2	-	1	5	4	5	5	3	-	(2)
7701900	-	-	95	-	95	10	11	-	5	26	23	23	23	12	(3)	(9)
7702100	-	-	50	-	50	5	6	-	4	15	12	12	12	6	(1)	(5)
7702200	-	-	86	-	86	9	10	-	11	30	21	21	21	10	(3)	(14)
7702300	-	-	61	-	61	6	7	-	1	14	15	16	16	8	(1)	(6)
7702400	-	-	224	-	224	24	25	-	48	97	51	51	51	24	(12)	(39)
7702500	-	-	1,487	-	1,487	157	167	-	173	497	362	362	362	179	(56)	(218)
7702800	-	-	359	-	359	38	40	-	21	99	90	90	90	46	(11)	(45)
7702900	-	-	311	-	311	33	35	-	39	107	76	76	76	37	(12)	(48)

Allocation of the Deferred Outflows and Deferred Inflows of Resources

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	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						
											2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	-	1,778,295	N/A	1,778,295	187,194	199,433	-	N/A	386,627	455,221	455,221	455,219	236,842	(43,948)	(166,887)
7703100	-	-	22	-	22	2	2	-	6	10	5	5	5	2	(2)	(3)
7703200	-	-	1,090	-	1,090	115	122	-	123	360	265	265	265	131	(41)	(155)
7703300	-	-	19	-	19	2	2	-	1	5	4	5	5	3	-	(2)
7703700	-	-	421	-	421	44	47	-	44	135	103	103	103	51	(15)	(59)
7703800	-	-	441	-	441	46	49	-	85	180	104	104	104	50	(20)	(81)
7703900	-	-	907	-	907	96	102	-	88	286	222	222	222	111	(32)	(123)
7704300	-	-	19	-	19	2	2	-	10	14	4	4	4	2	(1)	(7)
7704400	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7704500	-	-	47	-	47	5	5	-	4	14	11	11	11	5	(1)	(4)
7704600	-	-	543	-	543	57	61	-	63	181	132	132	132	65	(20)	(79)
7707000	-	-	326	-	326	34	37	-	33	104	79	79	79	39	(12)	(44)
7710100	-	-	38	-	38	4	4	-	1	9	9	10	10	5	(1)	(4)
7710200	-	-	104	-	104	11	12	-	13	36	25	26	26	13	(4)	(17)
7710300	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7710400	-	-	75	-	75	8	8	-	6	22	18	18	18	9	(3)	(8)
7710500	-	-	491	-	491	52	55	-	45	152	121	121	121	60	(17)	(66)
7710600	-	-	61	-	61	6	7	-	10	23	15	15	15	7	(3)	(11)
7710700	-	-	28	-	28	3	3	-	9	15	6	6	6	3	(2)	(7)
7710800	-	-	80	-	80	8	9	-	19	36	18	19	19	9	(4)	(16)
7711000	-	-	159	-	159	17	18	-	22	57	38	38	39	19	(6)	(25)
7711100	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7711200	-	-	38	-	38	4	4	-	3	11	9	9	9	5	(1)	(4)
7711300	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7711400	-	-	28	1	29	3	3	-	-	6	8	7	7	4	(1)	(3)
7711500	-	-	274	-	274	29	31	-	43	103	65	65	65	31	(12)	(44)
7711600	-	-	28	-	28	3	3	-	2	8	6	6	7	4	(1)	(3)
7711800	-	-	1,501	-	1,501	158	168	-	115	441	371	371	371	187	(50)	(191)
7711900	-	-	300	-	300	32	34	-	42	108	72	72	72	35	(12)	(45)
7712000	-	-	549	-	549	58	62	-	53	173	135	135	135	67	(20)	(75)
7712100	-	-	46	-	46	5	5	-	1	11	11	12	12	6	(1)	(4)
7712300	-	-	222	-	222	23	25	-	30	78	53	53	53	26	(9)	(31)
7712500	-	-	75	-	75	8	8	-	20	36	17	17	17	8	(4)	(17)
7712700	-	-	1,636	-	1,636	172	183	-	214	569	395	395	395	194	(64)	(248)
7712800	-	-	28	-	28	3	3	-	2	8	6	6	7	4	(1)	(3)
7712900	-	-	55	-	55	6	6	-	7	19	13	13	13	6	(2)	(7)
7713200	-	-	46	-	46	5	5	-	2	12	11	11	12	6	(1)	(4)
7713600	-	-	149	-	149	16	17	-	31	64	34	34	34	17	(7)	(27)
7713700	-	-	75	-	75	8	8	-	15	31	17	17	17	8	(4)	(12)
7714000	-	-	1,198	-	1,198	126	134	-	148	408	291	291	291	144	(46)	(180)
7714200	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7714400	-	-	72	-	72	8	8	-	4	20	17	17	17	9	(2)	(7)
7714500	-	-	38	-	38	4	4	-	3	11	9	9	9	5	(1)	(4)
7714600	-	-	66	3	69	7	7	-	-	14	18	18	18	9	(2)	(6)
7720400	-	-	3,396	-	3,396	358	381	-	452	1,191	819	819	819	402	(134)	(521)
7720700	-	-	2,252	-	2,252	237	253	-	256	746	549	549	549	272	(84)	(327)
7721000	-	-	29	-	29	3	3	-	2	8	6	6	7	4	(1)	(3)
7721100	-	-	38	-	38	4	4	-	2	10	9	9	10	5	(1)	(4)
7721600	-	-	3,668	-	3,668	386	411	-	219	1,016	915	915	915	465	(115)	(443)
7721800	-	-	164	-	164	17	18	-	32	67	38	38	38	18	(8)	(27)
7721900	-	-	1,030	-	1,030	108	116	-	151	375	248	248	248	121	(41)	(168)
7722100	-	-	560	-	560	59	63	-	61	183	136	136	136	68	(21)	(79)
7722300	-	-	1,868	-	1,868	197	210	-	242	649	452	452	452	223	(72)	(287)
7722600	-	-	1,125	-	1,125	118	126	-	115	359	275	275	275	137	(41)	(156)
7722900	-	-	103	-	103	11	12	-	6	29	24	25	25	13	(4)	(10)
7723200	-	-	75	-	75	8	8	-	7	23	18	18	18	9	(3)	(9)
7723800	-	-	141	-	141	15	16	-	14	45	34	34	35	18	(4)	(20)
7723900	-	-	85	-	85	9	10	-	8	27	21	21	21	10	(3)	(11)
7724000	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7724200	-	-	444	-	444	47	50	-	57	154	108	108	108	53	(17)	(69)
7724400	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7724500	-	-	57	-	57	6	6	-	5	17	14	14	14	7	(2)	(5)
7724600	-	-	127	-	127	13	14	-	30	57	28	28	28	14	(6)	(24)
7728100	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7730200	-	-	19	-	19	2	2	-	1	5	4	5	5	3	-	(2)
7730400	-	-	171	-	171	18	19	-	26	63	41	41	41	21	(6)	(29)
7731000	-	-	2	-	2	-	-	-	3	3	-	-	-	-	-	-
7731200	-	-	248	-	248	26	28	-	25	79	61	61	61	30	(9)	(33)
7731300	-	-	801	-	801	84	90	-	72	246	197	197	197	99	(28)	(107)
7731600	-	-	15	1	16	2	2	-	-	4	5	4	4	2	-	(1)
7731800	-	-	19	-	19	2	2	-	1	5	4	5	5	3	-	(2)
7731900	-	-	1,125	-	1,125	118	126	-	174	418	269	269	269	131	(47)	(185)
7732100	-	-	28	-	28	3	3	-	2	8	6	6	7	4	(1)	(3)
7732200	-	-	120	-	120	13	13	-	9	35	29	30	30	15	(4)	(14)
7732300	-	-	46	-	46	5	5	-	1	11	11	12	12	6	(1)	(4)
7732900	-	-	79	-	79	8	9	-	9	26	19	19	19	9	(3)	(11)

Allocation of the Deferred Outflows and Deferred Inflows of Resources

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	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						
											2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	-	1,778,295	N/A	1,778,295	187,194	199,433	-	N/A	386,627	455,221	455,221	455,219	236,842	(43,948)	(166,887)
7733800	-	-	37	-	37	4	4	-	-	8	9	9	9	5	(1)	(3)
7734000	-	-	11	-	11	1	1	-	2	4	2	2	3	1	-	(1)
7734200	-	-	737	-	737	78	83	-	32	193	185	185	185	94	(22)	(81)
7734300	-	-	94	-	94	10	11	-	6	27	23	23	23	12	(3)	(10)
7738100	-	-	36	-	36	4	4	-	-	8	9	9	9	5	(1)	(3)
7740200	-	-	53	-	53	6	6	-	17	29	11	12	12	5	(3)	(11)
7740400	-	-	218	-	218	23	24	-	20	67	53	53	53	26	(8)	(25)
7741000	-	-	280	-	280	29	31	-	41	101	67	67	67	32	(12)	(42)
7741300	-	-	109	-	109	11	12	-	13	36	26	27	27	13	(4)	(17)
7742100	-	-	131	-	131	14	15	-	11	40	31	31	32	16	(4)	(16)
7742300	-	-	57	-	57	6	6	-	2	14	13	13	14	8	(1)	(5)
7742600	-	-	124	-	124	13	14	-	1	28	31	32	32	17	(3)	(12)
7742900	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7743800	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
7744000	-	-	1,113	-	1,113	117	125	-	100	342	274	274	274	137	(38)	(149)
7744600	-	-	63	-	63	7	7	-	2	16	15	15	16	8	(2)	(6)
7750200	-	-	823	-	823	87	92	-	30	209	208	208	208	107	(23)	(92)
7750400	-	-	54	-	54	6	6	-	38	50	9	10	10	3	(5)	(22)
7751000	-	-	68	-	68	7	8	-	9	24	16	16	16	8	(3)	(10)
7752100	-	-	5	-	5	-	1	-	3	4	-	-	-	1	-	-
7754000	-	-	86	-	86	9	10	-	2	21	21	21	22	12	(2)	(8)
7761000	-	-	103	2	105	11	12	-	1	24	26	27	26	14	(3)	(10)
7762100	-	-	105	-	105	11	12	-	11	34	25	26	26	13	(4)	(15)
7764200	-	-	112	-	112	12	13	-	9	34	27	28	28	14	(4)	(13)
7771000	-	-	322	-	322	34	36	-	20	90	81	81	81	41	(10)	(40)
7772100	-	-	48	-	48	5	5	-	13	23	11	11	11	5	(2)	(13)
7774000	-	-	610	-	610	64	68	-	83	215	147	147	147	72	(24)	(95)
7774200	-	-	14	6	20	1	2	-	-	3	5	5	5	3	1	-
7782100	-	-	137	14	151	14	15	-	1	30	35	36	36	19	(2)	(4)
7784000	-	-	313	-	313	33	35	-	30	98	76	76	76	38	(12)	(39)
7794000	-	-	69	-	69	7	8	-	11	26	16	17	17	8	(3)	(11)
A010000	-	-	1,294	-	1,294	136	145	-	155	436	314	314	314	155	(49)	(191)
A050000	-	-	1,740	-	1,740	183	195	-	210	588	422	422	422	209	(66)	(258)
A150000	-	-	312	-	312	33	35	-	25	93	77	77	77	39	(11)	(39)
A170000	-	-	283	-	283	30	32	-	34	96	68	68	68	34	(11)	(41)
A200000	-	-	167	-	167	18	19	-	17	54	40	40	40	20	(6)	(20)
A850000	-	-	38	-	38	4	4	-	3	11	9	9	9	5	(1)	(4)
B040000	-	-	4,760	-	4,760	501	534	-	652	1,687	1,146	1,146	1,146	562	(190)	(739)
C050000	-	-	301	-	301	32	34	-	37	103	73	73	73	36	(11)	(45)
D050000	-	-	110	-	110	12	12	-	20	44	25	25	26	13	(5)	(18)
D100000	-	-	5,124	-	5,124	539	575	-	625	1,739	1,244	1,244	1,244	614	(195)	(766)
D200000	-	-	35	-	35	4	4	-	3	11	8	8	8	5	(1)	(3)
D250000	-	-	42	-	42	4	5	-	2	11	10	10	11	6	(1)	(4)
D500000	-	-	6,265	-	6,265	659	703	-	985	2,347	1,496	1,496	1,496	726	(263)	(1,033)
E040000	-	-	385	-	385	40	43	-	49	132	93	93	93	46	(15)	(60)
E080000	-	-	259	-	259	27	29	-	25	81	63	63	63	31	(9)	(34)
E120000	-	-	250	-	250	26	28	-	35	89	60	60	60	29	(10)	(38)
E160000	-	-	594	-	594	62	67	-	77	206	143	143	143	70	(24)	(88)
E190000	-	-	403	-	403	42	45	-	30	117	100	100	100	51	(13)	(53)
E200000	-	-	2,091	37	2,128	220	234	-	36	490	534	534	534	277	(53)	(190)
E210000	-	-	317	-	317	33	36	-	47	116	76	76	76	37	(13)	(52)
E230000	-	-	572	-	572	60	64	-	72	196	138	138	138	68	(22)	(86)
E240000	-	-	2,692	-	2,692	283	302	-	311	896	654	654	654	324	(102)	(389)
E280000	-	-	222	-	222	23	25	-	25	73	54	54	54	27	(8)	(31)
E500000	-	-	692	-	692	73	78	-	87	238	167	167	167	82	(27)	(102)
E550000	-	-	1,088	-	1,088	114	122	-	137	373	263	263	263	130	(42)	(164)
F270000	-	-	474	-	474	50	53	-	46	149	116	116	116	58	(17)	(66)
f500000	-	-	2,223	-	2,223	234	249	-	271	754	540	540	540	267	(84)	(335)
F500001	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
G010000	-	-	263	-	263	28	30	-	102	160	56	56	56	24	(18)	(72)
G020000	-	-	143	-	143	15	16	-	17	48	34	34	35	17	(6)	(18)
G040000	-	-	242	-	242	25	27	-	21	73	59	59	59	29	(9)	(29)
G050000	-	-	164	-	164	17	18	-	10	45	40	40	41	21	(5)	(18)
G060000	-	-	291	-	291	31	33	-	39	103	70	70	70	35	(11)	(46)
G070000	-	-	370	-	370	39	41	-	44	124	90	90	90	44	(14)	(54)
H030000	-	-	346	-	346	36	39	-	25	100	86	86	86	43	(12)	(42)
H060000	-	-	38	-	38	4	4	-	1	9	9	10	10	5	(1)	(4)
H090000	-	-	5,674	-	5,674	597	636	-	688	1,921	1,377	1,377	1,377	680	(216)	(841)
H120000	-	-	43,002	-	43,002	4,527	4,823	-	4,880	14,230	10,471	10,471	10,471	5,190	(1,600)	(6,231)
H150000	-	-	13,031	-	13,031	1,372	1,461	-	1,750	4,583	3,145	3,145	3,145	1,545	(513)	(2,018)
H170000	-	-	13,015	-	13,015	1,370	1,460	-	1,537	4,367	3,163	3,163	3,163	1,564	(491)	(1,913)
H180000	-	-	4,618	-	4,618	486	518	-	555	1,559	1,121	1,121	1,121	554	(175)	(683)
H210000	-	-	3,628	-	3,628	382	407	-	389	1,178	886	886	886	440	(133)	(514)
H240000	-	-	4,238	-	4,238	446	475	-	584	1,505	1,021	1,021	1,021	500	(169)	(662)
H270000	-	-	65,466	-	65,466	6,891	7,342	-	8,053	22,286	15,873	15,873	15,873	7,834	(2,503)	(9,772)

Allocation of the Deferred Outflows and Deferred Inflows of Resources

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	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						
											2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	-	1,778,295	N/A	1,778,295	187,194	199,433	-	N/A	386,627	455,221	455,221	455,219	236,842	(43,948)	(166,887)
H470000	-	-	7,625	-	7,625	803	855	-	927	2,585	1,851	1,851	1,851	914	(289)	(1,138)
H510000	-	-	40,069	-	40,069	4,218	4,494	-	4,889	13,601	9,720	9,720	9,720	4,800	(1,527)	(5,964)
H590000	-	-	1,053	-	1,053	111	118	-	53	282	264	264	264	134	(32)	(122)
H590801	-	-	5,803	-	5,803	611	651	-	778	2,400	1,400	1,400	1,400	687	(229)	(893)
H590802	-	-	679	-	679	71	76	-	116	263	162	162	162	78	(29)	(120)
H590803	-	-	2,500	-	2,500	263	280	-	364	907	601	601	601	294	(101)	(404)
H590804	-	-	6,217	-	6,217	654	697	-	774	2,125	1,506	1,506	1,506	743	(239)	(932)
H590805	-	-	3,065	-	3,065	323	344	-	425	1,092	738	738	738	361	(123)	(478)
H590806	-	-	6,375	-	6,375	671	715	-	859	2,245	1,538	1,538	1,538	755	(252)	(987)
H590807	-	-	1,553	-	1,553	163	174	-	235	572	372	372	372	181	(64)	(251)
H590808	-	-	2,303	-	2,303	242	258	-	319	819	555	555	555	272	(92)	(360)
H590809	-	-	2,904	-	2,904	306	326	-	327	959	707	707	707	351	(108)	(420)
H590810	-	-	2,019	-	2,019	212	226	-	274	712	487	487	487	239	(80)	(313)
H590811	-	-	3,293	-	3,293	347	369	-	349	1,065	804	804	804	400	(120)	(463)
H590812	-	-	2,556	-	2,556	269	287	-	346	902	617	617	617	303	(100)	(401)
H590813	-	-	1,009	-	1,009	106	113	-	139	358	243	243	243	119	(40)	(159)
H590814	-	-	1,100	-	1,100	116	123	-	126	365	268	268	268	133	(41)	(159)
H590816	-	-	767	-	767	81	86	-	197	364	174	174	174	80	(41)	(159)
H590817	-	-	537	-	537	57	60	-	40	157	133	133	133	68	(17)	(70)
H630000	-	-	10,238	-	10,238	1,078	1,148	-	1,340	3,566	2,474	2,474	2,474	1,217	(400)	(1,566)
H670000	-	-	1,159	-	1,159	122	130	-	140	392	282	282	282	139	(44)	(174)
H710000	-	-	554	-	554	58	62	-	93	213	131	131	131	63	(25)	(90)
H730000	-	-	10,053	-	10,053	1,058	1,127	-	1,413	3,598	2,419	2,419	2,419	1,185	(402)	(1,586)
H750000	-	-	3,202	-	3,202	337	359	-	335	1,031	783	783	783	389	(116)	(451)
H790000	-	-	347	-	347	37	39	-	41	117	84	84	84	41	(14)	(49)
H870000	-	-	388	-	388	41	43	-	38	122	95	95	95	48	(14)	(54)
H910000	-	-	130	-	130	14	15	-	19	48	30	30	31	15	(5)	(19)
H950000	-	-	342	-	342	36	38	-	21	95	85	85	85	43	(11)	(38)
H960000	-	-	42	-	42	4	5	-	7	16	10	10	10	5	(2)	(6)
J020000	-	-	10,380	-	10,380	1,093	1,164	-	838	3,095	2,564	2,564	2,564	1,289	(350)	(1,347)
J040000	-	-	27,066	-	27,066	2,849	3,035	-	3,055	8,939	6,592	6,592	6,592	3,268	(1,006)	(3,910)
J120000	-	-	33,014	-	33,014	3,475	3,702	-	4,724	11,901	7,934	7,934	7,934	3,880	(1,333)	(5,237)
J160000	-	-	13,631	-	13,631	1,435	1,529	-	1,865	4,829	3,285	3,285	3,285	1,611	(541)	(2,124)
J200000	-	-	398	-	398	42	45	-	39	126	98	98	98	49	(14)	(56)
J510000	-	-	54,953	-	54,953	5,785	6,163	-	6,170	18,118	13,388	13,388	13,388	6,640	(2,037)	(7,932)
K050000	-	-	11,080	-	11,080	1,166	1,243	-	1,490	3,899	2,672	2,672	2,672	1,312	(438)	(1,710)
L040000	-	-	33,558	-	33,558	3,532	3,763	-	4,416	11,711	8,106	8,106	8,106	3,985	(1,313)	(5,145)
L120000	-	-	411	-	411	43	46	-	91	180	95	95	95	45	(20)	(80)
L240000	-	-	810	-	810	85	91	-	121	297	194	194	194	95	(33)	(132)
L320000	-	-	1,067	-	1,067	112	120	-	156	388	256	256	256	125	(43)	(171)
L360000	-	-	294	-	294	31	33	-	33	97	71	71	71	35	(11)	(41)
L460000	-	-	85	-	85	9	10	-	-	19	22	22	22	11	(2)	(8)
N040000	-	-	39,945	-	39,945	4,205	4,480	-	4,694	13,379	9,708	9,708	9,708	4,803	(1,504)	(5,858)
N080000	-	-	5,793	-	5,793	610	650	-	502	1,762	1,428	1,428	1,428	717	(198)	(771)
N120000	-	-	10,801	-	10,801	1,137	1,211	-	1,363	3,711	2,615	2,615	2,615	1,289	(417)	(1,627)
N200000	-	-	1,013	-	1,013	107	114	-	126	347	245	245	245	121	(39)	(151)
P120000	-	-	2,939	-	2,939	309	330	-	386	1,025	710	710	710	349	(115)	(452)
P160000	-	-	1,170	-	1,170	123	131	-	150	404	284	284	284	140	(45)	(180)
P240000	-	-	7,226	-	7,226	761	810	-	914	2,485	1,750	1,750	1,750	862	(279)	(1,092)
P260000	-	-	138	-	138	14	15	-	14	43	33	34	34	17	(4)	(21)
P280000	-	-	3,841	-	3,841	404	431	-	384	1,219	941	941	941	470	(137)	(535)
P320000	-	-	1,316	80	1,396	138	148	-	20	306	342	342	342	180	(28)	(88)
P340000	-	-	19	-	19	2	2	-	1	5	4	5	5	3	-	(2)
P360000	-	-	658	-	658	69	74	-	105	248	156	156	156	76	(28)	(107)
P400000	-	-	6	-	6	1	1	-	7	9	1	1	1	-	(1)	(3)
P450000	-	-	85	-	85	9	10	-	3	22	21	21	21	11	(2)	(8)
R040000	-	-	318	-	318	34	36	-	49	119	77	77	77	37	(13)	(54)
R060000	-	-	633	-	633	67	71	-	78	216	153	153	153	75	(25)	(92)
R080000	-	-	457	-	457	48	51	-	57	156	111	111	111	55	(17)	(70)
R120000	-	-	553	-	553	58	62	-	66	186	134	134	134	66	(22)	(78)
R140000	-	-	38	-	38	4	4	-	2	10	9	9	10	5	(1)	(4)
R200000	-	-	712	-	712	75	80	-	91	246	172	172	172	85	(28)	(108)
R230000	-	-	359	-	359	38	40	-	37	115	88	88	88	44	(13)	(51)
R280000	-	-	341	-	341	36	38	-	41	115	82	82	82	40	(13)	(48)
R360000	-	-	3,462	-	3,462	364	388	-	337	1,089	849	849	849	424	(123)	(477)
R400000	-	-	9,507	-	9,507	1,001	1,066	-	1,197	3,264	2,303	2,303	2,303	1,135	(366)	(1,434)
R440000	-	-	5,932	-	5,932	624	665	-	783	2,072	1,433	1,433	1,433	704	(233)	(910)
R520000	-	-	90	-	90	10	10	-	8	28	21	22	22	11	(3)	(10)
R600000	-	-	5,555	-	5,555	585	623	-	801	2,009	1,335	1,335	1,335	653	(224)	(887)
S600000	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)
T010000	-	-	30	-	30	3	3	-	8	14	7	7	7	3	(2)	(6)
T020000	-	-	28	-	28	3	3	-	2	8	6	6	7	4	(1)	(3)
T030000	-	-	38	-	38	4	4	-	1	9	9	10	10	5	(1)	(4)
T040000	-	-	57	-	57	6	6	-	-	12	14	14	14	8	(1)	(5)
T050000	-	-	9	-	9	1	1	-	-	2	2	2	2	1	-	(1)

Allocation of the Deferred Outflows and Deferred Inflows of Resources

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
	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						
											2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	-	1,778,295	N/A	1,778,295	187,194	199,433	-	N/A	386,627	455,221	455,221	455,219	236,842	(43,948)	(166,887)
T060000	-	-	9	-	9	1	1	-	3	5	1	1	1	1	-	(1)
T070000	-	-	28	-	28	3	3	-	3	9	6	6	6	4	(1)	(3)
T080000	-	-	39	1	40	4	4	-	-	8	11	10	10	5	(1)	(4)
U120000	-	-	38,864	-	38,864	4,091	4,359	-	5,702	14,152	9,325	9,325	9,325	4,552	(1,584)	(6,229)
U150000	-	-	28	-	28	3	3	-	7	13	6	6	6	3	(2)	(5)
U300000	-	-	99	-	99	10	11	-	12	33	24	24	24	12	(3)	(16)
X220000	-	-	511	-	511	54	57	-	85	196	121	121	121	58	(23)	(83)
Y040000	-	-	250	-	250	26	28	-	299	353	32	32	32	1	(38)	(162)
Y080000	-	-	344	-	344	36	39	-	44	119	83	83	83	41	(14)	(51)
Y080200	-	-	254	-	254	27	28	-	33	88	61	61	61	30	(10)	(37)
Y080300	-	-	242	-	242	25	27	-	36	88	58	58	58	28	(10)	(39)
Y080500	-	-	214	-	214	23	24	-	18	65	52	52	52	25	(8)	(23)
Y080600	-	-	4,928	-	4,928	519	553	-	349	1,421	1,223	1,223	1,223	617	(161)	(616)
Y080800	-	-	43	-	43	5	5	-	7	17	10	10	10	5	(2)	(6)
Y081000	-	-	17	-	17	2	2	-	2	6	3	3	4	2	-	(2)
Y180000	-	-	16,417	-	16,417	1,728	1,841	-	2,155	5,724	3,967	3,967	3,967	1,951	(642)	(2,516)
Y200000	-	-	985	-	985	104	110	-	128	342	238	238	238	117	(38)	(150)
7232100	-	-	-	-	-	-	-	-	864	864	(92)	(92)	(92)	(92)	(92)	(404)
7360300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7410500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7462100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7751600	-	-	-	-	-	-	-	-	5	5	(1)	(1)	(1)	(1)	(1)	-