

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, 2019





July 22, 2020

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

Dear Members of the Board:

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

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

This report complements the actuarial valuation report as of June 30, 2018, provided for GASB Statement No. 74 purposes, which was also provided to the Board and should be considered together as a complete report for the measurement period that ended June 30, 2019. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2019, using generally accepted actuarial principles. Please see the actuarial valuation report as of June 30, 2018 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

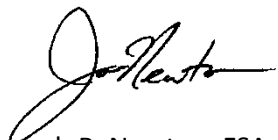
This report is based upon information furnished by PEBA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy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

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

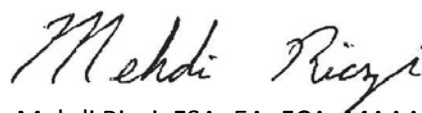
This report provides the collective OPEB amounts under GASB Statement No. 75 which will be allocated to participating employers. The proportionate shares of the collective OPEB amounts for the participating employers are provided in the appendices to this report.

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,
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SECTION 1

DISCUSSION

Discussion

Accounting Standards

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

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

The following discussion provides a summary of the information that is required to be disclosed under this 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, 2019.

Notes to Financial Statements

Paragraphs 89 through 98 of GASB Statement No. 75 discuss the note disclosures and RSI for cost-sharing employers. We recommend that employers review these paragraphs 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, 2018. Update procedures were used to roll forward the total OPEB liability to the measurement date of June 30, 2019. Please refer to the GASB Statement No. 74 valuation report for fiscal year ending June 30, 2019 for additional discussion of the participant data, actuarial 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 2.75%; the municipal bond rate is 3.13% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 3.13%. 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, 2018:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	94,814
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	1,258
Active Plan Members	<u>179,818</u>
Total Plan Members	275,890



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 1,968,055. Additionally, the total plan membership (active employees and inactive employees) was 275,890. 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 7.1330.

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

Deferred Outflows and Inflows Specific to Cost-Sharing Employers

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

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

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



Implicit Subsidy

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

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

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

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



SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Collective Net OPEB Liability

Fiscal Year Ending	Total OPEB Liability	Plan Fiduciary Net Position	Employers Net OPEB Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	Covered Payroll	Net OPEB Liability as a Percentage of Covered Payroll
(1)	(2)	(3)	(4)	(5)	(6)	(7)
June 30, 2017	\$ 14,659,610,970	\$ 1,114,774,760	\$ 13,544,836,210	7.60%	\$ 8,437,059,071	160.54%
June 30, 2018	\$ 15,387,115,010	\$ 1,216,530,062	\$ 14,170,584,948	7.91%	\$ 8,614,421,372	164.50%
June 30, 2019	\$ 16,516,264,617	\$ 1,394,740,049	\$ 15,121,524,568	8.44%	\$ 8,748,981,785	172.84%

The single discount rate changed from 3.62% as of June 30, 2018 to 3.13% as of June 30, 2019.

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

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



Exhibit 2

Schedule of Changes in the Employers' Collective Net OPEB Liability for the Measurement Period Ending June 30, 2019

Total OPEB liability	
Service cost	\$ 510,940,536
Interest on the total OPEB liability	556,576,392
Changes of benefit terms	0
Difference between expected and actual experience of the total OPEB liability	(567,028,397)
Changes of assumptions	1,163,754,700
Benefit payments	(535,093,624)
Net change in total OPEB liability	<u>1,129,149,607</u>
Total OPEB liability – beginning	<u>15,387,115,010</u>
Total OPEB liability – ending (a)	\$ 16,516,264,617
Plan fiduciary net position	
Contributions – employer	\$ 533,327,819
Contributions – nonemployer contributing entities	103,178,492
Net investment income	77,682,485
Benefit payments	(535,093,624)
OPEB plan administrative expense	(885,185)
Other	0
Net change in plan fiduciary net position	<u>178,209,987</u>
Plan fiduciary net position – beginning	<u>1,216,530,062</u>
Plan fiduciary net position – ending (b)	\$ 1,394,740,049
Net OPEB liability - Ending (a) - (b)	\$ 15,121,524,568
Plan fiduciary net position as a percentage of the total OPEB liability	8.44 %
Covered-employee payroll	\$ 8,748,981,785
Net OPEB liability as a percentage of covered-employee payroll	172.84 %

Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2019 fiscal year, the expected remaining service lives of all employees was approximately 1,968,055. Additionally, the total plan membership (active employees and inactive employees) was 275,890. 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 7.1330.

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

Exhibit 3

Statement of Outflows and Inflows Arising from Current Reporting Period For Fiscal Year Ending June 30, 2019

	Recognition Period (or amortization years)	Total (Inflow) or Outflow	2019 Recognized in current OPEB expense	Deferred (Inflow) or Outflow in future expense
<u>Due to Liabilities:</u>				
Differences in expected and actual experience	7.1330	\$ (567,028,397)	\$ (79,493,677)	\$ (487,534,720)
Assumption changes	7.1330	\$ 1,163,754,700	\$ 163,150,807	\$ 1,000,603,893
<u>Due to Assets:</u>				
Net Difference between projected and actual earnings on OPEB plan investments	5.0000	\$ (27,010,732)	\$ (5,402,147)	\$ (21,608,585)
Total		\$ 569,715,571	\$ 78,254,983	\$ 491,460,588

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



Exhibit 4

Components of Collective OPEB Expense for the Fiscal Year Ending June 30, 2019

1. Service Cost	\$	510,940,536
2. Interest on the Total OPEB Liability		556,576,392
3. Current-Period Benefit Changes		0
4. Employee Contributions		0
5. Projected Earnings on Plan Investments		(50,671,753)
6. OPEB Plan Administrative Expense		885,185
7. Other Changes in Plan Fiduciary Net Position		0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		(100,567,732)
9. Recognition of Outflow (Inflow) of Resources due to Assets		9,636,348
10. Total Aggregate OPEB Expense	\$	926,798,976

Exhibit 5

Deferred Outflows and Inflows Related to OPEB

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 178,059,332	\$ 491,530,969
Changes in assumptions	\$ 1,000,603,894	\$ 936,406,982
Net difference between projected and actual earnings on OPEB plan investments	\$ 39,297,025	\$ 21,608,586
Changes in proportion and differences between contributions and proportionate share of contributions	TBD	TBD
Contributions subsequent to the measurement date	TBD	
Total	\$ 1,217,960,251	\$ 1,449,546,537

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, 2019) and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow related to OPEB. See paragraph 68 of GASB Statement No. 75 for cost-sharing employers. It's important to note that employer contributions also include the implicit subsidy. Each employer's implicit subsidy for the year ending June 30, 2020 is provided in Appendix A.

Exhibit 6

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

Year Ending June 30	Net Deferred Outflows (Inflows)
2020	\$ (90,931,384)
2021	\$ (90,931,384)
2022	\$ (96,749,841)
2023	\$ (105,969,875)
2024	\$ 53,996,791
Thereafter	\$ 98,999,407
Total	\$ (231,586,286)



Exhibit 7

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

	Remaining Recognition Period (or amortization years)	Total (Inflow) or Outflow at Beginning of Measurement Period	Measurement Year							Total remaining (Inflow) or Outflow at End of Measurement Period
			2019	2020	2021	2022	2023	2024	Thereafter	
<u>Due to Liabilities:</u>										
Differences in Experience										
2019	7.1330	(567,028,397)	(79,493,677)	(79,493,677)	(79,493,677)	(79,493,677)	(79,493,677)	(79,493,677)	(90,066,335)	(487,534,720)
2018	6.2030	212,281,767	34,222,435	34,222,435	34,222,435	34,222,435	34,222,435	34,222,435	6,947,157	178,059,332
2017	5.2460	(4,937,428)	(941,179)	(941,179)	(941,179)	(941,179)	(941,179)	(231,533)	0	(3,996,249)
Total			\$ (46,212,421)	\$ (46,212,421)	\$ (46,212,421)	\$ (46,212,421)	\$ (46,212,421)	\$ (45,502,775)	\$ (83,119,178)	\$ (313,471,637)
Assumption Changes										
2019	7.1330	1,163,754,700	163,150,806	163,150,806	163,150,806	163,150,806	163,150,806	163,150,806	184,849,864	1,000,603,894
2018	6.2030	(83,458,591)	(13,454,553)	(13,454,553)	(13,454,553)	(13,454,553)	(13,454,553)	(13,454,553)	(2,731,273)	(70,004,038)
2017	5.2460	(1,070,454,508)	(204,051,564)	(204,051,564)	(204,051,564)	(204,051,564)	(204,051,564)	(50,196,688)	0	(866,402,944)
Total			\$ (54,355,311)	\$ (54,355,311)	\$ (54,355,311)	\$ (54,355,311)	\$ (54,355,311)	\$ 99,499,565	\$ 182,118,591	\$ 64,196,912
<u>Due to Assets:</u>										
Investment Experience										
2019	5.0000	(27,010,732)	(5,402,146)	(5,402,146)	(5,402,146)	(5,402,146)	(5,402,148)	0	0	(21,608,586)
2018	4.0000	36,880,142	9,220,035	9,220,035	9,220,035	9,220,037	0	0	0	27,660,107
2017	3.0000	17,455,377	5,818,459	5,818,459	5,818,459	0	0	0	0	11,636,918
Total			\$ 9,636,348	\$ 9,636,348	\$ 9,636,348	\$ 3,817,891	\$ (5,402,148)	\$ 0	\$ 0	\$ 17,688,439
Total Recognized in Future Expense				\$ (90,931,384)	\$ (90,931,384)	\$ (96,749,841)	\$ (105,969,880)	\$ 53,996,790	\$ 98,999,413	\$ (231,586,286)

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



Exhibit 8

Actuarial Assumptions and Methods

Methods and Assumptions

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation
Single Discount Rate	3.13% as of June 30, 2019
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 6.40% and gradually decreasing to an ultimate trend rate of 4.15% over a period of 15 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 3.62% as of June 30, 2018 to 3.13% as of June 30, 2019.
Minor updates were made to the healthcare trend rate assumption.

Exhibit 9

Asset Allocation and Real Return Assumptions

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Allocation-Weighted Long-Term Expected Real Rate of Return</u>
U.S. Domestic Fixed Income	80.00 %	0.60 %	0.48 %
Cash	20.00 %	0.10 %	0.02 %
Total	100.00 %		0.50 %
Expected Inflation			2.25 %
Total Return			2.75 %
Investment Return Assumption			2.75 %

Exhibit 10

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

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 3.13%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

1% Decrease	Current Single Discount	1% Increase
2.13%	Rate Assumption	4.13%
\$ 17,926,382,275	\$ 15,121,524,568	\$ 12,870,509,916

Exhibit 11

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

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

1% Decrease	Current Healthcare Cost	1% Increase
	Trend Rate Assumption	
\$ 12,340,779,463	\$ 15,121,524,568	\$ 18,742,876,160



APPENDIX A

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

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

Participating Employer	Payroll	Proportionate Share	Employer Contributions for Plan Year Ending June 30, 2019			Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2019	Implicit Subsidy Year Ending 6/30/2020	Net OPEB Liability 6/30/2018	Net OPEB Liability as of June 30, 2019				
			6.05% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)				Baseline Discount Rate	Discount Rate Less 1.00% 2.13%	Discount Rate Plus 1.00% 4.13%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Aggregate	8,745,832,216	100.00%	529,122,849	4,014,421	533,137,270	103,178,492	(39,418,161)	14,170,584,948	15,121,524,568	17,926,382,275	12,870,509,916	12,340,779,463	18,742,876,160
Employer													
10001	230,000	0.002630%	13,915	106	14,021	2,714	(1,037)	406,271	397,696	471,464	338,494	324,562	492,938
10002	1,299,892	0.014863%	78,643	597	79,240	15,335	(5,859)	1,734,621	2,247,512	2,664,398	1,912,944	1,834,210	2,785,754
10100	7,592,903	0.086817%	459,371	3,485	462,856	89,576	(34,222)	12,206,117	13,128,054	15,563,147	11,173,791	10,713,895	16,272,003
10200	7,690,698	0.087936%	465,287	3,530	468,817	90,731	(34,663)	12,427,320	13,297,264	15,763,744	11,317,812	10,851,988	16,481,736
10300	22,293,378	0.254903%	1,348,749	10,233	1,358,982	263,005	(100,478)	36,277,689	38,545,220	45,694,886	32,807,316	31,457,017	47,776,154
10600	2,593,205	0.029651%	156,889	1,190	158,079	30,593	(11,688)	4,316,360	4,483,683	5,315,352	3,816,235	3,659,165	5,557,450
10700	1,901,771	0.021745%	115,057	873	115,930	22,436	(8,571)	4,466,285	3,288,176	3,898,092	2,798,692	2,683,502	4,075,638
10900	1,095,364	0.012525%	66,270	503	66,773	12,923	(4,937)	1,807,175	1,893,971	2,245,279	1,612,031	1,545,683	2,347,545
12300	558,616	0.006387%	33,796	256	34,052	6,590	(2,518)	917,545	965,812	1,144,958	822,039	788,206	1,197,108
13300	2,491,146	0.028484%	150,714	1,143	151,857	29,389	(11,228)	4,368,933	4,307,215	5,106,151	3,666,036	3,515,148	5,338,721
13600	1,715,386	0.019614%	103,781	787	104,568	20,237	(7,731)	2,749,660	2,965,936	3,516,081	2,524,422	2,420,520	3,676,228
13700	691,157	0.007903%	41,815	317	42,132	8,154	(3,115)	951,271	1,195,054	1,416,722	1,017,156	975,292	1,481,250
20101	1,421,859	0.016257%	86,022	653	86,675	16,774	(6,408)	2,120,770	2,458,306	2,914,292	2,092,359	2,006,241	3,047,029
20102	35,623,547	0.407320%	2,155,225	16,352	2,171,577	420,267	(160,558)	56,083,066	61,592,994	73,017,740	52,424,161	50,266,463	76,343,483
20108	182,660	0.002089%	11,051	84	11,135	2,155	(823)	269,666	315,889	374,482	268,865	257,799	391,539
20200	1,699,088	0.019427%	102,795	780	103,575	20,044	(7,658)	2,640,547	2,937,659	3,482,558	2,500,354	2,397,443	3,641,179
20300	1,867,752	0.021356%	112,999	857	113,856	22,035	(8,418)	3,196,884	3,229,353	3,828,358	2,748,626	2,635,497	4,002,729
20400	14,136,979	0.161642%	855,287	6,489	861,776	166,780	(63,716)	23,250,529	24,442,735	28,976,563	20,804,150	19,947,883	30,296,360
20500	4,743,394	0.054236%	286,975	2,177	289,152	55,960	(21,379)	7,576,870	8,201,310	9,722,553	6,980,450	6,693,145	10,165,386
20600	17,892,459	0.204583%	1,082,494	8,213	1,090,707	211,086	(80,643)	27,794,752	30,936,069	36,674,331	26,330,875	25,247,137	38,344,738
21100	1,264,647	0.014460%	76,511	580	77,091	14,920	(5,700)	2,202,109	2,186,572	2,592,155	1,861,076	1,784,477	2,710,220
21400	53,325,318	0.609723%	3,226,182	24,477	3,250,659	629,103	(240,342)	84,463,630	92,199,413	109,301,276	78,474,459	75,244,571	114,279,627
21900	256,642	0.002934%	15,527	118	15,645	3,027	(1,157)	416,899	443,666	525,960	377,621	362,078	549,916
22100	1,934,012	0.022114%	117,008	888	117,896	22,817	(8,717)	3,180,163	3,343,974	3,964,240	2,846,185	2,729,040	4,144,800
22200	86,713	0.000991%	5,246	40	5,286	1,022	(391)	139,722	149,854	177,650	127,547	122,297	185,742
30100	554,384,223	6.338839%	33,540,243	254,468	33,794,711	6,540,324	(2,498,649)	914,953,998	958,529,395	1,136,324,863	815,841,159	782,262,397	1,188,081,116
30200	48,653,325	0.556303%	2,943,526	22,332	2,965,858	573,985	(219,284)	78,468,622	84,121,495	99,725,002	71,599,033	68,652,126	104,267,182
30300	373,786,351	4.273880%	22,614,074	171,572	22,785,646	4,409,725	(1,684,685)	588,089,053	646,275,814	766,152,067	550,070,149	527,430,105	801,048,036
30400	49,387,650	0.564699%	2,987,953	22,669	3,010,622	582,648	(222,594)	85,496,666	85,391,098	101,230,101	72,679,641	69,688,258	105,840,834
30500	286,946,030	3.280946%	17,360,235	131,711	17,491,946	3,385,231	(1,293,289)	455,320,591	496,129,055	588,154,922	422,274,480	404,894,310	614,943,646
30600	27,550,068	0.315008%	1,666,779	12,646	1,679,425	325,021	(124,170)	45,641,470	47,634,012	56,469,538	40,543,136	38,874,443	59,041,559
30700	1,089,736	0.012460%	65,929	500	66,429	12,856	(4,912)	3,231,602	3,233,627	3,884,142	1,603,666	1,537,661	2,335,362
30800	16,754,510	0.191571%	1,013,648	7,690	1,021,338	197,660	(75,514)	26,918,018	28,968,456	34,341,750	24,656,165	23,641,355	35,905,915
30900	3,726,958	0.042614%	225,481	1,711	227,192	43,968	(16,798)	6,037,378	6,443,886	7,639,149	5,484,639	5,258,900	7,987,089
31100	11,879,043	0.135825%	718,682	5,453	724,135	140,142	(53,540)	17,365,485	20,538,811	24,348,509	17,481,370	16,761,864	25,457,512
31102	8,247,718	0.094305%	498,987	3,786	502,773	97,302	(37,173)	13,607,162	14,260,354	16,905,475	12,137,534	11,637,972	17,675,469
31104	21,277,964	0.243293%	1,287,317	9,767	1,297,084	251,026	(95,902)	33,925,797	36,789,611	43,613,633	31,313,050	30,024,253	45,600,106
31105	3,334,354	0.038125%	201,728	1,530	203,258	39,337	(15,028)	6,119,567	6,834,433	8,165,081	4,906,882	4,704,922	7,145,722
31107	8,896,165	0.101719%	538,218	4,083	542,301	104,952	(40,096)	14,880,673	15,381,464	18,234,537	13,091,754	12,552,917	19,065,066
31108	44,690,306	0.510990%	2,703,764	20,513	2,724,277	527,232	(201,423)	73,168,540	77,269,478	91,602,021	65,767,019	63,060,149	95,774,223
31113	4,281,249	0.048952%	259,016	1,965	260,981	50,508	(19,296)	6,656,774	7,402,289	8,775,323	6,300,372	6,041,058	9,175,013
31121	17,641,446	0.201713%	1,067,307	8,098	1,075,405	208,124	(79,512)	31,349,443	30,502,081	36,159,843	25,961,492	24,892,956	37,806,818
31123	43,323,785	0.495365%	2,621,089	19,886	2,640,975	511,110	(195,264)	74,229,492	74,906,740	88,801,024	63,756,001	61,131,902	92,845,648
31124	17,184,680	0.196490%	1,039,673	7,888	1,047,561	202,735	(77,453)	26,976,117	29,712,284	35,223,549	25,289,265	24,248,398	36,827,877
31126	22,347,386	0.255520%	1,352,017	10,258	1,362,275	263,642	(100,721)	35,609,121	38,638,520	45,805,492	32,886,727	31,533,160	47,891,797
31138	10,664,974	0.121944%	645,231	4,895	650,126	125,820	(48,068)	18,170,658	18,439,792	21,860,148	15,694,815	15,048,840	22,855,813
31140	44,434,124	0.508060%	2,688,264	20,396	2,708,660	524,209	(200,268)	75,735,116	76,826,418	91,076,778	65,389,913	62,698,564	95,225,057
31142	19,477,475	0.222706%	1,178,387	8,940	1,187,327	229,785	(87,787)	31,414,628	33,676,543	39,923,129	28,663,398	27,483,656	41,741,510
31143	13,680,196	0.156420%	827,652	6,279	833,931	161,392	(61,658)	21,925,154	23,653,089	28,040,447	20,132,052	19,303,447	29,317,607
31146	17,601,125	0.201252%	1,064,868	8,079	1,072,947	207,649	(79,330)	30,344,040	30,432,371	36,077,203	25,902,159	24,836,065	37,720,413
31200	3,428,508	0.039202%	207,425	1,574	208,999	40,448	(15,453)	5,268,482	5,927,940	7,027,500	5,045,497	4,837,832	7,347,582
31300	32,111,390	0.367162%	1,942,739	14,739	1,957,478	378,832	(144,729)	52,319,925	55,520,492	65,818,864	47,255,622	45,310,653	68,816,719
31400	102,780,437	1.175193%	6,218,216	47,177	6,265,393	1,212,546	(463,239)	163,890,467	177,707,098	210,669,590	151,253,332	145,027,976	220,264,969
31600	22,657,614	0.259068%	1,370,786	10,400	1,381,186	267,302	(102,120)	36,067,540	39,175,031	46,441,520	33,343,373	31,971,011	48,556,794
31700	95,674,606	1.093945%	5,788,314	43,916	5,832,230	1,128,716	(431,213)	152,347,817	165,421,162	196,104,763	140,796,300	135,001,340	205,036,757
40100	147,797,782	1.689922%	8,941,766	67,841	9,009,607	1,743,636	(666,136)	242,135,903	255,541,970	302,941,878	217,501,579	208,549,547	316,739,988
40200	190,160,119	2.174294%	11,504,687	87,285	11,591,972	2,243,404	(857,067)	299,629,792	328,786,401	389,772,254	279,842,725	268,324,827	407,525,232
40700	30,201,858	0.345329%	1,827,212	13,863	1,841,075	356,305	(136,122)	49,289,121	52,219,010	61,904,997	44,445,603	42,616,290	64,724,587
40900	219,047,561	2.504594%	13,252,377	100,545	13,352,922	2,584,202	(987,265)	347,686,071	378,732,797	448,983,095	322,354,019	309,086,422	469,432,952
41400	54,493,160	0.623076%	3,296,836	25,013	3,321,849	642,880	(245,605)	95,211,877	94,218,590	111,694,986	80,193,058	76,892,435	116,782,363
41600	3,729,354	0.042642%	225,626	1,712	227,338	43,997	(16,809)	6,282,529	6,448,121	7,644,168	5,488,243	5,262,355	7,992,337
41700	62,547,278	0.715167%	3,784										

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

Participating Employer	Payroll	Proportionate Share	Employer Contributions for Plan Year Ending June 30, 2019			Contributions from Nonemployer Contributing Entities			Net OPEB Liability 6/30/2018	Net OPEB Liability as of June 30, 2019				
			6.05% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)	For Plan Year Ending 6/30/2019	Implicit Subsidy Year Ending 6/30/2020	Baseline Discount Rate 3.13%		Discount Rate Less 1.00% 2.13%	Discount Rate Plus 1.00% 4.13%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Aggregate	8,745,832,216	100.00%	529,122,849	4,014,421	533,137,270	103,178,492	(39,418,161)	14,170,584,948	15,121,524,568	17,926,382,275	12,870,509,916	12,340,779,463	18,742,876,160	
51700	194,325,372	2.221920%	11,756,685	89,197	11,845,882	2,292,544	(875,840)	324,484,006	335,988,179	398,309,873	285,972,434	274,202,247	416,451,714	
51800	39,705,558	0.453994%	2,402,186	18,225	2,420,411	468,424	(178,956)	64,108,577	68,650,814	81,384,700	58,431,343	56,026,398	85,091,533	
51902	2,729,995	0.031215%	165,165	1,253	166,418	32,207	(12,304)	4,018,211	4,720,184	5,595,720	4,017,530	3,852,174	5,850,589	
52000	2,963,595	0.033886%	179,297	1,360	180,657	34,963	(13,357)	4,905,431	5,124,080	6,074,534	4,361,301	4,181,797	6,351,211	
52200	14,984,509	0.171333%	906,563	6,878	913,441	176,779	(67,536)	25,029,788	25,908,162	30,713,809	22,051,431	21,143,828	32,112,732	
52600	2,905,397	0.033220%	175,777	1,334	177,111	34,276	(13,095)	4,799,861	5,023,370	5,955,144	4,275,583	4,099,607	6,226,383	
53000	4,016,325	0.045923%	242,988	1,844	244,832	47,383	(18,102)	6,361,459	6,944,258	8,232,333	5,910,524	5,667,256	8,607,291	
53300	266,715	0.003050%	16,136	122	16,258	3,147	(1,202)	461,206	546,755	646,755	392,551	376,394	571,658	
53900	1,039,366	0.011884%	62,882	477	63,359	12,262	(4,684)	1,747,091	1,797,042	2,130,371	1,529,531	1,466,578	2,227,403	
54100	2,591,583	0.029632%	156,791	1,190	157,981	30,574	(11,680)	4,387,638	4,480,810	5,311,946	3,813,789	3,656,820	5,553,889	
54200	64,617,013	0.738832%	3,909,329	29,660	3,938,989	762,316	(291,234)	104,642,401	111,722,662	132,445,849	95,091,446	91,177,628	138,478,367	
54300	42,069,733	0.481026%	2,545,219	19,310	2,564,529	496,315	(189,612)	68,520,730	72,738,465	86,230,560	61,910,499	59,362,358	90,158,107	
54400	40,000	0.000457%	2,420	18	2,438	472	(180)	65,752	69,105	81,924	58,818	56,397	85,655	
60100	9,749,004	0.111470%	589,815	4,475	594,290	115,013	(43,939)	17,133,513	16,855,963	19,982,538	14,346,757	13,756,267	20,892,684	
60400	54,377,077	0.621748%	3,289,813	24,960	3,314,773	641,510	(245,082)	98,539,980	94,017,777	111,456,923	80,022,138	76,728,549	116,533,458	
60500	2,450,584	0.028020%	148,260	1,125	149,385	28,911	(11,045)	4,224,393	4,237,051	5,022,972	3,606,317	3,457,886	5,251,754	
60800	6,757,649	0.077267%	408,838	3,102	411,940	79,723	(30,457)	11,375,437	11,683,948	13,851,178	9,944,657	9,535,350	14,482,058	
60900	2,226,187	0.025454%	134,684	1,022	135,706	26,263	(10,033)	3,488,798	3,849,033	4,562,981	3,276,060	3,141,222	4,770,812	
61000	68,405,233	0.782147%	4,138,517	31,399	4,169,916	807,007	(308,308)	108,375,075	118,272,551	140,210,661	100,666,307	96,523,036	146,596,844	
61200	1,807,155	0.020663%	109,333	829	110,162	21,320	(8,145)	2,879,038	3,124,561	3,704,128	2,659,433	2,549,975	3,872,841	
62200	851,694	0.009738%	51,528	391	51,919	10,048	(3,839)	-	1,472,534	1,745,671	1,253,330	1,201,745	1,825,181	
62500	781,996	0.008941%	47,311	359	47,670	9,225	(3,524)	1,314,463	1,352,016	1,602,798	1,150,752	1,103,389	1,675,801	
62700	2,799,597	0.032011%	169,376	1,285	170,661	33,028	(12,618)	4,741,194	4,840,551	5,738,414	4,119,979	3,950,407	5,999,782	
63000	6,955,639	0.079531%	420,816	3,193	424,009	82,059	(31,350)	12,061,718	12,026,300	14,257,031	10,236,045	9,814,745	14,906,397	
63500	5,556,201	0.063530%	336,150	2,550	338,700	65,549	(25,042)	8,537,069	9,606,705	11,388,631	8,176,635	7,840,097	11,907,349	
63700	2,024,122	0.023144%	122,459	929	123,388	23,880	(9,123)	3,192,774	3,499,726	4,148,882	2,978,751	2,856,150	4,337,851	
63800	218,647	0.002500%	13,228	100	13,328	2,579	(985)	377,079	378,038	448,160	321,763	308,519	468,572	
64100	871,960	0.009970%	52,754	400	53,154	10,287	(3,930)	1,112,391	1,507,616	1,787,260	1,283,190	1,230,376	1,868,665	
66600	834,295	0.009539%	50,475	383	50,858	9,842	(3,760)	1,237,234	1,442,442	1,709,998	1,227,718	1,177,187	1,787,883	
67000	204,894	0.002343%	12,396	94	12,490	2,417	(924)	332,725	354,297	420,015	301,556	289,144	439,146	
67100	7,614,716	0.087067%	460,690	3,495	464,185	89,834	(34,320)	12,141,924	13,165,858	15,607,963	11,205,967	10,744,746	16,318,860	
67200	46,485	0.000531%	2,812	21	2,833	548	(209)	272,784	80,295	95,189	68,342	65,530	99,525	
67300	4,895,011	0.055970%	296,148	2,247	298,395	57,749	(22,062)	8,258,900	8,463,517	10,033,396	7,203,624	6,907,134	10,490,388	
67400	5,118,289	0.058523%	309,657	2,349	312,006	60,383	(23,069)	8,395,646	8,849,570	10,491,057	7,532,209	7,222,194	10,968,893	
67500	6,041,538	0.069079%	365,513	2,773	368,286	71,275	(27,230)	9,692,255	10,445,798	12,383,366	8,890,820	8,524,887	12,947,391	
67600	745,761	0.008527%	45,119	342	45,461	8,798	(3,361)	1,397,361	1,289,412	1,528,583	1,097,468	1,052,298	1,598,205	
67800	15,304,599	0.174993%	925,928	7,025	932,953	180,555	(68,979)	24,946,748	26,461,609	31,369,914	22,522,491	21,595,500	32,798,721	
67900	461,157	0.005273%	27,900	212	28,112	5,441	(2,079)	748,065	797,358	945,258	678,662	650,729	988,312	
68000	664,795	0.007601%	40,220	305	40,525	7,843	(2,996)	1,085,325	1,149,387	1,362,584	978,287	938,023	1,424,646	
68100	4,921,255	0.056270%	297,736	2,259	299,995	58,059	(22,181)	7,874,594	8,508,882	10,087,175	7,242,236	6,944,157	10,546,616	
68200	38,057,131	0.435146%	2,302,456	17,469	2,319,925	448,977	(171,527)	63,266,560	65,800,709	78,005,935	56,005,509	53,700,408	81,558,876	
68300	8,088,589	0.092485%	489,360	3,713	493,073	95,425	(36,456)	13,764,173	13,985,142	16,579,215	11,903,291	11,413,370	17,334,349	
68400	278,376	0.003183%	16,842	128	16,970	3,284	(1,255)	459,269	481,318	570,597	409,668	392,807	596,586	
70709	1,523,188	0.017416%	92,153	699	92,852	17,970	(6,865)	1,962,626	2,633,565	3,122,059	2,241,528	2,149,270	3,264,259	
71036	418,843	0.004789%	25,340	192	25,532	4,941	(1,888)	664,742	724,170	858,494	616,369	591,000	897,596	
72110	1,291,010	0.014761%	78,106	593	78,699	15,230	(5,819)	2,143,726	2,232,088	2,646,113	1,899,816	1,821,622	2,766,636	
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Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and Implicit Subsidy

Participating Employer	Payroll	Proportionate Share	Employer Contributions for Plan Year Ending June 30, 2019			Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2019	Implicit Subsidy Year Ending 6/30/2020	Net OPEB Liability 6/30/2018	Net OPEB Liability as of June 30, 2019				
			6.05% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)				Baseline Discount Rate 3.13%	Discount Rate Less 1.00% 2.13%	Discount Rate Plus 1.00% 4.13%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Aggregate	8,745,832,216	100.00%	529,122,849	4,014,421	533,137,270	103,178,492	(39,418,161)	14,170,584,948	15,121,524,568	17,926,382,275	12,870,509,916	12,340,779,463	18,742,876,160
80701	131,394,586	1.502368%	7,949,372	60,311	8,009,683	1,550,121	(592,206)	211,225,322	227,180,946	269,320,231	193,362,422	185,403,922	281,586,974
80702	1,166,362	0.013336%	70,565	535	71,100	13,760	(5,257)	1,981,615	2,016,607	2,390,662	1,716,411	1,645,766	2,499,550
80704	3,588,375	0.041030%	217,097	1,647	218,744	42,334	(16,173)	5,763,177	6,204,362	7,355,195	5,280,770	5,063,422	7,690,202
80801	192,142,398	2.196960%	11,624,615	88,195	11,712,810	2,266,790	(866,001)	310,652,240	332,213,846	393,835,448	282,759,955	271,121,988	411,773,492
80902	12,095,832	0.138304%	731,798	5,552	737,350	142,700	(54,517)	19,315,924	20,913,673	24,792,904	17,800,430	17,067,792	25,922,147
81001	298,809,251	3.416590%	18,077,960	137,156	18,215,116	3,525,186	(1,346,757)	466,708,499	516,640,496	612,470,984	439,732,555	421,633,837	640,367,233
81002	5,842,124	0.066799%	353,449	2,682	356,131	68,922	(26,331)	11,223,954	10,101,027	11,974,644	8,597,372	8,243,517	12,520,054
81003	2,790,904	0.031911%	168,850	1,281	170,131	32,925	(12,579)	4,679,977	4,825,430	5,720,488	4,107,108	3,938,066	5,981,039
81004	2,193,446	0.025080%	132,703	1,007	133,710	25,877	(9,886)	3,274,822	3,792,478	4,495,937	3,227,924	3,095,067	4,700,713
81102	52,724,066	0.602848%	3,189,806	24,201	3,214,007	622,009	(237,632)	87,083,346	91,159,808	108,068,837	77,589,612	74,396,142	112,991,054
81201	30,035,389	0.343425%	1,817,141	13,787	1,830,928	354,341	(135,372)	50,300,759	51,931,096	61,563,678	44,200,549	42,381,322	64,367,722
81301	40,221,713	0.459896%	2,433,414	18,462	2,451,876	474,514	(181,283)	66,323,014	69,543,287	82,442,715	59,190,960	56,754,751	86,197,738
81401	5,073,230	0.058007%	306,930	2,329	309,259	59,851	(22,865)	9,111,970	10,398,557	12,128,149	7,465,797	7,158,516	10,872,180
81402	16,175,654	0.184953%	978,627	7,425	986,052	190,832	(72,905)	26,048,369	27,967,713	33,155,382	23,804,394	22,824,642	34,665,512
81403	6,589,101	0.075340%	398,641	3,024	401,665	77,735	(29,698)	10,574,657	11,392,557	13,505,736	9,696,642	9,297,543	14,120,883
81501	31,696,619	0.362420%	1,917,645	14,549	1,932,194	373,939	(142,859)	51,425,620	54,803,429	64,968,795	46,645,302	44,725,453	67,927,932
81601	59,178,297	0.676646%	3,580,287	27,163	3,607,450	698,153	(266,721)	99,382,705	102,319,191	121,298,149	87,087,791	83,503,391	126,822,922
81701	29,740,368	0.340052%	1,799,292	13,651	1,812,943	350,861	(134,042)	49,560,912	51,421,047	60,959,021	43,766,426	41,965,067	63,735,525
81802	135,666,391	1.551212%	8,207,817	62,272	8,270,089	1,600,517	(611,459)	222,291,982	234,566,904	278,076,193	199,648,894	191,431,652	290,741,744
81805	2,247,726	0.025700%	135,987	1,032	137,019	26,517	(10,130)	3,436,650	3,886,232	4,607,080	3,307,721	3,171,580	4,816,919
81806	16,723,523	0.191217%	1,011,773	7,676	1,019,449	197,295	(75,374)	26,792,325	28,914,926	34,278,290	24,610,603	23,597,668	35,839,566
81901	22,150,948	0.253274%	1,340,132	10,167	1,350,299	261,324	(99,836)	35,531,892	38,298,890	45,402,865	32,597,655	31,255,986	47,470,832
81902	2,681,114	0.030656%	162,207	1,231	163,438	31,630	(12,084)	4,161,051	4,635,655	5,495,512	3,945,584	3,783,189	5,745,816
82001	25,205,142	0.288196%	1,524,911	11,569	1,536,480	297,356	(113,602)	41,466,958	43,579,629	51,663,117	37,092,295	35,565,633	54,016,219
82101	94,777,003	1.083682%	5,734,009	43,504	5,777,513	1,118,127	(427,168)	144,972,736	163,869,240	194,264,978	139,475,399	133,734,806	203,113,175
82106	6,625,302	0.075754%	400,831	3,041	403,872	78,162	(29,861)	10,599,739	11,455,160	13,579,952	9,749,926	9,348,634	14,198,478
82107	19,909,207	0.227642%	1,204,507	9,139	1,213,646	234,878	(89,732)	33,179,858	34,422,941	40,807,975	29,298,686	28,092,797	42,666,658
82108	3,453,476	0.039487%	208,935	1,585	210,520	40,742	(15,565)	6,944,720	5,971,036	7,078,591	5,082,178	4,873,004	7,401,000
82109	7,343,848	0.083970%	444,303	3,371	447,674	86,639	(33,099)	12,244,802	12,697,544	15,052,783	10,807,367	10,362,553	15,738,393
82201	59,046,657	0.675141%	3,572,323	27,103	3,599,426	696,600	(266,128)	99,103,545	102,091,612	121,028,357	86,894,089	83,317,662	126,540,842
82301	439,944,684	5.030335%	26,616,653	201,939	26,818,592	5,190,224	(1,982,866)	708,005,928	760,663,343	901,757,082	647,429,765	620,782,549	942,829,459
82306	1,835,947	0.020992%	111,075	843	111,918	21,659	(8,275)	3,387,903	3,174,310	3,763,106	2,701,777	2,590,576	3,934,505
82307	2,327,133	0.026609%	140,792	1,068	141,860	27,455	(10,489)	3,752,229	4,023,686	4,770,031	3,424,714	3,283,758	4,987,292
82308	1,855,486	0.021216%	112,257	852	113,109	21,890	(8,363)	2,898,593	3,208,183	3,803,261	2,730,607	2,618,220	3,976,489
82309	8,528,396	0.097514%	515,968	3,915	519,883	100,613	(38,438)	12,579,370	14,745,603	17,480,732	12,550,549	12,033,988	18,276,928
82312	1,807,331	0.020665%	109,344	830	110,174	21,322	(8,146)	2,906,387	3,124,863	3,704,487	2,659,691	2,550,222	3,873,215
82313	2,158,319	0.024678%	130,578	991	131,569	25,462	(9,728)	-	3,731,690	4,423,873	3,176,184	3,045,458	4,625,367
82401	5,416,229	0.061929%	327,682	2,486	330,168	63,897	(24,411)	8,783,354	9,364,609	11,101,629	7,970,578	7,642,521	11,607,276
82402	52,013,953	0.594728%	3,146,844	23,875	3,170,719	613,631	(234,431)	84,224,005	89,931,941	106,613,215	76,544,526	73,394,071	111,469,133
82406	8,094,540	0.092553%	489,720	3,715	493,435	95,495	(36,483)	13,972,480	13,995,425	16,591,405	11,912,043	11,421,762	17,347,094
82501	4,943,665	0.056526%	299,092	2,269	301,361	58,323	(22,282)	8,053,710	8,547,593	10,133,067	7,275,184	6,975,749	10,594,598
82502	14,414,176	0.164812%	872,058	6,616	878,674	170,051	(64,966)	21,873,857	24,922,087	29,544,829	21,212,145	20,339,085	30,890,509
82601	278,950,193	3.189521%	16,876,487	128,041	17,004,528	3,290,900	(1,257,251)	449,863,641	482,304,202	571,765,727	410,507,617	393,611,753	597,807,971
82602	583,694	0.006674%	35,313	268	35,581	6,88							

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

Participating Employer	Payroll	Proportionate Share	Employer Contributions for Plan Year Ending June 30, 2019			Contributions from Nonemployer Contributing Entities			Net OPEB Liability as of June 30, 2019				
			6.05% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)	For Plan Year Ending 6/30/2019	Implicit Subsidy Year Ending 6/30/2020	Net OPEB Liability 6/30/2018	Baseline	Discount Rate	Discount Rate	Health Care	Health Care
									Discount Rate 3.13%	Less 1.00% 2.13%	Plus 1.00% 4.13%	Trend Rate 1% Decrease	Trend Rate 1% Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Aggregate	8,745,832,216	100.00%	529,122,849	4,014,421	533,137,270	103,178,492	(39,418,161)	14,170,584,948	15,121,524,568	17,926,382,275	12,870,509,916	12,340,779,463	18,742,876,160
84009	852,686	0.009750%	51,587	391	51,978	10,060	(3,843)	1,610,912	1,474,349	1,747,822	1,254,875	1,203,226	1,827,430
84010	428,580	0.004900%	25,929	197	26,126	5,056	(1,931)	650,713	740,955	878,393	630,655	604,698	918,401
84011	601,106	0.006873%	36,367	276	36,643	7,091	(2,709)	1,115,650	1,039,302	1,232,080	884,590	848,182	1,288,198
84012	33,167	0.000379%	2,007	15	2,022	391	(149)	1,211,302	57,311	67,941	48,779	46,772	71,036
84101	12,834,937	0.146755%	776,514	5,891	782,405	151,420	(57,848)	21,211,807	22,191,593	26,307,862	18,888,117	18,110,711	27,506,108
84203	60,149,402	0.687749%	3,639,039	27,609	3,666,648	709,609	(271,098)	97,331,655	103,998,134	123,288,515	88,516,803	84,873,587	128,903,943
84207	69,909,237	0.799343%	4,229,509	32,089	4,261,598	824,750	(315,086)	111,606,819	120,872,848	143,293,282	102,879,520	98,645,157	149,819,869
84208	15,566,470	0.177987%	941,771	7,145	948,916	183,644	(70,159)	25,310,365	26,914,348	31,906,630	22,907,834	21,964,983	33,359,883
84209	51,298,709	0.586550%	3,103,572	23,547	3,127,119	605,193	(231,207)	82,088,073	88,695,302	105,147,195	75,491,976	72,384,842	109,936,340
84210	21,027,919	0.240434%	1,272,189	9,652	1,281,841	248,076	(94,775)	34,548,736	36,357,286	43,101,118	30,945,082	29,671,430	45,064,247
84211	29,021,069	0.331827%	1,755,775	13,321	1,769,096	342,374	(130,800)	48,405,018	50,177,301	59,484,577	42,707,827	40,950,038	62,193,924
84212	54,164,808	0.619321%	3,276,971	24,862	3,301,833	639,006	(244,125)	86,807,870	93,650,777	111,021,850	79,709,771	76,429,039	116,078,568
84213	2,639,860	0.030184%	159,712	1,212	160,924	31,143	(11,898)	4,223,118	4,564,281	5,410,899	3,884,835	3,724,941	5,657,350
84214	1,746,029	0.019964%	105,635	801	106,436	20,599	(7,869)	2,900,152	3,018,861	3,578,823	2,569,469	2,463,713	3,741,828
84215	5,067,636	0.057943%	306,592	2,326	308,918	59,785	(22,840)	7,648,432	8,761,865	10,387,084	7,457,560	7,150,618	10,860,185
84301	94,738,319	1.083240%	5,731,668	43,486	5,775,154	1,117,671	(426,993)	153,450,714	163,802,403	194,185,743	139,418,512	133,680,259	203,030,332
84401	21,080,461	0.241034%	1,275,368	9,676	1,285,044	248,695	(95,011)	34,788,078	36,448,016	43,208,676	31,022,305	29,745,474	45,176,704
84501	20,288,407	0.231978%	1,227,449	9,313	1,236,762	239,351	(91,441)	33,065,785	35,078,610	41,585,263	29,856,751	28,627,893	43,479,349
84506	226,470	0.002589%	13,701	104	13,805	2,671	(1,021)	3,271,988	391,496	464,114	333,218	319,503	485,253
84601	51,815,668	0.592461%	3,134,848	23,784	3,158,632	611,292	(233,537)	82,598,497	89,589,136	106,206,824	76,252,752	73,114,305	111,044,232
84603	104,040,512	1.189601%	6,294,451	47,756	6,342,207	1,227,412	(468,919)	170,111,070	179,885,807	213,252,423	153,107,715	146,806,036	222,965,442
84604	88,151,903	1.007930%	5,333,190	40,463	5,373,653	1,039,967	(397,307)	131,184,048	152,414,383	180,685,385	129,725,731	124,386,418	188,915,072
84605	32,680,684	0.373671%	1,977,181	15,001	1,992,182	385,548	(147,294)	52,677,166	56,504,752	66,985,692	48,093,363	46,113,914	70,036,693
84606	281,810	0.003222%	17,049	129	17,178	3,324	(1,270)	577,593	487,216	577,588	414,688	397,620	603,895

APPENDIX B

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

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

Participating Employer	OPEB Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2020	2021	2022	2023	2024	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Aggregate	926,798,976	N/A	N/A	178,059,332	1,000,603,894	39,297,025	N/A	1,217,960,251	491,530,969	936,406,982	21,608,586	N/A	1,449,546,537	(90,931,384)	(90,931,384)	(96,749,841)	(105,969,875)	53,996,791	98,999,407
Employer																			
10001	24,375	2,579	26,954	4,683	26,316	1,034	39,464	71,497	12,927	24,628	568	30,701	68,824	188	188	35	(207)	4,000	(1,531)
10002	137,750	85,394	223,144	26,465	148,720	5,841	495,807	676,833	73,056	139,178	3,212	14	215,460	71,879	71,879	71,014	69,644	93,422	83,535
10100	804,619	82,607	812,886	154,586	868,694	34,116	87,926	1,145,322	426,732	812,960	18,760	31,550	1,290,002	(70,677)	(70,677)	(75,728)	(83,733)	55,145	100,990
10200	814,990	64,592	879,582	156,578	879,891	34,556	340,853	1,411,878	422,233	823,439	19,002	111	1,274,785	(15,369)	(15,369)	(20,486)	(28,594)	112,075	104,836
10300	2,362,438	(235,830)	2,126,608	453,879	2,550,569	100,169	-	3,104,617	1,252,927	2,386,929	55,081	1,248,676	4,943,613	(467,617)	(467,617)	(482,448)	(505,950)	(98,191)	182,827
10600	274,805	(22,465)	252,340	52,796	296,689	11,652	-	361,137	145,744	277,654	6,407	132,762	562,567	(49,427)	(49,427)	(51,152)	(53,886)	(6,451)	8,913
10700	201,532	(188,390)	13,142	38,719	217,581	8,545	93,671	358,516	106,883	203,622	4,699	1,265,788	1,580,992	(208,163)	(208,163)	(209,428)	(211,433)	(176,648)	(208,641)
10900	116,082	(2,841)	113,241	22,302	125,326	4,922	10,311	162,861	61,564	117,285	2,706	29,569	211,124	(14,230)	(14,230)	(14,959)	(16,114)	3,923	7,347
12300	59,195	(8,907)	50,288	11,373	63,909	2,510	-	77,792	31,394	59,808	1,380	48,065	140,647	(14,715)	(14,715)	(15,086)	(15,675)	(5,458)	2,794
13300	263,989	(36,509)	227,480	50,718	285,012	11,193	68,006	414,929	140,008	266,726	6,155	304,409	716,938	(62,410)	(62,410)	(64,067)	(66,693)	(21,129)	(25,300)
13600	181,782	(29,080)	152,702	34,925	196,258	7,708	27,163	266,054	96,409	183,667	4,238	174,343	458,657	(46,915)	(46,915)	(48,057)	(49,865)	(18,488)	17,637
13700	73,245	44,797	118,042	14,072	79,078	3,106	256,450	352,706	38,846	74,004	1,708	8	114,566	37,611	37,611	37,151	36,422	49,064	40,281
20101	150,670	(2,924)	147,746	28,947	162,668	6,389	167,173	365,177	79,908	152,232	3,513	157,028	392,681	(17,707)	(17,707)	(18,653)	(20,152)	5,859	40,856
20102	3,775,038	101,436	3,876,474	725,271	4,075,660	160,065	1,495,058	6,456,054	2,002,104	3,814,173	88,016	740,449	6,644,742	(268,946)	(268,946)	(292,645)	(330,200)	321,376	650,673
20108	19,361	(594)	18,767	18,767	20,903	989	24,083	49,527	10,268	33,797	2,494	23,516	53,797	(2,494)	(2,494)	(2,614)	(2,807)	535	5,604
20200	180,049	37,011	217,060	34,592	194,387	7,634	208,163	444,776	95,490	181,916	4,198	20	281,624	19,346	19,346	18,215	16,424	47,505	42,316
20300	197,927	(31,280)	166,647	38,026	213,689	8,392	-	260,107	104,971	199,979	4,615	186,385	495,950	(50,699)	(50,699)	(51,942)	(53,911)	(19,745)	(8,847)
20400	1,498,096	489,561	1,987,657	287,819	1,617,396	63,520	2,815,062	4,783,797	794,520	1,513,627	34,929	315,760	2,658,746	342,578	342,578	333,173	318,269	576,842	211,611
20500	502,659	52,413	555,072	96,572	542,688	21,313	287,835	948,408	266,587	507,870	11,720	65	786,242	3,095	3,095	(60)	(5,061)	81,702	79,395
20600	1,896,073	167,092	2,063,165	364,279	2,047,065	80,395	1,092,609	3,584,348	1,005,589	1,915,729	44,207	57,487	3,023,012	(18,938)	(18,938)	(30,842)	(49,704)	277,560	402,198
21100	134,015	(10,968)	123,047	25,747	144,687	5,682	61,645	237,761	71,075	135,404	3,125	139,915	349,519	(24,117)	(24,117)	(24,958)	(26,291)	(3,160)	(9,115)
21400	5,650,907	795,326	6,446,233	1,085,669	6,100,912	239,603	4,407,394	2,996,977	5,709,489	131,753	751	8,838,970	240,896	240,896	205,420	149,203	1,124,557	1,033,636	
21900	27,192	(6,519)	20,673	5,224	29,358	1,153	-	35,735	14,422	27,474	634	34,067	76,597	(9,187)	(9,187)	(9,358)	(9,628)	(4,934)	1,432
22100	204,952	(15,454)	189,498	39,376	221,274	8,690	-	269,340	106,697	207,077	4,779	86,836	407,389	(35,563)	(35,563)	(36,849)	(38,888)	(3,510)	12,324
22200	9,185	375	9,560	9,560	10,471	389	2,400	9,874	1,410	8,464	375	910	14,365	(526)	(526)	(584)	(675)	910	
30100	58,748,314	(72,042)	58,676,272	11,286,901	63,426,688	2,490,976	12,595,078	89,799,643	31,157,376	59,357,350	1,369,737	15,284,479	107,168,942	(5,836,036)	(5,836,036)	(6,204,859)	(6,789,302)	3,350,728	3,946,206
30200	5,155,811	317,152	5,472,963	990,549	5,566,389	218,611	1,701,152	8,476,701	2,734,402	5,209,260	120,209	713	8,064,584	(188,702)	(188,702)	(221,070)	(272,362)	617,538	665,415
30300	39,610,276	3,371,695	42,981,971	7,610,042	42,764,610	1,679,508	19,980,013	72,034,173	21,007,444	40,020,911	923,525	5,415	61,957,295	(514,603)	(514,603)	(763,277)	(1,157,330)	5,679,453	7,347,238
30400	5,233,625	(1,445,220)	3,788,405	1,005,499	5,650,400	221,910	6,877,809	2,775,670	5,287,881	1,958,709	122,023	8,728,265	16,463,839	(1,958,709)	(1,958,709)	(1,991,565)	(2,043,631)	(1,140,301)	(493,115)
30500	30,407,774	1,518,932	31,926,706	5,842,031	32,829,273	1,289,314	9,239,019	49,199,637	16,126,866	30,723,007	708,966	4,224	47,563,063	(1,464,478)	(1,464,478)	(1,655,378)	(1,957,882)	3,290,538	4,888,252
30600	2,919,491	259,503	3,178,994	560,901	3,178,994	123,789	2,128,793	5,965,465	1,548,362	2,949,757	68,069	917,591	5,483,779	(26,938)	(26,938)	(45,267)	(74,311)	429,597	225,543
30700	115,479	(287,315)	(171,836)	22,186	124,675	4,896	-	151,757	61,245	116,676	2,692	1,698,049	1,878,662	(298,645)	(298,645)	(299,370)	(300,519)	(280,584)	(249,142)
30800	1,775,478	95,738	1,871,216	341,110	1,916,867	75,282	530,071	2,863,330	941,631	1,793,884	41,396	244	2,777,155	(78,460)	(78,460)	(89,607)	(107,270)	199,180	240,792
30900	394,946	(36,486)	358,460	75,878	426,397	16,746	1,td												

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

Participating Employer (1)	OPEB Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Proportionate Share of Aggregate Plan OPEB Expense (2)	Deferred Amounts 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)	Investment Experience (7)	Outstanding Outflow Balance & Proportionate Share of Plan Contributions (8)	Total Deferred Outflow of Resources (9)	Liability Experience (10)	Assumption Changes (11)	Investment Experience (12)	Outstanding Inflow Balance & Proportionate Share of Plan Contributions (13)	Total Deferred Inflow of Resources (14)	2020 (15)	2021 (16)	2022 (17)	2023 (18)	2024 (19)	Thereafter (20)
Aggregate	926,798,976	N/A	N/A	178,059,332	1,000,603,894	39,297,025	N/A	1,217,960,251	491,530,969	936,406,982	21,608,586	N/A	1,449,546,537	(90,931,384)	(90,931,384)	(96,749,841)	(105,969,875)	53,996,791	98,999,407
67300	518,729	(108,637)	410,092	99,660	560,038	21,995	-	681,693	275,110	524,107	12,094	610,631	1,421,942	(159,531)	(159,531)	(162,788)	(167,948)	(78,415)	(12,036)
67400	542,391	44,868	587,259	104,206	585,583	22,998	313,173	1,025,960	287,659	548,013	12,646	93,935	942,253	(8,348)	(8,348)	(11,753)	(17,149)	76,469	52,836
67500	640,223	40,695	680,918	123,002	1,066,573	691,207	225,218	1,066,573	339,545	646,861	14,927	87	1,001,420	(22,119)	(22,119)	(26,139)	(32,508)	77,995	90,043
67600	79,028	(32,115)	46,913	15,183	85,321	3,351	-	103,855	41,913	79,847	1,843	193,285	316,888	(39,869)	(39,869)	(40,365)	(41,151)	(27,511)	(24,268)
67800	1,621,833	(53,512)	1,568,321	311,591	1,750,987	68,767	-	2,131,345	860,145	1,638,647	37,814	299,083	2,835,689	(212,636)	(212,636)	(222,817)	(238,952)	40,979	141,718
67900	48,870	4,024	52,894	9,389	52,762	2,072	21,616	55,839	25,918	49,377	1,139	790	77,224	(771)	(771)	(1,078)	(1,562)	6,873	5,924
68000	70,446	15,770	86,216	13,534	76,056	2,987	88,447	181,024	37,361	71,176	1,642	7,529	117,708	8,858	8,858	8,416	7,717	19,877	9,590
68100	521,510	(542)	520,968	100,194	563,040	22,112	90,563	563,040	12,159	775,909	526,916	79,627	895,286	(51,709)	(51,709)	(54,983)	(60,171)	29,842	69,353
68200	4,032,929	(753,536)	3,279,393	774,818	4,354,088	170,999	-	5,299,905	2,138,877	4,074,738	94,029	4,142,875	10,450,519	(1,149,220)	(1,149,220)	(1,174,539)	(1,214,660)	(518,571)	55,596
68300	857,150	(69,922)	787,228	164,678	1,273,484	925,409	147,053	1,273,484	866,036	454,592	19,985	602,114	1,942,727	(154,020)	(154,020)	(159,401)	(167,928)	(19,983)	(13,891)
68400	29,500	(1,699)	27,801	5,668	31,849	1,251	-	38,768	15,645	29,806	688	9,968	56,107	(4,593)	(4,593)	(4,777)	(5,070)	22	1,672
70709	161,411	181,138	342,549	31,011	174,265	6,844	1,012,498	1,224,618	85,605	163,085	3,763	10	252,463	165,301	165,301	164,288	162,682	190,544	124,039
71036	44,384	(2,656)	41,728	8,527	47,919	1,882	-	12,684	71,012	23,539	44,845	24,579	93,998	(7,011)	(7,011)	(7,289)	(7,731)	(68)	6,124
72110	136,805	2,917	139,722	26,283	147,699	5,801	-	55,545	235,328	72,555	138,223	3,190	261,536	(10,505)	(10,505)	(11,364)	(12,725)	10,891	8,000
72114	36,673	22,189	58,862	7,046	39,594	1,555	116,452	164,647	19,450	87,054	855	1,175	58,534	18,591	18,591	18,361	17,996	24,326	8,248
72116	86,684	(20,054)	66,630	16,654	93,586	3,675	-	113,915	45,973	87,582	2,021	119,859	255,435	(28,559)	(28,559)	(29,103)	(29,964)	(15,000)	(10,335)
72210	260,208	44,644	304,852	49,992	280,930	11,033	261,668	603,623	138,002	262,906	6,067	33	407,008	19,114	19,114	17,481	14,892	59,804	66,210
72411	10,918	2,864	13,782	2,098	11,787	463	-	34,806	5,790	11,031	255	2,453	19,529	1,793	1,793	1,724	1,616	3,500	4,851
72507	171,727	18,000	189,727	32,993	185,402	7,281	144,763	370,439	91,076	173,507	4,004	29,143	297,730	1,151	1,151	73	(1,635)	28,007	43,962
74306	130,289	(13,225)	117,064	25,032	140,665	5,524	-	171,221	69,099	131,640	3,038	79,166	282,943	(26,008)	(26,008)	(26,826)	(28,122)	(5,632)	874
74310	123,413	(27,113)	96,300	23,710	133,240	5,233	-	162,183	65,452	124,692	2,877	151,315	344,336	(39,221)	(39,221)	(39,996)	(41,224)	(19,921)	(2,570)
74616	148,557	25,830	174,387	28,541	160,387	6,299	143,519	338,746	78,787	150,997	3,464	20	232,368	11,255	11,255	10,322	8,844	34,485	30,217
75005	73,301	(5,288)	68,013	14,083	79,138	3,108	-	122,862	38,875	74,060	1,709	50,019	164,663	(12,480)	(12,480)	(12,940)	(13,669)	(1,015)	10,783
75011	166,184	(22,423)	143,761	31,928	179,418	7,046	-	218,392	88,136	167,907	3,875	121,098	381,016	(38,728)	(38,728)	(39,771)	(41,424)	(12,741)	8,768
80101	1,931,171	(98,215)	1,832,956	371,022	2,084,958	81,883	-	2,537,863	1,024,203	1,951,191	45,026	547,715	3,568,135	(287,689)	(287,689)	(299,813)	(319,024)	14,298	149,645
80103	94,061	(23,022)	71,039	18,071	89,085	3,988	39,172	128,257	48,485	70,792	2,193	95,032	335,580	(32,041)	(32,041)	(33,021)	(33,657)	(17,718)	181,230
80201	13,782,168	(462,321)	13,319,847	2,647,870	14,879,700	584,375	1,284,905	19,396,850	7,309,419	13,925,046	321,335	3,495,065	25,050,865	(1,814,536)	(1,814,536)	(1,901,061)	(2,038,169)	340,650	1,573,637
80202	241,301	109,161	350,462	46,360	260,517	10,231	-	376,394	243,803	127,795	5,626	25	377,429	85,486	85,486	83,971	81,571	123,223	56,336
80302	888,429	(147,836)	740,593	170,688	959,179	37,670	-	1,167,537	471,182	897,640	20,714	877,091	2,266,627	(235,003)	(235,003)	(240,580)	(249,419)	(96,075)	(43,010)
80401	5,289,668	521,203	5,810,871	1,016,267	5,710,907	224,286	3,022,339	9,973,799	2,805,393	5,344,505	123,330	716	8,273,944	2,216	2,216	(30,993)	(83,616)	829,388	980,644
80402	2,033,415	30,245	2,063,660	390,666	2,195,345	86,218	-	2,841,513	1,078,429	2,054,496	47,410	287	3,180,622	(169,260)	(169,260)	(182,026)	(202,255)	148,715	234,977
80403	1,592,176	6,319	1,598,495	305,893	1,718,967	67,510	-	1,608,682	844,416	1,608,682	37,122	144,006	2,634,226	(149,895)	(149,895)	(159,890)	(175,730)	99,082	149,607
80404	1,880,077	(245,456)	1,634,621	361,206	2,029,795	79,717	-	2,470,718	997,105	1,899,567	43,835	1,426,339	4,366,846	(429,917)	(429,917)	(441,720)	(460,423)	(135,920)	1,769
80405	7,777,966	(88,390)	7,689,576	1,494,326	8,397,358	329,792	573,654	10,795,130	4,125,070	7,858,599	181,346	946,300	13,111,315	(851,513)	(851,513)	(900,343)	(977,720)	364,767	900,137
80406	67,480	(648)	66,832	12,964	72,854	2,861	-	95,333	35,788	68,180	1,573	11,808	117,349	(7,269)	(7,269)	(7,692)	(8,364)	3,287	5,291
8040																			

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

Participating Employer	OPEB Expense			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2020	2021	2022	2023	2024	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Aggregate	926,798,976	N/A	N/A	178,059,332	1,000,603,894	39,297,025	N/A	1,217,960,251	491,530,969	936,406,982	21,608,586	N/A	1,449,546,537	(90,931,384)	(90,931,384)	(96,749,841)	(105,969,875)	53,996,791	98,999,407
83802	4,712,791	(401,882)	4,310,909	905,435	5,088,091	199,826	-	6,193,352	2,499,445	4,761,648	109,880	2,386,169	9,757,142	(864,270)	(864,270)	(893,857)	(940,741)	(127,307)	126,655
83805	1,875,711	(359,937)	1,515,774	360,367	2,025,082	79,532	176,064	2,641,045	994,790	1,895,157	43,733	2,022,047	4,955,727	(543,969)	(543,969)	(555,745)	(574,405)	(250,655)	154,061
83806	2,404,608	245,124	2,649,732	461,980	2,596,097	101,957	2,692,608	5,852,642	1,275,292	2,429,536	56,064	1,670,406	5,431,298	9,200	(5,896)	(29,818)	385,220	53,438	
83810	184,350	87,961	272,311	35,418	199,030	7,817	687,021	929,286	97,770	186,261	4,298	125,168	413,497	69,874	69,874	68,716	66,883	98,707	141,735
83811	200,531	(70,937)	129,594	38,527	216,501	8,503	-	263,531	106,353	202,610	4,675	388,274	701,912	(90,612)	(90,612)	(91,871)	(93,866)	(59,253)	(12,167)
83901	8,849,216	(221,526)	8,627,690	1,700,137	9,553,916	375,214	332,246	11,961,513	4,693,211	8,940,954	206,322	1,749,682	15,590,169	(1,089,752)	(1,089,752)	(1,145,308)	(1,233,342)	294,043	635,455
84002	20,722,808	(2,297,157)	18,425,651	3,981,327	22,373,053	878,664	-	27,233,044	20,937,639	483,158	-	13,146,359	45,557,567	(4,330,342)	(4,330,342)	(4,460,440)	(4,666,596)	(1,089,813)	553,010
84003	19,291,497	(1,443,759)	17,847,738	3,706,339	20,827,760	817,975	-	25,352,074	10,231,311	19,491,489	449,787	8,429,858	38,602,445	(3,336,513)	(3,336,513)	(3,457,625)	(3,649,542)	(319,806)	849,628
84004	60,483	(69,935)	(9,452)	11,620	65,299	2,565	-	79,484	32,077	61,110	1,410	399,519	494,116	(75,869)	(75,869)	(76,249)	(76,851)	(66,408)	(43,386)
84005	189,058	63,173	252,231	36,322	204,113	8,016	352,196	600,647	100,267	191,018	4,408	19	295,712	44,624	44,624	43,437	41,556	74,193	56,501
84006	770,809	29,167	799,976	148,090	832,192	32,683	173,784	1,186,749	408,801	778,800	17,972	107	1,205,680	(46,460)	(46,460)	(51,299)	(58,967)	74,076	110,179
84009	90,363	(146,823)	(56,460)	17,361	97,559	3,831	-	118,751	47,924	91,300	2,107	795,681	937,012	(155,689)	(155,689)	(156,256)	(157,155)	(141,555)	(51,917)
84010	45,413	16,514	61,927	8,725	49,030	1,926	91,968	151,649	24,085	45,884	1,059	2	71,030	12,058	12,058	11,775	11,323	19,162	14,243
84011	63,699	(48,983)	14,716	12,238	68,772	2,701	-	83,711	33,783	64,359	1,485	274,490	374,117	(55,233)	(55,233)	(55,633)	(56,266)	(45,272)	(22,769)
84012	3,513	(151,090)	(147,577)	675	3,792	149	111,441	116,057	1,863	3,549	82	1,057,983	1,063,477	(151,435)	(151,435)	(151,457)	(151,492)	(150,882)	(190,719)
84101	1,360,124	(224,366)	1,135,758	261,311	1,468,436	57,670	-	1,787,417	721,346	1,374,224	31,712	1,224,977	3,352,259	(357,812)	(357,812)	(366,351)	(379,882)	(145,123)	42,138
84203	6,374,051	83,207	6,457,258	1,224,601	6,881,643	270,265	451,379	8,827,888	3,380,499	6,440,130	148,613	899	9,970,141	(542,173)	(542,173)	(582,189)	(645,600)	454,569	715,313
84207	7,408,303	313,781	7,722,084	1,423,305	7,998,257	314,118	1,864,385	11,600,065	3,929,018	7,485,104	172,727	1,033	11,587,882	(413,073)	(413,073)	(459,582)	(533,282)	745,401	1,085,792
84208	1,649,582	3,614	1,653,196	316,922	1,780,945	69,944	88,009	2,255,820	874,861	1,666,683	38,460	81,466	2,661,470	(158,232)	(158,232)	(168,588)	(184,999)	99,721	164,680
84209	5,436,139	259,468	5,695,607	1,044,407	5,869,042	230,497	1,493,463	8,637,409	2,883,075	5,492,495	126,745	755	8,503,070	(273,890)	(273,890)	(308,018)	(362,098)	576,186	776,049
84210	2,228,340	(103,625)	2,124,715	428,115	2,405,792	94,483	-	2,928,390	1,181,808	2,251,441	51,954	605,354	4,090,557	(322,255)	(322,255)	(336,245)	(358,413)	26,202	150,799
84211	3,075,369	(292,902)	2,782,467	590,849	3,320,274	130,398	-	4,041,521	1,631,032	3,107,251	71,703	1,715,627	6,525,613	(594,637)	(594,637)	(613,944)	(644,539)	(113,726)	77,391
84212	5,739,861	34,267	5,774,128	1,102,759	6,196,950	243,375	870,467	8,413,551	3,044,155	5,799,365	133,827	559,986	9,537,333	(528,890)	(528,890)	(564,925)	(622,027)	368,680	752,270
84213	279,745	(3,848)	275,897	53,745	302,022	11,861	49,425	417,053	148,364	282,645	6,522	61,939	499,470	(31,295)	(31,295)	(33,051)	(35,834)	12,451	36,607
84214	185,026	(16,600)	168,426	35,548	199,761	7,845	-	243,154	98,129	186,944	4,314	96,216	385,603	(34,754)	(34,754)	(35,915)	(37,756)	(5,817)	6,547
84215	537,015	(12,519)	524,496	103,173	579,780	22,770	513,936	1,219,659	284,808	542,582	12,521	501,116	1,341,027	(65,207)	(65,207)	(68,579)	(73,921)	18,769	132,777
84301	10,039,457	(2,129,355)	7,910,102	1,928,810	10,838,942	425,681	44,588	13,238,021	5,324,460	10,143,535	234,073	11,116,500	26,818,568	(3,114,360)	(3,114,360)	(3,177,388)	(3,277,263)	(1,544,440)	647,264
84401	2,233,901	(193,653)	2,040,248	429,184	2,411,796	94,719	-	2,935,699	1,184,757	2,257,059	52,084	1,095,162	4,589,062	(412,829)	(412,829)	(426,853)	(449,076)	(63,502)	111,726
84501	2,149,970	(745,207)	1,404,763	413,058	2,321,181	91,160	-	2,825,399	1,140,244	2,172,258	50,127	3,904,054	7,266,683	(956,148)	(956,148)	(969,645)	(991,034)	(619,946)	51,637
84506	23,995	(506,627)	(482,632)	4,610	25,906	1,017	-	31,533	12,726	24,244	559	3,038,583	3,076,112	(508,981)	(508,981)	(509,132)	(509,371)	(505,229)	(502,885)
84601	5,490,922	254,879	5,745,801	1,054,932	5,928,188	232,820	1,514,943	8,730,883	2,912,129	5,547,846	128,022	764	8,588,761	(283,854)	(283,854)	(318,326)	(372,951)	574,789	826,318
84603	11,025,210	(470,629)	10,554,581	2,118,196	11,903,194	467,478	-	14,488,868	5,847,257	11,139,507	257,056	2,661,709	19,905,529	(1,552,350)	(1,552,350)	(1,621,566)	(1,731,248)	171,717	869,136
84604	9,341,485	2,918,568	12,260,053	1,794,713	10,085,387	396,087	16,800,398	29,076,585	4,954,288	9,438,327	217,799	1,141	14,611,555	2,002,043	2,002,043	1,943,397	1,850,466	3,462,818	3,204,263
84605	3,463,179	43,356	3,506,535	665,356	3,738,967	146,842	264,087	4,815,252	1,836,709	3,499,081	80,745	489	5,417,024	(296,428)	(296,428)	(318,170)	(352,623)	245,126	416,751
84606	29,861	(24,200)	5,661	5,737	32,239	1,266	-	39,242	15,837	30,171	696	142,668	189,372	(27,130)	(27,130)	(27,317)	(27,612)	(22,458)	(18,483)