

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, 2019





July 22, 2020

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, 2018, 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, 2019. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2019, using generally accepted actuarial principles. Please see the actuarial valuation report as of June 30, 2018 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.

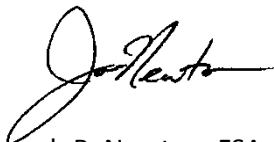
This report is based upon information furnished by PEBA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy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



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SECTION 1

DISCUSSION

Discussion

Accounting Standards

GASB Statement No. 75 replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for 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, 2019.

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, 2018 and a measurement date of June 30, 2019. Please see the actuarial valuation report as of June 30, 2018 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 3.00%; the municipal bond rate is 3.13% (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 3.04%. 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, 2018:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	956
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	189,304
Total Plan Members	190,260



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 2019 fiscal year, the expected remaining service lives of all employees was approximately 1,983,136. Additionally, the total plan membership (active employees and inactive employees) was 190,260. 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 10.4233.

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%
June 30, 2019	40,743,755	38,775,500	1,968,255	95.17%

The single discount rate changed from 3.91% as of June 30, 2018 to 3.04% as of June 30, 2019.

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, 2019

Total OPEB liability	
Service cost	\$ 7,941,182
Interest on the total OPEB liability	1,536,123
Changes of benefit terms	0
Difference between expected and actual experience of the total OPEB liability	(1,329,978)
Changes of assumptions	1,224,654
Benefit payments	(7,889,317)
Net change in total OPEB liability	\$ 1,482,664
Total OPEB liability – beginning	\$ 39,261,091
Total OPEB liability – ending	\$ 40,743,755
Plan fiduciary net position	
Contributions – employer	\$ 7,532,690
Contributions – nonemployer contributing entities	0
Contributions – employee	0
Net investment income	2,972,915
Benefit payments	(7,889,317)
OPEB plan administrative expense	(40,651)
Other	0
Net change in plan fiduciary net position	\$ 2,575,637
Plan fiduciary net position – beginning	\$ 36,199,863
Plan fiduciary net position – ending	\$ 38,775,500
Net OPEB liability	\$ 1,968,255
Plan fiduciary net position as a percentage of the total OPEB liability	95.17 %

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 2019 fiscal year, the expected remaining service lives of all employees was approximately 1,983,136. Additionally, the total plan membership (active employees and inactive employees) was 190,260. 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 10.4233.

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, 2019

	Recognition Period (or amortization years)	Total (Inflow) or Outflow	2019 Recognized in current OPEB expense	Deferred (Inflow) or Outflow in future expense
Due to Liabilities:				
Differences in expected and actual experience	10.4233	\$ (1,329,978)	\$ (127,597)	\$ (1,202,381)
Assumption changes	10.4233	\$ 1,224,654	\$ 117,492	\$ 1,107,162
Due to Assets:				
Net Difference between projected and actual earnings on OPEB plan investments	5.0000	\$ (1,532,866)	\$ (306,574)	\$ (1,226,292)
Total		\$ (1,638,190)	\$ (316,679)	\$ (1,321,511)

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, 2019

1. Service Cost	\$	7,941,182
2. Interest on the Total OPEB Liability		1,536,123
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)		(1,440,049)
6. OPEB Plan Administrative Expense		40,651
7. Other Changes in Plan Fiduciary Net Position		0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		(54,053)
9. Recognition of Outflow (Inflow) of Resources due to Assets		192,595
10. Total OPEB Expense	\$	8,216,449



Exhibit 5

Deferred Outflows and Inflows Related to OPEB

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 0	\$ 1,369,662
Changes in assumptions	\$ 1,107,162	\$ 175,398
Net difference between projected and actual earnings on OPEB plan investments	\$ 1,279,126	\$ 1,226,292
Changes in proportion and differences between contributions and proportionate share of contributions	TBD	TBD
Contributions subsequent to the measurement date	TBD	
Total	\$ 2,386,288	\$ 2,771,352

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, 2019) 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)
2020	\$ 138,542
2021	\$ 138,540
2022	\$ (79,837)
2023	\$ (360,623)
2024	\$ (54,053)
Thereafter	\$ (167,633)
Total	\$ (385,064)



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
			2019	2020	2021	2022	2023	2024	Thereafter	
<u>Due to Liabilities:</u>										
Differences in Experience										
2017	7.9570	0	0	0	0	0	0	0	0	0
2018	9.4006	(187,194)	(19,913)	(19,913)	(19,913)	(19,913)	(19,913)	(19,913)	(67,716)	(167,281)
2019	10.4233	(1,329,978)	(127,597)	(127,597)	(127,597)	(127,597)	(127,597)	(127,597)	(564,396)	(1,202,381)
Total			\$ (147,510)	\$ (147,510)	\$ (147,510)	\$ (147,510)	\$ (147,510)	\$ (147,510)	\$ (632,112)	(1,369,662)
Assumption Changes										
2017	7.9570	(146,136)	(18,366)	(18,366)	(18,366)	(18,366)	(18,366)	(18,366)	(35,940)	(127,770)
2018	9.4006	(53,297)	(5,669)	(5,669)	(5,669)	(5,669)	(5,669)	(5,669)	(19,283)	(47,628)
2019	10.4233	1,224,654	117,492	117,492	117,492	117,492	117,492	117,492	519,702	1,107,162
Total			\$ 93,457	\$ 93,457	\$ 93,457	\$ 93,457	\$ 93,457	\$ 93,457	\$ 464,479	931,764
<u>Due to Assets:</u>										
Investment Experience										
2017	3.0000	655,138	218,380	218,380	218,378	0	0	0	0	436,758
2018	4.0000	1,123,157	280,789	280,789	280,789	280,790	0	0	0	842,368
2019	5.0000	(1,532,866)	(306,574)	(306,574)	(306,574)	(306,574)	(306,570)	0	0	(1,226,292)
Total			\$ 192,595	\$ 192,595	\$ 192,593	\$ (25,784)	\$ (306,570)	\$ 0	\$ 0	52,834

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	Individual Entry-Age Normal
Inflation	2.25%
Investment Rate of Return	3.00%, net of plan investment expense, including inflation
Single Discount Rate	3.04% as of June 30, 2019
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 long-term rate of return assumption changed from 4.00% to 3.00% per year. The single discount rate changed from 3.91% as of June 30, 2018 to 3.04% as of June 30, 2019.
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Exhibit 9

Asset Allocation and Real Return Assumptions

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Allocation-Weighted Long-Term Expected Real Rate of Return</u>
U.S. Domestic Fixed Income	80.00 %	0.95 %	0.76 %
Cash	20.00 %	0.51 %	0.10 %
Total	100.00 %		0.86 %
Expected Inflation			2.25 %
Total Return			3.11 %
Investment Return Assumption			3.00 %

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 3.04%, 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	1% Increase
2.04%	Rate Assumption	4.04%
	3.04%	
\$ 3,385,614	\$ 1,968,255	\$ 562,241



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

						Net OPEB Liability as of June 30, 2018			OPEB Expense		
				Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2018	Discount Rate Baseline 3.04%	Discount Rate Less 1.00% 2.04%	Discount Rate Plus 1.00% 4.04%	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
Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2019 (3)	Proportionate Share 2018 (4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,369,379	100.00%	100.00%	-	3,061,228	1,968,255	3,385,614	562,241	8,216,449	N/A	N/A
Employer											
5016000	14,100	0.191337%	0.197665%	-	6,051	3,766	6,478	1,076	15,721	(89)	15,632
5020100	97,859	1.327914%	1.328117%	-	40,657	26,137	44,958	7,466	109,107	(543)	108,564
5030100	6,797	0.092239%	0.100425%	-	3,074	1,815	3,123	519	7,579	(56)	7,523
5040000	1,909	0.025911%	0.025250%	-	773	510	877	146	2,129	(8)	2,121
5040100	34,547	0.468796%	0.454232%	-	13,905	9,227	15,872	2,636	38,518	(150)	38,368
5040200	15,704	0.213097%	0.212214%	-	6,496	4,194	7,215	1,198	17,509	(76)	17,433
5040300	12,004	0.162892%	0.167286%	-	5,121	3,206	5,515	916	13,384	(73)	13,311
5040400	12,684	0.172112%	0.178297%	-	5,458	3,388	5,827	968	14,141	(87)	14,054
5040500	54,872	0.744595%	0.755241%	-	23,120	14,656	25,209	4,186	61,179	(328)	60,851
5040600	502	0.006816%	0.006898%	-	211	134	231	38	560	(4)	556
5040700	766	0.010399%	0.010524%	-	322	205	352	58	854	(7)	847
5050100	6,543	0.088787%	0.092642%	-	2,836	1,748	3,006	499	7,295	(46)	7,249
5050200	3,816	0.051778%	0.053286%	-	1,631	1,019	1,753	291	4,254	(27)	4,227
5060000	657	0.008914%	0.008977%	-	275	175	302	50	732	(5)	727
5061900	3,175	0.043083%	0.049925%	-	1,528	848	1,459	242	3,540	(33)	3,507
5062900	4,096	0.055579%	0.060449%	-	1,850	1,094	1,882	312	4,567	(33)	4,534
5064500	10,816	0.146769%	0.145972%	-	4,469	2,889	4,969	825	12,059	(59)	12,000
5070000	837	0.011361%	0.011497%	-	352	224	385	64	933	(5)	928
5070100	89,851	1.219246%	1.229240%	-	37,630	23,998	41,279	6,855	100,179	(481)	99,698
5080100	135,192	1.834506%	1.881137%	-	57,586	36,108	62,109	10,314	150,731	(822)	149,909
5090100	8,771	0.119023%	0.122623%	-	3,754	2,343	4,030	669	9,779	(57)	9,722
5100100	196,236	2.662863%	2.656852%	-	81,332	52,412	90,154	14,972	218,793	(986)	217,807
5110100	41,322	0.560729%	0.573804%	-	17,565	11,037	18,984	3,153	46,072	(241)	45,831
5120100	23,265	0.315691%	0.325064%	-	9,951	6,214	10,688	1,775	25,939	(147)	25,792
5130100	32,023	0.434540%	0.445344%	-	13,633	8,553	14,712	2,443	35,704	(192)	35,512
5140100	4,395	0.059643%	0.058371%	-	1,787	1,174	2,019	335	4,901	(23)	4,878
5140200	13,038	0.176918%	0.175732%	-	5,380	3,482	5,990	995	14,536	(59)	14,477
5140300	5,516	0.074848%	0.074069%	-	2,267	1,473	2,534	421	6,150	(27)	6,123
5150100	26,732	0.362750%	0.365438%	-	11,187	7,140	12,281	2,040	29,805	(177)	29,628
5160100	49,801	0.675776%	0.696030%	-	21,307	13,301	22,879	3,799	55,525	(323)	55,202
5170000	689	0.009351%	0.010082%	-	309	184	317	53	768	(6)	762
5170200	6,401	0.086864%	0.088220%	-	2,701	1,710	2,941	488	7,137	(35)	7,102
5170400	17,858	0.242329%	0.244185%	-	7,475	4,770	8,204	1,362	19,911	(102)	19,809
5180000	1,439	0.019531%	0.019369%	-	593	384	661	110	1,605	(7)	1,598
5180100	11,937	0.161975%	0.167728%	-	5,135	3,188	5,484	911	13,309	(75)	13,234
5180200	92,656	1.257304%	1.289733%	-	39,482	24,747	42,567	7,069	103,306	(529)	102,777
5190100	16,206	0.219914%	0.224021%	-	6,858	4,328	7,445	1,236	18,069	(92)	17,977
5200100	18,370	0.249276%	0.261122%	-	7,994	4,906	8,440	1,402	20,482	(126)	20,356
5210100	76,156	1.033414%	1.044664%	-	31,980	20,340	34,987	5,810	84,910	(451)	84,459
5210200	5,345	0.072533%	0.073671%	-	2,255	1,428	2,456	408	5,960	(33)	5,927
5210300	15,936	0.216243%	0.228531%	-	6,996	4,256	7,321	1,216	17,767	(125)	17,642
5210400	2,386	0.032377%	0.037853%	-	1,159	637	1,096	182	2,660	(30)	2,630
5210500	5,767	0.078257%	0.081896%	-	2,507	1,540	2,649	440	6,430	(38)	6,392
5220100	42,977	0.583188%	0.622845%	-	19,067	11,479	19,744	3,279	47,917	(322)	47,595
5230100	307,533	4.173113%	4.164792%	-	127,509	82,143	141,272	23,443	342,902	(1,653)	341,249
5245000	41,094	0.557627%	0.566066%	-	17,329	10,976	18,879	3,135	45,817	(230)	45,587
5245100	4,759	0.064580%	0.063899%	-	1,956	1,271	2,186	363	5,306	(29)	5,277
5245200	5,513	0.074805%	0.079155%	-	2,423	1,472	2,533	421	6,146	(41)	6,105
5250000	11,286	0.153149%	0.150571%	-	4,609	3,014	5,185	861	12,583	(55)	12,528
5250100	4,292	0.058245%	0.059300%	-	1,815	1,146	1,972	327	4,786	(28)	4,758
5260100	202,763	2.751431%	2.763291%	-	84,591	54,155	93,153	15,470	226,070	(1,103)	224,967
5270100	12,085	0.163985%	0.170558%	-	5,221	3,228	5,552	922	13,474	(80)	13,394
5280100	42,388	0.575192%	0.572920%	-	17,538	11,321	19,474	3,234	47,260	(218)	47,042
5290100	56,553	0.767403%	0.745424%	-	22,819	15,104	25,981	4,315	63,053	(241)	62,812
5305500	26,481	0.359342%	0.360308%	-	11,030	7,073	12,166	2,020	29,525	(145)	29,380
5305600	13,357	0.181244%	0.183736%	-	5,625	3,567	6,136	1,019	14,892	(80)	14,812
5310100	8,675	0.117712%	0.136818%	-	4,188	2,317	3,985	662	9,672	(95)	9,577
5320100	123,841	1.680484%	1.654508%	-	50,648	33,076	56,895	9,448	138,076	(596)	137,480
5320200	38,196	0.518302%	0.524056%	-	16,043	10,202	17,548	2,914	42,586	(224)	42,362
5320300	11,370	0.154285%	0.153931%	-	4,712	3,037	5,223	867	12,677	(59)	12,618
5320400	14,880	0.201911%	0.204077%	-	6,247	3,974	6,836	1,135	16,590	(83)	16,507
5320500	84,193	1.142475%	1.150041%	-	35,205	22,487	38,680	6,423	93,871	(457)	93,414
5330400	4,399	0.059686%	0.066729%	-	2,043	1,175	2,021	336	4,904	(36)	4,868
5340100	22,814	0.309574%	0.329575%	-	10,089	6,093	10,481	1,741	25,436	(173)	25,263
5350100	19,024	0.258146%	0.264217%	-	8,088	5,081	8,740	1,451	21,210	(125)	21,085
5360100	28,829	0.391195%	0.391970%	-	11,999	7,700	13,244	2,199	32,142	(165)	31,977
5370100	51,848	0.703566%	0.703989%	-	21,551	13,848	23,820	3,956	57,808	(286)	57,522
5380300	14,496	0.196712%	0.205846%	-	6,301	3,872	6,660	1,106	16,163	(104)	16,059
5380400	17,169	0.232978%	0.246440%	-	7,544	4,586	7,888	1,310	19,143	(125)	19,018
5380500	32,838	0.445595%	0.458875%	-	14,047	8,770	15,086	2,505	36,612	(201)	36,411
5390100	66,326	0.900016%	0.903468%	-	27,657	17,715	30,471	5,060	73,949	(378)	73,571
5400100	131,527	1.784782%	1.856285%	-	56,825	35,129	60,426	10,035	146,646	(872)	145,774
5400200	116,645	1.582827%	1.614178%	-	49,414	31,154	53,588	8,899	130,052	(692)	129,360
5400500	52,541	0.712960%	0.766605%	-	23,468	14,033	24,138	4,009	58,580	(183)	58,397
5400700	348	0.004719%	0.004510%	-	138	93	160	27	388	(3)	385
5410100	10,880	0.147643%	0.150040%	-	4,593	2,906	4,999	830	12,131	(65)	12,066
5420000	1,687	0.022896%	0.022552%	-	690	451	775	129	1,881	(9)	1,872
5420100	21,352	0.289737%	0.293093%	-	8,972	5,703	9,809	1,629	23,806	(126)	23,680

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

Participating Employer	Employer Contributions	Proportionate Share 2019	Proportionate Share 2018	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2018	Net OPEB Liability as of June 30, 2018			OPEB Expense			
						Discount Rate Baseline 3.04%	Discount Rate Less 1.00% 2.04%	Discount Rate Plus 1.00% 4.04%	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
										(10)	(11)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Aggregate	7,369,379	100.00%	100.00%	-	3,061,228	1,968,255	3,385,614	562,241	8,216,449	N/A	N/A	
5420200	38,865	0.527390%	0.524410%	-	16,053	10,380	17,855	2,965	43,333	(199)	43,134	
5420300	15,559	0.211131%	0.213983%	-	6,551	4,156	7,148	1,187	17,347	(89)	17,258	
5420400	10,030	0.136108%	0.138941%	-	4,253	2,679	4,608	765	11,183	(62)	11,121	
5420500	36,025	0.488852%	0.488813%	-	14,964	9,622	16,551	2,749	40,166	(180)	39,986	
5420600	50,171	0.680801%	0.679535%	-	20,802	13,400	23,049	3,828	55,938	(255)	55,683	
5420700	43,509	0.590398%	0.587424%	-	17,982	11,621	19,989	3,319	48,510	(217)	48,293	
5428000	1,088	0.014769%	0.016096%	-	493	291	500	83	1,213	(9)	1,204	
5430100	71,877	0.975345%	1.010791%	-	30,943	19,197	33,021	5,484	80,139	(537)	79,602	
5440100	16,435	0.223016%	0.233263%	-	7,141	4,390	7,550	1,254	18,324	(110)	18,214	
5450100	17,494	0.237391%	0.274520%	-	8,404	4,672	8,037	1,335	19,505	(197)	19,308	
5460100	24,900	0.337888%	0.344256%	-	10,538	6,650	11,440	1,900	27,762	(136)	27,626	
5460200	36,747	0.498640%	0.485673%	-	14,868	9,815	16,882	2,804	40,971	(159)	40,812	
5460300	70,486	0.956469%	0.989300%	-	30,285	18,826	32,382	5,378	78,588	(444)	78,144	
5460400	54,734	0.742716%	0.700098%	-	21,432	14,619	25,145	4,176	61,025	(171)	60,854	
7010200	3,204	0.043476%	0.043911%	-	1,344	856	1,472	244	3,572	(18)	3,554	
7010400	299	0.004064%	0.004245%	-	130	80	138	23	334	(2)	332	
7010600	193	0.002622%	0.002653%	-	81	52	89	15	215	(2)	213	
7011000	5,558	0.075416%	0.076678%	-	2,347	1,484	2,553	424	6,197	(34)	6,163	
7020200	8,758	0.118849%	0.119307%	-	3,652	2,339	4,024	668	9,765	(51)	9,714	
7021100	348	0.004719%	0.004776%	-	146	93	160	27	388	(2)	386	
7021200	254	0.003452%	0.002963%	-	91	68	117	19	284	(1)	283	
7021300	547	0.007428%	0.009109%	-	279	146	251	42	610	(10)	600	
7021400	911	0.012365%	0.007252%	-	222	243	419	70	1,016	13	1,029	
7021500	380	0.005156%	0.005306%	-	162	101	175	29	424	(4)	420	
7021600	116	0.001573%	0.001503%	-	46	31	53	9	129	(1)	128	
7021700	1,153	0.015643%	0.018661%	-	571	308	530	88	1,285	(14)	1,271	
7022100	77	0.001049%	0.001548%	-	47	21	36	6	86	(2)	84	
7022200	39	0.000524%	0.000531%	-	16	10	18	3	43	(1)	42	
7022400	39	0.000524%	0.000531%	-	16	10	18	3	43	(1)	42	
7030100	4,589	0.062264%	0.064694%	-	1,980	1,226	2,108	350	5,116	(26)	5,090	
7030300	882	0.011972%	0.012912%	-	395	236	405	67	984	(8)	976	
7030500	660	0.008957%	0.009728%	-	298	176	303	50	736	(6)	730	
7040100	1,539	0.020886%	0.021933%	-	671	411	707	117	1,716	(11)	1,705	
7040200	18,637	0.252903%	0.505086%	-	15,462	4,978	8,562	1,422	20,780	(554)	20,226	
7040400	1,707	0.023158%	0.023923%	-	732	456	784	130	1,903	(10)	1,893	
7040500	1,008	0.013676%	0.015964%	-	489	269	463	77	1,124	(10)	1,114	
7040600	522	0.007078%	0.007960%	-	244	139	240	40	582	(5)	577	
7040700	818	0.011098%	0.012470%	-	382	218	376	62	912	(9)	903	
7041000	193	0.002622%	0.003405%	-	104	52	89	15	215	(3)	212	
7041100	348	0.004719%	0.004113%	-	126	93	160	27	388	-	388	
7041200	306	0.004151%	0.004201%	-	129	82	141	23	341	(2)	339	
7041400	232	0.003146%	0.002963%	-	91	62	107	18	258	(2)	256	
7041500	232	0.003146%	0.003184%	-	97	62	107	18	258	(1)	257	
7041600	58	0.000786%	0.000354%	-	11	15	27	4	65	-	65	
7041700	5,419	0.073538%	0.075971%	-	2,326	1,447	2,490	413	6,042	(30)	6,012	
7042000	1,488	0.020187%	0.021270%	-	651	397	683	113	1,659	(12)	1,647	
7042100	270	0.003670%	0.000000%	-	-	72	124	21	302	6	308	
7050100	3,101	0.042078%	0.042452%	-	1,300	828	1,425	237	3,457	(24)	3,433	
7050200	712	0.009656%	0.010348%	-	317	190	327	54	793	(7)	786	
7050300	998	0.013545%	0.009905%	-	303	267	459	76	1,113	7	1,120	
7050400	837	0.011361%	0.010746%	-	329	224	385	64	933	(4)	929	
7050500	45	0.000612%	0.000796%	-	24	12	21	3	50	(1)	49	
7050600	985	0.013370%	0.013797%	-	422	263	453	75	1,099	(8)	1,091	
7050700	90	0.001223%	0.002123%	-	65	24	41	7	100	(3)	97	
7050800	789	0.010705%	0.010657%	-	326	211	362	60	880	(7)	873	
7060100	776	0.010530%	0.010922%	-	334	207	357	59	865	(7)	858	
7060200	5,558	0.075416%	0.074246%	-	2,273	1,484	2,553	424	6,197	(28)	6,169	
7060300	396	0.005374%	0.002432%	-	74	106	182	30	442	6	448	
7060500	6	0.000087%	0.000531%	-	16	2	3	-	7	(1)	6	
7060600	541	0.007341%	0.006324%	-	194	144	249	41	603	(1)	602	
7060700	3,603	0.048894%	0.049881%	-	1,527	962	1,655	275	4,017	(20)	3,997	
7060800	612	0.008302%	0.008225%	-	252	163	281	47	682	(5)	677	
7070400	6,318	0.085728%	0.088176%	-	2,699	1,687	2,902	482	7,044	(35)	7,009	
7070500	889	0.012060%	0.011542%	-	353	237	408	68	991	1	992	
7070600	39	0.000524%	0.000133%	-	4	10	18	3	43	1	44	
7070700	1,285	0.017434%	0.017158%	-	525	343	590	98	1,432	(7)	1,425	
7071400	1,372	0.018614%	0.018042%	-	552	366	630	105	1,529	(7)	1,522	
7071600	97	0.001311%	0.000000%	-	-	26	44	7	108	2	110	
7071700	4,630	0.062832%	0.063014%	-	1,929	1,237	2,127	353	5,163	(25)	5,138	
7080200	4,434	0.060167%	0.059078%	-	1,809	1,184	2,037	338	4,944	(22)	4,922	
7080400	367	0.004981%	0.005262%	-	161	98	169	28	409	(3)	406	
7080500	444	0.006030%	0.005749%	-	176	119	204	34	495	(3)	492	
7080600	2,750	0.037315%	0.036924%	-	1,130	734	1,263	210	3,066	(13)	3,053	
7080800	840	0.011404%	0.011055%	-	338	224	386	64	937	(7)	930	
7080900	895	0.012147%	0.014372%	-	440	239	411	68	998	(10)	988	
7081000	4,775	0.064799%	0.000000%	-	-	1,275	2,194	364	5,324	94	5,418	
7081200	1,259	0.017084%	0.015919%	-	487	336	578	96	1,404	(5)	1,399	
7081400	6	0.000087%	0.000000%	-	-	2	3	-	7	1	8	
7090200	947	0.012846%	0.013443%	-	412	253	435	72	1,055	(7)	1,048	

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

Participating Employer	Employer Contributions	Proportionate Share 2019	Proportionate Share 2018	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2018	Net OPEB Liability as of June 30, 2018			OPEB Expense		
						Discount Rate Baseline 3.04%	Discount Rate Less 1.00% 2.04%	Discount Rate Plus 1.00% 4.04%	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	7,369,379	100.00%	100.00%	-	3,061,228	1,968,255	3,385,614	562,241	8,216,449	N/A	N/A
7090300	138	0.001879%	0.002123%	-	65	37	64	11	154	(2)	152
7090500	2,950	0.040024%	0.039887%	-	1,221	788	1,355	225	3,289	(21)	3,268
7100100	86,992	1.180446%	1.189043%	-	36,399	23,234	39,965	6,637	96,991	(477)	96,514
7101200	1,726	0.023420%	0.021933%	-	671	461	793	132	1,924	(7)	1,917
7101400	4,312	0.058507%	0.048023%	-	1,470	1,152	1,981	329	4,807	(3)	4,804
7101600	3,706	0.050292%	0.051738%	-	1,584	990	1,703	283	4,132	(24)	4,108
7102400	667	0.009045%	0.009109%	-	279	178	306	51	743	(5)	738
7102500	3,613	0.049025%	0.050942%	-	1,559	965	1,660	276	4,028	(18)	4,010
7102600	1,043	0.014157%	0.014283%	-	437	279	479	80	1,163	(6)	1,157
7102700	155	0.002097%	0.002123%	-	65	41	71	12	172	(2)	170
7102800	77	0.001049%	0.001061%	-	32	21	36	6	86	(2)	84
7103100	451	0.006117%	0.006324%	-	194	120	207	34	503	(4)	499
7103200	644	0.008739%	0.010701%	-	328	172	296	49	718	(8)	710
7103300	425	0.005768%	0.005837%	-	179	114	195	32	474	(4)	470
7103400	309	0.004195%	0.004245%	-	130	83	142	24	345	(2)	343
7103900	77	0.001049%	0.000088%	-	3	21	36	6	86	2	88
7104000	2,109	0.028620%	0.027992%	-	857	563	969	161	2,352	(11)	2,341
7104400	3,990	0.054137%	0.053286%	-	1,631	1,066	1,833	304	4,448	(20)	4,428
7110100	3,075	0.041728%	0.037499%	-	1,148	821	1,413	235	3,429	(8)	3,421
7110300	9,721	0.131913%	0.132219%	-	4,048	2,596	4,466	742	10,839	(56)	10,783
7110500	2,850	0.038669%	0.000000%	-	-	761	1,309	217	3,177	56	3,233
7110800	348	0.004719%	0.004776%	-	146	93	160	27	388	(3)	385
7111200	2,135	0.028969%	0.030070%	-	921	570	981	163	2,380	(13)	2,367
7111500	386	0.005243%	0.005306%	-	162	103	178	29	431	(4)	427
7120200	10,066	0.136588%	0.140356%	-	4,297	2,688	4,624	768	11,223	(60)	11,163
7120600	1,433	0.019444%	0.021093%	-	646	383	658	109	1,598	(11)	1,587
7120700	560	0.007603%	0.009375%	-	287	150	257	43	625	(8)	617
7121000	193	0.002622%	0.002919%	-	89	52	89	15	215	(2)	213
7130100	3,690	0.050074%	0.050058%	-	1,532	986	1,695	282	4,114	(22)	4,092
7130200	1,153	0.015643%	0.015787%	-	483	308	530	88	1,285	(7)	1,278
7130300	8,044	0.109148%	0.111833%	-	3,423	2,148	3,695	614	8,968	(48)	8,920
7130500	319	0.004326%	0.004510%	-	138	85	146	24	355	(3)	352
7130700	45	0.000612%	0.000796%	-	24	12	21	3	50	(2)	48
7130900	10,285	0.139560%	0.136332%	-	4,173	2,747	4,725	785	11,467	(52)	11,415
7131000	155	0.002097%	0.002123%	-	65	41	71	12	172	(2)	170
7131200	576	0.007821%	0.008092%	-	248	154	265	44	643	(4)	639
7140100	10,333	0.140215%	0.139029%	-	4,256	2,760	4,747	788	11,521	(53)	11,468
7140200	2,405	0.032640%	0.032369%	-	991	642	1,105	184	2,682	(14)	2,668
7140300	5,567	0.075547%	0.079376%	-	2,430	1,487	2,558	425	6,207	(18)	6,189
7140600	444	0.006030%	0.005130%	-	157	119	204	34	495	(1)	494
7140700	328	0.004457%	0.005306%	-	162	88	151	25	366	(5)	361
7140800	287	0.003889%	0.004776%	-	146	77	132	22	320	(4)	316
7150100	14,442	0.195969%	0.196118%	-	6,004	3,857	6,635	1,102	16,102	(75)	16,027
7150400	3,993	0.054181%	0.056956%	-	1,744	1,066	1,834	305	4,452	(27)	4,425
7150500	2,412	0.032727%	0.032148%	-	984	644	1,108	184	2,689	(11)	2,678
7150600	1,124	0.015249%	0.016096%	-	493	300	516	86	1,253	(7)	1,246
7150700	13	0.000175%	0.000000%	-	-	3	6	1	14	1	15
7160100	10,958	0.148692%	0.150173%	-	4,597	2,927	5,034	836	12,217	(69)	12,148
7160200	270	0.003670%	0.003538%	-	108	72	124	21	302	-	302
7160400	1,852	0.025124%	0.029981%	-	918	495	851	141	2,064	(21)	2,043
7160500	4,653	0.063138%	0.063854%	-	1,955	1,243	2,138	355	5,188	(26)	5,162
7160800	39	0.000524%	0.000531%	-	16	10	18	3	43	(1)	42
7160900	1,356	0.018395%	0.017069%	-	523	362	623	103	1,511	(5)	1,506
7161000	2,450	0.033251%	0.032414%	-	992	654	1,126	187	2,732	(17)	2,715
7161100	348	0.004719%	0.004776%	-	146	93	160	27	388	(3)	385
7170100	7,738	0.104997%	0.113204%	-	3,465	2,067	3,555	590	8,627	(63)	8,564
7170500	657	0.008914%	0.008977%	-	275	175	302	50	732	(5)	727
7171000	164	0.002228%	0.002653%	-	81	44	75	13	183	-	183
7171400	39	0.000524%	0.000531%	-	16	10	18	3	43	(1)	42
7180300	29,231	0.396657%	0.393518%	-	12,046	7,807	13,429	2,230	32,591	(128)	32,463
7180800	2,473	0.033557%	0.033475%	-	1,025	660	1,136	189	2,757	(13)	2,744
7181000	828	0.011229%	0.011409%	-	349	221	380	63	923	(5)	918
7181200	155	0.002097%	0.002123%	-	65	41	71	12	172	(2)	170
7181500	229	0.003102%	0.003095%	-	95	61	105	17	255	(2)	253
7190100	5,381	0.073013%	0.078447%	-	2,401	1,437	2,472	411	5,999	(40)	5,959
7190200	116	0.001573%	0.001592%	-	49	31	53	9	129	(2)	127
7190400	802	0.010880%	0.010392%	-	318	214	368	61	894	(3)	891
7190700	245	0.003321%	0.002476%	-	76	65	112	19	273	3	276
7191000	518	0.007035%	0.007473%	-	229	138	238	40	578	(4)	574
7200100	2,998	0.040679%	0.041479%	-	1,270	801	1,377	229	3,342	(20)	3,322
7200200	9,824	0.133311%	0.137172%	-	4,199	2,624	4,513	750	10,953	(64)	10,889
7200300	84	0.001136%	0.001592%	-	49	22	38	6	93	(2)	91
7200600	602	0.008171%	0.026223%	-	803	161	277	46	671	(51)	620
7200700	325	0.004413%	0.005085%	-	156	87	149	25	363	(4)	359
7201000	109	0.001486%	0.001636%	-	50	29	50	8	122	(2)	120
7210100	17,575	0.238484%	0.239763%	-	7,340	4,694	8,074	1,341	19,595	(98)	19,497
7210200	28,716	0.389666%	0.394800%	-	12,086	7,670	13,193	2,191	32,017	(157)	31,860
7210300	77	0.001049%	0.000133%	-	4	21	36	6	86	2	88
7210800	403	0.005462%	0.005704%	-	175	108	185	31	449	(4)	445

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

Participating Employer	Employer Contributions	Proportionate Share 2019	Proportionate Share 2018	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2018	Net OPEB Liability as of June 30, 2018			OPEB Expense			
						Discount Rate Baseline 3.04%	Discount Rate Less 1.00% 2.04%	Discount Rate Plus 1.00% 4.04%	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
										(10)	(11)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Aggregate	7,369,379	100.00%	100.00%	-	3,061,228	1,968,255	3,385,614	562,241	8,216,449	N/A	N/A	
7210900	122	0.001660%	0.001769%	-	54	33	56	9	136		(1)	135
7211100	116	0.001573%	0.001725%	-	53	31	53	9	129		(2)	127
7211200	1,909	0.025911%	0.026930%	-	824	510	877	146	2,129		(10)	2,119
7211300	122	0.001660%	0.002211%	-	68	33	56	9	136		(3)	133
7211500	8,292	0.112513%	0.107367%	-	3,287	2,215	3,809	633	9,245		(36)	9,209
7211700	403	0.005462%	0.006324%	-	194	108	185	31	449		(3)	446
7212200	596	0.008083%	0.007871%	-	241	159	274	45	664		(4)	660
7212300	422	0.005724%	0.005704%	-	175	113	194	32	470		(2)	468
7212600	39	0.000524%	0.000531%	-	16	10	18	3	43		(1)	42
7220100	844	0.011448%	0.009817%	-	301	225	388	64	941		(4)	937
7220300	206	0.002796%	0.002653%	-	81	55	95	16	230		(2)	228
7220400	3,036	0.041204%	0.041346%	-	1,266	811	1,395	232	3,386		(15)	3,371
7220500	2,341	0.031766%	0.030070%	-	921	625	1,075	179	2,610		(12)	2,598
7220600	100	0.001355%	0.001061%	-	32	27	46	8	111		2	113
7220800	5,980	0.081140%	0.082736%	-	2,533	1,597	2,747	456	6,667		(36)	6,631
7220900	2,080	0.028227%	0.029583%	-	906	556	956	159	2,319		(15)	2,304
7230100	657	0.008914%	0.008800%	-	269	175	302	50	732		(5)	727
7230200	808	0.010967%	0.010701%	-	328	216	371	62	901		(6)	895
7230600	6,646	0.090185%	0.094411%	-	2,890	1,775	3,053	507	7,410		(51)	7,359
7231000	525	0.007122%	0.007252%	-	222	140	241	40	585		(5)	580
7231400	5,883	0.079830%	0.071283%	-	2,182	1,571	2,703	449	6,559		(2)	6,557
7231800	148	0.002010%	0.001459%	-	45	40	68	11	165		2	167
7231900	4,444	0.060298%	0.061909%	-	1,895	1,187	2,041	339	4,954		(28)	4,926
7232700	4,811	0.065279%	0.067525%	-	2,067	1,285	2,210	367	5,364		(27)	5,337
7232800	380	0.005156%	0.005262%	-	161	101	175	29	424		2	426
7233000	193	0.002622%	0.001106%	-	34	52	89	15	215		4	219
7233500	741	0.010050%	0.000000%	-	-	198	340	57	826		15	841
7234200	1,607	0.021803%	0.020165%	-	617	429	738	123	1,791		(5)	1,786
7234900	415	0.005637%	0.003184%	-	97	111	191	32	463		7	470
7240300	14,455	0.196144%	0.209605%	-	6,416	3,861	6,641	1,103	16,116		(107)	16,009
7240400	6,701	0.090928%	0.096091%	-	2,942	1,790	3,078	511	7,471		(48)	7,423
7240500	496	0.006729%	0.007296%	-	223	132	228	38	553		(5)	548
7240600	564	0.007647%	0.008092%	-	248	151	259	43	628		2	630
7240700	718	0.009744%	0.003361%	-	103	192	330	55	801		12	813
7240800	602	0.008171%	0.007739%	-	237	161	277	46	671		(4)	667
7240900	8,955	0.121514%	0.125011%	-	3,827	2,392	4,114	683	9,984		(62)	9,922
7241000	592	0.008040%	0.000000%	-	-	158	272	45	661		12	673
7241300	908	0.012322%	0.013178%	-	403	243	417	69	1,012		(7)	1,005
7241500	222	0.003015%	0.003095%	-	95	59	102	17	248		(2)	246
7241600	9,364	0.127063%	0.127797%	-	3,912	2,501	4,302	714	10,440		(60)	10,380
7241800	113	0.001529%	0.000000%	-	-	30	52	9	126		3	129
7250100	6,417	0.087083%	0.087999%	-	2,694	1,714	2,948	490	7,155		(32)	7,123
7250200	956	0.012977%	0.013399%	-	410	255	439	73	1,066		(7)	1,059
7250400	77	0.001049%	0.001061%	-	32	21	36	6	86		(2)	84
7250600	886	0.012016%	0.011409%	-	349	237	407	68	987		(3)	984
7251400	557	0.007559%	0.007517%	-	230	149	256	42	621		(5)	616
7252000	464	0.006292%	0.006722%	-	206	124	213	35	517		(4)	513
7260100	79,508	1.078900%	1.090564%	-	33,385	21,236	36,527	6,066	88,647		(460)	88,187
7260200	2,148	0.029144%	0.032237%	-	987	574	987	164	2,395		(16)	2,379
7260400	9,470	0.128505%	0.118511%	-	3,628	2,529	4,351	723	10,559		(31)	10,528
7260500	77	0.001049%	0.000796%	-	24	21	36	6	86		1	87
7260600	1,452	0.019706%	0.020297%	-	621	388	667	111	1,619		(8)	1,611
7261100	1,874	0.025430%	0.025383%	-	777	501	861	143	2,089		(8)	2,081
7261200	39	0.000524%	0.000531%	-	16	10	18	3	43		(1)	42
7261400	309	0.004195%	0.004245%	-	130	83	142	24	345		(3)	342
7261500	5,519	0.074892%	0.073317%	-	2,244	1,474	2,536	421	6,153		(34)	6,119
7261600	3,278	0.044481%	0.038428%	-	1,176	875	1,506	250	3,655		36	3,691
7262100	386	0.005243%	0.005483%	-	168	103	178	29	431		(4)	427
7270100	8,102	0.109935%	0.105245%	-	3,222	2,164	3,722	618	9,033		(32)	9,001
7270200	1,800	0.024425%	0.024144%	-	739	481	827	137	2,007		(9)	1,998
7270400	1,710	0.023202%	0.027859%	-	853	457	786	130	1,906		(17)	1,889
7270500	3,384	0.045923%	0.042938%	-	1,314	904	1,555	258	3,773		(11)	3,762
7280100	5,300	0.071921%	0.074158%	-	2,270	1,416	2,435	404	5,909		(34)	5,875
7280200	12,304	0.166956%	0.168038%	-	5,144	3,286	5,652	939	13,718		(66)	13,652
7280300	995	0.013502%	0.014239%	-	436	266	457	76	1,109		(8)	1,101
7280600	232	0.003146%	0.003759%	-	115	62	107	18	258		(3)	255
7280900	927	0.012584%	0.011011%	-	337	248	426	71	1,034		(3)	1,031
7281000	103	0.001398%	0.001636%	-	50	28	47	8	115		(2)	113
7290100	17,971	0.243858%	0.236402%	-	7,237	4,800	8,256	1,371	20,036		(79)	19,957
7290200	5,403	0.073319%	0.076944%	-	2,355	1,443	2,482	412	6,024		(40)	5,984
7290500	3,120	0.042340%	0.041877%	-	1,282	833	1,433	238	3,479		(16)	3,463
7290700	3,732	0.050642%	0.051207%	-	1,568	997	1,715	285	4,161		(21)	4,140
7300100	2,286	0.031023%	0.029760%	-	911	611	1,050	174	2,549		(7)	2,542
7300200	12,197	0.165514%	0.166048%	-	5,083	3,258	5,604	931	13,599		(79)	13,520
7300300	2,988	0.040548%	0.040373%	-	1,236	798	1,373	228	3,332		(16)	3,316
7300400	390	0.005287%	0.003803%	-	116	104	179	30	434		5	439
7300500	77	0.001049%	0.001061%	-	32	21	36	6	86		(2)	84
7300600	5,268	0.071484%	0.070664%	-	2,163	1,407	2,420	402	5,873		(24)	5,849
7301000	1,372	0.018614%	0.018528%	-	567	366	630	105	1,529		(7)	1,522

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

Participating Employer	Employer Contributions	Proportionate Share 2019	Proportionate Share 2018	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2018	Net OPEB Liability as of June 30, 2018			OPEB Expense			
						Discount Rate Baseline 3.04%	Discount Rate Less 1.00% 2.04%	Discount Rate Plus 1.00% 4.04%	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
										(10)	(11)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Aggregate	7,369,379	100.00%	100.00%	-	3,061,228	1,968,255	3,385,614	562,241	8,216,449	N/A	N/A	
7301100	3,088	0.041903%	0.041037%	-	1,256	825	1,419	236	3,443		(16)	3,427
7301200	3,993	0.054181%	0.057487%	-	1,760	1,066	1,834	305	4,452		(26)	4,426
7301300	116	0.001573%	0.000796%	-	24	31	53	9	129		3	132
7310100	4,376	0.059381%	0.060096%	-	1,840	1,169	2,010	334	4,879		(25)	4,854
7310200	1,932	0.026217%	0.025648%	-	785	516	888	147	2,154		(10)	2,144
7310500	2,357	0.031984%	0.033386%	-	1,022	630	1,083	180	2,628		(15)	2,613
7320200	7,557	0.102551%	0.000044%	-	1	2,018	3,472	577	8,426		149	8,575
7320300	7,058	0.095778%	0.097594%	-	2,988	1,885	3,243	539	7,870		(37)	7,833
7320500	5,796	0.078650%	0.075529%	-	2,312	1,548	2,663	442	6,462		(22)	6,440
7320600	2,141	0.029057%	0.026621%	-	815	572	984	163	2,387		(6)	2,381
7320700	4,141	0.056191%	0.057531%	-	1,761	1,106	1,902	316	4,617		(29)	4,588
7320800	2,380	0.032290%	0.016362%	-	501	636	1,093	182	2,653		35	2,688
7320900	547	0.007428%	0.007562%	-	231	146	251	42	610		(5)	605
7321200	174	0.002359%	0.002123%	-	65	46	80	13	194		(1)	193
7321500	335	0.004544%	0.004378%	-	134	89	154	26	373		(2)	371
7321600	947	0.012846%	0.012824%	-	393	253	435	72	1,055		(5)	1,050
7321700	1,504	0.020405%	0.020916%	-	640	402	691	115	1,677		(9)	1,668
7322200	1,117	0.015162%	0.015964%	-	489	298	513	85	1,246		(7)	1,239
7322300	135	0.001835%	0.001901%	-	58	36	62	10	151		(2)	149
7322700	39	0.000524%	0.000531%	-	16	10	18	3	43		(1)	42
7330100	8,005	0.108624%	0.110065%	-	3,369	2,138	3,678	611	8,925		(43)	8,882
7330200	229	0.003102%	0.003582%	-	110	61	105	17	255		(3)	252
7330300	1,604	0.021760%	0.023083%	-	707	428	737	122	1,788		(14)	1,774
7330800	795	0.010792%	0.011542%	-	353	212	365	61	887		(6)	881
7331000	3,758	0.050991%	0.050456%	-	1,545	1,004	1,726	287	4,190		(22)	4,168
7331200	618	0.008389%	0.008579%	-	263	165	284	47	689		(5)	684
7340100	6,427	0.087214%	0.083488%	-	2,556	1,717	2,953	490	7,166		(29)	7,137
7340200	5,088	0.069037%	0.068895%	-	2,109	1,359	2,337	388	5,672		(30)	5,642
7340500	663	0.009001%	0.008844%	-	271	177	305	51	740		(5)	735
7340600	493	0.006685%	0.006898%	-	211	132	226	38	549		(6)	543
7340700	229	0.003102%	0.002211%	-	68	61	105	17	255		1	256
7340800	270	0.003670%	0.003538%	-	108	72	124	21	302		(2)	300
7350100	270	0.003670%	0.003803%	-	116	72	124	21	302		(2)	300
7350200	3,700	0.050205%	0.049262%	-	1,508	988	1,700	282	4,125		(17)	4,108
7350300	631	0.008564%	0.008888%	-	272	169	290	48	704		(6)	698
7360100	5,802	0.078737%	0.078491%	-	2,403	1,550	2,666	443	6,469		(31)	6,438
7360200	7,657	0.103905%	0.107190%	-	3,281	2,045	3,518	584	8,537		(47)	8,490
7360400	1,797	0.024381%	0.025383%	-	777	480	825	137	2,003		(13)	1,990
7360600	493	0.006685%	0.007075%	-	217	132	226	38	549		(4)	545
7360700	686	0.009307%	0.010082%	-	309	183	315	52	765		(5)	760
7360900	560	0.007603%	0.006943%	-	213	150	257	43	625		(3)	622
7361100	576	0.007821%	0.007827%	-	240	154	265	44	643		(5)	638
7361300	2,392	0.032465%	0.032679%	-	1,000	639	1,099	183	2,667		(14)	2,653
7361400	612	0.008302%	0.008092%	-	248	163	281	47	682		(5)	677
7370600	26	0.000350%	0.000000%	-	-	7	12	2	29		1	30
7370700	1,922	0.026086%	0.028566%	-	874	513	883	147	2,143		(14)	2,129
7370800	1,314	0.017827%	0.017732%	-	543	351	604	100	1,465		12	1,477
7370900	683	0.009263%	0.000000%	-	-	182	314	52	761		14	775
7371000	193	0.002622%	0.002388%	-	73	52	89	15	215		(1)	214
7371100	972	0.013196%	0.012559%	-	384	260	447	74	1,084		(6)	1,078
7371200	4,646	0.063051%	0.067392%	-	2,063	1,241	2,135	354	5,181		(31)	5,150
7380300	16,651	0.225943%	0.233086%	-	7,135	4,447	7,650	1,270	18,564		(103)	18,461
7380600	116	0.001573%	0.001769%	-	54	31	53	9	129		(2)	127
7380700	193	0.002622%	0.002609%	-	80	52	89	15	215		(2)	213
7380900	81	0.001092%	0.001592%	-	49	21	37	6	90		(2)	88
7381100	116	0.001573%	0.002476%	-	76	31	53	9	129		(3)	126
7381200	808	0.010967%	0.010569%	-	324	216	371	62	901		(4)	897
7381500	5,860	0.079524%	0.081852%	-	2,506	1,565	2,692	447	6,534		(36)	6,498
7390100	5,983	0.081184%	0.081896%	-	2,507	1,598	2,749	456	6,670		11	6,681
7390700	1,111	0.015075%	0.015610%	-	478	297	510	85	1,239		(8)	1,231
7390900	1,455	0.019750%	0.020651%	-	632	389	669	111	1,623		(9)	1,614
7391200	39	0.000524%	0.000531%	-	16	10	18	3	43		(1)	42
7391300	386	0.005243%	0.005218%	-	160	103	178	29	431		(2)	429
7391400	39	0.000524%	0.000531%	-	16	10	18	3	43		(1)	42
7391500	270	0.003670%	0.003670%	-	112	72	124	21	302		(2)	300
7391700	270	0.003670%	0.003715%	-	114	72	124	21	302		(2)	300
7400500	39,822	0.540368%	0.000000%	-	-	10,636	18,295	3,038	44,399		781	45,180
7400800	1,703	0.023114%	0.023835%	-	730	455	783	130	1,899		(11)	1,888
7400900	5,342	0.072489%	0.071991%	-	2,204	1,427	2,454	408	5,956		(33)	5,923
7401000	5,010	0.067988%	0.061113%	-	1,871	1,338	2,302	382	5,586		(6)	5,580
7401100	287	0.003889%	0.001415%	-	43	77	132	22	320		5	325
7401300	2,553	0.034650%	0.034138%	-	1,045	682	1,173	195	2,847		(14)	2,833
7401600	39	0.000524%	0.000531%	-	16	10	18	3	43		-	43
7401700	1,684	0.022852%	0.027461%	-	841	450	774	128	1,878		(18)	1,860
7402100	431	0.005855%	0.005351%	-	164	115	198	33	481		(1)	480
7410100	811	0.011011%	0.011453%	-	351	217	373	62	905		(7)	898
7410200	4,894	0.066415%	0.067569%	-	2,068	1,307	2,249	373	5,457		(29)	5,428
7410300	383	0.005200%	0.005793%	-	177	102	176	29	427		(3)	424
7410600	193	0.002622%	0.001636%	-	50	52	89	15	215		2	217

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

Participating Employer	Employer Contributions	Proportionate Share 2019	Proportionate Share 2018	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2018	Net OPEB Liability as of June 30, 2018			OPEB Expense			
						Discount Rate Baseline 3.04%	Discount Rate Less 1.00% 2.04%	Discount Rate Plus 1.00% 4.04%	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
										(10)	(11)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Aggregate	7,369,379	100.00%	100.00%	-	3,061,228	1,968,255	3,385,614	562,241	8,216,449	N/A	N/A	
7410900	425	0.005768%	0.004510%	-	138	114	195	32	474		1	475
7420000	737	0.010006%	0.009640%	-	295	197	339	56	822		(4)	818
7420100	174	0.002359%	0.002653%	-	81	46	80	13	194		(2)	192
7420200	779	0.010574%	0.008933%	-	273	208	358	59	869		2	871
7420300	45,460	0.616876%	0.631468%	-	19,331	12,142	20,885	3,468	50,685		(263)	50,422
7420400	251	0.003408%	0.000000%	-	-	67	115	19	280		5	285
7421100	522	0.007078%	0.006722%	-	206	139	240	40	582		(3)	579
7421400	731	0.009919%	0.010657%	-	326	195	336	56	815		(6)	809
7421500	502	0.006816%	0.000310%	-	9	134	231	38	560		11	571
7421600	1,146	0.015555%	0.014902%	-	456	306	527	87	1,278		(5)	1,273
7421700	406	0.005505%	0.005041%	-	154	108	186	31	452		(2)	450
7421800	377	0.005112%	0.005837%	-	179	101	173	29	420		(3)	417
7421900	898	0.012191%	0.011188%	-	342	240	413	69	1,002		(4)	998
7422200	728	0.009875%	0.008225%	-	252	194	334	56	811		(1)	810
7422400	274	0.003714%	0.002344%	-	72	73	126	21	305		1	306
7422800	1,075	0.014594%	0.015300%	-	468	287	494	82	1,199		(8)	1,191
7422900	982	0.013327%	0.012691%	-	389	262	451	75	1,095		(6)	1,089
7423000	14,145	0.191949%	0.000000%	-	-	3,778	6,499	1,079	15,771		278	16,049
7424300	399	0.005418%	0.000000%	-	-	107	183	30	445		8	453
7430100	18,682	0.253514%	0.257363%	-	7,878	4,990	8,583	1,425	20,830		(111)	20,719
7430200	18,760	0.254563%	0.262758%	-	8,044	5,010	8,619	1,431	20,916		(120)	20,796
7430500	712	0.009656%	0.010126%	-	310	190	327	54	793		(6)	787
7430700	808	0.010967%	0.009773%	-	299	216	371	62	901		(1)	900
7430900	39	0.000524%	0.000531%	-	16	10	18	3	43		(1)	42
7431100	4,592	0.062308%	0.058592%	-	1,794	1,226	2,110	350	5,120		(25)	5,095
7440100	6,417	0.087083%	0.089414%	-	2,737	1,714	2,948	490	7,155		(44)	7,111
7440200	4,283	0.058113%	0.058857%	-	1,802	1,144	1,967	327	4,775		(27)	4,748
7440600	270	0.003670%	0.003051%	-	93	72	124	21	302		-	302
7440700	2,415	0.032771%	0.034890%	-	1,068	645	1,109	184	2,693		(19)	2,674
7440800	522	0.007078%	0.006898%	-	211	139	240	40	582		(4)	578
7450100	100	0.001355%	0.001769%	-	54	27	46	8	111		(2)	109
7450200	10,333	0.140215%	0.143142%	-	4,382	2,760	4,747	788	11,521		(62)	11,459
7450400	39	0.000524%	0.000531%	-	16	10	18	3	43		(1)	42
7450800	1,446	0.019619%	0.020430%	-	625	386	664	110	1,612		(11)	1,601
7450900	431	0.005855%	0.006633%	-	203	115	198	33	481		(5)	476
7452600	866	0.011754%	0.011144%	-	341	231	398	66	966		(4)	962
7460200	38,820	0.526779%	0.535775%	-	16,401	10,368	17,835	2,962	43,283		(208)	43,075
7460300	3,668	0.049768%	0.022331%	-	684	980	1,685	280	4,089		57	4,146
7460700	351	0.004763%	0.000000%	-	-	94	161	27	391		7	398
7460800	10	0.000131%	0.000000%	-	-	3	4	1	11		1	12
7461200	7,261	0.098531%	0.094588%	-	2,896	1,939	3,336	554	8,096		(29)	8,067
7461300	3,458	0.046928%	0.015477%	-	474	924	1,589	264	3,856		56	3,912
7461800	116	0.001573%	0.000000%	-	-	31	53	9	129		3	132
7462300	116	0.001573%	0.001592%	-	49	31	53	9	129		(2)	127
7462400	77	0.001049%	0.000177%	-	5	21	36	6	86		3	89
7462500	132	0.001791%	0.000000%	-	-	35	61	10	147		3	150
7500100	1,971	0.026741%	0.027372%	-	838	526	905	150	2,197		(13)	2,184
7500300	39	0.000524%	0.000531%	-	16	10	18	3	43		(1)	42
7500700	1,372	0.018614%	0.018882%	-	578	366	630	105	1,529		(10)	1,519
7502100	306	0.004151%	0.003538%	-	108	82	141	23	341		-	341
7502200	1,272	0.017259%	0.016892%	-	517	340	584	97	1,418		(7)	1,411
7502500	77	0.001049%	0.001415%	-	43	21	36	6	86		(2)	84
7502600	322	0.004369%	0.003891%	-	119	86	148	25	359		1	360
7700200	512	0.006947%	0.006633%	-	203	137	235	39	571		(4)	567
7700400	576	0.007821%	0.007694%	-	236	154	265	44	643		(4)	639
7700600	2,618	0.035523%	0.034492%	-	1,056	699	1,203	200	2,919		(11)	2,908
7700700	232	0.003146%	0.003184%	-	97	62	107	18	258		(2)	256
7701000	10,185	0.138205%	0.141063%	-	4,318	2,720	4,679	777	11,356		(52)	11,304
7701200	309	0.004195%	0.003715%	-	114	83	142	24	345		(1)	344
7701300	77	0.001049%	0.001061%	-	32	21	36	6	86		(2)	84
7701400	3,519	0.047758%	0.051075%	-	1,564	940	1,617	269	3,924		(25)	3,899
7701500	77	0.001049%	0.001061%	-	32	21	36	6	86		(2)	84
7701600	486	0.006598%	0.006456%	-	198	130	223	37	542		(4)	538
7701700	113	0.001529%	0.001061%	-	32	30	52	9	126		-	126
7701900	370	0.005025%	0.005351%	-	164	99	170	28	413		(3)	410
7702100	193	0.002622%	0.002786%	-	85	52	89	15	215		(2)	213
7702200	338	0.004588%	0.004820%	-	148	90	155	26	377		(3)	374
7702300	270	0.003670%	0.003405%	-	104	72	124	21	302		(2)	300
7702400	799	0.010836%	0.012603%	-	386	213	367	61	890		(11)	879
7702500	6,095	0.082713%	0.083621%	-	2,560	1,628	2,800	465	6,796		(34)	6,762
7702800	1,597	0.021672%	0.020209%	-	619	427	734	122	1,781		(4)	1,777
7702900	1,375	0.018657%	0.017467%	-	535	367	632	105	1,533		(6)	1,527
7703100	77	0.001049%	0.001238%	-	38	21	36	6	86		(2)	84
7703200	3,284	0.044568%	0.061290%	-	1,876	877	1,509	251	3,662		(48)	3,614
7703300	77	0.001049%	0.001061%	-	32	21	36	6	86		(2)	84
7703700	1,761	0.023901%	0.023702%	-	726	470	809	134	1,964		(9)	1,955
7703800	1,781	0.024163%	0.024808%	-	759	476	818	136	1,985		(14)	1,971
7703900	3,561	0.048326%	0.051030%	-	1,562	951	1,636	272	3,971		(22)	3,949
7704300	58	0.000786%	0.001061%	-	32	15	27	4	65		(2)	63

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

						Net OPEB Liability as of June 30, 2018			OPEB Expense		
				Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2018	Discount Rate Baseline 3.04%	Discount Rate Less 1.00% 2.04%	Discount Rate Plus 1.00% 4.04%	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
Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2019 (3)	Proportionate Share 2018 (4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,369,379	100.00%	100.00%	-	3,061,228	1,968,255	3,385,614	562,241	8,216,449	N/A	N/A
7704400	39	0.000524%	0.000531%	-	16	10	18	3	43	(1)	42
7704500	193	0.002622%	0.002653%	-	81	52	89	15	215	(2)	213
7704600	2,270	0.030804%	0.030512%	-	934	606	1,043	173	2,531	(12)	2,519
7707000	1,336	0.018133%	0.018307%	-	560	357	614	102	1,490	(8)	1,482
7710100	155	0.002097%	0.002123%	-	65	41	71	12	172	(2)	170
7710200	425	0.005768%	0.005837%	-	179	114	195	32	474	(4)	470
7710300	39	0.000524%	0.000531%	-	16	10	18	3	43	(1)	42
7710400	319	0.004326%	0.004245%	-	130	85	146	24	355	(2)	353
7710500	1,945	0.026391%	0.027594%	-	845	519	893	148	2,168	(12)	2,156
7710600	232	0.003146%	0.003449%	-	106	62	107	18	258	(2)	256
7710700	116	0.001573%	0.001592%	-	49	31	53	9	129	(2)	127
7710800	280	0.003801%	0.004510%	-	138	75	129	21	312	(5)	307
7711000	670	0.009088%	0.008933%	-	273	179	308	51	747	(5)	742
7711100	39	0.000524%	0.000531%	-	16	10	18	3	43	(1)	42
7711200	155	0.002097%	0.002123%	-	65	41	71	12	172	(2)	170
7711300	39	0.000524%	0.000531%	-	16	10	18	3	43	(1)	42
7711400	116	0.001573%	0.001592%	-	49	31	53	9	129	-	129
7711500	985	0.013370%	0.015389%	-	471	263	453	75	1,099	(11)	1,088
7711600	116	0.001573%	0.001592%	-	49	31	53	9	129	(2)	127
7711800	6,221	0.084417%	0.084417%	-	2,584	1,662	2,858	475	6,936	(27)	6,909
7711900	1,294	0.017565%	0.016848%	-	516	346	595	99	1,443	(7)	1,436
7712000	2,219	0.030105%	0.030866%	-	945	593	1,019	169	2,474	(12)	2,462
7712100	187	0.002534%	0.002609%	-	80	50	86	14	208	(2)	206
7712300	918	0.012453%	0.012470%	-	382	245	422	70	1,023	(6)	1,017
7712500	354	0.004806%	0.004245%	-	130	95	163	27	395	(1)	394
7712700	6,781	0.092020%	0.091979%	-	2,816	1,811	3,115	517	7,561	(39)	7,522
7712800	116	0.001573%	0.001592%	-	49	31	53	9	129	(2)	127
7712900	222	0.003015%	0.003095%	-	95	59	102	17	248	(2)	246
7713200	177	0.002403%	0.002609%	-	80	47	81	14	197	(2)	195
7713600	612	0.008302%	0.008402%	-	257	163	281	47	682	(6)	676
7713700	245	0.003321%	0.004245%	-	130	65	112	19	273	(5)	268
7714000	5,175	0.070217%	0.067348%	-	2,062	1,382	2,377	395	5,769	(23)	5,746
7714200	39	0.000524%	0.000531%	-	16	10	18	3	43	(1)	42
7714400	219	0.002971%	0.004024%	-	123	58	101	17	244	(4)	240
7714500	155	0.002097%	0.002123%	-	65	41	71	12	172	(2)	170
7714600	283	0.003845%	0.003715%	-	114	76	130	22	316	-	316
7720400	14,323	0.194352%	0.190988%	-	5,847	3,825	6,580	1,093	15,969	(76)	15,893
7720700	9,241	0.125403%	0.126647%	-	3,877	2,468	4,246	705	10,304	(50)	10,254
7721000	116	0.001573%	0.001636%	-	50	31	53	9	129	(2)	127
7721100	242	0.003277%	0.002123%	-	65	64	111	18	269	1	270
7721600	15,855	0.215151%	0.206288%	-	6,315	4,235	7,284	1,210	17,678	(44)	17,634
7721800	564	0.007647%	0.009198%	-	282	151	259	43	628	(8)	620
7721900	2,212	0.030018%	0.057929%	-	1,773	591	1,016	169	2,466	(66)	2,400
7722100	2,238	0.030368%	0.031485%	-	964	598	1,028	171	2,495	(14)	2,481
7722300	7,638	0.103643%	0.105068%	-	3,216	2,040	3,509	583	8,516	(45)	8,471
7722600	4,714	0.063968%	0.063235%	-	1,936	1,259	2,166	360	5,256	(22)	5,234
7722900	412	0.005593%	0.005793%	-	177	110	189	31	460	(4)	456
7723200	299	0.004064%	0.004245%	-	130	80	138	23	334	(2)	332
7723800	564	0.007647%	0.007915%	-	242	151	259	43	628	(4)	624
7723900	348	0.004719%	0.004776%	-	146	93	160	27	388	(2)	386
7724000	39	0.000524%	0.000531%	-	16	10	18	3	43	(1)	42
7724200	1,620	0.021978%	0.024940%	-	763	433	744	124	1,806	(14)	1,792
7724400	39	0.000524%	0.000531%	-	16	10	18	3	43	(1)	42
7724500	106	0.001442%	0.003228%	-	99	28	49	8	118	(4)	114
7724600	428	0.005811%	0.007119%	-	218	114	197	33	477	(7)	470
7728100	64	0.000874%	0.000531%	-	16	17	30	5	72	1	73
7730200	77	0.001049%	0.001061%	-	32	21	36	6	86	(2)	84
7730400	660	0.008957%	0.009640%	-	295	176	303	50	736	(6)	730
7731200	1,021	0.013851%	0.013974%	-	428	273	469	78	1,138	(6)	1,132
7731300	3,709	0.050336%	0.045016%	-	1,378	991	1,704	283	4,136	(7)	4,129
7731600	39	0.000524%	0.000840%	-	26	10	18	3	43	-	43
7731800	77	0.001049%	0.001061%	-	32	21	36	6	86	(2)	84
7731900	4,695	0.063706%	0.063279%	-	1,937	1,254	2,157	358	5,234	(29)	5,205
7732100	116	0.001573%	0.001592%	-	49	31	53	9	129	(2)	127
7732200	480	0.006510%	0.006722%	-	206	128	220	37	535	(4)	531
7732300	196	0.002665%	0.002609%	-	80	52	90	15	219	(2)	217
7732900	316	0.004282%	0.004422%	-	135	84	145	24	352	(2)	350
7733800	129	0.001748%	0.002078%	-	64	34	59	10	144	(1)	143
7734000	39	0.000524%	0.000619%	-	19	10	18	3	43	(2)	41
7734200	3,635	0.049331%	0.041435%	-	1,268	971	1,670	277	4,053	2	4,055
7734300	425	0.005768%	0.005306%	-	162	114	195	32	474	(2)	472
7738100	155	0.002097%	0.002034%	-	62	41	71	12	172	(1)	171
7740200	97	0.001311%	0.003007%	-	92	26	44	7	108	(7)	101
7740400	882	0.011972%	0.012249%	-	375	236	405	67	984	(6)	978
7741000	1,088	0.014769%	0.015742%	-	482	291	500	83	1,213	(9)	1,204
7741300	477	0.006467%	0.006102%	-	187	127	219	36	531	(3)	528
7742100	602	0.008171%	0.007341%	-	225	161	277	46	671	(2)	669
7742300	238	0.003233%	0.003184%	-	97	64	109	18	266	(2)	264
7742600	467	0.006336%	0.006987%	-	214	125	215	36	521	(4)	517

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

						Net OPEB Liability as of June 30, 2018			OPEB Expense		
				Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2018	Discount Rate Baseline 3.04%	Discount Rate Less 1.00% 2.04%	Discount Rate Plus 1.00% 4.04%	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
Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2019 (3)	Proportionate Share 2018 (4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,369,379	100.00%	100.00%	-	3,061,228	1,968,255	3,385,614	562,241	8,216,449	N/A	N/A
7742900	39	0.000524%	0.000531%	-	16	10	18	3	43	(1)	42
7743800	39	0.000524%	0.000531%	-	16	10	18	3	43	(1)	42
7744000	4,646	0.063051%	0.062572%	-	1,915	1,241	2,135	354	5,181	(21)	5,160
7744600	261	0.003539%	0.003538%	-	108	70	120	20	291	(2)	289
7750200	3,690	0.050074%	0.046299%	-	1,417	986	1,695	282	4,114	(5)	4,109
7750400	277	0.003758%	0.003051%	-	93	74	127	21	309	(4)	305
7751000	206	0.002796%	0.003803%	-	116	55	95	16	230	(4)	226
7754000	406	0.005505%	0.004864%	-	149	108	186	31	452	-	452
7761000	467	0.006336%	0.005793%	-	177	125	215	36	521	(1)	520
7762100	454	0.006161%	0.005926%	-	181	121	209	35	506	(3)	503
7764200	367	0.004981%	0.006279%	-	192	98	169	28	409	(5)	404
7771000	1,240	0.016822%	0.018130%	-	555	331	570	95	1,382	(7)	1,375
7772100	187	0.002534%	0.002697%	-	83	50	86	14	208	(2)	206
7774000	2,083	0.028270%	0.034315%	-	1,050	556	957	159	2,323	(24)	2,299
7774200	135	0.001835%	0.000796%	-	24	36	62	10	151	3	154
7782100	525	0.007122%	0.007694%	-	236	140	241	40	585	(3)	582
7784000	1,443	0.019575%	0.017600%	-	539	385	663	110	1,608	(3)	1,605
7794000	270	0.003670%	0.003891%	-	119	72	124	21	302	(4)	298
A010000	5,303	0.071965%	0.072743%	-	2,227	1,416	2,436	405	5,913	(30)	5,883
A050000	7,338	0.099579%	0.097860%	-	2,996	1,960	3,371	560	8,182	(36)	8,146
A150000	1,265	0.017172%	0.017556%	-	537	338	581	97	1,411	(7)	1,404
A170000	1,108	0.015031%	0.015919%	-	487	296	509	85	1,235	(8)	1,227
A200000	696	0.009438%	0.009419%	-	288	186	320	53	775	(5)	770
A850000	155	0.002097%	0.002123%	-	65	41	71	12	172	(2)	170
B040000	19,890	0.269900%	0.267666%	-	8,194	5,312	9,138	1,517	22,176	(111)	22,065
C050000	1,265	0.017172%	0.016936%	-	518	338	581	97	1,411	(7)	1,404
CS00100	200	0.002709%	0.000000%	-	-	53	92	15	223	4	227
CS00200	689	0.009351%	0.000000%	-	-	184	317	53	768	14	782
CS00300	692	0.009394%	0.000000%	-	-	185	318	53	772	14	786
CS00400	1,504	0.020405%	0.000000%	-	-	402	691	115	1,677	30	1,707
CS00500	670	0.009088%	0.000000%	-	-	179	308	51	747	14	761
CS00600	573	0.007778%	0.000000%	-	-	153	263	44	639	12	651
CS00700	1,784	0.024207%	0.000000%	-	-	476	820	136	1,989	35	2,024
CS00800	4,550	0.061740%	0.000000%	-	-	1,215	2,090	347	5,073	90	5,163
CS00900	322	0.004369%	0.000000%	-	-	86	148	25	359	7	366
CS01000	618	0.008389%	0.000000%	-	-	165	284	47	689	13	702
D050000	567	0.007690%	0.006191%	-	190	151	260	43	632	(1)	631
D100000	21,880	0.296903%	0.288140%	-	8,821	5,844	10,052	1,669	24,395	(101)	24,294
D200000	167	0.002272%	0.001990%	-	61	45	77	13	187	(1)	186
D250000	187	0.002534%	0.002344%	-	72	50	86	14	208	(1)	207
D500000	24,823	0.336840%	0.352304%	-	10,785	6,630	11,404	1,894	27,676	(186)	27,490
E040000	750	0.010181%	0.021624%	-	662	200	345	57	837	(25)	812
E080000	1,121	0.015206%	0.014549%	-	445	299	515	85	1,249	(5)	1,244
E120000	982	0.013327%	0.014062%	-	430	262	451	75	1,095	(8)	1,087
E160000	2,505	0.033994%	0.033386%	-	1,022	669	1,151	191	2,793	(14)	2,779
E190000	1,587	0.021541%	0.022641%	-	693	424	729	121	1,770	(9)	1,761
E200000	8,243	0.111857%	0.117582%	-	3,599	2,202	3,787	629	9,191	(28)	9,163
E210000	1,301	0.017653%	0.017821%	-	546	347	598	99	1,450	(9)	1,441
E230000	2,248	0.030499%	0.032148%	-	984	600	1,033	171	2,506	(16)	2,490
E240000	11,586	0.157212%	0.151367%	-	4,634	3,094	5,323	884	12,917	(51)	12,866
E280000	815	0.011055%	0.012470%	-	382	218	374	62	908	(7)	901
E500000	2,808	0.038101%	0.038914%	-	1,191	750	1,290	214	3,131	(18)	3,113
E550000	4,199	0.056977%	0.061157%	-	1,872	1,121	1,929	320	4,681	(31)	4,650
F270000	2,006	0.027222%	0.026665%	-	816	536	922	153	2,237	(9)	2,228
F500000	9,125	0.123830%	0.125011%	-	3,827	2,437	4,192	696	10,174	(51)	10,123
F500001	39	0.000524%	0.000531%	-	16	10	18	3	43	(1)	42
G010000	895	0.012147%	0.014814%	-	453	239	411	68	998	(18)	980
G020000	583	0.007909%	0.008048%	-	246	156	268	44	650	(5)	645
G040000	889	0.012060%	0.013620%	-	417	237	408	68	991	(8)	983
G050000	721	0.009788%	0.009242%	-	283	193	331	55	804	(3)	801
G060000	1,249	0.016953%	0.016362%	-	501	334	574	95	1,393	(6)	1,387
G070000	1,555	0.021104%	0.020784%	-	636	415	714	119	1,734	(8)	1,726
H030000	1,465	0.019881%	0.019457%	-	596	391	673	112	1,634	(6)	1,628
H060000	155	0.002097%	0.002123%	-	65	41	71	12	172	(2)	170
H090000	23,216	0.315036%	0.319095%	-	9,768	6,201	10,666	1,771	25,885	(132)	25,753
H120000	183,005	2.483323%	2.418150%	-	74,025	48,878	84,076	13,962	204,041	(822)	203,219
H150000	54,495	0.739483%	0.732777%	-	22,432	14,555	25,036	4,158	60,759	(297)	60,462
H170000	55,062	0.747173%	0.731892%	-	22,405	14,706	25,296	4,201	61,391	(262)	61,129
H180000	18,502	0.251068%	0.259662%	-	7,949	4,942	8,500	1,412	20,629	(115)	20,514
H210000	15,285	0.207417%	0.203989%	-	6,245	4,082	7,022	1,166	17,042	(70)	16,972
H240000	17,256	0.234158%	0.238304%	-	7,295	4,609	7,928	1,317	19,239	(108)	19,131
H270000	270,358	3.668662%	3.681395%	-	112,696	72,209	124,207	20,627	301,434	(1,481)	299,953
H470000	30,815	0.418155%	0.428761%	-	13,125	8,230	14,157	2,351	34,357	(184)	34,173
H510000	166,371	2.257598%	2.253208%	-	68,976	44,435	76,434	12,693	185,494	(884)	184,610
H590000	5,020	0.068119%	0.059211%	-	1,813	1,341	2,306	383	5,597	(2)	5,595
H590801	23,132	0.313900%	0.326347%	-	9,990	6,178	10,627	1,765	25,791	(156)	25,635
H590802	2,634	0.035742%	0.038162%	-	1,168	703	1,210	201	2,937	(22)	2,915
H590803	9,589	0.130122%	0.140577%	-	4,303	2,561	4,405	732	10,691	(77)	10,614
H590804	24,269	0.329324%	0.349607%	-	10,702	6,482	11,150	1,852	27,059	(169)	26,890

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

Participating Employer	Employer Contributions	Proportionate Share 2019	Proportionate Share 2018	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2018	Net OPEB Liability as of June 30, 2018			OPEB Expense		
						Discount Rate Baseline 3.04%	Discount Rate Less 1.00% 2.04%	Discount Rate Plus 1.00% 4.04%	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	7,369,379	100.00%	100.00%	-	3,061,228	1,968,255	3,385,614	562,241	8,216,449	N/A	N/A
H590805	12,651	0.171675%	0.172371%	-	5,277	3,379	5,812	965	14,106	(76)	14,030
H590806	24,491	0.332339%	0.358495%	-	10,974	6,541	11,252	1,869	27,306	(188)	27,118
H590807	6,144	0.083369%	0.087335%	-	2,674	1,641	2,823	469	6,850	(46)	6,804
H590808	9,589	0.130122%	0.129522%	-	3,965	2,561	4,405	732	10,691	(55)	10,636
H590809	12,049	0.163504%	0.163306%	-	4,999	3,218	5,536	919	13,434	(62)	13,372
H590810	8,240	0.111814%	0.113514%	-	3,475	2,201	3,786	629	9,187	(51)	9,136
H590811	13,843	0.187842%	0.185151%	-	5,668	3,697	6,360	1,056	15,434	(65)	15,369
H590812	10,034	0.136152%	0.143716%	-	4,399	2,680	4,610	766	11,187	(71)	11,116
H590813	4,176	0.056672%	0.056735%	-	1,737	1,115	1,919	319	4,656	(24)	4,632
H590814	4,373	0.059337%	0.061864%	-	1,894	1,168	2,009	334	4,875	(28)	4,847
H590816	2,727	0.037009%	0.043115%	-	1,320	728	1,253	208	3,041	(38)	3,003
H590817	2,309	0.031329%	0.030203%	-	925	617	1,061	176	2,574	(8)	2,566
H630000	41,619	0.564749%	0.575706%	-	17,624	11,116	19,120	3,175	46,402	(254)	46,148
H670000	4,566	0.061959%	0.065181%	-	1,995	1,220	2,098	348	5,091	(30)	5,061
H710000	2,212	0.030018%	0.031175%	-	954	591	1,016	169	2,466	(18)	2,448
H730000	36,904	0.500781%	0.565314%	-	17,306	9,857	16,955	2,816	41,146	(336)	40,810
H750000	12,870	0.174646%	0.180066%	-	5,512	3,437	5,913	982	14,350	(74)	14,276
H790000	1,378	0.018701%	0.019501%	-	597	368	633	105	1,537	(10)	1,527
H870000	1,600	0.021716%	0.021801%	-	667	427	735	122	1,784	(8)	1,776
H910000	506	0.006860%	0.007296%	-	223	135	232	39	564	(5)	559
H950000	1,481	0.020099%	0.019236%	-	589	396	680	113	1,651	(5)	1,646
H960000	193	0.002622%	0.002388%	-	73	52	89	15	215	(1)	214
J020000	43,853	0.595073%	0.583710%	-	17,869	11,713	20,147	3,346	48,894	(169)	48,725
J040000	108,472	1.471931%	1.522023%	-	46,593	28,971	49,834	8,276	120,940	(648)	120,292
J120000	136,934	1.858145%	1.856506%	-	56,832	36,573	62,910	10,447	152,674	(806)	151,868
J160000	52,827	0.716849%	0.766517%	-	23,465	14,109	24,270	4,030	58,900	(397)	58,503
J200000	1,349	0.018308%	0.022376%	-	685	360	620	103	1,504	(14)	1,490
J510000	232,191	3.150754%	3.090212%	-	94,598	62,015	106,672	17,715	258,880	(1,076)	257,804
J520000	1,813	0.024600%	0.000000%	-	-	484	833	138	2,021	36	2,057
J530000	5,992	0.081315%	0.000000%	-	-	1,600	2,753	457	6,681	118	6,799
J540000	10,037	0.136195%	0.000000%	-	-	2,681	4,611	766	11,190	197	11,387
J550000	3,255	0.044175%	0.000000%	-	-	869	1,496	248	3,630	64	3,694
K050000	46,188	0.626751%	0.623066%	-	19,073	12,336	21,219	3,524	51,497	(257)	51,240
L040000	137,217	1.861990%	1.887063%	-	57,767	36,649	63,040	10,469	152,989	(816)	152,173
L060000	705	0.009569%	0.000000%	-	-	188	324	54	786	14	800
L120000	773	0.010487%	0.023127%	-	708	206	355	59	862	(32)	830
L240000	3,140	0.042602%	0.045547%	-	1,394	839	1,442	240	3,500	(25)	3,475
L320000	4,025	0.054618%	0.060007%	-	1,837	1,075	1,849	307	4,488	(35)	4,453
L360000	1,240	0.016822%	0.016538%	-	506	331	570	95	1,382	(7)	1,375
L460000	335	0.004544%	0.004776%	-	146	89	154	26	373	(2)	371
N040000	163,505	2.218710%	2.246265%	-	68,763	43,670	75,117	12,474	182,299	(909)	181,390
N080000	24,050	0.326353%	0.325772%	-	9,973	6,423	11,049	1,835	26,815	(106)	26,709
N120000	42,552	0.577420%	0.607368%	-	18,593	11,365	19,549	3,246	47,443	(289)	47,154
N200000	4,199	0.056977%	0.056956%	-	1,744	1,121	1,929	320	4,681	(24)	4,657
P120000	11,985	0.162630%	0.165296%	-	5,060	3,201	5,506	914	13,362	(72)	13,290
P160000	4,914	0.066678%	0.065800%	-	2,014	1,312	2,257	375	5,479	(26)	5,453
P240000	29,218	0.396482%	0.406342%	-	12,439	7,804	13,423	2,229	32,577	(179)	32,398
P260000	634	0.008608%	0.007739%	-	237	169	291	48	707	(1)	706
P280000	15,221	0.206543%	0.216017%	-	6,613	4,065	6,993	1,161	16,971	(90)	16,881
P320000	4,750	0.064449%	0.073981%	-	2,265	1,269	2,182	362	5,295	(21)	5,274
P340000	77	0.001049%	0.001061%	-	32	21	36	6	86	(2)	84
P360000	2,708	0.036747%	0.037013%	-	1,133	723	1,244	207	3,019	(19)	3,000
P400000	19	0.000262%	0.000354%	-	11	5	9	1	22	(2)	20
P450000	348	0.004719%	0.004776%	-	146	93	160	27	388	(2)	386
R040000	1,265	0.017172%	0.017909%	-	548	338	581	97	1,411	(9)	1,402
R060000	2,615	0.035480%	0.035597%	-	1,090	698	1,201	199	2,915	(15)	2,900
R080000	1,897	0.025736%	0.025692%	-	786	507	871	145	2,115	(10)	2,105
R120000	2,170	0.029450%	0.031087%	-	952	580	997	166	2,420	(16)	2,404
R140000	116	0.001573%	0.002123%	-	65	31	53	9	129	(2)	127
R200000	2,888	0.039194%	0.040064%	-	1,226	771	1,327	220	3,220	(18)	3,202
R230000	1,604	0.021760%	0.020165%	-	617	428	737	122	1,788	(5)	1,783
R280000	1,520	0.020624%	0.019192%	-	588	406	698	116	1,695	(7)	1,688
R360000	14,049	0.190638%	0.194703%	-	5,960	3,752	6,454	1,072	15,664	(74)	15,590
R400000	38,698	0.525118%	0.534625%	-	16,366	10,336	17,778	2,952	43,146	(229)	42,917
R440000	23,696	0.321546%	0.333599%	-	10,212	6,329	10,886	1,808	26,420	(156)	26,264
R520000	409	0.005549%	0.005085%	-	156	109	188	31	456	(3)	453
R600000	20,589	0.279381%	0.312373%	-	9,562	5,499	9,459	1,571	22,955	(184)	22,771
S600000	39	0.000524%	0.000531%	-	16	10	18	3	43	(1)	42
T010000	116	0.001573%	0.001680%	-	51	31	53	9	129	(2)	127
T020000	116	0.001573%	0.001592%	-	49	31	53	9	129	(2)	127
T030000	138	0.001879%	0.002123%	-	65	37	64	11	154	(2)	152
T040000	225	0.003059%	0.003184%	-	97	60	104	17	251	(1)	250
T050000	52	0.000699%	0.000531%	-	16	14	24	4	57	1	58
T060000	39	0.000524%	0.000531%	-	16	10	18	3	43	(2)	41
T070000	77	0.001049%	0.001548%	-	47	21	36	6	86	(2)	84
T080000	155	0.002097%	0.002167%	-	66	41	71	12	172	-	172
U120000	151,491	2.055687%	2.185462%	-	66,902	40,461	69,598	11,558	168,904	(1,154)	167,750
U150000	116	0.001573%	0.001592%	-	49	31	53	9	129	(2)	127
U300000	412	0.005593%	0.005572%	-	171	110	189	31	460	(2)	458

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

Participating Employer	Employer Contributions	Proportionate Share 2019	Proportionate Share 2018	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2018	Net OPEB Liability as of June 30, 2018			OPEB Expense		
						Discount Rate Baseline 3.04%	Discount Rate Less 1.00% 2.04%	Discount Rate Plus 1.00% 4.04%	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	7,369,379	100.00%	100.00%	-	3,061,228	1,968,255	3,385,614	562,241	8,216,449	N/A	N/A
X220000	2,116	0.028707%	0.028743%	-	880	565	972	161	2,359	(15)	2,344
Y040000	1,014	0.013764%	0.014062%	-	430	271	466	77	1,131	(35)	1,096
Y080000	1,455	0.019750%	0.019369%	-	593	389	669	111	1,623	(8)	1,615
Y080200	969	0.013152%	0.014283%	-	437	259	445	74	1,081	(8)	1,073
Y080300	934	0.012671%	0.013620%	-	417	249	429	71	1,041	(8)	1,033
Y080500	1,047	0.014201%	0.012028%	-	368	280	481	80	1,167	(1)	1,166
Y080600	23,052	0.312808%	0.277129%	-	8,484	6,157	10,590	1,759	25,702	(30)	25,672
Y080800	177	0.002403%	0.002432%	-	74	47	81	14	197	(2)	195
Y180000	63,070	0.855841%	0.923190%	-	28,261	16,845	28,975	4,812	70,320	(479)	69,841
Y200000	3,938	0.053438%	0.055364%	-	1,695	1,052	1,809	300	4,391	(26)	4,365
7240100	-	0.000000%	0.006722%	-	206	-	-	-	-	(14)	(14)
7731000	-	0.000000%	0.000133%	-	4	-	-	-	-	(2)	(2)
7752100	-	0.000000%	0.000265%	-	8	-	-	-	-	(2)	(2)
Y081000	-	0.000000%	0.000973%	-	30	-	-	-	-	(3)	(3)
7220200	-	0.000000%	0.000000%	-	-	-	-	-	-	618	618
7232100	-	0.000000%	0.000000%	-	-	-	-	-	-		
7751600	-	0.000000%	0.000000%	-	-	-	-	-	-		

APPENDIX B

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

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

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 Measurement Period 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	2020	2021	2022	2023	2024	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,107,162	1,279,126	N/A	2,386,288	1,369,662	175,398	1,226,292	N/A	2,771,352	138,542	138,540	(79,837)	(360,623)	(54,053)	(167,633)
Employer																
5016000	-	2,118	2,447	-	4,565	2,621	336	2,346	778	6,081	176	176	(242)	(779)	(192)	(654)
5020100	-	14,702	16,986	-	31,688	18,188	2,329	16,284	4,681	41,482	1,297	1,297	(1,603)	(5,332)	(1,261)	(4,192)
5030100	-	1,021	1,180	-	2,201	1,263	162	1,131	493	3,049	72	72	(130)	(389)	(106)	(368)
5040000	-	287	331	-	618	355	45	318	76	794	28	28	(29)	(101)	(22)	(79)
5040100	-	5,190	5,996	-	11,186	6,421	822	5,749	1,288	14,280	499	499	(524)	(1,841)	(403)	(1,324)
5040200	-	2,359	2,726	-	5,085	2,919	374	2,613	661	6,567	219	219	(246)	(844)	(191)	(638)
5040300	-	1,803	2,084	-	3,887	2,231	286	1,998	634	5,149	153	153	(203)	(660)	(161)	(542)
5040400	-	1,906	2,202	-	4,108	2,357	302	2,111	759	5,529	151	151	(224)	(708)	(180)	(613)
5040500	-	8,244	9,524	-	17,768	10,198	1,306	9,131	2,842	23,477	704	704	(922)	(3,013)	(730)	(2,450)
5040600	-	75	87	-	162	93	12	84	21	210	6	6	(8)	(28)	(7)	(17)
5040700	-	115	133	-	248	142	18	128	53	341	7	7	(15)	(44)	(12)	(37)
5050100	-	983	1,136	-	2,119	1,216	156	1,089	387	2,848	77	77	(117)	(366)	(94)	(306)
5050200	-	573	662	-	1,235	709	91	635	230	1,665	45	45	(68)	(214)	(55)	(182)
5060000	-	99	114	-	213	122	16	109	27	274	7	8	(11)	(36)	(9)	(21)
5061900	-	477	551	-	1,028	590	76	528	282	1,476	27	27	(67)	(188)	(56)	(189)
5062900	-	615	711	-	1,326	761	97	682	283	1,823	44	44	(77)	(233)	(63)	(211)
5064500	-	1,625	1,877	-	3,502	2,010	257	1,800	510	4,577	144	144	(176)	(588)	(138)	(461)
5070000	-	126	145	-	271	156	20	139	35	350	11	11	(14)	(45)	(10)	(31)
5070100	-	13,499	15,596	-	29,095	16,700	2,139	14,952	4,158	37,949	1,208	1,208	(1,454)	(4,878)	(1,140)	(3,797)
5080100	-	20,311	23,466	-	43,777	25,127	3,218	22,496	7,128	57,969	1,720	1,720	(2,287)	(7,438)	(1,814)	(6,093)
5090100	-	1,318	1,522	-	2,840	1,630	209	1,460	492	3,791	108	108	(152)	(486)	(121)	(407)
5100100	-	29,482	34,061	-	63,543	36,472	4,671	32,654	8,507	82,304	2,703	2,703	(3,112)	(10,589)	(2,425)	(8,041)
5110100	-	6,208	7,172	-	13,380	7,680	984	6,876	2,088	17,628	536	536	(689)	(2,263)	(544)	(1,823)
5120100	-	3,495	4,038	-	7,533	4,324	554	3,871	1,274	10,023	290	290	(399)	(1,285)	(318)	(1,068)
5130100	-	4,811	5,558	-	10,369	5,952	762	5,329	1,662	13,705	410	410	(539)	(1,759)	(427)	(1,430)
5140100	-	660	763	-	1,423	817	105	731	187	1,840	60	60	(71)	(238)	(55)	(172)
5140200	-	1,959	2,263	-	4,222	2,423	310	2,170	507	5,410	186	186	(200)	(697)	(155)	(509)
5140300	-	829	957	-	1,786	1,025	131	918	224	2,298	77	77	(87)	(297)	(67)	(214)
5150100	-	4,016	4,640	-	8,656	4,968	636	4,448	1,513	11,565	326	326	(467)	(1,485)	(373)	(1,236)
5160100	-	7,482	8,644	-	16,126	9,256	1,185	8,287	2,793	21,521	613	613	(863)	(2,760)	(688)	(2,311)
5170000	-	104	120	-	224	128	16	115	45	304	7	7	(12)	(39)	(10)	(34)
5170200	-	962	1,111	-	2,073	1,190	152	1,065	312	2,719	85	85	(104)	(348)	(82)	(283)
5170400	-	2,683	3,100	-	5,783	3,319	425	2,972	890	7,606	234	234	(295)	(976)	(233)	(786)
5180000	-	216	250	-	466	268	34	240	60	602	20	20	(23)	(77)	(18)	(58)
5180100	-	1,793	2,072	-	3,865	2,219	284	1,986	658	5,147	149	149	(204)	(659)	(163)	(555)
5180200	-	13,920	16,083	-	30,003	17,221	2,205	15,418	4,601	39,445	1,213	1,213	(1,533)	(5,063)	(1,209)	(4,064)
5190100	-	2,435	2,813	-	5,248	3,012	386	2,697	794	6,889	213	213	(268)	(885)	(211)	(703)
5200100	-	2,760	3,189	-	5,949	3,414	437	3,057	1,097	8,005	219	219	(325)	(1,025)	(261)	(885)
5210100	-	11,442	13,219	-	24,661	14,154	1,813	12,673	3,891	32,531	981	981	(1,276)	(4,178)	(1,010)	(3,368)
5210200	-	803	928	-	1,731	993	127	889	280	2,289	67	67	(91)	(295)	(72)	(237)
5210300	-	2,394	2,766	-	5,160	2,962	379	2,652	1,089	7,082	175	175	(298)	(905)	(242)	(826)
5210400	-	358	414	-	772	443	57	397	266	1,163	15	15	(56)	(147)	(48)	(170)
5210500	-	866	1,001	-	1,867	1,072	137	960	327	2,496	70	70	(100)	(320)	(80)	(268)
5220100	-	6,457	7,460	-	13,917	7,988	1,023	7,152	2,818	18,981	486	486	(788)	(2,425)	(637)	(2,186)
5230100	-	46,211	53,374	-	99,585	57,161	7,313	51,179	14,239	129,892	4,129	4,128	(4,985)	(16,702)	(3,909)	(12,970)
5245000	-	6,174	7,133	-	13,307	7,638	978	6,838	1,991	17,445	543	543	(675)	(2,241)	(531)	(1,776)
5245100	-	715	826	-	1,541	885	113	792	245	2,035	60	60	(81)	(262)	(64)	(208)
5245200	-	828	957	-	1,785	1,025	131	917	356	2,429	63	63	(101)	(311)	(81)	(276)
5250000	-	1,696	1,959	-	3,655	2,098	269	1,878	468	4,713	157	157	(177)	(607)	(138)	(450)
5250100	-	645	745	-	1,390	798	102	714	244	1,858	53	53	(75)	(238)	(59)	(202)
5260100	-	30,463	35,194	-	65,657	37,685	4,826	33,741	9,523	85,775	2,709	2,709	(3,300)	(11,025)	(2,590)	(8,620)
5270100	-	1,816	2,098	-	3,914	2,246	288	2,011	680	5,225	147	147	(211)	(671)	(169)	(555)
5280100	-	6,368	7,357	-	13,725	7,878	1,009	7,054	1,876	17,817	579	579	(677)	(2,292)	(529)	(1,750)
5290100	-	8,496	9,816	-	18,312	10,511	1,346	9,411	2,058	23,326	822	822	(854)	(3,008)	(656)	(2,139)
5305500	-	3,978</														

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

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 Measurement Period 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						
											2020	2021	2022	2023	2024	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,107,162	1,279,126	N/A	2,386,288	1,369,662	175,398	1,226,292	N/A	2,771,352	138,542	138,540	(79,837)	(360,623)	(54,053)	(167,633)
5420200	-	5,839	6,746	-	12,585	7,223	925	6,467	1,715	16,330	532	532	(620)	(2,101)	(484)	(1,604)
5420300	-	2,338	2,701	-	5,039	2,892	370	2,589	763	6,614	204	204	(258)	(850)	(203)	(672)
5420400	-	1,507	1,741	-	3,248	1,864	239	1,669	535	4,307	127	127	(171)	(553)	(136)	(453)
5420500	-	5,412	6,253	-	11,665	6,696	857	5,995	1,549	15,097	497	497	(570)	(1,943)	(444)	(1,468)
5420600	-	7,538	8,708	-	16,246	9,325	1,194	8,349	2,199	21,067	688	688	(799)	(2,710)	(623)	(2,065)
5420700	-	6,537	7,552	-	14,089	8,086	1,036	7,240	1,871	18,233	601	601	(688)	(2,346)	(536)	(1,776)
5428000	-	164	189	-	353	202	26	181	77	486	11	11	(21)	(62)	(17)	(57)
5430100	-	10,799	12,476	-	23,275	13,359	1,711	11,961	4,639	31,670	814	814	(1,316)	(4,054)	(1,064)	(3,589)
5440100	-	2,469	2,853	-	5,322	3,055	391	2,735	954	7,135	199	199	(288)	(914)	(231)	(778)
5450100	-	2,628	3,037	-	5,665	3,251	416	2,911	1,738	8,316	132	132	(387)	(1,053)	(325)	(1,151)
5460100	-	3,741	4,322	-	8,063	4,628	593	4,143	1,169	10,533	332	332	(406)	(1,355)	(319)	(1,055)
5460200	-	5,521	6,378	-	11,899	6,830	875	6,115	1,352	15,172	532	532	(557)	(1,957)	(429)	(1,393)
5460300	-	10,590	12,234	-	22,824	13,100	1,678	11,729	3,862	30,369	881	881	(1,208)	(3,893)	(961)	(3,245)
5460400	-	8,223	9,500	-	17,723	10,173	1,303	9,108	1,426	22,010	858	858	(764)	(2,849)	(572)	(1,816)
7010200	-	481	556	-	1,037	595	76	533	155	1,359	42	42	(53)	(175)	(42)	(138)
7010400	-	45	52	-	97	56	7	50	15	128	4	4	(5)	(17)	(4)	(12)
7010600	-	29	34	-	63	36	5	32	6	79	2	2	(4)	(9)	(1)	(4)
7011000	-	835	965	-	1,800	1,033	132	925	292	2,382	70	70	(94)	(306)	(75)	(248)
7020200	-	1,316	1,520	-	2,836	1,628	208	1,457	431	3,724	114	114	(146)	(480)	(115)	(375)
7021100	-	52	60	-	112	65	8	58	9	140	5	5	(5)	(18)	(4)	(10)
7021200	-	38	44	0	82	47	6	42	18	113	3	3	(5)	(14)	(4)	(14)
7021300	-	82	95	-	177	102	13	91	79	285	-	-	(16)	(36)	(13)	(43)
7021400	-	137	158	112	407	169	22	152	-	343	30	30	3	(32)	6	26
7021500	-	57	66	-	123	71	9	63	19	162	4	4	(7)	(22)	(6)	(13)
7021600	-	17	20	-	37	22	3	19	2	46	1	1	(1)	(6)	(1)	(3)
7021700	-	173	200	-	373	214	27	192	121	554	8	8	(26)	(70)	(22)	(77)
7022100	-	12	13	-	25	14	2	13	17	46	(1)	(1)	(3)	(6)	(3)	(9)
7022200	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7022400	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7030100	-	689	796	-	1,485	853	109	764	228	1,954	60	60	(76)	(251)	(60)	(202)
7030300	-	133	153	-	286	164	21	147	60	392	9	9	(18)	(51)	(13)	(41)
7030500	-	99	115	-	214	123	16	110	48	297	6	6	(12)	(37)	(10)	(36)
7040100	-	231	267	-	498	286	37	256	93	672	18	18	(28)	(86)	(22)	(73)
7040200	-	2,800	3,235	-	6,035	3,464	444	3,101	5,063	12,072	(204)	(204)	(756)	(1,466)	(691)	(2,717)
7040400	-	256	296	-	552	317	41	284	86	728	22	22	(28)	(94)	(23)	(75)
7040500	-	151	175	-	326	187	24	168	90	469	9	9	(21)	(59)	(17)	(63)
7040600	-	78	91	-	169	97	12	87	38	234	5	6	(10)	(30)	(8)	(29)
7040700	-	123	142	-	265	152	19	136	64	371	6	6	(18)	(48)	(14)	(40)
7041000	-	29	34	-	63	36	5	32	23	96	1	1	(5)	(12)	(4)	(12)
7041100	-	52	60	2	114	65	8	58	1	132	7	8	(4)	(17)	(3)	(8)
7041200	-	46	53	-	99	57	7	51	8	123	4	4	(4)	(16)	(3)	(8)
7041400	-	35	40	-	75	43	6	39	3	91	3	3	(4)	(11)	(2)	(5)
7041500	-	35	40	-	75	43	6	39	2	90	3	3	(3)	(11)	(2)	(5)
7041600	-	9	10	3	22	11	1	10	6	28	1	1	(1)	(4)	(1)	(2)
7041700	-	814	941	-	1,755	1,007	129	902	258	2,296	72	72	(89)	(295)	(70)	(231)
7042000	-	224	258	-	482	276	35	248	91	650	16	16	(28)	(85)	(23)	(65)
7042100	-	41	47	47	135	50	6	45	-	101	11	11	3	(7)	4	11
7050100	-	466	538	-	1,004	576	74	516	203	1,369	34	34	(58)	(176)	(47)	(154)
7050200	-	107	124	-	231	132	17	118	52	319	6	6	(15)	(41)	(11)	(35)
7050300	-	150	173	65	388	186	24	166	0	376	26	26	(4)	(42)	-	7
7050400	-	126	145	-	271	156	20	139	23	338	12	12	(13)	(44)	(9)	(24)
7050500	-	7	8	-	15	8	1	8	3	20	-	-	(1)	(2)	-	(1)
7050600	-	148	171	-	319	183	23	164	68	438	11	11	(19)	(56)	(14)	(51)
7050700	-	14	16	-	30	17	2	15	17	51	(1)	(1)	(3)	(6)	(3)	(7)
7050800	-	119	137	-	256	147	19	131	52	349	8	8	(16)	(45)	(12)	(37)
7060100	-	117	135	-	252	144	18	129	50	341	8	8	(14)	(44)	(12)	(36)
7060200	-	835	965	-	1,800	1,033	132	925	227	2,317	76	76	(88)	(300)	(69)	(213)
7060300	-	59	69	54	182	74	9	66	-	149	13	13	2	(13)	3	15
7060500	-	1	1	-	2	1	-	1	7	9	(1)	(1)	(1)	(1)	(1)	(2)
7060600	-	81	94	3	178	101	13	90	14	218	9	10	(6)	(27)	(5)	(20)
7060700	-	541	625	-	1,166	670	86	600	166	1,522	48	48	(59)	(196)	(46)	(148)
7060800	-	92	106	-	198	114	15	102	26	257	7	7	(11)	(34)	(7)	(19)
7070400	-	949	1,097	-	2,046	1,174	150	1,051	304	2,679	84	84	(103)	(344)	(81)	(273)
7070500	-	134	154	36	324	165	21	148	10	344	19	19	(8)	(41)	(5)	(4)
7070600	-	6	7	4	17	7	1	6	-	14	2	2	1	(1)	-	(1)
7070700	-	193	223	-	416	239	31	214	47	531	17	17	(21)	(70)	(16)	(41)
7071400	-	206	238	-	444	255	33	228	56	572	19	19	(22)	(74)	(17)	(52)
7071600	-	15	17	17	49	18	2	16	-	36	4	4	1	(3)	1	5
7071700	-	696	804	-	1,500	861	110	771	210	1,952	62	62	(75)	(252)	(59)	(190)
7080200	-	666	770	-	1,436	824	106	738	187	1,855	61	61	(70)	(239)	(55)	(178)
7080400	-	55	64	-	119	68	9	61	20	158	4	4	(7)	(21)	(6)	(13)
7080500	-	67	77	-	144	83	11	74	13	181	6	6	(7)	(23)	(4)	(15)
7080600	-	413	477	-	890	511	65	458	98	1,132	39	39	(43)	(148)	(33)	(96)
7080800	-	126	146	-	272	156	20	140	52	368	9	9	(16)	(48)	(12)	(37)
7080900	-	134	155	-	289	166	21	149	81	417	7	7	(20)	(54)	(16)	(52)
7081000	-	717	829	883	2,429	888	114	795	-	1,797	184	184	42	(140)	59	304
7081200	-	189	219	-	408	234	30	209	38	511	19	19	(19)	(67)	(14)	(42)
7081400	-	1	1	0	2	1	-	1	-	2	-	-	-	-	-	0
7090200	-	142	164	-	306	176	23	158	58	415	11	11	(17)	(53)	(13)	(46)

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

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 Measurement Period 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	2020	2021	2022	2023	2024	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,107,162	1,279,126	N/A	2,386,288	1,369,662	175,398	1,226,292	N/A	2,771,352	138,542	138,540	(79,837)	(360,623)	(54,053)	(167,633)
7090300	-	21	24	-	45	26	3	23	7	59	1	2	(3)	(8)	(2)	(4)
7090500	-	443	512	-	955	548	70	491	170	1,279	34	34	(53)	(165)	(43)	(132)
7100100	-	13,069	15,099	-	28,168	16,168	2,070	14,476	4,122	36,836	1,158	1,158	(1,419)	(4,734)	(1,115)	(3,716)
7101200	-	259	300	-	559	321	41	287	52	701	25	25	(26)	(91)	(20)	(56)
7101400	-	648	748	72	1,468	801	103	717	90	1,711	78	78	(50)	(214)	(35)	(101)
7101600	-	557	643	-	1,200	689	88	617	191	1,585	46	46	(64)	(205)	(51)	(155)
7102400	-	100	116	-	216	124	16	111	34	285	8	8	(11)	(37)	(9)	(27)
7102500	-	543	627	-	1,170	671	86	601	162	1,520	50	50	(57)	(195)	(44)	(154)
7102600	-	157	181	-	338	194	25	174	45	438	14	14	(17)	(57)	(13)	(40)
7102700	-	23	27	-	50	29	4	26	3	62	1	2	(2)	(8)	(1)	(4)
7102800	-	12	13	-	25	14	2	13	-	29	1	1	(1)	(4)	(1)	(2)
7103100	-	68	78	-	146	84	11	75	24	194	5	5	(8)	(25)	(6)	(19)
7103200	-	97	112	-	209	120	15	107	66	308	4	4	(14)	(39)	(12)	(44)
7103300	-	64	74	-	138	79	10	71	13	173	5	5	(8)	(24)	(4)	(10)
7103400	-	46	54	-	100	57	7	51	15	130	4	4	(5)	(17)	(4)	(12)
7103900	-	12	13	13	38	14	2	13	-	29	3	3	1	(2)	1	1
7104000	-	317	366	-	683	392	50	351	97	890	29	29	(34)	(114)	(26)	(90)
7104400	-	599	692	-	1,291	741	95	664	169	1,669	55	55	(63)	(215)	(49)	(160)
7110100	-	462	534	1	997	572	73	512	71	1,228	50	49	(42)	(159)	(32)	(96)
7110300	-	1,460	1,687	-	3,147	1,807	231	1,618	478	4,134	127	127	(161)	(532)	(127)	(419)
7110500	-	428	495	527	1,450	530	68	474	-	1,072	110	110	25	(83)	35	182
7110800	-	52	60	-	112	65	8	58	16	147	5	5	(6)	(19)	(5)	(14)
7111200	-	321	371	-	692	397	51	355	105	908	27	27	(36)	(117)	(28)	(90)
7111500	-	58	67	-	125	72	9	64	18	163	4	4	(7)	(22)	(5)	(13)
7120200	-	1,512	1,747	-	3,259	1,871	240	1,675	517	4,303	129	129	(169)	(553)	(134)	(446)
7120600	-	215	249	-	464	266	34	238	93	631	16	16	(27)	(81)	(22)	(71)
7120700	-	84	97	-	181	104	13	93	54	264	3	4	(13)	(34)	(11)	(31)
7121000	-	29	34	-	63	36	5	32	9	82	2	2	(3)	(10)	(2)	(6)
7130100	-	554	641	-	1,195	686	88	614	184	1,572	47	47	(62)	(203)	(49)	(158)
7130200	-	173	200	-	373	214	27	192	58	491	15	15	(19)	(63)	(15)	(49)
7130300	-	1,208	1,396	-	2,604	1,495	191	1,338	400	3,424	103	103	(135)	(442)	(107)	(343)
7130500	-	48	55	-	103	59	8	53	20	140	3	3	(6)	(19)	(5)	(12)
7130700	-	7	8	-	15	8	1	8	7	24	(1)	(1)	(2)	(3)	-	(1)
7130900	-	1,545	1,785	-	3,330	1,912	245	1,711	441	4,309	141	141	(163)	(555)	(127)	(415)
7131000	-	23	27	-	50	29	4	26	3	62	1	2	(2)	(8)	(1)	(4)
7131200	-	87	100	-	187	107	14	96	30	247	7	8	(9)	(31)	(7)	(27)
7140100	-	1,552	1,794	-	3,346	1,920	246	1,719	443	4,328	141	141	(165)	(559)	(129)	(413)
7140200	-	361	418	-	779	447	57	400	114	1,018	31	31	(40)	(132)	(32)	(99)
7140300	-	836	966	22	1,824	1,035	133	926	190	2,284	87	87	(78)	(290)	(59)	(205)
7140600	-	67	77	5	149	83	11	74	13	181	7	7	(6)	(23)	(4)	(13)
7140700	-	49	57	-	106	61	8	55	36	160	2	2	(8)	(20)	(6)	(23)
7140800	-	43	50	-	93	53	7	48	20	128	1	1	(6)	(17)	(5)	(10)
7150100	-	2,170	2,507	-	4,677	2,684	344	2,403	631	6,062	196	196	(231)	(782)	(181)	(585)
7150400	-	600	693	-	1,293	742	95	664	222	1,723	48	48	(70)	(222)	(56)	(178)
7150500	-	362	419	-	781	448	57	401	81	987	34	34	(37)	(129)	(28)	(82)
7150600	-	169	195	-	364	209	27	187	58	481	14	14	(19)	(62)	(14)	(50)
7150700	-	2	2	1	5	2	-	2	-	4	1	-	-	(1)	-	-
7160100	-	1,646	1,902	-	3,548	2,037	261	1,823	587	4,708	137	137	(188)	(605)	(149)	(491)
7160200	-	41	47	3	91	50	6	45	5	106	5	5	(3)	(14)	(3)	(6)
7160400	-	278	321	-	599	344	44	308	177	873	14	14	(41)	(112)	(34)	(115)
7160500	-	699	808	-	1,507	865	111	774	220	1,970	61	61	(76)	(254)	(60)	(196)
7160800	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7160900	-	204	235	-	439	252	32	226	38	548	20	20	(20)	(71)	(15)	(44)
7161000	-	368	425	-	793	455	58	408	141	1,062	29	29	(44)	(137)	(35)	(112)
7161100	-	52	60	-	112	65	8	58	13	144	5	5	(6)	(19)	(5)	(11)
7170100	-	1,162	1,343	-	2,505	1,438	184	1,288	540	3,450	82	82	(147)	(442)	(120)	(401)
7170500	-	99	114	-	213	122	16	109	34	281	7	7	(11)	(36)	(9)	(27)
7171000	-	25	28	2	55	31	4	27	9	71	3	3	(3)	(9)	(2)	(8)
7171400	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7180300	-	4,392	5,074	-	9,466	5,433	696	4,864	1,090	12,083	422	422	(445)	(1,558)	(342)	(1,115)
7180800	-	372	429	-	801	460	59	412	99	1,030	33	33	(40)	(134)	(31)	(90)
7181000	-	124	144	-	268	154	20	138	36	348	11	11	(14)	(44)	(10)	(32)
7181200	-	23	27	-	50	29	4	26	9	68	1	2	(3)	(9)	(2)	(7)
7181500	-	34	40	-	74	42	5	38	18	103	2	2	(4)	(13)	(4)	(13)
7190100	-	808	934	-	1,742	1,000	128	895	336	2,359	61	61	(98)	(303)	(79)	(258)
7190200	-	17	20	-	37	22	3	19	2	46	-	2	(1)	(6)	(1)	(3)
7190400	-	120	139	-	259	149	19	133	23	324	12	12	(11)	(41)	(8)	(29)
7190700	-	37	42	25	104	45	6	41	-	92	8	8	-	(9)	1	4
7191000	-	78	90	-	168	96	12	86	21	215	7	7	(8)	(27)	(6)	(21)
7200100	-	450	520	-	970	557	71	499	172	1,299	36	36	(52)	(167)	(42)	(140)
7200200	-	1,476	1,705	-	3,181	1,826	234	1,635	550	4,245	121	121	(170)	(545)	(136)	(453)
7200300	-	13	15	-	28	16	2	14								

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

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 Measurement Period 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						
											2020	2021	2022	2023	2024	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,107,162	1,279,126	N/A	2,386,288	1,369,662	175,398	1,226,292	N/A	2,771,352	138,542	138,540	(79,837)	(360,623)	(54,053)	(167,633)
7210900	-	18	21	-	39	23	3	20	3	49	1	1	(2)	(6)	(1)	(3)
7211100	-	17	20	-	37	22	3	19	3	47	-	1	(1)	(6)	(1)	(3)
7211200	-	287	331	-	618	355	45	318	86	804	26	26	(31)	(103)	(24)	(79)
7211300	-	18	21	-	39	23	3	20	15	61	(1)	(1)	(4)	(9)	(3)	(4)
7211500	-	1,246	1,439	-	2,685	1,541	197	1,380	309	3,427	120	120	(126)	(442)	(97)	(318)
7211700	-	60	70	-	130	75	10	67	21	173	5	5	(7)	(23)	(6)	(15)
7212200	-	89	103	-	192	111	14	99	25	249	7	8	(9)	(32)	(7)	(23)
7212300	-	63	73	-	136	78	10	70	14	172	6	6	(7)	(23)	(5)	(14)
7212600	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7220100	-	127	146	7	280	157	20	140	38	355	12	12	(13)	(44)	(9)	(32)
7220300	-	31	36	-	67	38	5	34	5	82	2	2	(3)	(10)	(2)	(5)
7220400	-	456	527	-	983	564	72	505	131	1,272	42	42	(48)	(164)	(37)	(125)
7220500	-	352	406	-	758	435	56	390	89	970	32	32	(37)	(127)	(29)	(82)
7220600	-	15	17	11	43	19	2	17	-	38	4	4	1	(3)	-	(0)
7220800	-	898	1,038	-	1,936	1,111	142	995	310	2,558	76	76	(101)	(329)	(80)	(266)
7220900	-	313	361	-	674	387	50	346	119	902	24	24	(38)	(117)	(29)	(92)
7230100	-	99	114	-	213	122	16	109	28	275	7	8	(11)	(36)	(9)	(22)
7230200	-	121	140	-	261	150	19	134	44	347	9	9	(15)	(45)	(11)	(34)
7230600	-	998	1,154	-	2,152	1,235	158	1,106	442	2,941	74	74	(123)	(376)	(100)	(338)
7231000	-	79	91	-	170	98	12	87	32	229	5	6	(10)	(30)	(8)	(23)
7231400	-	884	1,021	11	1,916	1,093	140	979	21	2,233	110	110	(65)	(289)	(44)	(139)
7231800	-	22	26	17	65	28	4	25	-	57	5	5	-	(5)	1	4
7231900	-	668	771	-	1,439	826	106	739	239	1,910	56	56	(76)	(245)	(61)	(200)
7232700	-	723	835	-	1,558	894	114	801	236	2,045	63	63	(79)	(262)	(62)	(210)
7232800	-	57	66	21	144	71	9	63	9	152	9	9	(2)	(17)	(1)	(7)
7233000	-	29	34	27	90	36	5	32	-	73	8	8	2	(5)	3	3
7233500	-	111	129	137	377	138	18	123	-	279	29	29	7	(21)	10	45
7234200	-	241	279	-	520	299	38	267	33	637	25	25	(22)	(84)	(17)	(45)
7234900	-	62	72	52	186	77	10	69	-	156	15	15	2	(13)	4	8
7240300	-	2,172	2,509	-	4,681	2,687	344	2,405	929	6,365	165	165	(264)	(814)	(213)	(723)
7240400	-	1,007	1,163	-	2,170	1,245	159	1,115	411	2,930	78	78	(121)	(376)	(97)	(323)
7240500	-	75	86	-	161	92	12	83	31	218	5	5	(9)	(28)	(8)	(22)
7240600	-	85	98	38	221	105	13	94	17	230	13	13	(4)	(26)	(2)	(3)
7240700	-	108	125	105	338	133	17	119	-	269	25	25	4	(23)	7	29
7240800	-	90	105	-	195	112	14	100	18	244	7	8	(10)	(32)	(6)	(17)
7240900	-	1,345	1,554	-	2,899	1,664	213	1,490	523	3,890	106	106	(159)	(500)	(128)	(417)
7241000	-	89	103	108	300	-	14	99	-	223	23	23	6	(17)	8	35
7241300	-	136	158	-	294	169	22	151	53	395	10	10	(17)	(51)	(13)	(40)
7241500	-	33	39	-	72	41	5	37	13	96	2	2	(4)	(13)	(4)	(8)
7241600	-	1,407	1,625	-	3,032	1,740	223	1,558	503	4,024	116	116	(161)	(518)	(129)	(416)
7241800	-	17	20	20	57	21	3	19	-	43	5	5	2	(3)	2	2
7250100	-	964	1,114	-	2,078	1,193	153	1,068	277	2,691	89	89	(102)	(346)	(79)	(263)
7250200	-	144	166	-	310	178	23	159	53	413	11	11	(17)	(54)	(13)	(41)
7250400	-	12	13	-	25	14	2	13	-	29	1	1	(1)	(4)	(1)	(2)
7250600	-	133	154	-	287	165	21	147	21	354	14	14	(12)	(45)	(8)	(29)
7251400	-	84	97	-	181	104	13	93	27	237	5	6	(10)	(31)	(7)	(20)
7252000	-	70	80	-	150	86	11	77	26	200	6	6	(8)	(26)	(6)	(22)
7260100	-	11,945	13,800	-	25,745	14,777	1,892	13,230	3,980	33,879	1,035	1,035	(1,321)	(4,351)	(1,043)	(3,489)
7260200	-	323	373	-	696	399	51	357	136	943	24	24	(39)	(121)	(32)	(105)
7260400	-	1,423	1,644	-	3,067	1,760	225	1,576	243	3,804	147	147	(134)	(494)	(100)	(303)
7260500	-	12	13	2	27	14	2	13	-	29	2	2	(1)	(4)	(1)	(2)
7260600	-	218	252	-	470	270	35	242	63	610	19	19	(24)	(79)	(19)	(56)
7261100	-	282	325	-	607	348	45	312	74	779	27	27	(28)	(100)	(22)	(77)
7261200	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7261400	-	46	54	-	100	57	7	51	18	133	4	4	(5)	(17)	(4)	(15)
7261500	-	829	958	-	1,787	1,026	131	918	284	2,359	70	70	(94)	(304)	(74)	(240)
7261600	-	492	569	306	1,367	609	78	545	-	1,232	98	98	-	(124)	12	51
7262100	-	58	67	-	125	72	9	64	20	165	4	4	(7)	(22)	(6)	(14)
7270100	-	1,217	1,406	-	2,623	1,506	193	1,348	265	3,312	120	120	(120)	(428)	(91)	(289)
7270200	-	270	312	-	582	335	43	300	76	754	25	25	(29)	(97)	(22)	(72)
7270400	-	257	297	-	554	318	41	285	151	795	15	15	(36)	(101)	(30)	(105)
7270500	-	508	587	-	1,095	629	81	563	83	1,356	53	53	(48)	(177)	(36)	(105)
7280100	-	796	920	-	1,716	985	126	882	286	2,279	66	66	(91)	(293)	(73)	(237)
7280200	-	1,848	2,136	-	3,984	2,287	293	2,047	571	5,198	165	165	(199)	(668)	(156)	(521)
7280300	-	149	173	-	322	185	24	166	56	431	11	11	(19)	(57)	(14)	(40)
7280600	-	35	40	-	75	43	6	39	24	112	1	1	(6)	(14)	(5)	(14)
7280900	-	139	161	4	304	172	22	154	25	373	14	14	(12)	(47)	(10)	(29)
7281000	-	15	18	-	33	19	2	17	6	44	-	1	(2)	(6)	(2)	(2)
7290100	-	2,700	3,119	-	5,819	3,340	428	2,990	656	7,414	259	259	(274)	(958)	(211)	(670)
7290200	-	812	938	-	1,750	1,004	129	899	343	2,375	62	62	(99)	(304)	(80)	(266)
7290500	-	469	542	-	1,011	580	74	519	127	1,300	43	43	(50)	(169)	(39)	(118)
7290700	-	561	648	-	1,209	694	89	621	177	1,581	49	49	(61)	(204)	(48)	(157)
7300100	-	343	397	-	740	425	54	380	66	925	36	36	(32)	(119)	(24)	(83)
7300200	-	1,833	2,117	-	3,950	2,267	290	2,030	676	5,263	150	150	(211)	(676)	(168)	(558)
7300300	-	449	519	-	968	555	71	497	137	1,260	40	40	(48)	(162)	(38)	(125)
7300400	-	59	68	43	170	72	9	65	-	146	12	12	1	(14)	2	9
7300500	-	12	13	-	25	14	2	13	-	29	1	1	(1)	(4)	(1)	(2)
7300600	-	791	914	-	1,705	979	125	877	205	2,186	75	75	(81)	(282)	(63)	(205)
7301000	-	206	238	-	444	255	33	228	57	573	19	19	(22)	(74)	(17)	(53)

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

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 Measurement Period 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						
											2020	2021	2022	2023	2024	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,107,162	1,279,126	N/A	2,386,288	1,369,662	175,398	1,226,292	N/A	2,771,352	138,542	138,540	(79,837)	(360,623)	(54,053)	(167,633)
7301100	-	464	536	-	1,000	574	73	514	132	1,293	42	42	(49)	(167)	(39)	(122)
7301200	-	600	693	-	1,293	742	95	664	219	1,720	49	49	(69)	(221)	(55)	(180)
7301300	-	17	20	15	52	22	3	19	-	44	5	5	2	(3)	2	(3)
7310100	-	657	760	-	1,417	813	104	728	207	1,852	57	57	(72)	(239)	(57)	(182)
7310200	-	290	335	-	625	359	46	321	83	809	26	26	(31)	(105)	(24)	(77)
7310500	-	354	409	-	763	438	56	392	123	1,009	29	29	(41)	(130)	(32)	(102)
7320200	-	1,135	1,312	1,396	3,843	1,405	180	1,258	-	2,843	291	291	67	(221)	94	479
7320300	-	1,060	1,225	-	2,285	1,312	168	1,175	320	2,975	96	96	(113)	(382)	(89)	(296)
7320500	-	871	1,006	-	1,877	1,077	138	964	175	2,354	87	87	(85)	(306)	(65)	(197)
7320600	-	322	372	-	694	398	51	356	55	860	34	34	(29)	(111)	(22)	(74)
7320700	-	622	719	-	1,341	770	99	689	250	1,808	49	49	(74)	(232)	(59)	(199)
7320800	-	358	413	312	1,083	442	57	396	-	895	80	80	9	(81)	18	83
7320900	-	82	95	-	177	102	13	91	27	233	5	6	(10)	(31)	(8)	(18)
7321200	-	26	30	-	56	32	4	29	2	67	2	2	(2)	(9)	(1)	(4)
7321500	-	50	58	-	108	62	8	56	5	131	4	4	(5)	(16)	(2)	(8)
7321600	-	142	164	-	306	176	23	158	37	394	13	13	(15)	(50)	(11)	(36)
7321700	-	226	261	-	487	279	36	250	75	640	19	19	(25)	(83)	(20)	(64)
7322200	-	168	194	-	362	208	27	186	53	474	14	14	(19)	(62)	(15)	(43)
7322300	-	20	23	-	43	25	3	23	4	55	1	2	(2)	(7)	(1)	(3)
7322700	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7330100	-	1,203	1,389	-	2,592	1,488	191	1,332	370	3,381	107	107	(130)	(435)	(102)	(337)
7330200	-	34	40	-	74	42	5	38	23	108	1	1	(5)	(14)	(5)	(13)
7330300	-	241	278	-	519	298	38	267	123	726	16	16	(31)	(92)	(26)	(89)
7330800	-	119	138	-	257	148	19	132	51	350	9	9	(15)	(44)	(11)	(41)
7331000	-	565	652	-	1,217	698	89	625	176	1,588	49	49	(63)	(206)	(50)	(151)
7331200	-	93	107	-	200	115	15	103	31	264	7	7	(11)	(34)	(9)	(23)
7340100	-	966	1,116	-	2,082	1,195	153	1,069	252	2,669	92	92	(99)	(344)	(76)	(253)
7340200	-	764	883	-	1,647	946	121	847	250	2,164	66	66	(85)	(279)	(67)	(216)
7340500	-	100	115	-	215	123	16	110	37	286	7	7	(11)	(36)	(9)	(30)
7340600	-	74	86	-	160	92	12	82	35	221	3	4	(10)	(29)	(9)	(20)
7340700	-	34	40	8	82	42	5	38	-	85	5	5	(1)	(10)	(1)	(2)
7340800	-	41	47	-	88	50	6	45	9	110	3	3	(5)	(15)	(3)	(6)
7350100	-	41	47	-	88	50	6	45	11	112	3	3	(4)	(14)	(3)	(10)
7350200	-	556	642	-	1,198	688	88	616	140	1,532	53	53	(57)	(198)	(44)	(139)
7350300	-	95	110	-	205	117	15	105	35	272	6	7	(12)	(36)	(10)	(23)
7360100	-	872	1,007	-	1,879	1,078	138	966	268	2,450	78	78	(94)	(315)	(74)	(245)
7360200	-	1,150	1,329	-	2,479	1,423	182	1,274	415	3,294	97	97	(130)	(422)	(103)	(354)
7360400	-	270	312	-	582	334	43	299	111	787	21	21	(32)	(101)	(26)	(87)
7360600	-	74	86	-	160	92	12	82	14	200	7	7	(7)	(26)	(6)	(15)
7360700	-	103	119	-	222	127	16	114	39	296	8	8	(11)	(38)	(9)	(33)
7360900	-	84	97	-	181	104	13	93	9	219	9	9	(7)	(28)	(5)	(15)
7361100	-	87	100	-	187	107	14	96	28	245	6	7	(10)	(32)	(8)	(20)
7361300	-	359	415	-	774	445	57	398	110	1,010	31	31	(40)	(131)	(32)	(94)
7361400	-	92	106	-	198	114	15	102	40	271	7	7	(11)	(34)	(8)	(32)
7370600	-	4	4	5	13	5	1	4	-	10	1	1	1	-	1	(1)
7370700	-	289	334	-	623	357	46	320	119	842	22	22	(35)	(108)	(28)	(93)
7370800	-	197	228	131	556	244	31	219	24	518	37	37	(2)	(52)	2	17
7370900	-	103	118	126	347	127	16	114	-	257	27	27	7	(19)	9	40
7371000	-	29	34	0	63	36	5	32	6	79	3	3	(3)	(10)	(2)	(5)
7371100	-	146	169	-	315	181	23	162	33	399	12	12	(17)	(53)	(11)	(28)
7371200	-	698	807	-	1,505	864	111	773	273	2,021	56	56	(81)	(258)	(65)	(224)
7380300	-	2,502	2,890	-	5,392	3,095	396	2,771	895	7,157	210	210	(283)	(918)	(225)	(759)
7380600	-	17	20	-	37	22	3	19	8	52	-	-	(3)	(8)	(1)	(3)
7380700	-	29	34	-	63	36	5	32	8	81	2	2	(4)	(10)	(2)	(4)
7380900	-	12	14	-	26	15	2	13	10	40	-	-	(3)	(6)	(3)	(2)
7381100	-	17	20	-	37	22	3	19	26	70	(1)	(1)	(4)	(9)	(4)	(14)
7381200	-	121	140	-	261	150	19	134	26	329	11	11	(13)	(43)	(9)	(26)
7381500	-	880	1,017	-	1,897	1,089	139	975	306	2,509	74	74	(99)	(323)	(79)	(259)
7390100	-	899	1,038	231	2,168	1,112	142	996	144	2,394	123	123	(54)	(282)	(33)	(104)
7390700	-	167	193	-	360	206	26	185	56	473	13	13	(20)	(62)	(15)	(42)
7390900	-	219	253	-	472	271	35	242	74	622	18	18	(25)	(80)	(20)	(62)
7391200	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7391300	-	58	67	-	125	72	9	64	16	161	5	5	(6)	(21)	(5)	(15)
7391400	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7391500	-	41	47	-	88	50	6	45	8	109	3	4	(4)	(14)	(3)	(8)
7391700	-	41	47	-	88	50	6	45	14	115	3	3	(5)	(15)	(4)	(10)
7400500	-	5,983	6,912	7,358	20,253	7,401	948	6,626	-	14,975	1,530	1,530	350	(1,168)	489	2,547
7400800	-	256	296	-	552	317	41	283	98	739	21	21	(29)	(94)	(23)	(82)
7400900	-	803	927	-	1,730	993	127	889	282	2,291	67	67	(91)	(294)	(72)	(239)
7401000	-	753	870	2	1,625	931	119	834	54	1,938	88	88	(61)	(252)	(44)	(133)
7401100	-	43	50	42	135	53	7	48	-	108	10	10	2	(9)	3	10
7401300	-	384	443	-	827	475	61	425	113	1,074	34	34	(42)	(139)	(33)	(101)
7401600	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7401700	-	253	292	-	545	313	40	280	161	794	14	14	(36)	(100)	(30)	(109)
7402100	-	65	75	-	140	80	10	72	2	164	7	7	(5)	(21)	(3)	(10)
7410100	-	122	141	-	263	151	19	135	48	353	8	8	(16)	(46)	(12)	(33)
7410200	-	735	850	-	1,585	910	116	814	246	2,086	63	63	(82)	(269)	(65)	(212)
7410300	-	58	67	-	125	71	9	64	21	165	4	4	(7)	(21)	(5)	(17)
7410600	-	29	34	11	74	36	5	32	-	73	6	6	-	(7)	1	(3)

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

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 Measurement Period 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	2020	2021	2022	2023	2024	Thereafter	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Aggregate	-	1,107,162	1,279,126	N/A		2,386,288	1,369,662	175,398	1,226,292	N/A	2,771,352	138,542	138,540	(79,837)	(360,623)	(54,053)	(167,633)
7410900	-	64	74		10	148	79	10	71	4	164	9	9	(4)	(20)	(1)	(10)
7420000	-	111	128	-		239	137	18	123	32	310	10	10	(11)	(39)	(8)	(32)
7420100	-	26	30	-		56	32	4	29	11	76	1	1	(4)	(10)	(2)	(7)
7420200	-	117	135		11	263	145	19	130	1	295	17	18	(6)	(36)	(5)	(18)
7420300	-	6,830	7,891	-		14,721	8,449	1,082	7,565	2,279	19,375	592	592	(755)	(2,488)	(596)	(1,998)
7420400	-	38	44		46	128	47	6	42	-	95	10	10	2	(7)	3	15
7421100	-	78	91	-		169	97	12	87	14	210	8	8	(8)	(28)	(6)	(16)
7421400	-	110	127	-		237	136	17	122	45	320	8	8	(13)	(41)	(10)	(35)
7421500	-	75	87		89	251	93	12	84	-	189	20	19	5	(15)	6	27
7421600	-	172	199	-		371	213	27	191	36	467	17	17	(17)	(61)	(12)	(38)
7421700	-	61	70	-		131	75	10	68	12	165	6	6	(6)	(22)	(5)	(11)
7421800	-	57	65	-		122	70	9	63	27	169	4	4	(7)	(21)	(6)	(21)
7421900	-	135	156	-		291	167	21	149	21	358	13	13	(14)	(46)	(9)	(25)
7422200	-	109	126		10	245	135	17	121	14	287	13	14	(8)	(36)	(5)	(20)
7422400	-	41	48		16	105	51	7	46	6	110	6	6	(2)	(12)	(1)	(1)
7422800	-	162	187	-		349	200	26	179	59	464	12	12	(20)	(61)	(16)	(43)
7422900	-	148	170	-		318	183	23	163	37	406	12	12	(17)	(53)	(12)	(31)
7423000	-	2,125	2,455		2,614	7,194	2,629	337	2,354	-	5,320	544	544	125	(414)	174	902
7424300	-	60	69		74	203	74	10	66	-	150	16	16	4	(12)	5	25
7430100	-	2,807	3,243	-		6,050	3,472	445	3,109	965	7,991	240	240	(313)	(1,025)	(248)	(835)
7430200	-	2,818	3,256	-		6,074	3,487	446	3,122	1,045	8,100	233	233	(323)	(1,038)	(258)	(872)
7430500	-	107	124	-		231	132	17	118	43	310	7	7	(14)	(40)	(10)	(31)
7430700	-	121	140		2	263	150	19	134	12	315	14	14	(10)	(41)	(7)	(23)
7430900	-	6	7	-		13	7	1	6	1	15	-	1	-	(2)	-	(1)
7431100	-	690	797	-		1,487	853	109	764	202	1,928	61	61	(75)	(250)	(59)	(181)
7440100	-	964	1,114	-		2,078	1,193	153	1,068	370	2,784	77	77	(114)	(358)	(91)	(296)
7440200	-	643	743	-		1,386	796	102	713	227	1,838	54	54	(73)	(237)	(58)	(189)
7440600	-	41	47		1	89	50	6	45	1	102	5	5	(3)	(13)	(2)	(6)
7440700	-	363	419	-		782	449	57	402	156	1,064	26	26	(45)	(137)	(37)	(116)
7440800	-	78	91	-		169	97	12	87	21	217	6	7	(9)	(29)	(7)	(17)
7450100	-	15	17	-		32	19	2	17	11	49	-	-	(3)	(7)	(2)	(4)
7450200	-	1,552	1,794	-		3,346	1,920	246	1,719	534	4,419	132	132	(174)	(568)	(138)	(459)
7450400	-	6	7	-		13	7	1	6	1	15	-	1	-	(2)	-	(1)
7450800	-	217	251	-		468	269	34	241	86	630	16	16	(27)	(82)	(22)	(64)
7450900	-	65	75	-		140	80	10	72	29	191	4	4	(9)	(25)	(7)	(19)
7452600	-	130	150	-		280	161	21	144	22	348	12	12	(12)	(45)	(9)	(25)
7460200	-	5,832	6,738	-		12,570	7,215	924	6,460	1,809	16,408	522	522	(629)	(2,108)	(493)	(1,652)
7460300	-	551	637		502	1,690	682	87	610	-	1,379	126	126	17	(122)	30	134
7460700	-	53	61		64	178	65	8	58	-	131	14	14	3	(10)	4	21
7460800	-	1	2		2	5	2	-	2	-	4	1	1	-	-	-	-
7461200	-	1,091	1,260	-		2,351	1,350	173	1,208	233	2,964	108	108	(108)	(384)	(82)	(253)
7461300	-	520	600		518	1,638	643	82	575	-	1,300	121	121	19	(113)	31	159
7461800	-	17	20		22	59	22	3	19	-	44	5	5	2	(3)	2	4
7462300	-	17	20	-		37	22	3	19	1	45	1	2	(1)	(6)	(1)	(3)
7462400	-	12	13		12	37	14	2	13	-	29	3	3	1	(2)	1	0
7462500	-	20	23		24	67	25	3	22	-	50	5	5	2	(3)	2	6
7500100	-	296	342	-		638	366	47	328	109	850	24	24	(34)	(109)	(27)	(89)
7500300	-	6	7	-		13	7	1	6	1	15	-	1	-	(2)	-	(1)
7500700	-	206	238	-		444	255	33	228	74	590	16	16	(25)	(77)	(20)	(55)
7502100	-	46	53		3	102	57	7	51	0	115	7	7	(2)	(15)	(2)	(7)
7502200	-	191	221	-		412	236	30	212	55	533	17	17	(21)	(69)	(16)	(49)
7502500	-	12	13	-		25	14	2	13	13	42	(1)	(1)	(3)	(6)	(3)	(5)
7502600	-	48	56		1	105	60	8	54	0	122	7	6	(3)	(16)	(2)	(7)
7700200	-	77	89	-		166	95	12	85	25	217	7	7	(9)	(28)	(7)	(22)
7700400	-	87	100	-		187	107	14	96	21	238	7	8	(9)	(31)	(6)	(19)
7700600	-	393	454	-		847	487	62	436	92	1,077	38	38	(39)	(139)	(30)	(97)
7700700	-	35	40	-		75	43	6	39	8	96	2	2	(4)	(12)	(3)	(6)
7701000	-	1,530	1,768	-		3,298	1,893	242	1,695	447	4,277	139	139	(162)	(550)	(127)	(419)
7701200	-	46	54		0	100	57	7	51	13	128	5	5	(4)	(16)	(3)	(15)
7701300	-	12	13	-		25	14	2	13	-	29	1	1	(1)	(4)	(1)	(2)
7701400	-	529	611	-		1,140	654	84	586	213	1,537	41	41	(63)	(197)	(51)	(168)
7701500	-	12	13	-		25	14	2	13	-	29	1	1	(1)	(4)	(1)	(2)
7701600	-	73	84	-		157	90	12	81	22	205	5	6	(8)	(27)	(7)	(17)
7701700	-	17	20		5	42	21	3	19	-	43	3	3	-	(5)	-	(3)
7701900	-	56	64	-		120	69	9	62	16	156	4	4	(7)	(21)	(5)	(10)
7702100	-	29	34	-		63	36	5	32	8	81	2	2	(4)	(10)	(2)	(4)
7702200	-	51	59	-		110	63	8	56	21	148	3	3	(7)	(20)	(5)	(14)
7702300	-	41	47	-		88	50	6	45	2	103	4	4	(3)	(13)	(2)	(6)
7702400	-	120	139	-		259	148	19	133	85	385	4	4	(20)	(50)	(17)	(48)
7702500	-	916	1,058	-		1,974											

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

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 Measurement Period 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						
											2020	2021	2022	2023	2024	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,107,162	1,279,126	N/A	2,386,288	1,369,662	175,398	1,226,292	N/A	2,771,352	138,542	138,540	(79,837)	(360,623)	(54,053)	(167,633)
7704400	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7704500	-	29	34	-	63	36	5	32	6	79	2	2	(4)	(9)	(1)	(4)
7704600	-	341	394	-	735	422	54	378	96	950	31	31	(37)	(123)	(28)	(89)
7707000	-	201	232	-	433	248	32	222	58	560	17	17	(22)	(73)	(18)	(48)
7710100	-	23	27	-	50	29	4	26	1	60	2	3	(2)	(8)	(1)	(4)
7710200	-	64	74	-	138	79	10	71	20	180	5	5	(8)	(24)	(5)	(16)
7710300	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7710400	-	48	55	-	103	59	8	53	9	129	4	4	(5)	(18)	(3)	(7)
7710500	-	292	338	-	630	361	46	324	97	828	25	25	(33)	(107)	(26)	(81)
7710600	-	35	40	-	75	43	6	39	17	105	2	2	(5)	(13)	(4)	(12)
7710700	-	17	20	-	37	22	3	19	9	53	-	1	(2)	(7)	(2)	(6)
7710800	-	42	49	-	91	52	7	47	31	137	1	1	(7)	(18)	(6)	(17)
7711000	-	101	116	-	217	124	16	111	30	281	8	9	(11)	(37)	(9)	(24)
7711100	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7711200	-	23	27	-	50	29	4	26	3	62	1	2	(2)	(8)	(1)	(4)
7711300	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7711400	-	17	20	-	37	22	3	19	1	45	1	2	(1)	(6)	(1)	(3)
7711500	-	148	171	-	319	183	23	164	89	459	8	8	(22)	(59)	(18)	(56)
7711600	-	17	20	-	37	22	3	19	2	46	-	2	(1)	(6)	(1)	(3)
7711800	-	935	1,080	-	2,015	1,156	148	1,035	226	2,565	90	90	(94)	(331)	(73)	(233)
7711900	-	194	225	-	419	241	31	215	52	539	17	17	(21)	(70)	(16)	(46)
7712000	-	333	385	-	718	412	53	369	103	937	30	30	(36)	(121)	(27)	(94)
7712100	-	28	32	-	60	35	4	31	4	74	3	3	(3)	(10)	(1)	(4)
7712300	-	138	159	-	297	171	22	153	43	389	11	11	(16)	(51)	(12)	(35)
7712500	-	53	61	-	115	66	8	59	18	151	6	5	(6)	(19)	(5)	(16)
7712700	-	1,019	1,177	-	2,196	1,260	161	1,128	326	2,875	88	88	(112)	(371)	(89)	(285)
7712800	-	17	20	-	37	22	3	19	2	46	-	2	(1)	(6)	(1)	(3)
7712900	-	33	39	-	72	41	5	37	13	96	2	2	(4)	(13)	(4)	(8)
7713200	-	27	31	-	58	33	4	29	9	75	1	2	(3)	(10)	(2)	(7)
7713600	-	92	106	-	198	114	15	102	40	271	6	6	(12)	(35)	(9)	(27)
7713700	-	37	42	-	79	45	6	41	31	123	-	-	(8)	(17)	(7)	(12)
7714000	-	777	898	-	1,675	962	123	861	190	2,136	74	74	(79)	(276)	(61)	(193)
7714200	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7714400	-	33	38	-	71	41	5	36	23	105	-	-	(6)	(14)	(5)	(10)
7714500	-	23	27	-	50	29	4	26	3	62	1	2	(2)	(8)	(1)	(4)
7714600	-	43	49	-	94	53	7	47	3	110	5	5	(4)	(14)	(2)	(6)
7720400	-	2,152	2,486	-	4,638	2,662	341	2,383	639	6,025	193	193	(231)	(777)	(181)	(585)
7720700	-	1,388	1,604	-	2,992	1,718	220	1,538	432	3,908	124	124	(150)	(502)	(118)	(392)
7721000	-	17	20	-	37	22	3	19	2	46	-	2	(1)	(6)	(1)	(3)
7721100	-	36	42	-	90	45	6	40	1	92	6	7	(1)	(10)	-	(3)
7721600	-	2,382	2,752	-	5,134	2,947	377	2,638	379	6,341	254	254	(216)	(820)	(160)	(520)
7721800	-	85	98	-	183	105	13	94	62	274	3	3	(14)	(35)	(11)	(37)
7721900	-	332	384	-	716	411	53	368	599	1,431	(24)	(24)	(90)	(174)	(82)	(319)
7722100	-	336	388	-	724	416	53	372	115	956	28	28	(38)	(124)	(29)	(97)
7722300	-	1,147	1,326	-	2,473	1,420	182	1,271	390	3,263	99	99	(128)	(419)	(101)	(339)
7722600	-	708	818	-	1,526	876	112	784	185	1,957	67	67	(73)	(253)	(57)	(182)
7722900	-	62	72	-	134	77	10	69	15	171	5	5	(7)	(23)	(5)	(10)
7723200	-	45	52	-	97	56	7	50	15	128	4	4	(5)	(17)	(4)	(12)
7723800	-	85	98	-	183	105	13	94	27	239	7	8	(9)	(31)	(7)	(24)
7723900	-	52	60	-	112	65	8	58	14	145	5	5	(6)	(19)	(5)	(12)
7724000	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7724200	-	243	281	-	524	301	39	270	126	736	16	16	(32)	(93)	(26)	(93)
7724400	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7724500	-	16	18	-	34	20	3	18	32	73	(2)	(2)	(5)	(9)	(4)	(15)
7724600	-	64	74	-	138	80	10	71	53	214	1	1	(11)	(27)	(9)	(31)
7728100	-	10	11	-	24	12	2	11	-	25	2	2	-	(3)	-	(1)
7730200	-	12	13	-	25	14	2	13	-	29	1	1	(1)	(4)	(1)	(2)
7730400	-	99	115	-	214	123	16	110	46	295	6	6	(12)	(37)	(10)	(34)
7731200	-	153	177	-	330	190	24	170	43	427	13	13	(17)	(56)	(12)	(37)
7731300	-	557	644	-	1,206	689	88	617	64	1,458	63	63	(47)	(189)	(34)	(108)
7731600	-	6	7	-	13	7	1	6	7	21	-	-	(1)	(3)	(1)	(3)
7731800	-	12	13	-	25	14	2	13	-	29	1	1	(1)	(4)	(1)	(2)
7731900	-	705	815	-	1,520	873	112	781	240	2,006	59	59	(80)	(259)	(63)	(202)
7732100	-	17	20	-	37	22	3	19	2	46	-	2	(1)	(6)	(1)	(3)
7732200	-	72	83	-	155	89	11	80	19	199	6	6	(8)	(26)	(7)	(15)
7732300	-	30	34	-	64	37	5	33	3	78	3	3	(3)	(10)	(1)	(4)
7732900	-	47	55	-	102	59	8	53	14	134	4	4	(5)	(17)	(4)	(11)
7733800	-	19	22	-	41	24	3	21	8	56	1	1	(2)	(7)	(2)	(6)
7734000	-	6	7	-	13	7	1	6	3	17	(1)	-	-	(2)	-	(1)
7734200	-	546	631	-	1,223	676	87	605	28	1,396	70	70	(37)	(176)	(25)	(75)
7734300	-	64	74	-	138	79	10	71	6	166	6	7	(6)	(22)	(4)	(10)
7738100	-	23	27	-	50	29	4	26	0	59	3	3	(2)	(8)	(1)	(4)
7740200	-	15	17	-	32	18	2	16	42	78	(4)	(4)	(7)	(11)	(7)	(14)
7740400	-	133	153	-	286	164	21	147	38	370	11	11	(16)	(48)	(11)	(30)
7741000	-	164	189	-	353	202	26	181	72	481	11	11	(21)	(62)	(17)	(52)
7741300	-	72	83	-	155	89	11	79	14	193	7	7	(7)	(24)	(4)	(17)
7742100	-	90	105	-	195	112	14	100	9	235	9	10	(8)	(30)	(5)	(17)
7742300	-	36	41	-	77	44	6	40	3	93	2	3	(3)	(12)	(2)	(5)
7742600	-	70	81	-	151	87	11	78	18	194	6	6	(8)	(26)	(6)	(14)

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

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 Measurement Period 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						
											2020	2021	2022	2023	2024	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,107,162	1,279,126	N/A	2,386,288	1,369,662	175,398	1,226,292	N/A	2,771,352	138,542	138,540	(79,837)	(360,623)	(54,053)	(167,633)
7742900	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7743800	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
7744000	-	698	807	-	1,505	864	111	773	174	1,922	66	66	(71)	(248)	(55)	(175)
7744600	-	39	45	-	84	48	6	43	6	103	3	4	(4)	(14)	(3)	(6)
7750200	-	554	641	-	1,195	686	88	614	43	1,431	64	64	(45)	(186)	(32)	(102)
7750400	-	42	48	4	94	51	7	46	33	137	2	2	(6)	(17)	(6)	(19)
7751000	-	31	36	-	67	38	5	34	27	104	-	-	(6)	(14)	(6)	(12)
7754000	-	61	70	1	132	75	10	68	1	154	8	8	(4)	(20)	(3)	(9)
7761000	-	70	81	1	152	87	11	78	0	176	10	9	(5)	(23)	(3)	(11)
7762100	-	68	79	-	147	84	11	76	14	185	7	7	(7)	(24)	(5)	(14)
7764200	-	55	64	-	119	68	9	61	34	172	3	3	(8)	(22)	(7)	(22)
7771000	-	186	215	-	401	230	30	206	62	528	16	16	(20)	(68)	(16)	(55)
7772100	-	28	32	-	60	35	4	31	17	87	2	2	(4)	(11)	(3)	(11)
7774000	-	313	362	-	675	387	50	347	206	990	15	15	(47)	(126)	(39)	(133)
7774200	-	20	23	18	61	25	3	23	-	51	6	6	2	(4)	2	0
7782100	-	79	91	13	183	98	12	87	18	215	8	8	(8)	(28)	(6)	(7)
7784000	-	217	250	-	467	268	34	240	26	568	23	23	(20)	(75)	(15)	(39)
7794000	-	41	47	-	88	50	6	45	19	120	2	2	(6)	(16)	(5)	(10)
A010000	-	797	921	-	1,718	986	126	883	256	2,251	70	70	(87)	(290)	(69)	(227)
A050000	-	1,103	1,274	-	2,377	1,364	175	1,221	309	3,069	102	102	(116)	(395)	(90)	(296)
A150000	-	190	220	-	410	235	30	211	53	529	17	17	(21)	(69)	(16)	(47)
A170000	-	166	192	-	358	206	26	184	65	481	13	13	(20)	(62)	(15)	(51)
A200000	-	104	121	-	225	129	17	116	26	288	8	8	(12)	(38)	(9)	(20)
A850000	-	23	27	-	50	29	4	26	3	62	1	2	(2)	(8)	(1)	(4)
B040000	-	2,988	3,452	-	6,440	3,697	473	3,310	944	8,424	263	263	(326)	(1,084)	(257)	(841)
C050000	-	190	220	-	410	235	30	211	55	531	17	17	(21)	(69)	(16)	(49)
CS00100	-	30	35	36	101	37	5	33	-	75	8	8	2	(6)	3	11
CS00200	-	104	120	126	350	128	16	115	-	259	27	27	7	(20)	9	40
CS00300	-	104	120	127	351	129	16	115	-	260	27	27	7	(20)	9	41
CS00400	-	226	261	277	764	279	36	250	-	565	58	58	14	(44)	19	93
CS00500	-	101	116	122	339	124	16	111	-	251	27	27	7	(19)	9	37
CS00600	-	86	99	106	291	107	14	95	-	216	23	23	6	(16)	8	33
CS00700	-	268	310	329	907	332	42	297	-	671	69	69	16	(52)	22	113
CS00800	-	684	790	839	2,313	846	108	757	-	1,711	176	176	41	(133)	57	286
CS00900	-	48	56	60	164	60	8	54	-	122	13	13	4	(9)	5	18
CS01000	-	93	107	114	314	115	15	103	-	233	25	25	6	(17)	8	35
D050000	-	85	98	9	192	105	13	94	17	229	10	11	(6)	(28)	(5)	(19)
D100000	-	3,287	3,798	-	7,085	4,067	521	3,641	862	9,091	310	310	(338)	(1,172)	(261)	(855)
D200000	-	25	29	0	54	31	4	28	2	65	2	2	(2)	(8)	(1)	(4)
D250000	-	28	32	-	60	35	4	31	1	71	3	4	(2)	(9)	(1)	(4)
D500000	-	3,729	4,309	-	8,038	4,614	591	4,131	1,606	10,942	281	281	(455)	(1,401)	(368)	(1,241)
E040000	-	113	130	-	243	139	18	125	232	514	(11)	(11)	(33)	(62)	(31)	(124)
E080000	-	168	195	-	363	208	27	186	33	454	16	16	(17)	(60)	(12)	(34)
E120000	-	148	170	-	318	183	23	163	61	430	10	10	(19)	(56)	(14)	(44)
E160000	-	376	435	-	811	466	60	417	107	1,050	33	33	(41)	(137)	(32)	(94)
E190000	-	238	276	-	514	295	38	264	74	671	21	21	(26)	(87)	(21)	(65)
E200000	-	1,238	1,431	33	2,702	1,532	196	1,372	281	3,381	127	127	(117)	(431)	(88)	(296)
E210000	-	195	226	-	421	242	31	216	70	559	15	15	(23)	(73)	(19)	(55)
E230000	-	338	390	-	728	418	53	374	133	978	26	26	(40)	(126)	(32)	(104)
E240000	-	1,741	2,011	-	3,752	2,153	276	1,928	419	4,776	167	167	(177)	(618)	(136)	(428)
E280000	-	122	141	-	263	151	19	136	58	364	8	8	(16)	(46)	(12)	(44)
E500000	-	422	487	-	909	522	67	467	145	1,201	35	35	(48)	(155)	(39)	(119)
E550000	-	631	729	-	1,360	780	100	699	268	1,847	48	48	(76)	(236)	(62)	(209)
F270000	-	301	348	-	649	373	48	334	71	826	29	29	(31)	(107)	(24)	(72)
F500000	-	1,371	1,584	-	2,955	1,696	217	1,519	442	3,874	121	121	(150)	(498)	(118)	(395)
F500001	-	6	7	-	13	7	1	6	1	15	-	1	-	(2)	-	(1)
G010000	-	134	155	-	289	166	21	149	149	485	(1)	(1)	(28)	(62)	(25)	(79)
G020000	-	88	101	-	189	108	14	97	27	246	6	7	(10)	(33)	(8)	(19)
G040000	-	134	154	-	288	165	21	148	59	393	9	9	(18)	(50)	(14)	(41)
G050000	-	108	125	-	233	134	17	120	13	284	11	12	(10)	(37)	(7)	(18)
G060000	-	188	217	-	405	232	30	208	52	522	17	17	(20)	(67)	(15)	(50)
G070000	-	234	270	-	504	289	37	259	65	650	21	21	(25)	(84)	(19)	(60)
H030000	-	220	254	-	474	272	35	244	45	596	22	22	(22)	(78)	(17)	(48)
H060000	-	23	27	-	50	29	4	26	1	60	2	3	(2)	(8)	(1)	(4)
H090000	-	3,488	4,030	-	7,518	4,315	553	3,863	1,138	9,869	304	304	(384)	(1,268)	(302)	(1,006)
H120000	-	27,494	31,765	-	59,259	34,013	4,356	30,453	7,026	75,848	2,618	2,618	(2,805)	(9,777)	(2,164)	(7,079)
H150000	-	8,187	9,459	-	17,646	10,128	1,297	9,068	2,549	23,042	727	727	(887)	(2,964)	(697)	(2,304)
H170000	-	8,272	9,557	-	17,829	10,234	1,311	9,163	2,239	22,947	773	773	(859)	(2,956)	(666)	(2,182)
H180000	-	2,780	3,211	-	5,991	3,439	440	3,079	993	7,951	233	233	(315)	(1,020)	(251)	(839)
H21																

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

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 Measurement Period 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	2020	2021	2022	2023	2024	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,107,162	1,279,126	N/A	2,386,288	1,369,662	175,398	1,226,292	N/A	2,771,352	138,542	138,540	(79,837)	(360,623)	(54,053)	(167,633)
H590805	-	1,901	2,196	-	4,097	2,351	301	2,105	644	5,401	162	162	(213)	(695)	(169)	(552)
H590806	-	3,680	4,251	-	7,931	4,552	583	4,075	1,651	10,861	272	272	(453)	(1,386)	(368)	(1,268)
H590807	-	923	1,066	-	1,989	1,142	146	1,022	391	2,701	70	69	(113)	(347)	(91)	(301)
H590808	-	1,441	1,664	-	3,105	1,782	228	1,596	466	4,072	125	125	(159)	(524)	(125)	(409)
H590809	-	1,810	2,091	-	3,901	2,239	287	2,005	529	5,060	165	165	(193)	(652)	(150)	(493)
H590810	-	1,238	1,430	-	2,668	1,531	196	1,371	433	3,531	104	104	(140)	(454)	(111)	(365)
H590811	-	2,080	2,403	-	4,483	2,573	329	2,303	547	5,752	195	195	(215)	(742)	(167)	(537)
H590812	-	1,507	1,742	-	3,249	1,865	239	1,670	622	4,396	118	118	(180)	(562)	(145)	(495)
H590813	-	627	725	-	1,352	776	99	695	209	1,779	55	55	(69)	(228)	(55)	(184)
H590814	-	657	759	-	1,416	813	104	728	236	1,881	54	54	(75)	(242)	(60)	(195)
H590816	-	410	473	-	883	507	65	454	322	1,348	13	13	(68)	(171)	(58)	(194)
H590817	-	347	401	-	748	429	55	384	65	933	35	35	(33)	(121)	(25)	(78)
H630000	-	6,253	7,224	-	13,477	7,735	991	6,925	2,192	17,843	528	528	(705)	(2,291)	(559)	(1,869)
H670000	-	686	793	-	1,479	849	109	760	264	1,982	56	56	(79)	(253)	(63)	(218)
H710000	-	332	384	-	716	411	53	368	142	974	24	24	(42)	(126)	(34)	(102)
H730000	-	5,544	6,406	-	11,950	6,859	878	6,141	2,972	16,850	358	358	(736)	(2,142)	(607)	(2,131)
H750000	-	1,934	2,234	-	4,168	2,392	306	2,142	638	5,478	168	168	(213)	(704)	(168)	(561)
H790000	-	207	239	-	446	256	33	229	76	594	16	16	(25)	(77)	(20)	(57)
H870000	-	240	278	-	518	297	38	266	67	668	22	22	(25)	(86)	(20)	(63)
H910000	-	76	88	-	164	94	12	84	33	223	5	6	(9)	(29)	(8)	(23)
H950000	-	223	257	-	480	275	35	246	35	591	23	23	(21)	(77)	(16)	(44)
H960000	-	29	34	0	63	36	5	32	6	79	3	3	(3)	(10)	(2)	(5)
J020000	-	6,588	7,612	-	14,200	8,150	1,044	7,297	1,452	17,943	655	655	(644)	(2,315)	(491)	(1,605)
J040000	-	16,297	18,828	-	35,125	20,160	2,582	18,050	5,648	46,440	1,391	1,391	(1,823)	(5,956)	(1,444)	(4,875)
J120000	-	20,573	23,768	-	44,341	25,450	3,259	22,786	6,926	58,421	1,768	1,768	(2,289)	(7,507)	(1,810)	(6,011)
J160000	-	7,937	9,818	-	17,106	9,818	1,257	8,791	3,470	23,336	596	596	(969)	(2,982)	(784)	(2,687)
J200000	-	203	234	-	437	251	32	225	123	631	11	11	(29)	(80)	(24)	(84)
J510000	-	34,884	40,302	-	75,186	43,155	5,526	38,637	9,229	96,547	3,289	3,289	(3,591)	(12,438)	(2,779)	(9,131)
J520000	-	272	315	335	922	337	43	302	-	682	70	70	16	(53)	23	114
J530000	-	900	1,040	1,107	3,047	1,114	143	997	-	2,254	231	231	53	(175)	74	381
J540000	-	1,508	1,742	1,855	5,105	1,865	239	1,670	-	3,774	386	386	88	(294)	123	642
J550000	-	489	565	600	1,654	605	77	542	-	1,224	125	125	29	(95)	40	206
K050000	-	6,939	8,017	-	14,956	8,584	1,099	7,686	2,195	19,564	611	611	(757)	(2,517)	(596)	(1,961)
L040000	-	20,615	23,817	-	44,432	25,503	3,266	22,833	7,057	58,659	1,764	1,764	(2,303)	(7,531)	(1,822)	(6,098)
L060000	-	106	122	130	358	131	17	117	-	265	27	27	6	(21)	9	44
L120000	-	116	134	-	250	144	18	129	287	578	(17)	(17)	(40)	(70)	(38)	(145)
L240000	-	472	545	-	1,017	584	75	522	214	1,395	34	34	(59)	(179)	(48)	(160)
L320000	-	605	699	-	1,304	748	96	670	301	1,815	41	41	(79)	(232)	(65)	(218)
L360000	-	186	215	-	401	230	30	206	48	514	16	16	(20)	(68)	(16)	(41)
L460000	-	50	58	-	108	62	8	56	9	135	4	4	(6)	(18)	(3)	(8)
N040000	-	24,565	28,380	-	52,945	30,389	3,892	27,208	7,868	69,357	2,165	2,165	(2,680)	(8,910)	(2,108)	(7,042)
N080000	-	3,613	4,174	-	7,787	4,470	572	4,002	921	9,965	346	346	(367)	(1,283)	(282)	(938)
N120000	-	6,393	7,386	-	13,779	7,909	1,013	7,081	2,516	18,519	511	511	(750)	(2,371)	(601)	(2,039)
N200000	-	631	729	-	1,360	780	100	699	196	1,775	55	55	(69)	(229)	(55)	(172)
P120000	-	1,801	2,080	-	3,881	2,227	285	1,994	625	5,131	153	153	(202)	(658)	(160)	(538)
P160000	-	738	853	-	1,591	913	117	818	218	2,066	66	66	(79)	(266)	(62)	(200)
P240000	-	4,390	5,072	-	9,462	5,430	695	4,862	1,549	12,536	370	370	(496)	(1,609)	(393)	(1,319)
P260000	-	95	110	1	206	118	15	106	12	251	12	11	(8)	(32)	(6)	(21)
P280000	-	2,287	2,642	-	4,929	2,829	362	2,533	791	6,515	196	196	(255)	(835)	(202)	(687)
P320000	-	714	824	72	1,610	883	113	790	255	2,041	68	68	(72)	(253)	(56)	(186)
P340000	-	12	13	-	25	14	2	13	-	29	1	1	(1)	(4)	(1)	(2)
P360000	-	407	470	-	877	503	64	451	151	1,169	32	32	(48)	(152)	(39)	(118)
P400000	-	3	3	-	6	4	-	3	9	16	(2)	(2)	(2)	(2)	(1)	(1)
P450000	-	52	60	-	112	65	8	58	9	140	5	5	(5)	(18)	(4)	(10)
R040000	-	190	220	-	410	235	30	211	82	558	15	15	(23)	(71)	(18)	(66)
R060000	-	393	454	-	847	486	62	435	124	1,107	34	34	(43)	(143)	(34)	(108)
R080000	-	285	329	-	614	352	45	316	87	800	26	26	(31)	(103)	(24)	(80)
R120000	-	326	377	-	703	403	52	361	126	942	25	25	(40)	(122)	(31)	(96)
R140000	-	17	20	-	37	22	3	19	10	54	-	1	(2)	(7)	(2)	(7)
R200000	-	434	501	-	935	537	69	481	151	1,238	36	36	(49)	(159)	(39)	(127)
R230000	-	241	278	-	519	298	38	267	40	643	25	25	(22)	(83)	(17)	(51)
R280000	-	228	264	-	492	282	36</									

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

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 Measurement Period 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						
											2020	2021	2022	2023	2024	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,107,162	1,279,126	N/A	2,386,288	1,369,662	175,398	1,226,292	N/A	2,771,352	138,542	138,540	(79,837)	(360,623)	(54,053)	(167,633)
X220000	-	318	367	-	685	393	50	352	118	913	25	25	(38)	(119)	(31)	(91)
Y040000	-	152	176	-	328	189	24	169	290	672	(16)	(16)	(46)	(85)	(42)	(138)
Y080000	-	219	253	-	472	271	35	242	63	611	19	19	(24)	(79)	(19)	(56)
Y080200	-	146	168	-	314	180	23	161	66	430	10	10	(19)	(55)	(14)	(49)
Y080300	-	140	162	-	302	174	22	155	64	415	10	10	(18)	(54)	(14)	(46)
Y080500	-	157	182	11	351	195	25	174	15	409	19	19	(12)	(51)	(8)	(25)
Y080600	-	3,463	4,001	75	7,539	4,284	549	3,836	310	8,979	403	403	(280)	(1,158)	(199)	(609)
Y080800	-	27	31	-	58	33	4	29	11	77	1	1	(4)	(11)	(3)	(5)
Y180000	-	9,476	10,947	-	20,423	11,722	1,501	10,495	4,199	27,917	707	707	(1,162)	(3,565)	(942)	(3,239)
Y200000	-	592	684	-	1,276	732	94	655	222	1,703	48	48	(69)	(219)	(55)	(182)
7240100	-	-	-	-	-	-	-	-	114	114	(13)	(13)	(13)	(13)	(13)	(49)
7731000	-	-	-	-	-	-	-	-	3	3	(2)	(1)	-	-	-	-
7752100	-	-	-	-	-	-	-	-	5	5	(2)	(2)	(1)	-	-	-
Y081000	-	-	-	-	-	-	-	-	16	16	(3)	(2)	(2)	(2)	(2)	(5)
7220200	-	-	-	5,296	5,296	-	-	-	93	93	618	618	618	618	618	2,113
7232100	-	-	-	-	-	-	-	-	772	772	(92)	(92)	(92)	(92)	(92)	(312)
7751600	-	-	-	-	-	-	-	-	4	4	(1)	(1)	(1)	(1)	-	-