# 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.

State of South Carolina July 10, 2019 Page 2

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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## **Table of Contents**

	Page	<u>e</u>
Section 1	Discussion	2
Section 2	Accounting Exhibits	7
Appendix A	Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and Implicit Subsidy	
Appendix B	Allocation of the OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB	



SECTION 1

DISCUSSION

## Discussion

#### **Accounting Standards**

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

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

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

#### **Financial Statements**

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

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



South Carolina Retiree Health Care Plan 3

#### **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 pay-roll related surcharge contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. Appendix B provides each employer's estimated implicit subsidy for the measurement period and each employer's implicit subsidy for the year ending June 30, 2019.



SECTION 2

**ACCOUNTING EXHIBITS** 

## Schedule of the Employers' Collective Net OPEB Liability

	Total OPEB	Plan	Employers	Plan Fiduciary Net Position as a Percentage of the Total		Coursed	Net OPEB Liability as a
Fiscal Voor Ending	Liability	Fiduciary Net Position	Net OPEB Liability (Asset)	OPEB Liability		Covered	Percentage of Covered Payroll
Fiscal Year Ending			1. 1			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	8,437,059,071	160.54%
June 30, 2018	\$ 15,387,115,010	\$ 1,216,530,062	\$ 14,170,584,948	7.91%	\$ 3	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



7

## 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	727,504,040
Total OPEB liability – beginning	 14,659,610,970
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	101,755,302
Plan fiduciary net position – beginning	 1,114,774,760
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)	otal (Inflow) or Outflow	2018 gnized in current PEB expense	•	Deferred low) or Outflow uture expense
Due to Liabilities:					
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.



# 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



### **Deferred Outflows and Inflows Related to OPEB**

	 erred Outflows of Resources	 eferred 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 measurment 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)



South Carolina Retiree Health Care Plan 11

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

	Recognition Period (or	Total (Inflow) or Outflow				Measurement Year				Total remaining (Inflow) or Outflow
-	amortization years)	at Beginning of Measurement Period	2018	2019	2020	2021	2022	2023	Thereafter	at End of Measurement Period
Due to Liabilities:										
Differences in Experie	nce									
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)
Due to Assets:										
Investment Experienc	e									
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 Fu	uture 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.



South Carolina Retiree Health Care Plan 12

## Exhibit 8 Actuarial Assumptions and Methods

#### **Methods and Assumptions**

Actuarial Cost Method Inflation	Entry Age Normal 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.



## 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 Assump	tion		4.00 %



### 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:

	<b>Current Single Discount</b>	
1% Decrease	<b>Rate Assumption</b>	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:

	Current Healthcare Cost	
 1% Decrease	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

Participating Employer						Contributions from	rom						
Employer			5.50% Surcharge		Total	Nonemployer Contributing Entities	g Implicit Subsidy r Year Ending	Net OPEB	Baseline	Discount Rate	Discount Rate	Health Care	Health Care
	Payroll	Proportionate Share	Contribution (Derived from Payroll)	Implicit Subsidy	Employer Contribution (4) + (5)	For Plan Year Ending 6/30/2018	-	Liability 6/30/2017	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	17,416,172,4
Employer				/			( )						
10001	247,267	0.002867%	13,600	(382		3,066	(45)	338,350	406,271	478,626	347,947	334,295	499,3
10002	1,055,650	0.012241%	58,061	(1,630		13,092	(192)	1,460,133	1,734,621	2,043,551	1,485,600	1,427,313	2,131,9
10100	7,428,208	0.086137%	408,551	(11,470		92,122	(1,352)	11,707,344	12,206,117	14,379,978	10,453,812	10,043,663	15,001,3
10200 10300	7,562,816 22,077,266	0.087698% 0.256007%	415,955 1,214,250	(11,678		93,792 273,796	(1,376) (4,018)	11,486,021 36,076,671	12,427,320 36,277,689	14,640,576 42,738,603	10,643,259 31,069,681	10,225,678 29,850,681	15,273, 44,586,
10600	2,626,783	0.030460%	1,214,230	(34,089 (4,056		32,577	(4,018)	4,161,245	4,316,360	5,085,087	3,696,706	3,551,668	44,380, 5,304,
10700	2,718,031	0.031518%	149,492	(4,030		33,708	(495)	4,150,544	4,466,285	5,261,713	3,825,107	3,675,031	5,304, 5,489,
10900	1,099,738	0.012753%	60,486	(1,698		13,639	(200)	1,714,370	1,807,175	2,129,025	1,547,738	1,487,013	2,221,
12300	558,381	0.006475%	30,711	(1,058		6,925	(102)	923,487	917,545	1,080,957	785,823	754,992	1,127,
13300	2,658,740	0.030831%	146,231	(4,105		32,973	(484)	4,089,999	4,368,933	5,147,023	3,741,731	3,594,927	5,369,
13600	1,673,331	0.019404%	92,033	(2,584		20,752	(305)	2,849,156	2,749,660	3,239,364	2,354,920	2,262,526	3,379,4
13700	578,942	0.006713%	31,842	(894		7,179	(105)	779,641	951,271	1,120,689	814,707	782,743	1,169,
20101	1,290,646	0.014966%	70,986	(1,993		16,006	(235)	2,226,094	2,120,770	2,498,470	1,816,313	1,745,051	2,606,
20102	34,130,208	0.395771%	1,877,161	(52,699		423,272	(6,211)	54,545,733	56,083,066	66,071,239	48,031,807	46,147,308	68,928,
20108	164,106	0.001903%	9,026	(253		2,035	(30)	287,557	269,666	317,693	230,953	221,892	331,
20200	1,606,922	0.018634%	88,381	(2,481		19,929	(292)	2,390,393	2,640,547	3,110,818	2,261,471	2,172,744	3,245,
20300	1,945,498	0.022560%	107,002	(3,004		24,128	(354)	3,094,318	3,196,884	3,766,236	2,737,941	2,630,519	3,929,
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,
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,
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,
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,
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,
21900	253,733	0.002942%	13,955	(392	) 13,563	3,146	(46)	440,343	416,899	491,147	357,049	343,040	512
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,
22200	85,058	0.000986%	4,678	(131	) 4,547	1,055	(15)	131,791	139,722	164,606	119,664	114,969	171,
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,
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,
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
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,
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
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
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,
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
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
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
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
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
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
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
31108	44,527,819	0.516341%	2,449,030	(68,754		552,220	(8,103)	73,226,500	73,168,540	86,199,569	62,664,499	60,205,895	89,926
31113	4,051,101	0.046976%	222,811	(6,255	) 216,556	50,240	(737)	6,606,494	6,656,774	7,842,319	5,701,131	5,477,450	8,181
31121	19,078,192	0.221229%	1,049,301	(29,458		236,602	(3,472)	31,790,408	31,349,443	36,932,656	26,848,932	25,795,530	38,529
31123	45,173,409	0.523828%	2,484,538	(69,751		560,227	(8,220)	71,696,611	74,229,492	87,449,472	63,573,141	61,078,887	91,230
31124	16,416,750	0.190367%	902,921	(25,349		203,595	(2,987)	26,658,676	26,976,117	31,780,458	23,103,439	22,196,989	33,154
31126	21,670,437	0.251289%	1,191,874	(33,461		268,750	(3,943)	33,918,302	35,609,121	41,950,966	30,497,093	29,300,558	43,764
31138	11,058,037	0.128228%	608,192	(17,074		137,138	(2,012)	18,386,167	18,170,658	21,406,780	15,562,087	14,951,518	22,332
31140	46,089,741	0.534453%	2,534,936	(71,166		571,591	(8,387)	75,872,077	75,735,116	89,223,243	64,862,619	62,317,773	93,081
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
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
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
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
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
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
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
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	187,242
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
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
40700	29,995,631	0.347827%	1,649,760	(46,315		371,996	(5,458)	44,524,586	49,289,121	58,067,319	42,213,198	40,556,988	60,578
40900	211,589,407	2.453576%	11,637,417	(326,709		2,624,067	(38,504)	321,779,256	347,686,071	409,607,593	297,772,423	286,089,502	427,319
41400	57,942,543	0.671898%	3,186,840	(89,467		718,586	(10,544)	89,411,225	95,211,877	112,168,737	81,543,305	78,344,003	117,018
41600	3,823,362	0.044335%	210,285	(5,903		47,416	(696)	6,295,504	6,282,529	7,401,423	5,380,612	5,169,507	7,721
41700	64,014,639	0.742309%	3,520,805	(98,843		793,890	(11,649)	99,378,328	105,189,527	123,923,368	90,088,568	86,553,998	129,281
41800	1,905,314	0.022094%	104,792	(2,942		23,629	(347)	3,007,631	3,130,849	3,688,441	2,681,386	2,576,183	3,847
42000	1,904,623	0.022086%	104,754	(2,941		23,621	(347)	2,892,635	3,129,715	3,687,105	2,680,415	2,575,250	3,846
	411,671,205	4.773711%	22,641,916	(635,649		5,105,422	(74,914)	641,543,988	676,462,772	796,938,131	579,350,096	556,619,646	831,397
42200	151,794,005	1.760193%	8,348,670	(234,380		1,882,503	(27,623)	234,502,156	249,429,644	293,852,083	213,621,642	205,240,327	306,558,
42200 50100	101.7.94.00.0		-,	(_0.,000	,	_,,	(,0_0,			,,000	-,,-,-	,,,,	

		]	Employer Contribut	ions for Plan Year Er	ding June 30, 2018					Net Of	PEB Liability as of Jun	e 30, 2018	
			5.50% Surcharge		Total	Contributions from Nonemployer Contributing Entities	Implicit Subsidy	Net OPEB	Baseline	Discount Rate	Discount Rate	Health Care	Health Care
Participating Employer	Payroll	Proportionate Share	Contribution (Derived from Payroll)	Implicit Subsidy	Employer Contribution (4) + (5)	For Plan Year Ending 6/30/2018	Year Ending 6/30/2019	Liability 6/30/2017	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
50400	5,393,263	0.062540%	296,629	(8,328)		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)		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)		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)		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)		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)		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)		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)		496	(7)	64,203	65,752	77,462	56,312	54,103	80,811
60100	10,426,871	0.120909%	573,478	(16,100)		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)		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)		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)		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)		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)		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			9,921	(146)	1,294,209	1,314,463	1,548,564	1,125,760	1,081,591	1,615,524
62700		0.033458%		(1,235)									
	2,885,319		158,693	(4,455)		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)		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)		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)		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)		2,846	(42)	328,056	377,079	444,236	322,946	310,275	463,444
64100	676,980	0.007850%	37,234	(1,045)		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)		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)		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)		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)		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)		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)		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)		5,646	(83)	687,671	748,065	881,293	640,673	615,537	919,400
68000	660,454	0.007659%	36,325	(1,020)		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)		59,431	(872)	7,627,910	7,874,594	9,277,028	6,744,121	6,479,520	9,678,167
68200	38,501,806	0.446464%	2,117,599	(59,449)		477,487	(7,006)	63,864,580	63,266,560	74,534,086	54,184,043	52,058,165	77,756,940
68300	8,376,423	0.097132%	460,703	(12,934)		103,881	(1,524)	12,970,535	13,764,173	16,215,518	11,788,194	11,325,692	16,916,677
68400	279,459	0.003241%	15,370	(432)		3,466	(1)(51)	442,103	459,269	541,063	393,336	377,904	564,458
70709	1,194,385	0.013850%	65,691	(1,844)		14,812	(217)	1,178,401	1,962,626	2,312,162	1,680,872	1,614,924	2,412,140
71036	404,545	0.004691%	22,250	(1,644)		5,017	(74)	666,541	664,742	783,130	569,312	546,975	816,993
72110	1,304,589	0.015128%	71,752	(2,014)		16,179	(237)	1,978,765	2,143,726	2,525,515	1,835,974	1,763,940	2,634,719
72110	342,046	0.003966%	18,813	(528)		4,242	(62)	389,685	562,005	662,096	481,324	462,440	690,725
72114													
	874,776	0.010144%	48,113	(1,351)		10,849	(159)	1,396,066	1,437,464	1,693,471	1,231,102	1,182,801	1,766,697
72210	2,292,240	0.026581%	126,073	(3,539)		28,428	(417)	3,514,208	3,766,683	4,437,515	3,225,940	3,099,372	4,629,393
72411	88,000	0.001020%	4,840	(136)		1,091	(16)	141,273	144,540	170,282	123,790	118,933	177,645
72507	1,501,504	0.017411%	82,583	(2,318)		18,621	(273)	2,395,269	2,467,241	2,906,646	2,113,045	2,030,141	3,032,330
74306	1,257,890	0.014586%	69,184	(1,942)		15,600	(229)	1,989,330	2,066,922	2,435,032	1,770,195	1,700,743	2,540,323
74310	1,193,352	0.013838%	65,634	(1,843)		14,800	(217)	1,980,391	1,960,926	2,310,159	1,679,416	1,613,525	2,410,050
74616	1,342,304	0.015565%	73,827	(2,073)		16,647	(244)	2,002,604	2,205,652	2,598,469	1,889,009	1,814,895	2,710,827
75005	664,393	0.007704%	36,542	(1,026)	35,516	8,239	(121)	1,106,884	1,091,702	1,286,130	934,978	898,294	1,341,742
75011	1,565,796	0.018157%	86,119	(2,418)	83,701	19,419	(285)	2,575,686	2,572,953	3,031,186	2,203,581	2,117,125	3,162,254
80101	18,130,477	0.210240%	997,176	(27,995)		224,849	(3,299)	28,863,911	29,792,238	35,098,118	25,515,278	24,514,202	36,615,761
80103	1,000,666	0.011604%	55,037	(1,545)		12,410	(182)	1,522,169	1,644,355	1,937,208	1,408,292	1,353,038	2,020,973
80201	127,383,631	1.477132%	7,006,100	(196,689)		1,579,773	(23,181)	204,507,116	209,318,245	246,597,001	179,268,616	172,235,121	257,259,856
80202	2,208,327	0.025608%	121,458	(3,410)		27,387	(402)	2,808,657	3,628,803	4,275,079	3,107,854	2,985,919	4,459,933
80302	8,740,596	0.101355%	480,733	(13,496)		108,398	(402)	13,938,043	14,362,596	16,920,518	12,300,709	11,818,098	17,652,162
80401	47,859,245	0.554972%				593,535			78,642,779	92,648,748			96,654,881
00401	47,839,245	0.334972%	2,632,258	(73,898)	2,558,360	223,232	(8,709)	73,930,696	10,042,119	JZ,048,/48	67,352,858	64,710,310	90,054,88

		[	Employer Contribut	ions for Plan Year Er	nding June 30, 2018					Net Of	PEB Liability as of Jun	e 30, 2018	
			5.50% Surcharge		Total	Contributions from Nonemployer Contributing Entities	Implicit Subsidy	Net OPEB	Baseline	Discount Rate	Discount Rate	Health Care	Health Care
Participating Employer	Payroll	Proportionate Share	Contribution (Derived from Payroll)	Implicit Subsidy	Employer Contribution (4) + (5)	For Plan Year Ending 6/30/2018	Year Ending 6/30/2019	Liability 6/30/2017	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	17,416,172,43
80402	18,869,526	0.218810%	1,037,824	(29,136		234,014	(3,434)	29,520,700	31,006,657	36,528,821	26,555,356	25,513,473	38,108,32
80403	14,910,453	0.172901%	820,075	(23,023		184,915	(2,713)	23,223,434	24,501,083	28,864,630	20,983,719	20,160,436	30,112,73
80404	18,149,192	0.210457%	998,206	(28,024		225,081	(3,303)	29,066,270	29,822,988	35,134,345	25,541,614	24,539,504	36,653,55
80405	71,989,781	0.834789%	3,959,438	(111,157		892,796	(13,100)	114,272,094	118,294,484	139,362,267	101,312,184	97,337,262	145,388,29
80406 80407	635,732	0.007372%	34,965	(982		7,884 33,837	(116)	990,128	1,044,656	1,230,705	894,685	859,583	1,283,9
80407	2,728,446 1,122,489	0.031639% 0.013016%	150,065 61,737	(4,213 (1,733		13,920	(497) (204)	4,174,654 1,833,294	4,483,431 1,844,443	5,281,913 2,172,931	3,839,792 1,579,656	3,689,140 1,517,679	5,510,3 2,266,8
80502	4,392,353	0.013010%	241,579	(6,782		54,472	(204) (799)	7,063,497	7,217,504	8,502,913	6,181,363	5,938,841	8,870,5
80503	9,236,018	0.107100%	507,981	(14,261		114,542	(1,681)	14,931,827	15,176,696	17,879,606	12,997,937	12,487,971	18,652,7
80601	13,105,485	0.151970%	720,802	(14,201		162,530	(2,385)	21,236,271	21,535,038	25,370,343	18,443,478	17,719,859	26,467,3
80602	4,489,653	0.052062%	246,931	(6,932		55,680	(817)	7,127,428	7,377,490	8,691,392	6,318,381	6,070,483	9,067,2
80603	5,854,641	0.067890%	322,005	(9,040		72,607	(1,065)	9,491,002	9,620,410	11,333,767	8,239,309	7,916,044	11,823,8
80606	971,606	0.011267%	53,438	(1,500		12,050	(177)	1,565,106	1,596,600	1,880,948	1,367,393	1,313,744	1,962,2
80701	128,544,248	1.490590%	7,069,934	(198,481		1,594,167	(23,392)	202,804,665	211,225,322	248,843,721	180,901,914	173,804,338	259,603,7
80702	1,205,920	0.013984%	66,326	(1,862		14,956	(219)	1,827,334	1,981,615	2,334,532	1,697,135	1,630,549	2,435,4
80704	3,507,238	0.040670%	192,898	(5,415		43,496	(638)	5,353,867	5,763,177	6,789,576	4,935,818	4,742,164	7,083,1
80801	189,051,893	2.192233%	10,397,854	(291,909		2,344,565	(34,403)	291,715,679	310,652,240	365,978,181	266,055,150	255,616,638	381,803,0
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	23,739,9
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	573,601,9
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	13,794,6
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	5,751,8
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	4,024,8
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	107,028,6
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	61,821,4
81301	40,361,830	0.468033%	2,219,901	(62,321		500,555	(7,345)	64,807,030	66,323,014	78,134,882	56,801,713	54,573,132	81,513,4
81401	5,545,229	0.064302%	304,988	(8,562		68,770	(1,009)	8,882,568	9,111,970	10,734,775	7,803,859	7,497,680	11,198,9
81402	15,852,118	0.183820%	871,866	(24,477		196,593	(2,885)	23,544,718	26,048,369	30,687,481	22,308,878	21,433,602	32,014,4
81403	6,435,345	0.074624%	353,944	(9,937		79,809	(1,171)	9,874,321	10,574,657	12,457,962	9,056,564	8,701,236	12,996,6
81501	31,295,839	0.362904%	1,721,271	(48,323		388,121	(5,695)	51,274,113	51,425,620	60,584,320	44,042,982	42,314,982	63,203,9
81601	60,480,785	0.701331%	3,326,443	(93,386		750,064	(11,006)	94,608,107	99,382,705	117,082,374	85,115,371	81,775,921	122,145,0
81701	30,161,015	0.349745%	1,658,856	(46,571		374,048	(5,489)	47,350,851	49,560,912	58,387,516	42,445,971	40,780,629	60,912,1
81802	135,279,021	1.568686%	7,440,346	(208,880		1,677,689	(24,617)	210,733,271	222,291,982	261,881,310	190,379,850	182,910,412	273,205,0
81805	2,091,428	0.024252%	115,029	(3,229		25,937	(381)	3,236,268	3,436,650	4,048,704	2,943,286	2,827,808	4,223,7
81806	16,304,839	0.189070%	896,766	(25,176		202,208	(2,967)	25,980,215	26,792,325	31,563,933	22,946,031	22,045,758	32,928,7
81901	21,623,474	0.250744%	1,189,291	(33,388		268,167	(3,935)	34,104,679	35,531,892	41,859,982	30,430,950	29,237,010	43,670,0
81902 82001	2,532,289	0.029364% 0.292627%	139,276	(3,910		31,404	(461)	3,715,078	4,161,051	4,902,117	3,563,692	3,423,873	5,114,0
82101	25,235,348	1.023054%	1,387,944 4,852,387	(38,965		312,961	(4,592)	40,473,596	41,466,958	48,852,060	35,513,981	34,120,611 119,289,156	50,964,4
82101	88,225,223 6,450,649	0.074801%	4,852,587 354,786	(136,226) (9,960)		1,094,143 79,999	(16,055) (1,174)	151,518,768 10,266,309	144,972,736 10,599,739	170,791,810 12,487,511	124,160,518 9,078,046	8,721,874	178,176,8 13,027,4
82100	20,192,088	0.074801%	1,110,565	(31,178		250,416	(3,674)	34,185,270	33,179,858	39,089,060	28,416,573	27,301,666	40,779,2
82108	4,226,277	0.049008%	232,445	(6,526		52,413	(769)	6,160,056	6,944,720	8,181,548	5,947,740	5,714,384	8,535,3
82109	7,451,790	0.086410%	409,848	(11,506		92,413	(1,356)	12,001,808	12,244,802	14,425,554	10,486,944	10,075,495	15,049,3
82201	60,310,908	0.699361%	3,317,100	(93,124		747,957	(10,975)	97,528,374	99,103,545	116,753,496	84,876,286	81,546,217	121,801,9
82301	430,867,247	4.996307%	23,697,699	(665,289		5,343,485	(78,407)	665,138,009	708,005,928	834,098,998	606,364,930	582,574,570	870,165,4
82306	2,061,807	0.023908%	113,399	(3,183		25,569	(375)	2,969,028	3,387,903	3,991,276	2,901,538	2,787,698	4,163,8
82307	2,283,428	0.026479%	125,589	(3,526		28,319	(416)	3,534,254	3,752,229	4,420,486	3,213,561	3,087,479	4,611,6
82308	1,764,008	0.020455%	97,020	(2,724		21,876	(321)	2,781,974	2,898,593	3,414,821	2,482,472	2,385,074	3,562,4
82309	7,655,362	0.088771%	421,045	(11,820		94,939	(1,393)	11,077,103	12,579,370	14,819,706	10,773,482	10,350,791	15,460,5
82312	1,768,743	0.020510%	97,281	(2,731		21,935	(322)	2,697,319	2,906,387	3,424,003	2,489,147	2,391,487	3,572,0
82401	5,345,209	0.061983%	293,986	(8,253		66,290	(973)	8,721,114	8,783,354	10,347,634	7,522,420	7,227,282	10,795,0
82402	51,255,725	0.594358%	2,819,065	(79,142		635,658	(9,327)	80,643,788	84,224,005	99,223,969	72,132,847	69,302,758	103,514,4
82406	8,503,187	0.098602%	467,675	(13,129		105,454	(1,547)	13,544,430	13,972,480	16,460,924	11,966,598	11,497,095	17,172,6
82501	4,901,159	0.056834%	269,564	(7,568		60,783	(892)	7,947,297	8,053,710	9,488,044	6,897,523	6,626,903	9,898,3
82502	13,311,682	0.154361%	732,143	(20,554	711,589	165,087	(2,422)	21,513,128	21,873,857	25,769,504	18,733,656	17,998,652	26,883,7
82601	273,771,073	3.174630%	15,057,409	(422,721	14,634,688	3,395,225	(49,820)	426,211,839	449,863,641	529,982,585	385,281,429	370,165,145	552,899,0
82602	674,887	0.007826%	37,119	(1,042	36,077	8,370	(123)	1,280,800	1,108,990	1,306,497	949,784	912,520	1,362,9
82603	1,132,039	0.013127%	62,262	(1,748	60,514	14,039	(206)	1,934,203	1,860,173	2,191,462	1,593,127	1,530,622	2,286,2
82604	708,935	0.008221%	38,991	(1,095		8,792	(129)	1,305,722	1,164,964	1,372,439	997,722	958,577	1,431,7
82701	16,297,464	0.188984%	896,361	(25,164	871,197	202,116	(2,966)	26,431,800	26,780,138	31,549,576	22,935,594	22,035,730	32,913,7
82702	3,109,221	0.036054%	171,007	(4,801		38,559	(566)	5,848,796	5,109,063	6,018,967	4,375,608	4,203,934	6,279,2
82801	58,393,419	0.677126%	3,211,638	(90,163	3,121,475	724,177	(10,626)	92,238,845	95,952,715	113,041,516	82,177,788	78,953,593	117,929,4
82901	72,496,506	0.840664%	3,987,308	(111,940		899,079	(13,193)	112,312,427	119,127,006	140,343,057	102,025,189	98,022,293	146,411,4
83001	32,873,362	0.381197%	1,808,035	(50,759		407,685	(5,982)	52,096,826	54,017,845	63,638,210	46,263,068	44,447,965	66,389,9
83005	17,494,809	0.202869%	962,215	(27,013	935,202	216,966	(3,184)	27,810,664	28,747,724	33,867,581	24,620,714	23,654,735	35,332,0
83101	12,117,419	0.140513%	666,458	(18,710		150,277	(2,205)	19,996,377	19,911,514	23,457,676	17,053,026	16,383,961	24,471,98
83202	53,752,505	0.623310%	2,956,388	(82,998		666,622	(9,782)	84,135,105	88,326,673	104,057,306	75,646,537	72,678,591	108,556,7
83203	14,532,431	0.168517%	799,284	(22,439		180,227	(2,645)	22,844,450	23,879,845	28,132,751	20,451,665	19,649,257	29,349,2
83204	19,385,467	0.224793%	1,066,201	(29,933		240,413	(3,528)	29,371,571	31,854,483	37,527,641	27,281,468	26,211,097	39,150,33

		]	Employer Contribut	ions for Plan Year En	ding June 30, 2018			ſ	Net OPEB Liability as of June 30, 2018						
			5.50%			Contributions from Nonemployer Contributing		Net			·				
			Surcharge		Total	Entities	Implicit Subsidy	OPEB	Baseline	Discount Rate	Discount Rate	Health Care	Health Care		
Participating		Proportionate	Contribution	Implicit	Employer Contribution	For Plan Year	Year Ending	Liability	Discount Rate	Less 1.00%	Plus 1.00%	Trend Rate	Trend Rate		
Employer	Payroll	Share	(Derived from Payroll)	Subsidy	(4) + (5)	Ending 6/30/2018	6/30/2019	6/30/2017	3.62%	2.62%	4.62%	1% Decrease	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	17,416,172,43		
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	245,593,45		
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	342,617,73		
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	1,156,95		
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	53,280,07		
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	46,789,94		
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	14,520,21		
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	73,666,92		
83701	69,060,316	0.800819%	3,798,317	(106,634)		856,465	(12,567)	108,342,030	113,480,737	133,691,209	97,189,496	93,376,325	139,472,01		
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	91,179,58		
83805	17,335,750	0.201024%	953,466	(26,768)		214,993	(3,155)	29,790,513	28,486,277	33,559,570	24,396,800	23,439,607	35,010,68		
83806	23,486,226	0.272345%	1,291,742	(36,264)		291,269	(4,274)	33,478,907	38,592,880	45,466,120	33,052,504	31,755,709	47,432,07		
83810	1,257,822	0.014586%	69,180	(1,942)		15,600	(229)	2,134,260	2,066,922	2,435,032	1,770,195	1,700,743	2,540,32		
83811	1,950,251	0.022615%	107,264	(3,011)		24,186	(355)	3,394,607	3,204,678	3,775,418	2,744,616	2,636,932	3,938,66		
83901	83,503,672	0.968303%	4,592,702	(128,935)		1,035,587	(15,196)	130,738,687	137,214,199	161,651,508	117,515,793	112,905,133	168,641,32		
84002	198,067,147	2.296773%	10,893,693	(305,829)		2,456,369	(36,043)	317,772,152	325,466,169	383,430,413	278,742,399	267,806,110	400,009,94		
84003	183,535,853	2.128269%	10,094,472	(283,392)		2,276,156	(33,399)	291,281,567	301,588,167	355,299,832	258,292,312	248,158,369	370,662,99		
84004	719,388	0.008342%	39,566	(1,111)		8,922	(131)	1,338,094	1,182,110	1,392,639	1,012,407	972,686	1,452,85		
84005	1,656,001	0.019203%	91,080	(2,557)		20,537	(301)	2,351,113	2,721,177	3,205,808	2,330,526	2,239,090	3,344,42		
84006	7,076,040	0.082053%	389,182	(10,926)		87,755	(1,288)	11,077,103	11,627,390	13,698,182	9,958,167	9,567,465	14,290,49		
84008	138,038	0.001601%	7,592	(213)		1,712	(25)	875,403	226,871	267,276	194,302	186,678	278,83		
84009	980,341	0.011368%	53,919	(1,514)		12,158	(178)	2,282,305	1,610,912	1,897,809	1,379,650	1,325,521	1,979,87		
84010	396,020	0.004592%	21,781	(1)514)		4,911	(170)	556,016	650,713	766,603	557,297	535,432	799,75		
84011	678,934	0.007873%	37,341	(1,048)		8,420	(124)	1,250,053	1,115,650	1,314,343	955,488	918,000	1,371,17		
84012	737,143	0.008548%	40,543	(1,138)		9,142	(124)	1,016,675	1,211,302	1,427,030	1,037,408	996,706	1,488,73		
84101	12,908,729	0.149689%	709,980	(19,932)		160,090	(134)	21,345,714	21,211,302	24,989,546	18,166,650	17,453,892	26,070,09		
84203	59,232,591	0.686857%	3,257,792	(91,459)		734,585	(10,779)	92,609,973	97,331,655	114,666,039	83,358,768	80,088,237	119,624,20		
84207	67,919,970	0.787595%	3,735,598	(104,873)		842,323	(12,360)	106,246,102	111,606,819	131,483,554	95,584,596	91,834,393	137,168,90		
84207	15,402,960	0.178612%	847,163							29,818,042		20,826,344	31,107,37		
84209	49,955,932	0.178612%		(23,783)		191,023 619,538	(2,803)	24,082,042	25,310,365 82,088,073	96,707,636	21,676,821 70,303,548	67,545,231	100,889,27		
84209		0.243806%	2,747,576	(77,135)			(9,091)	77,764,697							
84210	21,025,119	0.243806%	1,156,382	(32,464)		260,747	(3,826)	33,236,996	34,548,736	40,701,730	29,588,936	28,428,032	42,461,67		
84212	29,457,593		1,620,168	(45,485)		365,324	(5,361)	46,839,804	48,405,018	57,025,761	41,456,016	39,829,515	59,491,55		
	52,828,186	0.612592%	2,905,550	(81,570)		655,159	(9,613)	83,685,822	86,807,870	102,268,010	74,345,773	71,428,862	106,690,07		
84213	2,570,073	0.029802%	141,354	(3,968)		31,873	(468)	4,115,192	4,223,118	4,975,238	3,616,849	3,474,944	5,190,36		
84214	1,764,941	0.020466%	97,072	(2,725)		21,888	(321)	2,811,637	2,900,152	3,416,658	2,483,807	2,386,357	3,564,39		
84215	4,654,604	0.053974%	256,003	(7,187)		57,724	(847)	7,945,672	7,648,432	9,010,587	6,550,426	6,293,424	9,400,20		
84301	93,384,672	1.082882%	5,136,157	(144,192)		1,158,128	(16,994)	160,760,275	153,450,714	180,779,682	131,421,402	126,265,163	188,596,59		
84401	21,170,815	0.245495%	1,164,395	(32,689)		262,554	(3,853)	33,907,601	34,788,078	40,983,697	29,793,918	28,624,971	42,755,83		
84501	20,122,681	0.233341%	1,106,747	(31,071)		249,555	(3,662)	36,327,928	33,065,785	38,954,671	28,318,876	27,207,802	40,639,07		
84506	1,991,195	0.023090%	109,516	(3,075)		24,694	(362)	3,613,356	3,271,988	3,854,716	2,802,263	2,692,318	4,021,39		
84601	50,266,533	0.582887%	2,764,659	(77,615)		623,390	(9,147)	78,604,206	82,598,497	97,308,965	70,740,696	67,965,228	101,516,60		
84603	103,523,523	1.200452%	5,693,794	(159,847)		1,283,868	(18,839)	164,191,994	170,111,070	200,407,183	145,690,005	139,973,946	209,072,79		
84604	79,833,941	0.925749%	4,390,867	(123,269)		990,076	(14,528)	117,593,559	131,184,048	154,547,411	112,351,328	107,943,292	161,230,04		
84605	32,057,415	0.371736%	1,763,158	(49 <i>,</i> 499)		397,567	(5,834)	50,334,914	52,677,166	62,058,762	45,114,857	43,344,803	64,742,18		
84606	351,540	0.004076%	19,335	(543)	18,792	4,359	(64)	592,722	577,593	680,460	494,674	475,266	709,88		

## **APPENDIX B**

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

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

		OPEB Expense Deferred Amounts			Outstand	ing Balance of Deferred Out				Outstanding	balance of Defen	red Inflows of Resources			ecognition of Exis Me	•	d Ending June 30,	i Resources for	
icipating ployer (1)	Proportionate Share of Aggregate Plan OPEB Expense (2)	from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (3)	Total Employer OPEB Expense (4)	Liability Experience (5)	Assumption Changes (6)		Dustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions (8)	Total Deferred Outflow of Resources (9)	Liability Experience (10)	Assumption Changes (11)	Investment Experience (12)	Oustanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions (13)	Total Deferred Inflow of Resources (14)	<b>2019</b> (15)	<b>2020</b> (16)	<b>2021</b> (17)	<b>2022</b> (18)	<b>2023</b> (19)	Thereafter (20)
gregate	828,297,399	N/A	N/A	212,281,767	-	54,335,519 N	I/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
<b>ployer</b> 0001	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
0002 0100	101,392 713,471	30,029 (6,070)	131,421 707,401	25,985 182,853	-	6,651 46,803	186,288	218,924 229,656	604 4,253	141,251 993,946	-	18 37,620	141,873 1,035,819	9,319 (151,802)	9,319 (151,802)	9,319 (151,802)	8,607 (156,814)	7,478 (164,756)	33,00 (29,18
)200 )300	726,400 2,120,499	59,589 (212,448)	785,989 1,908,051	186,167 543,456	-	47,651 139,103	369,792	603,610 682,559	4,330 12,640	1,011,959 2,954,098	-	138 1,317,727	1,016,427 4,284,465	(88,784) (645,577)	(88,784) (645,577)	(88,784) (645,577)	(93,887) (660,473)	(101,973) (684,077)	49,39 (320,62
0600	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)	(14,19
0700 0900	261,063 105,633	17,994 1,978	279,057 107,611	66,907 27,072	-	17,125 6,929	111,675 12,293	195,707 46,294	1,556 630	363,690 147,159	-	52 19	365,298 147,808	(35,330) (19,598)	(35,330) (19,598)	(35,330) (19,598)	(37,164) (20,340)	(40,070) (21,516)	13,63 (8)
2300	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)	(10,12
3300 3600	255,372 160,723	13,061 (33,510)	268,433 127,213	65,449 41,191	-	16,752 10,543	81,077	163,278 51,734	1,522 958	355,763 223,905	-	50 207,853	357,335 432,716	(39,101) (66,339)	(39,101) (66,339)	(39,101) (66,339)	(40,895) (67,468)	(43,737) (69,257)	7,8 (45,2
3700 0101	55,604 123,963	19,669 (30,183)	75,273 93,780	14,250 31,770	-	3,648 8,132	122,018	139,916 39,902	331 739	77,462 172,695	-	10 187,211	77,803 360,645	8,312 (55,503)	8,312 (55,503)	8,312 (55,503)	7,921 (56,374)	7,302 (57,754)	21,9 (40,1
102	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)	(271,8
0108 0200	15,762 154,345	(4,521) 20,269	11,241 174,614	4,040 39,557	-	1,034 10,125	- 125,765	5,074 175,447	94 920	21,959 215,020	-	28,037 26	50,090 215,966	(7,741) (11,257)	(7,741) (11,257)	(7,741) (11,257)	(7,850) (12,341)	(8,026) (14,059)	(5,9 19,6
0300	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)	(12,7
9400 9500	1,359,037 442,882	541,003 36,230	1,900,040 479,112	348,303 113,505	-	89,152 29,053	3,356,108 224,836	3,793,563 367,394	8,101 2,640	1,893,294 616,986	-	222 82	1,901,617 619,708	263,409 (54,232)	263,409 (54,232)	263,409 (54,232)	253,862 (57,343)	238,734 (62,273)	609,1 29,9
600	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)	(63,1
.100 .400	128,717 4,937,058	11,843 506,734	140,560 5,443,792	32,989 1,265,303	-	8,444 323,866	73,493 3,144,372	114,926 4,733,541	767 29,429	179,318 6,877,887	-	26 929	180,111 6,908,245	(14,449) (501,700)	(14,449) (501,700)	(14,449) (501,700)	(15,353) (536,381)	(16,786) (591,336)	10,3 458,1
.900	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)	(8,3
2100 2200	185,887 8,167	(8,521) 268	177,366 8,435	47,640 2,093	-	12,194 536	- 1,663	59,834 4,292	1,108 49	258,961 11,378	-	52,840	312,909 11,427	(46,490) (1,400)	(46,490) (1,399)	(46,490) (1,399)	(47,796) (1,457)	(49,865) (1,547)	(15,9
100 200	53,480,781 4,586,639	2,418,767	55,899,548 4,849,880	13,706,427 1,175,495	-	3,508,282 300,879	15,015,813 1,633,925	32,230,522	318,800	74,504,860 6,389,713	-	10,321 881	74,833,981	(8,505,103)	(8,505,103)	(8,505,103)	(8,880,783)	(9,476,094)	1,268,7
300	4,586,639 34,374,914	263,241 758,309	4,849,880 35,133,223	1,175,495 8,809,840	-	2,254,962	4,711,703	3,110,299 15,776,505	27,341 204,907	47,888,190	-	6,691	6,417,935 48,099,788	(673,617) (6,263,042)	(673,617) (6,263,042)	(673,617) (6,263,042)	(705,836) (6,504,512)	(756,891) (6,887,150)	175,9 (142,4
400 500	4,997,441 26,614,347	(629,104) 87,922	4,368,337 26,702,269	1,280,779 6,820,908	-	327,827 1,745,876	- 551,553	1,608,606 9,118,337	29,789 158,646	6,962,008 37,076,832	-	3,902,136 5,220	10,893,933 37,240,698	(1,649,871) (5,348,271)	(1,649,871) (5,348,271)	(1,649,871) (5,348,271)	(1,684,976) (5,535,226)	(1,740,604) (5,831,479)	(910,1 (710,8
)600	2,667,830	409,054	3,076,884	683,730	-	175,007	2,537,941	3,396,678	158,646	3,716,593	-	490	37,240,698	(3,348,271) (135,872)	(3,348,271) (135,872)	(3,348,271) (135,872)	(5,535,226) (154,612)	(3,831,479) (184,308)	410,2
700 800	188,893 1,573,409	(68,855) 61,706	120,038 1,635,115	48,411 403,244	-	12,391 103,214	- 383,117	60,802 889,575	1,126 9,379	263,150 2,191,939	-	427,092 302	691,368 2,201,620	(107,438) (259,675)	(107,438) (259,675)	(107,438) (259,675)	(108,765) (270,728)	(110,867) (288,242)	(88,6 25,9
900	352,896	(36,665)	316,231	90,443	-	23,150		113,593	2,104	491,625	-	227,416	721,145	(108,747)	(108,747)	(108,747)	(111,226)	(115,154)	(54,9
.100 .102	1,015,045 795,364	302,751 (90,774)	1,317,796 704,590	260,143 203,841	-	66,586 52,175	1,878,169	2,204,898 256,016	6,051 4,741	1,414,074 1,108,034	-	173 563,028	1,420,298 1,675,803	95,420 (253,234)	95,420 (253,234)	95,420 (253,234)	88,290 (258,821)	76,991 (267,674)	333,0 (133,5
102	1,983,027	41,340	2,024,367	508,224	-	130,085	- 256,884	895,193	11,821	2,762,583	-	385	2,774,789	(363,709)	(363,709)	(363,709)	(377,639)	(399,713)	(133,5 (11,1
105 107	357,700 869,803	(229,507) (6,699)	128,193 863,104	91,674 222,919	-	23,465 57,058	-	115,139 279,977	2,132 5,185	498,317 1,211,736	-	1,423,608 41,516	1,924,057 1,258,437	(302,570) (184,363)	(302,570) (184,363)	(302,570) (184,363)	(305,083) (190,473)	(309,065) (200,155)	(287,0 (34,7
108	4,276,839	(498,790)	3,778,049	1,096,098	-	280,557	-	1,376,655	25,494	5,958,126	-	3,093,826	9,077,446	(1,372,369)	(1,372,369)	(1,372,369)	(1,402,412)	(1,450,018)	(731,2
1113 1121	389,101 1,832,434	(36,952) (276,844)	352,149 1,555,590	99,721 469,629	-	25,525 120,206	-	125,246 589,835	2,319 10,923	542,062 2,552,790	-	229,190 1,717,187	773,571 4,280,900	(116,429) (651,133)	(116,429) (651,133)	(116,429) (651,133)	(119,162) (664,005)	(123,493) (684,403)	(56,38 (389,25)
123	4,338,854	(112,817)	4,226,037	1,111,991	-	284,625	-	1,396,616	25,864	6,044,520	-	699,640	6,770,024	(999,063)	(999,063)	(999,063)	(1,029,541)	(1,077,838)	(268,8
.124 .126	1,576,805 2,081,420	(132,492) 18,061	1,444,313 2,099,481	404,114 533,441	-	103,437 136,539	- 112,513	507,551 782,493	9,399 12,407	2,196,670 2,899,657	-	821,786 408	3,027,855 2,912,472	(454,567) (407,086)	(454,567) (407,086)	(454,567) (407,086)	(465,643) (421,707)	(483,195) (444,876)	(207,70 (42,13
.138	1,062,109	(154,382)	907,727	272,205	-	69,673	-	341,878	6,331	1,479,640	-	957,589	2,443,560	(371,326)	(371,326)	(371,326)	(378,787)	(390,610)	(218,3
.140 .142	4,426,860 1,836,244	(527,963) 118,353	3,898,897 1,954,597	1,134,546 470,605	-	290,398 120,456	- 734,562	1,424,944 1,325,623	26,388 10,946	6,167,123 2,558,098	-	3,274,783 350	9,468,294 2,569,394	(1,432,185) (256,715)	(1,432,185) (256,715)	(1,432,185) (256,715)	(1,463,282) (269,613)	(1,512,558) (290,053)	(770,9! 86,04
.143	1,281,567	(55,814)	1,225,753	328,449	-	84,070	-	412,519	7,639	1,785,369	-	346,165	2,139,173	(317,584)	(317,584)	(317,584)	(326,587)	(340,852)	(106,4
1146 1200	1,773,666 307,953	25,958 14,934	1,799,624 322,887	454,567 78,924	-	116,351 20,201	161,426 92,704	732,344 191,829	10,573 1,836	2,470,920 429,013	-	346 56	2,481,839 430,905	(336,328) (47,968)	(336,328) (47,968)	(336,328) (47,968)	(348,787) (50,131)	(368,530) (53,559)	(23,19 8,51
1300	3,058,198	(135,874)	2,922,324	783,776	-	200,615	-	984,391	18,230	4,260,420	-	842,706	5,121,356	(760,535)	(760,535)	(760,535)	(782,018)	(816,060)	(257,2
.400 .600	9,579,707 2,108,216	(520,790) (11,304)	9,058,917 2,096,912	2,455,153 540,308	-	628,420 138,297	-	3,083,573 678,605	57,104 12,567	13,345,628 2,936,986	-	3,230,105 70,038	16,632,837 3,019,591	(2,477,522) (441,924)	(2,477,522) (441,924)	(2,477,522) (441,924)	(2,544,815) (456,733)	(2,651,450) (480,200)	(920,4) (78,2
1700	8,905,017	257,695	9,162,712	2,282,239	-	584,161	1,600,524	4,466,924	53,082	12,405,708	-	1,727	12,460,517	(1,561,226)	(1,561,226)	(1,561,226)	(1,623,780)	(1,722,905)	36,7
100 200	14,153,300 17,513,926	(987,528) (585,242)	13,165,772 16,928,684	3,627,305 4,488,590	-	928,443 1,148,897	-	4,555,748 5,637,487	84,367 104,399	19,717,167 24,398,904	-	6,125,104 3,629,618	25,926,638 28,132,921	(3,878,453) (4,162,601)	(3,878,453) (4,162,601)	(3,878,453) (4,162,601)	(3,977,874) (4,285,630)	(4,135,419) (4,480,583)	(1,622,2 (1,241,4
700	2,881,042	392,788	3,273,830	738,373	-	188,994	2,437,096	3,364,463	17,174	4,013,621	-	534	4,031,329	(195,688)	(195,688)	(195,688)	(215,926)	(247,996)	384,1
900 400	20,322,906 5,565,314	1,602,155 242,450	21,925,061 5,807,764	5,208,494 1,426,317	-	1,333,163 365,079	9,942,734 1,505,188	16,484,391 3,296,584	121,144 33,174	28,312,135 7,753,119	-	3,864 1,072	28,437,143 7,787,365	(2,548,961) (894,310)	(2,548,961) (894,310)	(2,548,961) (894,310)	(2,691,721) (933,404)	(2,917,942) (995,353)	1,303,7 120,9
600	367,226	(44,042)	323,184	94,115	-	24,090	-	118,205	2,189	511,587	-	273,173	786,949	(119,051)	(119,051)	(119,051)	(121,630)	(125,718)	(64,2
1700 1800	6,148,526 183,004	177,232 (2,273)	6,325,758 180,731	1,575,787 46,902	-	403,337 12,005	1,100,783	3,079,907 58,907	36,651 1,091	8,565,601 254,946	-	1,192 14,087	8,603,444 270,124	(1,078,654) (39,653)	(1,078,654) (39,653)	(1,078,654) (39,653)	(1,121,845) (40,939)	(1,190,286) (42,976)	24,5 (8,3
000	182,938	15,010	197,948	46,885	-	12,001	93,146	152,032	1,090	254,853	-	32	255,975	(22,357)	(22,357)	(22,357)	(23,642)	(25,678)	12,4
2200 0100	39,540,524 14,579,633	767,682 594,393	40,308,206 15,174,026	10,133,718 3,736,569	-	2,593,821 956,410	4,771,044 3,690,348	17,498,583 8,383,327	235,699 86,908	55,084,477 20,311,098	-	7,706 2,817	55,327,882 20,400,823	(7,308,786) (2,383,614)	(7,308,786) (2,383,614)	(7,308,786) (2,383,614)	(7,586,543) (2,486,030)	(8,026,680) (2,648,320)	(289,7 267,6
200	3,275,370	(418)	3,274,952	839,434	-	214,861	-	1,054,295	19,524	4,562,965	-	2,474	4,584,963	(669,438)	(669,438)	(669,438)	(692,447)	(728,906)	(101,0
400 501	518,017 319,698	(11,073) 87,024	506,944 406,722	132,761 81,934	-	33,981 20,972	- 539,876	166,742 642,782	3,088 1,906	721,657 445,376	-	68,660 56	793,405 447,338	(116,882) 21,723	(116,882) 21,723	(116,882) 21,723	(120,521) 19,477	(126,287) 15,919	(29,2 94,8
200	540,886	45,503	586,389	138,622	-	35,482	282,378	456,482	3,224	753,517	-	100	756,841	(64,977)	(64,977)	(64,977)	(68,777)	(74,798)	38,2
L300 L400	1,127,536 2,041,844	31,332 235,622	1,158,868 2,277,466	288,973 523,298	-	73,965 133,943	194,608 1,462,013	557,546 2,119,254	6,721 12,171	1,570,787 2,844,523	-	216 382	1,577,724 2,857,076	(198,976) (181,441)	(198,976) (181,441)	(198,976) (181,441)	(206,897) (195,784)	(219,448) (218,513)	3,0 220,7
1500	2,878,474	(97,166)	2,781,308	737,715	-	188,825	-	926,540	17,158	4,010,044	-	602,608	4,629,810	(685,117)	(685,117)	(685,117)	(705,338)	(737,379)	(205,2
1600 1700	296,025 18,966,702	(3,132) (2,340,287)	292,893 16,626,415	75,867 4,860,917	-	19,419 1,244,198	-	95,286 6,105,115	1,765 113,059	412,397 26,422,787	-	19,404 14,516,078	433,566 41,051,924	(63,598) (6,214,387)	(63,598) (6,214,387)	(63,598) (6,214,387)	(65,677) (6,347,621)	(68,972) (6,558,745)	(12,8) (3,397,2
1800	3,747,267	8,071	3,755,338	960,375	-	245,817	50,938	1,257,130	22,337	5,220,372	-	735	5,243,444	(757,338)	(757,338)	(757,338)	(783,661)	(825,373)	(105,2
1902 2000	234,872 286,732	1,553 20,789	236,425 307,521	60,195 73,486	-	15,407 18,809	9,685 129,019	85,287 221,314	1,400 1,709	327,204 399,450	-	44 51	328,648 401,210	(46,421) (37,778)	(46,421) (37,778)	(46,421) (37,778)	(48,071) (39,792)	(50,686) (42,984)	(5,3 16,2
2200	1,463,038	78,016	1,541,054	374,958	-	95,974	484,268	955,200	8,721	2,038,180	-	280	2,047,181	(220,821)	(220,821)	(220,821)	(231,099)	(247,384)	48,9
2600 3000	280,561 371,839	(21,544) (46,611)	259,017 325,228	71,904 95,298	-	18,405 24,392	-	90,309 119,690	1,672 2,217	390,853 518,015	-	133,625 289,107	526,150 809,339	(78,851) (122,562)	(78,851) (122,562)	(78,851) (122,562)	(80,822) (125,174)	(83,945) (129,313)	(34,5 (67,4
3300	26,174	12,311	38,485	6,708	-	1,717	76,367	84,792	156	36,464	-	2	36,622	6,965	6,965	6,965	6,782	6,490	14,0
3900 4100	102,121 256,466	(201) (14,805)	101,920 241,661	26,172 65,729	-	6,699 16,824	-	32,871 82,553	609 1,529	142,266 357,286	-	1,237 91,818	144,112 450,633	(21,060) (67,190)	(21,060) (67,190)	(21,060) (67,190)	(21,777) (68,992)	(22,914) (71,847)	(3,3 (25,6
200	6,116,546	(504,250)	5,612,296	1,567,590	-	401,240	-	1,968,830	36,460	8,521,048	-	3,127,630	11,685,138	(1,753,603)	(1,753,603)	(1,753,603)	(1,796,570)	(1,864,655)	(794,2
4300 4400	4,005,166 3,843	149,839 (206)	4,155,005 3,637	1,026,472 985	-	262,735 252	930,363	2,219,570 1,237	23,875 23	5,579,654 5,354	-	776 1,273	5,604,305 6,650	(668,248) (991)	(668,248) (991)	(668,248) (991)	(696,383) (1,018)	(740,966) (1,061)	57,3 (3
0100	1,001,486	483,405	1,484,891	256,668	-	65,697	2,998,749	3,321,114	5,970	1,395,185	-	157	1,401,312	278,843	278,843	278,843	271,808	260,661	550,8
0400 0500	5,759,848 246,924	(556,711) 5,025	5,203,137 251,949	1,476,173 63,283	-	377,841 16,198	- 31,231	1,854,014 110,712	34,334 1,472	8,024,127 343,993	-	3,453,055 47	11,511,516 345,512	(1,733,206) (45,411)	(1,733,206) (45,411)	(1,733,206) (45,411)	(1,773,667) (47,146)	(1,837,781) (49,894)	(846,4 (1,5
	664,916	38,358	703,274	170,409	-	43,618	238,084	452,111	3,964	926,304		124	930,392	(97,456)	(97,456)	(97,456)	(102,127)	(109,529)	25,74

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

		OPEB Expense Deferred Amounts			Outstandi	ng Balance of Deferred Ou	tflows of Resources			Outstanding	Balance of Defer	red Inflows of Resources		Re	•	-	utflows (Inflows) o od Ending June 30,		
ticipating nployer (1)	Proportionate Share of Aggregate Plan OPEB Expense (2)	from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (3)	Total Employer OPEB Expense (4)	Liability Experience (5)	Assumption Changes (6)		Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions (8)	Total Deferred Outflow of Resources (9)	Liability Experience (10)	Assumption Changes (11)	Investment Experience (12)	Oustanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions (13)	Total Deferred Inflow of Resources (14)	<b>2019</b> (15)	<b>2020</b> (16)	<b>2021</b> (17)	<b>2022</b> (18)	<b>2023</b> (19)	Thereafter (20)
gregate	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
51000 51200	6,334,727 168,285	(144,039) 5,270	6,190,688 173,555	1,623,508 43,129	-	415,552 11,039	- 32,722	2,039,060 86,890	37,761 1,003	8,825,000 234,441	-	893,238 31	9,755,999 235,475	(1,437,958) (29,104)	(1,437,958) (29,104)	(1,437,958) (29,104)	(1,482,457) (30,286)	(1,552,970) (32,159)	(367,638 1,172
52500 52700	76,833 277,132	(5,730) 17,830	71,103 294,962	19,691 71,025	-	5,040 18,180	- 110,661	24,731 199,866	458 1,652	107,037 386,076	-	35,535 52	143,030 387,780	(21,424) (38,776)	(21,424) (38,776)	(21,424) (38,776)	(21,963) (40,723)	(22,819) (43,808)	(9,245 12,945
53000 53500	705,030 499,008	(51,300) (490)	653,730 498,518	180,690 127,889	-	46,249 32,734	-	226,939 160,623	4,203 2,975	982,188 695,175	-	318,186 3,018	1,304,577 701,168	(195,308) (102,416)	(195,308) (102,416)	(195,308) (102,416)	(200,261) (105,922)	(208,109) (111,476)	(83,344) (15,899
53700	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
53800 54100	22,041 65,021	4,911 12,744	26,952 77,765	5,649 16,664	-	1,446 4,265	30,475 79,066	37,570 99,995	131 388	30,706 90,582	-	4 10	30,841 90,980	409 (537)	409 (537)	409 (537)	256 (994)	11 (1,716)	5,235 13,336
56600 57000	72,319 19,448	(18,390) 2,899	53,929 22,347	18,534 4,984	-	4,744 1,276	- 17,983	23,278 24,243	431 116	100,748 27,094	-	114,063 1	215,242 27,211	(33,162) (1,073)	(33,162) (1,073)	(33,162) (1,072)	(33,670) (1,209)	(34,474) (1,426)	(24,334 2,885
57100 57200	709,718 15,945	(16,859) (16,131)	692,859 (186)	181,892 4,086	-	46,557 1,046	-	228,449 5,132	4,231 95	988,719 22,213	-	104,543 100,058	1,097,493 122,366	(161,825) (19,388)	(161,825) (19,388)	(161,825) (19,388)	(166,810) (19,500)	(174,710) (19,677)	(42,04 (19,89
57300 57400	482,748 490,741	(59,798) 60,173	422,950 550,914	123,722 125,771	-	31,668 32,192	- 373,364	155,390 531,327	2,878 2,925	672,524 683,659	-	370,906 90	1,046,308 686,674	(158,403) (40,065)	(158,403) (40,065)	(158,403) (40,065)	(161,794) (43,512)	(167,168) (48,975)	(86,74 57,33
57500 57600	566,531 81,678	26,311 (3,942)	592,842 77,736	145,194 20,933	-	37,164 5,358	163,336	345,694 26,291	3,377 487	789,242 113,787	-	108 24,447	792,727 138,721	(89,407) (20,625)	(89,407) (20,625)	(89,407) (20,625)	(93,387) (21,199)	(99,693) (22,108)	14,26 (7,24
57800	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)	(82,30
57900 58000	43,726 63,439	4,153 16,997	47,879 80,436	11,206 16,259	-	2,868 4,162	25,771 105,447	39,845 125,868	261 378	60,915 88,378	-	10	61,182 88,766	(4,778) 4,039	(4,778) 4,039	(4,778) 4,039	(5,086) 3,593	(5,570) 2,889	3,65 18,50
8100 8200	460,285 3,698,050	(15,309) (514,416)	444,976 3,183,634	117,965 947,762	-	30,194 242,589	-	148,159 1,190,351	2,744 22,044	641,230 5,151,807	-	94,936 3,190,772	738,910 8,364,623	(109,326) (1,269,772)	(109,326) (1,269,772)	(109,326) (1,269,772)	(112,559) (1,295,750)	(117,683) (1,336,914)	(32,53) (732,29
8300 8400	804,542 26,845	28,234 (473)	832,776 26,372	206,194 6,880	-	52,777 1,761	175,317	434,288 8,641	4,796 160	1,120,819 37,398	-	155 2,924	1,125,770 40,482	(136,100) (5,956)	(136,100) (5,956)	(136,100) (5,956)	(141,752) (6,143)	(150,707) (6,442)	9,27 (1,38
0709 1036	114,719 38,855	105,838 (4,725)	220,557 34,130	29,401 9,958	-	7,525 2,549	656,531	693,457 12,507	684 232	159,817 54,130	-	13 29,304	160,514 83,666	82,406 (12,662)	82,406 (12,662)	82,406 (12,662)	81,600 (12,934)	80,323 (13,367)	123,80 (6,87
2110 2114	125,305 32,850	10,671 22,381	135,976 55,231	32,114 8,419	-	8,220 2,155	66,221 138,834	106,555 149,408	747 196	174,564 45,764	-	21	175,332 45,965	(14,924) 15,671	(14,924) 15,671	(14,924) 15,671	(15,804) 15,440	(17,199) 15,075	8,99 25,91
2116	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 <i>,</i> 59
2210 2411	220,170 8,449	13,081 (472)	233,251 7,977	56,427 2,165	-	14,443 554	81,184	152,054 2,719	1,312 50	306,722 11,770	-	41 2,925	308,075 14,745	(31,890) (2,198)	(31,890) (2,198)	(31,890) (2,198)	(33,437) (2,257)	(35,888) (2,351)	8,97 (82
2507 4306	144,215 120,815	(5,604) (2,070)	138,611 118,745	36,960 30,963	-	9,460 7,925	-	46,420 38,888	860 720	200,908 168,310	-	34,747 12,829	236,515 181,859	(35,061) (26,748)	(35,061) (26,748)	(35,061) (26,748)	(36,074) (27,596)	(37,679) (28,941)	(11,15 (6,19
4310 4616	114,620 128,924	(16,086) 16,036	98,534 144,960	29,376 33,042	-	7,519 8,457	- 99,497	36,895 140,996	683 769	159,678 179,607	-	99,773 25	260,134 180,401	(39,498) (10,298)	(39,498) (10,298)	(39,498) (10,298)	(40,303) (11,204)	(41,579) (12,639)	(22,86 15,33
5005 5011	63,812 150,394	(9,615) (17,646)	54,197 132,748	16,354 38,544	-	4,186 9,866	-	20,540 48,410	380 896	88,897 209,516	-	59,634 109,447	148,911 319,859	(22,649) (48,365)	(22,649) (48,365)	(22,649) (48,365)	(23,097) (49,422)	(23,808) (51,096)	(13,51 (25,83
0101 0103	1,741,412 96,116	(58,670) 7,526	1,682,742 103,642	446,301 24,633	-	114,235 6,305	- 46,702	560,536 77,640	10,380 573	2,425,987 133,900	-	363,860 16	2,800,227 134,489	(414,367) (12,106)	(414,367) (12,106)	(414,367) (12,106)	(426,600) (12,782)	(445,984) (13,851)	(124,00
201	12,235,046	(671,828)	11,563,218	3,135,682	-	802,607	-	3,938,289	72,932	17,044,820	-	4,166,893	21,284,645	(3,170,934)	(3,170,934)	(3,170,934)	(3,256,880)	(3,393,072)	(1,183,60
202 302	212,110 839,521	100,129 (31,772)	312,239 807,749	54,361 215,158	-	13,914 55,072	621,142	689,417 270,230	1,264 5,004	295,494 1,169,549	-	32 197,044	296,790 1,371,597	56,804 (203,251)	56,804 (203,251)	56,804 (203,251)	55,314 (209,148)	52,953 (218,493)	113,94 (63,97
401 9402	4,596,819 1,812,398	188,254 17,801	4,785,073 1,830,199	1,178,104 464,494	-	301,547 118,892	1,168,791 110,840	2,648,442 694,226	27,401 10,804	6,403,895 2,524,877	-	886 355	6,432,182 2,536,036	(750,683) (352,396)	(750,683) (352,396)	(750,683) (352,396)	(782,974) (365,127)	(834,142) (385,301)	85,42 (34,19
9403 9404	1,432,134 1,743,210	29,763 (84,912)	1,461,897 1,658,298	367,037 446,762	-	93,947 114,353	184,952	645,936 561,115	8,537 10,391	1,995,127 2,428,491	-	279 526,637	2,003,943 2,965,519	(262,762) (440,977)	(262,762) (440,977)	(262,762) (440,977)	(272,822) (453,222)	(288,764) (472,626)	(8,13) (155,62
)405 )406	6,914,536 61,062	(181,926) 1,276	6,732,610 62,338	1,772,105 15,649	-	453,587 4,006	- 7,933	2,225,692 27,588	41,217 364	9,632,740 85,066	-	1,128,226 12	10,802,183 85,442	(1,594,275) (11,196)	(1,594,275) (11,196)	(1,594,275) (11,196)	(1,642,847) (11,625)	(1,719,815) (12,305)	(431,00 (33
0407 0409	262,065 107,811	16,822 (10,662)	278,887 97,149	67,164 27,631	-	17,191 7,072	104,408	188,763 34,703	1,562 643	365,087 150,193	-	51 66,121	366,700 216,957	(36,707) (32,683)	(36,707) (32,683)	(36,707) (32,683)	(38,548) (33,441)	(41,465) (34,641)	12,19
)502 )503	421,877 887,107	(24,970)	396,907 822,621	108,121 227,354	-	27,675	-	135,796 285,547	2,515 5,288	587,723	-	154,860	745,098	(111,142)	(111,142)	(111,142)	(114,105)	(118,801)	(42,97
0601	1,258,764	(64,486) (98,888)	1,159,876	322,605	-	58,193 82,574	-	405,179	7,503	1,235,841 1,753,602	-	399,961 613,351	1,641,090 2,374,456	(245,685) (356,001)	(245,685) (356,001)	(245,685) (356,001)	(251,916) (364,843)	(261,791) (378,855)	(104,78 (157,57
)602 )603	431,228 562,331	(11,468) (44,793)	419,760 517,538	110,518 144,118	-	28,288 36,888	-	138,806 181,006	2,571 3,352	600,750 783,392	-	71,108 277,826	674,429 1,064,570	(99,550) (159,654)	(99,550) (159,654)	(99,550) (159,654)	(102,579) (163,604)	(107,379) (169,863)	(27,01 (71,13
)606 )701	93,324 12,346,518	(5,915) (136,967)	87,409 12,209,551	23,918 3,164,251	-	6,122 809,920	-	30,040 3,974,171	556 73,597	130,011 17,200,113	-	36,681 849,155	167,248 18,122,865	(24,977) (2,658,842)	(24,977) (2,658,842)	(24,977) (2,658,842)	(25,633) (2,745,571)	(26,672) (2,883,004)	(9,97 (543,59
702 704	115,829 336,869	10,136 23,504	125,965 360,373	29,685 86,335	-	7,598 22,098	62,903 145,874	100,186 254,307	690 2,008	161,363 469,296	-	22 62	162,075 471,366	(13,523) (45,304)	(13,523) (45,304)	(13,523) (45,304)	(14,337) (47,670)	(15,626) (51,420)	8,64 17,94
801 902	18,158,209 1,129,052	792,646 (17,250)	18,950,855 1,111,802	4,653,711 289,361	-	1,191,161 74,065	4,920,932	10,765,804 363,426	108,240 6,730	25,296,464 1,572,899	-	3,503 106,953	25,408,207 1,686,582	(2,916,313) (247,868)	(2,916,313) (247,868)	(2,916,313) (247,868)	(3,043,868) (255,799)	(3,245,992) (268,367)	396,39 (55,38
1001 1002	27,279,991 656,061	3,101,305 465,469	30,381,296 1,121,530	6,991,504 168,140	-	1,789,541 43,037	19,243,436 2,887,411	28,024,481 3,098,588	162,614 3,911	38,004,151 913,968	-	5,111 91	38,171,876 917,970	(2,470,851) 331,463	(2,470,851) 331,463	(2,470,851) 331,463	(2,662,482) 326,855	(2,966,144) 319,552	2,893,78 539,82
003	273,553	3,547	277,100	70,108	-	17,945	22,068	110,121	1,631	381,091	-	53	382,775	(52,328)	(52,328)	(52,328)	(54,250)	(57,295)	(4,1
004 102	191,420 5,090,186	40,966 (81,688)	232,386 5,008,498	49,058 1,304,548	-	12,557 333,911	254,151	315,766 1,638,459	1,141 30,342	266,669 7,091,211	-	35 506,519	267,845 7,628,072	1,867 (1,121,399)	1,867 (1,121,399)	1,867 (1,121,399)	522 (1,157,156)	(1,608) (1,213,816)	43,44 (254,44
.201 .301	2,940,174 3,876,705	(55,673) (214,151)	2,884,501 3,662,554	753,528 993,549	-	192,873 254,308	-	946,401 1,247,857	17,526 23,109	4,095,999 5,400,694	-	345,225 1,328,226	4,458,750 6,752,029	(656,227) (1,005,999)	(656,227) (1,005,999)	(656,227) (1,005,999)	(676,881) (1,033,231)	(709,609) (1,076,384)	(157,1 (376,5
1401 1402	532,612 1,522,576	(26,218) 205,409	506,394 1,727,985	136,501 390,216	-	34,939 99,880	- 1,274,486	171,440 1,764,582	3,175 9,076	741,989 2,121,123	-	162,600 283	907,764 2,130,482	(135,008) (105,589)	(135,008) (105,589)	(135,008) (105,589)	(138,750) (116,285)	(144,678) (133,233)	(47,8 200,3
1403 1501	618,109 3,005,924	35,437 (321,402)	653,546 2,684,522	158,413 770,379	-	40,547 197,186	219,956	418,916 967,565	3,685 17,918	861,096 4,187,597	-	117 1,993,534	864,898 6,199,049	(90,817) (935,386)	(90,817) (935,386)	(90,817) (935,386)	(95,159) (956,502)	(102,039) (989,961)	23,6 (478,8
1601	5,809,106	58,848	5,867,954	1,488,798	-	381,072	366,375	2,236,245	34,628	8,092,750	-	1,136	8,128,514	(1,127,708)	(1,127,708)	(1,127,708)	(1,168,515)	(1,233,178)	(107,4
1701 1802	2,896,929 12,993,385	3,407 265,023	2,900,336 13,258,408	742,445 3,330,034	-	190,036 852,354	21,804 1,646,930	954,285 5,829,318	17,268 77,453	4,035,753 18,101,273	-	567 2,529	4,053,588 18,181,255	(588,314) (2,388,980)	(588,314) (2,388,980)	(588,314) (2,388,980)	(608,664) (2,480,253)	(640,910) (2,624,887)	(84,78 (79,85
1805 1806	200,879 1,566,062	7,387 (56,212)	208,266 1,509,850	51,483 401,361	-	13,177 102,732	45,866	110,526 504,093	1,197 9,335	279,847 2,181,703	-	37 348,621	281,081 2,539,659	(33,644) (376,093)	(33,644) (376,093)	(33,644) (376,093)	(35,055) (387,094)	(37,291) (404,526)	2,72 (115,60
31901 31902	2,076,906 243,221	(21,417) 39,797	2,055,489 283,018	532,284 62,334	-	136,243 15,955	- 246,912	668,527 325,201	12,380 1,450	2,893,368 338,835	-	132,767 45	3,038,515 340,330	(445,642) (9,883)	(445,642) (9,883)	(445,642) (9,883)	(460,231) (11,591)	(483,350) (14,299)	(89,48 40,41
32001 32101	2,423,822 8,473,930	(126,985) (1,964,008)	2,296,837 6,509,922	621,194 2,171,757	-	159,000 555,882	-	780,194 2,727,639	14,448 50,513	3,376,661 11,805,154	-	787,597 12,182,409	4,178,706 24,038,076	(622,070) (3,694,876)	(622,070) (3,694,876)	(622,070) (3,694,876)	(639,096) (3,754,402)	(666,077) (3,848,728)	(227,12 (2,622,67
32106 32107	619,575 1,939,425	(20,398) (374,740)	599,177 1,564,685	158,789 497,049	-	40,644 127,224	-	199,433 624,273	3,693 11,561	863,139 2,701,841	-	126,498 2,324,425	993,330 5,037,827	(146,951) (770,883)	(146,951) (770,883)	(146,951) (770,883)	(151,303) (784,507)	(158,200) (806,095)	(43,54 (510,30
32108	405,932	72,541	478,473	104,035	-	26,629	- 450,053	580,717	2,420	565,510	-	73	568,003	(10,374)	(10,374)	(10,374)	(13,225)	(17,744)	74,80
2109 2201	715,732 5,792,789	(45,136) (424,696)	670,596 5,368,093	183,433 1,484,616	-	46,951 380,001	-	230,384 1,864,617	4,266 34,530	997,096 8,070,018	-	279,940 2,634,167	1,281,302 10,738,715	(191,330) (1,607,919)	(191,330) (1,607,919)	(191,330) (1,607,919)	(196,358) (1,648,611)	(204,325) (1,713,093)	(76,24 (688,63
2301 2306	41,384,281 198,029	1,762,473 40,864	43,146,754 238,893	10,606,249 50,752	-	2,714,769 12,991	10,942,072 253,516	24,263,090 317,259	246,689 1,180	57,653,041 275,878	-	7,991 35	57,907,721 277,093	(6,690,597) 415	(6,690,597) 415	(6,690,597) 415	(6,981,305) (976)	(7,441,967) (3,180)	850,43 43,03
2307 2308	219,325 169,428	,943 (1,719)	227,268 167,709	56,210 43,422	-	14,388 11,114	49,317	119,915 54,536	1,307 1,010	305,545 236,033	-	41 10,650	306,893 247,693	(36,856) (36,326)	(36,856) (36,326)	(36,856) (36,326)	(38,397) (37,516)	(40,838) (39,402)	2,82 (7,20
2309 2312	735,288	143,680 12,256	878,968 182,140	188,445 43,539	-	48,234 11,144	891,402 76,062	1,128,081 130,745	4,383 1,013	1,024,340 236,668	-	13,000 131 33	1,028,854 237,714	(6,508) (22,444)	(6,508) (22,444)	(6,508) (22,444)	(11,674) (23,637)	(19,858) (25,529)	150,28 9,52
16.116	100,004	(49,378)	464,026	131,579	_	33,679	70,002	130,743	1,013	200,000	-		237,714	(===,====)	(~~,+++)	(22,444)	(23,037)	(23,323)	(75,15

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

	OPEB Expense Deferred Amounts from Changes in				Outstand	ling Balance of Deferred O	utflows of Resources			Outstanding	Balance of Defer	red Inflows of Resources		Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,						
	Proportionate Share of	from Changes in Proportion & Differences Between Employer Contrib.	Total				Oustanding Outflow Balance Between Employer Contrib.	Total Deferred				Oustanding Inflow Balance Between Employer Contrib.	Total Deferred					,		
rticipating	Aggregate Plan	& Proportionate Share	Employer	Liability	Assumption	Investment	& Proportionate Share	Outflow of	Liability	Assumption	Investment	& Proportionate Share	Inflow of							
mployer	OPEB Expense	of Plan Contributions	OPEB Expense	Experience	Changes	Experience	of Plan Contributions	Resources	Experience	Changes	Experience	of Plan Contributions	Resources	2019	2020	2021	2022	2023	Thereaft	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
gregate	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,	
32402	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	
82406	816,718	(28,628)	788,090	209,314	-	53,576	-	262,890	4,868	1,137,781	-	177,547	1,320,196	(195,449)	(195,449)	(195,449)	(201,186)	(210,277)		
82501	470,755	(37,790)		120,648	-	30,881	-	151,529	2,806	655,815	-	234,390	893,011	(133,945)	(133,945)	(133,945)	(137,252)	(142,492)		
82502	1,278,568		1,186,812	327,680	-	83,873	-	411,553	7,621	1,781,192	-	569,109	2,357,922	(352,914)	(352,914)	(352,914)	(361,895)	(376,127)		
82601 82602	26,295,378 64,823	575,765 (33,494)	26,871,143 31,329	6,739,161 16,613	-	1,724,952 4,252	3,577,519	12,041,632 20,865	156,745 386	36,632,471 90,305	-	5,120 207,756	36,794,336 298,447	(4,795,276) (46,735)	(4,795,276) (46,735)	(4,795,276) (46,735)	(4,979,991) (47,190)	(5,272,693) (47,911)		
82603	108,731	(23,690)		27,866	-	4,232	-	34,999	648	151,474	-	146,937	298,447	(45,899)	(46,733) (45,899)	(40,733) (45,899)	(47,190) (46,663)	(47,873)		
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)		
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)		
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)	) (18	
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)		
82901 82001	6,963,198		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)		
83001 83005	3,157,445 1,680,359	(70,293) (50,350)	3,087,152 1,630,009	809,212 430,654	-	207,125 110,230	-	1,016,337 540,884	18,821 10,017	4,398,682 2,340,932	-	435,912 312,250	4,853,415 2,663,199	(715,226) (393,577)	(715,226) (393,577)	(715,226) (393,577)	(737,406) (405,381)	(772,553) (424,085)		
33101	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)	(403,381)	(405,080)		
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)	(1,046,391)	(1,103,860)		
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)		
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)	-	
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)		
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)		
83207 83301	55,024 2,533,952	(23,159) 263,492	31,865 2,797,444	14,102 649,419	-	3,610 166,225	- 1,635,000	17,712 2,450,644	328 15,105	76,654 3,530,086	-	143,644 475	220,626 3,545,666	(34,398) (254,088)	(34,398) (254,088)	(34,398) (254,088)	(34,785) (271,888)	(35,397) (300,094)		
33402	2,225,287	(115,919)	2,109,368	570,312	-	145,977	-	716,289	13,265	3,100,080	-	718,956	3,832,301		(254,088) (570,452)	(234,088) (570,452)	(586,083)	(610,854)		
83501	690,568		956,724	176,984	-	45,301	1,651,100	1,873,385	4,116	962,040	-	112	966,268		125,102	125,102	120,251	112,564		
3601	3,503,532		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)	(965,912)	(1,004,911)		
3701	6,633,163		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)	(1,381,794)	(1,455,630)		
3802	4,336,419		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)		
3805	1,665,077		1,276,432	426,737	-	109,227	-	535,964	9,925	2,319,642	-	2,410,692	4,740,259		(728,750)	(728,750)	(740,447)	(758,981)		
3806 3810	2,255,827 120,815		2,773,262 96,755	578,139 30,963	-	147,980 7,925	3,210,120	3,936,239 38,888	13,447 720	3,142,625 168,310	-	400 149,228	3,156,472 318,258		56,664 (48,738)	56,664 (48,738)	40,818 (49,586)	15,708 (50,931)		
3811	187,319		137,041	48,008	-	12,288	-	60,296	1,117	260,957	-	311,857	573,931		(88,539)	(88,539)	(89,855)	(91,940)		
83901	8,020,429		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)	(1,631,020)	(1,720,298)		
34002	19,024,111		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)	(5,031,724)	(5,243,487)		
84003	17,628,397	(455,978)	17,172,419	4,517,927	-	1,156,406	-	5,674,333	105,082	24,558,375	-	_/0_// 0_	27,491,238		(4,056,719)	(4,056,719)	(4,180,551)	(4,376,779)		
84004 84005	69,097	(31,584)	37,513	17,709 40,764	-	4,533	-	22,242	412	96,259	-	195,903	292,574	(45,698) 5,433	(45,698)	(45,698) 5,433	(46,183) 4,316	(46,952) 2,545		
84005 84006	159,058 679,643		196,980 685,265	40,784 174,184	-	10,434 44,584	235,264 35,032	286,462 253,800	948 4,051	221,586 946,820	-	25 133	222,559 951,004		5,433 (133,200)	5,433 (133,200)	4,316 (137,975)	2,545 (145,540)		
84008	13,261	(99,915)	(86,654)		-	870	-	4,269	79	18,474	-	619,764	638,317	(102,624)	(102,624)	(102,624)	(102,717)	(102,862)		
84009	94,161				-	6,177	-	30,309	561	131,177	-	698,767	830,505		(131,885)	(131,885)	(132,547)	(133,595)		
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	1,976	1,552		
84011	65,212				-	4,278	-	20,991	389	90,848	-	172,830	264,067	(41,183)	(41,183)	(41,183)	(41,641)	(42,367)		
84012	70,803	21,416	92,219		-	4,645	132,860	155,651	422	98,636	-	12	99,070	6,954	6,954	6,954	6,457	5,668		
84101 84203	1,239,870 5,689,219		1,077,501 5,753,773	317,762 1,458,072	-	81,334 373,207	- 401,748	399,096 2,233,027	7,391 33,913	1,727,281 7,925,733	-	1,007,119 1,112	2,741,791 7,960,758		(415,622) (1,097,514)	(415,622) (1,097,514)	(424,332) (1,137,479)	(438,133) (1,200,807)		
84203	6,523,629		6,589,539	1,671,921	-	427,944	401,748	2,510,216	38,887	9,088,162	-	1,112	9,128,326		(1,266,593)	(1,266,593)	(1,312,419)	(1,200,807) (1,385,036)		
84208	1,479,439		1,496,299	379,161	-	97,050	104,925	581,136	8,819	2,061,027	-	287	2,070,133		(285,327)	(285,327)	(295,720)	(312,188)		
84209	4,798,203		4,904,411	1,229,716	-	314,758	659,912	2,204,386	28,602	6,684,445	-	934	6,713,981	(873,863)	(873,863)	(873,863)	(907,569)	(960,979)		
84210	2,019,439		1,987,086	517,556	-	132,473	-	650,029	12,038	2,813,309	-	200,601	3,025,948		(444,840)	(444,840)	(459,025)	(481,504)		
84211	2,829,365		2,742,676	725,129	-	185,604	-	910,733	16,866	3,941,629	-	537,616	4,496,111		(664,609)	(664,609)	(684,484)	(715,979)		
84212	5,074,084		4,966,419	1,300,421	-	332,855	-	1,633,276	30,246	7,068,779	-	667,651	7,766,676		(1,144,087)	(1,144,087)	(1,179,731)	(1,236,212)		
84213 84214	246,849 169,519		234,941 163,526	63,264 43,446	-	16,193 11,120	-	79,457 54,566	1,471 1,010	343,889 236,160	-	73,847 37,163	419,207 274,333	(62,329) (40,619)	(62,329) (40,619)	(62,329) (40,619)	(64,063) (41,809)	(66,811) (43,696)		
84214 84215	447,065			43,446 114,577	-	29,327	-	143,904	2,665	622,813	-	597,434	1,222,912	(187,635)	(40,619) (187,635)	(40,619)	(41,809)	(43,696) (195,752)		
84301	8,969,483		6,832,857	2,298,761	-	588,390	-	2,887,151	53,467	12,495,517	-	13,253,126	25,802,110	(3,968,715)	(3,968,715)	(3,968,715)	(4,031,722)	(4,131,564)		
84401	2,033,429		1,934,044	521,141	-	133,391	-	654,532	12,121	2,832,799	-	616,404	3,461,324		(514,729)	(514,729)	(529,013)	(551,648)		
84501	1,932,757	(716,362)	1,216,395	495,340	-	126,787	-	622,127	11,521	2,692,552	-	4,443,513	7,147,586		(1,111,143)	(1,111,143)	(1,124,720)	(1,146,234)		
84506	191,254				-	12,546	-	61,562	1,140	266,439	-	457,178	724,757		(112,770)	(112,770)	(114,114)	(116,243)		
84601 84602	4,828,038		4,880,900		-	316,715	329,015	1,883,093	28,780	6,726,009	-	944	6,755,733		(933,303)	(933,303)	(967,218) (2,242,018)	(1,020,961)		
84603 84604	9,943,313 7,667,955		9,702,144 8,851,368	2,548,341 1,965,196	-	652,272 503,011	- 7,342,379	3,200,613 9,810,586	59,271 45,708	13,852,173 10,682,339	-	1,495,605 1,411	15,407,049 10,729,458		(2,272,170) (382,828)	(2,272,170) (382,828)	(2,342,018) (436,692)	(2,452,700) (522,047)		
84604 84605	3,079,080		3,081,673	789,128	-	201,985	16,803	9,810,586 1,007,916	45,708 18,354	4,289,510	-	605	4,308,469		(382,828) (626,334)	(382,828) (626,334)	(436,692) (647,963)	(522,047) (682,237)		
84606	33,761				-	2,215	-	10,868	201	4,289,510	-	38,228	4,308,409 85,462		(13,061)	(13,061)	(13,298)	(13,672)		