

State of South Carolina Public Employee Benefit Authority Retiree Health Care Plan

GASB Statement No. 75 Accounting and Financial
Reporting for Postemployment Benefits Other Than
Pensions as of June 30, 2018



July 10, 2019

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

Dear Members of the Board:

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

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

This report complements the actuarial valuation report as of June 30, 2017, provided for GASB Statement No. 74 purposes, which was also provided to the Board and should be considered together as a complete report for the measurement period that ended June 30, 2018. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2018, using generally accepted actuarial principles. Please see the actuarial valuation report as of June 30, 2017 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

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

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

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company



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SECTION 1

DISCUSSION

Discussion

Accounting Standards

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

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

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

Financial Statements

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

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

Notes to Financial Statements

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

Contributions from Nonemployer Contributing Entities

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

Timing and Frequency of the Actuarial Valuation

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

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 4.00%; the municipal bond rate is 3.62% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 3.62%. The accounting policy for this plan is to set the Single Discount Rate equal to the prevailing municipal bond rate. Due to the plan's investment and funding policies, the difference between a blended discount rate and the municipal bond rate would be less than several basis points (several hundredths of one percent).

Methodology for Proportionate Shares

The proportionate share of the collective OPEB amounts for employers that participate in the cost-sharing multiple-employer retiree health care plan maintained by PEBA, are provided in Appendix A of this report. The allocation of the employers' proportionate share of the collective net OPEB liability and collective OPEB expense was determined using the employers' payroll related contributions over the measurement period. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

Summary of Population Statistics

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

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	88,201
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	1,150
Active Plan Members	182,850
Total Plan Members	272,201

Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2018 fiscal year, the expected remaining service lives of all employees was approximately 1,960,562. Additionally, the total plan membership (active employees and inactive employees) was 272,201. 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 7.2030.

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

Deferred Outflows and Inflows Specific to Cost-Sharing Employers

As noted in paragraph 64 of GASB Statement No. 75, the net effect of changes in the employer's proportionate share on the collective net OPEB liability and collective deferred outflows and deferred inflows of resources should be recognized in the employer's OPEB expense over a closed period.

According to paragraph 65 of GASB Statement No. 75, differences between (a) the amount of contributions from an employer and (b) the amount of the employer's proportionate share of the total of such contributions should be recognized in the employer's OPEB expense over a closed period.

These deferred outflows and inflows specific to cost-sharing employers are to be recognized over a period equal to the average of the expected remaining service lives of all employees (similar to differences between expected and actual experience and changes in assumptions). Amounts not recognized in the employer's expense should be reported as a deferred outflow or deferred inflow of resources related to OPEB. Appendix B provides the component of the current year's OPEB expense related to changes in proportionate shares and differences between employer contributions and proportionate share of plan contributions and also the deferred amounts remaining at the end of the measurement period. Note, the amounts provided in columns (15) through (20) of Appendix B include amounts related to these deferred outflows and inflows specific to cost-sharing employers.

Implicit Subsidy

GASB Statements No. 75 and No. 68 are conceptually very similar in terms of the liability which is recognized on the balance sheet, the expense calculation, and the corresponding deferred outflows and inflows of resources. The main differences between the standards are related to the differences between pension and health care benefits. In particular, there is a concept referred to as the “implicit subsidy” that applies to health plans which utilize a blended premium, which has no counterpart in GASB Statement No. 68. The “implicit” or “hidden” subsidy refers to the difference between the underlying retiree claims costs and the overall health care premiums paid on behalf of retirees. By “overall”, we mean the combined employer and retiree portions of the premiums. GASB defines the employer provided OPEB benefit as the difference between the underlying claims costs (or age-adjusted premiums) and the premium contributions made by retirees. If the overall premiums for retirees were developed solely on the claims experience of the retirees, there would be no implicit subsidy and the employer portion of the overall retiree premiums would coincide with GASB’s definition of the OPEB benefit. However, the State of South Carolina’s health plan utilizes a “blended premium” structure for its most popular health plan. Said another way, the overall health care premiums for active employees, non-Medicare retirees and post-65 retirees are stated in terms of a single “blended premium”. As a result, the underlying costs of the retirees are not represented by the overall blended premium.

This is important because the retiree health insurance trust is used to pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying claims costs. In order to account for the employer provided OPEB benefit, as it’s defined by GASB, the payments made by the retiree health insurance trust need to be adjusted to reflect the implicit subsidy (the difference between the retiree claims and the overall premiums). Similarly, the employer contributions need to be adjusted to reflect the cost of the implicit subsidy. It’s important to keep in mind that the implicit subsidy is an employer contribution. Because the implicit subsidy is not paid by the trust, it is considered a benefit payment that was paid “as it came due”.

Because the underlying claims costs for non-Medicare retirees are on average higher than the blended premiums, there is a positive implicit subsidy associated with the premiums paid on behalf of the non-Medicare retirees. Because the health plan is secondary to Medicare, the underlying costs for the Medicare retirees are less than the blended premiums which creates a negative implicit subsidy associated with the premiums paid on behalf of the Medicare retirees. Currently, there are roughly three times as many Medicare retirees on the plan as non-Medicare retirees, which results in an overall negative implicit subsidy for the employers.

To summarize, the distributions from the retiree health insurance trust pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. Participating employers should adjust their payroll related surcharge contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. Appendix B provides each employer’s estimated implicit subsidy for the measurement period and each employer’s implicit subsidy for the year ending June 30, 2019.

SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Collective Net OPEB Liability

Fiscal Year Ending	Total OPEB Liability	Plan Fiduciary Net Position	Employers Net OPEB Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	Covered Payroll	Net OPEB Liability as a Percentage of Covered Payroll
(1)	(2)	(3)	(4)	(5)	(6)	(7)
June 30, 2017	\$ 14,659,610,970	\$ 1,114,774,760	\$ 13,544,836,210	7.60%	\$ 8,437,059,071	160.54%
June 30, 2018	\$ 15,387,115,010	\$ 1,216,530,062	\$ 14,170,584,948	7.91%	\$ 8,614,421,372	164.50%

The single discount rate changed from 3.56% as of June 30, 2017 to 3.62% as of June 30, 2018.

The single discount rate changed from 2.92% as of June 30, 2016 to 3.56% as of June 30, 2017

Exhibit 2

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

Total OPEB liability		
Service cost	\$	521,172,493
Interest on the total OPEB liability		522,862,057
Changes of benefit terms		0
Difference between expected and actual experience of the total OPEB liability		246,504,202
Changes of assumptions		(96,913,144)
Benefit payments		(466,121,568)
Net change in total OPEB liability		<u>727,504,040</u>
Total OPEB liability – beginning		<u>14,659,610,970</u>
Total OPEB liability – ending (a)	\$	15,387,115,010
Plan fiduciary net position		
Contributions – employer	\$	460,477,569
Contributions – nonemployer contributing entities		106,948,694
Net investment income		515,607
Benefit payments		(466,121,568)
OPEB plan administrative expense		(65,000)
Other		0
Net change in plan fiduciary net position		<u>101,755,302</u>
Plan fiduciary net position – beginning		<u>1,114,774,760</u>
Plan fiduciary net position – ending (b)	\$	1,216,530,062
Net OPEB liability - Ending (a) - (b)	\$	14,170,584,948
Plan fiduciary net position as a percentage of the total OPEB liability		7.91 %
Covered-employee payroll	\$	8,614,421,372
Net OPEB liability as a percentage of covered-employee payroll		164.50 %

Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2018 fiscal year, the expected remaining service lives of all employees was approximately 1,960,562. Additionally, the total plan membership (active employees and inactive employees) was 272,201. 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 7.2030.

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

Exhibit 3

Statement of Outflows and Inflows Arising from Current Reporting Period For Fiscal Year Ending June 30, 2018

	Recognition Period (or amortization years)	Total (Inflow) or Outflow	2018 Recognized in current OPEB expense	Deferred (Inflow) or Outflow in future expense
<u>Due to Liabilities:</u>				
Differences in expected and actual experience	7.2030	\$ 246,504,202	\$ 34,222,435	\$ 212,281,767
Assumption changes	7.2030	\$ (96,913,144)	\$ (13,454,553)	\$ (83,458,591)
<u>Due to Assets:</u>				
Net Difference between projected and actual earnings on OPEB plan investments	5.0000	\$ 46,100,177	\$ 9,220,035	\$ 36,880,142
Total		\$ 195,691,235	\$ 29,987,917	\$ 165,703,318

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

Exhibit 4

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

1. Service Cost	\$ 521,172,493
2. Interest on the Total OPEB Liability	522,862,057
3. Current-Period Benefit Changes	0
4. Employee Contributions	0
5. Projected Earnings on Plan Investments	(46,615,784)
6. OPEB Plan Administrative Expense	65,000
7. Other Changes in Plan Fiduciary Net Position	0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	(184,224,861)
9. Recognition of Outflow (Inflow) of Resources due to Assets	15,038,494
10. Total Aggregate OPEB Expense	\$ 828,297,399

Exhibit 5

Deferred Outflows and Inflows Related to OPEB

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 212,281,767	\$ 4,937,428
Changes in assumptions	\$ 0	\$ 1,153,913,099
Net difference between projected and actual earnings on OPEB plan investments	\$ 54,335,519	\$ 0
Changes in proportion and differences between contributions and proportionate share of contributions	TBD	TBD
Contributions subsequent to the measurement date	TBD	
Total	\$ 266,617,286	\$ 1,158,850,527

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

Employer contributions made subsequent to the measurement date of the total OPEB liability (June 30, 2018) and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow related to OPEB. See paragraph 68 of GASB Statement No. 75 for cost-sharing employers. It's important to note that employer contributions also include the implicit subsidy. Each employer's implicit subsidy for the year ending June 30, 2018 is provided in Appendix A. Because the overall implicit subsidy is negative, each employer's contribution for GASB No. 75 purposes will be lower than the employer's explicit contribution (payroll surcharge).

Exhibit 6

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

Year Ending June 30	Net Deferred Outflows (Inflows)
2019	\$ (169,186,367)
2020	\$ (169,186,367)
2021	\$ (169,186,367)
2022	\$ (175,004,824)
2023	\$ (184,224,861)
Thereafter	\$ (25,444,455)
Total	\$ (892,233,241)

Exhibit 7

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

	Recognition Period (or amortization years)	Total (Inflow) or Outflow at Beginning of Measurement Period	Measurement Year							Total remaining (Inflow) or Outflow at End of Measurement Period
			2018	2019	2020	2021	2022	2023	Thereafter	
<u>Due to Liabilities:</u>										
Differences in Experience										
2017	6.2460	(5,878,607)	(941,179)	(941,179)	(941,179)	(941,179)	(941,179)	(941,179)	(231,533)	(4,937,428)
2018	7.2030	246,504,202	34,222,435	34,222,435	34,222,435	34,222,435	34,222,435	34,222,435	41,169,592	212,281,767
Total			\$ 33,281,256	\$ 33,281,256	\$ 33,281,256	\$ 33,281,256	\$ 33,281,256	\$ 33,281,256	\$ 40,938,059	\$ 207,344,339
Assumption Changes										
2017	6.2460	(1,274,506,072)	(204,051,564)	(204,051,564)	(204,051,564)	(204,051,564)	(204,051,564)	(204,051,564)	(50,196,688)	(1,070,454,508)
2018	7.2030	(96,913,144)	(13,454,553)	(13,454,553)	(13,454,553)	(13,454,553)	(13,454,553)	(13,454,553)	(16,185,826)	(83,458,591)
Total			\$ (217,506,117)	\$ (217,506,117)	\$ (217,506,117)	\$ (217,506,117)	\$ (217,506,117)	\$ (217,506,117)	\$ (66,382,514)	\$ (1,153,913,099)
<u>Due to Assets:</u>										
Investment Experience										
2017	4.0000	23,273,836	5,818,459	5,818,459	5,818,459	5,818,459	0	0	0	17,455,377
2018	5.0000	46,100,177	9,220,035	9,220,035	9,220,035	9,220,035	9,220,037	0	0	36,880,142
Total			\$ 15,038,494	\$ 15,038,494	\$ 15,038,494	\$ 15,038,494	\$ 9,220,037	\$ 0	\$ 0	\$ 54,335,519
Total Recognized in Future Expense				\$ (169,186,367)	\$ (169,186,367)	\$ (169,186,367)	\$ (175,004,824)	\$ (184,224,861)	\$ (25,444,455)	\$ (892,233,241)

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

Exhibit 8

Actuarial Assumptions and Methods

Methods and Assumptions

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Investment Rate of Return	4.00%, net of OPEB plan investment expense, including inflation
Single Discount Rate	3.62% as of June 30, 2018
Demographic Assumptions	Based on the experience study performed for the South Carolina Retirement Systems for the 5-year period ending June 30, 2015
Mortality Assumptions	For healthy retirees, the 2016 Public Retirees of South Carolina Mortality Table for Males and the 2016 Public Retirees of South Carolina Mortality Table for Females are used with fully generational mortality projections based on Scale AA from the year 2016. Multipliers are applied to the base tables based on gender and employment type.
Health Care Trend Rates	Initial trend starting at 6.75% and gradually decreasing to an ultimate trend rate of 4.15% over a period of 14 years
Participation Assumptions	79% participation for retirees who are eligible for Funded Premiums 59% participation for retirees who are eligible for Partial Funded Premiums 20% participation for retirees who are eligible for Non-Funded Premiums

Notes The discount rate changed from 3.59% as of June 30, 2017 to 3.62% as of June 30, 2018.

Exhibit 9

Asset Allocation and Real Return Assumptions

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
U.S. Domestic Fixed Income	80.00 %	2.09 %	1.67 %
Cash	20.00 %	0.84 %	0.17 %
Total	100.00 %		1.84 %
Expected Inflation			2.25 %
Total Return			4.09 %
Investment Return Assumption			4.00 %

Exhibit 10

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

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 3.62%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

1% Decrease	Current Single Discount Rate Assumption	1% Increase
2.62%	3.62%	4.62%
\$ 16,694,310,371	\$ 14,170,584,948	\$ 12,136,262,451

Exhibit 11

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

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

1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
\$ 11,660,103,553	\$ 14,170,584,948	\$ 17,416,172,438

APPENDIX A

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

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

Participating Employer	Payroll	Proportionate Share	Employer Contributions for Plan Year Ending June 30, 2018			Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2018	Implicit Subsidy Year Ending 6/30/2019	Net OPEB Liability 6/30/2017	Net OPEB Liability as of June 30, 2018				
			5.50% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)				Baseline Discount Rate 3.62%	Discount Rate Less 1.00% 2.62%	Discount Rate Plus 1.00% 4.62%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Aggregate	8,623,714,875	100.00%	474,304,318	(13,315,606)	460,988,712	106,948,694	(1,569,304)	13,544,836,210	14,170,584,948	16,694,310,371	12,136,262,451	11,660,103,553	17,416,172,438
Employer													
10001	247,267	0.002867%	13,600	(382)	13,218	3,066	(45)	338,350	406,271	478,626	347,947	334,295	499,322
10002	1,055,650	0.012241%	58,061	(1,630)	56,431	13,092	(192)	1,460,133	1,734,621	2,043,551	1,485,600	1,427,313	2,131,914
10100	7,428,208	0.086137%	408,551	(11,470)	397,081	92,122	(1,352)	11,707,344	12,206,117	14,379,978	10,453,812	10,043,663	15,001,768
10200	7,562,816	0.087698%	415,955	(11,678)	404,277	93,792	(1,376)	11,486,021	12,427,320	14,640,576	10,643,259	10,225,678	15,273,635
10300	22,077,266	0.256007%	1,214,250	(34,089)	1,180,161	273,796	(4,018)	36,076,671	36,277,689	42,738,603	31,069,681	29,850,681	44,586,621
10600	2,626,783	0.030460%	144,473	(4,056)	140,417	32,577	(478)	4,161,245	4,316,360	5,085,087	3,696,706	3,551,668	5,304,966
10700	2,718,031	0.031518%	149,492	(4,197)	145,295	33,708	(495)	4,150,544	4,466,285	5,261,713	3,825,107	3,675,031	5,489,229
10900	1,099,738	0.012753%	60,486	(1,698)	58,788	13,639	(200)	1,714,370	1,807,175	2,129,025	1,547,738	1,487,013	2,221,084
12300	558,381	0.006475%	30,711	(862)	29,849	6,925	(102)	923,487	917,545	1,080,957	785,823	754,992	1,127,697
13300	2,658,740	0.030831%	146,231	(4,105)	142,126	32,973	(484)	4,089,999	4,368,933	5,147,023	3,741,731	3,594,927	5,369,580
13600	1,673,331	0.019404%	92,033	(2,584)	89,449	20,752	(305)	2,849,156	2,749,660	3,239,364	2,354,920	2,262,526	3,379,434
13700	578,942	0.006713%	31,842	(894)	30,948	7,179	(105)	779,641	951,271	1,120,689	814,707	782,743	1,169,148
20101	1,290,646	0.014966%	70,986	(1,993)	68,993	16,006	(235)	2,226,094	2,120,770	2,498,470	1,816,313	1,745,051	2,606,504
20102	34,130,208	0.395771%	1,877,161	(52,699)	1,824,462	423,272	(6,211)	54,545,733	56,083,066	66,071,239	48,031,807	46,147,308	68,928,160
20108	164,106	0.001903%	9,026	(253)	8,773	2,035	(30)	287,557	269,666	317,693	230,953	221,892	331,430
20200	1,606,922	0.018634%	88,381	(2,481)	85,900	19,929	(292)	2,390,393	2,640,547	3,110,818	2,261,471	2,172,744	3,245,330
20300	1,945,498	0.022560%	107,002	(3,004)	103,998	24,128	(354)	3,094,318	3,196,884	3,766,236	2,737,941	2,630,519	3,929,089
20400	14,149,445	0.164076%	778,219	(21,848)	756,371	175,477	(2,575)	18,658,418	23,250,529	27,391,357	19,912,694	19,131,432	28,575,759
20500	4,611,033	0.053469%	253,607	(7,120)	246,487	57,184	(839)	7,003,628	7,576,870	8,926,281	6,489,138	6,234,541	9,312,253
20600	16,914,872	0.196144%	930,318	(26,118)	904,200	209,773	(3,078)	26,640,797	27,794,752	32,744,888	23,804,551	22,870,594	34,160,777
21100	1,340,170	0.015540%	73,709	(2,069)	71,640	16,620	(244)	2,026,849	2,202,109	2,594,296	1,885,975	1,811,980	2,706,473
21400	51,401,594	0.596049%	2,827,088	(79,368)	2,747,720	637,467	(9,354)	77,395,465	84,463,630	99,506,270	72,338,071	69,499,931	103,808,922
21900	253,733	0.002942%	13,955	(392)	13,563	3,146	(46)	440,343	416,899	491,147	357,049	343,040	512,384
22100	1,935,313	0.022442%	106,442	(2,988)	103,454	24,001	(352)	3,095,943	3,180,163	3,746,537	2,723,620	2,616,760	3,908,537
22200	85,058	0.000986%	4,678	(131)	4,547	1,055	(15)	131,791	139,722	164,606	119,664	114,969	171,723
30100	556,808,155	6.456708%	30,624,446	(859,751)	29,764,695	6,905,378	(101,322)	858,625,715	914,953,998	1,077,903,711	783,603,640	752,859,420	1,124,512,269
30200	47,753,254	0.553743%	2,626,429	(73,734)	2,552,695	592,221	(8,690)	73,269,979	78,468,622	92,443,575	67,203,704	64,567,007	96,440,836
30300	357,890,086	4.150069%	19,683,955	(552,607)	19,131,348	4,438,445	(65,127)	557,132,840	588,089,053	692,825,399	503,663,266	483,902,343	722,783,173
30400	52,030,200	0.603339%	2,861,661	(80,338)	2,781,323	645,263	(9,468)	85,869,385	85,496,666	100,723,285	73,222,805	70,349,952	105,078,561
30500	277,091,923	3.213139%	15,240,056	(427,849)	14,812,207	3,436,410	(50,424)	434,643,364	455,320,591	536,411,397	389,954,982	374,655,335	559,605,829
30600	27,775,811	0.322086%	1,527,670	(42,888)	1,484,782	344,467	(5,055)	40,930,734	45,641,470	53,770,037	39,089,202	37,555,561	56,095,053
30700	1,966,656	0.022805%	108,166	(3,037)	105,129	24,390	(358)	3,542,787	3,231,602	3,807,137	2,767,675	2,659,087	3,971,758
30800	16,381,353	0.189957%	900,974	(25,294)	875,680	203,157	(2,981)	25,323,155	26,918,018	31,712,011	23,053,680	22,149,183	33,083,239
30900	3,674,171	0.042605%	202,079	(5,673)	196,406	45,565	(669)	6,012,553	6,037,378	7,112,611	5,170,655	4,967,787	7,420,160
31100	10,568,050	0.122546%	581,243	(16,318)	564,925	131,061	(1,923)	14,603,501	17,365,485	20,458,210	14,872,504	14,288,991	21,342,823
31102	8,280,820	0.096024%	455,445	(12,786)	442,659	102,696	(1,507)	13,604,840	13,607,162	16,030,545	11,653,725	11,196,498	16,723,705
31104	20,646,047	0.239410%	1,135,533	(31,879)	1,103,654	256,046	(3,757)	32,155,848	33,925,797	39,967,848	29,055,426	27,915,454	41,696,058
31105	3,724,168	0.043185%	204,829	(5,750)	199,079	46,186	(678)	7,362,160	6,119,567	7,209,438	5,241,045	5,035,416	7,521,174
31107	9,055,861	0.105011%	498,072	(13,983)	484,089	112,308	(1,648)	14,267,995	14,880,673	17,530,862	12,744,411	12,244,391	18,288,897
31108	44,527,819	0.516341%	2,449,030	(68,754)	2,380,276	552,220	(8,103)	73,226,500	73,168,540	86,199,569	62,664,499	60,205,895	89,926,839
31113	4,051,101	0.046976%	222,811	(6,556)	216,556	50,240	(737)	6,606,494	6,656,774	7,842,319	5,701,131	5,477,450	8,181,421
31121	19,078,192	0.221229%	1,049,301	(29,458)	1,019,843	236,602	(3,472)	31,790,408	31,349,443	36,932,656	26,848,932	25,795,530	38,529,624
31123	45,173,409	0.523828%	2,484,538	(69,751)	2,414,787	560,227	(8,220)	71,696,611	74,229,492	87,449,472	63,573,141	61,078,887	91,230,788
31124	16,416,750	0.190367%	902,921	(25,349)	877,572	203,595	(2,987)	26,658,676	26,976,117	31,780,458	23,103,439	22,196,989	33,154,645
31126	21,670,437	0.251289%	1,191,874	(33,461)	1,158,413	268,750	(3,943)	33,918,302	35,609,121	41,950,966	30,497,093	29,300,558	43,764,926
31138	11,058,037	0.128228%	608,192	(17,074)	591,118	137,138	(2,012)	18,386,167	18,170,658	21,406,780	15,562,087	14,951,518	22,332,410
31140	46,089,741	0.534453%	2,534,936	(71,166)	2,463,770	571,591	(8,387)	75,872,077	75,735,116	89,223,243	64,862,619	62,317,773	93,081,256
31142	19,117,820	0.221689%	1,051,480	(29,519)	1,021,961	237,093	(3,479)	29,247,907	31,414,628	37,009,450	26,904,759	25,849,167	38,609,739
31143	13,342,882	0.154723%	733,859	(20,602)	713,257	165,474	(2,428)	21,325,261	21,925,154	25,829,938	18,777,589	18,040,862	26,946,824
31146	18,466,276	0.214134%	1,015,645	(28,513)	987,132	229,014	(3,360)	28,833,570	30,344,040	35,748,195	25,987,864	24,968,246	37,293,947
31200	3,206,201	0.037179%	176,341	(4,951)	171,390	39,762	(583)	4,937,499	5,268,482	6,206,778	4,512,141	4,335,110	6,475,159
31300	31,840,088	0.369215%	1,751,205	(49,163)	1,702,042	394,871	(5,794)	50,906,100	52,319,925	61,637,898	44,808,901	43,050,851	64,303,121
31400	99,737,897	1.156554%	5,485,584	(154,002)	5,331,582	1,236,919	(18,150)	160,088,993	163,890,467	193,078,714	140,362,429	134,855,394	201,427,439
31600	21,949,396	0.254524%	1,207,217	(33,891)	1,173,326	272,210	(3,994)	34,550,033	36,067,540	42,491,027	30,889,701	29,677,762	44,328,339
31700	92,713,489	1.075099%	5,099,242	(143,156)	4,956,086	1,149,804	(16,872)	143,924,721	152,347,817	179,480,364	130,476,836	125,357,657	187,241,096
40100	147,355,299	1.708722%	8,104,541	(227,527)	7,877,014	1,827,456	(26,815)	237,957,037	242,135,903	285,259,354	207,374,986	199,238,755	297,593,970
40200	182,344,073	2.114449%	10,028,924	(281,552)	9,747,372	2,261,376	(33,182)	290,261,641	299,629,792	352,992,679	256,615,080	246,546,943	368,256,084
40700	29,995,631	0.347827%	1,649,760	(46,315)	1,603,445	371,996	(5,458)	44,524,586	49,289,121	58,067,319	42,213,198	40,556,988	60,578,150
40900	211,589,407	2.453576%	11,637,417	(326,709)	11,310,708	2,624,067	(38,504)	321,779,256	347,686,071	409,607,593	297,772,423	286,089,502	427,319,027
41400	57,942,543	0.671898%	3,186,840	(89,467)	3,097,373	718,586	(10,544)	89,411,225	95,211,877	112,168,737	81,543,305	78,344,003	117,018,914
41600	3,823,362	0.044335%	210,285	(5,903)	204,382	47,416	(696)	6,295,504	6,282,529	7,401,423	5,380,612	5,169,507	7,721,460
41700	64,014,639	0.742309%	3,520,805	(98,843)	3,421,962	793,890	(11,649)	99,378,328	105,189,527	123			

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

Participating Employer	Payroll	Proportionate Share	Employer Contributions for Plan Year Ending June 30, 2018			Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2018	Implicit Subsidy Year Ending 6/30/2019	Net OPEB Liability 6/30/2017	Net OPEB Liability as of June 30, 2018				
			5.50% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)				Baseline Discount Rate 3.62%	Discount Rate Less 1.00% 2.62%	Discount Rate Plus 1.00% 4.62%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Aggregate	8,623,714,875	100.00%	474,304,318	(13,315,606)	460,988,712	106,948,694	(1,569,304)	13,544,836,210	14,170,584,948	16,694,310,371	12,136,262,451	11,660,103,553	17,416,172,438
50400	5,393,263	0.062540%	296,629	(8,328)	288,301	66,886	(981)	8,544,083	8,862,284	10,440,622	7,590,019	7,292,229	10,892,074
50501	3,328,460	0.038597%	183,065	(5,139)	177,926	41,279	(606)	4,654,412	5,469,421	6,443,503	4,684,233	4,500,450	6,722,120
51200	5,631,355	0.065301%	309,725	(8,695)	301,030	69,839	(1,025)	8,545,166	9,253,534	10,901,552	7,925,101	7,614,164	11,372,935
51300	11,739,242	0.136127%	645,658	(18,126)	627,532	145,586	(2,136)	18,232,027	19,289,992	22,725,464	16,520,730	15,872,549	23,708,113
51400	21,258,363	0.246511%	1,169,210	(32,824)	1,136,386	263,640	(3,869)	31,837,138	34,932,051	41,153,311	29,917,222	28,743,438	42,932,781
51500	29,968,916	0.347517%	1,648,290	(46,274)	1,602,016	371,665	(5,454)	47,711,956	49,245,192	58,015,567	42,175,575	40,520,842	60,524,160
51600	3,082,027	0.035739%	169,511	(4,759)	164,752	38,222	(561)	4,861,513	5,064,425	5,966,380	4,337,379	4,167,204	6,224,366
51700	197,469,473	2.289842%	10,860,821	(304,906)	10,555,915	2,448,956	(35,935)	325,586,574	324,484,006	382,273,330	277,901,235	266,997,948	398,802,831
51800	39,014,203	0.452406%	2,145,781	(60,241)	2,085,540	483,842	(7,100)	61,225,640	64,108,577	75,526,062	54,905,180	52,751,008	78,791,809
51902	2,445,356	0.028356%	134,495	(3,776)	130,719	30,326	(445)	3,830,615	4,018,211	4,733,839	3,441,359	3,306,339	4,938,530
52000	2,985,235	0.034617%	164,188	(4,609)	159,579	37,022	(543)	4,551,878	4,905,431	5,779,069	4,201,210	4,036,378	6,028,956
52200	15,232,196	0.176632%	837,771	(23,520)	814,251	188,906	(2,772)	23,410,759	25,029,788	29,487,494	21,436,523	20,595,474	30,762,534
52600	2,920,986	0.033872%	160,654	(4,510)	156,144	36,226	(532)	4,729,992	4,799,861	5,654,697	4,110,795	3,949,510	5,899,206
53000	3,871,358	0.044892%	212,925	(5,978)	206,947	48,011	(704)	6,387,880	6,361,459	7,494,410	5,448,211	5,234,454	7,818,468
53300	272,492	0.003160%	14,987	(421)	14,566	3,380	(50)	346,883	447,790	527,540	383,506	368,459	550,351
53900	1,063,230	0.012329%	58,478	(1,642)	56,836	13,186	(193)	1,671,297	1,747,091	2,058,242	1,496,280	1,437,574	2,147,240
54100	2,670,204	0.030963%	146,861	(4,123)	142,738	33,115	(486)	4,291,546	4,387,638	5,169,059	3,757,751	3,610,318	5,392,569
54200	63,681,678	0.738448%	3,502,492	(98,329)	3,404,163	789,760	(11,588)	103,347,100	104,642,401	123,278,801	89,619,987	86,103,801	128,609,377
54300	41,699,311	0.483542%	2,293,462	(64,387)	2,229,075	517,142	(7,588)	64,508,637	68,520,730	80,724,002	58,683,926	56,381,498	84,214,509
54400	40,000	0.000464%	2,200	(62)	2,138	496	(7)	64,203	65,752	77,462	56,312	54,103	80,811
60100	10,426,871	0.120909%	573,478	(16,100)	557,378	129,311	(1,897)	13,191,045	17,133,513	20,184,924	14,673,834	14,098,115	21,057,720
60400	59,967,920	0.695384%	3,298,236	(92,595)	3,205,641	743,704	(10,913)	97,859,816	98,539,980	116,089,563	84,393,627	81,082,494	121,109,277
60500	2,570,798	0.029811%	141,394	(3,970)	137,424	31,882	(468)	4,004,802	4,224,393	4,976,741	3,617,941	3,475,993	5,191,935
60800	6,922,694	0.080275%	380,748	(10,689)	370,059	85,853	(1,260)	10,620,506	11,375,437	13,401,358	9,742,385	9,360,148	13,980,832
60900	2,123,164	0.024620%	116,774	(3,278)	113,496	26,331	(386)	3,234,642	3,488,798	4,110,139	2,987,948	2,870,717	4,287,862
61000	65,953,212	0.764789%	3,627,427	(101,836)	3,525,591	817,932	(12,002)	104,540,807	108,375,075	127,676,249	92,816,800	89,175,189	133,196,971
61200	1,752,078	0.020317%	96,364	(2,705)	93,659	21,729	(319)	2,717,230	2,879,038	3,391,783	2,465,724	2,368,983	3,538,444
62500	799,954	0.009276%	43,997	(1,235)	42,762	9,921	(146)	1,294,209	1,314,463	1,548,564	1,125,760	1,081,591	1,615,524
62700	2,885,319	0.033458%	158,693	(4,455)	154,238	35,783	(525)	4,414,398	4,741,194	5,585,582	4,060,551	3,901,237	5,827,103
63000	7,340,316	0.085118%	403,717	(11,334)	392,383	91,033	(1,336)	11,867,444	12,061,718	14,209,863	10,330,144	9,924,847	14,824,298
63500	5,195,387	0.060245%	285,746	(8,022)	277,724	64,431	(945)	8,163,473	8,537,069	10,057,487	7,311,491	7,024,629	10,492,373
63700	1,942,974	0.022531%	106,864	(3,000)	103,864	24,097	(354)	2,812,856	3,192,774	3,761,395	2,734,421	2,627,138	3,924,038
63800	229,450	0.002661%	12,620	(354)	12,266	2,846	(42)	328,056	377,079	444,236	322,946	310,275	463,444
64100	676,980	0.007850%	37,234	(1,045)	36,189	8,395	(123)	979,292	1,112,391	1,310,503	952,697	915,318	1,367,170
66600	752,952	0.008731%	41,412	(1,163)	40,249	9,338	(137)	1,303,826	1,237,234	1,457,580	1,059,617	1,018,044	1,520,606
67000	202,491	0.002348%	11,137	(313)	10,824	2,511	(37)	298,935	332,725	391,982	284,959	273,779	408,932
67100	7,389,119	0.085684%	406,402	(11,409)	394,993	91,638	(1,345)	11,717,096	12,141,924	14,304,353	10,398,835	9,990,843	14,922,873
67200	165,992	0.001925%	9,130	(256)	8,874	2,059	(30)	367,065	272,784	321,365	233,623	224,457	335,261
67300	5,026,075	0.058282%	276,434	(7,761)	268,673	62,332	(915)	8,288,492	8,258,900	9,729,778	7,073,256	6,795,742	10,150,494
67400	5,109,310	0.059247%	281,012	(7,889)	273,123	63,364	(930)	7,628,452	8,395,646	9,890,878	7,190,371	6,908,262	10,318,560
67500	5,898,377	0.068397%	324,411	(9,107)	315,304	73,150	(1,073)	9,091,023	9,692,255	11,418,407	8,300,839	7,975,161	11,912,139
67600	850,343	0.009861%	46,769	(1,313)	45,456	10,546	(155)	1,361,662	1,397,361	1,646,226	1,196,757	1,149,803	1,717,409
67800	15,181,686	0.176046%	834,993	(23,442)	811,551	188,279	(2,763)	24,051,430	24,946,748	29,389,666	21,365,405	20,527,146	30,660,475
67900	455,220	0.005279%	25,037	(703)	24,334	5,646	(83)	687,671	748,065	881,293	640,673	615,537	919,400
68000	660,454	0.007659%	36,325	(1,020)	35,305	8,191	(120)	925,383	1,085,325	1,278,617	929,516	893,047	1,333,905
68100	4,792,244	0.055570%	263,573	(7,399)	256,174	59,431	(872)	7,627,910	7,8				

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

Participating Employer	Payroll	Proportionate Share	Employer Contributions for Plan Year Ending June 30, 2018			Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2018	Implicit Subsidy Year Ending 6/30/2019	Net OPEB Liability 6/30/2017	Net OPEB Liability as of June 30, 2018				
			5.50% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)				Baseline Discount Rate 3.62%	Discount Rate Less 1.00% 2.62%	Discount Rate Plus 1.00% 4.62%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Aggregate	8,623,714,875	100.00%	474,304,318	(13,315,606)	460,988,712	106,948,694	(1,569,304)	13,544,836,210	14,170,584,948	16,694,310,371	12,136,262,451	11,660,103,553	17,416,172,438
80402	18,869,526	0.218810%	1,037,824	(29,136)	1,008,688	234,014	(3,434)	29,520,700	31,006,657	36,528,821	26,555,356	25,513,473	38,108,327
80403	14,910,453	0.172901%	820,075	(23,023)	797,052	184,915	(2,713)	23,223,434	24,501,083	28,864,630	20,983,719	20,160,436	30,112,736
80404	18,149,192	0.210457%	998,206	(28,024)	970,182	225,081	(3,303)	29,066,270	29,822,988	35,134,345	25,541,614	24,539,504	36,653,554
80405	71,989,781	0.834789%	3,959,438	(111,157)	3,848,281	892,796	(13,100)	114,272,094	118,294,484	139,362,267	101,312,184	97,337,262	145,388,292
80406	635,732	0.007372%	34,965	(982)	33,983	7,884	(116)	990,128	1,044,656	1,230,705	894,685	859,583	1,283,920
80407	2,728,446	0.031639%	150,065	(4,213)	145,852	33,837	(497)	4,174,654	4,483,431	5,281,913	3,839,792	3,689,140	5,510,303
80409	1,122,489	0.013016%	61,737	(1,733)	60,004	13,920	(204)	1,833,294	1,844,443	2,172,931	1,579,656	1,517,679	2,266,889
80502	4,392,353	0.050933%	241,579	(6,782)	234,797	54,472	(799)	7,063,497	7,217,504	8,502,913	6,181,363	5,938,841	8,870,579
80503	9,236,018	0.107100%	507,981	(14,261)	493,720	114,542	(1,681)	14,931,827	15,176,696	17,879,606	12,997,937	12,487,971	18,652,721
80601	13,105,485	0.151970%	720,802	(20,236)	700,566	162,530	(2,385)	21,236,271	21,535,038	25,370,343	18,443,478	17,719,859	26,467,357
80602	4,489,653	0.052062%	246,931	(6,932)	239,999	55,680	(817)	7,127,428	7,377,490	8,691,392	6,318,381	6,070,483	9,067,208
80603	5,854,641	0.067890%	322,005	(9,040)	312,965	72,607	(1,065)	9,491,002	9,620,410	11,333,767	8,239,309	7,916,044	11,823,839
80606	971,606	0.011267%	53,438	(1,500)	51,938	12,050	(177)	1,565,106	1,596,600	1,880,948	1,367,393	1,313,744	1,962,280
80701	128,544,248	1.490590%	7,069,934	(198,481)	6,871,453	1,594,167	(23,392)	202,804,665	211,225,322	248,843,721	180,901,914	173,804,338	259,603,725
80702	1,205,920	0.013984%	66,326	(1,862)	64,464	14,956	(219)	1,827,334	1,981,615	2,334,532	1,697,135	1,630,549	2,435,478
80704	3,507,238	0.040670%	192,898	(5,415)	187,483	43,496	(638)	5,353,867	5,763,177	6,789,576	4,935,818	4,742,164	7,083,157
80801	189,051,893	2.192233%	10,397,854	(291,909)	10,105,945	2,344,565	(34,403)	291,715,679	310,652,240	365,978,181	266,055,150	255,616,638	381,803,080
80902	11,754,990	0.136310%	646,524	(18,151)	628,373	145,782	(2,139)	18,577,014	19,315,924	22,756,014	16,542,939	15,893,887	23,739,985
81001	284,022,184	3.293502%	15,621,220	(438,550)	15,182,670	3,522,357	(51,685)	425,666,931	466,708,499	549,827,446	399,708,047	384,025,744	573,601,988
81002	6,830,483	0.079206%	375,677	(10,547)	365,130	84,710	(1,243)	7,660,553	11,223,954	13,222,895	9,612,648	9,235,502	13,794,654
81003	2,848,034	0.033026%	156,642	(4,398)	152,244	35,321	(518)	4,450,020	4,679,977	5,513,463	4,008,122	3,850,866	5,751,865
81004	1,992,991	0.023110%	109,614	(3,077)	106,537	24,716	(363)	2,860,263	3,274,822	3,858,055	2,804,690	2,694,650	4,024,877
81102	52,995,865	0.614536%	2,914,773	(81,829)	2,832,944	657,238	(9,644)	83,777,927	87,083,346	102,592,547	74,581,702	71,655,534	107,028,649
81201	30,611,247	0.354966%	1,683,619	(47,266)	1,636,353	379,632	(5,570)	48,447,441	50,300,759	59,259,126	43,079,605	41,389,403	61,821,491
81301	40,361,830	0.468033%	2,219,901	(62,321)	2,157,580	500,555	(7,345)	64,807,030	66,323,014	78,134,882	56,801,713	54,573,132	81,513,434
81401	5,545,229	0.064302%	304,988	(8,562)	296,426	68,770	(1,009)	8,882,568	9,111,970	10,734,775	7,803,859	7,497,680	11,198,947
81402	15,852,118	0.183820%	871,866	(24,477)	847,389	196,593	(2,885)	23,544,718	26,048,369	30,687,481	22,308,878	21,433,602	32,014,408
81403	6,435,345	0.074624%	353,944	(9,937)	344,007	79,809	(1,171)	9,874,321	10,574,657	12,457,962	9,056,564	8,701,236	12,996,645
81501	31,295,839	0.362904%	1,721,271	(48,323)	1,672,948	388,121	(5,695)	51,274,113	51,425,620	60,584,320	44,042,982	42,314,982	63,203,986
81601	60,480,785	0.701331%	3,326,443	(93,386)	3,233,057	750,064	(11,006)	94,608,107	99,382,705	117,082,374	85,115,371	81,775,921	122,145,016
81701	30,161,015	0.349745%	1,658,856	(46,571)	1,612,285	374,048	(5,489)	47,350,851	49,560,912	58,387,516	42,445,971	40,780,629	60,912,192
81802	135,279,021	1.568686%	7,440,346	(208,880)	7,231,466	1,677,689	(24,617)	210,733,271	222,291,982	261,881,310	190,379,850	182,910,412	273,205,059
81805	2,091,428	0.024252%	115,029	(3,229)	111,800	25,937	(381)	3,236,268	3,436,650	4,048,704	2,827,808	2,827,808	4,223,770
81806	16,304,839	0.189070%	896,766	(25,176)	871,590	202,208	(2,967)	25,980,215	26,792,325	31,563,933	22,946,031	22,045,758	32,928,757
81901	21,623,474	0.250744%	1,189,291	(33,388)	1,155,903	268,167	(3,935)	34,104,679	35,531,892	41,859,982	30,430,950	29,237,010	43,670,007
81902	2,532,289	0.029364%	139,276	(3,910)	135,366	31,404	(461)	3,715,078	4,161,051	4,902,117	3,563,692	3,423,873	5,114,085
82001	25,235,348	0.292627%	1,387,944	(38,965)	1,348,979	312,961	(4,592)	40,473,596	41,466,958	48,852,060	35,513,981	34,120,611	50,964,423
82101	88,225,223	1.023054%	4,852,387	(136,226)	4,716,161	1,094,143	(16,055)	151,518,768	144,972,736	170,791,810	124,160,518	119,289,156	178,176,849
82106	6,450,649	0.074801%	354,786	(9,960)	344,826	79,999	(1,174)	10,266,309	10,599,739	12,487,511	9,078,046	8,721,874	13,027,471
82107	20,192,088	0.234146%	1,110,565	(31,178)	1,079,387	250,416	(3,674)	34,185,270	33,179,858	39,089,060	28,416,573	27,301,666	40,779,271
82108	4,226,277	0.049008%	232,445	(6,526)	225,919	52,413	(769)	6,160,056	6,944,720	8,181,548	5,947,740	5,714,384	8,535,318
82109	7,451,790	0.086410%	409,848	(11,506)	398,342	92,414	(1,356)	12,001,808	12,244,802	14,425,554	10,486,944	10,075,495	15,049,315
82201	60,310,908	0.699361%	3,317,100	(93,124)	3,223,976	747,957	(10,975)	97,528,374	99,103,545	116,753,496	84,876,286	81,546,217	121,801,918
82301	430,867,247	4.996307%	23,697,699	(665,289)	23,032,410	5,343,485	(78,4						

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

Participating Employer	Payroll	Proportionate Share	Employer Contributions for Plan Year Ending June 30, 2018			Contributions from Nonemployer Contributing Entities			Net OPEB Liability as of June 30, 2018				
			5.50% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)	For Plan Year Ending 6/30/2018	Implicit Subsidy Year Ending 6/30/2019	Net OPEB Liability 6/30/2017	Baseline	Discount Rate	Discount Rate	Health Care	Health Care
									Discount Rate 3.62%	Less 1.00% 2.62%	Plus 1.00% 4.62%	Trend Rate 1% Decrease	Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Aggregate	8,623,714,875	100.00%	474,304,318	(13,315,606)	460,988,712	106,948,694	(1,569,304)	13,544,836,210	14,170,584,948	16,694,310,371	12,136,262,451	11,660,103,553	17,416,172,438
83205	121,606,963	1.410146%	6,688,383	(187,769)	6,500,614	1,508,133	(22,129)	191,545,927	199,825,937	235,414,150	171,139,020	164,424,484	245,593,459
83206	169,649,111	1.967239%	9,330,701	(261,950)	9,068,751	2,103,936	(30,872)	265,048,741	278,769,274	328,416,984	238,749,288	229,382,105	342,617,737
83207	572,865	0.006643%	31,508	(885)	30,623	7,105	(104)	1,052,434	941,352	1,109,003	806,212	774,581	1,156,956
83301	26,381,964	0.305923%	1,451,008	(40,736)	1,410,272	327,181	(4,801)	39,700,863	43,351,079	51,071,735	37,127,618	35,670,939	53,280,077
83402	23,168,329	0.268658%	1,274,258	(35,773)	1,238,485	287,326	(4,216)	37,154,028	38,070,410	44,850,600	32,605,040	31,325,801	46,789,941
83501	7,189,797	0.083372%	395,439	(11,101)	384,338	89,165	(1,308)	9,538,545	11,814,300	13,918,380	10,118,245	9,721,262	14,520,211
83601	36,476,580	0.422980%	2,006,212	(56,322)	1,949,890	452,372	(6,638)	58,780,526	59,938,740	70,613,594	51,333,963	49,319,906	73,666,926
83701	69,060,316	0.800819%	3,798,317	(106,634)	3,691,683	856,465	(12,567)	108,342,030	113,480,737	133,691,209	97,189,496	93,376,325	139,472,018
83802	45,148,045	0.523534%	2,483,142	(69,712)	2,413,430	559,913	(8,216)	71,468,922	74,187,830	87,400,391	63,537,460	61,044,607	91,179,584
83805	17,335,750	0.201024%	953,466	(26,768)	926,698	214,993	(3,155)	29,790,513	28,486,277	33,559,570	24,396,800	23,439,607	35,010,686
83806	23,486,226	0.272345%	1,291,742	(36,264)	1,255,478	291,269	(4,274)	33,478,907	38,592,880	45,466,120	33,052,504	31,755,709	47,432,075
83810	1,257,822	0.014586%	69,180	(1,942)	67,238	15,600	(229)	2,134,260	2,066,922	2,435,032	1,770,195	1,700,743	2,540,323
83811	1,950,251	0.022615%	107,264	(3,011)	104,253	24,186	(355)	3,394,607	3,204,678	3,775,418	2,744,616	2,636,932	3,938,667
83901	83,503,672	0.968303%	4,592,702	(128,935)	4,463,767	1,035,587	(15,196)	130,738,687	137,214,199	161,651,508	117,515,793	112,905,133	168,641,320
84002	198,067,147	2.296773%	10,893,693	(305,829)	10,587,864	2,456,369	(36,043)	317,772,152	325,466,169	383,430,413	278,742,399	267,806,110	400,009,946
84003	183,535,853	2.128269%	10,094,472	(283,392)	9,811,080	2,276,156	(33,399)	291,281,567	301,588,167	355,299,832	258,292,312	248,158,369	370,662,999
84004	719,388	0.008342%	39,566	(1,111)	38,455	8,922	(131)	1,338,094	1,182,110	1,392,639	1,012,407	972,686	1,452,857
84005	1,656,001	0.019203%	91,080	(2,557)	88,523	20,537	(301)	2,351,113	2,721,177	3,205,808	2,330,526	2,239,090	3,344,428
84006	7,076,040	0.082053%	389,182	(10,926)	378,256	87,755	(1,288)	11,077,103	11,627,390	13,698,182	9,958,167	9,567,465	14,290,492
84008	138,038	0.001601%	7,592	(213)	7,379	1,712	(25)	875,403	226,871	267,276	194,302	186,678	278,833
84009	980,341	0.011368%	53,919	(1,514)	52,405	12,158	(178)	2,282,305	1,610,912	1,897,809	1,379,650	1,325,521	1,979,870
84010	396,020	0.004592%	21,781	(611)	21,170	4,911	(72)	556,016	650,713	766,603	557,297	535,432	799,751
84011	678,934	0.007873%	37,341	(1,048)	36,293	8,420	(124)	1,250,053	1,115,650	1,314,343	955,488	918,000	1,371,175
84012	737,143	0.008548%	40,543	(1,138)	39,405	9,142	(134)	1,016,675	1,211,302	1,427,030	1,037,408	996,706	1,488,734
84101	12,908,729	0.149689%	709,980	(19,932)	690,048	160,090	(2,349)	21,345,714	21,211,807	24,989,546	18,166,650	17,453,892	26,070,094
84203	59,232,591	0.686857%	3,257,792	(91,459)	3,166,333	734,585	(10,779)	92,609,973	97,331,655	114,666,039	83,358,768	80,088,237	119,624,200
84207	67,919,970	0.787595%	3,735,598	(104,873)	3,630,725	842,323	(12,360)	106,246,102	111,606,819	131,483,554	95,584,596	91,834,393	137,168,903
84208	15,402,960	0.178612%	847,163	(23,783)	823,380	191,023	(2,803)	24,082,042	25,310,365	29,818,042	21,676,821	20,826,344	31,107,374
84209	49,955,932	0.579285%	2,747,576	(77,135)	2,670,441	619,538	(9,091)	77,764,697	82,088,073	96,707,636	70,303,548	67,545,231	100,889,275
84210	21,025,119	0.243806%	1,156,382	(32,464)	1,123,918	260,747	(3,826)	33,236,996	34,548,736	40,701,730	29,588,936	28,428,032	42,461,673
84211	29,457,593	0.341588%	1,620,168	(45,485)	1,574,683	365,324	(5,361)	46,839,804	48,405,018	57,025,761	41,456,016	39,829,515	59,491,555
84212	52,828,186	0.612592%	2,905,550	(81,570)	2,823,980	655,159	(9,613)	83,685,822	86,807,870	102,268,010	74,345,773	71,428,862	106,690,079
84213	2,570,073	0.029802%	141,354	(3,968)	137,386	31,873	(468)	4,115,192	4,223,118	4,975,238	3,616,849	3,474,944	5,190,368
84214	1,764,941	0.020466%	97,072	(2,725)	94,347	21,888	(321)	2,811,637	2,900,152	3,416,658	2,483,807	2,386,357	3,564,394
84215	4,654,604	0.053974%	256,003	(7,187)	248,816	57,724	(847)	7,945,672	7,648,432	9,010,587	6,550,426	6,293,424	9,400,205
84301	93,384,672	1.082882%	5,136,157	(144,192)	4,991,965	1,158,128	(16,994)	160,760,275	153,450,714	180,779,682	131,421,402	126,265,163	188,596,596
84401	21,170,815	0.245495%	1,164,395	(32,689)	1,131,706	262,554	(3,853)	33,907,601	34,788,078	40,983,697	29,793,918	28,624,971	42,755,833
84501	20,122,681	0.233341%	1,106,747	(31,071)	1,075,676	249,555	(3,662)	36,327,928	33,065,785	38,954,671	28,318,876	27,207,802	40,639,071
84506	1,991,195	0.023090%	109,516	(3,075)	106,441	24,694	(362)	3,613,356	3,271,988	3,854,716	2,802,263	2,692,318	4,021,394
84601	50,266,533	0.582887%	2,764,659	(77,615)	2,687,044	623,390	(9,147)	78,604,206	82,598,497	97,308,965	70,740,696	67,965,228	101,516,605
84603	103,523,523	1.200452%	5,693,794	(159,847)	5,533,947	1,283,868	(18,839)	164,191,994	170,111,070	200,407,183	145,690,005	139,973,946	209,072,790
84604	79,833,941	0.925749%	4,390,867	(123,269)	4,267,598	990,076	(14,528)	117,593,559	131,184,048	154,547,411	112,351,328	107,943,292	161,230,042
84605	32,057,415	0.371736%	1,763,158	(49,499)	1,713,659	397,567	(5,834)	50,334,914	52,677,166	62,058,762	45,114,857	43,344,803	64,742,183
84606	351,540	0.004076%	19,335	(543)	18,792	4,359	(64)	592,722	577,593	680,460	494,674	475,266	709,883

APPENDIX B

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

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

Participating Employer	OPEB Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense	Liability Experience	Assumption Changes	Investment Experience	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	2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Aggregate	828,297,399	N/A	N/A	212,281,767	-	54,335,519	N/A	266,617,286	4,937,428	1,153,913,099	-	N/A	1,158,850,527	(169,186,367)	(169,186,367)	(169,186,367)	(175,004,824)	(184,224,861)	(25,444,455)
Employer																			
10001	23,747	7,585	31,332	6,086	-	1,558	47,050	54,694	142	33,083	-	2	33,227	2,734	2,734	2,734	2,569	2,304	8,392
10002	101,392	30,029	131,421	25,985	-	6,651	186,288	218,924	604	141,251	-	18	141,873	9,319	9,319	9,319	8,607	7,478	33,009
10100	713,471	(6,070)	707,401	182,853	-	46,803	-	229,656	4,253	993,946	-	37,620	1,035,819	(151,802)	(151,802)	(151,802)	(156,814)	(164,756)	(29,187)
10200	726,400	59,589	785,989	186,167	-	47,651	369,792	603,610	4,330	1,011,959	-	138	1,016,427	(88,784)	(88,784)	(88,784)	(93,887)	(101,973)	49,395
10300	2,120,499	(212,448)	1,908,051	543,456	-	139,103	-	682,559	12,640	2,954,098	-	1,317,727	4,284,465	(645,577)	(645,577)	(645,577)	(660,473)	(684,077)	(320,625)
10600	252,299	(5,373)	246,926	64,661	-	16,551	-	81,212	1,504	351,482	-	33,311	386,297	(56,907)	(56,907)	(56,907)	(58,679)	(61,488)	(14,197)
10700	261,063	17,994	279,057	66,907	-	17,125	111,675	195,707	1,556	363,690	-	52	365,298	(35,330)	(35,330)	(35,330)	(37,164)	(40,070)	13,633
10900	105,633	1,978	107,611	27,072	-	6,929	12,293	46,294	630	147,159	-	19	147,808	(19,598)	(19,598)	(19,598)	(20,340)	(21,516)	(864)
12300	53,632	(7,046)	46,586	13,745	-	3,518	-	17,263	320	74,716	-	43,703	118,739	(18,001)	(18,001)	(18,001)	(18,378)	(18,975)	(10,120)
13300	255,372	13,061	268,433	65,449	-	16,752	81,077	163,278	1,522	355,763	-	50	357,335	(39,101)	(39,101)	(39,101)	(40,895)	(43,737)	7,878
13600	160,723	(33,510)	127,213	41,191	-	10,543	-	51,734	958	223,905	-	207,853	432,716	(66,339)	(66,339)	(66,339)	(67,468)	(69,257)	(45,240)
13700	55,604	19,669	75,273	14,250	-	3,648	122,018	139,916	331	77,462	-	10	77,803	8,312	8,312	8,312	7,921	7,302	21,954
20101	123,963	(30,183)	93,780	31,770	-	8,132	-	39,902	739	172,695	-	187,211	360,645	(55,503)	(55,503)	(55,503)	(56,374)	(57,754)	(40,106)
20102	3,278,161	(142,337)	3,135,824	840,150	-	215,044	-	1,055,194	19,541	4,566,853	-	882,786	5,469,180	(811,928)	(811,928)	(811,928)	(834,955)	(871,446)	(271,801)
20108	15,762	(4,521)	11,241	4,040	-	1,034	-	5,074	94	21,959	-	28,037	50,090	(7,741)	(7,741)	(7,741)	(7,850)	(8,026)	(5,917)
20200	154,345	20,269	174,614	39,557	-	10,125	125,765	175,447	920	215,020	-	26	215,966	(11,257)	(11,257)	(11,257)	(12,341)	(14,059)	19,652
20300	186,864	(5,849)	181,015	47,891	-	12,258	-	60,149	1,114	260,323	-	36,268	297,705	(44,017)	(44,017)	(44,017)	(45,330)	(47,410)	(12,765)
20400	1,359,037	541,003	1,900,040	348,303	-	89,152	3,356,108	3,793,563	8,101	1,893,294	-	222	1,901,617	263,409	263,409	263,409	253,862	238,734	609,123
20500	442,882	36,230	479,112	113,505	-	29,053	224,836	367,394	2,640	616,986	-	82	619,708	(54,232)	(54,232)	(54,232)	(57,343)	(62,273)	29,998
20600	1,624,656	(11,061)	1,613,595	416,378	-	106,576	-	522,954	9,684	2,263,331	-	68,548	2,341,563	(342,910)	(342,910)	(342,910)	(354,322)	(372,407)	(63,150)
21100	128,717	11,843	140,560	32,989	-	8,444	73,493	114,926	767	179,318	-	26	180,111	(14,449)	(14,449)	(14,449)	(15,353)	(16,786)	10,301
21400	4,937,058	506,734	5,443,792	1,265,303	-	323,866	3,144,372	4,733,541	29,429	6,877,887	-	929	6,908,245	(501,700)	(501,700)	(501,700)	(536,381)	(591,336)	458,113
21900	24,369	(6,349)	18,020	6,245	-	1,599	-	7,844	145	33,948	-	39,379	73,472	(11,326)	(11,326)	(11,326)	(11,498)	(11,769)	(8,383)
22100	185,887	(8,521)	177,366	47,640	-	12,194	-	59,834	1,108	258,961	-	52,840	312,909	(46,490)	(46,490)	(46,490)	(47,796)	(49,865)	(15,944)
22200	8,167	268	8,435	2,093	-	536	1,663	4,292	49	11,378	-	-	11,427	(1,400)	(1,399)	(1,399)	(1,457)	(1,547)	67
30100	53,480,781	2,418,767	55,899,548	13,706,427	-	3,508,282	15,015,813	32,230,522	318,800	74,504,860	-	10,321	74,833,981	(8,505,103)	(8,505,103)	(8,505,103)	(8,880,783)	(9,476,094)	1,268,727
30200	4,586,639	263,241	4,849,880	1,175,495	-	300,879	1,633,925	3,110,299	27,341	6,389,713	-	881	6,417,935	(673,617)	(673,617)	(673,617)	(705,836)	(756,891)	175,942
30300	34,374,914	758,309	35,133,223	8,809,840	-	2,254,962	4,711,703	15,776,505	204,907	47,888,190	-	6,691	48,099,788	(6,263,042)	(6,263,042)	(6,263,042)	(6,504,512)	(6,887,150)	(142,495)
30400	4,997,441	(629,104)	4,368,337	1,280,779	-	327,827	-	1,608,606	29,789	6,962,008	-	3,902,136	10,893,933	(1,649,871)	(1,649,871)	(1,649,871)	(1,684,976)	(1,740,604)	(910,134)
30500	26,614,347	87,922	26,702,269	6,820,908	-	1,745,876	551,553	9,118,337	158,646	37,076,832	-	5,220	37,240,698	(5,348,271)	(5,348,271)	(5,348,271)	(5,535,226)	(5,831,479)	(710,843)
30600	2,667,830	409,054	3,076,884	683,730	-	175,007	2,537,941	3,396,678	15,903	3,716,593	-	490	3,732,986	(135,872)	(135,872)	(135,872)	(154,612)	(184,308)	410,228
30700	188,893	(68,855)	120,038	48,411	-	12,391	-	60,802	1,126	263,150	-	427,092	691,368	(107,438)	(107,438)	(107,438)	(108,765)	(110,867)	(88,620)
30800	1,573,409	61,706	1,635,115	403,244	-	103,214	383,117	889,575	9,379	2,191,939	-	302	2,201,620	(259,675)	(259,675)	(259,675)	(270,728)	(288,242)	25,950
30900	352,896	(36,665)	316,231	90,443	-	23,150	113,593	2,104	227,416	491,625	-	173	721,145	(108,747)	(108,747)	(108,747)	(111,226)	(115,154)	(54,931)
31100	1,015,045	302,751	1,317,796	260,143	-	66,586	1,878,169	2,204,898	6,051	1,414,074	-	173	1,420,298	95,420	95,420	95,420	88,290	76,991	333,059
31102	795,364	(90,774)	704,590	203,841	-	52,175	-	256,016	4,741	1,108,034	-	563,028	1,675,803	(253,234)	(253,234)	(253,234)	(258,821)	(267,674)	(133,590)
31104	1,983,027	41,340	2,td																

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

Participating Employer	OPEB Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for					
	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense	Liability Experience	Assumption Changes	Investment Experience	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	Measurement Period Ending June 30,					
														2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Aggregate	828,297,399	N/A	N/A	212,281,767	-	54,335,519	N/A	266,617,286	4,937,428	1,153,913,099	-	N/A	1,158,850,527	(169,186,367)	(169,186,367)	(169,186,367)	(175,004,824)	(184,224,861)	(25,444,455)
61000	6,334,727	(144,039)	6,190,688	1,623,508	-	415,552	-	2,039,060	37,761	8,825,000	-	893,238	9,755,999	(1,437,958)	(1,437,958)	(1,437,958)	(1,482,457)	(1,552,970)	(367,638)
61200	168,285	5,270	173,555	43,129	-	11,039	32,722	86,890	1,003	234,441	-	31	235,475	(29,104)	(29,104)	(29,104)	(30,286)	(32,159)	1,172
62500	76,833	(5,730)	71,103	19,691	-	5,040	-	24,731	458	107,037	-	35,535	143,030	(21,424)	(21,424)	(21,424)	(21,963)	(22,819)	(9,245)
62700	277,132	17,830	294,962	71,025	-	18,180	110,661	199,866	1,652	386,076	-	52	387,780	(38,776)	(38,776)	(38,776)	(40,723)	(43,808)	12,945
63000	705,030	(51,300)	653,730	180,690	-	46,249	-	226,939	4,203	982,188	-	318,186	1,304,577	(195,308)	(195,308)	(195,308)	(200,261)	(208,109)	(83,344)
63500	499,008	(490)	498,518	127,889	-	32,734	-	160,623	2,975	695,175	-	3,018	701,168	(102,416)	(102,416)	(102,416)	(105,922)	(111,476)	(15,899)
63700	186,624	36,259	222,883	47,829	-	12,242	224,953	285,024	1,112	259,988	-	34	261,134	(1,860)	(1,860)	(1,860)	(3,171)	(5,249)	37,890
63800	22,041	4,911	26,952	5,649	-	1,446	30,475	37,570	131	30,706	-	4	30,841	409	409	409	256	11	5,235
64100	65,021	12,744	77,765	16,664	-	4,265	79,066	99,995	388	90,582	-	10	90,980	(537)	(537)	(537)	(994)	(1,716)	13,336
66600	72,319	(18,390)	53,929	18,534	-	4,744	-	23,278	431	100,748	-	114,063	215,242	(33,162)	(33,162)	(33,162)	(33,670)	(34,474)	(24,334)
67000	19,448	2,899	22,347	4,984	-	1,276	17,983	24,243	116	27,094	-	1	27,211	(1,073)	(1,073)	(1,072)	(1,209)	(1,426)	2,885
67100	709,718	(16,859)	692,859	181,892	-	46,557	-	228,449	4,231	988,719	-	104,543	1,097,493	(161,825)	(161,825)	(161,825)	(166,810)	(174,710)	(42,049)
67200	15,945	(16,131)	(186)	4,086	-	1,046	-	5,132	95	22,213	-	100,058	122,366	(19,388)	(19,388)	(19,388)	(19,500)	(19,677)	(19,893)
67300	482,748	(59,798)	422,950	123,722	-	31,668	-	155,390	2,878	672,524	-	370,906	1,046,308	(158,403)	(158,403)	(158,403)	(161,794)	(167,168)	(86,747)
67400	490,741	60,173	550,914	125,771	-	32,192	373,364	531,327	2,925	683,659	-	90	686,674	(40,065)	(40,065)	(40,065)	(43,512)	(48,975)	57,335
67500	566,531	26,311	592,842	145,194	-	37,164	163,336	345,694	3,377	789,242	-	108	792,727	(89,407)	(89,407)	(89,407)	(93,387)	(99,693)	14,268
67600	81,678	(3,942)	77,736	20,933	-	5,358	-	26,291	487	113,787	-	24,447	138,721	(20,625)	(20,625)	(20,625)	(21,199)	(22,108)	(7,248)
67800	1,458,184	(31,229)	1,426,955	373,714	-	95,656	-	469,370	8,692	2,031,418	-	193,652	2,233,762	(329,075)	(329,075)	(329,075)	(339,318)	(355,549)	(82,300)
67900	43,726	4,153	47,879	11,206	-	2,868	25,771	39,845	261	60,915	-	6	61,182	(4,778)	(4,778)	(4,778)	(5,086)	(5,570)	3,653
68000	63,439	16,997	80,436	16,259	-	4,162	105,447	125,868	378	88,378	-	10	88,766	4,039	4,039	4,039	3,593	2,889	18,503
68100	460,285	(15,309)	444,976	117,965	-	30,194	-	148,159	2,744	641,230	-	94,936	738,910	(109,326)	(109,326)	(109,326)	(112,559)	(117,683)	(32,531)
68200	3,698,050	(514,416)	3,183,634	947,762	-	242,589	-	1,190,351	22,044	5,151,807	-	3,190,772	8,364,623	(1,269,772)	(1,269,772)	(1,269,772)	(1,295,750)	(1,336,914)	(732,292)
68300	804,542	28,234	832,776	206,194	-	43,428	175,317	243,288	4,796	1,120,819	-	155	1,125,770	(136,100)	(136,100)	(136,100)	(141,752)	(150,707)	9,277
68400	26,845	(473)	26,372	6,880	-	1,761	-	8,641	160	37,398	-	2,924	40,482	(5,956)	(5,956)	(5,956)	(6,143)	(6,442)	(1,388)
70709	114,719	105,838	220,557	29,401	-	7,525	656,531	693,457	684	159,817	-	13	160,514	82,406	82,406	82,406	81,600	80,323	123,802
71036	38,855	(4,725)	34,130	9,958	-	2,549	-	12,507	232	54,130	-	29,304	83,666	(12,662)	(12,662)	(12,662)	(12,934)	(13,367)	(6,872)
72110	125,305	10,671	135,976	32,114	-	8,220	66,221	106,555	747	174,564	-	21	175,332	(14,924)	(14,924)	(14,924)	(15,804)	(17,199)	8,998
72114	32,850	22,381	55,231	8,419	-	2,155	138,834	149,408	196	45,764	-	5	45,965	15,671	15,671	15,671	15,440	15,075	25,915
72116	84,022	(3,347)	80,675	21,534	-	5,512	-	27,046	501	117,053	-	20,748	138,302	(20,509)	(20,509)	(20,509)	(21,099)	(22,034)	(6,596)
72210	220,170	13,081	233,251	56,427	-	14,443	81,184	152,054	1,312	306,722	-	41	308,075	(31,890)	(31,890)	(31,890)	(33,437)	(35,888)	8,974
72411	8,449	(472)	7,977	2,165	-	554	-	2,719	50	11,770	-	2,925	14,745	(2,198)	(2,198)	(2,198)	(2,257)	(2,351)	(824)
72507	144,215	(5,604)	138,611	36,960	-	9,460	-	46,420	860	200,908	-	34,747	236,515	(35,061)	(35,061)	(35,061)	(36,074)	(37,679)	(11,159)
74306	120,815	(2,070)	118,745	30,963	-	7,925	-	38,888	720	168,310	-	12,829	181,859	(26,748)	(26,748)	(26,748)	(27,596)	(28,941)	(6,190)
74310	114,620	(16,086)	98,534	29,376	-	7,519	-	36,895	683	159,678	-	99,773	260,134	(39,498)	(39,498)	(39,498)	(40,303)	(41,579)	(22,863)
74616	128,924	16,036	144,960	33,042	-	8,457	99,497	140,996	769	179,607	-	25	180,401	(10,298)	(10,298)	(10,298)	(11,204)	(12,639)	15,332
75005	63,812	(9,615)	54,197	16,354	-	4,186	-	20,540	380	88,897	-	59,634	148,911	(22,649)	(22,649)	(22,649)	(23,097)	(23,808)	(13,519)
75011	150,394	(17,646)	132,748	38,544	-	9,866	-	48,410	896	209,516	-	109,447	319,859	(48,365)	(48,365)	(48,365)	(49,422)	(51,096)	(25,836)
80101	1,741,412	(58,670)	1,682,742	446,301	-	114,235	-	560,536	10,380	2,425,987	-	363,860	2,800,227	(414,367)	(414,367)	(414,367)	(426,600)	(445,984)	(124,006)
80103	96,116	7,526	103,642	24,633	-	6,305	46,702	77,640	573	133									

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

Participating Employer	OPEB Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense	Liability Experience	Assumption Changes	Investment Experience	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	2019	2020	2021	2022	2023	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Aggregate	828,297,399	N/A	N/A	212,281,767	-	54,335,519	N/A	266,617,286	4,937,428	1,153,913,099	-	N/A	1,158,850,527	(169,186,367)	(169,186,367)	(169,186,367)	(175,004,824)	(184,224,861)	(25,444,455)
82402	4,923,052	(20,848)	4,902,204	1,261,714	-	322,948	-	1,584,662	29,346	6,858,375	-	129,136	7,016,857	(1,026,421)	(1,026,421)	(1,026,421)	(1,061,003)	(1,115,803)	(176,126)
82406	816,718	(28,628)	788,090	209,314	-	53,576	-	1,137,781	4,868	1,320,196	-	177,547	1,320,196	(195,449)	(195,449)	(195,449)	(201,186)	(210,277)	(59,496)
82501	470,755	(37,790)	432,965	120,648	-	30,881	-	151,529	2,806	655,815	-	234,390	893,011	(133,945)	(133,945)	(133,945)	(137,252)	(142,492)	(59,903)
82502	1,278,568	(91,756)	1,186,812	327,680	-	83,873	-	1,781,192	7,621	3,529,914	-	569,109	2,357,922	(352,914)	(352,914)	(352,914)	(361,895)	(376,127)	(149,605)
82601	26,295,378	575,765	26,871,143	6,739,161	-	1,724,952	3,577,519	12,041,632	156,745	36,632,471	-	5,120	36,794,336	(4,795,276)	(4,795,276)	(4,795,276)	(4,979,991)	(5,272,693)	(114,192)
82602	64,823	(33,494)	31,329	16,613	-	4,252	-	20,865	386	90,305	-	207,756	298,447	(46,735)	(46,735)	(46,735)	(47,190)	(47,911)	(42,276)
82603	108,731	(23,690)	85,041	27,866	-	7,133	-	34,999	648	151,474	-	146,937	299,059	(45,899)	(45,899)	(45,899)	(46,663)	(47,873)	(31,827)
82604	68,094	(29,158)	38,936	17,452	-	4,467	-	21,919	406	94,863	-	180,858	276,127	(43,067)	(43,067)	(43,067)	(43,545)	(44,303)	(37,159)
82701	1,565,350	(126,493)	1,438,857	401,179	-	102,685	-	503,864	9,331	2,180,711	-	784,570	2,974,612	(446,228)	(446,228)	(446,228)	(457,224)	(474,649)	(200,191)
82702	298,634	(146,446)	152,188	76,536	-	19,590	-	96,126	1,780	416,032	-	908,385	1,326,197	(207,444)	(207,444)	(207,444)	(209,542)	(212,866)	(185,331)
82801	5,608,617	(79,116)	5,529,501	1,437,415	-	367,920	-	1,805,335	33,433	7,813,446	-	490,543	8,337,422	(1,224,721)	(1,224,721)	(1,224,721)	(1,264,119)	(1,326,550)	(267,255)
82901	6,963,198	236,126	7,199,324	1,784,576	-	456,779	1,466,289	3,707,644	41,507	9,700,532	-	1,347	9,743,386	(1,186,163)	(1,186,163)	(1,186,163)	(1,235,077)	(1,312,586)	70,410
83001	3,157,445	(70,293)	3,087,152	809,212	-	207,125	-	1,016,337	18,821	4,398,682	-	435,912	4,853,415	(715,226)	(715,226)	(715,226)	(737,406)	(772,553)	(181,441)
83005	1,680,359	(50,350)	1,630,009	430,654	-	110,230	-	540,884	10,017	2,340,932	-	312,250	2,663,199	(393,577)	(393,577)	(393,577)	(405,381)	(424,085)	(112,118)
83101	1,163,866	(146,220)	1,017,646	298,283	-	76,348	-	374,631	6,938	1,621,398	-	906,952	2,535,288	(383,949)	(383,949)	(383,949)	(392,125)	(405,080)	(211,605)
83202	5,162,861	44,432	5,207,293	1,323,173	-	338,679	276,803	1,938,655	30,775	7,192,456	-	1,009	7,224,240	(1,010,124)	(1,010,124)	(1,010,124)	(1,046,391)	(1,103,860)	(104,962)
83203	1,395,822	(2,831)	1,392,991	357,731	-	91,565	-	449,296	8,320	1,944,540	-	17,506	1,970,366	(287,939)	(287,939)	(287,939)	(297,744)	(313,281)	(46,228)
83204	1,861,955	163,379	2,025,334	477,195	-	122,142	1,013,861	1,613,198	11,099	2,593,916	-	351	2,605,366	(216,940)	(216,940)	(216,940)	(230,020)	(250,746)	139,418
83205	11,680,203	(81,967)	11,598,236	2,993,483	-	766,210	-	3,759,693	69,625	16,271,859	-	508,010	16,849,494	(2,467,742)	(2,467,742)	(2,467,742)	(2,549,791)	(2,679,807)	(456,977)
83206	16,294,589	214,794	16,509,383	4,176,090	-	1,068,910	1,336,131	6,581,131	97,131	22,700,229	-	3,184	22,800,544	(3,113,506)	(3,113,506)	(3,113,506)	(3,227,969)	(3,409,349)	(241,577)
83207	55,024	(23,159)	31,865	14,102	-	3,610	-	17,712	328	76,654	-	143,644	220,626	(34,398)	(34,398)	(34,398)	(34,785)	(35,397)	(29,538)
83301	2,533,952	263,492	2,797,444	649,419	-	166,225	1,635,000	2,450,644	15,105	3,530,086	-	475	3,545,666	(254,088)	(254,088)	(254,088)	(271,888)	(300,094)	239,224
83402	2,225,287	(115,919)	2,109,368	570,312	-	145,977	-	716,289	13,265	3,100,080	-	718,956	3,832,301	(570,452)	(570,452)	(570,452)	(586,083)	(610,854)	(207,719)
83501	690,568	266,156	956,724	176,984	-	45,301	1,651,100	1,873,385	4,116	962,040	-	112	966,268	125,102	125,102	125,102	120,251	112,564	298,996
83601	3,503,532	(225,677)	3,277,855	897,909	-	229,828	-	1,127,737	20,884	4,880,822	-	1,399,733	6,301,439	(941,301)	(941,301)	(941,301)	(965,912)	(1,004,911)	(378,976)
83701	6,633,163	19,678	6,652,841	1,699,993	-	435,129	123,598	2,258,720	39,540	9,240,755	-	1,301	9,281,596	(1,335,199)	(1,335,199)	(1,335,199)	(1,381,794)	(1,455,630)	(179,855)
83802	4,336,419	(84,314)	4,252,105	1,111,367	-	284,465	-	1,395,832	25,849	6,041,127	-	522,840	6,589,816	(970,062)	(970,062)	(970,062)	(1,000,524)	(1,048,794)	(234,480)
83805	1,665,077	(388,645)	1,276,432	426,737	-	109,227	-	535,964	9,925	2,319,642	-	2,410,692	4,740,259	(728,750)	(728,750)	(728,750)	(740,447)	(758,981)	(518,617)
83806	2,255,827	517,435	2,773,262	578,139	-	147,980	3,210,120	3,936,239	13,447	3,142,625	-	400	3,156,472	56,664	56,664	56,664	40,818	15,708	553,249
83810	120,815	(24,060)	96,755	30,963	-	7,925	-	38,888	720	168,310	-	149,228	318,258	(48,738)	(48,738)	(48,738)	(49,586)	(50,931)	(32,639)
83811	187,319	(50,278)	137,041	48,008	-	12,288	-	60,296	1,117	260,957	-	311,857	573,931	(88,539)	(88,539)	(88,539)	(89,855)	(91,940)	(66,223)
83901	8,020,429	63,557	8,083,986	2,055,531	-	526,132	396,103	2,977,766	47,809	11,173,375	-	1,571	11,222,755	(1,574,680)	(1,574,680)	(1,574,680)	(1,631,020)	(1,720,298)	(169,631)
84002	19,024,111	(1,012,260)	18,011,851	4,875,630	-	1,247,964	-	6,123,594	113,402	26,502,765	-	6,278,351	32,894,518	(4,898,087)	(4,898,087)	(4,898,087)	(5,031,724)	(5,243,487)	(1,801,452)
84003	17,628,397	(455,978)	17,172,419	4,517,927	-	1,156,406	-	5,674,333	105,082	24,558,375	-	2,827,781	27,491,238	(4,056,719)	(4,056,719)	(4,056,719)	(4,180,551)	(4,376,779)	(1,089,418)
84004	69,097	(31,584)	37,513	17,709	-	4,533	-	22,242	412	96,259	-	195,903	292,574	(45,698)	(45,698)	(45,698)	(46,183)	(46,952)	(40,103)
84005	159,058	37,922	196,980	40,764	-	10,434	235,264	286,462	948	221,586	-	25	222,559	5,433	5,433	5,433	4,316	2,545	40,743
84006	679,643	5,622	685,265	174,184	-	44,584	35,032	253,800	4,051	946,820	-	133	951,004	(133,200)	(133,200)	(133,200)	(137,975)	(145,540)	(14,089)
84008	13,261	(99,915)	(86,654)	3,399	-	870	-	4,269	79	18,474	-	619,764	638,317	(102,624)	(102,624)	(102,624)	(102,717)	(102,862)	(120,597)
84009	94,161	(112,652)	(18,491)	24,132	-	6,177	-	30,309	561	131,177	-	698,767	830,505	(131,885)	(131,885)	(131,885)	(132,547)	(133,595)	(138,399)
84010	38,035	10,010	48,045	9,748	-	2,495	62,098	74,341	227	52,988	-	4	53,219	2,241	2,241	2,241	1,976	1,552	10,871
84011	65,212	(27,863)	37,349	16,713	-	4													