

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, 2025





April 23, 2026

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

Dear Members of the Board:

This report provides information on behalf of the State of South Carolina Public Employee Benefit Authority (PEBA) in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" 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, 2024, 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, 2025. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2025, using generally accepted actuarial principles. Please see the actuarial valuation report as of June 30, 2024 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

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

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

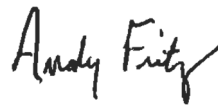
This report provides the collective OPEB amounts under GASB Statement No. 75 which will be allocated to participating employers. The proportionate share of the collective OPEB amounts for the participating employers is provided in the appendix to this report.

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. Fritz are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. Mr. Newton is experienced in performing valuations for large public retirement systems.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



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SECTION 1

DISCUSSION

Discussion

Accounting Standards

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

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

The following discussion provides a summary of the information that is required to be disclosed under this 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, 2025.

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, 2024 and a measurement date of June 30, 2025. Please see the actuarial valuation report as of June 30, 2024 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 5.20% (based on the daily rate closest to but not later than the measurement date of the Bond Buyer "20-Bond GO Index"); and the resulting Single Discount Rate is 4.41%. The projection of cash flows used to determine this Single Discount Rate assumed that employer contributions will remain \$38.64/year for each covered active employee. Based on these assumptions, the OPEB plan's fiduciary net position and future contributions were sufficient to finance the benefit payments through the year 2034. As a result, the long-term expected rate of return on OPEB plan investments was applied to projected benefit payments through the year 2034, and the municipal bond rate was applied to all benefit payments after that date.

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, 2024:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	1,022
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	0
Active Plan Members	204,391
Total Plan Members	<u>205,413</u>

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 2025 fiscal year, the expected remaining service lives of all employees was approximately 2,050,721. Additionally, the total plan membership (active employees and inactive employees) was 205,413. 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 9.9834.

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 (12) through (17) 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%
June 30, 2020	42,782,316	42,479,106	303,210	99.29%
June 30, 2021	44,378,931	41,201,247	3,177,684	92.84%
June 30, 2022	46,410,320	34,824,847	11,585,473	75.04%
June 30, 2023	47,855,524	32,544,441	15,311,083	68.01%
June 30, 2024	49,010,702	31,771,665	17,239,037	64.83%
June 30, 2025	49,767,853	32,427,147	17,340,706	65.16%

The single discount rate changed from 3.68% as of June 30, 2024 to 4.41% as of June 30, 2025.

The single discount rate changed from 3.57% as of June 30, 2023 to 3.68% as of June 30, 2024.

The single discount rate changed from 3.41% as of June 30, 2022 to 3.57% as of June 30, 2023.

The single discount rate changed from 2.48% as of June 30, 2021 to 3.41% as of June 30, 2022.

The single discount rate changed from 2.83% as of June 30, 2020 to 2.48% as of June 30, 2021.

The single discount rate changed from 3.04% as of June 30, 2019 to 2.83% as of June 30, 2020.

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, 2025

Total OPEB liability	
Service cost	\$ 8,770,538
Interest on the total OPEB liability	1,794,797
Changes of benefit terms	0
Difference between expected and actual experience of the total OPEB liability	1,964,330
Changes of assumptions	(2,523,899)
Benefit payments	(9,248,615)
Net change in total OPEB liability	\$ 757,151
Total OPEB liability – beginning	\$ 49,010,702
Total OPEB liability – ending	\$ 49,767,853
 Plan fiduciary net position	
Contributions – employer	\$ 8,059,203
Contributions – nonemployer contributing entities	0
Contributions – employee	0
Net investment income	1,936,884
Benefit payments	(9,248,615)
OPEB plan administrative expense	(91,990)
Other	0
Net change in plan fiduciary net position	\$ 655,482
Plan fiduciary net position – beginning	\$ 31,771,665
Plan fiduciary net position – ending	\$ 32,427,147
Net OPEB liability	\$ 17,340,706
Plan fiduciary net position as a percentage of the total OPEB liability	65.16 %



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 2025 fiscal year, the expected remaining service lives of all employees was approximately 2,050,721. Additionally, the total plan membership (active employees and inactive employees) was 205,413. 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 9.9834.

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, 2025

	Recognition Period (or amortization years)	Total (Inflow) or Outflow	2025 Recognized in current OPEB expense	Deferred (Inflow) or Outflow in future expense
Due to Liabilities:				
Differences in expected and actual experience	9.9834	\$ 1,964,330	\$ 196,760	\$ 1,767,570
Assumption changes	9.9834	\$ (2,523,899)	\$ (252,810)	\$ (2,271,089)
Due to Assets:				
Net Difference between projected and actual earnings on OPEB plan investments	5.0000	\$ (1,002,955)	\$ (200,591)	\$ (802,364)
Total		\$ (1,562,524)	\$ (256,641)	\$ (1,305,883)

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, 2025

1. Service Cost	\$	8,770,538
2. Interest on the Total OPEB Liability		1,794,797
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)		(933,929)
6. OPEB Plan Administrative Expense		91,990
7. Other Changes in Plan Fiduciary Net Position		0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		268,326
9. Recognition of Outflow (Inflow) of Resources due to Assets		1,423,635
10. Total OPEB Expense	\$	11,415,357



Exhibit 5

Deferred Outflows and Inflows Related to OPEB

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 5,379,234	\$ 1,213,713
Changes in assumptions	1,398,164	3,717,944
Net difference between projected and actual earnings on OPEB plan investments	1,568,315	818,267
Changes in proportion and differences between contributions and proportionate share of contributions	TBD	TBD
Contributions subsequent to the measurement date	TBD	
Total	<u>\$ 8,345,713</u>	<u>\$ 5,749,924</u>

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

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

Employer contributions made subsequent to the measurement date of the total OPEB liability (June 30, 2025) 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

<u>Year Ending June 30</u>	<u>Net Deferred Outflows (Inflows)</u>
2026	\$ 1,405,616
2027	306,725
2028	96,129
2029	117,514
2030	307,200
Thereafter	362,605
Total	<u>\$ 2,595,789</u>



Exhibit 7

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

	Remaining Recognition Period	(Inflow) or Outflow at Beginning of Period (or created during the year)	Measurement Year							(Inflow) or Outflow at End of Measurement Period
			2025	2026	2027	2028	2029	2030	Thereafter	
Due to Liabilities:										
Differences in Experience										
2025	9.9834	1,964,330	196,760	196,760	196,760	196,760	196,760	196,760	783,770	1,767,570
2024	8.9971	591,967	65,796	65,796	65,796	65,796	65,796	65,796	197,191	526,171
2023	8.1023	1,158,781	143,020	143,020	143,020	143,020	143,020	143,020	300,661	1,015,761
2022	7.2046	2,403,313	333,581	333,581	333,581	333,581	333,581	333,581	401,827	2,069,732
2021	6.4338	(842,988)	(131,026)	(131,026)	(131,026)	(131,026)	(131,026)	(131,026)	(56,832)	(711,962)
2020	5.4152	(21,034)	(3,885)	(3,885)	(3,885)	(3,885)	(3,885)	(1,609)	0	(17,149)
2019	4.4233	(564,396)	(127,597)	(127,597)	(127,597)	(127,597)	(54,008)	0	0	(436,799)
2018	3.4006	(67,716)	(19,913)	(19,913)	(19,913)	(7,977)	0	0	0	(47,803)
2017	1.9570	0	0	0	0	0	0	0	0	0
Total			\$ 456,736	\$ 456,736	\$ 456,736	\$ 468,672	\$ 550,238	\$ 606,522	\$ 1,626,617	\$ 4,165,521
Assumption Changes										
2025	9.9834	(2,523,899)	(252,810)	(252,810)	(252,810)	(252,810)	(252,810)	(252,810)	(1,007,039)	(2,271,089)
2024	8.9971	(184,993)	(20,562)	(20,562)	(20,562)	(20,562)	(20,562)	(20,562)	(61,621)	(164,431)
2023	8.1023	(239,859)	(29,604)	(29,604)	(29,604)	(29,604)	(29,604)	(29,604)	(62,235)	(210,255)
2022	7.2046	(1,208,757)	(167,776)	(167,776)	(167,776)	(167,776)	(167,776)	(167,776)	(202,101)	(1,040,981)
2021	6.4338	1,023,242	159,043	159,043	159,043	159,043	159,043	159,043	68,984	864,199
2020	5.4152	161,597	29,842	29,842	29,842	29,842	29,842	12,387	0	131,755
2019	4.4233	519,702	117,492	117,492	117,492	117,492	49,734	0	0	402,210
2018	3.4006	(19,283)	(5,669)	(5,669)	(5,669)	(2,276)	0	0	0	(13,614)
2017	1.9570	(35,940)	(18,366)	(17,574)	0	0	0	0	0	(17,574)
Total			\$ (188,410)	\$ (187,618)	\$ (170,044)	\$ (166,651)	\$ (232,133)	\$ (299,322)	\$ (1,264,012)	\$ (2,319,780)
Due to Assets:										
Investment Experience										
2025	5.0000	(1,002,955)	(200,591)	(200,591)	(200,591)	(200,591)	(200,591)	0	0	(802,364)
2024	4.0000	(21,204)	(5,301)	(5,301)	(5,301)	(5,301)	0	0	0	(15,903)
2023	3.0000	677,783	225,929	225,929	225,925	0	0	0	0	451,854
2022	2.0000	2,232,926	1,116,465	1,116,461	0	0	0	0	0	1,116,461
2021	1.0000	287,133	287,133	0	0	0	0	0	0	0
Total			\$ 1,423,635	\$ 1,136,498	\$ 20,033	\$ (205,892)	\$ (200,591)	\$ 0	\$ 0	\$ 750,048
Total Recognized in Future Expense			\$ 1,405,616	\$ 306,725	\$ 96,129	\$ 117,514	\$ 307,200	\$ 362,605	\$ 2,595,789	

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



Exhibit 8

Actuarial Assumptions and Methods

Valuation Date: June 30, 2024

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	4.41% as of June 30, 2025
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, 2023
Disability Incidence	The disability incidence rates used in the LTD valuation are 245% of the rates developed for the pension plans.
Disability Recovery	For participants in payment, 1987 CGDT Group Disability For active employees, 60% were assumed to recover after the first year and 93% were assumed to recover after the first two years.
Offsets	45% are assumed to be eligible for Social Security benefits. Assumed percentage who will be eligible for a pension plan offset varies based on employee group.
Expenses	Third party administrative expenses are included in the benefit projections.

Other Information:

Notes The Single Discount Rate changed from 3.68% as of June 30, 2024 to 4.41% as of June 30, 2025. Additionally, the demographic and salary increase assumptions were updated to reflect the 2024 experience study for the South Carolina Retirement Systems and the disability incidence assumption was updated to reflect anticipated experience.



Exhibit 9

Asset Allocation and Real Return Assumptions

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
U.S. Domestic Fixed Income	80.00 %	0.95 %	0.76 %
Cash	20.00 %	0.35 %	0.07 %
Total	100.00 %		0.83 %
Expected Inflation			2.25 %
Total Return			3.08 %
Investment Return Assumption			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 4.41%, 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 3.41%	Current Single Discount Rate Assumption 4.41%	1% Increase 5.41%
\$ 19,314,670	\$ 17,340,706	\$ 15,459,741



APPENDIX A

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

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2025 (3)	Proportionate Share 2024 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2024 (6)	Net OPEB Liability as of June 30, 2025			OPEB Expense		
						Discount Rate Baseline 4.41% (7)	Discount Rate Less 1.00% 3.41% (8)	Discount Rate Plus 1.00% 5.41% (9)	Proportionate Share of Aggregate Plan OPEB Expense (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
Aggregate	8,059,203	100.00%	100.00%	-	17,239,037	17,340,706	19,314,670	15,459,741	11,415,357	N/A	N/A
Employer											
5016000	13,901	0.172483%	0.169100%	-	29,151	29,910	33,315	26,665	19,690	(191)	19,499
5020100	97,560	1.210536%	1.218167%	-	210,000	209,915	233,811	187,146	138,187	(1,234)	136,953
5030100	5,629	0.069840%	0.071181%	-	12,271	12,111	13,489	10,797	7,972	(179)	7,793
5040000	1,916	0.023773%	0.023264%	-	4,010	4,122	4,592	3,675	2,714	(18)	2,696
5040100	41,364	0.513253%	0.525985%	-	90,675	89,002	99,133	79,348	58,590	(101)	58,489
5040200	16,412	0.203647%	0.204629%	-	35,276	35,314	39,334	31,483	23,247	(162)	23,085
5040300	12,793	0.158739%	0.163049%	-	28,108	27,526	30,660	24,541	18,121	(129)	17,992
5040400	13,914	0.172643%	0.178831%	-	30,829	29,938	33,345	26,690	19,708	(136)	19,572
5040500	55,667	0.690730%	0.705102%	-	121,553	119,777	133,412	106,785	78,849	(751)	78,098
5040600	464	0.005753%	0.006092%	-	1,050	998	1,111	889	657	(11)	646
5040700	776	0.009629%	0.009076%	-	1,565	1,670	1,860	1,489	1,099	(10)	1,089
5050400	9,808	0.121701%	0.124290%	-	21,426	21,104	23,506	18,815	13,893	706	14,599
5060700	3	0.000040%	0.086431%	-	14,900	7	8	6	5	(490)	(485)
5060800	16,876	0.209401%	0.000000%	-	-	36,312	40,445	32,373	23,904	2,389	26,293
5070000	863	0.010708%	0.009976%	-	1,720	1,857	2,068	1,655	1,222	(8)	1,214
5070100	87,819	1.089674%	1.142857%	-	197,018	188,957	210,467	168,461	124,390	(1,654)	122,736
5080100	143,676	1.782762%	1.750449%	-	301,761	309,144	344,335	275,610	203,509	(998)	202,511
5090100	8,256	0.102443%	0.104134%	-	17,952	17,764	19,787	15,837	11,694	(171)	11,523
5100100	208,708	2.589679%	2.568434%	-	442,773	449,069	500,188	400,358	295,621	(1,394)	294,227
5110100	37,899	0.470262%	0.478313%	-	82,457	81,547	90,830	72,701	53,682	(790)	52,892
5120100	19,636	0.243641%	0.249889%	-	43,078	42,249	47,058	37,666	27,812	(551)	27,261
5130100	29,914	0.371176%	0.384482%	-	66,281	64,365	71,691	57,383	42,371	(606)	41,765
5140900	19,504	0.242003%	0.261991%	-	45,165	41,965	46,742	37,413	27,626	1,294	28,920
5150100	23,322	0.289389%	0.297193%	-	51,233	50,182	55,895	44,739	33,035	(693)	32,342
5160100	51,543	0.639549%	0.680285%	-	117,275	110,902	123,527	98,873	73,007	(715)	72,292
5170000	23,097	0.286592%	0.008954%	-	1,544	49,697	55,354	44,306	32,715	3,158	35,873
5180000	1,710	0.021216%	0.021505%	-	3,707	3,679	4,098	3,280	2,422	3	2,425
5180100	12,172	0.151027%	0.150661%	-	25,973	26,189	29,170	23,348	17,240	(154)	17,086
5180200	95,222	1.181529%	1.158353%	-	199,689	204,885	228,208	182,661	134,876	(675)	134,201
5190100	16,715	0.207403%	0.210149%	-	36,228	35,965	40,059	32,064	23,676	(163)	23,513
5200100	15,437	0.191541%	0.204016%	-	35,170	33,215	36,996	29,612	21,865	(557)	21,308
5210100	75,300	0.934332%	0.925636%	-	159,571	162,020	180,463	144,445	106,657	(956)	105,701
5210200	5,258	0.065245%	0.064394%	-	11,101	11,314	12,602	10,087	7,448	(71)	7,377
5210300	14,184	0.175999%	0.185413%	-	31,963	30,519	33,994	27,209	20,091	(416)	19,675
5210500	5,532	0.068642%	0.069995%	-	12,066	11,903	13,258	10,612	7,836	(113)	7,723
5220100	41,461	0.514452%	0.523900%	-	90,315	89,210	99,365	79,533	58,727	(729)	57,998
5230100	342,560	4.250541%	4.366800%	-	752,773	737,091	820,970	657,130	485,231	(2,313)	482,918
5245000	42,903	0.532351%	0.546714%	-	94,248	92,313	102,822	82,300	60,770	(494)	60,276
5245100	4,672	0.057974%	0.059120%	-	10,192	10,053	11,197	8,963	6,618	(84)	6,534
5245200	6,498	0.080628%	0.080094%	-	13,807	13,981	15,573	12,465	9,204	(29)	9,175
5250300	12,603	0.156381%	0.164930%	-	28,432	27,118	30,204	24,176	17,851	481	18,332
5260100	212,359	2.634988%	2.625673%	-	452,641	456,926	508,939	407,362	300,793	(1,620)	299,173
5270100	10,385	0.128853%	0.137292%	-	23,668	22,344	24,888	19,920	14,709	(258)	14,451
5280100	44,301	0.549692%	0.548635%	-	94,579	95,320	106,171	84,981	62,749	(454)	62,295
5290100	65,073	0.807437%	0.809849%	-	139,610	140,015	155,954	124,828	92,172	(53)	92,119
5305500	25,390	0.315040%	0.326794%	-	56,336	54,630	60,849	48,704	35,963	(476)	35,487
5305600	14,046	0.174281%	0.175356%	-	30,230	30,222	33,662	26,943	19,895	(141)	19,754
5310100	8,459	0.104960%	0.104257%	-	17,973	18,201	20,273	16,227	11,982	(131)	11,851
5320100	134,628	1.670490%	1.678573%	-	289,370	289,675	322,650	258,253	190,692	(902)	189,790
5320200	41,821	0.518927%	0.503008%	-	86,714	89,986	100,229	80,225	59,237	(88)	59,149
5320300	12,088	0.149989%	0.150498%	-	25,944	26,009	28,970	23,188	17,122	(83)	17,039
5320400	17,295	0.214595%	0.216527%	-	37,327	37,212	41,448	33,176	24,497	(38)	24,459
5320500	87,945	1.091233%	1.118776%	-	192,866	189,228	210,768	168,702	124,568	(981)	123,587
5330400	4,077	0.050582%	0.048612%	-	8,380	8,771	9,770	7,820	5,774	(42)	5,732
5340100	16,583	0.205765%	0.214973%	-	37,059	35,681	39,743	31,811	23,489	(826)	22,663
5350100	16,264	0.201809%	0.198251%	-	34,177	34,995	38,979	31,199	23,037	(339)	22,698
5360100	29,621	0.367540%	0.368006%	-	63,441	63,734	70,989	56,821	41,956	(344)	41,612
5370100	50,857	0.631039%	0.642834%	-	110,818	109,427	121,883	97,557	72,035	(774)	71,261
5381200	55,899	0.693607%	0.713361%	-	122,977	120,276	133,968	107,230	79,178	(1,263)	77,915

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2025 (3)	Proportionate Share 2024 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2024 (6)	Net OPEB Liability as of June 30, 2025			OPEB Expense		
						Discount Rate Baseline 4.41% (7)	Discount Rate Less 1.00% 3.41% (8)	Discount Rate Plus 1.00% 5.41% (9)	Proportionate Share of Aggregate Plan OPEB Expense (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
Aggregate	8,059,203	100.00%	100.00%	-	17,239,037	17,340,706	19,314,670	15,459,741	11,415,357	N/A	N/A
Employer											
5390100	71,365	0.885508%	0.882052%	-	152,057	153,553	171,033	136,897	101,084	(395)	100,689
5400100	121,375	1.506038%	1.533595%	-	264,377	261,158	290,886	232,830	171,920	(2,486)	169,434
5400200	117,160	1.453738%	1.452029%	-	250,316	252,088	280,785	224,744	165,949	(1,419)	164,530
5400500	1,098	0.013624%	0.014310%	-	2,467	2,362	2,631	2,106	1,555	(1,751)	(196)
5400700	386	0.004795%	0.004661%	-	804	831	926	741	547	4	551
5410100	11,170	0.138602%	0.142934%	-	24,640	24,035	26,771	21,428	15,822	(173)	15,649
5420100	22,369	0.277563%	0.272376%	-	46,955	48,131	53,610	42,911	31,685	(87)	31,598
5420200	43,554	0.540422%	0.535307%	-	92,282	93,713	104,381	83,548	61,691	(16)	61,675
5420300	14,342	0.177957%	0.175478%	-	30,251	30,859	34,372	27,512	20,314	(218)	20,096
5420400	11,489	0.142557%	0.141094%	-	24,323	24,720	27,534	22,039	16,273	(55)	16,218
5420500	44,549	0.552768%	0.535429%	-	92,303	95,854	106,765	85,457	63,100	185	63,285
5420600	60,597	0.751900%	0.743084%	-	128,101	130,385	145,227	116,242	85,832	141	85,973
5420700	42,691	0.529714%	0.540785%	-	93,226	91,856	102,313	81,892	60,469	(643)	59,826
5428000	1,114	0.013824%	0.014146%	-	2,439	2,397	2,670	2,137	1,578	(14)	1,564
5430100	60,897	0.755616%	0.765898%	-	132,033	131,029	145,945	116,816	86,256	(1,621)	84,635
5440100	15,137	0.187825%	0.198374%	-	34,198	32,570	36,278	29,037	21,441	(333)	21,108
5450100	17,691	0.219509%	0.211580%	-	36,474	38,064	42,397	33,936	25,058	(145)	24,913
5460100	26,082	0.323630%	0.321478%	-	55,420	56,120	62,508	50,032	36,944	(183)	36,761
5460200	42,114	0.522563%	0.516949%	-	89,117	90,616	100,931	80,787	59,652	(28)	59,624
5460300	76,707	0.951792%	0.977151%	-	168,451	165,047	183,835	147,145	108,650	(790)	107,860
5460400	75,242	0.933613%	0.914351%	-	157,625	161,895	180,324	144,334	106,575	668	107,243
7010200	2,950	0.036598%	0.038064%	-	6,562	6,346	7,069	5,658	4,178	(62)	4,116
7010400	370	0.004595%	0.004579%	-	789	797	888	710	525	(2)	523
7010600	158	0.001958%	0.002453%	-	423	340	378	303	224	(7)	217
7010900	48	0.000599%	0.000245%	-	42	104	116	93	68	8	76
7011000	5,645	0.070040%	0.072939%	-	12,574	12,145	13,528	10,828	7,995	(75)	7,920
7020200	8,791	0.109075%	0.108386%	-	18,685	18,914	21,067	16,863	12,451	(105)	12,346
7020400	135	0.001678%	0.000000%	-	-	291	324	259	192	20	212
7020900	557	0.006912%	0.007482%	-	1,290	1,199	1,335	1,069	789	22	811
7021100	303	0.003756%	0.003884%	-	670	651	725	581	429	(10)	419
7021200	245	0.003037%	0.005315%	-	916	527	587	470	347	(16)	331
7021300	415	0.005154%	0.006010%	-	1,036	894	995	797	588	(274)	564
7021400	599	0.007432%	0.007278%	-	1,255	1,289	1,435	1,149	848	(9)	839
7021500	299	0.003716%	0.004743%	-	818	644	718	574	424	(19)	405
7021600	119	0.001478%	0.001472%	-	254	256	285	228	169	(2)	167
7021700	1,079	0.013385%	0.015087%	-	2,601	2,321	2,585	2,069	1,528	(32)	1,496
7021800	361	0.004475%	0.004170%	-	719	776	864	692	511	23	534
7022100	142	0.001758%	0.002330%	-	402	305	340	272	201	(1)	200
7022200	61	0.000759%	0.000859%	-	148	132	147	117	87	(4)	83
7022400	19	0.000240%	0.000000%	-	-	42	46	37	27	1	28
7022500	39	0.000479%	0.000245%	-	42	83	93	74	55	6	61
7030100	4,141	0.051381%	0.053600%	-	9,240	8,910	9,924	7,943	5,865	(97)	5,768
7030200	3,255	0.040394%	0.040394%	-	6,964	7,005	7,802	6,245	4,611	43	4,654
7030300	857	0.010628%	0.010385%	-	1,790	1,843	2,053	1,643	1,213	(1,212)	1,212
7030400	39	0.000479%	0.000491%	-	85	83	93	74	55	3	58
7030500	506	0.006273%	0.007155%	-	1,233	1,088	1,212	970	716	(16)	700
7030600	135	0.001678%	0.000000%	-	-	291	324	259	192	20	212
7040100	1,288	0.015982%	0.015904%	-	2,742	2,771	3,087	2,471	1,824	(35)	1,789
7040400	1,542	0.019138%	0.020115%	-	3,468	3,319	3,696	2,959	2,185	(37)	2,148
7040500	1,227	0.015223%	0.014678%	-	2,530	2,640	2,940	2,353	1,738	1	1,739
7040600	470	0.005833%	0.006337%	-	1,092	1,011	1,127	902	666	(8)	658
7040700	1,034	0.012825%	0.012265%	-	2,114	2,224	2,477	1,983	1,464	13	1,477
7041000	187	0.002317%	0.001308%	-	225	402	448	358	264	-	264
7041100	309	0.003836%	0.003884%	-	670	665	741	593	438	(6)	432
7041200	225	0.002797%	0.003925%	-	677	485	540	432	319	(14)	305
7041400	232	0.002877%	0.002944%	-	508	499	556	445	328	(2)	326
7041500	254	0.003156%	0.002944%	-	508	547	610	488	360	2	362
7041600	116	0.001438%	0.001472%	-	254	249	278	222	164	-	164
7041700	3,658	0.045388%	0.051392%	-	8,859	7,871	8,767	7,017	5,181	(185)	4,996

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2025 (3)	Proportionate Share 2024 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2024 (6)	Net OPEB Liability as of June 30, 2025			OPEB Expense		
						Discount Rate Baseline 4.41%	Discount Rate Less 1.00% 3.41%	Discount Rate Plus 1.00% 5.41%	Proportionate Share of Aggregate Plan OPEB Expense (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
						(7)	(8)	(9)			
Aggregate	8,059,203	100.00%	100.00%	-	17,239,037	17,340,706	19,314,670	15,459,741	11,415,357	N/A	N/A
Employer											
7042000	940	0.011667%	0.016599%	-	2,862	2,023	2,253	1,804	1,332	(94)	1,238
7042100	415	0.005154%	0.005356%	-	923	894	995	797	588	(5)	583
7042600	45	0.000559%	0.000327%	-	56	97	108	86	64	5	69
7050100	3,020	0.037477%	0.040026%	-	6,900	6,499	7,239	5,794	4,278	(62)	4,216
7050200	525	0.006513%	0.006378%	-	1,100	1,129	1,258	1,007	743	(22)	721
7050300	847	0.010508%	0.009853%	-	1,699	1,822	2,030	1,625	1,200	(6)	1,195
7050400	621	0.007711%	0.007850%	-	1,353	1,337	1,489	1,192	880	(33)	847
7050500	26	0.000320%	0.000491%	-	85	55	62	49	37	-	37
7050600	1,336	0.016581%	0.016068%	-	2,770	2,875	3,203	2,563	1,893	(3)	1,890
7050700	116	0.001438%	0.001472%	-	254	249	278	222	164	(3)	161
7050800	795	0.009869%	0.010712%	-	1,847	1,711	1,906	1,526	1,127	(16)	1,111
7050900	116	0.001438%	0.000245%	-	42	249	278	222	164	17	181
7060100	638	0.007911%	0.008177%	-	1,410	1,372	1,528	1,223	903	(12)	891
7060200	6,192	0.076832%	0.076373%	-	13,166	13,323	14,840	11,878	8,771	(23)	8,748
7060300	338	0.004195%	0.004416%	-	761	727	810	649	479	(1)	478
7060400	1,533	0.019018%	0.019052%	-	3,284	3,298	3,673	2,940	2,171	150	2,321
7060600	190	0.002357%	0.004088%	-	705	409	455	364	269	(39)	230
7060700	3,143	0.038995%	0.042112%	-	7,260	6,762	7,532	6,029	4,451	(99)	4,352
7060800	612	0.007591%	0.007891%	-	1,360	1,316	1,466	1,174	867	(7)	860
7061000	129	0.001598%	0.000368%	-	63	277	309	247	182	19	201
7070400	8,343	0.103522%	0.092523%	-	15,950	17,951	19,995	16,004	11,817	140	11,957
7070500	940	0.011667%	0.011202%	-	1,931	2,023	2,253	1,804	1,332	5	1,337
7070600	109	0.001358%	0.001104%	-	190	235	262	210	155	8	163
7070700	1,420	0.017620%	0.018153%	-	3,129	3,055	3,403	2,724	2,011	(4)	2,007
7070800	2,193	0.027209%	0.027843%	-	4,800	4,718	5,255	4,206	3,106	59	3,165
7071000	502	0.006233%	0.006215%	-	1,071	1,081	1,204	964	712	38	750
7071400	1,694	0.021016%	0.021097%	-	3,637	3,644	4,059	3,249	2,399	8	2,407
7071600	686	0.008510%	0.008545%	-	1,473	1,476	1,644	1,316	971	16	987
7071700	5,574	0.069161%	0.066970%	-	11,545	11,993	13,358	10,692	7,895	28	7,923
7072300	164	0.002038%	0.000491%	-	85	353	394	315	233	23	256
7080200	4,386	0.054418%	0.052742%	-	9,092	9,436	10,511	8,413	6,212	(46)	6,166
7080400	254	0.003156%	0.003025%	-	521	547	610	488	360	(13)	347
7080500	444	0.005514%	0.005233%	-	902	956	1,065	852	629	(4)	625
7080600	4,199	0.052100%	0.050779%	-	8,754	9,035	10,063	8,055	5,947	52	5,999
7080800	918	0.011387%	0.011775%	-	2,030	1,975	2,199	1,760	1,300	(8)	1,292
7080900	580	0.007192%	0.005479%	-	945	1,247	1,389	1,112	821	(19)	802
7081000	12,252	0.152026%	0.145101%	-	25,014	26,362	29,363	23,503	17,354	423	17,777
7081200	1,842	0.022854%	0.020974%	-	3,616	3,963	4,414	3,533	2,609	32	2,641
7081400	844	0.010468%	0.007196%	-	1,241	1,815	2,022	1,618	1,195	60	1,255
7081600	328	0.004075%	0.004334%	-	747	707	787	630	465	24	489
7090100	5,268	0.065365%	0.065498%	-	11,291	11,335	12,625	10,105	7,462	475	7,937
7090200	596	0.007392%	0.007645%	-	1,318	1,282	1,428	1,143	844	(20)	824
7090300	116	0.001438%	0.001227%	-	212	249	278	222	164	(4)	160
7090500	1,974	0.024492%	0.024981%	-	4,306	4,247	4,731	3,786	2,796	(102)	2,694
7100100	83,607	1.037414%	1.089380%	-	187,799	179,895	200,373	160,382	118,425	(1,510)	116,915
7100400	5,213	0.064686%	0.000000%	-	-	11,217	12,494	10,000	7,384	738	8,122
7101200	2,009	0.024931%	0.025062%	-	4,320	4,323	4,815	3,854	2,846	(1)	2,845
7101400	4,421	0.054857%	0.058711%	-	10,121	9,513	10,595	8,481	6,262	(43)	6,219
7101600	3,001	0.037237%	0.038800%	-	6,689	6,457	7,192	5,757	4,251	(99)	4,152
7101700	7,065	0.087660%	0.045014%	-	7,760	15,201	16,931	13,552	10,007	872	10,879
7101900	7,783	0.096570%	0.095262%	-	16,422	16,746	18,652	14,929	11,024	402	11,426
7102400	847	0.010508%	0.009853%	-	1,699	1,822	2,030	1,625	1,200	10	1,210
7102500	3,883	0.048185%	0.048817%	-	8,416	8,356	9,307	7,449	5,500	(17)	5,483
7102600	844	0.010468%	0.010835%	-	1,868	1,815	2,022	1,618	1,195	(22)	1,173
7102700	254	0.003156%	0.002985%	-	515	547	610	488	360	8	368
7102800	113	0.001398%	0.000818%	-	141	242	270	216	160	6	166
7103100	464	0.005753%	0.005887%	-	1,015	998	1,111	889	657	(7)	650
7103200	576	0.007152%	0.006623%	-	1,142	1,240	1,381	1,106	816	(14)	802
7103300	631	0.007831%	0.007727%	-	1,332	1,358	1,513	1,211	894	12	906

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2025 (3)	Proportionate Share 2024 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2024 (6)	Net OPEB Liability as of June 30, 2025			OPEB Expense		
						Discount Rate Baseline 4.41%	Discount Rate Less 1.00% 3.41%	Discount Rate Plus 1.00% 5.41%	Proportionate Share of Aggregate Plan OPEB Expense (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
						(7)	(8)	(9)			
Aggregate	8,059,203	100.00%	100.00%	-	17,239,037	17,340,706	19,314,670	15,459,741	11,415,357	N/A	N/A
Employer											
7103400	293	0.003636%	0.003843%	-	662	631	702	562	415	(6)	409
7104000	2,653	0.032922%	0.032013%	-	5,519	5,709	6,359	5,090	3,758	28	3,786
7104400	3,841	0.047666%	0.044115%	-	7,605	8,266	9,207	7,369	5,441	(2)	5,439
7104800	419	0.005194%	0.001390%	-	240	901	1,003	803	593	56	649
7104900	39	0.000479%	0.000041%	-	7	83	93	74	55	6	61
7110100	3,233	0.040114%	0.040844%	-	7,041	6,956	7,748	6,202	4,579	(25)	4,554
7110300	10,127	0.125656%	0.123513%	-	21,292	21,790	24,270	19,426	14,344	(76)	14,268
7110500	5,300	0.065765%	0.068033%	-	11,728	11,404	12,702	10,167	7,507	77	7,584
7110600	213	0.002637%	0.000000%	-	-	457	509	408	301	31	332
7110800	425	0.005274%	0.004456%	-	768	915	1,019	815	602	7	609
7111200	2,222	0.027568%	0.026412%	-	4,553	4,780	5,325	4,262	3,147	(12)	3,146
7111500	403	0.004994%	0.005274%	-	909	866	965	772	570	(12)	558
7120200	10,610	0.131649%	0.123146%	-	21,229	22,829	25,428	20,353	15,028	(79)	14,949
7120500	306	0.003796%	0.004252%	-	733	658	733	587	433	31	464
7120600	1,835	0.022774%	0.023918%	-	4,123	3,949	4,399	3,521	2,600	(3)	2,597
7120700	631	0.007831%	0.008463%	-	1,459	1,358	1,513	1,211	894	(10)	884
7121000	232	0.002877%	0.002944%	-	508	499	556	445	328	(2)	326
7121600	97	0.001199%	0.001472%	-	254	208	232	185	137	4	141
7121700	196	0.002437%	0.002330%	-	402	423	471	377	278	22	300
7121800	39	0.000479%	0.000123%	-	21	83	93	74	55	6	61
7130100	3,574	0.044349%	0.045628%	-	7,866	7,690	8,566	6,856	5,063	(62)	5,001
7130200	1,014	0.012586%	0.013860%	-	2,389	2,183	2,431	1,946	1,437	(32)	1,405
7130300	7,873	0.097688%	0.095671%	-	16,493	16,940	18,868	15,102	11,151	(88)	11,063
7130500	309	0.003836%	0.003557%	-	613	665	741	593	438	(7)	431
7130700	322	0.003995%	0.003802%	-	655	693	772	618	456	28	484
7130900	10,916	0.135445%	0.127193%	-	21,927	23,487	26,161	20,939	15,462	(11)	15,451
7131000	142	0.001758%	0.002249%	-	388	305	340	272	201	(5)	196
7131200	641	0.007951%	0.007686%	-	1,325	1,379	1,536	1,229	908	(3)	905
7131600	299	0.003716%	0.000859%	-	148	644	718	574	424	41	465
7140100	12,651	0.156981%	0.157652%	-	27,178	27,222	30,320	24,269	17,920	(12)	17,908
7140200	2,476	0.030725%	0.032340%	-	5,575	5,328	5,934	4,750	3,507	(34)	3,473
7140300	6,585	0.081707%	0.085082%	-	14,667	14,169	15,781	12,632	9,327	13	9,340
7140600	441	0.005474%	0.007400%	-	1,276	949	1,057	846	625	(6)	619
7140700	193	0.002397%	0.002535%	-	437	416	463	371	274	(10)	264
7140800	383	0.004755%	0.004211%	-	726	825	918	735	543	6	549
7141000	39	0.000479%	0.000123%	-	21	83	93	74	55	6	61
7150100	15,672	0.194458%	0.186885%	-	32,217	33,720	37,559	30,063	22,198	(36)	22,162
7150400	3,816	0.047346%	0.050697%	-	8,740	8,210	9,145	7,320	5,405	(80)	5,325
7150500	1,530	0.018978%	0.018357%	-	3,165	3,291	3,666	2,934	2,166	(65)	2,101
7150600	1,021	0.012666%	0.010998%	-	1,896	2,196	2,446	1,958	1,446	(12)	1,434
7150700	100	0.001239%	0.001554%	-	268	215	239	192	141	(17)	124
7160100	11,901	0.147671%	0.152419%	-	26,276	25,607	28,522	22,830	16,857	(126)	16,731
7160200	270	0.003356%	0.003598%	-	620	582	648	519	383	2	385
7160400	1,652	0.020497%	0.017785%	-	3,066	3,554	3,959	3,169	2,340	(27)	2,313
7160500	4,711	0.058453%	0.061327%	-	10,572	10,136	11,290	9,037	6,673	(62)	6,611
7160800	39	0.000479%	0.000572%	-	99	83	93	74	55	(1)	54
7160900	1,636	0.020297%	0.020402%	-	3,517	3,520	3,920	3,138	2,317	7	2,324
7161000	1,642	0.020377%	0.021015%	-	3,623	3,534	3,936	3,150	2,326	(92)	2,234
7161100	270	0.003356%	0.003189%	-	550	582	648	519	383	(11)	372
7170100	7,158	0.088818%	0.087657%	-	15,111	15,402	17,155	13,731	10,139	(139)	10,000
7170200	2,943	0.036518%	0.040640%	-	7,006	6,332	7,053	5,646	4,169	57	4,226
7170500	412	0.005114%	0.006582%	-	1,135	887	988	791	584	(25)	559
7171000	193	0.002397%	0.002453%	-	423	416	463	371	274	2	276
7171400	39	0.000479%	0.000491%	-	85	83	93	74	55	(2)	53
7180300	33,066	0.410291%	0.407337%	-	70,221	71,147	79,246	63,430	46,836	(10)	46,826
7180800	2,486	0.030845%	0.031113%	-	5,364	5,349	5,958	4,769	3,521	(22)	3,499
7181000	1,037	0.012865%	0.012633%	-	2,178	2,231	2,485	1,989	1,469	5	1,474
7181200	209	0.002597%	0.001676%	-	289	450	502	401	296	8	304
7181500	316	0.003916%	0.002903%	-	500	679	756	605	447	13	460

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2025 (3)	Proportionate Share 2024 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2024 (6)	Net OPEB Liability as of June 30, 2025			OPEB Expense		
						Discount Rate Baseline 4.41% (7)	Discount Rate Less 1.00% 3.41% (8)	Discount Rate Plus 1.00% 5.41% (9)	Proportionate Share of Aggregate Plan OPEB Expense (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
Aggregate	8,059,203	100.00%	100.00%	-	17,239,037	17,340,706	19,314,670	15,459,741	11,415,357	N/A	N/A
Employer											
7190100	6,698	0.083105%	0.076659%	-	13,215	14,411	16,051	12,848	9,487	73	9,560
7190200	55	0.000679%	0.001472%	-	254	118	131	105	78	(10)	68
7190400	718	0.008910%	0.008913%	-	1,537	1,545	1,721	1,377	1,017	(13)	1,004
7190700	254	0.003156%	0.003025%	-	521	547	610	488	360	1	361
7191000	489	0.006073%	0.005765%	-	994	1,053	1,173	939	693	(13)	680
7200100	2,940	0.036478%	0.037410%	-	6,449	6,326	7,046	5,639	4,164	(58)	4,106
7200200	9,608	0.119224%	0.115214%	-	19,862	20,674	23,028	18,432	13,610	(133)	13,477
7200300	77	0.000959%	0.000981%	-	169	166	185	148	109	(2)	107
7200400	274	0.003396%	0.003189%	-	550	589	656	525	388	31	419
7200600	39	0.000479%	0.000491%	-	85	83	93	74	55	(71)	(16)
7200700	293	0.003636%	0.004579%	-	789	631	702	562	415	(18)	397
7201000	232	0.002877%	0.002944%	-	508	499	556	445	328	7	335
7201300	90	0.001119%	0.000245%	-	42	194	216	173	128	13	141
7210100	17,935	0.222546%	0.221269%	-	38,145	38,591	42,984	34,405	25,404	(180)	25,224
7210300	77	0.000959%	0.001022%	-	176	166	185	148	109	(3)	106
7210800	293	0.003636%	0.004334%	-	747	631	702	562	415	(15)	401
7210900	77	0.000959%	0.000981%	-	169	166	185	148	109	(5)	104
7211100	155	0.001918%	0.001717%	-	296	333	370	297	219	5	224
7211200	2,019	0.025051%	0.022446%	-	3,869	4,344	4,839	3,873	2,860	8	2,868
7211300	148	0.001838%	0.001922%	-	331	319	355	284	210	-	210
7211500	5,532	0.068642%	0.068605%	-	11,827	11,903	13,258	10,612	7,836	(216)	7,620
7211700	341	0.004235%	0.005519%	-	951	734	818	655	483	(25)	458
7211800	39	0.000479%	0.000491%	-	85	83	93	74	55	(1)	54
7211900	45	0.000559%	0.001554%	-	268	97	108	86	64	(3)	61
7212200	638	0.007911%	0.007891%	-	1,360	1,372	1,528	1,223	903	(6)	897
7212300	287	0.003556%	0.005029%	-	867	617	687	550	406	(24)	382
7212600	39	0.000479%	0.000491%	-	85	83	93	74	55	(2)	53
7212800	135	0.001678%	0.001472%	-	254	291	324	259	192	9	201
7220100	863	0.010708%	0.009567%	-	1,649	1,857	2,068	1,655	1,222	(1)	1,221
7220300	232	0.002877%	0.002944%	-	508	499	556	445	328	(2)	326
7220400	2,940	0.036478%	0.035938%	-	6,195	6,326	7,046	5,639	4,164	(37)	4,127
7220500	1,832	0.022734%	0.024408%	-	4,208	3,942	4,391	3,515	2,595	(71)	2,524
7220600	138	0.001718%	0.001758%	-	303	298	332	266	196	-	196
7220800	5,835	0.072397%	0.068073%	-	11,735	12,554	13,983	11,192	8,264	(52)	8,212
7220900	2,721	0.033761%	0.030827%	-	5,314	5,854	6,521	5,219	3,854	54	3,908
7230100	831	0.010308%	0.009935%	-	1,713	1,787	1,991	1,594	1,177	6	1,183
7230200	1,143	0.014184%	0.014228%	-	2,453	2,460	2,740	2,193	1,619	13	1,632
7230600	7,525	0.093373%	0.089742%	-	15,471	16,192	18,035	14,435	10,659	(3)	10,656
7230700	138	0.001718%	0.000981%	-	169	298	332	266	196	12	208
7231000	448	0.005554%	0.005560%	-	958	963	1,073	859	634	(20)	614
7231400	7,107	0.088179%	0.097102%	-	16,739	15,291	17,031	13,632	10,066	7	10,073
7231800	116	0.001438%	0.001758%	-	303	249	278	222	164	(6)	158
7232100	9,576	0.118824%	0.118485%	-	20,426	20,605	22,950	18,370	13,564	307	13,871
7232700	3,603	0.044709%	0.048162%	-	8,303	7,753	8,635	6,912	5,104	(118)	4,986
7232800	393	0.004874%	0.004906%	-	846	845	941	754	556	(1)	555
7233000	190	0.002357%	0.002453%	-	423	409	455	364	269	2	271
7233200	5,152	0.063927%	0.062758%	-	10,819	11,085	12,347	9,883	7,297	273	7,570
7233500	74	0.000919%	0.010262%	-	1,769	159	178	142	105	(98)	7
7234200	1,713	0.021256%	0.021260%	-	3,665	3,686	4,106	3,286	2,426	(9)	2,417
7234700	647	0.008031%	0.008013%	-	1,381	1,393	1,551	1,242	917	19	936
7234900	544	0.006752%	0.006705%	-	1,156	1,171	1,304	1,044	771	14	785
7235000	39	0.000479%	0.000491%	-	85	83	93	74	55	-	55
7235300	155	0.001918%	0.002126%	-	367	333	370	297	219	10	229
7240100	657	0.008151%	0.007482%	-	1,290	1,413	1,574	1,260	930	42	972
7240300	13,756	0.170685%	0.173066%	-	29,835	29,598	32,967	26,387	19,484	(224)	19,260
7240400	6,054	0.075114%	0.080707%	-	13,913	13,025	14,508	11,612	8,575	(169)	8,406
7240500	232	0.002877%	0.003516%	-	606	499	556	445	328	(34)	294
7240600	299	0.003716%	0.004048%	-	698	644	718	574	424	(15)	409
7240700	770	0.009549%	0.010099%	-	1,741	1,656	1,844	1,476	1,090	5	1,095

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2025 (3)	Proportionate Share 2024 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2024 (6)	Net OPEB Liability as of June 30, 2025			OPEB Expense		
						Discount Rate Baseline 4.41% (7)	Discount Rate Less 1.00% 3.41% (8)	Discount Rate Plus 1.00% 5.41% (9)	Proportionate Share of Aggregate Plan OPEB Expense (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
Aggregate	8,059,203	100.00%	100.00%	-	17,239,037	17,340,706	19,314,670	15,459,741	11,415,357	N/A	N/A
Employer											
7240800	605	0.007511%	0.007605%	-	1,311	1,302	1,451	1,161	857	(3)	854
7240900	5,809	0.072078%	0.077109%	-	13,293	12,499	13,922	11,143	8,228	(328)	7,900
7241000	805	0.009989%	0.011121%	-	1,917	1,732	1,929	1,544	1,140	6	1,146
7241300	927	0.011507%	0.011530%	-	1,988	1,995	2,223	1,779	1,314	(7)	1,307
7241500	232	0.002877%	0.002862%	-	493	499	556	445	328	(0)	328
7241600	7,470	0.092694%	0.090846%	-	15,661	16,074	17,904	14,330	10,581	(226)	10,355
7250100	4,685	0.058134%	0.065416%	-	11,277	10,081	11,228	8,987	6,636	(257)	6,379
7250200	702	0.008710%	0.008995%	-	1,551	1,510	1,682	1,347	994	(30)	964
7250400	100	0.001239%	0.000981%	-	169	215	239	192	141	2	143
7250600	464	0.005753%	0.007482%	-	1,290	998	1,111	889	657	(48)	609
7250900	599	0.007432%	0.008259%	-	1,424	1,289	1,435	1,149	848	6	854
7251000	650	0.008071%	0.006869%	-	1,184	1,400	1,559	1,248	921	38	959
7251400	602	0.007471%	0.007482%	-	1,290	1,296	1,443	1,155	853	2	855
7251500	77	0.000959%	0.000245%	-	42	166	185	148	109	12	121
7252000	306	0.003796%	0.004334%	-	747	658	733	587	433	(21)	412
7260100	100,706	1.249571%	1.209950%	-	208,584	216,684	241,351	193,180	142,643	719	143,362
7260200	2,489	0.030885%	0.030500%	-	5,258	5,356	5,965	4,775	3,526	1	3,527
7260400	11,982	0.148670%	0.147022%	-	25,345	25,780	28,715	22,984	16,971	93	17,064
7260500	77	0.000959%	0.000981%	-	169	166	185	148	109	(2)	107
7260600	1,185	0.014703%	0.016354%	-	2,819	2,550	2,840	2,273	1,678	(45)	1,633
7261100	1,707	0.021176%	0.024204%	-	4,173	3,672	4,090	3,274	2,417	(65)	2,352
7261200	77	0.000959%	0.000981%	-	169	166	185	148	109	0	109
7261300	290	0.003596%	0.003189%	-	550	624	695	556	410	20	430
7261400	377	0.004675%	0.004293%	-	740	811	903	723	534	5	539
7261500	3,616	0.044869%	0.045587%	-	7,859	7,781	8,666	6,937	5,122	(205)	4,917
7261600	3,513	0.043590%	0.044646%	-	7,697	7,559	8,419	6,739	4,976	30	5,006
7262100	592	0.007352%	0.006296%	-	1,085	1,275	1,420	1,137	839	19	858
7262300	10,008	0.124178%	0.119384%	-	20,581	21,533	23,985	19,198	14,175	646	14,821
7262400	296	0.003676%	0.000859%	-	148	637	710	568	420	41	461
7262500	828	0.010268%	0.000000%	-	-	1,781	1,983	1,587	1,172	118	1,290
7270100	10,346	0.128373%	0.122778%	-	21,166	22,261	24,795	19,846	14,654	137	14,791
7270200	1,703	0.021136%	0.019993%	-	3,447	3,665	4,082	3,268	2,413	(23)	2,390
7270400	1,191	0.014783%	0.017948%	-	3,094	2,563	2,855	2,285	1,688	(68)	1,620
7270500	5,506	0.068322%	0.064230%	-	11,073	11,848	13,196	10,562	7,799	138	7,937
7270600	113	0.001398%	0.001431%	-	247	242	270	216	160	6	166
7270900	77	0.000959%	0.000245%	-	42	166	185	148	109	12	121
7280100	4,373	0.054258%	0.056176%	-	9,684	9,409	10,480	8,388	6,194	(191)	6,003
7280200	13,955	0.173162%	0.172453%	-	29,729	30,028	33,446	26,770	19,767	(19)	19,748
7280300	969	0.012026%	0.012715%	-	2,192	2,085	2,323	1,859	1,373	(12)	1,361
7280600	386	0.004795%	0.004620%	-	796	831	926	741	547	7	554
7280900	840	0.010428%	0.010262%	-	1,769	1,808	2,014	1,612	1,190	(18)	1,172
7281000	109	0.001358%	0.001472%	-	254	235	262	210	155	(2)	153
7290100	22,234	0.275885%	0.263340%	-	45,397	47,840	53,286	42,651	31,493	151	31,644
7290200	5,802	0.071998%	0.073634%	-	12,694	12,485	13,906	11,131	8,219	(35)	8,184
7290400	77	0.000959%	0.001227%	-	212	166	185	148	109	3	112
7290500	3,735	0.046347%	0.044973%	-	7,753	8,037	8,952	7,165	5,291	(2)	5,289
7290700	2,444	0.030325%	0.033444%	-	5,765	5,259	5,857	4,688	3,462	(118)	3,344
7290800	431	0.005354%	0.005560%	-	958	928	1,034	828	611	32	643
7291500	39	0.000479%	0.000491%	-	85	83	93	74	55	2	57
7291600	725	0.008990%	0.001472%	-	254	1,559	1,736	1,390	1,026	99	1,125
7300100	2,322	0.028807%	0.031195%	-	5,378	4,995	5,564	4,453	3,288	(30)	3,258
7300200	13,988	0.173562%	0.169182%	-	29,165	30,097	33,523	26,832	19,813	(6)	19,807
7300300	2,834	0.035160%	0.036960%	-	6,372	6,097	6,791	5,436	4,014	(57)	3,957
7300400	406	0.005034%	0.005724%	-	987	873	972	778	575	2	577
7300500	97	0.001199%	0.000981%	-	169	208	232	185	137	2	139
7300600	4,534	0.056256%	0.060469%	-	10,424	9,755	10,866	8,697	6,422	(143)	6,279
7301000	1,845	0.022894%	0.020279%	-	3,496	3,970	4,422	3,539	2,613	29	2,642
7301100	3,532	0.043830%	0.045505%	-	7,845	7,600	8,466	6,776	5,003	(1)	5,002
7301200	4,411	0.054737%	0.056789%	-	9,790	9,492	10,572	8,462	6,248	(46)	6,202

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2025 (3)	Proportionate Share 2024 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2024 (6)	Net OPEB Liability as of June 30, 2025			OPEB Expense		
						Discount Rate Baseline 4.41% (7)	Discount Rate Less 1.00% 3.41% (8)	Discount Rate Plus 1.00% 5.41% (9)	Proportionate Share of Aggregate Plan OPEB Expense (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
Aggregate	8,059,203	100.00%	100.00%	-	17,239,037	17,340,706	19,314,670	15,459,741	11,415,357	N/A	N/A
Employer											
7301300	116	0.001438%	0.001472%	-	254	249	278	222	164	(2)	162
7310100	4,479	0.055576%	0.056707%	-	9,776	9,637	10,734	8,592	6,344	(28)	6,316
7310200	1,774	0.022015%	0.022241%	-	3,834	3,818	4,252	3,403	2,513	(37)	2,476
7310500	1,726	0.021416%	0.020851%	-	3,595	3,714	4,136	3,311	2,445	(82)	2,363
7310900	238	0.002957%	0.000777%	-	134	513	571	457	338	32	370
7320200	8,073	0.100165%	0.104093%	-	17,945	17,369	19,347	15,485	11,434	125	11,559
7320300	7,747	0.096130%	0.098655%	-	17,007	16,670	18,567	14,861	10,974	(52)	10,922
7320500	6,331	0.078550%	0.077518%	-	13,363	13,621	15,172	12,144	8,967	(54)	8,913
7320600	1,958	0.024292%	0.023836%	-	4,109	4,212	4,692	3,755	2,773	(29)	2,744
7320700	4,173	0.051781%	0.049225%	-	8,486	8,979	10,001	8,005	5,911	(34)	5,877
7320800	2,624	0.032563%	0.033199%	-	5,723	5,647	6,289	5,034	3,717	34	3,751
7320900	679	0.008430%	0.009199%	-	1,586	1,462	1,628	1,303	962	(12)	950
7321200	264	0.003276%	0.003312%	-	571	568	633	506	374	6	380
7321300	142	0.001758%	0.001962%	-	338	305	340	272	201	13	214
7321500	206	0.002557%	0.002576%	-	444	443	494	395	292	(15)	277
7321600	1,066	0.013225%	0.013615%	-	2,347	2,293	2,554	2,045	1,510	(7)	1,503
7321700	1,874	0.023253%	0.023264%	-	4,010	4,032	4,491	3,595	2,654	5	2,659
7322000	126	0.001558%	0.000368%	-	63	270	301	241	178	18	196
7322200	1,352	0.016781%	0.015863%	-	2,735	2,910	3,241	2,594	1,916	15	1,931
7322300	184	0.002277%	0.001962%	-	338	395	440	352	260	3	263
7322700	39	0.000479%	0.000491%	-	85	83	93	74	55	(2)	53
7322800	219	0.002717%	0.002330%	-	402	471	525	420	310	19	329
7330100	7,454	0.092494%	0.095671%	-	16,493	16,039	17,865	14,299	10,559	(147)	10,412
7330200	219	0.002717%	0.003353%	-	578	471	525	420	310	(10)	300
7330300	1,658	0.020576%	0.020729%	-	3,573	3,568	3,974	3,181	2,349	(18)	2,331
7330400	2,267	0.028128%	0.026534%	-	4,574	4,878	5,433	4,349	3,211	171	3,382
7330600	309	0.003836%	0.003925%	-	677	665	741	593	438	33	471
7330800	1,050	0.013025%	0.011489%	-	1,981	2,259	2,516	2,014	1,487	7	1,494
7331000	3,088	0.038316%	0.038064%	-	6,562	6,644	7,401	5,924	4,374	(86)	4,288
7331100	232	0.002877%	0.002126%	-	367	499	556	445	328	28	356
7331200	609	0.007551%	0.007196%	-	1,241	1,309	1,458	1,167	862	(9)	853
7340100	8,024	0.099566%	0.097429%	-	16,796	17,265	19,231	15,393	11,366	51	11,417
7340200	4,292	0.053259%	0.054295%	-	9,360	9,235	10,287	8,234	6,080	(117)	5,963
7340500	602	0.007471%	0.008218%	-	1,417	1,296	1,443	1,155	853	(19)	834
7340600	393	0.004874%	0.005560%	-	958	845	941	754	556	(14)	542
7340700	180	0.002237%	0.002617%	-	451	388	432	346	255	(2)	253
7340800	254	0.003156%	0.003066%	-	529	547	610	488	360	(4)	356
7340900	77	0.000959%	0.000245%	-	42	166	185	148	109	12	121
7341000	97	0.001199%	0.000000%	-	-	208	232	185	137	14	151
7341100	135	0.001678%	0.000000%	-	-	291	324	259	192	20	212
7350100	238	0.002957%	0.002985%	-	515	513	571	457	338	(9)	329
7350200	3,800	0.047146%	0.047345%	-	8,162	8,175	9,106	7,289	5,382	(49)	5,333
7350300	551	0.006832%	0.007278%	-	1,255	1,185	1,320	1,056	780	(17)	763
7360100	5,744	0.071279%	0.072816%	-	12,553	12,360	13,767	11,020	8,137	(85)	8,052
7360200	7,342	0.091096%	0.093708%	-	16,154	15,797	17,595	14,083	10,399	(141)	10,258
7360400	2,116	0.026250%	0.027025%	-	4,659	4,552	5,070	4,058	2,997	(5)	2,992
7360600	470	0.005833%	0.006174%	-	1,064	1,011	1,127	902	666	(11)	655
7360700	725	0.008990%	0.009363%	-	1,614	1,559	1,736	1,390	1,026	(5)	1,021
7360900	383	0.004755%	0.006133%	-	1,057	825	918	735	543	(26)	517
7361100	676	0.008390%	0.008913%	-	1,537	1,455	1,621	1,297	958	(6)	952
7361300	1,897	0.023533%	0.025594%	-	4,412	4,081	4,545	3,638	2,686	(76)	2,610
7361400	557	0.006912%	0.007196%	-	1,241	1,199	1,335	1,069	789	(20)	769
7361500	116	0.001438%	0.000000%	-	-	249	278	222	164	17	181
7370600	116	0.001438%	0.001472%	-	254	249	278	222	164	4	168
7370700	2,405	0.029846%	0.029642%	-	5,110	5,176	5,765	4,614	3,407	4	3,411
7370800	1,645	0.020417%	0.018439%	-	3,179	3,540	3,943	3,156	2,331	45	2,376
7370900	667	0.008271%	0.008095%	-	1,396	1,434	1,598	1,279	944	9	953
7371000	219	0.002717%	0.001922%	-	331	471	525	420	310	6	316
7371100	895	0.011107%	0.011652%	-	2,009	1,926	2,145	1,717	1,268	(20)	1,248

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2025 (3)	Proportionate Share 2024 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2024 (6)	Net OPEB Liability as of June 30, 2025			OPEB Expense		
						Discount Rate Baseline 4.41% (7)	Discount Rate Less 1.00% 3.41% (8)	Discount Rate Plus 1.00% 5.41% (9)	Proportionate Share of Aggregate Plan OPEB Expense (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
Aggregate	8,059,203	100.00%	100.00%	-	17,239,037	17,340,706	19,314,670	15,459,741	11,415,357	N/A	N/A
Employer											
7371200	3,194	0.039635%	0.040190%	-	6,928	6,873	7,655	6,127	4,524	(152)	4,372
7380300	17,530	0.217511%	0.211416%	-	36,446	37,718	42,012	33,627	24,830	(111)	24,719
7380600	81	0.000999%	0.001472%	-	254	173	193	154	114	(7)	107
7380700	180	0.002237%	0.002535%	-	437	388	432	346	255	(1)	254
7381100	193	0.002397%	0.002330%	-	402	416	463	371	274	(1)	273
7381200	866	0.010748%	0.011243%	-	1,938	1,864	2,076	1,662	1,227	(0)	1,227
7381500	4,946	0.061370%	0.060346%	-	10,403	10,642	11,853	9,488	7,006	(132)	6,874
7381700	116	0.001438%	0.001472%	-	254	249	278	222	164	5	169
7382500	116	0.001438%	0.001840%	-	317	249	278	222	164	6	170
7390200	786	0.009749%	0.011489%	-	1,981	1,691	1,883	1,507	1,113	71	1,184
7390400	2,866	0.035559%	0.034916%	-	6,019	6,166	6,868	5,497	4,059	171	4,230
7390600	1,691	0.020976%	0.017867%	-	3,080	3,637	4,051	3,243	2,394	112	2,506
7390700	960	0.011906%	0.011938%	-	2,058	2,065	2,300	1,841	1,359	(28)	1,331
7390900	1,462	0.018139%	0.019012%	-	3,277	3,145	3,503	2,804	2,071	(18)	2,053
7391000	190	0.002357%	0.002167%	-	374	409	455	364	269	11	280
7391200	39	0.000479%	0.000491%	-	85	83	93	74	55	(2)	53
7391300	283	0.003516%	0.004211%	-	726	610	679	544	401	(20)	381
7391400	39	0.000479%	0.000491%	-	85	83	93	74	55	(2)	53
7391500	293	0.003636%	0.003393%	-	585	631	702	562	415	(1)	414
7391700	267	0.003316%	0.003475%	-	599	575	640	513	379	(7)	372
7392100	1,327	0.016461%	0.000000%	-	-	2,854	3,179	2,545	1,879	188	2,067
7400200	10,639	0.132009%	0.132426%	-	22,829	22,891	25,497	20,408	15,069	320	15,389
7400300	64,986	0.806358%	0.798238%	-	137,609	139,828	155,745	124,661	92,049	5,890	97,939
7400500	71,072	0.881872%	0.879926%	-	151,691	152,923	170,331	136,335	100,669	1,162	101,831
7400800	1,713	0.021256%	0.021914%	-	3,778	3,686	4,106	3,286	2,426	(32)	2,394
7400900	5,039	0.062529%	0.058425%	-	10,072	10,843	12,077	9,667	7,138	(59)	7,079
7401000	7,264	0.090137%	0.088679%	-	15,287	15,630	17,410	13,935	10,289	100	10,389
7401100	232	0.002877%	0.002862%	-	493	499	556	445	328	(1)	327
7401300	2,824	0.035040%	0.036020%	-	6,210	6,076	6,768	5,417	4,000	(21)	3,979
7401600	39	0.000479%	0.000899%	-	155	83	93	74	55	(3)	52
7401700	1,829	0.022694%	0.023468%	-	4,046	3,935	4,383	3,508	2,591	(37)	2,554
7402100	612	0.007591%	0.006869%	-	1,184	1,316	1,466	1,174	867	10	877
7410100	696	0.008630%	0.009649%	-	1,663	1,497	1,667	1,334	985	(28)	957
7410200	4,824	0.059852%	0.057975%	-	9,994	10,379	11,560	9,253	6,832	(54)	6,778
7410300	386	0.004795%	0.004824%	-	832	831	926	741	547	(2)	545
7410600	206	0.002557%	0.002208%	-	381	443	494	395	292	(1)	291
7410900	692	0.008590%	0.008831%	-	1,522	1,490	1,659	1,328	981	17	998
7411000	39	0.000479%	0.000123%	-	21	83	93	74	55	6	61
7420000	1,014	0.012586%	0.012552%	-	2,164	2,183	2,431	1,946	1,437	17	1,454
7420100	116	0.001438%	0.001472%	-	254	249	278	222	164	(8)	156
7420200	1,063	0.013185%	0.011979%	-	2,065	2,286	2,547	2,038	1,505	27	1,532
7420300	47,318	0.587129%	0.580566%	-	100,084	101,812	113,402	90,769	67,023	(378)	66,645
7420400	1,169	0.014503%	0.014759%	-	2,544	2,515	2,801	2,242	1,656	50	1,706
7420500	528	0.006553%	0.005438%	-	937	1,136	1,266	1,013	748	45	793
7421100	570	0.007072%	0.008054%	-	1,388	1,226	1,366	1,093	807	(5)	802
7421400	1,236	0.015342%	0.014064%	-	2,424	2,660	2,963	2,372	1,751	36	1,787
7421600	1,674	0.020776%	0.019298%	-	3,327	3,603	4,013	3,212	2,372	35	2,407
7421700	544	0.006752%	0.007278%	-	1,255	1,171	1,304	1,044	771	(1)	770
7421800	425	0.005274%	0.005356%	-	923	915	1,019	815	602	(5)	597
7421900	1,053	0.013065%	0.013492%	-	2,326	2,266	2,523	2,020	1,491	(5)	1,486
7422100	386	0.004795%	0.004170%	-	719	831	926	741	547	26	573
7422200	718	0.008910%	0.008341%	-	1,438	1,545	1,721	1,377	1,017	(5)	1,012
7422300	219	0.002717%	0.002371%	-	409	471	525	420	310	16	326
7422400	222	0.002757%	0.002617%	-	451	478	533	426	315	(3)	312
7422800	663	0.008231%	0.017049%	-	2,939	1,427	1,590	1,272	940	(95)	845
7422900	1,555	0.019298%	0.015577%	-	2,685	3,346	3,727	2,983	2,203	41	2,244
7423000	14,265	0.176998%	0.180752%	-	31,160	30,693	34,187	27,363	20,205	164	20,369
7424300	1,162	0.014424%	0.014064%	-	2,424	2,501	2,786	2,230	1,647	16	1,663
7424400	345	0.004275%	0.003721%	-	641	741	826	661	488	38	526

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

Participating Employer	Employer Contributions	Proportionate Share 2025	Proportionate Share 2024	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2024	Net OPEB Liability as of June 30, 2025			OPEB Expense		
						Discount Rate Baseline 4.41%	Discount Rate Less 1.00% 3.41%	Discount Rate Plus 1.00% 5.41%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
						(7)	(8)	(9)			
Aggregate	8,059,203	100.00%	100.00%	-	17,239,037	17,340,706	19,314,670	15,459,741	11,415,357	N/A	N/A
Employer											
7424500	1,723	0.021376%	0.004824%	-	832	3,707	4,129	3,305	2,440	231	2,671
7430100	17,662	0.219149%	0.225399%	-	38,857	38,002	42,328	33,880	25,017	(337)	24,680
7430200	18,721	0.232294%	0.234884%	-	40,492	40,281	44,867	35,912	26,517	(233)	26,284
7430500	786	0.009749%	0.010548%	-	1,818	1,691	1,883	1,507	1,113	(5)	1,108
7430700	599	0.007432%	0.007237%	-	1,248	1,289	1,435	1,149	848	(18)	830
7430900	39	0.000479%	0.000491%	-	85	83	93	74	55	(2)	53
7431100	3,536	0.043870%	0.048326%	-	8,331	7,607	8,473	6,782	5,008	(144)	4,864
7431400	39	0.000479%	0.000123%	-	21	83	93	74	55	6	61
7440100	6,417	0.079629%	0.076537%	-	13,194	13,808	15,380	12,310	9,090	(84)	9,006
7440200	4,196	0.052060%	0.052087%	-	8,979	9,028	10,055	8,048	5,943	(74)	5,869
7440600	248	0.003076%	0.003434%	-	592	533	594	476	351	(8)	343
7440700	1,823	0.022614%	0.024081%	-	4,151	3,921	4,368	3,496	2,581	(83)	2,498
7440800	518	0.006433%	0.006255%	-	1,078	1,116	1,243	995	734	(3)	731
7441100	39	0.000479%	0.000491%	-	85	83	93	74	55	4	59
7441500	138	0.001718%	0.001962%	-	338	298	332	266	196	5	201
7450100	155	0.001918%	0.001962%	-	338	333	370	297	219	(1)	218
7450200	7,773	0.096450%	0.102417%	-	17,656	16,725	18,629	14,911	11,010	(309)	10,701
7450400	39	0.000479%	0.000491%	-	85	83	93	74	55	(2)	53
7450600	97	0.001199%	0.000000%	-	-	208	232	185	137	14	151
7450800	705	0.008750%	0.010835%	-	1,868	1,517	1,690	1,353	999	(77)	922
7450900	428	0.005314%	0.005519%	-	951	921	1,026	822	607	(6)	601
7451300	77	0.000959%	0.000245%	-	42	166	185	148	109	12	121
7452600	1,092	0.013545%	0.013083%	-	2,255	2,349	2,616	2,094	1,546	18	1,564
7460200	41,651	0.516809%	0.528724%	-	91,147	89,618	99,820	79,897	58,996	(302)	58,694
7460300	5,014	0.062209%	0.060714%	-	10,467	10,787	12,015	9,617	7,101	109	7,210
7460400	81	0.000999%	0.001472%	-	254	173	193	154	114	4	118
7460500	2,457	0.030485%	0.029192%	-	5,032	5,286	5,888	4,713	3,480	195	3,675
7460700	863	0.010708%	0.011366%	-	1,959	1,857	2,068	1,655	1,222	15	1,237
7460800	58	0.000719%	0.000000%	-	-	125	139	111	82	4	86
7461200	6,025	0.074755%	0.067665%	-	11,665	12,963	14,439	11,557	8,534	(84)	8,450
7461300	4,479	0.055576%	0.055440%	-	9,557	9,637	10,734	8,592	6,344	99	6,443
7461800	167	0.002078%	0.002698%	-	465	360	401	321	237	(3)	234
7462300	116	0.001438%	0.001472%	-	254	249	278	222	164	162	162
7462400	77	0.000959%	0.000981%	-	169	166	185	148	109	0	109
7462500	132	0.001638%	0.001267%	-	218	284	316	253	187	4	191
7462600	560	0.006952%	0.001717%	-	296	1,206	1,343	1,075	794	75	869
7462700	1,691	0.020976%	0.000000%	-	-	3,637	4,051	3,243	2,394	240	2,634
7462800	1,162	0.014424%	0.000000%	-	-	2,501	2,786	2,230	1,647	165	1,812
7500100	2,499	0.031005%	0.030827%	-	5,314	5,376	5,989	4,793	3,539	8	3,547
7500700	1,256	0.015582%	0.016109%	-	2,777	2,702	3,010	2,409	1,779	(29)	1,750
7501600	39	0.000479%	0.000491%	-	85	83	93	74	55	3	58
7501800	77	0.000959%	0.000940%	-	162	166	185	148	109	10	119
7502100	213	0.002637%	0.002821%	-	486	457	509	408	301	(9)	292
7502200	2,267	0.028128%	0.024040%	-	4,144	4,878	5,433	4,349	3,211	66	3,277
7502500	116	0.001438%	0.001390%	-	240	249	278	222	164	1	165
7502600	332	0.004115%	0.004170%	-	719	714	795	636	470	(1)	469
7700200	728	0.009030%	0.009199%	-	1,586	1,566	1,744	1,396	1,031	8	1,039
7700400	560	0.006952%	0.007278%	-	1,255	1,206	1,343	1,075	794	(10)	784
7700600	3,017	0.037437%	0.036101%	-	6,223	6,492	7,231	5,788	4,274	27	4,301
7700700	345	0.004275%	0.003843%	-	662	741	826	661	488	12	500
7701000	6,598	0.081866%	0.086635%	-	14,935	14,196	15,812	12,656	9,345	(307)	9,038
7701200	370	0.004595%	0.005233%	-	902	797	888	710	525	2	527
7701300	39	0.000479%	0.000736%	-	127	83	93	74	55	(6)	49
7701400	3,049	0.037837%	0.037001%	-	6,379	6,561	7,308	5,850	4,319	(49)	4,270
7701500	39	0.000479%	0.000491%	-	85	83	93	74	55	(5)	50
7701600	393	0.004874%	0.005070%	-	874	845	941	754	556	(20)	536
7701700	116	0.001438%	0.001472%	-	254	249	278	222	164	(2)	162
7701900	354	0.004395%	0.004129%	-	712	762	849	679	502	(5)	497
7702100	155	0.001918%	0.001472%	-	254	333	370	297	219	(4)	215

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

Participating Employer	Employer Contributions	Proportionate Share 2025	Proportionate Share 2024	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2024	Net OPEB Liability as of June 30, 2025			OPEB Expense		
						Discount Rate Baseline 4.41%	Discount Rate Less 1.00% 3.41%	Discount Rate Plus 1.00% 5.41%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
						(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	8,059,203	100.00%	100.00%	-	17,239,037	17,340,706	19,314,670	15,459,741	11,415,357	N/A	N/A
Employer											
7702200	428	0.005314%	0.005724%	-	987	921	1,026	822	607	0	607
7702300	164	0.002038%	0.003680%	-	634	353	394	315	233	(22)	211
7702400	1,349	0.016741%	0.018439%	-	3,179	2,903	3,233	2,588	1,911	3	1,914
7702500	6,659	0.082626%	0.081852%	-	14,110	14,328	15,959	12,774	9,432	(41)	9,391
7702800	1,285	0.015942%	0.016967%	-	2,925	2,764	3,079	2,465	1,820	(45)	1,775
7702900	1,671	0.020736%	0.021301%	-	3,672	3,596	4,005	3,206	2,367	(1)	2,366
7703200	911	0.011307%	0.012061%	-	2,079	1,961	2,184	1,748	1,291	(171)	1,120
7703300	77	0.000959%	0.000981%	-	169	166	185	148	109	(2)	107
7703700	789	0.009789%	0.009731%	-	1,678	1,697	1,891	1,513	1,117	(49)	1,068
7703800	1,649	0.020457%	0.027556%	-	4,750	3,547	3,951	3,163	2,335	(57)	2,278
7703900	2,341	0.029047%	0.032176%	-	5,547	5,037	5,610	4,491	3,316	(119)	3,197
7704300	180	0.002237%	0.001472%	-	254	388	432	346	255	9	264
7704400	39	0.000479%	0.001472%	-	254	83	93	74	55	(5)	50
7704500	193	0.002397%	0.002453%	-	423	416	463	371	274	(2)	272
7704600	2,116	0.026250%	0.023223%	-	4,003	4,552	5,070	4,058	2,997	(5)	2,992
7707000	1,587	0.019697%	0.018071%	-	3,115	3,416	3,804	3,045	2,248	9	2,257
7710100	193	0.002397%	0.001962%	-	338	416	463	371	274	7	281
7710200	431	0.005354%	0.005233%	-	902	928	1,034	828	611	(3)	608
7710300	39	0.000479%	0.000491%	-	85	83	93	74	55	(2)	53
7710400	380	0.004715%	0.004906%	-	846	818	911	729	538	1	539
7710500	1,861	0.023094%	0.025635%	-	4,419	4,005	4,461	3,570	2,636	(67)	2,569
7710600	592	0.007352%	0.007278%	-	1,255	1,275	1,420	1,137	839	22	861
7710800	193	0.002397%	0.002862%	-	493	416	463	371	274	(20)	254
7711000	1,034	0.012825%	0.012306%	-	2,121	2,224	2,477	1,983	1,464	23	1,487
7711100	77	0.000959%	0.000981%	-	169	166	185	148	109	(1)	108
7711200	161	0.001998%	0.002453%	-	423	346	386	309	228	(2)	226
7711300	39	0.000479%	0.000491%	-	85	83	93	74	55	(2)	53
7711500	1,378	0.017100%	0.015127%	-	2,608	2,965	3,303	2,644	1,952	18	1,970
7711600	116	0.001438%	0.001472%	-	254	249	278	222	164	(2)	162
7711800	3,410	0.042312%	0.045546%	-	7,852	7,337	8,172	6,541	4,830	(221)	4,609
7711900	1,314	0.016301%	0.016885%	-	2,911	2,827	3,148	2,520	1,861	(12)	1,849
7712000	1,633	0.020257%	0.021546%	-	3,714	3,513	3,913	3,132	2,312	(71)	2,241
7712100	90	0.001119%	0.001717%	-	296	194	216	173	128	(11)	117
7712300	943	0.011707%	0.011857%	-	2,044	2,030	2,261	1,810	1,336	(8)	1,328
7712500	496	0.006153%	0.006215%	-	1,071	1,067	1,188	951	702	2	704
7712700	8,887	0.110274%	0.103643%	-	17,867	19,122	21,299	17,048	12,588	88	12,676
7712800	116	0.001438%	0.001472%	-	254	249	278	222	164	-	164
7712900	251	0.003116%	0.003230%	-	557	540	602	482	356	(1)	355
7713200	116	0.001438%	0.001472%	-	254	249	278	222	164	(8)	156
7713600	696	0.008630%	0.008831%	-	1,522	1,497	1,667	1,334	985	(5)	980
7713700	232	0.002877%	0.002944%	-	508	499	556	445	328	(8)	320
7714000	5,564	0.069041%	0.067501%	-	11,637	11,972	13,335	10,674	7,881	10	7,891
7714200	97	0.001199%	0.000491%	-	85	208	232	185	137	8	145
7714400	242	0.002997%	0.003516%	-	606	520	579	463	342	(8)	334
7714500	148	0.001838%	0.001962%	-	338	319	355	284	210	(4)	206
7714600	477	0.005913%	0.005847%	-	1,008	1,025	1,142	914	675	6	681
7720400	15,337	0.190302%	0.187212%	-	32,274	33,000	36,756	29,420	21,724	(89)	21,635
7720700	10,655	0.132209%	0.133898%	-	23,083	22,926	25,536	20,439	15,092	6	15,098
7721000	361	0.004475%	0.004211%	-	726	776	864	692	511	18	529
7721100	232	0.002877%	0.002944%	-	508	499	556	445	328	(3)	325
7721600	20,943	0.259863%	0.252751%	-	43,572	45,062	50,192	40,174	29,664	145	29,809
7721800	599	0.007432%	0.006705%	-	1,156	1,289	1,435	1,149	848	(10)	838
7722100	2,376	0.029486%	0.030418%	-	5,244	5,113	5,695	4,558	3,366	(42)	3,324
7722300	7,625	0.094612%	0.087616%	-	15,104	16,406	18,274	14,627	10,800	(20)	10,780
7722600	3,655	0.045348%	0.047999%	-	8,275	7,864	8,759	7,011	5,177	(133)	5,044
7722900	522	0.006473%	0.007809%	-	1,346	1,122	1,250	1,001	739	(9)	730
7723200	448	0.005554%	0.005029%	-	867	963	1,073	859	634	10	644
7723800	696	0.008630%	0.006869%	-	1,184	1,497	1,667	1,334	985	21	1,006
7723900	341	0.004235%	0.004252%	-	733	734	818	655	483	(6)	477

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2025 (3)	Proportionate Share 2024 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2024 (6)	Net OPEB Liability as of June 30, 2025			OPEB Expense		
						Discount Rate Baseline 4.41%	Discount Rate Less 1.00% 3.41%	Discount Rate Plus 1.00% 5.41%	Proportionate Share of Aggregate Plan OPEB Expense (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
						(7)	(8)	(9)			
Aggregate	8,059,203	100.00%	100.00%	-	17,239,037	17,340,706	19,314,670	15,459,741	11,415,357	N/A	N/A
Employer											
7724200	1,455	0.018059%	0.018521%	-	3,193	3,132	3,488	2,792	2,061	(35)	2,026
7724400	35	0.000439%	0.000981%	-	169	76	85	68	50	(6)	44
7724600	531	0.006592%	0.006255%	-	1,078	1,143	1,273	1,019	753	5	758
7728100	58	0.000719%	0.000899%	-	155	125	139	111	82	(3)	79
7730200	55	0.000679%	0.000613%	-	106	118	131	105	78	(3)	75
7730400	712	0.008830%	0.009404%	-	1,621	1,531	1,705	1,365	1,008	(12)	996
7731200	1,021	0.012666%	0.012552%	-	2,164	2,196	2,446	1,958	1,446	(9)	1,437
7731300	4,382	0.054378%	0.053314%	-	9,191	9,430	10,503	8,407	6,207	21	6,228
7731600	6	0.000080%	0.000491%	-	85	14	15	12	9	(7)	2
7731900	3,355	0.041632%	0.060019%	-	10,347	7,219	8,041	6,436	4,752	(265)	4,487
7732100	155	0.001918%	0.001962%	-	338	333	370	297	219	0	219
7732200	483	0.005993%	0.006623%	-	1,142	1,039	1,158	927	684	(6)	678
7732300	109	0.001358%	0.001472%	-	254	235	252	210	155	(8)	147
7732900	341	0.004235%	0.004579%	-	789	734	818	655	483	(7)	476
7733800	77	0.000959%	0.000981%	-	169	166	185	148	109	(7)	102
7734000	39	0.000479%	0.000491%	-	85	83	93	74	55	(3)	52
7734200	6,656	0.082586%	0.076986%	-	13,272	14,321	15,951	12,768	9,427	244	9,671
7734300	425	0.005274%	0.005724%	-	987	915	1,019	815	602	(2)	600
7738100	135	0.001678%	0.001472%	-	254	291	324	259	192	1	193
7740200	235	0.002917%	0.003189%	-	550	506	563	451	333	(3)	330
7740400	943	0.011707%	0.013124%	-	2,262	2,030	2,261	1,810	1,336	(17)	1,319
7741000	992	0.012306%	0.014719%	-	2,537	2,134	2,377	1,902	1,405	(60)	1,345
7741300	460	0.005713%	0.005928%	-	1,022	991	1,103	883	652	(10)	642
7742100	570	0.007072%	0.006828%	-	1,177	1,226	1,366	1,093	807	(8)	799
7742300	116	0.001438%	0.001962%	-	338	249	278	222	164	(10)	154
7742600	415	0.005154%	0.005683%	-	980	894	995	797	588	(15)	573
7742900	39	0.000479%	0.000491%	-	85	83	93	74	55	(2)	53
7743800	39	0.000479%	0.000491%	-	85	83	93	74	55	(2)	53
7744000	2,892	0.035879%	0.036510%	-	6,294	6,222	6,930	5,547	4,096	(142)	3,954
7744600	216	0.002677%	0.003107%	-	536	464	517	414	306	(5)	301
7750200	4,450	0.055217%	0.062799%	-	10,826	9,575	10,665	8,536	6,303	(73)	6,230
7750400	776	0.009629%	0.008136%	-	1,403	1,670	1,860	1,489	1,099	38	1,137
7751000	164	0.002038%	0.002576%	-	444	353	394	315	233	(10)	223
7754000	415	0.005154%	0.004988%	-	860	894	995	797	588	3	591
7761000	586	0.007272%	0.007114%	-	1,226	1,261	1,405	1,124	830	8	838
7762100	576	0.007152%	0.006092%	-	1,050	1,240	1,381	1,106	816	15	831
7764200	660	0.008191%	0.007196%	-	1,241	1,420	1,582	1,266	935	16	951
7771000	1,523	0.018898%	0.019052%	-	3,284	3,277	3,650	2,922	2,157	23	2,180
7772100	193	0.002397%	0.002453%	-	423	416	463	371	274	(5)	269
7774000	2,357	0.029247%	0.026902%	-	4,638	5,072	5,649	4,522	3,339	(5)	3,334
7774200	206	0.002557%	0.002698%	-	465	443	494	395	292	7	299
7782100	554	0.006872%	0.007114%	-	1,226	1,192	1,327	1,062	784	-	784
7784000	1,607	0.019937%	0.021260%	-	3,665	3,457	3,851	3,082	2,276	(1)	2,275
7794000	270	0.003356%	0.003189%	-	550	582	648	519	383	0	383
A010000	5,387	0.066844%	0.069259%	-	11,940	11,591	12,911	10,334	7,630	(93)	7,537
A050000	8,337	0.103442%	0.102294%	-	17,635	17,938	19,979	15,992	11,808	(3)	11,805
A150000	1,265	0.015702%	0.015863%	-	2,735	2,723	3,033	2,427	1,792	(14)	1,778
A170000	1,311	0.016261%	0.015618%	-	2,692	2,820	3,141	2,514	1,856	11	1,867
A200000	712	0.008830%	0.009240%	-	1,593	1,531	1,705	1,365	1,008	(9)	999
A850000	258	0.003196%	0.003189%	-	550	554	617	494	365	8	373
B040000	21,996	0.272928%	0.265262%	-	45,729	47,328	52,715	42,194	31,156	(47)	31,109
C050000	1,079	0.013385%	0.014923%	-	2,573	2,321	2,585	2,069	1,528	(38)	1,490
CS00100	1,330	0.016501%	0.011570%	-	1,995	2,861	3,187	2,551	1,884	104	1,988
CS00200	766	0.009509%	0.011162%	-	1,924	1,649	1,837	1,470	1,085	9	1,094
CS00300	786	0.009749%	0.009690%	-	1,670	1,691	1,883	1,507	1,113	9	1,122
CS00400	7,380	0.091575%	0.092809%	-	15,999	15,880	17,687	14,157	10,454	285	10,739
CS00500	1,121	0.013904%	0.013410%	-	2,312	2,411	2,686	2,150	1,587	43	1,630
CS00600	1,517	0.018818%	0.014187%	-	2,446	3,263	3,635	2,909	2,148	117	2,265
CS00700	2,309	0.028647%	0.027025%	-	4,659	4,968	5,533	4,429	3,270	55	3,325

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2025 (3)	Proportionate Share 2024 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2024 (6)	Net OPEB Liability as of June 30, 2025			OPEB Expense		
						Discount Rate Baseline 4.41% (7)	Discount Rate Less 1.00% 3.41% (8)	Discount Rate Plus 1.00% 5.41% (9)	Proportionate Share of Aggregate Plan OPEB Expense (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
Aggregate	8,059,203	100.00%	100.00%	-	17,239,037	17,340,706	19,314,670	15,459,741	11,415,357	N/A	N/A
Employer											
CS00800	5,435	0.067443%	0.070813%	-	12,207	11,695	13,026	10,427	7,699	89	7,788
CS00900	525	0.006513%	0.007768%	-	1,339	1,129	1,258	1,007	743	19	762
CS01000	2,515	0.031204%	0.029355%	-	5,061	5,411	6,027	4,824	3,562	123	3,685
CS01100	267	0.003316%	0.004088%	-	705	575	640	513	379	9	388
CS01200	1,108	0.013744%	0.012961%	-	2,234	2,383	2,655	2,125	1,569	61	1,630
CS01300	1,330	0.016501%	0.016640%	-	2,869	2,861	3,187	2,551	1,884	17	1,901
CS01400	1,967	0.024412%	0.025390%	-	4,377	4,233	4,715	3,774	2,787	58	2,845
CS01500	332	0.004115%	0.004579%	-	789	714	795	636	470	6	476
CS01600	1,233	0.015303%	0.016027%	-	2,763	2,654	2,956	2,366	1,747	7	1,754
CS01700	1,085	0.013465%	0.013860%	-	2,389	2,335	2,601	2,082	1,537	39	1,576
CS01800	1,311	0.016261%	0.016518%	-	2,848	2,820	3,141	2,514	1,856	34	1,890
CS01900	770	0.009549%	0.007645%	-	1,318	1,656	1,844	1,476	1,090	38	1,128
CS02000	1,861	0.023094%	0.023141%	-	3,989	4,005	4,461	3,570	2,636	42	2,678
CS02100	1,397	0.017340%	0.016640%	-	2,869	3,007	3,349	2,681	1,979	40	2,019
CS02400	1,890	0.023453%	0.023959%	-	4,130	4,067	4,530	3,626	2,677	108	2,785
CS02500	2,174	0.026969%	0.028088%	-	4,842	4,677	5,209	4,169	3,079	28	3,107
CS02600	2,898	0.035959%	0.036265%	-	6,252	6,236	6,945	5,559	4,105	66	4,171
CS02700	1,884	0.023373%	0.021219%	-	3,658	4,053	4,514	3,613	2,668	77	2,745
CS03000	4,830	0.059931%	0.057280%	-	9,875	10,392	11,575	9,265	6,841	227	7,068
CS03100	692	0.008590%	0.010180%	-	1,755	1,490	1,659	1,328	981	(1)	980
CS03200	908	0.011267%	0.012961%	-	2,234	1,954	2,176	1,742	1,286	(22)	1,264
CS03300	8,929	0.110793%	0.110185%	-	18,995	19,212	21,399	17,128	12,647	288	12,935
CS03400	6,414	0.079589%	0.078622%	-	13,554	13,801	15,372	12,304	9,085	238	9,323
CS03500	2,222	0.027568%	0.023999%	-	4,137	4,780	5,325	4,262	3,147	95	3,242
CS03600	26	0.000320%	0.004293%	-	740	55	62	49	37	(36)	1
CS03700	4,669	0.057934%	0.058384%	-	10,065	10,046	11,190	8,956	6,613	111	6,724
CS03800	943	0.011707%	0.010385%	-	1,790	2,030	2,261	1,810	1,336	44	1,380
CS03900	2,946	0.036558%	0.036347%	-	6,266	6,339	7,061	5,652	4,173	139	4,312
CS04000	9,824	0.121901%	0.102703%	-	17,705	21,138	23,545	18,846	13,915	610	14,525
CS04100	2,058	0.025531%	0.017785%	-	3,066	4,427	4,931	3,947	2,914	173	3,087
CS04200	1,645	0.020417%	0.015373%	-	2,650	3,540	3,943	3,156	2,331	111	2,442
CS04300	7,010	0.086981%	0.096039%	-	16,556	15,083	16,800	13,447	9,929	190	10,119
CS04500	5,094	0.063208%	0.059447%	-	10,248	10,961	12,208	9,772	7,215	276	7,491
CS04600	1,861	0.023094%	0.023754%	-	4,095	4,005	4,461	3,570	2,636	61	2,697
CS04700	235	0.002917%	0.002821%	-	486	506	563	451	333	16	349
CS04800	3,175	0.039395%	0.031073%	-	5,357	6,831	7,609	6,090	4,497	288	4,785
CS04900	1,568	0.019458%	0.017908%	-	3,087	3,374	3,758	3,008	2,221	100	2,321
CS05000	821	0.010188%	0.011325%	-	1,952	1,767	1,968	1,575	1,163	30	1,193
CS05100	1,043	0.012945%	0.013574%	-	2,340	2,245	2,500	2,001	1,478	44	1,522
CS05200	364	0.004515%	0.004252%	-	733	783	872	698	515	29	544
CS05300	1,340	0.016621%	0.017826%	-	3,073	2,882	3,210	2,570	1,897	57	1,954
CS05400	1,220	0.015143%	0.015209%	-	2,622	2,626	2,925	2,341	1,729	58	1,787
CS05500	5,622	0.069760%	0.073552%	-	12,680	12,097	13,474	10,785	7,963	264	8,227
CS05600	374	0.004635%	0.004784%	-	825	804	895	717	529	21	550
CS05700	673	0.008350%	0.009240%	-	1,593	1,448	1,613	1,291	953	63	979
CS05800	1,130	0.014024%	0.014882%	-	2,566	2,432	2,709	2,168	1,601	26	1,664
CS05900	528	0.006553%	0.006582%	-	1,135	1,136	1,266	1,013	748	20	768
CS06000	554	0.006872%	0.006010%	-	1,036	1,192	1,327	1,062	784	47	831
CS06100	2,315	0.028727%	0.028088%	-	4,842	4,981	5,549	4,441	3,279	122	3,401
CS06200	1,513	0.018779%	0.017826%	-	3,073	3,256	3,627	2,903	2,144	78	2,222
CS06300	576	0.007152%	0.007523%	-	1,297	1,240	1,381	1,106	816	25	841
CS06400	396	0.004914%	0.004620%	-	796	852	949	760	561	21	582
CS06500	1,913	0.023733%	0.023345%	-	4,024	4,115	4,584	3,669	2,709	90	2,799
CS06600	3,938	0.048864%	0.049880%	-	8,599	8,473	9,438	7,554	5,578	180	5,758
CS06700	483	0.005993%	0.003802%	-	655	1,039	1,158	927	684	38	722
CS06900	2,473	0.030685%	0.032912%	-	5,674	5,321	5,927	4,744	3,503	108	3,611
CS07100	1,240	0.015382%	0.014678%	-	2,530	2,667	2,971	2,378	1,756	66	1,822
CS07200	966	0.011986%	0.012715%	-	2,192	2,078	2,315	1,853	1,368	43	1,411
CS07300	351	0.004355%	0.002535%	-	437	755	841	673	497	25	522

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

Participating Employer	Employer Contributions	Proportionate Share 2025	Proportionate Share 2024	Contributions from Nonemployer Contributing Entities	Net OPEB Liability June 30, 2024	Net OPEB Liability as of June 30, 2025			OPEB Expense		
						Discount Rate Baseline	Discount Rate Less 1.00%	Discount Rate Plus 1.00%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
						4.41%	3.41%	5.41%			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	8,059,203	100.00%	100.00%	-	17,239,037	17,340,706	19,314,670	15,459,741	11,415,357	N/A	N/A
Employer											
CS07400	654	0.008111%	0.007073%	-	1,219	1,407	1,567	1,254	926	56	982
CS07500	731	0.009070%	0.015168%	-	2,615	1,573	1,752	1,402	1,035	50	1,085
CS07600	1,723	0.021376%	0.018030%	-	3,108	3,707	4,129	3,305	2,440	193	2,633
CS07700	1,684	0.020896%	0.012102%	-	2,086	3,624	4,036	3,230	2,385	205	2,590
CS07800	1,433	0.017780%	0.013001%	-	2,241	3,083	3,434	2,749	2,030	167	2,197
CS07900	2,505	0.031084%	0.012388%	-	2,136	5,390	6,004	4,806	3,548	320	3,868
CS08000	1,005	0.012466%	0.004661%	-	804	2,162	2,408	1,927	1,423	129	1,552
D050000	718	0.008910%	0.009036%	-	1,558	1,545	1,721	1,377	1,017	(2)	1,015
D100000	25,135	0.311883%	0.312811%	-	53,926	54,083	60,239	48,216	35,603	28	35,631
D200000	229	0.002837%	0.002330%	-	402	492	548	439	324	5	329
D250000	425	0.005274%	0.004579%	-	789	915	1,019	815	602	23	625
D300000	2,685	0.033322%	0.023713%	-	4,088	5,778	6,436	5,151	3,804	216	4,020
D500000	17,182	0.213196%	0.212520%	-	36,636	36,970	41,178	32,960	24,337	(507)	23,830
E080000	1,253	0.015542%	0.016109%	-	2,777	2,695	3,002	2,403	1,774	(2)	1,772
E120000	1,140	0.014144%	0.012470%	-	2,150	2,453	2,732	2,187	1,615	11	1,626
E160000	2,666	0.033082%	0.032217%	-	5,554	5,737	6,390	5,114	3,776	(22)	3,754
E190000	1,349	0.016741%	0.017049%	-	2,939	2,903	3,233	2,588	1,911	(41)	1,870
E200000	10,240	0.127055%	0.118526%	-	20,433	22,032	24,540	19,642	14,504	109	14,613
E210000	1,546	0.019178%	0.019502%	-	3,362	3,326	3,704	2,965	2,189	1	2,190
E230000	2,141	0.026570%	0.028456%	-	4,906	4,607	5,132	4,108	3,033	(49)	2,984
E240000	11,112	0.137882%	0.143220%	-	24,690	23,910	26,631	21,316	15,740	(223)	15,517
E260000	1,713	0.021256%	0.015536%	-	2,678	3,686	4,106	3,286	2,426	141	2,567
E280000	2,132	0.026450%	0.021015%	-	3,623	4,587	5,109	4,089	3,019	136	3,155
E500000	2,557	0.031724%	0.032831%	-	5,660	5,501	6,127	4,904	3,621	(17)	3,574
E550000	4,234	0.052540%	0.050697%	-	8,740	9,111	10,148	8,123	5,998	(50)	5,948
F270000	1,887	0.023413%	0.023345%	-	4,024	4,060	4,522	3,620	2,673	(27)	2,646
F500000	9,377	0.116347%	0.117095%	-	20,186	20,175	22,472	17,987	13,281	(96)	13,185
G010000	1,179	0.014623%	0.014800%	-	2,551	2,536	2,824	2,261	1,669	1	1,670
G020000	602	0.007471%	0.006664%	-	1,149	1,296	1,443	1,155	853	(1)	852
G040000	667	0.008271%	0.009731%	-	1,678	1,434	1,598	1,279	944	(47)	897
G050000	741	0.009189%	0.009690%	-	1,670	1,593	1,775	1,421	1,049	(5)	1,044
G060000	1,011	0.012546%	0.013778%	-	2,375	2,176	2,423	1,940	1,432	(33)	1,399
G070000	1,124	0.013944%	0.013615%	-	2,347	2,418	2,693	2,156	1,592	(22)	1,570
H030000	1,719	0.021336%	0.021219%	-	3,658	3,700	4,121	3,298	2,436	17	2,453
H060000	138	0.001718%	0.001962%	-	338	298	332	266	196	(4)	192
H090000	21,088	0.261661%	0.267306%	-	46,081	45,374	50,539	40,452	29,870	(448)	29,422
H120000	214,217	2.658041%	2.589654%	-	446,431	460,923	513,392	410,926	303,425	783	304,208
H150000	52,045	0.645782%	0.642834%	-	110,818	111,983	124,731	99,836	73,718	(630)	73,088
H170000	55,207	0.685017%	0.684578%	-	118,015	118,787	132,309	105,902	78,197	(362)	77,835
H180000	17,890	0.221986%	0.229773%	-	39,611	38,494	42,876	34,318	25,340	(319)	25,021
H210000	15,997	0.198493%	0.203362%	-	35,058	34,420	38,338	30,687	22,659	(254)	22,405
H240000	19,867	0.246518%	0.231286%	-	39,871	42,748	47,614	38,111	28,141	61	28,202
H270000	277,731	3.446140%	3.417656%	-	589,171	597,585	665,611	532,764	393,389	(1,959)	391,430
H470000	24,395	0.302694%	0.313383%	-	54,024	52,489	58,464	46,796	34,554	(807)	33,747
H510000	193,709	2.403572%	2.359389%	-	406,736	416,796	464,242	371,586	274,376	315	274,691
H590000	6,076	0.075394%	0.076823%	-	13,244	13,074	14,562	11,656	8,606	50	8,656
H590801	21,146	0.262380%	0.258311%	-	44,530	45,499	50,678	40,563	29,952	(324)	29,628
H590802	3,223	0.039994%	0.037614%	-	6,484	6,935	7,725	6,183	4,565	6	4,571
H590803	8,015	0.099446%	0.098901%	-	17,050	17,245	19,208	15,374	11,352	(200)	11,152
H590804	23,944	0.297100%	0.292573%	-	50,437	51,519	57,384	45,931	33,915	(316)	33,599
H590805	14,174	0.175879%	0.168773%	-	29,095	30,499	33,970	27,190	20,077	3	20,080
H590806	23,078	0.286353%	0.280961%	-	48,435	49,656	55,308	44,269	32,688	(381)	32,307
H590807	5,934	0.073636%	0.075024%	-	12,933	12,769	14,223	11,384	8,406	(117)	8,289
H590808	10,442	0.129572%	0.131036%	-	22,589	22,469	25,026	20,031	14,791	(62)	14,729
H590809	14,329	0.177797%	0.167260%	-	28,834	30,831	34,341	27,487	20,296	104	20,400
H590810	7,049	0.087460%	0.090642%	-	15,626	15,166	16,893	13,521	9,984	(202)	9,782
H590811	14,487	0.179755%	0.179853%	-	31,005	31,171	34,719	27,790	20,520	(127)	20,393
H590812	10,407	0.129132%	0.124495%	-	21,462	22,392	24,941	19,963	14,741	(24)	14,717
H590813	4,492	0.055736%	0.057198%	-	9,860	9,665	10,765	8,617	6,362	(37)	6,325

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2025 (3)	Proportionate Share 2024 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2024 (6)	Net OPEB Liability as of June 30, 2025			OPEB Expense		
						Discount Rate Baseline 4.41% (7)	Discount Rate Less 1.00% 3.41% (8)	Discount Rate Plus 1.00% 5.41% (9)	Proportionate Share of Aggregate Plan OPEB Expense (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
Aggregate	8,059,203	100.00%	100.00%	-	17,239,037	17,340,706	19,314,670	15,459,741	11,415,357	N/A	N/A
Employer											
H590814	4,898	0.060771%	0.061041%	-	10,523	10,538	11,738	9,395	6,937	(9)	6,928
H590816	2,502	0.031045%	0.037573%	-	6,477	5,383	5,996	4,799	3,544	(87)	3,457
H590817	2,302	0.028567%	0.029437%	-	5,075	4,954	5,518	4,416	3,261	(32)	3,229
H620000	1,980	0.024572%	0.000000%	-	-	4,261	4,746	3,799	2,805	281	3,086
H630000	37,516	0.465508%	0.493032%	-	84,994	80,722	89,911	71,966	53,139	(1,193)	51,946
H640000	3,983	0.049423%	0.048530%	-	8,366	8,570	9,546	7,641	5,642	335	5,977
H650000	4,083	0.050662%	0.052128%	-	8,986	8,785	9,785	7,832	5,783	330	6,113
H670000	4,801	0.059572%	0.061614%	-	10,622	10,330	11,506	9,210	6,800	(57)	6,743
H710000	2,306	0.028607%	0.030091%	-	5,187	4,961	5,525	4,423	3,266	(20)	3,246
H730000	32,670	0.405377%	0.406437%	-	70,066	70,295	78,297	62,670	46,275	(674)	45,601
H750000	11,650	0.144555%	0.143752%	-	24,781	25,067	27,920	22,348	16,501	(195)	16,306
H790000	1,597	0.019817%	0.018112%	-	3,122	3,436	3,828	3,064	2,262	6	2,268
H870000	1,858	0.023054%	0.020688%	-	3,566	3,998	4,453	3,564	2,632	19	2,651
H910000	931	0.011547%	0.011243%	-	1,938	2,002	2,230	1,785	1,318	27	1,345
H950000	1,539	0.019098%	0.019012%	-	3,277	3,312	3,689	2,953	2,180	6	2,186
H960000	232	0.002877%	0.002617%	-	451	499	556	445	328	-	328
J020000	50,422	0.625645%	0.627462%	-	108,168	108,491	120,841	96,723	71,420	87	71,507
J040000	10	0.000120%	1.492669%	-	257,322	21	23	19	14	(17,574)	(17,560)
J060000	77,000	0.955428%	0.000000%	-	-	165,678	184,538	147,707	109,066	10,900	119,966
J120000	124,959	1.550507%	1.597580%	-	275,407	268,869	299,475	239,704	176,996	(2,503)	174,493
J160000	52,080	0.646221%	0.574516%	-	99,041	112,059	124,815	99,904	73,768	26	73,794
J200000	1,169	0.014503%	0.017417%	-	3,003	2,515	2,801	2,242	1,656	(56)	1,600
J510000	274,669	3.408144%	3.230852%	-	556,968	590,996	658,272	526,890	389,052	1,269	390,321
J520000	11,640	0.144435%	0.143179%	-	24,683	25,046	27,897	22,329	16,488	525	17,013
J530000	20,460	0.253870%	0.255613%	-	44,065	44,023	49,034	39,248	28,980	574	29,554
J540000	38,170	0.473619%	0.464494%	-	80,074	82,129	91,478	73,220	54,065	1,279	55,344
J550000	7,229	0.089697%	0.090029%	-	15,520	15,554	17,325	13,867	10,239	35	10,274
J560000	31,791	0.394469%	0.353164%	-	60,882	68,404	76,190	60,984	45,030	2,209	47,239
J570000	13,051	0.161935%	0.163663%	-	28,214	28,081	31,277	25,035	18,485	633	19,118
J580000	52,785	0.654971%	0.569078%	-	98,104	113,577	126,505	101,257	74,767	4,175	78,942
J590000	32,735	0.406176%	0.381579%	-	65,781	70,434	78,452	62,794	46,366	3,209	49,575
K050000	47,080	0.584172%	0.593404%	-	102,297	101,300	112,831	90,311	66,685	(377)	66,308
L040000	156,347	1.939982%	1.898003%	-	327,197	336,407	374,701	299,916	221,456	(47)	221,409
L060000	1,649	0.020457%	0.021260%	-	3,665	3,547	3,951	3,163	2,335	36	2,371
L080000	7,767	0.096370%	0.089661%	-	15,457	16,711	18,614	14,899	11,001	335	11,336
L120000	2,180	0.027049%	0.024408%	-	4,208	4,690	5,224	4,182	3,088	58	3,146
L240000	3,075	0.038156%	0.040885%	-	7,048	6,617	7,370	5,899	4,356	(53)	4,303
L320000	5,178	0.064247%	0.061409%	-	10,586	11,141	12,409	9,932	7,334	20	7,354
L360000	1,513	0.018779%	0.019257%	-	3,320	3,256	3,627	2,903	2,144	10	2,154
L460000	811	0.010068%	0.008218%	-	1,417	1,746	1,945	1,556	1,149	39	1,188
N040000	137,626	1.707688%	1.906875%	-	328,727	296,125	329,834	264,004	194,939	(3,430)	191,509
N080000	26,262	0.325867%	0.327161%	-	56,399	56,508	62,940	50,378	37,199	(73)	37,126
N120000	37,442	0.464589%	0.446995%	-	77,058	80,563	89,734	71,824	53,034	(510)	52,524
N200000	4,518	0.056056%	0.056094%	-	9,670	9,721	10,827	8,666	6,399	(18)	6,381
P120000	12,906	0.160137%	0.156303%	-	26,945	27,769	30,930	24,757	18,280	(70)	18,210
P160000	9,022	0.111952%	0.060551%	-	10,438	19,413	21,623	17,307	12,780	525	13,305
P240000	36,206	0.449246%	0.442457%	-	76,275	77,902	86,770	69,452	51,283	169	51,452
P260000	818	0.010148%	0.010589%	-	1,825	1,760	1,960	1,569	1,158	6	1,164
P280000	16,805	0.208522%	0.207818%	-	35,826	36,159	40,275	32,237	23,804	(133)	23,671
P320000	3,278	0.040674%	0.040026%	-	6,900	7,053	7,856	6,288	4,643	(106)	4,537
P330000	39	0.000479%	0.000000%	-	-	83	93	74	55	6	61
P340000	116	0.001438%	0.001881%	-	324	249	278	222	164	1	165
P360000	2,518	0.031244%	0.031481%	-	5,427	5,418	6,035	4,830	3,567	(27)	3,540
P400000	148	0.001838%	0.001472%	-	254	319	355	284	210	7	217
P450000	638	0.007911%	0.007318%	-	1,262	1,372	1,528	1,223	903	26	929
P500000	37,993	0.471421%	0.000000%	-	-	81,748	91,053	72,880	53,814	5,378	59,192
R040000	1,330	0.016501%	0.017172%	-	2,960	2,861	3,187	2,551	1,884	(10)	1,874
R060000	3,420	0.042431%	0.042112%	-	7,260	7,358	8,195	6,560	4,844	16	4,860
R080000	1,803	0.022374%	0.023304%	-	4,017	3,880	4,321	3,459	2,554	(29)	2,525

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

Participating Employer (1)	Employer Contributions (2)	Proportionate Share 2025 (3)	Proportionate Share 2024 (4)	Contributions from Nonemployer Contributing Entities (5)	Net OPEB Liability June 30, 2024 (6)	Net OPEB Liability as of June 30, 2025			OPEB Expense		
						Discount Rate Baseline 4.41% (7)	Discount Rate Less 1.00% 3.41% (8)	Discount Rate Plus 1.00% 5.41% (9)	Proportionate Share of Aggregate Plan OPEB Expense (10)	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11)	Total Employer OPEB Expense (12)
Aggregate	8,059,203	100.00%	100.00%	-	17,239,037	17,340,706	19,314,670	15,459,741	11,415,357	N/A	N/A
Employer											
R120000	2,714	0.033681%	0.034630%	-	5,970	5,841	6,505	5,207	3,845	(9)	3,836
R200000	3,078	0.038196%	0.039863%	-	6,872	6,623	7,377	5,905	4,360	(39)	4,321
R230000	1,517	0.018818%	0.020565%	-	3,545	3,263	3,635	2,909	2,148	(36)	2,112
R280000	1,510	0.018739%	0.018235%	-	3,144	3,249	3,619	2,897	2,139	(14)	2,125
R360000	14,496	0.179874%	0.178177%	-	30,716	31,191	34,742	27,808	20,533	(100)	20,433
R400000	42,324	0.525160%	0.529338%	-	91,253	91,066	101,433	81,188	59,949	(177)	59,772
R440000	24,105	0.299098%	0.295517%	-	50,944	51,866	57,770	46,240	34,143	(229)	33,914
R520000	715	0.008870%	0.009158%	-	1,579	1,538	1,713	1,371	1,013	16	1,029
R600000	22,804	0.282957%	0.265548%	-	45,778	49,067	54,652	43,744	32,301	39	32,340
S600000	77	0.000959%	0.000981%	-	169	166	185	148	109	0	109
T030000	145	0.001798%	0.001962%	-	338	312	347	278	205	(4)	201
T040000	254	0.003156%	0.003189%	-	550	547	610	488	360	(1)	359
T050000	39	0.000479%	0.000491%	-	85	83	93	74	55	(2)	53
U120000	142,842	1.772414%	1.728126%	-	297,912	307,349	342,336	274,011	202,327	(1,642)	200,685
U150000	100	0.001239%	0.001022%	-	176	215	239	192	141	(3)	138
U300000	403	0.004994%	0.004661%	-	804	866	965	772	570	(1)	569
X220000	2,032	0.025211%	0.025185%	-	4,342	4,372	4,869	3,898	2,878	(44)	2,834
Y040000	1,269	0.015742%	0.015700%	-	2,707	2,730	3,041	2,434	1,797	(34)	1,763
Y080000	1,294	0.016062%	0.015863%	-	2,735	2,785	3,102	2,483	1,834	(34)	1,800
Y080200	2,064	0.025611%	0.025594%	-	4,412	4,441	4,947	3,959	2,924	60	2,984
Y080300	753	0.009349%	0.009117%	-	1,572	1,621	1,806	1,445	1,067	(35)	1,032
Y080500	1,095	0.013584%	0.012879%	-	2,220	2,356	2,624	2,100	1,551	(3)	1,549
Y080600	28,603	0.354914%	0.417231%	-	71,927	61,545	68,550	54,869	40,515	(415)	40,100
Y080800	116	0.001438%	0.001554%	-	268	249	278	222	164	(12)	152
Y180000	61,222	0.759652%	0.757639%	-	130,610	131,729	146,724	117,440	86,717	(844)	85,873
Y200000	4,209	0.052220%	0.051760%	-	8,923	9,055	10,086	8,073	5,961	(28)	5,933

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	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	2026	2027	2028	2029	2030	Thereafter
											(12)	(13)	(14)	(15)	(16)	(17)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	5,379,234	1,398,164	1,568,315	N/A	8,345,713	1,213,713	3,717,944	818,267	N/A	5,749,924	1,405,616	306,725	96,129	117,514	307,200	362,605
Employer																
5016000	9,278	2,412	2,705	391	14,786	2,093	6,413	1,411	1,314	11,231	2,233	348	6	87	440	441
5020100	65,118	16,925	18,985	9	101,037	14,692	45,007	9,905	6,493	76,097	15,781	2,545	152	650	3,069	2,743
5030100	3,757	976	1,095	28	5,856	848	2,597	571	1,047	5,063	803	38	(96)	(45)	108	(15)
5040000	1,279	332	373	59	2,043	289	884	195	147	1,515	316	55	5	13	62	77
5040100	27,609	7,176	8,049	1,380	44,214	6,229	19,082	4,200	1,955	31,466	7,113	1,492	456	631	1,610	1,445
5040200	10,955	2,847	3,194	52	17,048	2,472	7,571	1,666	935	12,644	2,700	470	62	140	540	491
5040300	8,539	2,219	2,490	250	13,498	1,927	5,902	1,299	953	10,081	2,102	362	52	122	439	340
5040400	9,287	2,414	2,708	297	14,706	2,095	6,419	1,413	1,056	10,983	2,291	400	62	141	482	348
5040500	37,156	9,658	10,833	-	57,647	8,383	25,881	5,652	4,249	43,965	8,958	1,403	42	336	1,709	1,234
5040600	309	90	90	70	480	214	47	99	99	430	58	4	(8)	(7)	6	(14)
5040700	518	135	151	17	861	117	358	79	91	645	124	18	1	5	24	44
5050400	6,547	1,702	1,909	5,508	15,666	1,477	4,525	996	579	7,577	2,417	1,079	823	849	1,080	1,841
5060700	2	1	1	4,110	4,114	-	1	-	9,524	9,525	(489)	(490)	(490)	(490)	(2,961)	
5060800	11,264	2,928	3,284	21,459	38,935	2,542	7,785	1,713	-	12,040	5,332	3,031	2,590	2,635	3,032	10,275
5070000	576	150	168	88	982	130	398	88	116	732	145	28	5	9	28	34
5070100	58,616	15,235	17,090	433	91,374	13,226	40,513	8,916	11,472	74,127	13,669	1,749	(416)	21	2,185	38
5080100	95,899	24,926	27,959	3,507	152,291	21,638	66,282	14,588	6,389	108,897	24,068	4,565	1,028	1,775	5,293	6,666
5090100	5,511	1,432	1,607	-	8,550	1,243	3,809	838	976	6,866	1,269	148	(51)	6	212	101
5100100	139,305	36,208	40,614	3,469	219,596	31,431	96,283	21,190	8,797	157,701	35,016	6,680	1,488	2,465	7,945	8,700
5110100	25,296	6,575	7,375	-	39,246	5,708	17,484	3,848	4,687	31,727	5,826	681	(250)	(38)	929	370
5120100	13,106	3,407	3,821	-	20,334	2,957	9,958	1,994	3,314	17,323	2,874	208	(258)	(140)	369	(42)
5201000	319,966	9,821	11,114	114	331,805	4,505	13,800	3,037	3,838	25,180	4,611	552	(174)	752	177	
5140900	13,018	3,384	3,795	12,106	32,303	2,937	8,998	1,987	3,501	17,416	4,696	2,036	1,527	1,578	2,037	3,014
5150100	15,567	4,046	4,539	47	24,199	3,512	10,759	2,368	4,444	21,083	3,380	215	(342)	(189)	382	(331)
5160100	34,403	8,942	10,030	734	54,109	7,762	23,778	3,283	5,205	41,978	8,279	1,283	26	308	1,586	640
5170000	15,416	4,007	4,495	28,451	52,369	3,478	10,655	2,345	58	16,536	7,185	4,036	3,434	3,499	4,042	13,637
5180000	1,141	297	333	112	1,883	258	789	174	197	1,283	174	302	67	33	76	363
5180100	8,124	2,112	2,369	159	12,764	1,833	5,615	1,236	954	9,638	1,969	313	15	87	397	76
5180200	63,557	16,520	18,530	2,373	100,980	14,340	43,929	9,668	4,094	72,031	15,933	3,011	655	1,146	3,497	4,707
5190100	11,157	2,900	3,253	27	17,337	2,517	6,977	1,697	790	12,715	2,752	483	68	166	573	581
5200100	10,303	2,678	3,004	36	16,021	2,325	7,121	1,493	3,780	14,793	2,135	41	(329)	125	(223)	
5210100	50,260	13,063	14,653	942	78,918	11,340	34,738	7,645	5,562	59,285	12,177	1,962	329	526	2,356	2,487
5210200	3,510	912	1,023	87	5,432	792	2,426	534	397	4,149	849	135	5	42	135	
5210300	9,467	2,461	2,760	21	14,709	2,136	6,544	1,440	2,652	12,772	2,058	134	(203)	(102)	257	(207)
5210500	3,692	960	1,077	19	5,748	833	2,552	562	699	4,646	853	103	(33)	8	140	31
5220100	27,674	7,193	8,068	59	42,994	6,244	19,127	4,210	3,974	33,555	6,503	881	(123)	134	1,198	845
5230100	228,637	59,420	66,626	6,148	360,831	51,596	158,044	34,763	18,578	262,981	57,440	10,933	2,465	4,065	12,350	10,596
5240000	28,636	7,443	8,349	435	44,865	6,461	19,793	4,356	3,315	33,925	6,990	1,167	110	320	1,358	963
5245100	3,119	811	909	12	4,851	704	2,155	474	516	3,849	731	94	(12)	9	119	61
5245200	4,337	1,127	1,265	196	6,925	979	2,998	660	492	1,104	221	63	100	253	265	
5250300	8,412	2,186	2,453	4,503	17,554	1,898	5,814	1,280	1,993	10,985	2,679	961	631	665	961	672
5260100	141,742	36,841	41,325	954	220,862	31,981	97,967	21,561	7,176	158,685	35,422	6,600	1,358	2,400	7,626	8,771
5270100	6,931	1,802	2,021	191	10,945	1,564	4,791	1,054	1,677	9,086	1,557	146	(100)	(34)	239	
5290100	47,569	7,686	8,621	476	66,323	8,623	29,437	4,498	3,521	34,521	7,273	1,257	386	386	1,462	1,288
5290100	43,434	11,289	12,663	1,462	68,848	9,800	30,701	6,607	858	47,285	11,296	2,458	835	1,102	2,652	3,220
5305500	16,947	4,405	4,941	-	26,293	3,824	11,713	2,578	3,001	21,116	3,952	508	(113)	17	645	167
5305600	9,375	2,437	2,733	33	14,578	2,115	6,480	1,426	732	10,753	2,309	399	55	136	474	452
5310100	5,646	1,468	1,646	93	8,853	1,274	3,902	859	527	6,562	1,344	194	3	78	301	370
5320100	89,860	23,356	26,199	1,812	141,227	20,275	62,108	13,669	6,229	102,281	22,583	4,304	962	1,561	4,814	4,722
5320200	27,914	7,255	8,138	1,736	45,043	6,298	19,293	4,246	923	30,760	7,211	1,531	505	714	1,749	2,573
5320300	8,068	2,097	2,352	10	12,527	1,820	5,577	1,227	326	8,950	2,029	385	82	148	438	495
5320400	11,544	3,000	3,366	431	18,341	2,605	7,979	1,756	407	12,747	2,978	627	202	288	701	798
5320500	58,700	15,257	17,114	496	91,567	13,244	40,571	8,929	6,215	68,959	14,358	2,423	254	685	2,837	2,051
5330400	2,721	707	793	218	4,439	614	1,881	414	254	3,163	669	113	22	49	160	263
5340100	11,069	2,877	3,227	1,173	2,497	7,650	1,684	1,684	5,353	17,184	2,066	(1,178)	(566)	(440)	(7)	(885)
5350100	10,856	2,822	3,165	362	17,205	2,449	7,503	1,651	1,953	13,556	2,501	294	(97)	12	440	499
5360100	19,771	5,139	5,764	68	30,742	4,461	13,665	3,007	1,867	23,000	4,822	803	77	231	950	859
5370100	33,945	8,823	9,897	-	52,665	7,659	23,462	5,164	4,482	40,767	8,102	1,198	(43)	207	1,465	968
5381200	37,311	9,698	10,878	-	57,887	8,418	25,788	5,676	6,923	46,805	8,494	911	(438)	(85)	1,391	808
5390100	47,634	12,881	13,988	682	74,388	10,748	37,946	7,346	5,233	51,572	11,655	2,367	1,054	968	2,731	3,269
5400100	81,013	21,057	23,619	-	125,689	18,279	55,994	12,323	14,223	100,819	18,692	2,228	(714)	(4)	1,118	1,549
5400200	78,200	20,326	22,799	-	116,441	17,644	54,049	11,895	90,938	19,016	3,121	246	862</			

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	2026	2027	2028	2029	2030	Thereafter
											(12)	(13)	(14)	(15)	(16)	(17)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	5,379,234	1,398,164	1,568,315	N/A	8,345,713	1,213,713	3,717,944	818,267	N/A	5,749,924	1,405,616	306,725	96,129	117,514	307,200	362,605
Employer																
7020200	5,867	1,525	1,711	70	9,173	1,324	4,055	893	547	6,819	1,428	235	27	79	288	297
7020400	90	23	26	171	310	20	62	14	-	96	44	25	22	22	25	76
7020900	372	108	84	187	764	84	257	57	65	463	119	43	29	30	44	35
7021100	202	53	59	-	314	46	140	31	60	277	43	4	(4)	(4)	4	(5)
7021200	163	42	48	50	303	37	113	25	238	413	27	(7)	(15)	(13)	(10)	(92)
7021300	277	72	81	43	463	63	192	42	158	455	49	(7)	(13)	(8)	2	(16)
7021400	400	104	117	48	669	90	276	61	145	572	94	13	(8)	(14)	1	12
7021500	200	52	58	10	320	45	138	30	171	384	33	(7)	(14)	(15)	(9)	(51)
7021600	80	21	23	-	124	18	55	12	1	86	20	5	1	2	5	5
7021700	720	187	210	101	1,218	162	498	110	271	1,041	156	9	(14)	(4)	23	6
7021800	241	63	70	123	497	54	166	37	257	786	86	36	26	25	32	35
7022100	95	25	28	77	225	21	65	14	81	181	24	4	2	3	4	7
7022200	41	11	12	14	78	9	28	6	46	89	7	(2)	(3)	(3)	(3)	(7)
7022400	13	3	4	25	45	3	9	2	0	14	6	4	3	3	4	11
7022500	26	7	8	38	79	6	8	4	7	28	13	7	6	7	7	11
7030100	2,764	718	806	70	4,358	624	1,910	400	685	3,639	625	63	(43)	(12)	97	(12)
7030200	2,173	565	634	520	3,892	490	1,502	331	539	2,862	611	167	82	90	91	(11)
7030300	572	149	167	154	1,042	129	367	87	102	713	148	33	15	18	39	75
7030400	26	7	8	25	66	6	18	4	1	29	10	5	4	5	4	9
7030500	337	88	98	117	640	76	233	51	174	534	73	5	(5)	(4)	9	27
7030600	90	23	26	171	310	26	62	14	44	244	25	22	22	25	25	76
7040100	860	223	251	10	1,344	194	594	131	194	1,113	190	15	(15)	(5)	27	20
7040400	1,029	268	300	-	1,597	202	712	157	210	1,311	232	22	(14)	(3)	37	12
7040500	819	213	239	128	1,399	185	566	125	85	961	215	48	16	24	57	78
7040600	314	82	91	55	542	71	217	48	84	420	74	10	5	8	19	6
7040700	690	179	201	158	1,228	156	477	105	25	763	193	55	35	37	60	84
7041000	125	36	40	2	297	38	124	33	71	304	33	6	9	6	10	30
7041100	206	54	60	2	322	47	143	31	40	261	49	5	(3)	(2)	5	7
7041200	150	39	44	2	235	34	104	23	119	280	25	(5)	(11)	(10)	(4)	(41)
7041400	155	40	45	-	240	35	107	24	10	176	38	7	1	2	8	8
7041500	170	44	49	19	282	38	117	27	3	184	46	12	5	7	13	15
7041600	77	20	23	14	134	23	79	29	11	112	20	2	-	2	0	9
7041700	2,442	635	712	-	3,789	551	1,688	361	1,203	3,813	457	(42)	(155)	(104)	99	(192)
7042000	628	163	183	38	1,012	142	434	95	737	1,408	70	(53)	(71)	(63)	(39)	(239)
7042100	277	72	81	55	485	63	192	42	165	462	67	10	(6)	(14)	(8)	(27)
7042600	30	8	9	41	88	7	21	5	12	45	13	7	5	5	6	7
7050100	2,016	524	588	87	3,215	455	1,393	307	458	2,613	465	54	(12)	7	77	12
7050200	350	91	102	18	561	506	132	53	70	1,096	417	208	(10)	(5)	7	(7)
7050300	565	147	165	90	967	128	391	86	119	724	142	26	3	26	3	42
7050400	415	108	121	10	654	94	287	63	222	666	76	(6)	(3)	(21)	(3)	(34)
7050500	17	4	5	28	54	4	12	3	24	43	5	3	2	2	2	(3)
7050600	892	232	260	98	1,482	201	616	136	122	1,075	229	46	11	18	41	63
7050700	77	23	23	8	120	23	17	8	17	88	16	2	-	1	7	4
7050800	531	138	155	104	928	120	367	81	190	758	123	16	(4)	4	18	13
7050900	77	20	23	136	256	17	53	12	-	82	37	21	18	19	21	58
7060100	426	111	124	63	724	96	294	65	70	525	99	15	3	13	28	40
7060200	4,133	1,074	1,205	186	6,598	933	2,857	629	231	4,650	1,060	217	69	94	242	266
7060300	226	59	66	24	375	51	156	34	48	289	59	14	5	0	8	(0)
7060400	1,023	266	298	1,166	2,753	231	707	156	2	1,096	417	208	169	173	209	481
7060600	127	33	37	-	197	29	88	19	283	419	(4)	(30)	(34)	(33)	(29)	(92)
7060700	2,098	545	612	33	3,288	473	1,450	319	685	2,927	449	21	(48)	(33)	34	(62)
7060800	408	106	119	28	661	92	282	62	65	501	100	17	2	4	18	20
7061000	86	22	25	149	282	19	59	13	-	91	41	24	21	21	24	60
7070400	5,569	1,447	1,624	1,568	10,208	1,256	3,849	847	161	6,113	1,595	460	250	294	494	1,002
7070500	628	163	183	58	1,032	142	434	95	15	686	169	42	18	18	41	58
7070600	73	19	21	46	159	16	50	11	-	77	27	12	8	9	9	17
7070700	948	246	276	76	1,546	214	655	144	74	1,087	247	56	20	24	53	59
7070800	1,464	380	427	322	2,593	330	1,012	223	87	1,652	441	142	85	91	99	83
7071000	335	87	98	779	799	76	232	51	23	382	126	57	43	44	56	92
7071100	1,130	330	344	94	1,944	254	781	172	305	1,231	305	37	31	37	76	26
7071600	458	119	133	91	801	103	316	70	21	510	136	42	24	27	33	29
7071700	3,720	967	1,085	446	6,218	839	2,571	565	109	4,085	1,000	242	104	131	259	397
7072300	110	28	32	190	360	25	76	17	-	118	52	29	25	25	29	82
7080200	2,927	761	853	203	4,744	660	2,023	445	398	3,526	720	124	14	39	144	178
7080400	170	44	49	14	277	38	117	26	77	258	31	(3)	(8)	(7)	5	5
7080500	297	86	92	32	492	67	205	45	74	302	45	74	15	12	12	8
7080600	2,803	728	817	426	4,774	632	1,937	426	36	3,031	785	214	114	124	214	293
7080800	613	159	179	7	958	138	423	93	60	714	151	25	1	6	31	30
7080900	387	113	123	173	774	113	267	59	198	611	82	3	(8)	(2)	19	69
7081000	8,178	2,384	2,416	15,104	18,452	1,244	4,741	1,244	8,741	2,560	889	569	544	700	1,097	1,097
7081200	1,229	320	358	299	2,206	277	850	187	49	1,363	353	102	56	59	104	173
7081400	563	146	164	595	1,468	127	389	86	174	776	207	92	70	69	84	169
7081600	219	57	64	178	518	49	152	33	26	260	81	36	28	29	36	48
7090100	3,516	914	1,025	3,627	9,082	793	2,430	535	13	3,771	1					

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	2026	2027	2028	2029	2030	Thereafter	
											(12)	(13)	(14)	(15)	(16)	(17)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Aggregate	5,379,234	1,398,164	1,568,315	N/A	8,345,713	1,213,713	3,717,944	818,267	N/A	5,749,924	1,405,616	306,725	96,129	117,514	307,200	362,605	
Employer																	
7102500	2,592	674	756	152	4,174	585	1,791	394	176	2,946	660	131	31	60	155	192	
7102600	563	146	164	29	902	127	389	86	132	734	125	13	(9)	(7)	19	27	
7102700	170	44	49	73	336	38	117	26	6	187	53	20	14	13	19	29	
7102800	75	20	22	70	187	17	52	11	6	86	26	11	9	11	13	31	
7103100	309	80	90	9	488	70	214	47	37	368	75	12	2	4	13	14	
7103200	385	100	112	83	680	87	266	87	158	570	87	8	(6)	(4)	14	11	
7103300	421	109	123	65	718	95	291	64	-	450	121	35	19	20	35	38	
7103400	196	51	57	4	308	44	135	20	29	238	46	8	(1)	-	7	10	
7104000	1,771	460	516	311	3,058	400	1,224	269	49	1,942	491	130	65	78	141	211	
7104400	2,564	666	748	585	4,563	579	1,772	390	338	3,079	671	147	51	72	160	374	
7104800	279	73	81	485	918	63	193	43	-	299	129	72	61	62	72	223	
7104900	26	7	8	46	87	6	18	4	-	28	13	7	5	6	6	22	
7110100	2,158	561	629	35	3,383	487	1,491	328	176	2,482	540	100	21	32	109	98	
7110300	6,759	1,971	2,777	277	10,764	1,525	4,672	1,028	510	7,735	1,693	316	63	128	378	450	
7110500	3,538	920	1,031	549	6,038	798	2,445	938	444	4,225	1,001	279	140	123	175	95	
7110600	142	37	41	270	490	32	98	22	-	152	68	34	34	39	124	39	
7110800	284	74	83	99	540	64	196	43	21	324	81	23	13	16	26	57	
7111200	1,483	385	432	192	2,492	335	1,025	226	96	1,682	387	86	32	43	97	165	
7111500	269	70	78	11	428	61	186	41	80	368	59	5	(4)	(3)	4	(1)	
7120200	7,082	1,841	2,065	929	11,917	1,598	4,895	1,077	1,119	8,689	1,772	332	70	132	386	536	
7120600	204	53	60	290	607	46	241	61	47	265	94	43	35	35	43	102	
7120700	318	357	417	107	2,067	276	847	186	187	1,453	317	68	22	31	70	46	
7120700	421	109	123	56	709	95	34	34	64	532	100	29	5	7	23	25	
7121000	155	40	45	1	241	35	107	24	11	177	38	7	1	2	8	8	
7121600	64	17	19	35	135	15	45	10	26	96	20	7	4	4	4	(1)	
7121700	131	34	38	167	370	30	91	20	7	141	56	29	24	25	28	67	
7121800	26	7	8	42	7	8	18	4	8	28	4	13	7	6	19	38	
7130100	2,386	620	696	-	3,702	538	1,649	363	354	2,904	563	76	(12)	11	96	65	
7130200	677	176	197	30	1,080	153	468	103	255	979	145	7	(17)	(13)	14	(35)	
7130300	5,255	1,366	1,532	239	8,392	1,186	3,632	799	569	6,186	1,290	218	29	73	270	326	
7130500	206	54	60	44	364	47	143	31	87	308	49	6	(0)	2	8	(9)	
7130700	215	56	63	201	535	48	151	33	4	231	33	84	41	33	34	38	
7130900	7,286	1,894	2,124	844	12,148	1,644	5,036	1,308	440	8,228	1,894	411	141	202	472	799	
7131000	95	25	28	26	174	21	65	14	74	174	20	0	(2)	(2)	1	(17)	
7131200	428	111	125	39	703	97	296	65	33	491	110	22	8	9	24	38	
7131600	200	52	58	349	659	45	138	30	-	213	93	52	45	45	52	159	
7140100	8,444	2,195	2,462	331	13,432	1,905	5,836	1,285	296	9,322	2,195	475	164	219	517	539	
7140200	4,553	430	482	31	2,596	373	1,142	251	245	2,011	399	61	4	12	78	11	
7140300	4,395	1,142	1,281	599	7,417	992	3,038	669	494	5,193	1,161	264	92	122	284	301	
7140600	294	77	204	86	649	66	221	45	536	72	13	4	5	19	(1)		
7140700	129	34	38	30	231	29	89	20	55	293	24	(3)	(3)	5	8	8	
7140800	256	66	75	70	467	58	177	39	9	183	76	22	12	13	24	38	
7141000	76	18	8	42	7	18	4	4	-	28	4	13	6	5	19	7	
7150100	10,460	2,719	3,050	775	17,004	2,360	7,320	1,591	467	11,648	2,701	570	187	270	644	984	
7150400	2,547	662	743	36	3,988	575	1,760	387	509	3,231	588	68	(18)	8	100	12	
7150500	1,021	265	298	69	1,653	230	706	155	442	1,533	202	(6)	(39)	(31)	8	(13)	
7150600	681	177	199	185	1,242	154	471	104	204	933	166	27	6	12	34	64	
7150700	67	17	19	78	181	15	46	10	240	311	(13)	(16)	(16)	(21)	(64)		
7160100	7,944	2,065	2,316	194	12,519	1,792	5,490	1,208	904	9,904	1,952	335	45	107	380	297	
7160200	181	47	53	70	44	351	237	27	44	237	49	12	6	8	17	23	
7160400	1,103	287	321	280	1,991	249	762	168	309	1,488	261	34	(4)	16	58	137	
7160500	3,144	817	917	38	4,916	709	2,173	917	395	3,755	761	120	9	35	153	84	
7160800	26	7	8	13	54	6	18	4	4	42	6	-	(1)	-	1	6	
7160900	1,092	284	318	113	1,807	246	755	166	35	1,202	293	71	29	36	75	101	
7161000	1,096	285	320	-	1,701	247	758	167	555	1,727	196	(27)	(62)	(51)	(9)	(73)	
7161100	181	47	53	14	295	41	125	27	67	260	37	1	(5)	(3)	3	3	
7170100	4,778	1,242	1,393	118	7,531	1,078	3,302	727	756	5,863	1,110	139	(27)	26	208	212	
7170200	1,964	511	573	718	3,766	443	1,358	299	608	2,708	570	169	92	100	169	(42)	
7170500	275	72	80	43	470	62	190	42	199	493	48	(5)	(16)	(13)	(1)	(36)	
7171000	329	34	38	37	349	38	129	36	124	39	152	20	36	8	11	16	
7171400	26	7	8	7	41	6	18	4	2	30	6	1	-	1	1	3	
7180300	22,071	5,435	6,435	1,188	35,431	4,980	15,254	3,357	563	24,154	5,762	1,267	438	584	1,364	1,861	
7180800	1,659	431	484	51	2,625	374	1,147	252	107	1,880	412	75	22	32	91	112	
7181000	692	202	218	108	1,182	156	478	105	53	792	186	45	19	24	49	67	
7181200	140	36	41	106	323	32	97	21	46	196	45	16	9	8	14	35	
7181500	211	61	65	61	476	55	146	25	68	245	32	68	27	20	64	79	
7190100	4,470	1,162	1,303	983	7,918	1,009	3,090	680	115	4,894	1,242	332	172	212	373	693	
7190200	37	9	11	0	57	8	25	6	87	126	(1)	(9)	(10)	(10)	(9)	(30)	
7190400	479	125	140	-	744	108	331	73	69	581	112	15	(1)	-	19	19	
7190700	170	44	49	23	286	38	117	26	20	208	45	7	2	1	7	13	
7191000	327	85	94	51	591	74	226	517	73	8	167	33	(5)	(1)	10	(10)	
7200100	1,862	510	572	21	3,065	443	1,356	298	280	2,477	455	55	(16)	2	69	23	
7200200	6,413	1,667	1,870	433													

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	2026	2027	2028	2029	2030	Thereafter	
											(12)	(13)	(14)	(15)	(16)	(17)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Aggregate	5,379,234	1,398,164	1,568,315	N/A	8,345,713	1,213,713	3,717,944	818,267	N/A	5,749,924	1,405,616	306,725	96,129	117,514	307,200	362,605	
Employer																	
7211300	99	26	29	19	173	22	68	15	15	120	27	9	4	4	6	3	
7211500	3,692	960	1,077	2	5,731	833	2,552	562	1,229	5,176	749	(4)	(137)	(97)	42	1	
7211700	228	59	66	29	382	51	157	35	230	473	35	(9)	(20)	(19)	(11)	(68)	
7211800	26	7	8	24	65	6	18	4	29	57	6	1	-	1	1	(0)	
7211900	30	8	9	55	102	7	21	5	100	133	5	(1)	(2)	(2)	(4)	(27)	
7212200	426	111	124	16	677	16	78	65	78	533	104	16	1	1	14	8	
7212300	191	50	56	26	323	43	132	29	207	411	27	(10)	(16)	(15)	(8)	(66)	
7212600	26	7	8	-	41	6	18	4	2	30	6	1	-	1	1	3	
7212800	90	23	26	42	181	20	62	14	1	97	33	15	10	8	8	10	
7220100	576	150	168	121	1,015	130	398	88	100	716	150	31	8	13	33	65	
7220300	155	40	45	1	241	35	107	24	9	175	38	8	2	2	8	8	
7220400	1,962	510	572	55	3,099	443	1,356	298	206	2,303	476	77	6	28	99	109	
7220500	1,223	318	357	11	1,909	276	845	186	469	1,776	250	2	(39)	(30)	13	(63)	
7220600	92	24	27	22	165	21	64	14	18	117	24	4	2	3	6	9	
7220800	3,894	1,012	1,135	445	6,486	879	2,692	592	539	4,702	966	173	29	70	213	332	
7220900	1,816	472	529	663	3,480	410	1,255	276	98	2,039	529	158	95	110	178	371	
7230100	554	144	162	60	920	125	383	84	25	617	149	35	16	18	38	47	
7230200	763	198	222	163	1,346	172	527	116	42	857	214	59	29	34	68	86	
7230600	5,023	1,306	1,464	521	8,314	1,133	3,472	764	197	5,566	1,309	287	108	157	344	543	
7230700	92	24	27	27	240	21	64	14	23	122	36	(7)	12	11	11	31	
7231000	299	67	78	4	468	47	206	41	123	45	60	(2)	(15)	(11)	3	(8)	
7231400	4,743	1,233	1,383	823	8,182	1,070	3,278	722	930	6,000	1,245	279	94	113	279	172	
7231800	77	20	23	15	135	17	53	12	64	146	13	(3)	(6)	(5)	(3)	(8)	
7232100	6,392	1,661	1,864	2,637	12,554	1,442	4,418	972	524	7,356	1,977	674	474	539	764	770	
7232700	2,405	625	701	172	3,903	543	1,662	366	876	3,447	510	20	(65)	(42)	72	(38)	
7232800	262	68	76	15	421	59	181	40	20	300	68	13	4	6	15	15	
7233000	127	37	43	7	204	29	33	29	14	98	150	33	0	7	5	9	
7233200	3,439	894	1,003	1,742	7,078	776	2,377	523	-	3,676	1,172	469	334	348	469	610	
7233500	49	13	14	69	145	11	34	8	1,011	1,064	(85)	(94)	(95)	(108)	(107)	(430)	
7234200	1,143	297	333	72	1,845	258	790	174	1,324	293	62	17	22	67	61	61	
7234700	432	112	126	99	769	126	66	29	24	486	133	45	26	26	29	24	
7234900	363	94	106	60	623	82	251	55	1	389	110	33	13	15	28	34	
7235000	26	7	8	8	49	6	18	4	2	18	4	8	3	3	1	3	
7235300	103	27	30	71	231	23	71	16	21	131	37	16	12	12	16	6	
7240100	438	114	128	401	1,081	99	303	67	36	505	158	69	52	63	80	154	
7240300	9,182	2,386	2,677	-	14,245	2,072	6,346	1,397	1,048	10,863	2,179	311	(27)	72	425	422	
7240400	4,041	1,050	1,178	34	6,303	912	2,793	615	1,125	5,445	888	66	(76)	(39)	116	(96)	
7240500	155	40	45	24	244	35	107	24	9	231	397	24	(23)	(30)	(24)	(55)	
7240600	200	52	58	67	377	45	138	30	151	364	37	(4)	(8)	(7)	1	(6)	
7240700	514	134	150	61	859	116	355	116	88	637	139	34	22	11	4	22	
7240800	404	105	118	16	643	91	279	61	23	454	104	22	6	7	22	28	
7240900	3,877	1,008	1,130	-	6,015	875	2,680	590	2,054	6,199	600	(100)	(230)	(187)	(23)	(334)	
7241000	537	140	157	90	924	121	371	82	145	719	146	37	16	1	18	(13)	
7241300	161	48	56	48	274	48	29	428	94	691	156	36	14	19	43	49	
7241500	155	40	45	34	204	35	107	24	2	186	42	12	6	5	10	13	
7241600	4,986	1,296	1,454	189	7,925	1,125	3,446	758	1,427	6,756	1,080	65	(110)	(57)	135	57	
7250100	3,127	813	912	-	4,852	706	2,161	476	1,875	5,218	558	(79)	(194)	(157)	(44)	(451)	
7250200	469	122	137	27	755	106	324	71	201	702	92	(2)	(17)	(10)	12	(23)	
7250400	67	19	27	1	130	15	46	10	7	71	20	7	4	4	7	17	
7250600	309	80	90	0	479	70	214	47	355	686	32	(31)	(42)	(41)	(30)	(96)	
7250900	400	104	117	100	721	90	276	61	134	561	110	29	13	13	11	(16)	
7251000	434	113	127	256	930	98	300	66	7	471	151	63	46	48	54	97	
7251400	402	104	117	56	679	91	278	61	32	462	107	25	10	13	27	36	
7251500	52	13	15	89	169	12	36	8	-	56	25	15	13	13	15	32	
7252000	204	53	60	-	317	46	141	31	60	342	32	(7)	(13)	(13)	(3)	(22)	
7260100	67,217	17,471	19,597	9,194	113,479	15,166	46,458	10,225	1,228	73,077	18,284	4,607	2,101	2,573	5,019	7,817	
7260200	1,661	432	484	153	2,730	375	1,148	253	74	1,850	435	96	31	56	118	144	
7260400	7,997	2,079	2,332	896	13,304	1,804	5,527	1,217	57	8,605	2,185	555	263	296	576	824	
7260500	52	15	15	3	80	12	36	7	1	57	12	3	1	3	3	3	
7260600	791	231	261	57	1,265	178	547	120	153	1,213	163	5	(24)	(17)	0	(68)	
7261100	1,139	296	332	65	1,832	257	787	173	596	1,813	233	-	(45)	(34)	4	(139)	
7261200	52	13	15	2	82	12	36	8	1	57	14	3	1	1	3	3	
7261300	193	50	56	117	416	44	134	29	-	207	71	31	22	23	28	33	
7261400	251	65	73	51	440	57	174	38	12	281	71	19	10	10	19	30	
7261500	2,414	627	704	-	3,745	545	1,668	367	1,280	3,860	426	(63)	(143)	(115)	(30)	(190)	
7261600	6,905	1,795	2,013	1,463	12,176	1,558	4,773	1,050	150	7,531	1,941	535	279	318	558	1,014	
7262100	1,137	296	331	117	1,881	257	786	173	139	1,433	274	45	2	11	13	15	
7262100	395	103	115	151	764	89	273	60	3	425	122	42	26	27	41	81	
7262300	6,680	1,736	1,948	4,460	14,824	1,507	4,617	1,016	-	7,140	2,391	1,027	765	792	1,027	1,682	
7262400	198	58	65	345	652	107	337	30	-	212	93	52	45	45	52	153	
7262500	552	144	161	103	1,053	132	416	84	18	591	126	149	128	130	150	500	
7270100	6,905	1,795	2,013	1,463	12,176	1,558	4,773	1,050	150	7,531	1,941	535	279	318	558	1,014	
7270200	1,137																

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	2026	2027	2028	2029	2030	Thereafter
											(12)	(13)	(14)	(15)	(16)	(17)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	5,379,234	1,398,164	1,568,315	N/A	8,345,713	1,213,713	3,717,944	818,267	N/A	5,749,924	1,405,616	306,725	96,129	117,514	307,200	362,605
Employer																
7290500	2,493	648	727	216	4,084	563	1,723	379	160	2,825	649	142	59	66	153	190
7290700	1,631	424	476	-	2,531	368	1,127	248	731	2,474	309	(24)	(85)	(65)	3	(81)
7290800	288	75	84	235	682	65	199	44	20	328	107	48	37	37	47	78
7291500	26	7	8	16	57	6	18	4	2	30	10	4	3	4	4	3
7291600	484	126	141	869	1,620	109	334	74	-	517	225	127	108	110	127	406
7300100	1,550	403	452	103	2,508	350	1,071	236	312	1,969	375	58	(1)	9	64	34
7300200	9,336	2,427	2,722	906	15,391	2,107	6,453	1,420	500	10,480	2,436	535	194	272	610	864
7300300	1,891	492	551	-	2,934	427	1,307	288	327	2,349	437	54	(13)	3	77	27
7300400	271	70	79	51	471	61	187	41	74	363	73	15	5	6	13	(4)
7300500	64	17	19	26	126	15	45	10	15	80	19	6	3	2	5	10
7300600	3,026	787	882	16	4,711	683	2,092	460	982	4,217	648	30	(77)	(54)	57	(110)
7301000	1,232	320	359	322	2,233	278	851	187	22	1,338	353	101	56	65	109	211
7301100	2,358	613	687	305	3,963	532	1,630	359	234	2,755	615	134	52	69	156	182
7301200	2,944	765	858	95	4,662	664	2,035	448	363	3,510	725	125	17	44	143	99
7301300	77	20	23	-	120	17	53	12	5	87	18	3	-	1	4	-
7310100	2,990	777	872	215	4,854	675	2,066	455	261	3,457	753	145	40	67	177	215
7310200	1,184	308	345	-	1,837	267	819	180	187	1,453	272	35	(9)	4	48	33
7310500	1,152	299	336	57	1,844	260	796	175	589	1,820	220	(15)	(55)	(44)	0	(82)
7310900	159	41	46	276	522	36	110	24	-	170	74	41	35	35	41	126
7320200	5,388	1,400	1,571	832	9,191	1,216	3,724	820	543	6,303	1,533	431	219	147	282	275
7320300	5,171	1,344	1,508	279	8,302	1,167	3,574	787	533	6,061	1,303	248	51	87	278	274
7320500	4,225	1,098	1,232	193	6,753	953	2,920	643	538	5,054	1,054	191	37	57	197	163
7320600	1,307	381	409	275	2,073	295	903	199	184	1,581	312	47	(5)	4	56	78
7320700	2,785	724	812	282	4,603	628	1,925	424	337	3,314	694	127	29	54	161	225
7320800	1,752	455	511	193	2,911	395	1,211	266	109	1,981	492	134	59	39	98	107
7320900	453	118	132	37	740	102	313	69	154	638	108	15	(3)	(3)	6	(21)
7321100	46	176	193	51	309	46	122	192	51	322	27	51	10	16	20	16
7321300	95	25	28	21	262	21	65	14	21	121	38	18	15	15	18	37
7321500	138	36	40	5	219	31	95	21	104	251	21	(4)	(10)	(10)	(4)	(25)
7321600	711	185	207	71	1,174	161	492	108	130	891	177	32	6	11	37	19
7321700	1,251	325	365	80	2,021	282	865	190	21	1,358	333	80	34	37	82	97
7322000	84	24	146	22	276	19	58	13	40	239	40	23	19	20	23	61
7322200	903	235	263	196	1,597	204	624	137	34	999	253	70	44	44	72	121
7322300	122	32	36	61	252	28	85	19	32	164	35	10	6	7	11	18
7322700	26	7	8	-	41	6	18	4	2	30	6	1	-	1	1	3
7322800	146	38	43	131	378	33	101	22	-	156	57	26	21	21	26	51
7330100	4,975	1,293	1,451	-	7,159	1,123	3,439	757	864	6,183	1,153	140	(40)	12	188	82
7330200	146	38	43	14	241	33	101	22	33	246	30	-	(5)	(7)	(19)	(19)
7330300	1,107	288	323	143	1,861	250	765	168	199	1,382	271	45	5	23	61	73
7330400	1,513	393	441	1,325	3,672	341	1,046	230	107	1,724	566	257	198	204	257	466
7330600	206	54	60	267	587	47	143	31	9	230	87	45	37	38	45	105
7330800	701	182	204	118	1,305	158	484	107	144	893	190	47	20	22	50	83
7331000	2,061	536	601	26	3,224	465	1,425	314	491	2,695	454	33	(37)	(19)	56	42
7331100	155	45	40	221	461	35	107	24	68	316	24	31	31	37	91	91
7331200	406	106	118	58	688	92	281	62	89	524	98	18	3	5	21	19
7340100	5,356	1,392	1,562	724	9,034	1,208	3,702	815	203	5,928	1,451	357	156	198	372	572
7340200	2,865	745	835	-	4,445	646	1,980	436	663	3,725	636	50	(54)	(17)	85	20
7340500	402	104	117	3	626	91	278	61	130	560	86	5	(9)	(8)	6	(14)
7340600	262	68	76	54	460	59	181	40	114	394	58	4	(3)	-	4	(1)
7340700	120	31	35	42	228	27	83	18	64	192	29	5	(3)	(0)	4	1
7340800	170	44	49	7	270	38	117	26	11	192	41	8	2	3	11	13
7340900	52	13	15	89	169	12	36	8	-	56	25	15	13	13	15	32
7341000	64	17	124	15	224	15	45	10	70	31	18	15	15	15	18	57
7341100	90	23	26	20	310	20	62	14	-	96	44	25	22	22	25	76
7350100	159	46	41	46	256	36	110	24	55	225	34	1	(4)	(3)	3	(0)
7350200	2,536	659	739	119	4,053	572	1,753	386	392	3,103	614	96	10	29	119	81
7350300	368	96	107	7	578	83	254	56	96	489	82	7	(5)	(5)	10	1
7360100	3,834	997	1,118	21	5,970	865	2,650	583	500	4,598	918	138	(5)	26	171	124
7360200	4,900	1,274	1,429	17	7,620	1,106	3,387	745	872	6,110	1,139	139	(41)	14	191	68
7360400	1,412	367	413	131	2,329	319	976	215	138	1,648	317	364	37	37	85	65
7360600	314	82	91	9	496	71	217	48	93	429	71	7	(4)	(4)	6	(8)
7360700	484	126	141	74	767	109	334	74	51	568	121	23	4	7	25	20
7360900	256	66	75	44	441	58	177	39	239	513	41	(10)	(19)	(16)	(7)	(62)
7361100	451	117	132	48	748	102	312	69	67	550	113	24	6	9	27	19
7361300	1,266	329	369	-	1,964	286	875	193	492	1,846	255	(3)	(40)	(31)	16	(79)
7361400	372	108	122	6	508	84	257	57	139	537	76	-	(14)	(12)	(9)	(9)
7361500	77	20	23	20	266	17	53	12	12	82	37	21	18	19	21	68
7370600	77	20	23	15	135	17	53	12	5	87	24	7	2	3	5	7
7370700	1,605	417	468	124	2,614	362	1,110	244	55	1,771	425	97	38	45	102	136
7370800	1,098	285	320	376	2,079	248	759	167	152	1,226	331	107	63	57	98	198
7370900	445	116	130	58	749	100	308	68	36	512	125	34	17	6	22	33
7371000	146	38	43	119	348	43	101	22	44	214	22	44	13	16	16	40
7371100	597	155	174	10												

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	2026	2027	2028	2029	2030	Thereafter
											(12)	(13)	(14)	(15)	(16)	(17)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	5,379,234	1,398,164	1,568,315	N/A	8,345,713	1,213,713	3,717,944	818,267	N/A	5,749,924	1,405,616	306,725	96,129	117,514	307,200	362,605
Employer																
7390700	640	166	187	6	999	145	443	97	139	824	139	13	(10)	(7)	18	21
7390900	976	254	284	61	1,575	220	674	148	143	1,185	237	39	5	14	50	46
7391000	127	33	37	58	255	29	88	19	3	139	44	17	11	12	12	19
7391200	26	7	8	-	41	6	18	4	2	30	6	1	-	1	1	3
7391300	189	49	55	5	296	43	131	29	148	351	29	(9)	(15)	(14)	(7)	(37)
7391400	26	7	8	-	41	6	18	4	2	30	6	1	-	1	1	3
7391500	196	51	57	32	336	44	135	30	28	237	50	11	3	3	9	22
7391700	178	46	52	5	281	40	123	27	41	231	41	4	(2)	(1)	5	3
7392100	885	230	258	1,688	3,061	200	612	135	469	947	419	238	204	207	239	807
7400200	7,101	1,846	2,070	1,989	13,006	1,602	4,908	1,080	8,059	2,176	725	447	475	629	495	
7400300	43,376	11,274	12,646	45,005	112,301	9,787	29,980	6,598	-	46,365	17,224	8,363	6,665	6,838	8,367	18,479
7400500	47,438	12,330	13,831	7,917	81,516	10,703	32,788	7,216	5,276	55,983	13,558	3,867	2,010	1,746	2,422	1,930
7400800	1,143	297	333	14	1,787	258	790	174	220	1,442	267	33	(9)	1	43	10
7400900	3,364	874	981	420	5,639	759	2,325	518	570	4,166	822	137	11	48	170	285
7401000	4,849	1,260	1,414	716	8,239	1,094	3,351	732	12	5,195	1,370	379	190	213	371	522
7401100	155	40	45	26	266	35	107	24	7	220	39	7	(0)	(0)	4	(3)
7401300	1,885	490	550	66	2,991	425	1,303	287	183	2,198	473	87	20	31	97	85
7401600	26	7	8	1	42	6	18	4	51	79	2	(5)	(6)	(5)	(18)	(18)
7401700	1,221	317	356	68	1,962	275	844	186	300	1,605	282	33	(10)	5	42	4
7402100	408	106	119	130	763	92	282	62	47	483	117	33	17	19	36	58
7410100	464	121	135	71	720	105	321	180	121	677	71	59	(14)	(12)	5	(30)
7410200	3,220	837	939	232	5,225	726	2,225	490	438	3,879	788	131	20	46	163	201
7410300	258	67	75	21	421	58	178	39	21	288	65	14	5	8	18	23
7410600	138	36	40	37	251	31	95	21	46	193	34	5	(1)	0	8	11
7410900	462	120	135	123	840	104	319	70	25	518	138	43	24	24	39	54
7411000	26	7	8	4	83	6	18	4	12	28	13	7	6	6	5	19
7420000	677	197	156	3	1,206	153	468	103	144	746	194	55	32	50	92	92
7420100	77	20	23	3	123	17	53	12	5	132	12	(5)	(8)	(7)	0	(1)
7420200	709	184	207	230	1,330	160	490	108	10	768	212	67	39	43	70	131
7420300	31,583	8,209	9,208	731	49,731	7,126	21,829	4,804	2,100	35,859	7,875	1,453	285	534	1,720	2,006
7420400	780	203	227	302	1,512	176	539	94	25	859	254	94	64	60	62	98
7420500	353	92	103	350	898	80	244	54	10	388	137	65	51	53	65	139
7421100	380	99	111	55	545	86	263	58	110	448	93	16	3	18	(3)	3
7421400	825	215	241	309	1,590	186	570	126	19	901	252	83	56	62	85	151
7421600	1,118	290	326	290	2,024	252	772	170	8	1,202	328	101	57	62	103	171
7421700	363	94	106	53	616	82	251	55	74	462	96	22	5	4	17	10
7421800	284	74	83	57	498	64	196	43	94	397	67	9	(2)	3	13	11
7421900	703	183	205	183	1,130	159	486	107	102	854	177	34	8	10	31	16
7422100	258	67	75	166	566	58	178	39	4	279	93	41	31	32	40	49
7422200	479	125	140	56	800	108	331	73	64	576	119	22	7	10	27	39
7422300	146	38	43	99	326	33	101	22	3	159	54	24	17	17	19	36
7422400	148	39	43	54	284	33	103	23	63	222	37	6	-	(1)	7	13
7422800	443	115	129	65	742	129	400	96	916	1,389	19	(69)	(83)	(82)	(71)	(362)
7422900	1,038	270	303	482	2,093	234	717	158	121	1,230	312	101	64	97	235	251
7423000	9,521	2,475	2,776	1,012	15,784	2,148	6,581	1,448	986	11,163	2,652	707	334	207	440	281
7423300	776	202	226	209	1,413	175	536	118	213	1,042	219	60	30	27	25	10
7424400	230	60	293	-	650	52	159	35	-	246	98	51	42	43	51	119
7424500	1,150	299	335	2,024	3,808	259	795	175	-	1,229	531	297	252	256	297	946
7430100	11,789	3,054	3,437	-	18,290	2,660	8,148	1,793	2,004	14,005	2,743	348	(87)	16	458	207
7430200	12,496	3,248	3,643	5	19,392	2,819	8,637	1,901	1,135	14,492	3,032	489	37	136	609	597
7430500	524	136	153	84	897	118	362	80	126	686	130	26	3	4	24	24
7430700	400	104	117	61	639	90	276	61	126	553	86	5	(11)	(9)	7	8
7430900	26	7	8	-	41	6	18	4	2	30	6	1	-	1	1	3
7431100	2,360	613	688	-	3,661	532	1,631	359	959	3,481	473	(5)	(83)	(67)	22	(160)
7431400	26	7	8	42	83	6	18	4	13	28	4	7	6	6	5	19
7440100	4,283	1,113	1,249	343	6,988	966	2,961	652	690	5,269	1,039	166	11	57	211	234
7440200	2,800	728	816	5	4,349	632	1,936	426	409	3,403	658	88	(10)	15	115	80
7440600	165	43	48	16	272	37	114	25	62	238	36	3	(3)	(2)	4	(3)
7440700	1,216	316	355	18	1,905	274	841	185	502	1,802	237	(11)	(51)	(37)	5	(41)
7440900	346	90	101	35	572	78	239	53	35	239	91	21	8	12	24	25
7441100	26	7	8	6	43	6	18	4	1	23	4	6	5	6	6	10
7441500	92	27	34	39	182	21	64	14	23	122	30	11	8	6	4	1
7450100	103	27	30	7	167	23	71	16	8	118	26	6	2	2	6	7
7450200	5,188	1,349	1,513	-	8,050	1,171	3,586	789	1,951	7,497	(8)	(188)	(139)	56	(215)	(15)
7450400	26	7	8	41	6	6	18	4	2	30	6	1	-	1	1	3
7450600	64	17	19	124	224	15	45	10	15	70	15	1	15	18	57	43
7450800	471	122	137	-	730	106	325	72	489	992	46	(48)	(58)	(56)	(30)	(116)
7450900	286	74	83	37	480	64	198	43	57	362	70	13	1	2	13	18
7451300	52	13	15	89	169	12	36	8	-	56	25	15	13	13	15	32
7452600	729	189	212	172	1,302	164	504	111	17	796	210	62	34	38	67	95
7460200	27,800	7,226	8,105	527	43,658	6,273	19,215	4,229	1,925	31,642	6,962	1,309	273	472	1,502	1,498
7460300	870	3,346	3,716	486	5,678	576	2,313	509	13	3,590	753	300	152	131	226	296
7460400	54	14	16	6												

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	2026	2027	2028	2029	2030	Thereafter
											(12)	(13)	(14)	(15)	(16)	(17)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	5,379,234	1,398,164	1,568,315	N/A	8,345,713	1,213,713	3,717,944	818,267	N/A	5,749,924	1,405,616	306,725	96,129	117,514	307,200	362,605
Employer																
7500100	1,668	434	486	104	2,692	376	1,153	254	31	1,814	444	101	46	52	103	133
7500700	838	218	244	-	1,300	189	579	128	124	1,020	192	28	-	3	33	24
7501600	26	7	8	25	66	6	18	8	1	29	10	5	4	5	4	9
7501800	52	13	15	64	144	12	36	8	-	56	23	13	10	10	12	20
7502100	142	37	41	0	220	98	22	22	35	617	27	(1)	(2)	(2)	5	6
7502200	1,513	393	441	572	2,919	341	1,046	230	15	1,632	463	156	97	102	147	321
7502500	77	20	23	14	134	17	53	12	7	89	22	7	2	2	4	7
7502600	221	58	65	14	358	50	153	34	13	250	57	12	3	5	14	18
7700200	486	126	142	67	821	110	336	74	25	545	135	36	17	19	35	33
7700400	374	97	109	6	586	84	258	57	82	481	89	11	(3)	(2)	11	(0)
7700600	2,014	523	587	347	3,471	454	1,392	306	61	2,213	554	143	65	82	158	256
7700700	230	60	67	89	446	52	159	35	-	246	73	26	16	16	24	45
7701000	4,404	1,145	1,284	44	6,877	994	3,044	670	1,887	6,595	848	(49)	(215)	(162)	9	(149)
7701200	247	64	72	64	447	56	171	38	71	336	68	17	6	6	12	3
7701300	26	7	8	-	41	6	18	4	44	72	1	(5)	(6)	(5)	(5)	(11)
7701400	2,035	529	593	349	3,296	459	1,407	310	310	2,486	484	68	(6)	15	106	144
7701500	26	7	8	-	41	6	18	4	14	42	3	(2)	(2)	-	2	2
7701600	262	76	86	-	406	59	181	40	121	401	48	(3)	(13)	(10)	(1)	(17)
7701700	77	20	23	-	120	17	53	12	5	87	18	3	-	1	4	7
7701900	236	61	69	26	392	53	163	36	32	284	59	11	2	3	13	20
7702100	103	30	27	48	208	30	71	16	61	171	23	(1)	(3)	(2)	3	17
7702200	286	83	64	74	486	64	198	43	47	352	77	7	7	15	10	41
7702300	110	28	32	10	180	25	76	17	17	315	7	(16)	(22)	(17)	(65)	(17)
7702400	901	234	263	261	1,659	203	622	137	251	1,213	238	57	25	29	56	40
7702500	4,445	1,155	1,296	227	7,123	1,003	3,072	676	376	5,127	1,120	215	52	87	247	275
7702800	858	223	250	18	1,349	193	593	130	330	1,246	180	5	(29)	(22)	8	(39)
7702900	1,115	325	290	53	1,783	252	771	170	325	1,282	170	291	63	18	58	56
7703200	608	158	177	93	943	137	420	93	881	1,531	(12)	(133)	(146)	(122)	(56)	(120)
7703300	52	13	15	-	80	12	36	8	1	57	12	3	1	1	3	3
7703700	527	137	154	29	847	119	364	80	247	810	89	(17)	(30)	(24)	7	26
7703800	1,100	286	321	433	2,140	248	761	857	203	2,311	9	(26)	(16)	(24)	(115)	(100)
7703900	1,563	406	456	20	2,445	353	1,080	238	771	2,442	290	(67)	(86)	(67)	(7)	(100)
7704300	120	31	35	88	274	27	83	18	4	132	40	17	12	14	18	41
7704400	26	7	8	45	86	6	18	4	102	130	2	(4)	(5)	(4)	(30)	(30)
7704500	129	34	38	-	201	29	89	20	11	149	32	5	-	1	6	8
7704600	1,412	367	412	328	2,519	319	976	215	221	1,731	364	976	25	39	93	191
7707000	1,060	275	309	193	1,837	239	732	161	52	1,184	287	76	39	43	76	131
7710100	129	34	38	96	249	29	89	20	16	154	42	16	12	13	19	41
7710200	288	75	84	22	469	65	199	44	25	333	73	15	4	5	16	23
7710300	26	7	8	-	41	6	18	4	2	30	6	1	-	1	1	3
7710400	254	66	74	23	417	57	175	39	19	290	67	15	6	7	15	17
7710500	1,242	323	362	95	2,022	280	859	189	604	1,932	258	6	(35)	(31)	14	(122)
7710600	395	103	115	127	740	89	273	60	85	427	125	43	25	28	50	42
7710800	129	34	38	-	201	29	89	20	117	149	32	5	-	1	6	8
7711000	690	179	201	169	1,239	156	477	105	63	744	204	63	36	39	62	92
7711100	52	13	15	-	80	12	36	8	1	57	12	3	1	1	3	3
7711200	107	28	31	24	190	24	74	16	47	161	26	4	-	-	4	(5)
7711300	26	7	8	-	41	6	18	4	2	30	6	1	-	1	1	3
7711500	920	239	268	226	1,633	208	636	140	30	1,014	258	70	39	44	77	150
7711600	77	20	23	-	120	17	53	12	5	87	18	3	-	1	4	7
7711800	2,276	592	664	-	3,532	514	1,573	346	1,384	3,817	375	(87)	(168)	(144)	(45)	(216)
7711900	877	228	256	124	1,485	198	606	133	172	1,109	198	41	9	12	44	53
7712000	1,090	283	318	-	1,691	246	753	166	463	1,628	214	(9)	(52)	(41)	2	(50)
7712100	60	18	9	-	94	14	42	9	81	146	6	(7)	(9)	(9)	(7)	(26)
7712300	630	164	184	25	1,004	142	435	96	47	720	157	30	7	12	35	42
7712500	331	86	96	39	552	75	229	50	41	395	88	21	6	6	19	17
7712700	5,932	1,542	1,729	1,102	10,305	1,338	4,100	902	179	6,519	1,642	431	211	256	460	785
7712800	77	20	23	11	131	17	53	12	9	51	20	3	2	3	5	7
7712900	168	44	49	32	293	38	116	25	24	203	44	11	4	5	12	15
7713000	77	20	23	-	120	17	53	12	5	104	12	(3)	(0)	3	7	7
7713600	464	121	135	10	730	105	321	71	30	527	116	22	5	8	24	29
7713700	155	40	45	-	240	35	107	24	12	178	37	7	1	2	8	8
7714000	3,714	965	1,083	460	6,222	838	2,567	565	206	4,176	980	223	94	115	246	388
7714200	64	17	19	73	173	15	45	10	0	70	26	13	10	10	13	31
7714400	161	42	47	22	272	36	111	25	73	245	35	4	(2)	(2)	3	(11)
7714500	99	29	32	6	169	22	76	15	26	120	24	5	1	5	5	7
7714600	318	83	93	94	588	72	220	48	90	430	89	24	10	9	18	9
7720400	10,237	2,661	2,985	403	16,286	2,310	7,075	1,557	645	11,587	2,589	505	129	205	565	706
7720700	7,112	1,848	2,073	647	11,680	1,605	4,915	1,082	342	7,944	1,864	417	155	207	465	629
7721000	241	63	70	121	495	54	166	37	-	257	81	32	23	32	48	48
7721100	155	45	51	1	241	45	147	24	32	198	35	3	(2)	3	4	6
7721600	13,979	3,633	4,075	1,611	23,298	3,154	9,662	2,126	481	15,423	3,788	949	409	490	950	1,279
7721800	400	104	117	113	734	90	276	61	174	601	92	9	(3)	2	16	16
7722100	1,586	412	462	45	2,505	358	1,096	241	339	2,034	372	47	(13)	4	55	8
7722300	5,089	1														

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	2026	2027	2028	2029	2030	Thereafter
											(12)	(13)	(14)	(15)	(16)	(17)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	5,379,234	1,398,164	1,568,315	N/A	8,345,713	1,213,713	3,717,944	818,267	N/A	5,749,924	1,405,616	306,725	96,129	117,514	307,200	362,605
Employer																
7730400	475	123	138	29	765	107	328	72	94	601	112	17	-	2	23	11
7731200	681	177	199	15	1,072	154	471	104	46	775	168	32	8	13	37	39
7731300	2,925	760	853	219	4,757	660	2,022	445	38	3,165	785	186	79	89	189	265
7731600	4	1	1	8	14	3	3	1	43	48	(4)	(3)	(3)	(4)	(4)	(15)
7731900	2,239	592	653	16	3,490	107	1,548	341	2,158	4,552	320	(139)	(206)	(189)	(111)	(737)
7732100	103	27	30	5	165	23	71	12	14	124	26	5	0	-	4	6
7732200	322	84	94	41	541	73	223	49	66	411	81	16	5	6	17	5
7732300	73	19	21	6	119	16	50	11	49	126	11	(4)	(7)	(5)	(2)	(0)
7732900	228	59	66	46	399	51	157	35	95	338	54	7	(1)	1	9	(9)
7733800	52	15	2	2	82	12	36	8	40	96	6	(3)	(5)	(5)	(2)	(5)
7734000	26	7	8	2	43	6	18	4	14	42	4	(1)	(3)	(2)	1	3
7734200	4,442	1,155	1,295	1,912	8,804	1,002	3,071	676	33	4,782	1,407	497	321	339	498	958
7734300	284	74	83	56	497	64	196	43	53	356	73	18	7	9	19	16
7738100	90	23	26	56	195	20	62	14	41	137	25	6	1	1	7	18
7740200	157	41	46	23	267	35	108	24	52	219	37	11	4	(3)	3	(4)
7740400	630	164	184	26	1,004	142	435	96	154	827	148	23	0	22	(14)	(37)
7741000	662	172	193	55	1,082	149	458	101	530	1,238	113	(21)	(44)	(40)	(22)	(143)
7741300	307	80	90	14	491	69	212	47	73	401	70	(3)	1	1	11	1
7742100	380	99	111	29	619	86	263	58	64	471	91	14	2	2	18	22
7742300	77	20	23	21	141	17	53	12	83	165	11	(5)	(8)	(7)	(4)	(11)
7742600	277	72	81	7	437	63	192	42	96	393	59	3	(6)	(5)	5	(12)
7742900	26	8	7	-	41	6	18	4	2	30	4	1	-	1	1	3
7743800	26	7	8	-	41	6	18	4	2	30	4	1	-	1	1	3
7744000	1,930	502	563	-	2,995	435	1,334	294	833	2,896	362	(29)	(96)	(79)	(1)	(59)
7744600	144	37	42	41	264	32	100	22	67	221	35	5	-	(0)	4	(1)
7750200	2,970	772	866	269	4,877	670	2,053	452	1,037	4,212	703	98	(16)	(4)	92	(208)
7750400	518	136	151	102	1,106	117	358	79	174	563	98	53	174	53	72	126
7751000	110	28	32	40	210	25	76	17	78	196	22	-	(3)	(3)	1	(3)
7754000	277	72	81	40	470	63	192	42	11	308	75	19	9	13	23	23
7761000	391	102	114	56	663	88	270	60	5	423	109	29	15	18	31	38
7762100	385	100	128	156	753	87	266	59	9	421	116	39	24	26	41	86
7764000	441	115	128	165	849	99	305	67	42	59	510	131	42	29	41	69
7771000	1,017	264	296	312	1,889	328	84	703	1,171	2,889	81	42	57	57	89	160
7772100	129	34	38	6	207	29	89	20	35	173	29	3	(2)	(2)	2	5
7774000	1,573	409	459	331	2,772	355	1,087	239	243	1,924	407	86	27	54	106	168
7774200	138	36	40	64	278	31	95	21	22	169	42	13	7	10	15	22
7782100	370	96	108	72	646	83	255	56	40	434	100	24	11	15	26	36
7784000	1,072	313	345	242	1,809	242	741	163	150	1,296	280	64	22	25	64	59
7794000	181	47	53	30	311	41	125	27	10	203	48	11	6	9	15	19
A010000	3,596	935	1,048	48	5,627	811	2,485	547	644	4,487	851	116	(22)	15	139	40
A050000	5,564	1,446	1,622	256	8,888	1,255	3,846	846	94	6,041	1,452	320	111	151	352	461
A150000	845	220	246	6	1,317	191	584	126	60	963	207	37	8	12	43	47
A170000	875	227	255	145	1,502	197	605	133	28	963	240	61	28	38	69	103
A200000	475	123	138	21	738	107	328	72	79	586	72	119	3	19	3	19
A850000	172	45	50	46	313	39	119	26	11	189	54	19	10	11	18	13
B040000	14,681	3,816	4,280	960	23,737	3,313	10,147	2,233	619	16,312	3,792	804	266	372	916	1,276
C050000	720	187	210	3	1,120	498	1,032	151	6	1,032	151	6	(21)	(15)	12	(46)
C500100	888	231	259	779	2,157	200	613	135	-	948	336	155	120	116	143	340
C500200	512	133	140	139	933	115	354	78	171	718	143	40	20	7	21	(16)
C500300	524	136	153	94	907	118	362	80	116	676	146	39	16	4	17	9
C500400	4,926	1,280	1,436	1,769	9,411	1,111	3,405	749	129	5,394	1,572	566	373	371	494	642
C500500	748	194	218	117	1,377	169	517	114	6	806	238	86	52	46	64	85
C500600	1,012	263	295	930	2,500	228	700	154	27	1,109	382	175	133	130	168	403
C500700	1,541	401	449	390	2,781	348	1,065	234	132	1,779	458	143	83	68	105	145
C500800	3,628	943	1,058	678	6,307	819	2,507	508	508	4,386	1,037	296	154	108	206	221
C500900	350	91	102	210	753	79	242	53	132	506	111	38	22	20	32	24
C501000	1,679	436	489	765	3,369	379	1,160	255	-	1,794	562	219	150	147	201	296
C501100	178	46	52	165	441	40	123	27	118	308	56	19	13	12	12	20
C501200	739	192	216	388	1,535	167	511	112	-	790	254	103	74	74	89	150
C501300	898	259	290	231	1,576	200	613	170	111	1,170	249	36	222	111	31	(11)
C501400	1,313	341	383	360	2,397	296	908	200	118	1,522	401	133	80	86	97	78
C501500	221	58	65	52	396	50	153	34	71	308	64	19	9	1	3	(7)
C501600	823	214	240	243	1,520	186	569	125	356	1,236	222	54	22	25	27	(66)
C501700	724	188	211	237	1,360	163	501	112	39	813	228	80	52	55	56	76
C501800	875	227	255	212	1,569	197	605	133	91	1,026	263	84	50	51	58	38
C501900	514	134	150	111	909	116	355	72	116	621	171	68	48	48	52	122
C502000	1,242	323	362	260	2,187	280	859	189	128	1,456	367	113	64	70	74	43
C502100	933	242	272	263	1,710	210	645	142	65	1,062	284	93	57	60	69	84
C502400	1,262	328	368	275	2,711	285	872	192	52	1,401	438	136	180	160	265	265
C502500	1,451	377	423	377	2,628	423	1,003	221	448	1,999	327	109	52	58	61	(59)
C502600	1,934	503	564	400	3,403	436	1,337	294	173	2,240	571	176	101	108	159	85
C502700	1,257	327	367	267	2,415	284	869	194	16	1,360	406	149	89	104	114	184
C503000	3,224	838	940	1,406	6,408	727	2,228	490	-	3,445	1,069	411				

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	2026	2027	2028	2029	2030	Thereafter
											(12)	(13)	(14)	(15)	(16)	(17)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	5,379,234	1,398,164	1,568,315	N/A	8,345,713	1,213,713	3,717,944	818,267	N/A	5,749,924	1,405,616	306,725	96,129	117,514	307,200	362,605
Employer																
CS04300	4,679	1,216	1,364	1,718	8,977	1,056	3,234	712	996	5,998	1,413	457	274	292	457	86
CS04500	3,400	884	991	1,843	7,118	767	2,350	517	-	3,634	1,164	470	337	350	470	693
CS04600	1,242	323	362	478	2,405	280	859	189	172	1,500	386	132	83	88	132	85
CS04700	157	41	46	89	334	35	108	24	-	167	57	25	18	18	20	29
CS04800	2,119	551	618	2,256	5,544	478	1,465	322	-	2,265	842	409	326	334	409	959
CS04900	1,047	272	305	684	2,308	236	723	159	-	1,118	374	160	119	123	160	254
CS05000	548	142	160	280	1,130	124	379	83	132	718	173	61	40	42	61	35
CS05100	696	181	203	346	1,426	157	481	106	84	828	226	84	56	59	84	88
CS05200	243	63	71	188	565	55	168	37	-	260	92	43	33	34	41	61
CS05300	894	232	261	499	1,808	202	618	136	185	1,141	291	108	73	77	108	88
CS05400	815	212	237	375	1,639	184	563	124	23	894	271	104	73	76	106	115
CS05500	3,753	975	1,094	1,956	7,778	847	2,594	571	387	4,399	1,245	478	331	346	478	501
CS05600	249	65	73	138	525	56	172	38	-	281	86	35	25	25	33	39
CS05700	449	117	131	240	937	101	310	68	108	587	143	52	34	36	52	33
CS05800	754	196	220	466	1,636	170	521	115	88	894	260	106	76	79	106	115
CS05900	353	92	103	183	731	80	244	54	71	445	112	40	26	29	41	35
CS06000	370	96	108	346	920	83	255	56	-	394	144	68	54	55	68	137
CS06100	1,545	402	451	795	3,193	349	1,068	235	27	1,679	526	210	150	156	210	263
CS06200	1,010	263	295	588	2,156	228	698	154	87	1,167	342	136	96	100	136	179
CS06300	385	100	112	187	784	87	266	59	45	457	126	47	32	33	48	41
CS06400	264	69	77	147	557	60	183	40	22	305	90	36	26	27	36	37
CS06500	1,277	332	372	682	2,882	302	882	194	242	1,454	424	163	113	118	163	198
CS06600	2,629	683	766	1,233	5,311	593	1,817	400	172	2,982	867	330	226	236	329	342
CS06700	322	84	94	333	833	73	223	49	51	396	122	55	43	44	55	119
CS06900	1,651	429	481	841	3,402	372	1,141	251	234	1,998	539	202	137	144	202	180
CS07100	827	215	241	438	1,721	187	572	126	282	913	282	113	80	82	111	140
CS07200	645	188	339	1,349	2,882	145	446	87	80	776	211	80	57	80	80	81
CS07300	234	61	68	302	665	53	162	36	102	353	86	38	29	30	38	91
CS07400	436	113	127	413	1,089	98	302	66	-	466	170	81	64	66	81	161
CS07500	488	127	142	326	1,683	110	337	74	624	1,145	177	78	59	61	78	85
CS07600	1,150	299	338	1,573	3,457	259	795	175	-	1,229	493	259	214	218	259	685
CS07700	1,124	292	325	1,726	3,470	254	777	171	-	1,202	499	269	225	230	269	776
CS07800	956	249	279	499	2,882	302	882	190	212	1,454	424	163	113	118	163	198
CS07900	1,672	435	487	2,761	5,355	377	1,156	254	-	1,787	757	415	350	357	415	1,274
CS08000	671	174	196	1,117	2,158	152	463	102	-	716	304	167	141	144	167	519
D050000	479	125	140	19	763	108	331	73	43	555	123	25	6	6	21	28
D100000	16,777	4,361	4,891	1,158	27,187	3,785	11,996	2,552	415	18,348	4,412	995	373	491	1,096	1,472
D200000	153	44	54	291	34	105	23	15	44	176	45	14	7	7	13	28
D250000	284	74	83	189	630	64	196	43	1	304	98	41	30	30	40	87
D300000	1,792	466	523	1,668	4,449	404	1,239	273	-	1,916	684	318	248	255	318	710
D500000	11,468	2,981	3,344	637	18,430	2,588	7,927	1,745	2,674	14,934	2,493	166	(229)	(97)	442	722
E080000	836	217	244	72	1,369	189	578	127	81	975	217	46	12	19	52	48
E120000	761	198	222	199	1,380	172	526	116	35	849	212	59	33	39	64	124
E160000	1,780	463	519	109	2,871	1,230	2,083	271	441	2,083	444	81	31	31	90	110
E190000	901	234	263	109	1,398	203	622	137	228	1,190	194	11	(18)	(11)	22	10
E200000	6,835	1,776	1,993	1,158	11,762	1,542	4,724	1,040	101	7,407	1,899	503	230	276	522	924
E210000	1,032	268	301	82	1,683	233	713	157	49	1,152	271	64	22	31	67	76
E230000	1,429	371	417	107	2,217	322	988	217	298	1,825	324	36	(16)	-	51	(3)
E240000	7,417	1,928	2,162	127	11,634	1,673	5,126	1,128	1,604	9,531	1,720	208	(63)	(10)	245	4
E260000	1,143	297	333	1,063	2,836	298	980	174	400	1,222	440	206	161	163	195	449
E280000	1,423	370	415	1,183	3,391	321	983	216	34	1,554	508	216	158	169	223	563
E500000	1,707	444	498	55	2,704	385	1,179	260	269	2,093	399	53	(3)	10	73	79
E550000	2,826	735	824	192	4,577	638	1,953	430	379	3,400	689	113	10	10	142	183
F270000	1,259	327	367	9	1,962	284	970	192	121	1,467	802	48	5	40	55	74
F500000	6,259	1,627	1,825	9,711	14,122	4,326	9,952	2,458	438	7,128	1,539	265	33	93	315	337
G010000	787	204	229	179	1,399	177	544	120	83	924	207	46	28	34	61	99
G020000	402	104	117	85	708	117	278	61	57	487	107	25	9	11	25	44
G040000	444	116	130	34	725	100	308	68	377	853	69	(21)	(3)	(31)	(17)	(95)
G050000	495	128	144	26	792	112	342	75	62	591	124	24	5	7	26	15
G060000	675	197	219	106	1,097	152	466	970	152	249	144	6	(16)	(14)	(33)	(33)
G070000	750	195	219	90	1,254	169	518	114	137	938	174	22	(1)	7	48	65
H030000	1,148	298	335	223	2,004	259	793	175	58	1,285	318	84	44	48	93	132
H060000	92	24	27	-	143	21	64	14	27	126	20	1	(2)	(2)	2	(2)
H090000	14,075	3,658	4,104	-	21,837	3,176	9,728	2,141	2,658	17,703	3,231	371	(141)	(31)	501	203
H120000	142,982	37,164	41,886	13,590	235,422	32,261	98,824	21,750	2,229	155,064	38,146	9,055	3,708	4,611	9,750	15,087
H150000	34,738	9,029	10,128	5,211	7,838	24,010	3,019	5,284	4,015	24,817	5,284	1,285	117	125	390	2,454
H170000	36,849	9,578	10,743	1,157	58,327	8,314	25,469	5,605	2,104	41,492	9,267	1,772	416	672	2,033	2,675
H180000	11,941	3,104	3,481	-	18,526	2,694	8,253	1,816	1,899	14,662	2,802	375	(65)	44	482	225
H210000	10,677	3,113	3,400	340	16,905	2,409	7,380	1,624	2,159	13,572	2,537	360	(33)	38	411	15
H240000	13,261	3,447														

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 & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2026	2027	2028	2029	2030	Thereafter
											(12)	(13)	(14)	(15)	(16)	(17)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	5,379,234	1,398,164	1,568,315	N/A	8,345,713	1,213,713	3,717,944	818,267	N/A	5,749,924	1,405,616	306,725	96,129	117,514	307,200	362,605
Employer																
H590812	6,946	1,805	2,025	1,059	11,835	1,567	4,801	1,057	663	8,088	1,791	376	120	196	456	808
H590813	2,998	779	874	47	4,698	676	2,072	456	228	3,432	747	137	26	49	159	149
H590814	3,269	850	933	232	5,304	738	2,259	497	131	3,625	845	179	62	91	212	289
H590815	1,670	434	487	307	2,898	377	1,154	254	849	2,634	351	10	(42)	(14)	49	(90)
H590817	1,537	399	448	53	2,437	347	1,062	234	271	1,914	370	59	-	10	66	17
H620000	1,322	344	385	2,517	4,568	298	914	201	-	1,413	626	356	305	310	356	1,202
H630000	25,041	6,509	7,301	640	39,491	5,650	17,307	3,809	8,999	35,765	5,350	262	(643)	(429)	483	(1,297)
H640000	2,659	691	775	2,474	6,599	600	1,838	404	-	2,842	1,030	487	383	393	487	977
H650000	2,725	708	795	2,543	6,771	615	1,884	415	148	3,062	1,042	485	379	390	486	927
H670000	3,205	833	934	86	5,058	723	2,215	487	402	3,827	780	127	9	37	149	129
H710000	1,539	400	449	187	1,151	140	429	94	249	2,575	1,064	234	249	30	83	95
H730000	21,806	5,668	6,358	-	33,832	4,920	15,072	3,317	2,955	26,264	5,024	597	(185)	63	952	1,116
H750000	7,776	2,267	2,627	82	12,146	1,754	5,374	1,183	1,028	9,339	1,840	257	(83)	42	331	370
H790000	1,066	277	311	212	1,866	241	737	162	76	1,216	284	70	34	39	83	139
H870000	1,240	322	362	312	2,236	280	857	189	67	1,393	344	92	49	56	98	204
H910000	621	161	181	188	1,151	140	429	94	8	671	188	61	38	42	61	90
H950000	1,027	267	300	130	1,724	232	710	156	44	1,142	275	67	27	33	74	106
H960000	155	40	45	44	284	35	107	24	27	193	41	10	5	6	11	17
J020000	33,655	8,748	9,812	2,508	54,723	7,594	23,261	5,119	984	36,958	8,881	2,033	753	968	2,170	2,960
J040000	6	2	2	2,803	2,813	1	4	1	156,726	156,732	(17,569)	(17,499)	(17,337)	(17,057)	(16,884)	(67,573)
J060000	51,395	13,358	14,984	97,911	177,648	11,596	35,522	7,818	54,936	54,936	24,330	13,831	11,818	12,023	13,335	46,875
J120000	83,405	21,679	24,317	404	129,809	18,819	57,647	12,687	14,882	104,035	19,291	(663)	7	3,010	1,776	1,776
J160000	34,762	9,035	10,410	6,342	54,551	7,843	24,026	5,288	6,046	43,203	9,109	2,045	785	1,110	2,402	5,688
J200000	780	203	227	92	1,302	176	539	119	498	1,332	148	(11)	(39)	(24)	8	(112)
J510000	183,332	47,651	53,450	23,231	307,664	41,365	126,713	27,888	5,661	201,627	49,178	11,875	5,009	6,185	12,782	21,008
J520000	7,769	2,019	2,265	3,253	15,306	1,753	5,370	1,182	329	8,305	2,555	988	664	670	867	1,277
J530000	13,656	3,550	3,981	3,000	24,187	3,981	9,439	2,037	1,412	14,266	4,142	1,353	799	1,007	1,241	1,441
J540000	25,477	6,622	7,428	7,116	46,643	5,748	17,609	3,875	102	27,334	7,936	2,732	1,734	1,724	2,159	3,025
J550000	4,825	1,254	1,407	1,049	8,535	1,089	3,335	734	1,545	6,703	1,296	310	121	100	138	(133)
J560000	21,219	5,515	6,187	16,077	48,998	4,788	14,666	3,228	-	22,682	7,754	3,419	2,588	2,673	3,421	6,461
J570000	8,711	2,264	2,540	4,188	17,703	1,965	6,021	1,325	288	9,599	2,909	1,130	789	823	1,130	1,323
J580000	35,232	9,158	10,272	31,501	86,163	7,949	24,551	5,359	-	37,659	13,381	6,184	4,805	4,865	6,187	13,002
J590000	21,849	5,679	6,370	25,116	59,114	4,330	15,101	3,324	-	23,355	8,918	4,655	3,599	3,686	4,457	10,544
K050000	31,424	8,168	9,162	1,141	49,895	7,090	21,719	4,780	2,505	36,094	7,836	1,447	301	532	1,709	1,977
L040000	104,356	27,124	30,425	7,748	169,653	23,546	72,127	15,874	3,299	114,846	27,225	5,999	2,143	2,912	6,705	9,824
L060000	1,100	286	321	228	1,935	248	761	167	130	1,306	324	99	56	50	61	39
L080000	5,184	1,347	1,511	1,201	10,243	1,170	3,583	789	115	5,657	1,690	631	428	448	521	869
L120000	1,455	378	424	622	2,879	328	1,006	221	95	1,650	438	142	93	113	172	271
L240000	2,053	533	588	203	3,387	463	1,419	312	482	2,676	483	64	(4)	18	90	60
L320000	3,456	898	1,008	511	5,873	2,389	7,936	3,898	203	2,389	923	219	91	126	248	368
L360000	1,010	263	295	194	1,762	228	698	154	80	1,160	276	71	34	38	79	104
L460000	542	141	158	309	1,150	122	374	82	9	587	181	70	49	49	69	146
N040000	91,861	23,876	26,782	10,306	152,825	20,726	63,491	13,973	31,725	129,915	20,582	1,920	(1,432)	(677)	2,852	(1,335)
N080000	17,529	4,556	5,111	935	28,131	3,955	12,116	2,666	908	19,945	4,507	940	275	401	1,020	1,343
N120000	24,991	6,496	7,286	2,558	41,031	5,639	17,273	3,073	3,607	30,321	6,025	946	38	273	2,821	2,148
N200000	3,015	784	879	202	4,880	680	2,084	459	191	3,414	771	156	51	72	178	239
P120000	8,614	2,239	2,511	475	13,839	1,944	5,954	1,310	600	9,808	2,181	425	114	181	498	633
P160000	6,022	1,565	1,756	5,378	14,721	1,359	4,162	916	406	6,843	2,099	868	649	683	895	2,685
P240000	24,166	5,281	7,046	2,618	40,111	5,453	16,703	3,676	475	26,307	6,484	1,563	671	852	1,715	2,519
P260000	546	142	159	88	935	123	377	83	55	638	148	35	15	17	36	47
P280000	11,217	2,915	3,270	436	17,838	2,531	7,753	1,706	1,113	13,103	2,798	513	97	183	588	555
P320000	2,188	569	638	192	3,587	333	1,512	333	794	3,133	468	20	(66)	(43)	62	13
P330000	26	7	8	48	89	6	18	4	28	13	7	6	7	7	21	7
P340000	77	20	23	50	170	17	53	12	45	127	21	5	2	3	5	7
P360000	1,681	437	490	161	2,769	379	1,162	256	210	2,007	412	72	20	26	84	148
P400000	99	26	29	65	219	22	68	15	7	112	35	15	11	12	15	20
P450000	426	111	124	200	861	96	294	65	1	457	138	52	35	35	50	95
P500000	25,359	6,591	7,393	48,312	87,655	5,722	17,527	3,857	-	27,106	12,004	6,824	5,831	5,932	6,826	23,132
R040000	888	231	259	86	1,464	200	613	135	128	1,076	222	41	6	13	55	51
R060000	2,282	665	304	449	3,696	515	1,578	2,589	149	3,677	616	150	67	82	161	141
R080000	1,204	313	351	2	1,870	272	832	183	2	1,443	285	40	(2)	11	54	40
R120000	1,812	471	528	133	2,944	409	1,252	276	191	2,128	464	94	32	45	96	84
R200000	2,055	534	599	100	3,288	464	1,420	313	341	2,538	498	80	7	24	98	43
R230000	1,012	263	295	22	1,592	228	700	154	297	1,379	230	22	(19)	(9)	27	(38)
R280000	1,008	262	294	1,631	5,378	227	697	153	141	1,218	249	46	7	13	47	51
R360000	6,516															

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	2026	2027	2028	2029	2030	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	5,379,234	1,398,164	1,568,315	N/A	8,345,713	1,213,713	3,717,944	818,267	N/A	5,749,924	1,405,616	306,725	96,129	117,514	307,200	362,605
Employer																
Y180000	40,863	10,621	11,914	206	63,604	9,220	28,243	6,216	3,749	47,428	9,836	1,533	42	435	2,017	2,313
Y200000	2,809	730	819	47	4,405	634	1,942	427	104	3,107	708	135	29	62	162	202