

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, 2020





July 23, 2021

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

Dear Members of the Board:

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

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, 2019, 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, 2020. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2020, using generally accepted actuarial principles. Please see the actuarial valuation report as of June 30, 2019 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

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

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

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

Respectfully submitted,

Gabriel, Roeder, Smith & Company



Joseph P. Newton, FSA, EA, FCA, MAAA
Senior Consultant



Mehdi Riazi, FSA, EA, FCA, MAAA
Senior Consultant

Table of Contents

	<u>Page</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 Postemployment Benefits Other Than OPEBs, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

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

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

Financial Statements

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

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any payroll related employer contributions made subsequent to the measurement date of June 30, 2020.

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, 2019. Update procedures were used to roll forward the total OPEB liability to the measurement date of June 30, 2020. Please refer to the GASB Statement No. 74 valuation report for fiscal year ending June 30, 2020 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 2.45% (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 2.45%. 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, 2019:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	96,517
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	1,303
Active Plan Members	183,875
Total Plan Members	<u>281,695</u>



Recognition of Deferred Outflows and Inflows of Resources

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

At the beginning of the 2020 fiscal year, the expected remaining service lives of all employees was approximately 2,011,031. Additionally, the total plan membership (active employees and inactive employees) was 281,695. 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 7.1390.

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%
June 30, 2020	\$ 19,703,745,672	\$ 1,652,299,185	\$ 18,051,446,487	8.39%	\$ 9,261,422,144	194.91%

The single discount rate changed from 3.13% as of June 30, 2019 to 2.45% as of June 30, 2020.

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, 2020

Total OPEB liability	
Service cost	\$ 636,259,701
Interest on the total OPEB liability	518,306,015
Changes of benefit terms	0
Difference between expected and actual experience of the total OPEB liability	433,120,608
Changes of assumptions	2,149,988,446
Benefit payments	(550,193,715)
Net change in total OPEB liability	<u>3,187,481,055</u>
Total OPEB liability – beginning	<u>16,516,264,617</u>
Total OPEB liability – ending (a)	\$ 19,703,745,672
Plan fiduciary net position	
Contributions – employer	\$ 572,237,512
Contributions – nonemployer contributing entities	133,360,738
Net investment income	103,173,563
Benefit payments	(550,193,715)
OPEB plan administrative expense	(1,018,962)
Other	0
Net change in plan fiduciary net position	<u>257,559,136</u>
Plan fiduciary net position – beginning	<u>1,394,740,049</u>
Plan fiduciary net position – ending (b)	\$ 1,652,299,185
Net OPEB liability - Ending (a) - (b)	\$ 18,051,446,487
Plan fiduciary net position as a percentage of the total OPEB liability	8.39 %
Covered-employee payroll	\$ 9,261,422,144
Net OPEB liability as a percentage of covered-employee payroll	194.91 %



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 2020 fiscal year, the expected remaining service lives of all employees was approximately 2,011,031. Additionally, the total plan membership (active employees and inactive employees) was 281,695. 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 7.1390.

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, 2020

	Recognition Period (or amortization years)	Total (Inflow) or Outflow	2020 Recognized in current OPEB expense	Deferred (Inflow) or Outflow in future expense
<u>Due to Liabilities:</u>				
Differences in expected and actual experience	7.1390	\$ 433,120,608	\$ 60,669,647	\$ 372,450,961
Assumption changes	7.1390	\$ 2,149,988,446	\$ 301,161,009	\$ 1,848,827,437
<u>Due to Assets:</u>				
Net Difference between projected and actual earnings on OPEB plan investments	5.0000	\$ (62,695,410)	\$ (12,539,082)	\$ (50,156,328)
Total		\$ 2,520,413,644	\$ 349,291,574	\$ 2,171,122,070

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, 2020

1. Service Cost	\$	636,259,701
2. Interest on the Total OPEB Liability		518,306,015
3. Current-Period Benefit Changes		0
4. Employee Contributions		0
5. Projected Earnings on Plan Investments		(40,478,153)
6. OPEB Plan Administrative Expense		1,018,962
7. Other Changes in Plan Fiduciary Net Position		0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		261,262,924
9. Recognition of Outflow (Inflow) of Resources due to Assets		(2,902,734)
10. Total Aggregate OPEB Expense	\$	1,373,466,715

Exhibit 5

Deferred Outflows and Inflows Related to OPEB

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 516,287,858	\$ 411,096,113
Changes in assumptions	\$ 2,686,280,525	\$ 718,900,865
Net difference between projected and actual earnings on OPEB plan investments	\$ 24,258,531	\$ 66,362,768
Changes in proportion and differences between contributions and proportionate share of contributions	TBD	TBD
Contributions subsequent to the measurement date	TBD	
Total	\$ 3,226,826,914	\$ 1,196,359,746

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, 2020) 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, 2021 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)
2021	\$ 258,360,190
2022	252,541,733
2023	243,321,694
2024	403,288,364
2025	449,703,669
Thereafter	423,251,518
Total	\$ 2,030,467,168



Exhibit 7

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

	Recognition Period (or amortization years)	Total (Inflow) or Outflow at Beginning of Measurement Period	Measurement Year							Total remaining (Inflow) or Outflow at End of Measurement Period
			2020	2021	2022	2023	2024	2025	Thereafter	
Due to Liabilities:										
Differences in Experience										
2020	7.1390	433,120,608	60,669,647	60,669,647	60,669,647	60,669,647	60,669,647	60,669,647	69,102,726	372,450,961
2019	6.1330	(487,534,720)	(79,493,677)	(79,493,677)	(79,493,677)	(79,493,677)	(79,493,677)	(79,493,677)	(10,572,658)	(408,041,043)
2018	5.2030	178,059,332	34,222,435	34,222,435	34,222,435	34,222,435	34,222,435	6,947,157	0	143,836,897
2017	4.2460	(3,996,249)	(941,179)	(941,179)	(941,179)	(941,179)	(231,533)	0	0	(3,055,070)
Total			\$ 14,457,226	\$ 14,457,226	\$ 14,457,226	\$ 14,457,226	\$ 15,166,872	\$ (11,876,873)	\$ 58,530,068	\$ 105,191,745
Assumption Changes										
2020	7.1390	2,149,988,446	301,161,009	301,161,009	301,161,009	301,161,009	301,161,009	301,161,009	343,022,392	1,848,827,437
2019	6.1330	1,000,603,894	163,150,806	163,150,806	163,150,806	163,150,806	163,150,806	163,150,806	21,699,058	837,453,088
2018	5.2030	(70,004,038)	(13,454,553)	(13,454,553)	(13,454,553)	(13,454,553)	(13,454,553)	(2,731,273)	0	(56,549,485)
2017	4.2460	(866,402,944)	(204,051,564)	(204,051,564)	(204,051,564)	(204,051,564)	(50,196,688)	0	0	(662,351,380)
Total			\$ 246,805,698	\$ 246,805,698	\$ 246,805,698	\$ 246,805,698	\$ 400,660,574	\$ 461,580,542	\$ 364,721,450	\$ 1,967,379,660
Due to Assets:										
Investment Experience										
2020	5.0000	(62,695,410)	(12,539,082)	(12,539,082)	(12,539,082)	(12,539,082)		0	0	(50,156,328)
2019	4.0000	(21,608,586)	(5,402,146)	(5,402,146)	(5,402,146)	(5,402,148)	0	0	0	(16,206,440)
2018	3.0000	27,660,107	9,220,035	9,220,035	9,220,037	0	0	0	0	18,440,072
2017	2.0000	11,636,918	5,818,459	5,818,459	0	0	0	0	0	5,818,459
Total			\$ (2,902,734)	\$ (2,902,734)	\$ (8,721,191)	\$ (17,941,230)	\$ (12,539,082)	\$ 0	\$ 0	\$ (42,104,237)
Total Recognized in Future Expense				\$ 258,360,190	\$ 252,541,733	\$ 243,321,694	\$ 403,288,364	\$ 449,703,669	\$ 423,251,518	\$ 2,030,467,168

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

Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.25%
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation
Single Discount Rate	2.45% as of June 30, 2020
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 4.00% 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 3.13% as of June 30, 2019 to 2.45% as of June 30, 2020. Updates were also made to the healthcare trend rate assumption, including an adjustment to reflect the repeal of the "Cadillac Tax".

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 %	0.35 %	0.07 %
Total	100.00 %		0.55 %
Expected Inflation			2.25 %
Total Return			2.80 %
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 2.45%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

1% Decrease	Current Single Discount Rate Assumption	1% Increase
1.45%	2.45%	3.45%
\$ 21,538,999,118	\$ 18,051,446,487	\$ 15,264,631,112

Exhibit 11

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

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

1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
\$ 14,610,913,265	\$ 18,051,446,487	\$ 22,569,856,822



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, 2020			Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2020	Implicit Subsidy Year Ending 6/30/2021	Net OPEB Liability 6/30/2019	Net OPEB Liability as of June 30, 2020				
			6.25% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)				Baseline Discount Rate 2.45%	Discount Rate Less 1.00% 1.45%	Discount Rate Plus 1.00% 3.45%	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	9,217,834,543	100.00%	576,114,659	(6,601,372)	569,513,287	133,360,738	(10,052,215)	15,121,524,568	18,051,446,487	21,538,999,118	15,264,631,112	14,610,913,265	22,569,856,822
Employer													
10001	224,000	0.002430%	14,000	(160)	13,840	3,241	(244)	397,696	438,650	523,398	370,931	355,045	548,448
10002	1,384,060	0.015015%	86,504	(991)	85,513	20,024	(1,509)	2,247,512	2,710,425	3,234,081	2,291,984	2,193,829	3,388,864
10100	8,241,753	0.089411%	515,110	(5,902)	509,208	119,239	(8,988)	13,128,054	16,139,979	19,258,235	13,648,259	13,063,764	20,179,935
10200	7,905,130	0.085759%	494,071	(5,661)	488,410	114,369	(8,621)	13,297,264	15,480,740	18,471,630	13,090,795	12,530,173	19,355,684
10300	22,982,725	0.249329%	1,436,420	(16,459)	1,419,961	332,507	(25,063)	38,545,220	45,007,491	53,702,971	38,059,152	36,429,244	56,273,198
10600	2,644,623	0.028690%	165,289	(1,894)	163,395	38,261	(2,884)	4,483,683	5,178,960	6,179,539	4,379,423	4,191,871	6,475,292
10900	1,071,489	0.011624%	66,968	(767)	66,201	15,502	(1,168)	1,893,971	2,098,300	2,503,693	1,774,361	1,698,373	2,623,520
12300	486,180	0.005274%	30,386	(348)	30,038	7,033	(530)	965,812	952,033	1,135,967	805,057	770,580	1,190,334
13300	2,580,923	0.027999%	161,308	(1,848)	159,460	37,340	(2,815)	4,307,215	5,054,225	6,030,704	4,273,944	4,090,910	6,319,334
13600	1,771,304	0.019216%	110,707	(1,269)	109,438	25,627	(1,932)	2,965,936	3,468,766	4,138,934	2,933,252	2,807,633	4,337,024
13700	634,510	0.006884%	39,657	(454)	39,203	9,181	(692)	1,195,054	1,242,662	1,482,745	1,050,817	1,005,815	1,553,709
20101	1,737,991	0.018855%	108,624	(1,245)	107,379	25,145	(1,895)	2,458,306	3,403,600	4,061,178	2,878,146	2,754,888	4,255,547
20102	36,341,305	0.394250%	2,271,332	(26,026)	2,245,306	525,775	(39,631)	61,592,994	71,167,828	84,917,504	60,180,808	57,603,526	88,981,661
20108	210,821	0.002287%	13,176	(151)	13,025	3,050	(230)	315,889	412,837	492,597	349,102	334,152	516,173
20200	1,867,721	0.020262%	116,733	(1,338)	115,395	27,022	(2,037)	2,937,659	3,657,584	4,364,232	3,092,920	2,960,463	4,573,104
20300	1,725,589	0.018720%	107,849	(1,236)	106,613	24,965	(1,882)	3,229,353	3,379,231	4,032,101	2,857,539	2,735,163	4,225,077
20400	15,110,968	0.163932%	944,436	(10,822)	933,614	218,621	(16,479)	24,442,735	29,592,097	35,309,312	25,023,615	23,951,962	36,999,218
20500	5,250,895	0.056965%	328,181	(3,760)	324,421	75,969	(5,726)	8,201,310	10,283,006	12,269,691	8,695,497	8,323,107	12,856,919
20600	18,587,082	0.201643%	1,161,693	(13,311)	1,148,382	268,913	(20,270)	30,936,069	36,399,478	43,431,884	30,780,060	29,461,884	45,510,536
21100	1,300,680	0.014111%	81,293	(932)	80,361	18,819	(1,418)	2,186,572	2,547,240	3,039,368	2,153,992	2,061,746	3,184,832
21400	55,824,444	0.605613%	3,489,028	(39,979)	3,449,049	807,650	(60,878)	92,199,413	109,321,907	130,442,979	92,444,590	88,485,590	136,685,987
21900	186,349	0.002022%	11,647	(133)	11,514	2,697	(203)	443,666	365,000	435,519	308,651	295,433	456,363
22100	1,962,337	0.021288%	122,646	(1,405)	121,241	28,390	(2,140)	3,343,974	3,842,792	4,585,222	3,249,535	3,110,371	4,804,671
22200	94,002	0.001020%	5,875	(67)	5,808	1,360	(103)	149,854	184,125	219,698	155,699	149,031	230,213
30100	570,628,173	6.190479%	35,664,255	(408,660)	35,255,595	8,255,678	(622,281)	958,529,395	1,117,472,077	1,333,368,512	944,954,697	904,486,396	1,397,183,596
30200	49,952,269	0.541909%	3,122,017	(35,773)	3,086,244	722,694	(54,474)	84,121,495	97,822,413	116,721,775	82,720,410	79,177,854	122,308,085
30300	396,631,430	4.302870%	24,789,464	(284,048)	24,505,416	5,738,339	(432,534)	646,275,814	776,730,275	926,795,131	656,817,233	628,688,604	971,151,598
30400	52,158,471	0.565843%	3,259,904	(37,353)	3,222,551	754,612	(56,880)	85,391,098	102,142,846	121,876,919	86,373,847	82,674,830	127,709,955
30500	294,215,427	3.191806%	18,388,464	(210,703)	18,177,761	4,256,616	(320,847)	496,129,055	576,167,152	687,483,066	487,217,412	466,352,006	720,386,044
30600	28,955,246	0.314122%	1,809,703	(20,736)	1,788,967	418,915	(31,576)	47,634,012	56,703,565	67,658,735	47,949,565	45,896,093	70,896,886
30700	1,347,227	0.014615%	84,202	(965)	83,237	19,491	(1,469)	1,884,142	2,638,219	3,147,925	2,230,926	2,135,385	3,298,585
30800	17,197,117	0.186564%	1,074,820	(12,316)	1,062,504	248,803	(18,754)	28,968,456	33,677,501	40,184,018	28,478,306	27,258,704	42,107,228
30900	4,004,647	0.043444%	250,290	(2,868)	247,422	57,937	(4,367)	6,443,886	7,842,270	9,357,403	6,631,566	6,347,565	9,805,249
31100	11,951,718	0.129659%	746,982	(8,559)	738,423	172,914	(13,034)	20,538,811	23,405,325	27,927,251	19,791,968	18,944,364	29,263,851
31102	8,200,148	0.088960%	512,509	(5,873)	506,636	118,638	(8,942)	14,260,354	16,058,567	19,161,094	13,579,416	12,997,868	20,078,145
31104	22,627,799	0.245478%	1,414,237	(16,205)	1,398,032	327,371	(24,676)	36,789,611	44,312,330	52,873,504	37,471,311	35,866,578	55,404,033
31105	3,484,472	0.037802%	217,780	(2,495)	215,285	50,413	(3,800)	5,765,081	6,823,808	8,142,172	5,770,336	5,523,217	8,531,857
31107	9,086,868	0.098579%	567,929	(6,508)	561,421	131,466	(9,909)	15,381,464	17,794,935	21,232,930	15,047,721	14,403,292	22,249,139
31108	45,432,075	0.492872%	2,839,505	(32,536)	2,806,969	657,298	(49,545)	77,269,478	88,970,525	106,159,696	75,235,093	72,013,100	111,240,505
31113	4,559,371	0.049463%	284,961	(3,265)	281,696	65,964	(4,972)	7,402,289	8,928,787	10,653,835	7,550,344	7,226,996	11,163,728
31121	17,445,324	0.189256%	1,090,333	(12,493)	1,077,840	252,393	(19,024)	30,502,081	34,163,446	40,763,848	28,889,230	27,652,030	42,714,808
31123	43,705,015	0.474135%	2,731,563	(31,299)	2,700,264	632,310	(47,661)	74,906,740	85,588,226	102,123,933	72,374,959	69,275,454	107,011,591
31124	18,450,325	0.200159%	1,153,145	(13,213)	1,139,932	266,934	(20,120)	29,712,284	36,131,595	43,112,245	30,553,533	29,245,058	45,175,600
31126	23,058,416	0.250150%	1,441,151	(16,513)	1,424,638	333,602	(25,146)	38,638,520	45,155,693	53,879,806	38,184,475	36,549,200	56,458,497
31138	10,687,027	0.115939%	667,939	(7,654)	660,285	154,617	(11,654)	18,439,792	20,928,667	24,972,100	17,697,661	16,939,747	26,167,266
31140	44,532,251	0.483110%	2,783,266	(31,892)	2,751,374	644,279	(48,563)	76,826,418	87,208,343	104,057,059	73,744,959	70,586,783	109,037,235
31142	20,348,844	0.220755%	1,271,803	(14,573)	1,257,230	294,400	(22,191)	33,676,543	39,849,471	47,548,418	33,697,436	32,254,322	49,824,087
31143	13,947,315	0.151308%	871,707	(9,988)	861,719	201,785	(15,210)	23,653,089	27,313,283	32,590,229	23,096,608	22,107,481	34,149,999
31146	17,547,090	0.190360%	1,096,693	(12,566)	1,084,127	253,866	(19,135)	30,432,371	34,362,734	41,001,639	29,057,752	27,813,334	42,963,979
31200	3,499,322	0.037963%	218,708	(2,506)	216,202	50,628	(3,816)	5,927,940	6,852,871	8,176,850	5,794,912	5,546,741	8,568,195
31300	32,793,268	0.355759%	2,049,579	(23,485)	2,026,094	474,443	(35,762)	55,520,492	64,219,646	76,626,928	54,305,299	51,979,639	80,294,297
31400	105,742,460	1.147151%	6,608,904	(75,728)	6,533,176	1,529,849	(115,314)	177,707,098	207,077,349	247,084,844	175,108,368	167,609,238	258,910,338
31600	25,280,680	0.274258%	1,580,043	(18,105)	1,561,938	365,752	(27,569)	39,175,031	49,507,536	59,072,428	41,864,472	40,071,599	61,899,638
31700	97,652,768	1.059389%	6,103,298	(69,934)	6,033,364	1,412,809	(106,492)	165,421,162	191,235,038	228,181,787	161,711,823	154,786,408	239,102,580
40100	156,403,043	1.696744%	9,775,190	(112,008)	9,663,182	2,262,790	(170,560)	255,541,970	306,286,835	365,461,675	259,001,713	247,909,794	382,952,691
40200	204,563,238	2.219211%	12,785,202	(146,498)	12,638,704	2,959,556	(223,080)	328,786,401	400,599,686	477,995,838	338,754,373	324,24	

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, 2020			Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2020	Implicit Subsidy Year Ending 6/30/2021	Net OPEB Liability 6/30/2019	Net OPEB Liability as of June 30, 2020				
			6.25% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)				Baseline Discount Rate 2.45%	Discount Rate Less 1.00% 1.45%	Discount Rate Plus 1.00% 3.45%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase
Aggregate	9,217,834,543	100.00%	576,114,659	(6,601,372)	569,513,287	133,360,738	(10,052,215)	15,121,524,568	18,051,446,487	21,538,999,118	15,264,631,112	14,610,913,265	22,569,856,822
51300	12,324,833	0.133706%	770,302	(8,826)	761,476	178,311	(13,440)	19,661,914	24,135,867	28,798,934	20,409,728	19,535,668	30,177,253
51400	21,618,473	0.234529%	1,351,155	(15,482)	1,335,673	312,770	(23,575)	37,054,540	42,335,877	50,515,199	35,799,987	34,266,829	52,932,860
51500	27,172,606	0.294783%	1,698,288	(19,460)	1,678,828	393,125	(29,632)	48,968,940	53,212,595	63,493,308	44,997,538	43,070,488	66,532,101
51600	3,373,830	0.036601%	210,864	(2,416)	208,448	48,811	(3,679)	5,287,090	6,607,010	7,883,489	5,587,008	5,347,740	8,260,793
51700	199,136,953	2.160344%	12,446,060	(142,612)	12,303,448	2,881,051	(217,162)	335,988,179	389,973,341	465,316,475	329,768,542	315,645,988	487,586,548
51800	42,727,103	0.463526%	2,670,444	(30,599)	2,639,845	618,162	(46,595)	68,650,814	83,673,148	99,838,861	70,755,534	67,725,382	104,617,155
51902	2,981,597	0.032346%	186,350	(2,135)	184,215	43,137	(3,251)	4,720,184	5,838,921	6,967,005	4,937,498	4,726,046	7,300,446
52000	3,031,481	0.032887%	189,468	(2,171)	187,297	43,858	(3,306)	5,124,080	5,936,579	7,083,531	5,020,079	4,805,091	7,422,549
52200	16,187,339	0.175609%	1,011,709	(11,593)	1,000,116	234,193	(17,653)	25,908,162	31,699,965	37,824,421	26,806,066	25,658,079	39,634,700
52600	2,856,417	0.030988%	178,526	(2,046)	176,480	41,326	(3,115)	5,023,370	5,593,782	6,674,505	4,730,204	4,527,630	6,993,947
53000	4,146,552	0.044984%	259,159	(2,970)	256,189	59,991	(4,522)	6,944,258	8,120,263	9,689,103	6,866,642	6,572,573	10,152,824
53300	286,588	0.003109%	17,912	(205)	17,707	4,146	(313)	461,206	561,219	669,647	474,577	454,253	701,697
53900	1,158,326	0.012566%	72,395	(830)	71,565	16,758	(1,263)	1,797,042	2,268,345	2,706,591	1,918,154	1,836,007	2,836,128
54100	2,692,903	0.029214%	168,306	(1,929)	166,377	38,960	(2,937)	4,480,810	5,273,550	6,292,403	4,459,409	4,268,432	6,593,558
54200	65,306,299	0.708478%	4,081,644	(46,769)	4,034,875	944,831	(71,218)	111,722,662	127,890,527	152,599,070	108,146,553	103,515,106	159,902,470
54300	43,215,154	0.468821%	2,700,947	(30,949)	2,669,998	625,223	(47,127)	72,738,465	84,628,972	100,979,351	71,563,796	68,499,030	105,812,228
54400	40,000	0.000434%	2,500	(29)	2,471	579	(44)	69,105	78,343	93,479	66,248	63,411	97,953
60100	7,706,201	0.083601%	481,638	(5,519)	476,119	111,491	(8,404)	16,855,963	15,091,190	18,006,819	12,761,384	12,214,870	18,868,626
60400	52,474,796	0.569275%	3,279,675	(37,580)	3,242,095	759,189	(57,225)	94,017,777	102,762,372	122,616,137	86,897,729	83,176,276	128,484,552
60500	2,414,699	0.026196%	150,919	(1,729)	149,190	34,935	(2,633)	4,237,051	4,728,757	5,642,356	3,998,723	3,827,475	5,912,400
60800	7,458,758	0.080917%	466,172	(5,342)	460,830	107,912	(8,134)	11,683,948	14,606,689	17,428,712	12,351,682	11,822,713	18,262,851
60900	2,186,653	0.023722%	136,666	(1,566)	135,100	31,636	(2,385)	3,849,033	4,282,164	5,109,481	3,621,076	3,466,001	5,354,021
61000	70,789,783	0.767965%	4,424,361	(50,696)	4,373,665	1,024,164	(77,197)	118,272,551	138,628,791	165,411,975	117,227,024	112,206,700	173,328,601
61200	1,889,473	0.020498%	118,092	(1,353)	116,739	27,336	(2,061)	3,124,561	3,700,186	4,415,064	3,128,944	2,994,945	4,626,369
62200	2,543,435	0.027593%	158,965	(1,822)	157,143	36,798	(2,774)	1,472,534	4,980,936	5,943,256	4,211,970	4,031,589	6,227,701
62500	849,077	0.009211%	53,067	(608)	52,459	12,284	(926)	1,352,016	1,662,719	1,983,957	1,406,025	1,345,811	2,078,910
62700	2,918,285	0.031659%	182,393	(2,090)	180,303	42,221	(3,182)	4,840,551	5,714,907	6,819,032	4,832,630	4,625,669	7,145,391
63000	7,230,517	0.078440%	451,907	(5,178)	446,729	104,608	(7,885)	12,026,300	14,159,555	16,895,191	11,973,577	11,460,800	17,703,796
63500	5,484,211	0.059496%	342,763	(3,928)	338,835	79,344	(5,981)	9,606,705	10,739,889	12,814,843	9,081,845	8,692,909	13,428,162
63700	1,977,358	0.021451%	123,585	(1,416)	122,169	28,607	(2,156)	3,499,726	3,872,216	4,620,331	3,274,416	3,134,187	4,841,460
63800	222,791	0.002417%	13,924	(160)	13,764	3,223	(243)	378,038	436,303	520,598	368,946	353,146	545,513
64100	1,011,927	0.010978%	63,245	(725)	62,520	14,640	(1,104)	1,507,616	1,981,688	2,364,551	1,675,751	1,603,986	2,477,719
66600	918,042	0.009959%	57,378	(657)	56,721	13,281	(1,001)	1,442,442	1,797,744	2,145,069	1,520,205	1,455,101	2,247,732
67000	255,993	0.002777%	16,000	(183)	15,817	3,703	(279)	354,297	501,289	598,138	423,899	405,745	626,765
67100	7,839,001	0.085042%	489,938	(5,614)	484,324	113,413	(8,549)	13,165,858	15,351,311	18,317,196	12,981,348	12,425,413	19,193,858
67200	220,426	0.002391%	13,777	(158)	13,619	3,189	(240)	80,295	431,610	514,997	364,977	349,347	539,645
67300	5,322,961	0.057746%	332,685	(3,812)	328,873	77,010	(5,805)	8,463,517	10,423,988	12,437,910	8,814,714	8,437,218	13,033,190
67400	5,342,698	0.057961%	333,919	(3,826)	330,093	77,297	(5,826)	8,849,570	10,462,799	12,484,219	8,847,533	8,468,631	13,081,715
67500	6,385,499	0.069273%	399,094	(4,573)	394,521	92,383	(6,963)	10,445,798	12,504,779	14,920,711	10,574,268	10,121,418	15,634,817
67600	815,370	0.008846%	50,961	(584)	50,377	11,797	(889)	1,289,412	1,596,831	1,905,340	1,350,309	1,292,481	1,996,530
67800	15,947,517	0.173007%	996,720	(11,421)	985,299	230,723	(17,391)	26,461,609	31,230,266	37,263,976	26,408,880	25,277,903	39,047,432
67900	524,759	0.005693%	32,797	(376)	32,421	7,592	(572)	797,358	1,027,669	1,226,215	869,015	831,799	1,284,902
68000	694,502	0.007534%	43,406	(497)	42,909	10,047	(757)	1,149,387	1,359,996	1,622,748	1,150,037	1,100,786	1,700,413
68100	5,009,861	0.054350%	313,116	(3,588)	309,528	72,482	(5,463)	8,508,882	9,810,961	11,706,446	8,296,327	7,941,031	12,266,717
68200	33,442,672	0.362804%	2,090,167	(23,950)	2,066,217	483,838	(36,470)	65,800,709	65,491,370	78,144,350	55,380,692	53,008,978	81,884,343
68300	8,161,289	0.088538%	510,081	(5,845)	504,236	118,075	(8,900)	13,985,142	15,982,390	19,070,199	13,514,999	12,936,210	19,982,900
68400	307,069	0.003331%	19,192	(220)	18,972	4,442	(335)	481,318	601,294	717,464	508,465	486,690	751,802
68500	6,846,712	0.074277%	427,920	(4,903)	422,017	99,056	(7,466)	-	13,408,073	15,998,522	11,338,110	10,852,548	16,764,213
68600	721,501	0.007827%	45,094	(517)	44,577	10,438	(787)	-	1,412,887	1,685,857	1,194,763	1,143,596	1,766,543
70709	1,563,956	0.016967%	97,747	(1,120)	96,627	22,627	(1,706)	2,633,565	3,062,789	3,654,522	2,589,950	2,479,034	3,829,428
71036	445,126	0.004829%	27,820	(319)	27,501	6,440	(485)	724,170	871,704	1,040,118	737,129	705,561	1,089,898
72110	1,429,430	0.015507%	89,339	(1,024)	88,315	20,680	(1,559)	2,232,088	2,799,238	3,340,053	2,367,086	2,265,714	3,499,908
72114	365,291	0.003963%	22,831	(262)	22,569	5,285	(398)	598,359	715,379	853,591	604,937	579,030	894,443
72116	856,257	0.009289%	53,516	(613)	52,903	12,388	(934)	1,414,316	1,676,799	2,000,758	1,417,932	1,357,208	2,096,514
72210	2,104,710	0.022833%	131,544	(1,507)	130,037	30,450	(2,295)	4,245,519	4,121,687	4,918,000	3,485,373	3,336,110	5,153,375
72411	88,000	0.000955%	5,500	(63)	5,437	1,274	(96)	178,132	172,391	205,697	145,777	139,534	215,542
72507	1,489,469	0.016159%	93,092	(1,067)	92,025	21,550	(1,624)	2,801,867	2,916,933	3,480,487	2,466,612	2,360,977	3,647,063
74306	1,196,954	0.012985%	74,810	(857)	73,953	17,317	(1,305)	2,125,784	2,343,980	2,796,839	1,982,112	1,897,227	2,930,696
74310	1,179,972	0.012801%	73,748	(845)	72,903	17,072	(1,287)	2,013,582	2,310,766	2,757,207	1,954,025	1,870,343	2,889,167
74616	1,323,861	0.014362%											

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, 2020				Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2020	Implicit Subsidy Year Ending 6/30/2021	Net OPEB Liability 6/30/2019	Net OPEB Liability as of June 30, 2020				
			6.25% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)	Baseline Discount Rate 2.45%				Discount Rate Less 1.00% 1.45%	Discount Rate Plus 1.00% 3.45%	Health Care Trend Rate 1% Decrease	Health Care Trend Rate 1% Increase	
														(4)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Aggregate	9,217,834,543	100.00%	576,114,659	(6,601,372)	569,513,287	133,360,738	(10,052,215)	15,121,524,568	18,051,446,487	21,538,999,118	15,264,631,112	14,610,913,265	22,569,856,822	
80402	20,647,994	0.224001%	1,290,500	(14,787)	1,275,713	298,729	(22,517)	33,176,927	40,435,421	48,247,573	34,192,926	32,728,592	50,556,705	
80403	15,515,953	0.168325%	969,747	(11,112)	958,635	224,479	(16,920)	25,977,721	30,385,097	36,255,520	25,694,190	24,593,820	37,990,711	
80404	18,662,274	0.202458%	1,166,392	(13,365)	1,153,027	269,999	(20,352)	30,675,071	36,546,598	43,607,427	30,904,467	29,580,963	45,694,481	
80405	78,094,112	0.847207%	4,880,882	(55,927)	4,824,955	1,129,842	(85,163)	126,904,219	152,933,118	182,479,908	129,323,023	123,784,680	191,213,407	
80406	721,245	0.007824%	45,078	(516)	44,562	10,434	(786)	1,100,998	1,412,345	1,685,211	1,194,305	1,143,158	1,765,866	
80407	3,087,110	0.033491%	192,944	(2,211)	190,733	44,664	(3,367)	4,915,856	6,045,610	7,213,626	5,112,278	4,893,341	7,558,871	
80409	1,219,995	0.013235%	76,250	(874)	75,376	17,650	(1,330)	1,942,511	2,389,109	2,850,687	2,020,274	1,933,754	2,987,121	
80502	4,174,428	0.045286%	260,902	(2,989)	257,913	60,394	(4,552)	7,500,125	8,174,778	9,754,151	6,912,741	6,616,698	10,220,985	
80503	9,387,241	0.101838%	586,703	(6,723)	579,980	135,812	(10,237)	15,583,638	18,383,232	21,934,886	15,545,195	14,879,462	22,984,691	
80601	13,196,096	0.143158%	824,756	(9,450)	815,306	190,917	(14,391)	22,431,118	25,842,090	30,834,800	21,852,541	20,916,691	32,310,556	
80602	3,600,761	0.039063%	225,048	(2,579)	222,469	52,095	(3,927)	6,450,994	7,051,437	8,413,779	5,962,823	5,707,461	8,816,463	
80603	5,469,665	0.059338%	341,854	(3,917)	337,937	79,134	(5,965)	9,361,433	10,711,367	12,780,811	9,057,727	8,669,824	13,392,502	
80606	992,581	0.010768%	62,036	(711)	61,325	14,360	(1,082)	1,682,874	1,943,780	2,319,319	1,643,695	1,573,303	2,430,322	
80701	138,948,576	1.507388%	8,684,286	(99,508)	8,584,778	2,010,264	(151,526)	227,180,946	272,105,338	324,676,288	230,097,218	220,243,153	340,215,313	
80702	1,273,820	0.013819%	79,614	(912)	78,702	18,429	(1,389)	2,016,607	2,494,529	2,976,474	2,109,419	2,019,082	3,118,929	
80704	3,815,511	0.041393%	238,469	(2,733)	235,736	55,202	(4,161)	6,204,362	7,472,035	8,915,638	6,318,489	6,047,895	9,342,341	
80801	209,098,405	2.268411%	13,068,650	(149,746)	12,918,904	3,025,170	(228,026)	332,213,846	409,480,998	488,593,025	346,264,571	331,435,564	511,977,115	
80902	12,505,051	0.135662%	781,566	(8,956)	772,610	180,920	(13,637)	20,913,673	24,488,953	29,220,237	20,708,304	19,821,457	30,618,719	
81001	316,608,821	3.434742%	19,788,051	(226,740)	19,561,311	4,580,597	(345,268)	516,640,496	620,020,614	739,809,049	524,300,696	501,847,174	775,216,352	
81002	6,456,909	0.070048%	403,557	(4,624)	398,933	93,417	(7,041)	10,101,027	12,644,677	15,087,638	10,692,569	10,234,653	15,809,733	
81003	3,279,634	0.035579%	204,977	(2,349)	202,628	47,448	(3,576)	4,825,430	6,422,524	7,663,360	5,431,003	5,198,417	8,030,129	
81004	2,446,223	0.026538%	152,889	(1,752)	151,137	35,391	(2,668)	3,792,478	4,790,493	5,716,020	4,050,928	3,877,444	5,989,589	
81102	54,795,256	0.594448%	3,424,704	(39,242)	3,385,462	792,760	(59,755)	91,159,808	107,306,463	128,038,149	90,740,294	86,854,282	134,166,062	
81201	31,436,802	0.341043%	1,964,800	(22,514)	1,942,286	454,817	(34,282)	51,931,096	61,563,195	73,457,249	52,058,956	49,829,497	76,972,917	
81301	42,136,422	0.457118%	2,633,526	(30,176)	2,603,350	609,616	(45,950)	69,543,287	82,516,411	98,458,642	69,777,376	66,789,114	103,170,878	
81401	5,010,248	0.054354%	313,140	(3,588)	309,552	72,487	(5,464)	8,771,543	9,811,683	11,707,308	8,296,938	7,941,616	12,267,620	
81402	16,319,479	0.177042%	1,019,967	(11,687)	1,008,280	236,105	(17,797)	27,967,713	31,958,642	38,133,075	27,024,808	25,867,453	39,958,126	
81403	6,870,700	0.074537%	429,419	(4,920)	424,499	99,403	(7,493)	11,392,557	13,455,007	16,054,524	11,377,798	10,890,536	16,822,894	
81501	33,223,790	0.360429%	2,076,487	(23,793)	2,052,694	480,671	(36,231)	54,803,429	65,062,648	77,632,799	55,018,157	52,661,969	81,348,309	
81601	62,814,245	0.681442%	3,925,890	(44,985)	3,880,905	908,776	(68,500)	102,319,191	123,010,138	146,775,786	104,019,608	99,564,900	153,800,484	
81701	30,604,684	0.332016%	1,912,793	(21,918)	1,890,875	442,779	(33,375)	51,421,047	59,933,691	71,512,923	50,681,018	48,510,570	74,935,536	
81802	141,815,000	1.538485%	8,863,438	(101,561)	8,761,877	2,051,735	(154,652)	234,566,904	277,718,796	331,374,271	234,844,060	224,786,709	347,233,862	
81805	2,449,979	0.026579%	153,124	(1,755)	151,369	35,446	(2,672)	3,886,232	4,797,894	5,724,851	4,057,186	3,883,435	5,998,842	
81806	17,712,624	0.192156%	1,107,039	(12,685)	1,094,354	256,261	(19,316)	28,914,926	34,686,938	41,388,479	29,331,905	28,075,746	43,369,334	
81901	22,852,919	0.247921%	1,428,307	(16,366)	1,411,941	330,629	(24,922)	38,298,890	44,753,327	53,399,702	37,844,226	36,223,522	55,955,415	
81902	2,964,045	0.032156%	185,253	(2,123)	183,130	42,883	(3,232)	4,635,655	5,804,623	6,926,081	4,908,495	4,698,285	7,257,563	
82001	24,965,245	0.270836%	1,560,328	(17,879)	1,542,449	361,189	(27,225)	43,579,629	48,889,816	58,335,364	41,342,116	39,571,613	61,127,297	
82101	104,336,697	1.131900%	6,521,044	(74,721)	6,446,323	1,509,510	(113,781)	163,869,240	204,324,323	243,799,931	172,780,360	165,380,927	255,468,209	
82106	6,941,697	0.075307%	433,856	(4,971)	428,885	100,430	(7,570)	11,455,160	13,594,003	16,220,374	11,495,336	11,003,040	16,996,682	
82107	19,691,356	0.213622%	1,230,710	(14,102)	1,216,608	284,888	(21,474)	34,422,941	38,561,861	46,012,041	32,608,610	31,212,125	48,214,180	
82108	3,331,198	0.036139%	208,200	(2,386)	205,814	48,195	(3,633)	5,971,036	6,523,612	7,783,979	5,516,485	5,280,238	8,156,521	
82109	7,559,395	0.082008%	472,462	(5,414)	467,048	109,366	(8,244)	12,697,544	14,803,630	17,663,702	12,518,219	11,982,118	18,509,088	
82201	61,470,611	0.666866%	3,841,913	(44,022)	3,797,891	889,337	(67,035)	102,091,612	120,378,959	143,636,262	101,794,635	97,435,213	150,510,701	
82301	469,434,237	5.092674%	29,339,640	(336,186)	29,003,454	6,791,628	(511,927)	760,663,343	919,301,322	1,096,911,008	777,377,900	744,086,181	1,149,409,230	
82306	2,633,578	0.028571%	164,599	(1,886)	162,713	38,102	(2,872)	3,174,310	5,157,479	6,153,907	4,361,258	4,174,484	6,448,434	
82307	2,435,888	0.026426%	152,243	(1,744)	150,499	35,242	(2,656)	4,023,686	4,770,275	5,691,896	4,033,831	3,861,080	5,964,310	
82308	2,249,376	0.024402%	140,586	(1,611)	138,975	32,543	(2,453)	3,208,183	4,404,914	5,255,947	3,724,875	3,565,355	5,507,496	
82309	9,009,877	0.097744%	563,117	(6,452)	556,665	130,352	(9,825)	14,745,603	17,644,206	21,053,079	14,920,261	14,281,291	22,060,681	
82312	1,940,488	0.021051%	121,280	(1,390)	119,890	28,074	(2,116)	3,124,863	3,800,010	4,534,175	3,213,357	3,075,743	4,751,181	
82313	5,010,830	0.054360%	313,177	(3,589)	309,588	72,495	(5,464)	3,731,690	9,812,766	11,708,600	8,297,853	7,942,492	12,268,974	
82401	5,702,149	0.061860%	356,384	(4,084)	352,300	82,497	(6,218)	9,364,609	11,166,625	13,324,025	9,442,701	9,038,311	13,961,713	
82402	54,328,903	0.589389%	3,395,556	(38,908)	3,356,648	786,014	(59,247)	89,931,941	106,393,240	126,948,492	89,968,057	86,115,116	133,024,253	
82406	8,624,542	0.093564%	539,034	(6,177)	532,857	124,778	(9,405)	13,995,425	16,889,655	20,152,749	14,282,199	13,670,555	21,117,261	
82501	4,641,281	0.050351%	290,080	(3,324)	286,756	67,148	(5,061)	8,547,593	9,089,084	10,845,101	7,685,894	7,356,741	11,364,149	
82502	13,256,346	0.143812%	828,522	(9,494)	819,028	191,789	(14,456)	24,922,087	25,960,146	30,975,665	21,952,371	21,012,247	32,458,162	
82601	291,248,599	3.159621%	18,203,037	(208,578)	17,994,459	4,213,694	(317,612)	482,304,202	570,357,294	680,550,739	482,304,490	461,649,484	713,121,936	
82602	614,497	0.006666%	38,406	(440)	37,966	8,890	(670)	1,009,211	1,203,309	1,435,790	1,017,540	973,963	1,504,507	
82603	1,248,065	0.013540%	78,004	(894)	77,110	18,057	(1,361)	2,033,543	2,444,166	2,916,380	2,066,831	1,978,318	3,055,959	
82604	798,742	0.008665%	49,921	(572)	49,349	11,556	(871)	1,239,511	1,564,158	1,866,354	1,322,680	1,266,036	1,955,678	
82701	16,372,272	0.177615%	1,023,267	(11,725)	1,011,542	236,869	(17,854)	28,163,991	32,062,077	38,256,493	27,112,275	25,951,174	40,087,451	
82702	3,439,128	0.037310%	214,946	(2,463)	212,483	49,757	(3,750)	5,286,031	6,734,995	8,036,201</				

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, 2020			Contributions from Nonemployer Contributing Entities For Plan Year Ending 6/30/2020	Implicit Subsidy Year Ending 6/30/2021	Net OPEB Liability 6/30/2019	Net OPEB Liability as of June 30, 2020				
			6.25% Surcharge Contribution (Derived from Payroll)	Implicit Subsidy	Total Employer Contribution (4) + (5)				Baseline Discount Rate 2.45%	Discount Rate Less 1.00% 1.45%	Discount Rate Plus 1.00% 3.45%	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	9,217,834,543	100.00%	576,114,659	(6,601,372)	569,513,287	133,360,738	(10,052,215)	15,121,524,568	18,051,446,487	21,538,999,118	15,264,631,112	14,610,913,265	22,569,856,822
83206	185,814,280	2.015813%	11,613,392	(133,071)	11,480,321	2,688,303	(202,634)	304,688,135	363,883,405	434,185,944	307,706,418	294,528,689	454,966,108
83207	619,055	0.006716%	38,691	(443)	38,248	8,957	(675)	1,060,775	1,212,335	1,446,559	1,025,173	981,269	1,515,792
83301	25,452,467	0.276122%	1,590,779	(18,228)	1,572,551	368,238	(27,756)	42,890,843	49,844,015	59,473,915	42,149,005	40,343,946	62,320,340
83402	22,035,212	0.239050%	1,377,201	(15,781)	1,361,420	318,799	(24,030)	38,462,203	43,151,983	51,488,977	36,490,101	34,927,388	53,953,243
83501	5,960,823	0.064666%	372,551	(4,269)	368,282	86,239	(6,500)	9,105,426	11,673,148	13,928,409	9,871,026	9,448,293	14,595,024
83601	38,480,796	0.417460%	2,405,050	(27,558)	2,377,492	556,728	(41,964)	63,021,071	75,357,569	89,916,706	63,723,729	60,994,719	94,220,124
83701	73,339,091	0.795622%	4,583,693	(52,522)	4,531,171	1,061,047	(79,978)	121,935,135	143,621,280	171,369,016	121,448,763	116,247,640	179,570,746
83802	3,313,772	0.035950%	207,111	(2,373)	204,738	47,943	(3,614)	76,893,255	6,489,495	7,743,270	5,487,635	5,252,623	8,113,864
83806	2,195,958	0.023823%	137,247	(1,573)	135,674	31,771	(2,395)	39,233,249	4,300,396	5,131,236	3,636,493	3,480,758	5,376,817
83810	1,482,044	0.016078%	92,628	(1,061)	91,567	21,442	(1,616)	3,007,822	2,902,312	3,463,040	2,454,247	2,349,143	3,628,782
83811	2,009,475	0.021800%	125,592	(1,439)	124,153	29,073	(2,191)	3,271,844	3,935,215	4,695,502	3,327,690	3,185,179	4,920,229
83812	79,843,737	0.866188%	4,990,234	(57,180)	4,933,054	1,155,155	(87,071)	-	156,359,463	186,568,226	132,220,403	126,557,977	195,497,391
83901	88,257,565	0.957465%	5,516,098	(63,206)	5,452,892	1,276,882	(96,246)	144,382,585	172,836,282	206,228,378	146,153,500	139,894,381	216,098,480
84002	196,685,127	2.133745%	12,292,820	(140,856)	12,151,964	2,845,578	(214,489)	338,110,485	385,171,837	459,587,317	325,708,303	311,759,631	481,583,191
84003	187,925,757	2.038719%	11,745,360	(134,583)	11,610,777	2,718,851	(204,936)	314,757,407	368,018,269	439,119,667	311,202,935	297,875,465	460,135,959
84004	792,294	0.008595%	49,518	(567)	48,951	11,462	(864)	986,831	1,551,522	1,851,277	1,311,995	1,255,808	1,939,879
84005	1,673,244	0.018152%	104,578	(1,198)	103,380	24,208	(1,825)	3,084,640	3,276,699	3,909,759	2,770,836	2,652,173	4,096,880
84006	7,502,467	0.081391%	468,904	(5,373)	463,531	108,544	(8,182)	12,576,421	14,692,253	17,530,807	12,424,036	11,891,968	18,369,832
84009	616,938	0.006693%	38,559	(442)	38,117	8,926	(673)	1,474,349	1,208,183	1,441,605	1,021,662	977,908	1,510,601
84010	478,593	0.005192%	29,912	(343)	29,569	6,924	(522)	740,955	937,231	1,118,305	792,540	758,599	1,171,827
84011	570,154	0.006185%	35,635	(408)	35,227	8,248	(622)	1,039,302	1,116,482	1,332,187	944,117	903,685	1,395,946
84101	13,589,959	0.147431%	849,372	(9,732)	839,640	196,615	(14,820)	22,191,593	26,613,428	31,755,162	22,504,798	21,541,016	33,274,966
84203	62,133,455	0.674057%	3,883,341	(44,497)	3,838,844	898,927	(67,758)	103,998,134	121,677,039	145,185,131	102,892,315	98,485,884	152,133,700
84207	73,721,798	0.799773%	4,607,612	(52,796)	4,554,816	1,066,583	(80,395)	120,872,848	144,370,595	172,263,099	122,082,398	116,854,139	180,507,621
84208	16,427,084	0.178210%	1,026,693	(11,764)	1,014,929	237,662	(17,914)	26,914,348	32,169,483	38,384,650	27,203,099	26,038,109	40,221,742
84209	55,966,795	0.607158%	3,497,925	(40,081)	3,457,844	809,710	(61,033)	88,695,302	109,600,801	130,775,756	92,680,429	88,711,329	137,034,691
84210	20,238,274	0.219556%	1,264,892	(14,494)	1,250,398	292,802	(22,070)	36,357,286	39,633,034	47,290,165	33,514,413	32,079,137	49,553,475
84211	27,871,760	0.302368%	1,741,985	(19,960)	1,722,025	403,240	(30,395)	50,177,301	54,581,798	65,127,041	46,155,360	44,178,726	68,244,025
84212	56,786,681	0.616052%	3,549,168	(40,668)	3,508,500	821,571	(61,927)	93,650,777	111,206,297	132,691,435	94,038,065	90,010,823	139,042,054
84213	3,048,383	0.033071%	190,524	(2,183)	188,341	44,104	(3,324)	4,564,281	5,969,794	7,123,162	5,048,166	4,831,975	7,464,077
84214	1,817,052	0.019712%	113,566	(1,301)	112,265	26,288	(1,981)	3,018,861	3,558,301	4,245,768	3,008,964	2,880,103	4,448,970
84215	5,450,852	0.059134%	340,678	(3,904)	336,774	78,862	(5,944)	8,761,865	10,674,542	12,736,872	9,026,587	8,640,017	13,346,459
84301	93,611,568	1.015548%	5,850,723	(67,040)	5,783,683	1,354,342	(102,085)	163,802,403	183,321,104	218,738,875	155,019,656	148,380,837	229,207,730
84401	20,611,478	0.223604%	1,288,217	(14,761)	1,273,456	298,200	(22,477)	36,448,016	40,363,756	48,162,064	34,132,326	32,670,586	50,467,103
84501	19,742,950	0.214182%	1,233,934	(14,139)	1,219,795	285,635	(21,530)	35,078,610	38,662,949	46,132,659	32,694,092	31,293,946	48,340,571
84601	56,223,459	0.609942%	3,513,966	(40,265)	3,473,701	813,423	(61,313)	89,589,136	110,103,354	131,375,402	93,105,396	89,118,097	137,663,036
84603	109,555,598	1.188518%	6,847,225	(78,458)	6,768,767	1,585,016	(119,472)	179,885,807	214,544,691	255,994,882	181,422,888	173,653,334	268,246,811
84604	100,100,807	1.085947%	6,256,300	(71,687)	6,184,613	1,448,227	(109,162)	152,414,383	196,029,142	233,902,115	165,765,804	158,666,774	245,096,683
84605	34,386,785	0.373046%	2,149,174	(24,626)	2,124,548	497,497	(37,499)	56,504,752	67,340,199	80,350,375	56,944,096	54,505,427	84,195,948
84606	339,142	0.003679%	21,196	(243)	20,953	4,906	(370)	487,216	664,113	792,420	561,586	537,535	830,345

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,													
	Deferred Amounts from Changes in Proportionate Share of 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		2021	2022	2023	2024	2025	Thereafter
	Proportionate Share of OPEB Expense	Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense																											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)											
Aggregate	1,373,466,715	N/A	N/A	516,287,858	2,686,280,525	24,258,531	N/A	3,226,826,914	411,096,113	718,900,865	66,362,768	N/A	1,196,359,746	258,360,190	252,541,733	243,321,694	403,288,364	449,703,669	423,251,518											
Employer																														
10001	33,375	(1,732)	31,643	12,546	65,277	589	31,878	110,290	9,990	17,469	1,613	52,153	81,225	4,547	4,406	4,182	8,069	3,145	4,716											
10002	206,226	88,606	294,832	77,521	403,345	3,642	430,126	914,634	61,726	107,943	9,964	179,643	127,399	126,525	125,143	149,164	149,164	132,190	74,570											
10100	1,228,030	63,713	1,291,743	461,618	2,401,830	21,690	413,968	3,299,106	367,565	642,776	59,336	25,480	1,095,157	294,715	289,513	281,269	424,319	470,646	443,487											
10200	1,177,871	17,446	1,195,317	442,763	2,303,727	20,804	3,043,528	352,552	616,522	56,912	289,511	1,315,497	239,013	234,023	226,116	363,326	355,614	309,939												
10300	3,424,451	(356,656)	3,067,795	1,287,255	6,697,676	60,484	8,045,415	1,024,982	1,792,428	165,462	1,754,595	4,737,467	287,511	273,004	250,016	648,925	933,929	914,563												
10600	394,048	(43,242)	350,806	148,123	770,694	6,960	925,777	117,943	206,253	19,039	237,845	581,080	30,882	29,212	26,570	72,471	90,065	95,497												
10900	159,652	(22,262)	137,390	60,013	312,253	2,820	383,415	47,786	83,565	7,714	143,971	283,036	7,770	7,093	6,023	24,620	28,435	26,438												
12300	72,437	(32,863)	39,574	27,229	141,674	1,279	170,182	21,681	37,915	3,500	186,223	249,319	(19,237)	(19,544)	(20,030)	(11,592)	(3,529)	(5,205)												
13300	384,557	(47,046)	337,511	144,555	752,132	6,792	54,935	958,414	115,103	201,285	18,581	319,155	654,124	25,292	23,663	21,082	65,881	68,457	99,915											
13600	263,925	(37,713)	226,212	99,210	642,801	4,662	22,733	642,801	516,196	4,662	12,752	193,829	423,721	11,933	10,815	9,045	39,790	75,411	72,086											
13700	94,549	22,855	117,404	35,541	184,924	1,670	211,651	433,786	28,300	49,489	4,568	134,701	217,058	40,641	40,240	39,605	50,619	38,136	7,487											
20101	258,967	52,877	311,844	97,346	506,498	4,574	482,471	1,090,889	77,512	135,549	12,513	100,494	126,845	101,591	100,494	98,760	128,923	161,728	146,974											
20102	5,414,893	(181,152)	5,233,741	2,035,465	10,590,665	95,639	1,251,285	13,973,050	1,620,746	2,834,267	261,635	2,332,916	7,049,564	837,433	814,494	778,144	1,408,914	1,705,276	1,379,225											
20108	31,411	35,067	66,478	11,808	9,402	555	46,244	120,042	1,518	16,441	9,433	5,656	44,324	9,222	12,880	17,547	15,038													
20200	278,292	54,892	333,184	104,610	544,294	4,915	280,911	934,730	83,296	145,664	13,446	14	242,520	107,241	106,062	104,198	136,612	129,857	108,340											
20300	257,113	(88,042)	169,071	96,649	502,872	4,541	-	604,062	76,957	134,578	12,423	503,562	727,520	(39,677)	(40,766)	(42,489)	(12,538)	807	11,205											
20400	2,251,551	538,185	2,789,736	846,361	4,403,673	39,767	2,572,513	7,862,314	673,918	1,178,509	108,790	264,185	2,225,402	961,720	952,182	937,067	1,199,340	844,222	742,381											
20500	782,395	110,886	893,281	294,103	1,530,240	13,819	1,530,240	2,432,526	234,181	409,522	37,804	681,555	258,061	254,746	249,497	340,636	309,847													
20600	2,769,499	103,094	2,872,593	1,041,058	5,416,697	48,916	914,456	7,421,127	828,947	1,449,613	133,816	439,304	2,851,680	624,059	612,327	593,735	916,343	1,018,723	804,260											
21100	193,810	(18,528)	175,282	72,853	379,061	3,423	505,134	49,797	58,010	101,444	9,364	383,326	3,812,326	17,929	17,108	15,807	38,384	35,492	48,088											
21400	8,317,893	704,626	9,022,519	3,126,706	16,268,464	146,913	3,611,890	23,153,973	2,489,652	4,353,757	401,902	557,380	7,802,691	2,269,289	2,234,052	2,178,214	3,147,132	3,024,256	2,498,339											
21900	27,771	(26,141)	1,630	10,439	54,317	491	-	65,247	8,312	14,536	1,342	148,004	172,194	(20,917)	(21,035)	(17,986)	(13,803)													
22100	292,384	(33,299)	259,085	109,907	571,855	5,164	-	686,926	87,514	153,400	14,127	180,930	435,611	21,701	20,462	18,502	52,561	69,230	68,859											
22200	14,009	15,004	29,013	5,266	27,400	247	5,470	38,383	4,193	7,333	677	-	12,203	3,630	3,571	3,477	5,109	5,362	5,031											
30100	85,024,258	(3,286,214)	81,738,044	31,960,723	166,293,796	1,501,725	10,174,343	209,930,587	25,448,846	44,503,453	4,108,176	32,523,500	106,583,975	12,707,537	12,347,340	11,776,579	21,680,785	22,625,257	22,209,114											
30200	7,442,940	5,527	7,448,467	2,797,810	14,557,196	131,459	1,383,832	18,870,297	2,227,767	3,895,788	359,626	1,913,610	8,396,971	1,405,604	1,374,073	1,324,109	2,191,110	2,332,742	1,945,868											
30300	59,098,487	3,978,734	63,077,221	22,215,195	115,587,159	1,043,813	20,333,650	159,179,817	17,688,931	30,933,370	2,855,504	4,139	51,481,944	15,095,637	14,845,276	14,448,550	21,332,673	22,724,782	19,250,955											
30400	7,771,665	(1,422,776)	6,348,889	2,921,379	15,200,130	137,265	137,781	18,396,555	2,326,159	4,067,850	375,509	6,833,045	13,602,563	39,137	6,214	(45,957)	859,355	1,623,281	2,311,962											
30500	43,338,393	(410,290)	43,428,103	16,478,907	85,740,863	774,285	7,719,091	110,713,146	13,121,390	22,945,921	2,118,171	11,846,719	50,032,201	7,836,066	7,650,352	7,356,066	12,462,648	13,873,502	11,502,311											
30600	4,314,361	239,250	4,553,611	1,621,774	8,438,198	76,201	1,719,645	12,913,343	2,258,226	208,460	892,279	4,650,308	10,577,063	1,050,816	1,032,539	1,003,577	1,506,141	1,325,867	1,286,570											
30700	200,732	(241,024)	(40,292)	75,455	392,600	3,545	284,174	755,774	60,082	105,067	9,699	1,410,734	1,585,582	(203,265)	(204,115)	(205,460)	(182,074)	(120,419)	85,525											
30800	2,562,394	(12,655)	2,549,739	963,207	5,011,632	45,258	6,454,372	765,957	4,542,725	133,809	656,608	2,897,584	469,352	458,497	441,296	739,782	777,157	670,704												
30900	596,689	(18,801)	577,888	224,296	1,167,028	10,539	109,481	1,511,344	178,597	312,319	28,831	154,086	673,833	93,441	90,913	86,908	156,417	205,794	204,038											
31100	1,780,823	450,028	2,230,851	669,414	3,483,004	31,453	2,711,778	6,895,649	533,023	932,120	86,045	817,212	2,368,400	785,015	777,471	765,516	972,959	791,817	434,471											
31102	1,221,836	(242,390)	979,446	459,290	2,389,715	21,580	-	2,870,585																						

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	2021	2022	2023	2024	2025	Thereafter
		(1)	(2)																	
Aggregate	1,373,466,715	N/A	N/A	516,287,858	2,686,280,525	24,258,531	N/A	3,226,826,914	411,096,113	718,900,865	66,362,768	N/A	1,196,359,746	258,360,190	252,541,733	243,321,694	403,288,364	449,703,669	423,251,518	
61000	10,547,744	(85,625)	10,462,119	3,964,910	20,629,694	186,297	1,880,429	26,661,330	3,157,074	5,520,907	509,643	2,495,529	11,683,153	1,898,491	1,853,807	1,783,000	3,011,672	3,482,793	2,948,414	
61200	281,533	8,944	290,477	105,829	550,634	4,973	59,646	721,082	84,266	147,360	13,603	22,285	267,514	61,903	60,710	58,820	91,615	96,920	83,600	
62200	378,981	589,520	968,501	142,459	741,225	6,694	3,412,188	4,302,566	113,434	198,366	18,311	-	330,111	660,809	659,204	656,660	700,799	713,607	581,376	
62500	126,510	(7,035)	119,475	47,555	247,433	2,234	35,433	332,655	37,866	66,218	6,113	60,396	170,593	16,763	16,227	15,379	30,115	38,957	44,621	
62700	434,826	(20,427)	414,399	163,452	850,450	7,680	74,979	1,096,561	130,149	227,597	21,010	204,134	582,890	61,367	59,525	56,609	107,261	107,730	121,179	
63000	1,077,347	(193,065)	884,282	404,976	2,107,118	19,028	-	2,531,122	322,464	563,906	52,055	967,164	1,905,589	9,593	5,029	(2,203)	123,295	200,576	289,243	
63500	817,158	(18,120)	799,038	307,171	1,598,229	14,433	355,984	2,275,817	244,586	427,717	39,483	536,024	1,247,810	135,594	132,132	126,647	221,836	249,832	161,966	
63700	294,622	12,706	307,328	110,749	576,234	5,204	218,834	911,021	88,184	154,211	14,235	224,039	480,669	68,127	66,879	64,902	99,222	80,270	50,592	
63800	33,197	(285)	32,912	12,479	64,927	586	20,649	98,641	9,936	17,376	1,604	28,470	57,386	5,962	5,821	5,598	9,464	6,670	7,740	
64100	150,779	79,146	229,925	56,678	294,900	2,663	416,175	770,416	45,130	78,921	7,285	4	131,340	107,509	106,872	105,861	123,422	118,354	77,058	
66600	136,784	7,666	144,450	51,417	267,527	2,416	142,788	464,148	40,941	71,595	6,609	77,283	196,428	33,396	32,818	31,902	47,833	67,110	54,661	
67000	38,141	12,117	50,258	14,337	74,598	674	69,418	159,027	11,416	19,964	1,843	546	33,769	19,292	19,130	18,874	23,316	22,288	22,358	
67100	1,168,024	(31,552)	1,136,472	439,062	2,284,467	20,630	149,786	2,893,945	349,604	611,368	56,436	340,169	1,881,163	188,163	183,215	175,374	311,433	364,334	313,849	
67200	32,840	(5,576)	27,264	12,344	64,229	580	245,512	322,665	9,829	17,189	1,587	218,895	247,500	601	462	243	4,068	18,033	51,758	
67300	793,122	(70,662)	722,460	298,136	1,551,220	14,008	233,125	2,096,489	237,392	415,136	38,322	501,994	1,192,844	78,531	75,171	69,847	162,237	236,688	281,171	
67400	796,075	32,560	828,635	299,246	1,556,995	14,060	252,982	2,123,283	238,275	416,682	38,465	154,170	847,592	182,308	178,936	173,592	266,328	245,258	229,629	
67500	951,442	44,603	996,045	357,648	1,860,867	16,805	208,493	2,443,813	284,779	498,004	45,971	66	828,820	223,577	219,546	213,159	323,991	335,159	299,561	
67600	121,497	(25,288)	96,209	45,671	237,628	2,146	41,906	327,351	36,366	63,594	5,870	161,170	267,000	(2,433)	(2,948)	(3,764)	10,390	17,637	41,469	
67800	2,376,194	(96,884)	2,279,310	893,214	4,647,453	41,969	-	5,582,636	711,225	1,243,749	114,812	511,825	350,097	340,031	324,080	600,881	706,038	679,898	679,898	
67900	78,191	13,035	91,226	29,392	152,930	1,381	72,778	256,481	23,404	40,927	3,778	659	68,768	27,743	27,414	26,889	35,996	35,325	34,346	
68000	103,477	14,300	117,777	38,897	202,384	1,828	71,447	314,556	30,972	54,162	5,000	15,318	105,452	33,765	33,328	32,635	44,687	34,631	30,058	
68100	746,479	(42,041)	704,438	280,602	1,459,993	13,185	1,829,576	223,431	390,723	360,688	319,080	969,302	98,378	95,215	90,204	177,163	214,583	184,731	184,731	
68200	4,982,992	(2,310,706)	2,672,286	1,873,113	9,745,933	88,011	-	11,707,057	1,491,473	2,608,201	240,767	12,948,800	17,289,241	(1,373,365)	(1,394,474)	(1,427,925)	(847,444)	(269,139)	(269,837)	
68300	1,216,040	(155,144)	1,060,896	457,111	2,378,379	21,478	118,789	2,975,757	363,976	636,500	58,756	1,027,105	2,086,337	73,603	68,451	60,288	201,944	220,514	264,620	
68400	45,750	1,472	47,222	17,198	89,480	808	19,464	126,950	13,694	23,947	2,211	8,269	48,121	10,080	9,886	9,579	14,908	16,831	17,545	
68500	1,020,170	1,597,116	2,617,286	383,843	1,995,289	18,019	9,804,689	12,201,480	305,350	533,978	49,292	-	888,620	1,789,018	1,784,696	1,777,848	1,896,666	1,931,142	2,133,490	
68600	107,501	168,298	275,799	40,410	210,255	1,899	1,033,177	1,285,741	32,176	56,268	5,194	93,638	188,520	188,064	187,343	199,863	203,496	224,817	224,817	
70709	233,036	171,416	404,452	87,599	455,781	4,116	831,357	1,378,853	69,751	121,976	11,260	59,685	262,672	215,252	214,265	212,702	239,845	163,364	70,753	
71036	66,325	(1,814)	64,511	24,932	129,720	1,171	171,605	179,852	34,716	3,205	19,854	17,627	10,662	10,381	9,938	17,663	23,669	21,665	21,665	
72110	212,983	18,902	231,885	80,061	416,562	3,762	142,996	643,381	63,749	111,480	10,291	39,809	225,329	58,966	58,064	56,638	81,445	80,132	82,807	
72114	54,430	22,304	76,734	20,460	106,457	961	94,769	162,247	16,292	28,490	2,630	982	48,394	32,543	32,312	31,947	38,287	22,287	16,877	
72116	127,581	(21,466)	106,115	47,958	249,529	2,253	-	299,740	38,187	66,779	6,164	108,471	219,601	2,533	1,994	1,140	15,999	22,979	35,494	
72210	313,604	(68,199)	245,405	117,884	613,358	5,539	217,016	953,797	93,866	164,147	15,153	692,766	965,932	(9,208)	(10,536)	(12,641)	23,891	24,051	(27,692)	
72411	13,117	(1,936)	11,181	4,931	25,654	232	17,122	47,939	6,866	634	31,447	42,873	531	476	388	1,915	2,738	(982)	(982)	
72507	221,938	(33,032)	188,906	83,427	434,076	3,920	121,159	642,582	66,429	116,167	10,724	336,818	530,138	8,716	7,776	6,288	32,141	44,109	13,414	
74306	178,345	(36,351)	141,994	67,040	348,814	3,150	419,004	533,811	93,349	8,617	207,907	363,254	(2,803)	(3,558)	(4,754)	16,021	23,697	27,147	27,147	
74310	175,817	(38,238)	137,579	66,090	343,871	3,105	-	413,066	52,624	92,026	8,495	192,494	345,639	(5,165)	(5,910)	(7,088)	13,392	32,151	40,047	
74616	197,257	(10,076)	187,181	74,149	385,804	3,484	117,684	581,121	59,042	103,249	9,531	220,436	392,258	27,030	26,194	24,870	47,849	41,725	21,195	
75005	98,903	(20,542)	78,361	37,178	193,439	1,747	22,206	254,570	29,603	51,768	4,779	134,042	220,192	(1,937)	(2,356)	(3,018)	8,502	19,507	13,680	
75011	256,742	(6,107)	250,635	96,510	502,146	6,535	100,162	703,353	76,846	134,384	12,405	98,675	322,310	42,188	41,101	39,377	69,286	92,025	97,066	
92121	26,728	41,843	68,571	10,447	52,275	472	256,874	319,668	8,000	13,990	1,291	-	23,281	46,871	46,757	46,578	49,691	50,594	55,896	
94608	12,553	19,654	32,207	4,719	24,553	222	120,650	150,144	3,757	6,571	607	-	10,935	22,015	21,962	21,878	23,340	23,764	26,250	
80101	2,835,055	(141,026)	2,694,029	1,065,701	5,544,913	50,073	6,660,687	848,568	1,483,926	136,983	712,311	3,181,788	392,271	380,261	361,229	691,481	834,009	819,648	819,648	
80103	124,889	(45,947)	78,942	46,946	244,626	2,206	31,642	325,057	37,381	65,370	6,034	297,365	401,550	(22,454)	(23,818)	(9,272)	(11,059)	8,493	8,493	
80201	21,204,596	753,370	21,957,966	7,970,834	41,472,787	374,521	8,538,523	58,356,665	6,346,806	11,098,924	1,024,558	2,823,327	21,293,525	4,742,126	4,652,29					

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	2021	2022	2023	2024	2025	Thereafter
		(1)	(2)					(3)	(4)					(5)	(6)							
Aggregate	1,373,466,715	N/A	N/A	516,287,858	2,686,280,525	24,258,531	N/A		3,226,826,914	411,096,113	718,900,865	66,362,768	N/A	1,196,359,746	258,360,190	252,541,733	243,321,694	403,288,364	449,703,669	423,251,518		
82306	392,413	142,166	534,579	147,509	767,497	6,931		1,171,720	2,093,657	117,454	205,397	18,961	316,125	657,937	215,982	214,320	211,685	257,397	238,077	298,259		
82307	362,952	6,644	369,596	6,411	709,876	6,411		47,467	900,188	108,636	189,977	17,537	24,803	340,953	74,918	73,381	70,944	113,224	119,151	107,617		
82308	335,153	82,772	417,925	125,985	655,506	5,920		502,517	1,289,928	100,316	175,426	16,194	7,212	299,148	145,817	144,397	142,149	181,189	193,883	183,345		
82309	1,342,481	332,855	1,675,336	504,640	2,625,678	23,711		1,579,620	4,733,649	401,822	702,682	64,866	79	1,169,449	585,387	579,699	570,687	727,070	657,899	443,458		
82312	289,128	23,746	312,874	108,684	565,489	5,107		118,778	798,058	85,540	151,336	13,970	19	251,865	78,133	76,909	74,970	108,649	108,641	98,981		
82313	746,617	1,159,255	1,905,872	280,654	1,460,262	13,187		6,592,410	8,346,513	223,472	390,795	36,075	-	650,342	1,299,700	1,296,537	1,291,525	1,378,483	1,403,714	1,026,212		
82401	849,627	(52,256)	797,371	319,376	1,661,733	15,006		-	1,996,115	254,304	444,712	41,052	-	224,010	964,078	107,566	103,966	98,263	197,234	265,290		
82402	8,095,062	(130,263)	7,964,799	3,042,944	15,832,642	142,977		39,292	19,057,855	2,422,955	4,237,123	391,135	-	806,129	7,857,342	1,392,484	1,358,190	1,303,848	2,246,816	2,536,899		
82406	1,285,070	(135,004)	1,150,066	483,060	2,513,392	22,697		131,282	3,150,431	384,638	672,632	62,092	-	776,091	1,895,453	106,728	101,284	92,658	242,353	308,582		
82501	691,554	(177,302)	514,252	259,956	1,352,569	12,214		-	1,624,739	206,991	361,974	33,414	-	1,008,704	1,611,083	(47,215)	(50,145)	(54,787)	25,772	79,254		
82502	1,975,210	(323,280)	1,651,930	742,484	3,863,194	34,887		1,132,600	5,773,165	591,206	1,033,866	95,438	-	3,161,494	4,882,004	48,273	39,905	26,646	256,734	396,594		
82601	43,396,343	234,282	43,630,625	16,312,740	84,876,284	766,478		4,033,761	105,989,263	12,989,079	22,714,543	2,096,812	-	4,024,740	41,825,174	8,397,485	8,213,644	7,922,325	12,977,402	13,984,522		
82602	91,555	(58,021)	33,534	34,416	179,067	1,617		-	215,100	27,404	47,422	4,424	-	266,856	346,606	(40,799)	(41,187)	(41,801)	(31,135)	(1,345)		
82603	185,967	(14,988)	170,979	69,905	363,722	3,285		46,602	483,514	55,662	97,339	8,986	-	99,557	261,544	19,994	19,206	17,960	39,622	64,788		
82604	119,011	(19,635)	99,376	44,736	232,766	2,102		61,586	341,190	35,621	62,293	5,750	-	125,156	228,520	2,752	2,248	1,450	15,313	42,576		
82701	2,439,483	(370,660)	2,068,823	917,005	4,771,237	43,087		-	5,731,329	730,168	1,276,876	117,870	-	1,972,405	4,097,319	88,226	77,892	61,516	345,690	528,913		
82702	512,440	(119,160)	393,280	192,627	1,513,709	9,051		309,780	1,513,709	153,380	268,222	24,760	-	734,449	1,180,811	(22,766)	(24,937)	(28,375)	31,321	165,345		
82801	9,386,807	55,447	9,442,254	3,528,513	18,359,089	165,792		1,354,939	23,408,333	2,809,591	4,913,249	453,549	-	774,508	8,950,897	1,821,181	1,781,416	1,718,402	2,811,841	3,192,002		
82901	12,229,142	1,284,312	13,513,454	4,596,950	23,918,239	215,994		6,473,698	35,204,881	3,660,338	6,400,985	590,884	-	831	10,653,038	3,584,712	3,532,906	3,450,812	4,875,332	5,100,265		
83001	5,253,991	(43,605)	5,210,386	1,974,982	10,275,963	92,797		145,697	12,489,439	1,572,587	2,750,407	253,861	-	305,737	4,882,232	944,713	922,456	887,186	1,499,204	1,732,718		
83005	2,784,745	(53,618)	2,731,127	1,046,789	5,446,514	49,185		-	6,542,488	833,510	1,457,593	134,553	-	253,861	2,654,143	470,215	458,418	439,724	764,113	898,318		
83101	1,670,314	(547,344)	1,122,970	627,873	3,266,866	29,502		-	3,924,241	499,946	874,277	80,706	-	2,758,077	4,213,006	(233,144)	(240,220)	(251,433)	(56,858)	116,107		
83202	8,447,480	(132,661)	8,314,819	3,175,418	16,521,915	149,202		187,553	20,034,088	2,528,438	4,421,585	408,163	-	918,158	8,276,344	1,456,378	1,420,592	1,363,884	2,347,905	2,597,853		
83203	2,297,714	(30,083)	2,267,631	863,713	4,493,959	40,583		68,381	5,466,636	687,735	1,202,671	111,020	-	260,933	2,262,359	402,136	392,402	376,977	644,633	724,508		
83204	3,051,555	105,786	3,157,341	1,147,083	5,968,351	53,897		58,954	7,986,275	913,369	1,597,247	147,444	-	509,225	3,167,285	679,808	666,881	646,396	1,001,865	974,733		
83205	19,317,919	(164,293)	19,153,626	7,261,630	37,782,750	341,198		48,512	45,434,090	5,782,100	10,111,398	933,938	-	807,219	17,634,115	3,469,564	3,387,727	3,258,046	5,508,326	6,226,248		
83206	27,686,521	1,232,649	28,919,170	10,407,398	54,150,392	489,007		6,141,336	71,188,133	8,286,929	14,991,697	1,337,749	-	1,970	24,118,345	6,440,707	6,323,418	6,137,559	9,362,646	10,126,765		
83207	92,242	(21,762)	70,480	34,674	180,411	1,629		40,312	257,026	27,609	48,281	4,457	-	136,959	217,306	(4,411)	(4,801)	(5,420)	5,326	26,905		
83301	3,792,444	(369,873)	3,422,571	1,425,584	7,417,412	66,983		1,107,834	10,017,813	1,135,127	1,985,043	183,242	-	3,415,082	6,718,494	343,516	327,450	301,992	743,766	661,868		
83402	3,283,272	(748,086)	2,535,186	1,234,186	6,421,554	57,990		-	7,713,730	982,725	1,718,533	158,640	-	4,064,045	6,923,943	(130,476)	(144,385)	(166,425)	216,046	419,337		
83501	888,166	(127,392)	760,774	333,863	1,737,110	15,687		1,704,872	2,658,939	464,884	2,510,227	42,914	-	3,283,864	39,679	35,917	29,954	133,418	(48,711)	317,411		
83601	5,733,674	(343,676)	5,389,998	2,155,295	11,214,147	101,270		82,112	13,552,824	1,716,162	3,001,124	277,038	-	1,622,726	6,617,050	734,874	710,585	672,095	1,339,999	1,713,556		
83701	10,927,603	(97,498)	10,830,105	4,107,700	21,372,639	193,006		684,116	26,357,461	3,270,771	5,719,733	527,997	-	1,438,186	10,956,687	1,958,073	1,911,780	1,838,423	3,111,340	3,464,807		
83802	493,761	(10,564,708)	(10,070,947)	185,605	965,718	8,721		-	1,160,044	147,789	258,445	23,857	-	64,373,875	64,803,966	(10,471,828)	(10,473,919)	(10,477,234)	(10,419,601)	(10,335,807)		
83806	327,201	(4,822,419)	(4,495,218)	122,995	639,953	5,779		2,175,096	2,943,823	97,935	171,264	15,810	-	32,507,660	32,792,669	(4,760,870)	(4,762,256)	(4,764,452)	(4,726,282)	(5,127,673)		
83810	220,826	226,723	453,549	83,009	431,900	3,900		575,000	1,093,809	60,996	115,585	10,670	-	604,893	797,244	47,436	45,023	70,744	97,381	(10,520)		
83811	299,416	(67,514)	231,902	112,551	585,609	5,288		21,009	724,457	89,619	156,720	14,467	-	317,337	578,143	(11,191)	(12,460)	(14,469)	20,411	70,601		
83812	11,896,804	18,624,907	30,521,711	4,472,023	23,268,240	210,124		114,338,298	142,288,685	3,560,865	6,227,033	574,826	-	-	10,362,724	20,862,792	20,812,393	20,732,530	22,118,142	22,520,186		
83901	13,150,463	(168,188)	12,982,275	4,943,276	25,720,196	232,267		595,825	31,491,564	3,936,101	6,883,224	635,400	-	1,464,299	12,919,024	2,305,520	2,249,811	2,161,532	3,693,386	4,086,971		
84002	29,306,277	(4,503,424)	24,802,853	11,016,266	57,318,376	517,615		-	68,852,257	8,771,743	15,339,511	1,416,012	-	24,393,473	49,920,739	1,009,324	885,173	688,440	4,102,270	5,899,026		
84003	28,001,127	(2,371,994)	25,629,133	10,525,659	54,765,711	494,563		-	65,785,933	8,381,095	14,656,369	1,352,950	-	12,684,533	37,074,947	2,895,244	2,776,622	2,588,652	5,850,433	7,159,755		
84004	118,049	(25,471)	92,578	44,375	230,886	2,085		272,960	550,306	35,334	61,790											